

11-33

Annual Budget and Appropriation Ordinance

An Ordinance making appropriations for all corporate purposes for the County of Kendall, Illinois for the fiscal year commencing on the 1<sup>st</sup> day of December, A. D., 2011 and ending on the 30<sup>th</sup> day of November, A. D. 2012. Be it ordained by the County Board of Kendall County, Illinois:

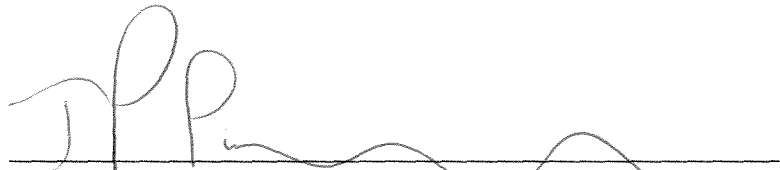
The amounts appropriated for each object and purpose are attached as the document titled, Annual Operating Budget for Fiscal Year 2011-2012.

PASS AND APROVED by the County Board of the County of Kendall, this 28<sup>th</sup> day of November , A. D. 2011.

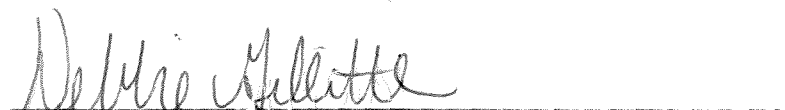
Ayes: 7

Nays: 3

Absent: -

  
Chairman, County Board

I, Debbie Gillette, County Clerk and Clerk of the County Board in Kendall County, Illinois, and keeper of the records and files thereof, do hereby certify the foregoing to be a true and correct copy of an Ordinance adopted by the County Board at a meeting on the 28<sup>th</sup> day of November, A. D. 2011.

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

**Annual Operating Budget  
For the Fiscal Year  
2011-2012**



**County of Kendall, Illinois**

# County of Kendall Annual Operating Budget

Fiscal Year  
2011-2012

December 1, 2011 - November 30, 2012

ADOPTED November 28, 2011

COUNTY BOARD

John Purcell, Chairman

Anne Vickery, Finance Chairman

Robert Davidson, Finance Committee

Jessie Hafenrichter, Finance Committee

Nancy Martin, Finance Committee

Suzanne Petrella, Finance Committee

Elizabeth Flowers

Dan Koukol

John Shaw

Jeff Wehrli

Jeff Wilkins

County Administrator

Jill Ferko

County Treasurer

Latreese Caldwell

Budget & Research Coordinator

Tawnya Mack

Mack & Associates, P. C. Auditor

*Kendall County*  
*Elected & Appointed Officials*

ELECTED OFFICIALS

Jill Ferko, Treasurer  
Deborah Gillette, Clerk & Recorder  
Rebecca Morganegg, Clerk of the Circuit Court  
Paul Nordstrom, Regional Office of Education  
Richard Randall, Sheriff  
Kenneth Toftoy, Coroner  
Eric Weis, State's Attorney

APPOINTED DEPARTMENT HEADS

Victoria Chuffo, Public Defender  
Cheryl Johnson, Health & Human Services  
Fran Klaas, Highway  
Stan Laken, Technology Services  
Andrew Nicoletti, Assessments  
Anna Payton, Animal Control  
Jim Smiley, Facilities Management  
Tina Varney, Probation/Court Services  
Jeff Wilkins, County Administrator

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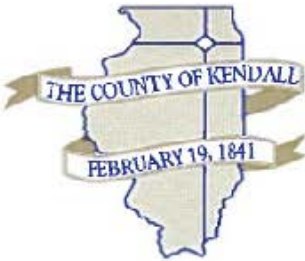
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## KENDALL COUNTY BOARD

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111 West Fox Street  
Yorkville, Illinois 60560-1498  
(630) 553-4171  
FAX (630) 553-4214

November 10, 2011

LETTER OF BUDGET TRANSMITTAL – FY 2012  
KENDALL COUNTY, ILLINOIS

Honorable Chair and County Board Members:

I am pleased to present the Fiscal Year 2012 Budget. This document includes projections for the fiscal year beginning December 1, 2011 and ending November 30, 2012. Historical profiles of funds have been included, along with narratives describing each department in the General Fund, Levy Funds, Special Department Funds, as well as, Capital, Reserve and Debt Service Funds.

The FY 2011-2012 Budget presents a sound financial plan embodying the County's disciplined approach to spending and dedication to its vision and mission statements and continuous improvement of the community.

The County budget is a management plan that fully embodies sound principles of accounting and financial management held by the Governmental Accounting Standards Board. The County budget is prepared in a format in compliance with the Government Finance Officers Association of the United States and Canada's Certificate of Recognition for Budget Preparation.

I would like to take this opportunity to thank the Budget and Finance Committee Chair and Committee Members for their efforts, and all County Board Members for their direction and support in the development of this budget document. I would like to extend a special note of appreciation to the Department Heads and Elected Officials, as well as the entire County Staff for their efforts and contributions to this financial plan.

Respectfully Submitted,

Jeff Wilkins  
County Administrator



# Budget Overview

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## **Levy Calculation and Property Tax**

- Kendall County's assessed valuation of property is approximately \$3.16 billion before any Board of Review reductions. This represents a 7.4% decrease from prior year.
- The anticipated new construction value is approximately \$21.9 million. This represents a 43.2% decrease from prior year.
- A total Levy Extension of \$20.4 million is anticipated for FY2012.
- The Capped Levy Extension is \$19.0 million.
- The Uncapped Levy Extension is \$1.4 million for the PBC Levy.

## **Budget Overview: All Funds**

- Kendall County's FY2012 Budget includes \$66,464,587 of expenditures, transfers and adjustments to fund balances.
- \$58,586,449 will be spent on Personnel, Contracts, Commodities, Capital, Debt Service and Other Expenditures.
- \$7,878,138 will be transferred amongst funds for operations and to increase reserves or fund balances.
- General Fund expenditures will account for \$25,591,012 or 39% of these planned expenditures or transfers.
- Over fifty (50) Other Funds will account for the remaining \$40,873,575 or 61% of these planned expenditures or transfers.

## **General Fund Revenues**

- General Fund Revenues and Transfers In total \$24,355,405. This is a 4.6% increase from FY2011 Budget.
- Three categories of revenue are anticipated to decline: Licenses, Permits and Fees from Services are down 5.2%; Interest Income is down 37.5%; Transfers In are down .1%.
- Taxes are up 8.7%; Intergovernmental Transfers are up 32.4%. Additional funds are anticipated from State Income Tax, Local Use Tax and State Sales Tax.

## **General Fund Expenditures**

- General Fund Expenditure and Transfers Out total \$25,591,012. This is a 7.0% increase from FY2011 Budget.
- Health Insurance costs are anticipated to increase approximately \$419,414.
- The General Fund will run a deficit in the amount of \$1,235,607. This deficit equates to 18 days of operations for Kendall County, while fund balance reserves remain at 5.8 months of operations.

## **Staffing**

- For FY2012, Kendall County has budgeted 331 full time and 19.2 part time and seasonal positions. The personnel count is down 5.6 positions from the prior year.

# Budget Overview

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## Vehicles

- Kendall County will purchase 3 patrol cars.
- One will be funded from the General Fund and two will be funded from the Sheriff's Vehicle Fund.

## Highway Capital

- The Kendall County Highway Department's 2012-2016 5 Year Surface Transportation Program totals \$38.8 million.
- In FY2012, the Highway Department anticipates expenditures of \$8.36 million for the following projects: bridge replacement, land acquisition, intersection improvement, resurfacing and pavement preservation.
- Dollars are allocated toward engineering and land acquisition for Eldamain Road, Ridge Road and Grove Road. Resurfacing projects include portions of Ridge Road, Townhouse Road, Cannonball Trail, Little Rock Road and Ben Street.
- These projects will be funded by the County Bridge Fund, Motor Fuel Tax Fund, Transportation Sales Tax Fund and other federal and state sources.

|                         |                                 |
|-------------------------|---------------------------------|
| 300,000                 | County Bridge Fund              |
| 2,300,000               | Motor Fuel Tax Fund             |
| 3,475,000               | Transportation Sales Tax Fund   |
| <u>2,285,000</u>        | Other Federal and State Sources |
| <u><u>8,360,000</u></u> | Total FY12 Budget               |

# Budget Summary

| FY12 Total Sources                     | %           | All Funds         | General Fund      | Other Funds       |
|--|-------------|-------------------|-------------------|-------------------|
| Taxes                                  | 52%         | 34,668,796        | 16,099,359        | 18,569,437        |
| Licenses, Permits & Fees from Services | 17%         | 11,147,817        | 5,328,548         | 5,819,269         |
| Interest                               | 0%          | 82,070            | 50,000            | 32,070            |
| Intergovernmental                      | 7%          | 4,741,338         | 470,617           | 4,270,721         |
| Transfers In                           | 15%         | 9,718,648         | 2,406,882         | 7,311,766         |
| <b>Subtotal Revenue</b>                |             | <b>60,358,668</b> | <b>24,355,405</b> | <b>36,003,263</b> |
| Cash on Hand                           | 9%          | 6,105,919         | 1,235,607         | 4,870,312         |
| <b>Total Sources</b>                   | <b>100%</b> | <b>66,464,586</b> | <b>25,591,012</b> | <b>40,873,575</b> |
| FY12 Total Uses                        | %           | All Funds         | General Fund      | Other Funds       |
| Personnel                              | 46%         | 30,354,585        | 18,356,670        | 11,997,915        |
| Contractual                            | 10%         | 6,844,813         | 3,023,391         | 3,821,422         |
| Commodities                            | 2%          | 1,451,710         | 803,190           | 648,520           |
| Capital                                | 13%         | 8,924,482         | 251,382           | 8,673,100         |
| Other                                  | 4%          | 2,847,982         | 562,894           | 2,285,088         |
| Debt Service                           | 12%         | 8,162,877         | 208,355           | 7,954,522         |
| <b>Subtotal Expenditure</b>            |             | <b>58,586,449</b> | <b>23,205,882</b> | <b>35,380,567</b> |
| Transfers Out for Operations           | 9%          | 6,188,035         | 2,235,130         | 3,952,905         |
| Transfers Out for Reserves             | 1%          | 525,000           | 150,000           | 375,000           |
| Fund Balance Enhancement               | 2%          | 1,165,103         |                   | 1,165,103         |
| <b>Subtotal Other Uses</b>             |             | <b>7,878,138</b>  | <b>2,385,130</b>  | <b>5,493,008</b>  |
| <b>Total Uses</b>                      | <b>100%</b> | <b>66,464,587</b> | <b>25,591,012</b> | <b>40,873,575</b> |

# Property Tax

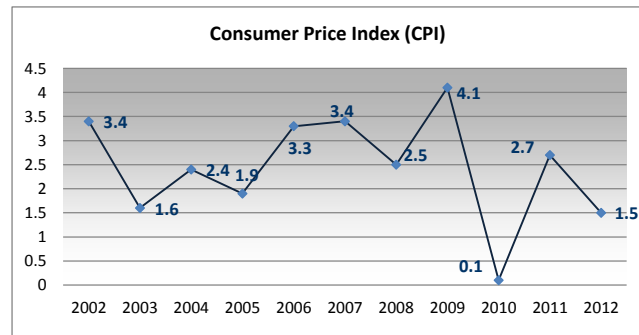
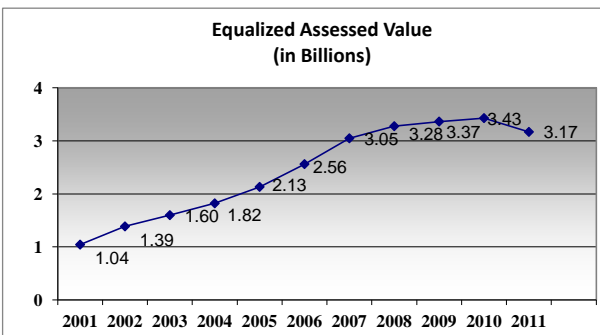
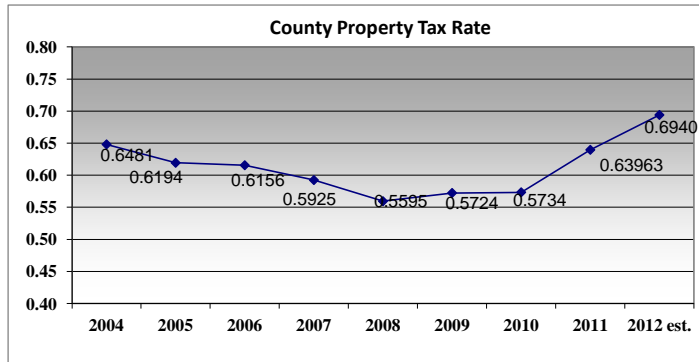
## PROPERTY TAX

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

| Fund                             | FY12              | %             | FY11              | %             | FY10              | %           | FY09              | %           |
|----------------------------------|-------------------|---------------|-------------------|---------------|-------------------|-------------|-------------------|-------------|
| General Fund                     | 9,985,359         | 52.6%         | 9,692,166         | 52.3%         | 9,163,910         | 51.4%       | 9,095,172         | 52.3%       |
| Health & Human Services Fund     | 757,000           | 4.0%          | 756,948           | 4.1%          | 756,817           | 4.2%        | 747,279           | 4.3%        |
| 708 Mental Health Fund           | 927,889           | 4.9%          | 928,260           | 5.0%          | 928,438           | 5.2%        | 894,768           | 5.1%        |
| Social Services for Seniors Fund | 343,678           | 1.8%          | 343,577           | 1.9%          | 331,465           | 1.9%        | 317,921           | 1.8%        |
| Extension Education Fund         | 180,558           | 1.0%          | 182,099           | 1.0%          | 178,688           | 1.0%        | 173,710           | 1.0%        |
| County Highway Fund              | 1,485,000         | 7.8%          | 1,465,357         | 7.9%          | 1,465,512         | 8.2%        | 1,399,509         | 8.0%        |
| County Bridge Fund               | 565,000           | 3.0%          | 593,883           | 3.2%          | 594,281           | 3.3%        | 596,512           | 3.4%        |
| Federal Aid Matching Fund        | 4,000             | 0.0%          | 5,076             | 0.0%          | 5,048             | 0.0%        | 6,555             | 0.0%        |
| IMRF                             | 2,255,504         | 11.9%         | 2,155,366         | 11.6%         | 2,075,946         | 11.6%       | 1,979,634         | 11.4%       |
| Social Security                  | 1,290,746         | 6.8%          | 1,290,872         | 7.0%          | 1,243,077         | 7.0%        | 1,170,082         | 6.7%        |
| Liability Insurance Fund         | 774,795           | 4.1%          | 737,913           | 4.0%          | 719,127           | 4.0%        | 662,063           | 3.8%        |
| Tuberculosis Fund                | 15,000            | 0.1%          | 25,062            | 0.1%          | 14,134            | 0.1%        | 13,110            | 0.1%        |
| Veterans Assistance Cms.         | 382,857           | 2.0%          | 371,177           | 2.0%          | 364,107           | 2.0%        | 347,419           | 2.0%        |
| <b>Total Capped Levies</b>       | <b>18,967,386</b> | <b>100.0%</b> | <b>18,547,755</b> | <b>100.0%</b> | <b>17,840,550</b> | <b>100%</b> | <b>17,403,734</b> | <b>100%</b> |
| Uncapped Levy: PBC Lease Fund    | 1,447,410         |               | 1,744,215         |               | 1,455,080         |             | 1,356,901         |             |
| <b>Total All Levies</b>          | <b>20,414,796</b> |               | <b>20,291,971</b> |               | <b>19,295,630</b> |             | <b>18,760,635</b> |             |

### Property Tax Bill - Village of Plainfield Example

| 2010 Tax - Payable 2011 | Rate per \$100 | %           |
|-------------------------|----------------|-------------|
| Kendall County          | 0.63963        | 7.19%       |
| Oswego FPD              | 0.62864        | 7.07%       |
| Forest Preserve         | 0.10412        | 1.17%       |
| Waubensee JC #516       | 0.41153        | 4.63%       |
| Oswego Library District | 0.22060        | 2.48%       |
| Oswego Park District    | 0.38295        | 4.31%       |
| Oswego Township         | 0.07899        | 0.89%       |
| Oswego Road District    | 0.18043        | 2.03%       |
| Oswego School District  | 5.83768        | 65.65%      |
| Village of Plainfield   | 0.40790        | 4.59%       |
| <b>TOTAL</b>            | <b>8.89247</b> | <b>100%</b> |



Estimated Kendall County Property Tax Residential Home

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

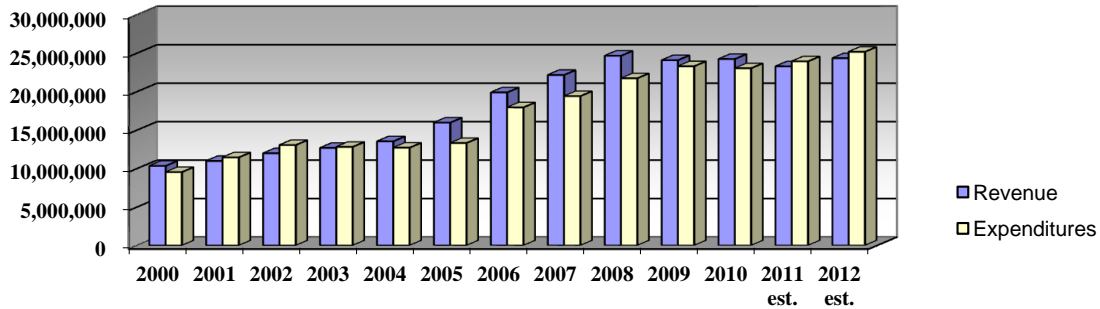
\$200,000 / 3 / \$100 \* .7083 = \$ 472.20

# General Fund Revenue

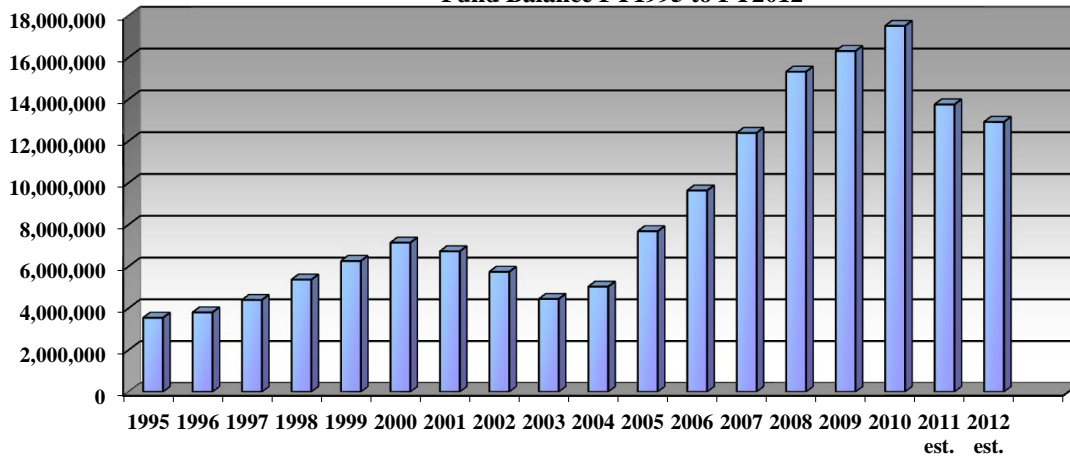
## FY12 Estimated General Fund Revenue

| Revenue Sources \$300,000 or Greater |                   |              | Revenue Sources by Category            |                   |             |
|--------------------------------------|-------------------|--------------|--|-------------------|-------------|
| Revenue                              | FY12 Est.         | % of Total   | Category                               | FY12 Est.         | % of Total  |
| Ad Valorem (Property) Tax            | 9,985,359         | 41.0%        | Taxes                                  | 16,099,359        | 66.1%       |
| 1/4 Cent Sales Tax                   | 2,400,000         | 9.9%         | Licenses, Permits & Fees from Services | 5,328,547         | 21.9%       |
| State Income Tax                     | 1,800,000         | 7.4%         | Interest                               | 50,000            | 0.2%        |
| Circuit Clerk Fees                   | 1,300,000         | 5.3%         | Intergovernmental                      | 470,617           | 1.9%        |
| State Sales Tax                      | 970,000           | 4.0%         | Transfers In                           | 2,406,882         | 9.9%        |
| Corrections Board & Care             | 750,000           | 3.1%         |  |                   |             |
| Fines & Forfeits                     | 560,000           | 2.3%         |  |                   |             |
| Sheriff Fees                         | 450,000           | 1.8%         |  |                   |             |
| County Clerk Fees                    | 380,000           | 1.6%         |  |                   |             |
| Property Tax Late Payment Penalty    | 320,000           | 1.3%         |  |                   |             |
| Local Use Tax                        | 340,000           | 1.4%         |  |                   |             |
| Personal Property Repl. Tax          | 315,000           | 1.3%         |  |                   |             |
| <b>Subtotal</b>                      | <b>19,570,359</b> | <b>80.4%</b> |  |                   |             |
| Revenue Sources under \$300,000      | 4,785,046         | 19.6%        |  |                   |             |
| <b>Total</b>                         | <b>24,355,405</b> | <b>100%</b>  |  | <b>24,355,405</b> | <b>100%</b> |

**GF Revenues & Expenditures  
FY2000 to FY2012**



**Fund Balance FY1995 to FY2012**



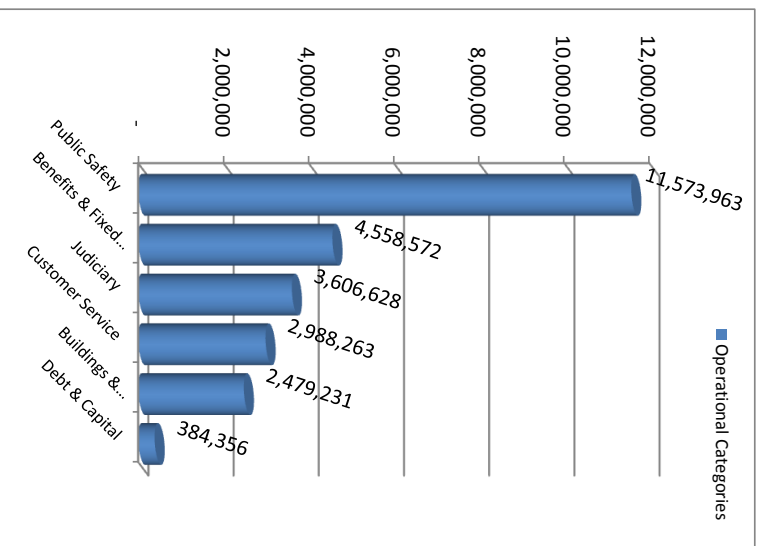
# General Fund Expenditures

## FY12 General Fund Expenditures

The Corporate Fund (General Fund) funds 20 county departments/offices plus 14 programs, 2 debt service accounts and 2 reserve accounts in the following operational categories:

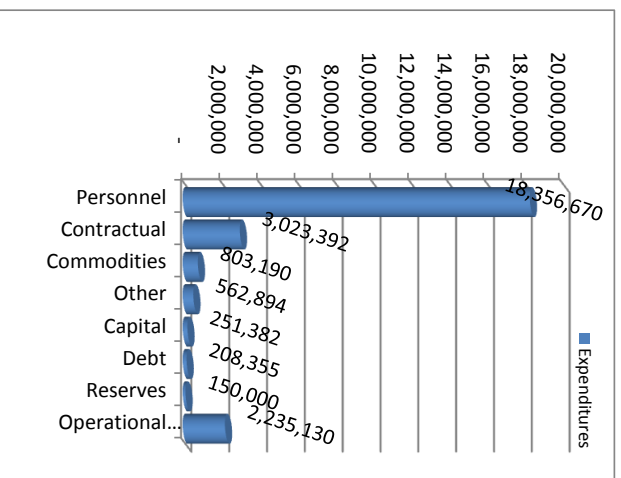
### FY12 GF Operational Categories

|                        |                   |               |
|------------------------|-------------------|---------------|
| Public Safety          | 11,573,963        | 45.2%         |
| Benefits & Fixed Costs | 4,558,572         | 17.8%         |
| Judiciary              | 3,606,628         | 14.1%         |
| Customer Service       | 2,988,263         | 11.7%         |
| Buildings & Technology | 2,479,231         | 9.7%          |
| Debt & Capital         | 384,356           | 1.5%          |
| <b>Total</b>           | <b>25,591,012</b> | <b>100.0%</b> |



### FY12 GF Expenditures

|                       |                   |               |
|-----------------------|-------------------|---------------|
| Personnel             | 18,356,670        | 71.7%         |
| Contractual           | 3,023,392         | 11.8%         |
| Commodities           | 803,190           | 3.1%          |
| Other                 | 562,894           | 2.2%          |
| Capital               | 251,382           | 1.0%          |
| Debt                  | 208,355           | 0.8%          |
| Reserves              | 150,000           | 0.6%          |
| Operational Transfers | 2,235,130         | 8.7%          |
| <b>Total</b>          | <b>25,591,012</b> | <b>100.0%</b> |



# All Funds Revenue

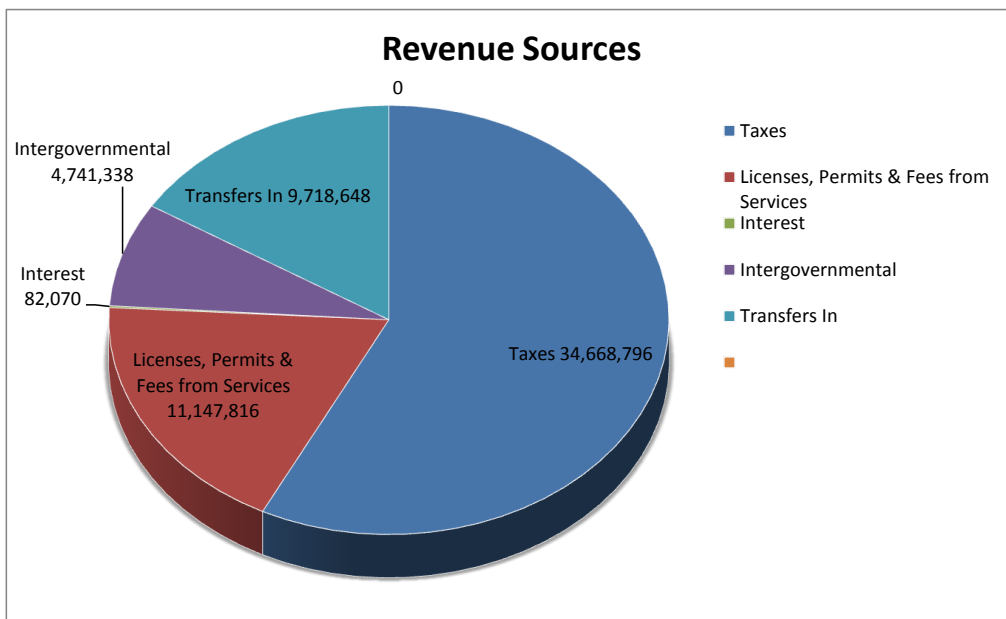
## FY12 Estimated General Fund and Other Fund Revenue

### Revenue Sources \$400,000 or Greater

| Revenue                              | FY12 Est.         | % of Total  |
|--------------------------------------|-------------------|-------------|
| Ad Valorem (Property) Tax - Capped   | 9,985,359         | 16.5%       |
| Public Safety Sales Tax              | 4,000,000         | 6.6%        |
| Transportation Sales Tax             | 4,000,000         | 6.6%        |
| 1/4 Cent Sales Tax                   | 2,400,000         | 4.0%        |
| State Income Tax                     | 1,800,000         | 3.0%        |
| County Motor Fuel Tax                | 1,600,000         | 2.7%        |
| Ad Valorem (Property) Tax - Uncapped | 1,447,410         | 2.4%        |
| HHS State Grant CAT Program          | 1,325,100         | 2.2%        |
| Circuit Clerk Fees                   | 1,300,000         | 2.2%        |
| State Sales Tax                      | 970,000           | 1.6%        |
| Corrections Board & Care             | 750,000           | 1.2%        |
| Fines & Forfeits                     | 560,000           | 0.9%        |
| Sheriff Fees                         | 450,000           | 0.7%        |
| Subtotal                             | 30,587,869        | 50.7%       |
| Revenue Sources under \$500,000      | 29,770,799        | 49.3%       |
| <b>Total</b>                         | <b>60,358,668</b> | <b>100%</b> |

### Revenue Sources by Category

| Category                               | FY12 Est.  | % of Total |
|--|------------|------------|
| Taxes                                  | 34,668,796 | 57.4%      |
| Licenses, Permits & Fees from Services | 11,147,816 | 18.5%      |
| Interest                               | 82,070     | 0.1%       |
| Intergovernmental                      | 4,741,338  | 7.9%       |
| Transfers In                           | 9,718,648  | 16.1%      |



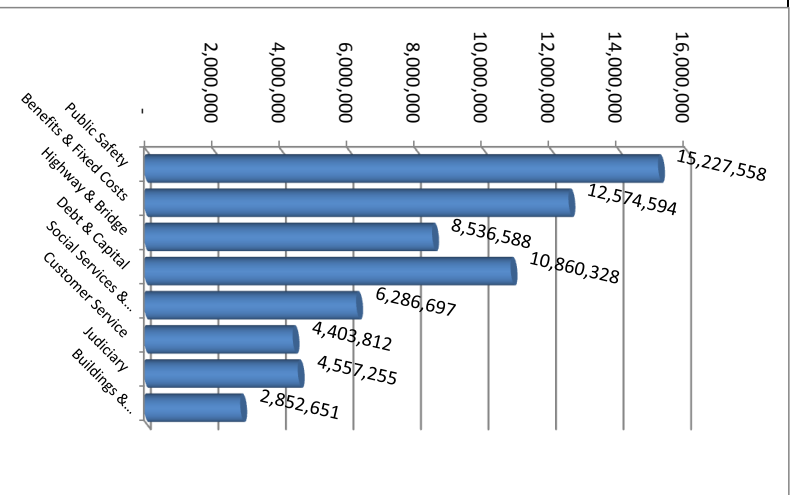
# All Funds Expenditures

## FY12 All Funds Expenditures

The Corporate Fund (General Fund) provides for 20 county departments/offices plus 14 programs. Fifty-eight (58) Other Funds provide funding for 11 departments/offices, 6 reserve funds and 6 debt service funds in the following operational categories:

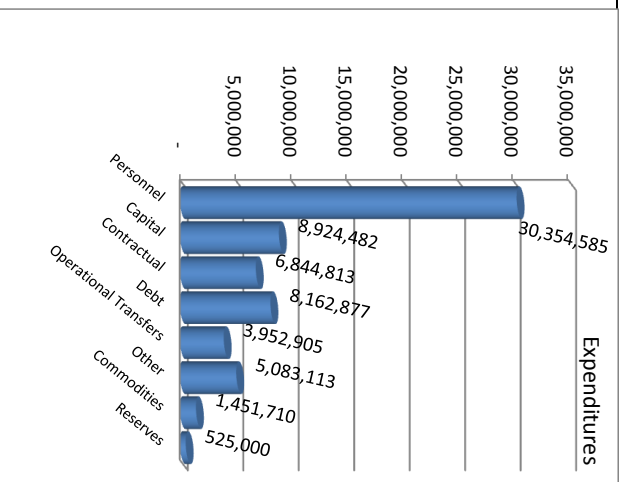
### FY12 All Funds Operational Categories

|                          |                   |               |
|--------------------------|-------------------|---------------|
| Public Safety            | 15,227,558        | 23.3%         |
| Benefits & Fixed Costs   | 12,574,594        | 19.3%         |
| Highway & Bridge         | 8,536,588         | 13.1%         |
| Debt & Capital           | 10,860,328        | 16.6%         |
| Social Services & Health | 6,286,697         | 9.6%          |
| Customer Service         | 4,403,812         | 6.7%          |
| Judiciary                | 4,557,255         | 7.0%          |
| Buildings & Technology   | 2,852,651         | 4.4%          |
| <b>Total</b>             | <b>65,299,484</b> | <b>100.0%</b> |



### FY12 All Funds Expenditures

|                              |                   |               |
|------------------------------|-------------------|---------------|
| Personnel                    | 30,354,585        | 46.5%         |
| Capital                      | 8,924,482         | 13.7%         |
| Contractual                  | 6,844,813         | 10.5%         |
| Debt                         | 8,162,877         | 12.5%         |
| Operational Transfers        | 3,952,905         | 6.1%          |
| Other                        | 5,083,113         | 7.8%          |
| Commodities                  | 1,451,710         | 2.2%          |
| Reserves                     | 525,000           | 0.8%          |
| <b>Total (in million \$)</b> | <b>65,299,484</b> | <b>100.0%</b> |





# Personnel

|  | BUDGET<br>FY09 | BUDGET<br>FY10 | BUDGET<br>FY11 | BUDGET<br>FY12 |
|--|----------------|----------------|----------------|----------------|
| <b>General Fund - Full Time</b>                |                |                |                |                |
| <b>County Board</b>                            | 10             | 10             | 10             | 10             |
| <b>County Clerk &amp; Recorder</b>             |                |                |                |                |
| County Clerk & Recorder                        | 3              | 3              | 3              | 3              |
| Election Costs                                 | 8              | <b>4</b>       | <b>3</b>       | 3              |
| <b>Circuit Court Judge</b>                     |                |                |                |                |
| Circuit Court Judge                            | 4              | <b>3</b>       | 3              | <b>2</b>       |
| Public Defender                                | 4              | <b>5</b>       | 5              | 5              |
| Combined Court Services                        | 16             | <b>17</b>      | 17             | 17             |
| <b>Circuit Court Clerk</b>                     | 17.5           | <b>18</b>      | <b>16</b>      | 16             |
| <b>States Attorney</b>                         | 18             | <b>19</b>      | 19             | 19             |
| <b>Sheriff</b>                                 |                |                |                |                |
| Sheriff  | 65             | 65             | 65             | 65             |
| Corrections                                    | <b>54</b>      | 54             | 54             | 54             |
| <b>Coroner</b>                                 | 2              | 2              | 2              | 2              |
| <b>Treasurer</b>                               | 6              | 6              | 6              | 6              |
| <b>Office of Administrative Services</b>       |                |                |                |                |
| Office of Administrative Services              | 4              | 4              | 4              | 4              |
| Facilities Management                          | 8              | 8              | 8              | 8              |
| Planning, Building and Zoning                  | 7              | <b>6</b>       | <b>5</b>       | 5              |
| Technology Services                            | 5              | 5              | 5              | 5              |
| <b>Supervisor of Assessment</b>                | 5              | 5              | 5              | 5              |
| <b>Board of Review</b>                         | 3              | 3              | 3              | 3              |
| <b>KenCom</b>                                  | <b>26</b>      | <b>22</b>      |                |                |
| <b>Total</b>                                   | <b>265.5</b>   | <b>259.0</b>   | <b>233.0</b>   | <b>232.0</b>   |
| <b>General Fund - Part Time &amp; Seasonal</b> |                |                |                |                |
| <b>Office of Administrative Services</b>       |                |                |                |                |
| Office of Administrative Services              | 0.5            | 0.5            | <b>0.2</b>     | <b>0.2</b>     |
| Planning, Building & Zoning                    | 0.5            | <b>0</b>       | 0              | 0              |
| PBZ Hearing Officer                            | 0.5            | 0.5            | 0.5            | 0.5            |
| <b>Sheriff</b>                                 |                |                |                |                |
| Sheriff  | <b>2.5</b>     | 2.5            | 2.5            | 2.5            |
| Corrections                                    | 0.5            | 0.5            | 0.5            | 0.5            |
| <b>Circuit Court Judge</b>                     |                |                |                |                |
| Public Defender                                | 0.5            | 0              | 0              | 0              |
| <b>KenCom</b>                                  | 0              | 0              |                |                |
| <b>Total</b>                                   | <b>5.0</b>     | <b>4.0</b>     | <b>3.7</b>     | <b>3.7</b>     |
| <b>Total General Fund Personnel</b>            | <b>270.5</b>   | <b>263.0</b>   | <b>236.7</b>   | <b>235.7</b>   |

# Personnel

|  | BUDGET<br>FY09 | BUDGET<br>FY10 | BUDGET<br>FY11 | BUDGET<br>FY12 |
|--|----------------|----------------|----------------|----------------|
| <b>Other Funds - Full Time</b>           |                |                |                |                |
| <b>County Clerk &amp; Recorder</b>       |                |                |                |                |
| Recorder's Document Storage              | 1              | 5              | 4              | 4              |
| GIS Recording                            | 2              | 1              | 1              | 1              |
| <b>Circuit Court Clerk</b>               |                |                |                |                |
| Circuit Clerk Document Storage           | 2.5            | 3              | 4              | 4              |
| Court Automation                         | 2              | 2              | 3              | 3              |
| Child Support Collection                 | 1              | 1              | 1              | 1              |
| Operation/Administrative                 |                |                | 1              | 1              |
| <b>Office of Administrative Services</b> |                |                |                |                |
| Mapping                                  | 0              | 0              | 0              | 0              |
| GIS Mapping                              | 4              | 4              | 3              | 3              |
| Animal Control                           | 2              | 2              | 1              | 2              |
| <b>Health &amp; Human Services</b>       | <b>50</b>      | <b>53</b>      | <b>49</b>      | <b>44</b>      |
| <b>Highway</b>                           | <b>13</b>      | <b>12</b>      | <b>12</b>      | <b>12</b>      |
| <b>Veterans Assistance Commission</b>    | <b>3</b>       | <b>3</b>       | <b>3</b>       | <b>3</b>       |
| <b>KenCom</b>                            |                |                | <b>22</b>      | <b>21</b>      |
| <b>Total Other Funds FT Personnel</b>    | <b>80.5</b>    | <b>86.0</b>    | <b>104.0</b>   | <b>99.0</b>    |

## Other Funds - Part Time & Seasonal

|  |             |             |              |              |
|--|-------------|-------------|--------------|--------------|
| <b>Office of Administrative Services</b> |             |             |              |              |
| Animal Control                           | 2.5         | 2.5         | 2.5          | 1.5          |
| <b>Health &amp; Human Services</b>       | <b>4</b>    | <b>3</b>    | <b>4.6</b>   | <b>5.5</b>   |
| <b>Highway</b>                           | <b>5</b>    | <b>5</b>    | <b>5.5</b>   | <b>5.5</b>   |
| <b>Treasurer</b>                         |             |             |              |              |
| Tax Sale Automation                      | 0.5         | 0.5         | 0.5          | 0.5          |
| <b>Veterans Assistance Commission</b>    | <b>1.5</b>  | <b>1.5</b>  | <b>1.5</b>   | <b>1.5</b>   |
| <b>KenCom</b>                            |             |             | <b>0.5</b>   | <b>1</b>     |
| <b>Total Other Funds PT Personnel</b>    | <b>13.5</b> | <b>12.5</b> | <b>15.1</b>  | <b>15.5</b>  |
| <b>Total Other Funds Personnel</b>       | <b>94.0</b> | <b>98.5</b> | <b>119.1</b> | <b>114.5</b> |

## Personnel Summary

### Full Time

|                        |              |              |              |              |
|------------------------|--------------|--------------|--------------|--------------|
| <b>General Fund</b>    | 265.5        | 259.0        | 233.0        | 232.0        |
| <b>Other Funds</b>     | 80.5         | 86.0         | 104.0        | 99.0         |
| <b>Total Full Time</b> | <b>346.0</b> | <b>345.0</b> | <b>337.0</b> | <b>331.0</b> |

### Part Time/Seasonal

|                              |              |              |              |              |
|------------------------------|--------------|--------------|--------------|--------------|
| <b>General Fund</b>          | 5.0          | 4.0          | 3.7          | 3.7          |
| <b>Other Funds</b>           | 13.5         | 12.5         | 15.1         | 15.5         |
| <b>Total Part Time</b>       | <b>18.5</b>  | <b>16.5</b>  | <b>18.8</b>  | <b>19.2</b>  |
| <b>Grand Total All Funds</b> | <b>364.5</b> | <b>361.5</b> | <b>355.8</b> | <b>350.2</b> |



KENDALL COUNTY CAPITAL IMPROVEMENT PLAN

| Improvement Project Name:  | Org. Date:<br>2006 | Revised Date:<br>2010 | Original Budget: | Revised Budget:           | Est. Annual Debt Service | Implementation Year: |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|--|--------------------|-----------------------|------------------|---------------------------|--------------------------|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
|  |                    |                       |                  |                           |                          | 2011                 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 |
| •111 West Fox Street Improvements: Construction  | 2006               | 2011                  | 265,920          | 400,000<br>(cash on hand) | -                        | ★                    |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| •Courtroom Finish #6 Construction  |                    | 2015                  | -                | 1,000,000                 | 80,243                   |                      |      |      |      |      | ★    |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| •111 West Fox Street Addition: Design<br>Phase 1 Construction - New<br>Phase 2 Construction - Renovation         | 2006               | 2016                  | 7,646,436        | 10,786,053                | 865,505                  |                      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| •Courthouse Dept. Finish = 6,750SF Construction  |                    | 2017                  | -                | 270,000<br>(cash on hand) | -                        |                      |      |      |      |      | ★    |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| •PSC - Sheriff's Department Addition: Design<br>Phase 1 Construction - New<br>Phase 2 Construction - Renovation  | 2011               | 2018                  | 9,421,060        | 11,986,219                | 961,810                  |                      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| •Courtroom Finish #7 Construction  |                    | 2020                  | -                | 1,300,000                 | 104,315                  |                      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| •Highway Department New Building: Design<br>Construction/Sub Divide /Property Transaction                        | 2014               | 2021                  | 5,734,912        | 7,296,410                 | 585,486                  |                      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| •Facilities Mgmt. / Coroner Expansion: Design<br>Phase 1 Construction - New<br>Phase 2 Construction - Renovation | 2015               | 2022                  | 1,288,490        | 1,639,319                 | 131,544                  |                      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| •PSC - Sheriff's Department Parking Structure: Design<br>Construction  | 2016               | 2023                  | 2,956,500        | 3,761,494                 | 301,834                  |                      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| •Animal Control Expansion: Construction  | 2017               | 2023                  | 601,074          | 738,873                   | 59,289                   |                      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| •Courtroom Finish #8 Construction  |                    | 2025                  | -                | 1,500,000                 | 120,365                  |                      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| •HHS Addition: Design<br>Construction  | 2018               | 2025                  | 6,688,200        | 8,509,258                 | 682,808                  |                      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| •Courthouse Dept. Finish = 6,750SF Construction  |                    | 2027                  | -                | 350,000<br>(cash on hand) | -                        |                      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| •PSC - Corrections Pod Addition: Design<br>Construction  | 2020               | 2027                  | 9,637,916        | 12,262,121                | 983,949                  |                      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| •Gvmt. Ctr. Parking & Infrastructure: Construction   | 2007               | 2029                  | 3,944,000        | 8,406,682                 | 674,577                  |                      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| •Courtroom Finish #9 Construction  |                    | 2030                  | -                | 1,700,000                 | 160,486                  |                      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| •Courtroom Finish #10 Construction   |                    | 2035                  | -                | 1,875,000                 | 200,607                  |                      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|  |                    |                       | 48,184,508       | 73,781,429                | 5,912,819                |                      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |

Est. 126,650 Pop.

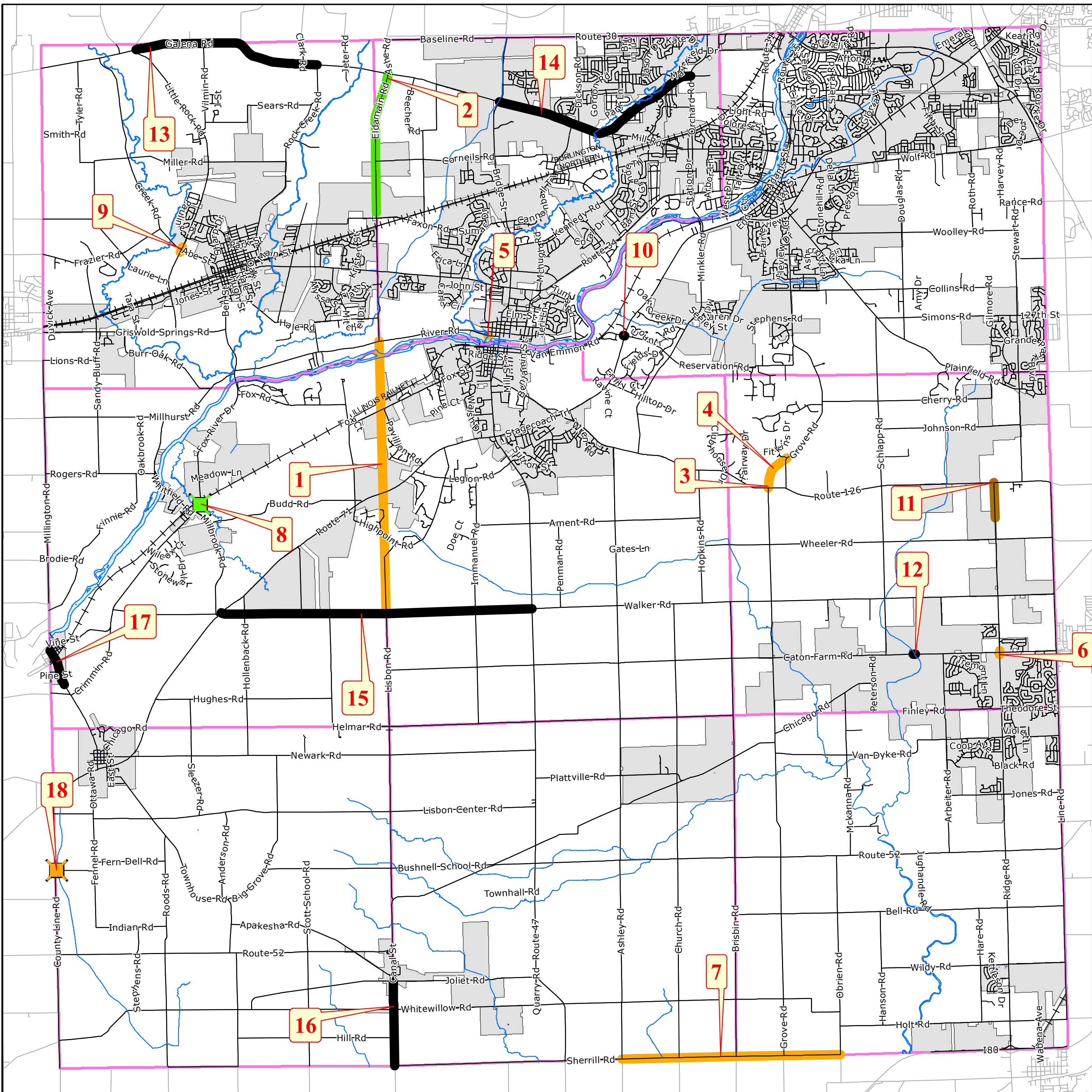
Est. 158,200 Pop.

Est. 195,041 Pop.

Est. 224,500 Pop.

Est. 246,990 Pop.

**Total Cost All Work:  
\$73,781,429**  
Note: Cost includes Building Construction, A/E - C/M Fees & F.F. & E. Totals include inflation rate of 3.5% per year. Not included are fees for due diligence items (soils borings, specialty consultants, surveys, deeds, etc.)



**Legend**

**Project Type**

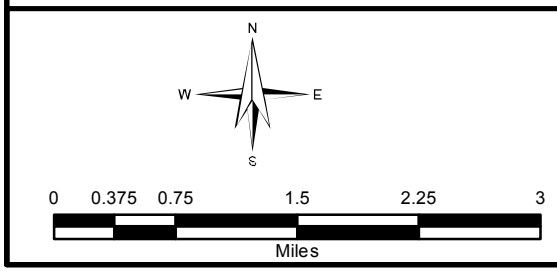
- Bridge
- Intersection Improvement
- Roadway

**Project Phase**

- Land Acquisition
- Engineering
- Earth/Underground
- Construction/New Pavement
- Centerlines

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| ID | Road Name        | Description              | Limits                                    | Total Estimate | Funding           | Year | Status              |
|----|------------------|--------------------------|---|----------------|-------------------|------|---------------------|
| 1  | Eldamain Road    | Phase II Engineering     | Walker Rd. to U.S. Route 34 w/Bridge      | \$500,000      | \$100k Co. Br.    | 2012 | Multi-Year          |
| 2  | Eldamain Road    | Land Acquisition         | Menards to Galena Road                    | \$100,000      | ST                | 2012 | Finish in 2012      |
| 3  | Grove Rd         | Phase II Engineering     | Consolidate Intersections at Rt 126       | \$200,000      | ST                | 2012 | Engr. Contract App. |
| 4  | Grove Rd         | Land Acquisition         | Consolidate Intersections at Rt 126       | \$400,000      | ST                | 2012 | Partially Complete  |
| 5  | River Road       | Engineering/LA           | Blackberry Creek Bridge Replacement       | \$200,000      | HB/P/ 20% Co. Br. | 2012 | In Progress         |
| 6  | Ridge Rd         | Engineering              | Traffic Signal at Caton Farm Intersection | \$25,000       | ST                | 2012 |                     |
| 7  | Sherrill Road    | Engineering/Surveying    | Ashley Road to O'Brien Road               | \$100,000      | ST                | 2012 | Under Contract      |
| 8  | Fox River Drive  | Land Acquisition         | Bridge Replacement at Hollenback Cr.      | \$50,000       | Co. Bridge        | 2012 |                     |
| 9  | Little Rock Road | Preliminary Engineering  | Intersection Improvement at Creek Rd      | \$60,000       | ST                | 2012 |                     |
| 10 | Van Emmon        | Intersection Improvement | Intersection Improvement at Route 71      | \$1,100,000    | HSIP & \$50k ST   | 2012 | Joint w/IDOT        |
| 11 | Ridge Rd         | Earth/Underground        | Wheeler Rd to IL Rt 126                   | \$2,250,000    | ST                | 2012 | Spring Letting      |
| 12 | Caton Farm Rd    | Partial Depth Patching   | Bridge Deck Repairs                       | \$150,000      | Co. Bridge        | 2012 | Spring Letting      |
| 13 | Galena Road      | Shlds. & Resurfacing     | Little Rock Road to Rock Creek Road       | \$900,000      | MFT               | 2012 | Spring Letting      |
| 14 | Galena Road      | Shlds. & Resurfacing     | IL Rt 47 to Orchard Road                  | \$1,000,000    | MFT               | 2012 | Spring Letting      |
| 15 | Walker Road      | Paved Shlds.             | IL Rt 71 to IL Rt 47                      | \$1,000,000    | Fed/\$200k MFT    | 2012 | Spring Letting      |
| 16 | Lisbon Road      | Resurfacing              | Sherrill Road to Joliet Road              | \$200,000      | MFT               | 2012 | Spring Letting      |
| 17 | Church Street    | Resurfacing              | In the Village of Millington              | \$150,000      | ST                | 2012 |                     |
| 18 | Fennel Road      | Bridge Replacement       | West of Fennel Road                       | \$275,000      | State/Co/TWP      | 2012 | Spring Letting      |
| 19 | County Highways  | Pavement Preservation    | Miscellaneous Locations                   | \$100,000      | ST                | 2012 |                     |



## 2012 Surface Transportation Program Kendall County Highway Department Kendall County Illinois

Created: 11/09/2011

**Kendall County GIS**  
111 West Fox Street - Room 309  
Yorkville, Illinois 60556-1488  
608.552.4030



**KENDALL COUNTY HIGHWAY DEPARTMENT**  
**5-YEAR SURFACE TRANSPORTATION PROGRAM**  
**2012 - 2016**

*Revised 08/17/11*

| <b>ROAD</b>      | <b>DESCRIPTION</b>      | <b>LIMITS</b>                             | <b>TOTAL ESTIMATE</b> | <b>FUNDING</b>     | <b>YEAR</b> | <b>STATUS</b>       |
|------------------|-------------------------|---|-----------------------|--------------------|-------------|---------------------|
| Eldamain Road    | Phase II Engineering    | Walker Rd. to U.S. Route 34 w/ Bridge     | \$500,000             | \$100k Co. Br.     | 2012        | Multi-Year          |
| Eldamain Road    | Land Acquisition        | Menards to Galena Road                    | \$100,000             | ST                 | 2012        | Finish in 2012      |
| Grove Road       | Phase II Engineering    | Consolidate Intersections at Route 126    | \$200,000             | ST                 | 2012        | Engr. Contract App. |
| Grove Road       | Land Acquisition        | Consolidate Intersections at Route 126    | \$400,000             | ST                 | 2012        | Partially Complete  |
| River Road       | Engineering / LA        | Blackberry Creek Bridge Replacement       | \$200,000             | HBP / 20% Co. Br.  | 2012        | In Progress         |
| Ridge Road       | Engineering             | Traffic Signal at Caton Farm Intersection | \$25,000              | ST                 | 2012        |                     |
| Sherrill Road    | Engineering / Surveying | Ashley Road to O'brien Road               | \$100,000             | ST                 | 2012        | Under Contract      |
| Fox River Drive  | Land Acquisition        | Bridge Replacement at Hollenback Cr.      | \$50,000              | Co. Bridge         | 2012        |                     |
| Little Rock Road | Preliminary Engineering | Intersection Improvement at Creek Rd.     | \$60,000              | ST                 | 2012        |                     |
| Van Emmon        | Intersection            | Intersection Improvement at Route 71      | \$1,100,000           | HSIP & \$50k ST    | 2012        | Joint w/ IDOT       |
| Ridge Road       | Earth / Underground     | Wheeler Road to Ill. Rte. 126             | \$2,250,000           | ST                 | 2012        | Spring Letting      |
| Caton Farm Road  | Partial Depth Patching  | Bridge Deck Repairs                       | \$150,000             | Co. Bridge         | 2012        | Spring Letting      |
| Galena Road      | Shlds. & Resurfacing    | Little Rock Road to Rock Creek Road       | \$900,000             | MFT                | 2012        | Spring Letting      |
| Galena Road      | Shlds. & Resurfacing    | Ill. Rte. 47 to Orchard Road              | \$1,000,000           | MFT                | 2012        | Spring Letting      |
| Walker Road      | Paved Shlds.            | Ill. Rte. 71 to Ill. Rte. 47              | \$1,000,000           | Fed. / \$200k MFT  | 2012        | Spring Letting      |
| Lisbon Road      | Resurfacing             | Sherrill Road to Joliet Road              | \$200,000             | MFT                | 2012        | Spring Letting      |
| Church Street    | Resurfacing             | In the Village of Millington              | \$150,000             | ST                 | 2012        |                     |
| County Highways  | Pavement Preservation   | Miscellaneous Locations                   | \$100,000             | ST                 | 2012        |                     |
| Fern Dell Road   | Bridge Replacement      | West of Fennel Road                       | \$275,000             | State / Co. / Twp. | 2012        | Spring Letting      |
| Eldamain Road    | Phase II Engineering    | Walker Rd. to U.S. Route 34 w/ Bridge     | \$500,000             | \$100k Co. Br.     | 2013        | Multi-Year          |
| Eldamain Road    | Land Acquisition        | Walker Rd. to U.S. Route 34 w/ Bridge     | \$1,000,000           | \$200k Co. Br.     | 2013        |                     |
| Sherrill Road    | Land Acquisition        | Ashley Road to O'brien Road               | \$200,000             | ST                 | 2013        |                     |
| Galena Road      | Preliminary Engineering | Bridge over Big Rock Creek                | \$50,000              | Co. Bridge         | 2013        |                     |
| Ridge Road       | Preliminary Engineering | Theodore Street to Caton Farm Road        | \$100,000             | ST                 | 2013        |                     |

| ROAD             | DESCRIPTION              | LIMITS                                    | TOTAL ESTIMATE | FUNDING         | YEAR | STATUS                 |
|------------------|--------------------------|---|----------------|-----------------|------|------------------------|
| Little Rock Road | Land Acquisition         | Intersection Improvement at Creek Rd.     | \$100,000      | ST              | 2013 |                        |
| Ridge Road       | Curb / Paving / Signal   | Wheeler Road to Ill. Rte. 126             | \$1,750,000    | ST              | 2013 | Spring Letting         |
| Grove Road       | Realignment              | Consolidate Intersections at Route 126    | \$3,000,000    | ST              | 2013 | Spring Letting         |
| Fox River Drive  | Deck Replacement         | Over Hollenback Creek - Millbrook         | \$800,000      | Co. Bridge      | 2013 | Spring Letting         |
| Sherrill Road    | Bridge Replacement       | Over Valley Run Creek                     | \$175,000      | Co. Bridge      | 2013 | Joint w/ Grundy Co.    |
| Ridge Road       | Traffic Signal           | Traffic Signal at Caton Farm Intersection | \$200,000      | ST              | 2013 | Spring Letting         |
| Walker Road      | Resurfacing              | Ill. Rte. 71 to Ill. Rte. 47              | \$900,000      | MFT             | 2013 | Spring Letting         |
| Orchard Road     | Resurfacing              | Mill Road to Caterpillar Drive            | \$600,000      | MFT             | 2013 | Spring Letting         |
| Ridge Road       | Resurfacing              | Black Road to Theodore Road               | \$500,000      | MFT             | 2013 | Spring Letting         |
| County Highways  | Pavement Preservation    | Various Locations                         | \$100,000      | ST              | 2013 |                        |
| Eldamain Road    | Land Acquisition         | Walker Rd. to U.S. Route 34 w/ Bridge     | \$1,000,000    | \$200k Co. Br.  | 2014 |                        |
| Sherrill Road    | Land Acquisition         | Ashley Road to O'brien Road               | \$200,000      | ST              | 2014 |                        |
| Crimmins Road    | Engineering              | Alignment, Plats, Legals at FRD           | \$50,000       | ST              | 2014 |                        |
| Little Rock Road | Intersection Improvement | At Intersection with Creek & Abe          | \$500,000      | ST              | 2014 |                        |
| Ridge Road       | Land Acquisition         | Theodore Street to Caton Farm Road        | \$200,000      | ST              | 2014 |                        |
| Galena Road      | Preliminary Engineering  | Intersection Improvement at Kennedy       | \$75,000       | ST              | 2014 |                        |
| Eldamain Road    | Reconstruction           | Menards to Galena Road                    | \$2,500,000    | ST - 3 yr. loan | 2014 | \$7 Million total cost |
| Galena Road      | Deck Replacement         | Bridge over Big Rock Creek                | \$500,000      | Co. Bridge / ST | 2014 |                        |
| County Highways  | Resurfacing              | Various Locations                         | \$1,500,000    | MFT             | 2014 |                        |
| County Highways  | Pavement Preservation    | Various Locations                         | \$100,000      | ST              | 2014 |                        |
| Eldamain Road    | Reconstruction           | Menards to Galena Road                    | \$2,500,000    | ST - 3 yr. loan | 2015 | Completed in 2014      |
| Walker Road      | Engineering              | Alignment Study at Ill. Rte. 71           | \$25,000       | ST              | 2015 |                        |
| Galena Road      | Preliminary Engineering  | Bridge over Blackberry Creek              | \$50,000       | Co. Bridge      | 2015 |                        |
| Galena Road      | Land Acquisition         | Bridge at Blackberry Cr. & Kennedy Rd.    | \$200,000      | Co. Bridge      | 2015 |                        |
| Orchard Road     | Preliminary Engineering  | Orchard / Minkler / Collins / Grove       | \$100,000      | ST              | 2015 |                        |
| Crimmins Road    | Land Acquisition         | Between Fox River Drive N & S             | \$200,000      | ST              | 2015 |                        |

| <b>ROAD</b>      | <b>DESCRIPTION</b>       | <b>LIMITS</b>                      | <b>ESTIMATE</b> | <b>FUNDING</b>     | <b>YEAR</b> | <b>STATUS</b>     |
|------------------|--------------------------|------------------------------------|-----------------|--------------------|-------------|-------------------|
| Ridge Road       | Pavement Widening        | Theodore Street to Caton Farm Road | \$1,500,000     | ST                 | 2015        |                   |
| County Highways  | Resurfacing              | Various Locations                  | \$1,500,000     | MFT                | 2015        |                   |
| FRD / Ben Street | Resurfacing              | Corporate Limits to U.S. Route 34  | \$200,000       | ST                 | 2015        | Spring Letting    |
| County Highways  | Pavement Preservation    | Various Locations                  | \$100,000       | ST                 | 2015        |                   |
| Township Bridge  | TBD                      | Township Bridge Program            | \$300,000       | State / Co. / Twp. | 2015        |                   |
| Eldamain Road    | Reconstruction           | Menards to Galena Road             | \$2,000,000     | ST - 3 yr. loan    | 2016        | Completed in 2014 |
| Sherrill Road    | Reconstruction           | Ashley Road to O'brien Road        | \$1,500,000     | ST                 | 2016        |                   |
| Galena Road      | Intersection Improvement | At Kennedy Road                    | \$500,000       | ST                 | 2016        |                   |
| Galena Road      | Bridge Replacement       | Bridge over Blackberry Creek       | \$1,200,000     | Co. Bridge / ST    | 2016        |                   |
| County Highways  | Resurfacing              | Various Locations                  | \$1,500,000     | MFT                | 2016        |                   |
| County Highways  | Pavement Preservation    | Various Locations                  | \$100,000       | ST                 | 2016        |                   |

|               |            |                |               |               |      |                   |
|---------------|------------|----------------|---------------|---------------|------|-------------------|
| Eldamain Road | New Bridge | Over Fox River | *\$20,000,000 | Fed.??/ST/MFT | 2016 | *Assumes 80% Fed. |
|---------------|------------|----------------|---------------|---------------|------|-------------------|

Not included in total

**5-Year Total:   \$38,835,000**

\*\$20 million is the cost for the Eldamain Bridge only. The roadway improvements between Ill. Route 71 and U.S. Route 34 are expected to cost an additional \$20 million. 80% federal funding (\$16 million) is assumed but not guaranteed out of the next federal transportation bill.

## GENERAL FUND BUDGET SUMMARY

|  | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | EST.<br>YR END<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|--|----------------|----------------|----------------|------------------------|----------------|-----------------------|
| <b>Beginning Balance</b>                     | 15,321,676     | 16,311,319     | 16,940,446     | 15,241,975             | 13,754,160     | -18.8%                |
| <b>Revenue</b>                               | 21,678,349     | 21,644,959     | 20,868,247     | 22,171,997             | 21,948,523     | 5.2%                  |
| <b>Transfers In</b>                          | 2,497,999      | 2,586,287      | 2,408,396      | 731,691                | 2,406,882      |                       |
| <b>Total Revenue &amp; Transfers In</b>      | 24,176,348     | 24,231,246     | 23,276,643     | 22,903,688             | 24,355,405     |                       |
| <b>Expenditure</b>                           | 20,790,630     | 22,137,593     | 21,859,642     | 21,032,450             | 22,997,527     | 5.2%                  |
| <b>Transfers Out</b>                         | 2,396,079      | 891,637        | 2,065,263      | 3,359,053              | 2,593,485      |                       |
| <b>Total Expenditure &amp; Transfers Out</b> | 23,186,709     | 23,029,230     | 23,924,905     | 24,391,503             | 25,591,012     |                       |
| <b>Change in Fund Balance</b>                | 989,639        | 1,202,016      | (648,262)      | (1,487,815)            | (1,235,607)    |                       |
| <b>Ending Balance</b>                        | 16,311,315     | 17,513,335     | 16,292,184     | 13,754,160             | 12,518,554     | -23.2%                |



## GENERAL FUND REVENUE SUMMARY

| ACCOUNT & DESCRIPTION                                | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|--|----------------|----------------|----------------|----------------|-----------------------|
| General Fund Total Revenues                          | 24,176,348     | 24,231,246     | 23,276,643     | 24,355,405     | 4.6%                  |
| <b>TAXES</b>   |                |                |                |                |                       |
| 0101-000-1100 Current Property Tax                   | 9,048,350      | 9,125,985      | 9,669,052      | 9,985,359      | 3.3%                  |
| 0101-000-1110 Personal Property Repl. Tax            | 355,877        | 383,360        | 304,000        | 315,000        | 3.6%                  |
| 0101-000-1115 State Income Tax                       | 1,837,602      | 1,655,427      | 1,400,000      | 1,800,000      | 28.6%                 |
| 0101-000-1120 Local Use Tax                          | 292,380        | 281,594        | 220,000        | 340,000        | 54.5%                 |
| 0101-000-1125 State Sales Tax                        | 1,085,257      | 904,300        | 700,000        | 970,000        | 38.6%                 |
| 0101-000-1130 Franchise Tax                          | 113,551        | 117,829        | 114,000        | 119,000        | 4.4%                  |
| 0101-000-1175 1/4 Cent Sales Tax                     | 2,179,677      | 2,309,306      | 2,229,000      | 2,400,000      | 7.7%                  |
| 0101-000-1185 Co. Real Estate Transfer Tax           | 245,108        | 214,979        | 174,000        | 170,000        | -2.3%                 |
| Total Taxes  | 15,157,802     | 14,992,780     | 14,810,052     | 16,099,359     | 8.7%                  |
| <b>LICENSES, PERMITS, &amp; FEES FROM SERVICES</b>   |                |                |                |                |                       |
| 0101-000-1170 Miscellaneous Revenue                  | 45,942         | 48,560         | 35,000         | 35,000         | 0.0%                  |
| 0101-000-1180 Property Tax Late Pymnt. Penalty       | 688,498        | 540,409        | 250,000        | 320,000        | 28.0%                 |
| 0101-000-1190 Sale of Equipment & Vehicles           | 23,010         | 13,600         | 21,000         | 20,000         | -4.8%                 |
| 0101-001-1205 Facility Mgt Miscellaneous             | 174            | 3,298          | 200            | 4,000          | 1900.0%               |
| 0101-002-1205 Building & Zoning Fees                 | 55,366         | 49,561         | 30,000         | 35,000         | 16.7%                 |
| 0101-002-1210 Hearing Officer Fees                   |                | 0              | 3,400          | 2,600          | -23.5%                |
| 0101-004-1205 ZBA Fees                               | 9,915          | 27,784         | 7,500          | 7,500          | 0.0%                  |
| 0101-006-1205 County Clerk Fees                      | 480,983        | 421,127        | 380,000        | 380,000        | 0.0%                  |
| 0101-006-1210 Recorder's Miscellaneous               | 52,205         | 48,802         | 38,000         | 43,000         | 13.2%                 |
| 0101-007-1205 Co. Clk. Election Fund                 | 16,133         | 216            | 0              | 0              |                       |
| 0101-009-1205 Sheriff Fees                           | 500,498        | 729,053        | 650,000        | 450,000        | -30.8%                |
| 0101-009-1220 Sheriff Miscellaneous                  | 11,535         | 10,686         | 5,000          | 8,000          | 60.0%                 |
| 0101-009-1225 Bond Fees                              | 27,431         | 26,714         | 27,000         | 26,500         | -1.9%                 |
| 0101-009-1240 HIDTA Reimbursement                    | 2,662          | 3,216          | 4,000          | 24,000         | 500.0%                |
| 0101-010-1205 Corrections Board & Care               | 599,100        | 787,160        | 985,500        | 750,000        | -23.9%                |
| 0101-011-1205 Merit Commission Revenue               | 6,200          | 0              | 7,000          | 2,500          | -64.3%                |
| 0101-014-1205 Circuit Clerk Fees                     | 1,355,086      | 1,442,173      | 1,400,000      | 1,300,000      | -7.1%                 |
| 0101-014-1210 Cir. Clk. System Fee                   | 57,828         | 64,551         | 60,000         | 60,000         | 0.0%                  |
| 0101-014-1220 Cir. Clk. GPS Service Fee              | 3,590          | 2,789          | 2,000          | 4,000          | 100.0%                |
| 0101-014-1225 Cir. Clk. Periodic Impris. Fee         | 18,962         | 17,290         | 19,000         | 16,000         | -15.8%                |
| 0101-017-1205 Coroner Fees                           | 2,140          | 1,366          | 1,000          | 0              | -100.0%               |
| 0101-017-1210 Reimbursement for Morgue Use           |                | 0              | 500            | 0              | -100.0%               |
| 0101-018-1205 Probation Board & Care                 | 33,969         | 13,910         | 8,000          | 10,000         | 25.0%                 |
| 0101-019-1205 Public Defender Fees                   | 26,074         | 21,199         | 23,000         | 17,000         | -26.1%                |
| 0101-020-1205 Fines & Forfeits                       | 548,617        | 609,542        | 560,000        | 560,000        | 0.0%                  |
| 0101-020-1215 State's Attorney Miscellaneous Revenue |                | 10,993         | 17,500         | 19,750         | 12.9%                 |
| 0101-020-1220 State's Attorney Trial Fee             |                |                | 1,000          | 1,000          | 0.0%                  |
| 0101-022-1205 Assessment Miscellaneous               | 5,702          | 5,759          | 5,000          | 2,000          | -60.0%                |
| 0101-023-1205 Mapping Fees                           | 2,018          | 1,287          | 1,200          | 1,200          | 0.0%                  |
| 0101-025-1205 Treasurer Fees                         | 53,167         | 40,174         | 25,000         | 25,000         | 0.0%                  |
| 0101-025-1210 Inheritance Tax Collection Fees        | 111,862        | 105,425        | 30,000         | 60,000         | 100.0%                |
| 0101-027-1205 Health Insurance - Empl. Ded.          | 749,047        | 802,457        | 853,650        | 981,698        | 15.0%                 |
| 0101-027-1210 Retired & COBRA Health Insurance       | 69,953         | 81,619         | 50,000         | 50,000         | 0.0%                  |
| 0101-029-1205 County Building Postage Reimb.         | 92,012         | 68,151         | 50,000         | 60,000         | 20.0%                 |
| 0101-030-1205 Liquor License                         | 24,800         | 17,100         | 18,800         | 18,800         | 0.0%                  |
| 0101-030-1210 Compost Fees                           | 21,411         | 16,321         | 21,000         | 15,000         | -28.6%                |
| 0101-033-1205 Technology Revenue                     | 35,174         | 233            | 0              | 0              |                       |
| 0101-033-1210 Tech - Municipality Reimb.             | 0              | 21,114         | 16,000         | 19,000         | 18.8%                 |
| 0101-035-1205 KenCom Miscellaneous                   | 9,523          | 11,804         | 11,580         | 0              | -100.0%               |
| 0101-000-1500 Forest Preserve - SH Patrol            | 0              | 0              | 5,000          |                | -100.0%               |
| Total Licenses, Permits & Fees from Services         | 5,753,957      | 6,065,443      | 5,622,830      | 5,328,548      | -5.2%                 |

## GENERAL FUND REVENUE SUMMARY

| ACCOUNT & DESCRIPTION                              | ACTUAL<br>2009    | ACTUAL<br>2010    | BUDGET<br>2011    | BUDGET<br>2012    | % CHANGE<br>IN BUDGET |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|
| <b>INTEREST</b>                                    |                   |                   |                   |                   |                       |
| 0101-000-1135 Interest Income                      | 209,710           | 109,780           | 80,000            | 50,000            |                       |
| Total Interest                                     | 209,710           | 109,780           | 80,000            | 50,000            | -37.5%                |
| <b>INTERGOVERNMENTAL</b>                           |                   |                   |                   |                   |                       |
| 0101-000-1140 State's Attorney Salary              | 180,846           | 108,508           | 24,283            | 108,508           | 346.8%                |
| 0101-000-1145 Probation Officer Salary             | 120,953           | 183,072           | 215,102           | 200,000           | -7.0%                 |
| 0101-000-1150 Supervisor of Assmnt. Salary         | 45,000            | 24,468            | 5,808             | 24,468            | 321.3%                |
| 0101-000-1160 Election Judge                       | 37,080            | 18,184            | 14,000            | 0                 | -100.0%               |
| 0101-000-1155 Public Defender Salary               | 101,419           | 84,156            | 16,672            | 84,156            | 404.8%                |
| 0101-000-1195 Reimb. PTI                           | 37,776            | 8,611             | 25,000            | 9,300             | -62.8%                |
| 0101-012-1210 EMA Reimbursement from IEMA          | 9,522             | 32,421            | 24,000            | 37,485            | 56.2%                 |
| 0101-018-1220 Probation Officer Salary (Municipal) | 2,784             | 6,786             | 9,000             | 6,700             | -25.6%                |
| 0101-020-1210 St. Atty. Victim's Assistance Grant  | 21,500            | 10,750            | 21,500            | 0                 | -100.0%               |
| Total Intergovernmental                            | 556,880           | 476,956           | 355,365           | 470,617           | 32.4%                 |
| <b>TOTAL REVENUE</b>                               | <b>21,678,349</b> | <b>21,644,959</b> | <b>20,868,247</b> | <b>21,948,524</b> | <b>5.2%</b>           |
| <b>TRANSFERS IN</b>                                |                   |                   |                   |                   |                       |
| 0101-000-1500 Transfer from PS Sales Tax Fund      | 2,101,200         | 2,143,225         | 1,676,705         | 1,643,171         | -2.0%                 |
| 0101-000-1500 Transfer fr Probation Services Fund  | 20,000            | 30,000            | 30,000            | 30,000            | 0.0%                  |
| 0101-000-1500 Transfer from VAC                    | 19,059            | 19,415            | 28,000            | 30,000            | 7.1%                  |
| 0101-000-1500 Transfer from Animal Control Fund    | 25,000            | 25,000            | 17,769            | 17,000            | -4.3%                 |
| 0101-000-1500 Transfer from Court Security Fund    | 250,000           | 250,000           | 375,000           | 275,000           | -26.7%                |
| 0101-000-1500 PBC Lease                            | 1,043             | 591               |                   |                   |                       |
| 0101-000-1500 Reserve                              | 2,609             | 270               |                   |                   |                       |
| 0101-000-1500 Transfer from GIS Mapping            |                   | 0                 | 21,285            | 21,711            | 2.0%                  |
| 0101-000-1500 Sale in Error                        | 79,088            | 117,786           | 65,000            | 65,000            | 0.0%                  |
| 0101-000-1500 Transfer from GF Special Reserve     |                   |                   |                   | 110,000           |                       |
| 0101-000-1500 Transfer from KenCom                 |                   |                   | 194,637           | 215,000           | 10.5%                 |
| Total Transfers                                    | 2,497,999         | 2,586,287         | 2,408,396         | 2,406,882         | -0.1%                 |
| General Fund Total Revenue & Transfers In          | 24,176,348        | 24,231,246        | 23,276,643        | 24,355,405        | 4.6%                  |

## GENERAL FUND EXPENDITURE SUMMARY

| DESCRIPTION                              | ACTUAL<br>2009    | ACTUAL<br>2010    | BUDGET<br>2011    | BUDGET<br>2012    | % CHANGE<br>IN BUDGET |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|
| EXPENSES                                 |                   |                   |                   |                   |                       |
| County Board                             | 162,247           | 161,393           | 172,900           | 161,900           | -6.4%                 |
| County Clerk & Recorder                  | 174,081           | 172,364           | 186,071           | 176,965           | -4.9%                 |
| Election Costs                           | 407,789           | 422,180           | 391,787           | 552,983           | 41.1%                 |
| Circuit Court Judge                      | 235,291           | 285,341           | 242,511           | 235,636           | -2.8%                 |
| Circuit Court Clerk                      | 570,220           | 589,106           | 520,338           | 516,553           | -0.7%                 |
| Jury Commission                          | 69,377            | 56,448            | 50,680            | 50,795            | 0.2%                  |
| State's Attorney                         | 1,205,907         | 1,243,476         | 1,291,338         | 1,340,951         | 3.8%                  |
| Public Defender                          | 371,547           | 395,006           | 432,999           | 440,665           | 1.8%                  |
| Combined Court Services (Probation)      | 934,055           | 884,852           | 1,059,492         | 1,022,029         | -3.5%                 |
| Sheriff                                  | 4,067,935         | 4,782,827         | 4,869,966         | 5,162,784         | 6.0%                  |
| Corrections                              | 3,108,254         | 3,645,963         | 3,860,481         | 4,021,157         | 4.2%                  |
| Emergency Management Agency              | 15,505            | 13,783            | 19,777            | 37,485            | 89.5%                 |
| Merit Commission                         | 13,830            | 2,860             | 10,000            | 5,500             | -45.0%                |
| Coroner                                  | 147,292           | 149,672           | 154,007           | 152,407           | -1.0%                 |
| Treasurer                                | 323,356           | 320,083           | 337,990           | 342,415           | 1.3%                  |
| Auditing & Accounting                    | 32,350            | 31,000            | 34,975            | 39,950            | 14.2%                 |
| Property Tax Services                    | 67,050            | 66,133            | 65,000            | 70,000            | 7.7%                  |
| Administrative Services                  | 436,965           | 390,993           | 471,051           | 424,220           | -9.9%                 |
| Employee Health Insurance                | 3,298,834         | 3,550,599         | 4,087,858         | 4,507,272         | 10.3%                 |
| General Insurance and Bonding            | 1,358             | 1,300             | 3,850             | 1,300             | -66.2%                |
| Unemployment Compensation                | 23,347            | 46,209            | 70,000            | 50,000            | -28.6%                |
| Postage County Building                  | 64,245            | 33,495            | 55,100            | 65,100            | 18.1%                 |
| Facilities                               | 1,816,125         | 1,945,082         | 1,820,219         | 1,897,215         | 4.2%                  |
| Planning, Building & Zoning              | 388,027           | 405,806           | 354,546           | 316,654           | -10.7%                |
| County Assessing Office                  | 232,857           | 246,460           | 270,599           | 270,089           | -0.2%                 |
| Technology                               | 686,961           | 576,294           | 567,004           | 582,016           | 2.6%                  |
| Ken Com                                  | 1,248,002         | 1,297,932         |                   |                   |                       |
| Soil & Water Conservation District Grant | 16,381            | 41,709            | 39,707            | 32,000            | -19.4%                |
| Regional Office of Education             | 80,620            | 89,955            | 92,866            | 92,776            | -0.1%                 |
| Board of Review                          | 51,515            | 60,786            | 77,935            | 74,547            | -4.3%                 |
| Farmland Review Board                    | 265               | 302               | 395               | 395               | 0.0%                  |
| Capital Expenditures                     | 253,502           | 228,185           | 86,200            | 26,000            | -69.8%                |
| Contingency                              | 262,375           | 0                 | 162,000           | 327,770           | 102.3%                |
| <b>Total Expenditures</b>                | <b>20,790,630</b> | <b>22,137,594</b> | <b>21,859,642</b> | <b>22,997,527</b> | <b>5.2%</b>           |

## GENERAL FUND EXPENDITURE SUMMARY

| DESCRIPTION                                 | ACTUAL<br>2009    | ACTUAL<br>2010    | BUDGET<br>2011    | BUDGET<br>2012    | % CHANGE<br>IN BUDGET |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|
| <b>TRANSFERS OUT:</b>                       |                   |                   |                   |                   |                       |
| <b>Debt Service</b>                         |                   |                   |                   |                   |                       |
| Courthouse Expansion Debt Svs Transfer      | 400,000           | 200,000           | 200,000           | 200,000           | 0.0%                  |
| County Bldg Debt Svs Transfer               | 122,576           | 120,638           | 11,830            | 8,355             | -29.4%                |
| Subtotal (debt service)                     | 522,576           | 320,638           | 211,830           | 208,355           | -1.6%                 |
| <b>Reserves</b>                             |                   |                   |                   |                   |                       |
| Gen Fund Special Reserve for Tax Appeals    | 500,000           | 50,000            | 50,000            | 0                 | -100.0%               |
| Capital Improvement Fund                    | 352,000           | 175,000           | 150,000           | 150,000           | 0.0%                  |
| Subtotal (Reserve Funds)                    | 852,000           | 225,000           | 200,000           | 150,000           | -25.0%                |
| <b>Other Transfers Out</b>                  |                   |                   |                   |                   |                       |
| To Kendall Area Transit Fund                | 21,500            | 25,500            | 25,500            | 25,500            |                       |
| To County Building Fund                     | 1,000,000         | 300,000           |                   |                   |                       |
| To Special Mines                            |                   | 19,869            |                   |                   |                       |
| To PBZ Hearing Officer                      |                   | 630               |                   |                   |                       |
| To Economic Development Fund                |                   |                   |                   | 15,000            |                       |
| To PBC                                      |                   |                   |                   | 419,630           |                       |
| To KenCom                                   |                   |                   | 1,627,933         | 1,775,000         |                       |
| Subtotal Other Transfers Out                | 1,021,500         | 345,999           | 1,653,433         | 2,235,130         | 35.2%                 |
| <b>TOTAL TRANSFERS OUT</b>                  | <b>2,396,076</b>  | <b>891,637</b>    | <b>2,065,263</b>  | <b>2,593,485</b>  | <b>25.6%</b>          |
| <b>TOTAL EXPENDITURES AND TRANSFERS OUT</b> | <b>23,186,706</b> | <b>23,029,231</b> | <b>23,924,905</b> | <b>25,591,012</b> | <b>7.0%</b>           |

## Other Funds Summary

|  | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % Change<br>In Budget |
|--|----------------|----------------|----------------|----------------|-----------------------|
| <b><u>PUBLIC SAFETY SALES TAX FUND (Fund 20)</u></b>             |                |                |                |                |                       |
| Beginning Balance  | 3,561,112      | 2,977,526      | 1,352,684      | 2,416,990      | 78.7%                 |
| Revenues   | 4,204,084      | 4,220,152      | 4,010,000      | 4,010,000      | 0.0%                  |
| Expenses   | 0              | 0              | 0              | 0              |                       |
| Net Transfers In (Out)   | (4,787,670)    | (5,562,961)    | (4,373,526)    | (4,740,429)    | 8.4%                  |
| Change in Fund Balance   | (583,586)      | (1,342,809)    | (363,526)      | (730,429)      | 100.9%                |
| Ending Balance   | 2,977,526      | 1,634,717      | 989,158        | 1,686,561      | 70.5%                 |
| <b><u>GIS MAPPING FUND (Fund 51)</u></b>                         |                |                |                |                |                       |
| Beginning Balance  | 204,512        | 390,453        | 491,493        | 538,801        | 9.6%                  |
| Revenues   | 439,247        | 387,714        | 320,000        | 288,000        | -10.0%                |
| Expenses   | 253,306        | 242,717        | 377,317        | 248,348        |                       |
| Net Transfers In (Out)   | 0              | 0              | (49,090)       | (50,072)       | 2.0%                  |
| Change in Fund Balance   | 185,941        | 144,997        | (106,407)      | (10,420)       | -90.2%                |
| Ending Balance   | 390,453        | 535,450        | 385,086        | 528,381        | 37.2%                 |
| <b><u>GIS RECORDING FUND (Fund 37)</u></b>                       |                |                |                |                |                       |
| Beginning Balance  | 100,252        | 90,711         | 85,000         | 95,000         | 11.8%                 |
| Revenues   | 54,796         | 48,350         | 43,000         | 43,000         | 0.0%                  |
| Expenses   | 64,337         | 40,788         | 41,604         | 43,027         |                       |
| Net Transfers In (Out)   | 0              | 0              | 0              | 0              |                       |
| Change in Fund Balance   | (9,541)        | 7,562          | 1,396          | (27)           | -101.9%               |
| Ending Balance   | 90,711         | 98,273         | 86,396         | 94,973         | 9.9%                  |
| <i>Levy Funds</i>  |                |                |                |                |                       |
| <b><u>HEALTH &amp; HUMAN SERVICES FUND (Fund 21)</u></b>         |                |                |                |                |                       |
| Beginning Balance  | 1,025,876      | 886,378        | 650,000        | 750,125        | 15.4%                 |
| Revenues   | 4,822,608      | 5,966,261      | 4,030,336      | 3,197,361      | -20.7%                |
| Expenses   | 5,578,222      | 6,602,768      | 4,651,293      | 3,893,912      | -16.3%                |
| Net Transfers In (Out)   | 616,116        | 670,390        | 563,022        | 573,038        | 1.8%                  |
| Change in Fund Balance   | (139,498)      | 33,883         | (57,935)       | (123,513)      | 113.2%                |
| Ending Balance   | 886,378        | 920,261        | 592,065        | 626,612        | 5.8%                  |
| <b><u>COMMUNITY 708 MENTAL HEALTH BOARD FUND (Fund 05)</u></b>   |                |                |                |                |                       |
| Beginning Balance  | 766            | 31             | 2,779          | 47             | -98.3%                |
| Revenues   | 890,370        | 924,673        | 928,392        | 927,889        | -0.1%                 |
| Expenses   | 157,238        | 135,361        | 135,644        | 121,000        | -10.8%                |
| Net Transfers In (Out)   | (733,867)      | (789,296)      | (792,748)      | (805,389)      | 1.6%                  |
| Change in Fund Balance   | (735)          | 16             | 0              | 1,500          |                       |
| Ending Balance   | 31             | 47             | 2,779          | 1,547          | -44.3%                |
| <b><u>SOCIAL SERVICES FOR SENIOR CITIZENS FUND (Fund 06)</u></b> |                |                |                |                |                       |
| Beginning Balance  | 41,651         | 5              | 0              | 30             |                       |
| Revenues   | 316,354        | 330,120        | 343,678        | 343,678        | 0.0%                  |
| Expenses   | 233,587        | 239,872        | 254,100        | 254,178        | 0.0%                  |
| Net Transfers In (Out)   | (124,413)      | (90,227)       | (89,500)       | (89,500)       | 0.0%                  |
| Change in Fund Balance   | (41,646)       | 21             | 78             | 0              | -100.0%               |
| Ending Balance   | 5              | 26             | 78             | 30             | -61.5%                |
| <b><u>EXTENSION EDUCATION FUND (Fund 08)</u></b>                 |                |                |                |                |                       |
| Beginning Balance  | 215            | 68             | 67             | 67             | 0.0%                  |
| Revenues   | 172,853        | 177,971        | 182,058        | 180,558        | -0.8%                 |
| Expenses   | 173,000        | 178,000        | 182,058        | 180,558        | -0.8%                 |
| Net Transfers In (Out)   | 0              | 0              | 0              | 0              |                       |
| Change in Fund Balance   | (147)          | (29)           | 0              | 0              |                       |
| Ending Balance   | 68             | 39             | 67             | 67             | 0.0%                  |
| <b><u>COUNTY HIGHWAY FUND (Fund 12)</u></b>                      |                |                |                |                |                       |
| Beginning Balance  | 34,893         | 19,530         | 90,000         | 50,000         | -44.4%                |
| Revenues   | 1,551,037      | 1,645,382      | 1,595,500      | 1,631,500      | 2.3%                  |
| Expenses   | 1,566,400      | 1,599,799      | 1,544,154      | 1,564,088      | 1.3%                  |
| Net Transfers In (Out)   | 0              | 0              | (100,000)      | (75,000)       | -25.0%                |
| Change in Fund Balance   | (15,363)       | 45,583         | (48,654)       | (7,588)        |                       |
| Ending Balance   | 19,530         | 65,113         | 41,346         | 42,412         | 2.6%                  |

## Other Funds Summary

|   | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % Change<br>In Budget |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <i>Levy Funds (cont.)</i>                                     |                |                |                |                |                       |
| <b><u>COUNTY BRIDGE FUND (Fund 13)</u></b>                    |                |                |                |                |                       |
| Beginning Balance   | 226,422        | 566,333        | 1,100,000      | 1,400,000      | 27.3%                 |
| Revenues  | 663,843        | 728,368        | 745,000        | 1,151,000      | 54.5%                 |
| Expenses  | 527,423        | 210,798        | 1,300,000      | 1,150,000      | -11.5%                |
| Net Transfers In (Out)  | 203,491        | 62,967         | 0              | 22,500         |                       |
| Change in Fund Balance  | 339,911        | 580,537        | (555,000)      | 23,500         |                       |
| Ending Balance  | 566,333        | 1,146,870      | 545,000        | 1,423,500      | 161.2%                |
| <b><u>FEDERAL AID MATCHING FUND (Fund 14)</u></b>             |                |                |                |                |                       |
| Beginning Balance   | 217,620        | 5,572          | 9,700          | 15,000         | 54.6%                 |
| Revenues  | 1,681,578      | 5,035          | 205,000        | 4,000          | -98.0%                |
| Expenses  | 1,893,626      | 892            | 214,700        | 0              | -100.0%               |
| Net Transfers In (Out)  | 0              | 0              | 0              | 0              |                       |
| Change in Fund Balance  | (212,048)      | 4,143          | (9,700)        | 4,000          |                       |
| Ending Balance  | 5,572          | 9,715          | 0              | 19,000         |                       |
| <b><u>IMRF &amp; SOCIAL SECURITY FUND (Fund 09)</u></b>       |                |                |                |                |                       |
| Beginning Balance   | 908,120        | 1,117,237      | 800,000        | 800,000        | 0.0%                  |
| Revenues  | 5,540,663      | 5,951,679      | 6,166,850      | 5,987,165      | -2.9%                 |
| Expenses  | 5,373,452      | 6,112,854      | 6,640,000      | 6,540,000      | -1.5%                 |
| Net Transfers In (Out)  | 41,906         | 50,116         | 74,160         | 311,242        | 319.7%                |
| Change in Fund Balance  | 209,117        | (111,059)      | (398,990)      | (241,593)      | -39.4%                |
| Ending Balance  | 1,117,237      | 1,006,178      | 401,010        | 558,407        | 39.3%                 |
| <b><u>LIABILITY INSURANCE FUND (Fund 10)</u></b>              |                |                |                |                |                       |
| Beginning Balance   | 283,096        | 220,000        | 170,000        | 200,000        | 17.6%                 |
| Revenues  | 682,076        | 735,494        | 788,900        | 826,575        | 4.8%                  |
| Expenses  | 737,049        | 836,735        | 825,000        | 875,000        | 6.1%                  |
| Net Transfers In (Out)  | 16,100         | 16,100         | 17,205         | 26,141         | 51.9%                 |
| Change in Fund Balance  | (38,873)       | (85,142)       | (18,895)       | (22,284)       | 17.9%                 |
| Ending Balance  | 244,223        | 134,858        | 151,105        | 177,716        | 17.6%                 |
| <b><u>TUBERCULOSIS FUND (Fund 07)</u></b>                     |                |                |                |                |                       |
| Beginning Balance   | 3,063          | 7,495          | 1,000          | 5,000          | 400.0%                |
| Revenues  | 13,050         | 14,631         | 25,000         | 15,000         | -40.0%                |
| Expenses  | 8,618          | 26,564         | 25,420         | 15,000         | -41.0%                |
| Net Transfers In (Out)  | 0              |                |                |                |                       |
| Change in Fund Balance  | 4,432          | (11,933)       | (420)          | 0              | -100.0%               |
| Ending Balance  | 7,495          | (4,438)        | 580            | 5,000          | 762.1%                |
| <b><u>PUBLIC BUILDING COMMISSION LEASE FUND (Fund 11)</u></b> |                |                |                |                |                       |
| Beginning Balance   | 52,902         | 6,798          | 6,000          | 800            | -86.7%                |
| Revenues  | 1,350,939      | 1,449,657      | 1,744,050      | 1,447,450      | -17.0%                |
| Expenses  | 2,396,000      | 2,455,000      | 2,744,000      | 2,867,000      | 4.5%                  |
| Net Transfers In (Out)  | 998,957        | 999,409        | 1,000,000      | 1,419,630      | 42.0%                 |
| Change in Fund Balance  | (46,104)       | (5,934)        | 50             | 80             | 60.0%                 |
| Ending Balance  | 6,798          | 864            | 6,050          | 880            | -85.5%                |
| <b><u>VETERANS ASSISTANCE CMS FUND (Fund 89)</u></b>          |                |                |                |                |                       |
| Beginning Balance   | 147,853        | 117,958        | 131,000        | 69,952         | -46.6%                |
| Revenues  | 345,793        | 362,636        | 371,007        | 382,857        | 3.2%                  |
| Expenses  | 329,074        | 325,692        | 309,047        | 336,173        | 8.8%                  |
| Net Transfers In (Out)  | (46,614)       | (52,453)       | (61,960)       | (46,684)       | -24.7%                |
| Change in Fund Balance  | (29,895)       | (15,509)       | 0              | (0)            |                       |
| Ending Balance  | 117,958        | 102,449        | 131,000        | 69,952         | -46.6%                |
| <b><u>ECONOMIC DEVELOPMENT COMMISSION FUND (Fund 02)</u></b>  |                |                |                |                |                       |
| Beginning Balance   | 5,695          | 9,028          | 5,413          | 4,000          | -26.1%                |
| Revenues  | 0              | 0              | 0              | 0              |                       |
| Expenses  | 1,667          | 3,674          | 5,100          | 19,000         | 272.5%                |
| Net Transfers In (Out)  | 5,000          | 4,000          | 0              | 15,000         |                       |
| Change in Fund Balance  | 3,333          | 326            | (5,100)        | (4,000)        |                       |
| Ending Balance  | 9,028          | 9,354          | 313            | 0              | -100.0%               |

## Other Funds Summary

|   | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % Change<br>In Budget |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b><i>Special Department Funds</i></b>                                      |                |                |                |                |                       |
| <b><u>RESTRICTED ECONOMIC DEVELOPMENT REVOLVING LOAN FUND (Fund 03)</u></b> |                |                |                |                |                       |
| Beginning Balance   | 2,704,388      | 2,686,851      | 1,919,278      | 1,900,000      | -1.0%                 |
| Revenues  | 54,950         | 48,528         | 92,724         | 18,902         | -79.6%                |
| Expenses  | 67,487         | 0              | 1,000,000      | 1,000,000      | 0.0%                  |
| Net Transfers In (Out)  | (5,000)        | (4,000)        | 0              | 0              |                       |
| Change in Fund Balance  | (17,537)       | 44,528         | (907,276)      | (981,098)      | 8.1%                  |
| Ending Balance  | 2,686,851      | 2,731,379      | 1,012,002      | 918,902        | -9.2%                 |
| <b><u>PBZ HEARING OFFICER FUND (Fund 36)</u></b>                            |                |                |                |                |                       |
| Beginning Balance   | (1,846)        | (1,680)        | 0              | 0              |                       |
| Revenues  | 2,800          | 1,050          | 0              | 0              |                       |
| Expenses  | 2,634          | 0              | 0              | 0              |                       |
| Net Transfers In (Out)  | 0              | 630            | 0              | 0              |                       |
| Change in Fund Balance  | 166            | 1,680          | 0              | 0              |                       |
| Ending Balance  | (1,680)        | 0              | 0              | 0              |                       |
| <b><u>TRANSPORTATION SALES TAX FUND (Fund 19)</u></b>                       |                |                |                |                |                       |
| Beginning Balance   | 1,351,689      | 1,958,452      | 1,400,000      | 2,900,000      | 107.1%                |
| Revenues  | 4,401,348      | 4,562,694      | 4,010,000      | 4,110,000      | 2.5%                  |
| Expenses  | 3,794,585      | 3,336,878      | 4,300,000      | 3,500,000      | -18.6%                |
| Net Transfers In (Out)  | 0              | 0              | 0              | 0              |                       |
| Change in Fund Balance  | 606,763        | 1,225,816      | (290,000)      | 610,000        | -310.3%               |
| Ending Balance  | 1,958,452      | 3,184,268      | 1,110,000      | 3,510,000      | 216.2%                |
| <b><u>COUNTY MOTOR FUEL TAX FUND - State Transfer (Fund 15)</u></b>         |                |                |                |                |                       |
| Beginning Balance   | 655,689        | 1,429,446      | 660,000        | 1,580,000      | 139.4%                |
| Revenues  | 1,773,757      | 5,467,635      | 1,696,761      | 1,796,761      | 5.9%                  |
| Expenses  | 1,000,000      | 5,425,302      | 2,000,000      | 2,300,000      | 15.0%                 |
| Net Transfers In (Out)  | 0              | 0              | 0              | 0              |                       |
| Change in Fund Balance  | 773,757        | 42,333         | (303,239)      | (503,239)      | 66.0%                 |
| Ending Balance  | 1,429,446      | 1,471,779      | 356,761        | 1,076,761      | 201.8%                |
| <b><u>TOWNSHIP BRIDGE FUND (Fund 17)</u></b>                                |                |                |                |                |                       |
| Beginning Balance   | 40,923         | 18,855         | 20             | 21             | 5.0%                  |
| Revenues  | 181,423        | 44,132         | 0              | 22,500         |                       |
| Expenses  | 0              | 0              | 0              | 0              |                       |
| Net Transfers In (Out)  | (203,491)      | (62,966)       | 0              | (22,500)       |                       |
| Change in Fund Balance  | (22,068)       | (18,834)       | 0              | 0              |                       |
| Ending Balance  | 18,855         | 21             | 20             | 21             |                       |
| <b><u>COUNTY HIGHWAY RESTRICTED FUND (Fund 18)</u></b>                      |                |                |                |                |                       |
| Beginning Balance   | 429,000        | 425,343        | 340,000        | 341,000        | 0.3%                  |
| Revenues  | 162,580        | 24,611         | 10,000         | 5,000          | -50.0%                |
| Expenses  | 166,237        | 108,967        | 0              | 0              |                       |
| Net Transfers In (Out)  | 0              | 0              | 0              | 0              |                       |
| Change in Fund Balance  | (3,657)        | (84,356)       | 10,000         | 5,000          | -50.0%                |
| Ending Balance  | 425,343        | 340,987        | 350,000        | 346,000        | -1.1%                 |
| <b><u>SALT STORAGE BUILDING MAINT. FUND (Fund 22)</u></b>                   |                |                |                |                |                       |
| Beginning Balance   |                |                |                | 0              |                       |
| Revenues  |                |                |                | 2,500          |                       |
| Expenses  |                |                |                | 0              |                       |
| Net Transfers In (Out)  |                |                |                | 0              |                       |
| Change in Fund Balance  |                |                |                | 2,500          |                       |
| Ending Balance  |                |                |                | 2,500          |                       |
| <b><u>ANIMAL CONTROL FUND ( Fund 35)</u></b>                                |                |                |                |                |                       |
| Beginning Balance   | 39,366         | 16,582         | 8,000          | 17,000         | 112.5%                |
| Revenues  | 207,683        | 165,684        | 161,500        | 178,000        | 10.2%                 |
| Expenses  | 163,617        | 135,312        | 123,729        | 153,454        | 24.0%                 |
| Net Transfers In (Out)  | (66,850)       | (44,576)       | (33,769)       | (41,000)       | 21.4%                 |
| Change in Fund Balance  | (22,784)       | (14,204)       | 4,002          | (16,454)       | -511.1%               |
| Ending Balance  | 16,582         | 2,378          | 12,002         | 546            | -95.5%                |

## Other Funds Summary

|  | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % Change<br>In Budget |
|--|----------------|----------------|----------------|----------------|-----------------------|
| <i>Special Department Funds (cont.)</i>                                      |                |                |                |                |                       |
| <b><u>COUNTY ANIMAL POPULATION CONTROL FUND (Fund 87)</u></b>                |                |                |                |                |                       |
| Beginning Balance  | 26,614         | 28,113         | 8,000          | 38,000         | 375.0%                |
| Revenues   | 19,862         | 19,641         | 20,000         | 18,000         | -10.0%                |
| Expenses   | 18,363         | 18,440         | 18,000         | 18,000         | 0.0%                  |
| Net Transfers In (Out)   | 0              | 0              | 0              | 0              |                       |
| Change in Fund Balance   | 1,499          | 1,201          | 2,000          | 0              | -100.0%               |
| Ending Balance   | 28,113         | 29,314         | 10,000         | 38,000         | 280.0%                |
| <b><u>STATE PET POPULATION FUND (Fund 86)</u></b>                            |                |                |                |                |                       |
| Beginning Balance  | 3,570          | 4,390          | 5,000          | 0              | -100.0%               |
| Revenues   | 820            | 360            | 800            | 300            | -62.5%                |
| Expenses   | 0              | 0              | 0              | 300            |                       |
| Net Transfers In (Out)   | 0              | 0              | 0              | 0              |                       |
| Change in Fund Balance   | 820            | 360            | 800            | 0              | -100.0%               |
| Ending Balance   | 4,390          | 4,750          | 5,800          | 0              | -100.0%               |
| <b><u>RECORDER DOCUMENT STORAGE FUND (Fund 38)</u></b>                       |                |                |                |                |                       |
| Beginning Balance  | 527,843        | 616,517        | 550,000        | 580,000        | 5.5%                  |
| Revenues   | 259,397        | 228,880        | 204,250        | 204,250        | 0.0%                  |
| Expenses   | 170,723        | 263,581        | 201,708        | 205,522        | 1.9%                  |
| Net Transfers In (Out)   | 0              | 0              | 0              | 0              |                       |
| Change in Fund Balance   | 88,674         | (34,701)       | 2,542          | (1,272)        | -150.0%               |
| Ending Balance   | 616,517        | 581,816        | 552,542        | 578,728        | 4.7%                  |
| <b><u>INDEMNITY FUND (Fund 54)</u></b>                                       |                |                |                |                |                       |
| Beginning Balance  | 103,467        | 137,907        | 135,000        | 184,000        | 36.3%                 |
| Revenues   | 34,440         | 22,660         | 25,000         | 25,000         | 0.0%                  |
| Expenses   | 0              | 0              | 0              | 0              |                       |
| Net Transfers In (Out)   | 0              | 0              | 0              | 0              |                       |
| Change in Fund Balance   | 34,440         | 22,660         | 25,000         | 25,000         | 0.0%                  |
| Ending Balance   | 137,907        | 160,567        | 160,000        | 209,000        | 30.6%                 |
| <b><u>TAX SALE AUTOMATION FUND (Fund 53)</u></b>                             |                |                |                |                |                       |
| Beginning Balance  | 27,131         | 44,590         | 40,000         | 38,500         | -3.8%                 |
| Revenues   | 26,020         | 20,930         | 20,500         | 20,500         | 0.0%                  |
| Expenses   | 8,561          | 17,196         | 30,000         | 33,000         | 10.0%                 |
| Net Transfers In (Out)   | 0              | 0              | 0              | 0              |                       |
| Change in Fund Balance   | 17,459         | 3,734          | (9,500)        | (12,500)       | 31.6%                 |
| Ending Balance   | 44,590         | 48,324         | 30,500         | 26,000         | -14.8%                |
| <b><u>SALE IN ERROR INTEREST FUND (Fund 82)</u></b>                          |                |                |                |                |                       |
| Beginning Balance  | 192,340        | 203,320        | 100,000        | 100,000        | 0.0%                  |
| Revenues   | 110,534        | 122,168        | 75,000         | 75,000         | 0.0%                  |
| Expenses   | 20,466         | 107,702        | 0              | 5,000          |                       |
| Net Transfers In (Out)   | (79,088)       | (117,786)      | (65,000)       | (65,000)       |                       |
| Change in Fund Balance   | 10,980         | (103,320)      | 10,000         | 5,000          | -50.0%                |
| Ending Balance   | 203,320        | 100,000        | 110,000        | 105,000        | -4.5%                 |
| <b><u>SHERIFF PREVENTION OF ALCOHOL/CRIMINAL VIOLENCE FUND (Fund 39)</u></b> |                |                |                |                |                       |
| Beginning Balance  | 7,956          | 8,702          | 16,000         | 17,300         | 8.1%                  |
| Revenues   | 7,588          | 8,550          | 7,500          | 8,200          | 9.3%                  |
| Expenses   | 6,842          | 2,366          | 12,000         | 10,000         | -16.7%                |
| Net Transfers In (Out)   | 0              | 0              | 0              | 0              |                       |
| Change in Fund Balance   | 746            | 6,184          | (4,500)        | (1,800)        | -60.0%                |
| Ending Balance   | 8,702          | 14,886         | 11,500         | 15,500         | 34.8%                 |
| <b><u>SHERIFF'S DRUG ABUSE REVENUE FUND (Fund 40)</u></b>                    |                |                |                |                |                       |
| Beginning Balance  | 64,494         | 53,096         | 69,500         | 55,000         | -20.9%                |
| Revenues   | 31,186         | 45,154         | 32,700         | 38,000         | 16.2%                 |
| Expenses   | 42,584         | 69,022         | 45,000         | 65,000         | 44.4%                 |
| Net Transfers In (Out)   | 0              | 0              | 0              | 0              |                       |
| Change in Fund Balance   | (11,398)       | (23,868)       | (12,300)       | (27,000)       | 119.5%                |
| Ending Balance   | 53,096         | 29,228         | 57,200         | 28,000         | -51.0%                |



## Other Funds Summary

|  | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % Change<br>In Budget |
|--|----------------|----------------|----------------|----------------|-----------------------|
| <b><i>Special Department Funds (cont.)</i></b>                 |                |                |                |                |                       |
| <b><u>SHERIFF'S VEHICLE FUND - statutory (Fund 91)</u></b>     |                |                |                |                |                       |
| Beginning Balance  | 30,210         | 56,735         | 26,100         | 46,700         | 78.9%                 |
| Revenues   | 38,292         | 40,004         | 26,400         | 28,000         | 6.1%                  |
| Expenses   | 11,767         | 55,368         | 20,000         | 52,000         | 160.0%                |
| Net Transfers In (Out)   | 0              | 0              | 0              | 0              |                       |
| Change in Fund Balance   | 26,525         | (15,364)       | 6,400          | (24,000)       | -475.0%               |
| Ending Balance   | 56,735         | 41,372         | 32,500         | 22,700         | -30.2%                |
| <b><u>SHERIFF'S FTA Fund (Fund 84)</u></b>                     |                |                |                |                |                       |
| Beginning Balance  |                |                |                | 34,000         |                       |
| Revenues   |                |                |                | 25,000         |                       |
| Expenses   |                |                |                | 34,000         |                       |
| Net Transfers In (Out)   |                |                |                |                |                       |
| Change in Fund Balance   |                |                |                | (9,000)        |                       |
| Ending Balance   |                |                |                | 25,000         |                       |
| <b><u>STATE'S ATTORNEY DRUG ENFORCEMENT FUND (Fund 50)</u></b> |                |                |                |                |                       |
| Beginning Balance  | 19,583         | 21,037         | 22,360         | 21,860         | -2.2%                 |
| Revenues   | 2,303          | 3,251          | 500            | 1,500          | 200.0%                |
| Expenses   | 849            | 1,000          | 1,000          | 1,000          | 0.0%                  |
| Net Transfers In (Out)   | 0              | 0              | 0              | 0              |                       |
| Change in Fund Balance   | 1,454          | 2,251          | (500)          | 500            | -200.0%               |
| Ending Balance   | 21,037         | 23,288         | 21,860         | 22,360         | 2.3%                  |
| <b><u>CIRCUIT CLERK DOCUMENT STORAGE FUND (Fund 44)</u></b>    |                |                |                |                |                       |
| Beginning Balance  | 586,924        | 614,817        | 694,802        | 687,123        | -1.1%                 |
| Revenues   | 250,901        | 258,239        | 250,000        | 225,000        | -10.0%                |
| Expenses   | 223,008        | 108,118        | 168,871        | 205,600        | 21.7%                 |
| Net Transfers In (Out)   | 0              | 0              | 0              | 0              |                       |
| Change in Fund Balance   | 27,893         | 150,121        | 81,129         | 19,400         | -76.1%                |
| Ending Balance   | 614,817        | 764,938        | 775,931        | 706,523        | -8.9%                 |
| <b><u>COURT AUTOMATION FUND (Fund 45)</u></b>                  |                |                |                |                |                       |
| Beginning Balance  | 597,884        | 717,129        | 698,924        | 856,859        | 22.6%                 |
| Revenues   | 254,944        | 254,440        | 250,000        | 225,000        | -10.0%                |
| Expenses   | 135,699        | 134,910        | 223,773        | 215,729        | -3.6%                 |
| Net Transfers In (Out)   | 0              | 0              | 0              | 0              |                       |
| Change in Fund Balance   | 119,245        | 119,530        | 26,227         | 9,271          | -64.7%                |
| Ending Balance   | 717,129        | 836,659        | 725,151        | 866,130        | 19.4%                 |
| <b><u>CHILD SUPPORT COLLECTION FUND (Fund 46)</u></b>          |                |                |                |                |                       |
| Beginning Balance  | 140,140        | 160,199        | 161,374        | 211,084        | 30.8%                 |
| Revenues   | 51,977         | 52,055         | 46,500         | 52,000         | 11.8%                 |
| Expenses   | 31,918         | 24,527         | 38,343         | 32,653         | -14.8%                |
| Net Transfers In (Out)   | 0              | 0              | 0              | 0              |                       |
| Change in Fund Balance   | 20,059         | 27,528         | 8,157          | 19,347         | 137.2%                |
| Ending Balance   | 160,199        | 187,727        | 169,531        | 230,431        | 35.9%                 |
| <b><u>CIRCUIT CLERK OPERATION FUND (Fund 90)</u></b>           |                |                |                |                |                       |
| Beginning Balance  | 30,352         | 45,032         | 53,845         | 39,800         | -26.1%                |
| Revenues   | 15,350         | 16,194         | 15,000         | 16,500         | 10.0%                 |
| Expenses   | 670            | 1,890          | 37,536         | 38,820         | 3.4%                  |
| Net Transfers In (Out)   | 0              | 0              | 0              | 0              |                       |
| Change in Fund Balance   | 14,680         | 14,304         | (22,536)       | (22,320)       | -1.0%                 |
| Ending Balance   | 45,032         | 59,336         | 31,309         | 17,480         | -44.2%                |
| <b><u>CIRCUIT CLERK ELECTRONIC CITATION FUND (Fund 83)</u></b> |                |                |                |                |                       |
| Beginning Balance  |                |                |                | 7,600          |                       |
| Revenues   |                |                |                | 7,500          |                       |
| Expenses   |                |                |                | 0              |                       |
| Net Transfers In (Out)   |                |                |                | 0              |                       |
| Change in Fund Balance   |                |                |                | 7,500          |                       |
| Ending Balance   |                |                |                | 15,100         |                       |

## Other Funds Summary

|   | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % Change<br>In Budget |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b><i>Special Department Funds (cont.)</i></b>                    |                |                |                |                |                       |
| <b><u>COURT SECURITY FUND (Fund 42)</u></b>                       |                |                |                |                |                       |
| Beginning Balance   | 540,035        | 534,743        | 560,000        | 425,800        | -24.0%                |
| Revenues  | 365,948        | 344,188        | 360,000        | 340,000        | -5.6%                 |
| Expenses  | 121,240        | 39,613         | 90,000         | 97,000         | 7.8%                  |
| Net Transfers In (Out)  | (250,000)      | (250,000)      | (375,000)      | (275,000)      | -26.7%                |
| Change in Fund Balance  | (5,292)        | 54,575         | (105,000)      | (32,000)       | -69.5%                |
| Ending Balance  | 534,743        | 589,318        | 455,000        | 393,800        | -13.5%                |
| <b><u>LAW LIBRARY FUND (Fund 43)</u></b>                          |                |                |                |                |                       |
| Beginning Balance   | 242,335        | 267,476        | 276,000        | 290,000        | 5.1%                  |
| Revenues  | 79,885         | 89,876         | 85,000         | 85,000         | 0.0%                  |
| Expenses  | 54,744         | 69,965         | 57,250         | 68,825         | 20.2%                 |
| Net Transfers In (Out)  | 0              | 0              | 0              | 0              |                       |
| Change in Fund Balance  | 25,141         | 19,911         | 27,750         | 16,175         | -41.7%                |
| Ending Balance  | 267,476        | 287,387        | 303,750        | 306,175        | 0.8%                  |
| <b><u>PROBATION SERVICES FUND (Fund 48)</u></b>                   |                |                |                |                |                       |
| Beginning Balance   | 782,329        | 888,468        | 861,310        | 848,021        | -1.5%                 |
| Revenues  | 183,584        | 190,914        | 196,644        | 220,700        | 12.2%                 |
| Expenses  | 62,436         | 227,415        | 299,750        | 291,000        | -2.9%                 |
| Net Transfers In (Out)  | (15,009)       | (29,600)       | (30,000)       | (29,500)       | -1.7%                 |
| Change in Fund Balance  | 106,139        | (66,101)       | (133,106)      | (99,800)       | -25.0%                |
| Ending Balance  | 888,468        | 822,367        | 728,204        | 748,221        | 2.7%                  |
| <b><u>STATE RENTAL HOUSING SUPPORT PROGRAM FUND (Fund 81)</u></b> |                |                |                |                |                       |
| Beginning Balance   | 0              | 0              | 0              | 0              |                       |
| Revenues  | 230,895        | 201,213        | 193,500        | 193,500        | 0.0%                  |
| Expenses  | 230,895        | 201,213        | 193,500        | 193,500        | 0.0%                  |
| Net Transfers In (Out)  | 0              | 0              | 0              | 0              |                       |
| Change in Fund Balance  | 0              | 0              | 0              | 0              |                       |
| Ending Balance  | 0              | 0              | 0              | 0              |                       |
| <b><u>CSBG REVOLVING LOAN FUND (Fund 25)</u></b>                  |                |                |                |                |                       |
| Beginning Balance   | 21,213         | 32,933         | 19,500         | 9,000          | -53.8%                |
| Revenues  | 11,720         | 0              | 3,600          | 9,030          | 150.8%                |
| Expenses  | 0              | 0              | 3,600          | 8,600          | 138.9%                |
| Net Transfers In (Out)  | 0              | 0              | 0              | 0              |                       |
| Change in Fund Balance  | 11,720         | 0              | 0              | 430            |                       |
| Ending Balance  | 32,933         | 32,933         | 19,500         | 9,430          | -51.6%                |
| <b><u>KENDALL AREA TRANSIT (Fund 55)</u></b>                      |                |                |                |                |                       |
| Beginning Balance   | 39,965         | 148,241        | 114,399        | 118,399        | 3.5%                  |
| Revenues  | 252,197        | 156,084        | 251,648        | 247,887        | -1.5%                 |
| Expenses  | 223,421        | 237,363        | 298,648        | 323,887        | 8.5%                  |
| Net Transfers In (Out)  | 79,500         | 50,923         | 51,000         | 51,000         | 0.0%                  |
| Change in Fund Balance  | 108,276        | (30,356)       | 4,000          | (25,000)       | -725.0%               |
| Ending Balance  | 148,241        | 117,885        | 118,399        | 93,399         | -21.1%                |
| <b><u>CORONER'S FEES (Fund 94)</u></b>                            |                |                |                |                |                       |
| Beginning Balance   |                |                | 1,500          | 2,633          | 75.6%                 |
| Revenues  |                | 1,500          | 3,279          | 4,000          | 22.0%                 |
| Expenses  |                |                | 2,146          | 0              | -100.0%               |
| Net Transfers In (Out)  |                |                |                |                |                       |
| Change in Fund Balance  |                | 1,500          | 1,133          | 4,000          | 252.9%                |
| Ending Balance  |                | 1,500          | 2,633          | 6,633          | 151.9%                |
| <b><u>KENCOM (Fund 33)</u></b>                                    |                |                |                |                |                       |
| Beginning Balance   |                |                | 0              | 0              |                       |
| Revenues  |                |                | 0              | 18,634         |                       |
| Expenses  |                |                | 1,433,296      | 1,402,670      | -2.1%                 |
| Net Transfers In (Out)  |                |                | 1,433,296      | 1,296,262      | -9.6%                 |
| Change in Fund Balance  |                |                | 0              | (87,774)       |                       |
| Ending Balance  |                |                | 0              | (87,774)       |                       |

## Other Funds Summary

|  | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % Change<br>In Budget |
|--|----------------|----------------|----------------|----------------|-----------------------|
| <b><i>Capital Projects &amp; Debt Service Funds</i></b>        |                |                |                |                |                       |
| <b><u>CAPITAL IMPROVEMENT FUND (Fund 04)</u></b>               |                |                |                |                |                       |
| Beginning Balance  | 747,464        | 859,465        | 1,036,465      | 1,032,432      | -0.4%                 |
| Revenues   | 435            | 155,052        | 0              | 0              |                       |
| Expenses   | 240,000        | 141,124        | 350,000        | 539,000        | 54.0%                 |
| Net Transfers In (Out)   | 352,000        | 175,000        | 150,000        | 150,000        | 0.0%                  |
| Change in Fund Balance   | 112,435        | 188,928        | (200,000)      | (389,000)      | 94.5%                 |
| Ending Balance   | 859,899        | 1,048,393      | 836,465        | 643,432        | -23.1%                |
| <b><u>PUBLIC SAFETY CAPITAL IMPROVEMENT FUND (Fund 75)</u></b> |                |                |                |                |                       |
| Beginning Balance  | 631,957        | 831,957        | 1,131,957      | 1,431,957      | 26.5%                 |
| Revenues   | 0              | 0              | 0              | 0              |                       |
| Expenses   | 0              | 0              | 0              | 0              |                       |
| Net Transfers In (Out)   | 200,000        | 300,000        | 300,000        | 300,000        | 0.0%                  |
| Change in Fund Balance   | 200,000        | 300,000        | 300,000        | 300,000        | 0.0%                  |
| Ending Balance   | 831,957        | 1,131,957      | 1,431,957      | 1,731,957      | 21.0%                 |
| <b><u>GENERAL FUND SPECIAL RESERVE FUND (Fund 76)</u></b>      |                |                |                |                |                       |
| Beginning Balance  | 950,000        | 1,450,000      | 1,500,000      | 1,550,000      | 3.3%                  |
| Revenues   | 0              | 0              | 0              | 0              |                       |
| Expenses   | 0              | 0              | 0              | 0              |                       |
| Net Transfers In (Out)   | 500,000        | 50,000         | 50,000         | (110,000)      | -320.0%               |
| Change in Fund Balance   | 500,000        | 50,000         | 50,000         | (110,000)      | -320.0%               |
| Ending Balance   | 1,450,000      | 1,500,000      | 1,550,000      | 1,440,000      | -7.1%                 |
| <b><u>COURTHOUSE RESTORATION FUND (Fund 85)</u></b>            |                |                |                |                |                       |
| Beginning Balance  | 7,367          | 3,082          | 1,195          | 600            | -49.8%                |
| Revenues   | 0              | 1,000          | 5,000          | 3,000          | -40.0%                |
| Expenses   | 4,285          | 3,738          | 1,000          | 3,600          | 260.0%                |
| Net Transfers In (Out)   | 0              | 0              | 0              | 0              |                       |
| Change in Fund Balance   | (4,285)        | (2,738)        | 4,000          | (600)          | -115.0%               |
| Ending Balance   | 3,082          | 344            | 5,195          | 0              | -100.0%               |
| <b><u>BUILDING FUND (Fund 26)</u></b>                          |                |                |                |                |                       |
| Beginning Balance  |                | 1,000,000      | 9,000          | 353,000        | 3822.2%               |
| Revenues   |                | 170,250        | 141,000        | 30,000         | -78.7%                |
| Expenses   |                | 1,291,299      | 0              | 0              |                       |
| Net Transfers In (Out)   | 1,000,000      | 300,000        | 100,000        | 75,000         | -25.0%                |
| Change in Fund Balance   | 1,000,000      | (821,049)      | 241,000        | 105,000        | -56.4%                |
| Ending Balance   | 1,000,000      | 178,951        | 250,000        | 458,000        | 83.2%                 |
| <b><u>ANIMAL CONTROL BUILDING FUND (Fund 34)</u></b>           |                |                |                |                |                       |
| Beginning Balance  | 45,000         | 70,000         | 75,000         | 70,000         | -6.7%                 |
| Revenues   | 0              | 0              | 0              | 0              |                       |
| Expenses   | 0              | 0              | 0              | 0              |                       |
| Net Transfers In (Out)   | 25,000         | 25,000         | 0              | 9,000          |                       |
| Change in Fund Balance   | 25,000         | 25,000         | 0              | 9,000          |                       |
| Ending Balance   | 70,000         | 95,000         | 75,000         | 79,000         | 5.3%                  |
| <b><u>SPECIAL CONSTRUCTION FUND (Fund XX)</u></b>              |                |                |                |                |                       |
| Beginning Balance  |                |                |                | 1,291,100      |                       |
| Revenues   |                |                |                | 0              |                       |
| Expenses   |                |                |                | 1,291,100      |                       |
| Net Transfers In (Out)   |                |                |                | 0              |                       |
| Change in Fund Balance   |                |                |                | (1,291,100)    |                       |
| Ending Balance   |                |                |                | 0              |                       |
| <b><u>JAIL ADDITION BOND PROCEEDS FUND (Fund 57)</u></b>       |                |                |                |                |                       |
| Beginning Balance  | 121,225        | 44,370         | 30,000         | 8,000          | -73.3%                |
| Revenues   | 604            | 9,041,945      | 30             | 0              | -100.0%               |
| Expenses   | 77,459         | 9,052,305      | 30,030         | 8,000          | -73.4%                |
| Net Transfers In (Out)   | 0              | 0              | 0              | 0              |                       |
| Change in Fund Balance   | (76,855)       | (10,360)       | (30,000)       | (8,000)        | -73.3%                |
| Ending Balance   | 44,370         | 34,010         | 0              | 0              |                       |

## Other Funds Summary

|  | ACTUAL<br>2009    | ACTUAL<br>2010    | BUDGET<br>2011    | BUDGET<br>2012    | % Change<br>In Budget |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|
| <b>Capital Projects &amp; Debt Service Funds (cont.)</b>                       |                   |                   |                   |                   |                       |
| <b><u>JAIL ADDITION DEBT SERVICE FUND (Fund 58)</u></b>                        |                   |                   |                   |                   |                       |
| Beginning Balance  | 192,947           | 250,374           | 1,050             | 1,500             | 42.9%                 |
| Revenues   | 562               | 334               | 150               | 150               | 0.0%                  |
| Expenses   | 232,873           | 285,800           | 396,663           | 452,425           | 14.1%                 |
| Net Transfers In (Out)   | 289,738           | 342,313           | 396,513           | 451,825           | 13.9%                 |
| Change in Fund Balance   | 57,427            | 56,847            | 1                 | (450)             | -90100.0%             |
| Ending Balance   | 250,374           | 307,221           | 1,051             | 1,050             | 0.0%                  |
| <b><u>COUNTY BUILDING DEBT SERVICE FUND (Fund 56)</u></b>                      |                   |                   |                   |                   |                       |
| Beginning Balance  | 170,186           | 179,358           | 700               | 1,100             | 57.1%                 |
| Revenues   | 409               | 169,934           | 150               | 282,401           | 188167.3%             |
| Expenses   | 279,385           | 286,704           | 292,256           | 290,606           | -0.6%                 |
| Net Transfers In (Out)   | 288,148           | 120,638           | 292,256           | 8,355             | -97.1%                |
| Change in Fund Balance   | 9,172             | 3,868             | 150               | 150               | 0.0%                  |
| Ending Balance   | 179,358           | 183,226           | 850               | 1,250             | 47.1%                 |
| <b><u>COURTHOUSE EXPANSION CONSTRUCTION FUND - bond proceeds (Fund 97)</u></b> |                   |                   |                   |                   |                       |
| Beginning Balance  | 9,245,751         | 3,414,599         | 90,000            | 88,500            | -1.7%                 |
| Revenues   | 10,125,012        | 1,515             | 0                 | 0                 |                       |
| Expenses   | 15,956,164        | 3,321,616         | 90,000            | 88,500            | -1.7%                 |
| Net Transfers In (Out)   | 0                 | 0                 | 0                 | 0                 |                       |
| Change in Fund Balance   | (5,831,152)       | (3,320,101)       | (90,000)          | (88,500)          | -1.7%                 |
| Ending Balance   | 3,414,599         | 94,498            | 0                 | 0                 |                       |
| <b><u>COURTHOUSE EXPANSION DEBT SERVICE FUND - 2007 Series A (Fund 98)</u></b> |                   |                   |                   |                   |                       |
| Beginning Balance  | 1,194,323         | 1,218,216         | 5,000             | 7,000             | 40.0%                 |
| Revenues   | 2,567             | 1,747             | 100               | 0                 | -100.0%               |
| Expenses   | 1,575,406         | 1,946,347         | 1,200,308         | 1,547,233         | 28.9%                 |
| Net Transfers In (Out)   | 1,596,732         | 1,977,423         | 1,200,308         | 1,545,433         | 28.8%                 |
| Change in Fund Balance   | 23,893            | 32,823            | 100               | (1,800)           | -1900.0%              |
| Ending Balance   | 1,218,216         | 1,251,039         | 5,100             | 5,200             | 2.0%                  |
| <b>TOTAL EXPENSES: OTHER FUNDS</b>   | <b>44,217,317</b> | <b>36,875,886</b> | <b>32,205,698</b> | <b>32,583,309</b> | <b>1.2%</b>           |
| <b>TOTAL EXPENSES: GENERAL FUND</b>  | <b>20,790,630</b> | <b>22,137,594</b> | <b>21,859,642</b> | <b>22,997,527</b> | <b>5.2%</b>           |
| <b>TOTAL EXPENSES: ALL FUNDS</b>   | <b>65,007,947</b> | <b>59,013,480</b> | <b>54,065,340</b> | <b>55,580,836</b> | <b>2.8%</b>           |

# General Fund Expenditure Summary

## GENERAL FUND EXPENDITURE SUMMARY

| DESCRIPTION                              | ACTUAL<br>2009    | ACTUAL<br>2010    | BUDGET<br>2011    | BUDGET<br>2012    | % CHANGE<br>IN BUDGET |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------|
| EXPENSES                                 |                   |                   |                   |                   |                       |
| County Board                             | 162,247           | 161,393           | 172,900           | 161,900           | -6.4%                 |
| County Clerk & Recorder                  | 174,081           | 172,364           | 186,071           | 176,965           | -4.9%                 |
| Election Costs                           | 407,789           | 422,180           | 391,787           | 552,983           | 41.1%                 |
| Circuit Court Judge                      | 235,291           | 285,341           | 242,511           | 235,636           | -2.8%                 |
| Circuit Court Clerk                      | 570,220           | 589,106           | 520,338           | 516,553           | -0.7%                 |
| Jury Commission                          | 69,377            | 56,448            | 50,680            | 50,795            | 0.2%                  |
| State's Attorney                         | 1,205,907         | 1,243,476         | 1,291,338         | 1,340,951         | 3.8%                  |
| Public Defender                          | 371,547           | 395,006           | 432,999           | 440,665           | 1.8%                  |
| Combined Court Services (Probation)      | 934,055           | 884,852           | 1,059,492         | 1,022,029         | -3.5%                 |
| Sheriff                                  | 4,067,935         | 4,782,827         | 4,869,966         | 5,162,784         | 6.0%                  |
| Corrections                              | 3,108,254         | 3,645,963         | 3,860,480         | 4,021,157         | 4.2%                  |
| Emergency Management Agency              | 15,505            | 13,783            | 19,777            | 37,485            | 89.5%                 |
| Merit Commission                         | 13,830            | 2,860             | 10,000            | 5,500             | -45.0%                |
| Coroner                                  | 147,292           | 149,672           | 154,007           | 152,407           | -1.0%                 |
| Treasurer                                | 323,356           | 320,083           | 337,990           | 342,415           | 1.3%                  |
| Auditing & Accounting                    | 32,350            | 31,000            | 34,975            | 39,950            | 14.2%                 |
| Property Tax Services                    | 67,050            | 66,133            | 65,000            | 70,000            | 7.7%                  |
| Administrative Services                  | 436,965           | 390,993           | 471,052           | 424,220           | -9.9%                 |
| Employee Health Insurance                | 3,298,834         | 3,550,599         | 4,087,858         | 4,507,272         | 10.3%                 |
| General Insurance and Bonding            | 1,358             | 1,300             | 3,850             | 1,300             | -66.2%                |
| Unemployment Compensation                | 23,347            | 46,209            | 70,000            | 50,000            | -28.6%                |
| Postage County Building                  | 64,245            | 33,495            | 55,100            | 65,100            | 18.1%                 |
| Facilities                               | 1,816,125         | 1,945,082         | 1,820,219         | 1,897,215         | 4.2%                  |
| Planning, Building & Zoning              | 388,027           | 405,806           | 354,546           | 316,654           | -10.7%                |
| County Assessing Office                  | 232,857           | 246,460           | 270,599           | 270,089           | -0.2%                 |
| Technology                               | 686,961           | 576,294           | 567,004           | 582,016           | 2.6%                  |
| Ken Com                                  | 1,248,002         | 1,297,932         |                   |                   |                       |
| Soil & Water Conservation District Grant | 16,381            | 41,709            | 39,707            | 32,000            | -19.4%                |
| Regional Office of Education             | 80,620            | 89,955            | 92,866            | 92,776            | -0.1%                 |
| Board of Review                          | 51,515            | 60,786            | 77,935            | 74,547            | -4.3%                 |
| Farmland Review Board                    | 265               | 302               | 395               | 395               | 0.0%                  |
| Capital Expenditures                     | 253,502           | 228,185           | 86,200            | 26,000            | -69.8%                |
| Contingency                              | 262,375           | 0                 | 162,000           | 327,770           | 102.3%                |
| <b>Total Expenditures</b>                | <b>20,790,630</b> | <b>22,137,594</b> | <b>21,859,642</b> | <b>22,997,527</b> | <b>5.2%</b>           |

## GENERAL FUND EXPENDITURE SUMMARY

| DESCRIPTION                                 | ACTUAL<br>2009    | ACTUAL<br>2010    | BUDGET<br>2011    | BUDGET<br>2012    | % CHANGE<br>IN BUDGET |
|---|-------------------|-------------------|-------------------|-------------------|-----------------------|
| <b>TRANSFERS OUT:</b>                       |                   |                   |                   |                   |                       |
| <b>Debt Service</b>                         |                   |                   |                   |                   |                       |
| Courthouse Expansion Debt Svs Transfer      | 400,000           | 200,000           | 200,000           | 200,000           | 0.0%                  |
| County Bldg Debt Svs Transfer               | 122,576           | 120,638           | 11,830            | 8,355             | -29.4%                |
| Subtotal (debt service)                     | 522,576           | 320,638           | 211,830           | 208,355           | -1.6%                 |
| <b>Reserves</b>                             |                   |                   |                   |                   |                       |
| Gen Fund Special Reserve for Tax Appeals    | 500,000           | 50,000            | 50,000            | 0                 | -100.0%               |
| Capital Improvement Fund                    | 352,000           | 175,000           | 150,000           | 150,000           | 0.0%                  |
| Subtotal (Reserve Funds)                    | 852,000           | 225,000           | 200,000           | 150,000           | -25.0%                |
| <b>Other Transfers Out</b>                  |                   |                   |                   |                   |                       |
| To Kendall Area Transit Fund                | 21,500            | 25,500            | 25,500            | 25,500            |                       |
| To County Building Fund                     | 1,000,000         | 300,000           |                   |                   |                       |
| To Special Mines                            |                   | 19,869            |                   |                   |                       |
| To PBZ Hearing Officer                      |                   | 630               |                   |                   |                       |
| To Economic Development Fund                |                   |                   |                   | 15,000            |                       |
| To PBC                                      |                   |                   |                   | 419,630           |                       |
| To KenCom                                   |                   |                   | 1,627,933         | 1,775,000         |                       |
| Subtotal Other Transfers Out                | 1,021,500         | 345,999           | 1,653,433         | 2,235,130         | 35.2%                 |
| <b>TOTAL TRANSFERS OUT</b>                  | <b>2,396,076</b>  | <b>891,637</b>    | <b>2,065,263</b>  | <b>2,593,485</b>  | <b>25.6%</b>          |
| <b>TOTAL EXPENDITURES AND TRANSFERS OUT</b> | <b>23,186,706</b> | <b>23,029,231</b> | <b>23,924,905</b> | <b>25,591,012</b> | <b>7.0%</b>           |

# County Board

## Description

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



## Legal Status

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

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

| <b>Authorized Personnel Summary</b> |             |             |             |             |
|-------------------------------------|-------------|-------------|-------------|-------------|
|                                     | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
| <b><u>Part Time</u></b>             |             |             |             |             |
| <b>Chairman</b>                     | 1           | 1           | 1           | 1           |
| <b>Finance Chair</b>                | 1           | 1           | 1           | 1           |
| <b>PBZ Chair</b>                    | 1           | 1           | 1           | 1           |
| <b>Member</b>                       | 7           | 7           | 7           | 7           |
| <b>Total</b>                        | <b>10</b>   | <b>10</b>   | <b>10</b>   | <b>10</b>   |



# County Board

| ACCOUNT & DESCRIPTION              | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|------------------------------------|----------------|----------------|----------------|----------------|-----------------------|
| <b>PERSONNEL</b>                   |                |                |                |                |                       |
| 0102-032-6000 Chairman             | 12,012         | 12,012         | 12,000         | 12,012         |                       |
| 0102-032-6101 Board Members        | 21,800         | 22,760         | 21,600         | 22,760         |                       |
| 0102-032-6111 Finance & PBZ Chair  | 6,600          | 6,000          | 6,000          | 6,000          |                       |
| 0102-032-6112 Liquor Commissioner  | 1,188          | 1,188          | 1,200          | 1,200          |                       |
| 0102-032-6115 Per Diem             | 96,815         | 99,310         | 97,000         | 97,000         |                       |
| Special Census wages               |                |                |                |                |                       |
| Total Personnel                    | 138,415        | 141,270        | 137,800        | 138,972        | 0.9%                  |
| <b>CONTRACTUAL</b>                 |                |                |                |                |                       |
| 0102-032-6203 Dues/Memberships     | 2,960          | 4,650          | 8,200          | 3,200          |                       |
| 0102-032-6204 Conferences          | 1,395          | 904            | 4,000          | 4,000          |                       |
| 0102-032-6215 Contractual Services | 136            | -              | 6,100          | 100            |                       |
| 0102-032-6580 UCCI                 | 300            | 300            | 300            | 300            |                       |
| Total Contractual                  | 4,791          | 5,854          | 18,600         | 7,600          | -59.1%                |
| <b>COMMODITIES</b>                 |                |                |                |                |                       |
| 0102-032-6205 Mileage              | 14,431         | 11,201         | 12,000         | 12,000         |                       |
| Total Commodities                  | 14,431         | 11,201         | 12,000         | 12,000         |                       |
| <b>OTHER</b>                       |                |                |                |                |                       |
| 0102-032-6199 Miscellaneous        | 4,610          | 3,068          | 4,500          | 3,328          |                       |
| Total Other                        | 4,610          | 3,068          | 4,500          | 3,328          | -26.0%                |
| <b>TRANSFERS</b>                   |                |                |                |                |                       |
| Total Transfers                    | -              | -              | -              | -              |                       |
| Department Total                   | 162,247        | 161,393        | 172,900        | 161,900        | -6.4%                 |

# County Clerk and Recorder

**Description**

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

**Legal Status**

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

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

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



**Authorized Personnel Summary**

| County Clerk & Recorder |                  | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
|-------------------------|------------------|-------------|-------------|-------------|-------------|
|                         | <b>Full Time</b> |             |             |             |             |
|                         | County Clerk     | 1           | 1           | 1           | 1           |
|                         | Deputy Clerk     | 2           | 2           | 2           | 2           |
|                         | <b>Total</b>     | <b>3</b>    | <b>3</b>    | <b>3</b>    | <b>3</b>    |

| Election Costs |                    | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
|----------------|--------------------|-------------|-------------|-------------|-------------|
|                | <b>Full Time</b>   |             |             |             |             |
|                | Chief Deputy Clerk | 1           | 1           | 1           | 1           |
|                | Deputy Recorder    | 7           | 3           | 2           | 2           |
|                | <b>Total</b>       | <b>8</b>    | <b>4</b>    | <b>3</b>    | <b>3</b>    |

| GIS Recording |                    | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2011</u> |
|---------------|--------------------|-------------|-------------|-------------|-------------|
|               | <b>Full Time</b>   |             |             |             |             |
|               | Chief Deputy Clerk | 1           | 1           | 1           | 1           |
|               | Deputy Recorder    | 1           | 0           | 0           | 0           |
|               | <b>Total</b>       | <b>2</b>    | <b>1</b>    | <b>1</b>    | <b>1</b>    |

| Recorder's Document Storage |                  | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
|-----------------------------|------------------|-------------|-------------|-------------|-------------|
|                             | <b>Full Time</b> |             |             |             |             |
|                             | Deputy Clerk     | 1           | 5           | 4           | 4           |
|                             | <b>Total</b>     | <b>1</b>    | <b>5</b>    | <b>4</b>    | <b>4</b>    |

|                    |           |           |           |           |
|--------------------|-----------|-----------|-----------|-----------|
| <b>Grand Total</b> | <b>14</b> | <b>13</b> | <b>11</b> | <b>11</b> |
|--------------------|-----------|-----------|-----------|-----------|

# County Clerk and Recorder

| ACCOUNT & DESCRIPTION               | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|-------------------------------------|----------------|----------------|----------------|----------------|-----------------------|
| <b>PERSONNEL</b>                    |                |                |                |                |                       |
| 0102-006-6000 County Clerk          | 80,000         | 83,200         | 85,321         | 87,454         | 2.5%                  |
| 0102-006-6102 Deputy Clerks         | 31,666         | 49,637         | 46,950         | 48,711         | 3.8%                  |
| 0102-006-6150 Temporary Help        | -              | 600            | 10,000         | 2,000          |                       |
| Total Personnel                     | 111,666        | 133,437        | 142,271        | 138,165        | -2.9%                 |
| <b>CONTRACTUAL</b>                  |                |                |                |                |                       |
| 0102-006-6202 Books/Subscriptions   | 243            | 219            | 300            | 300            |                       |
| 0102-006-6203 Dues/Memberships      | 573            | 265            | 500            | 500            |                       |
| 0102-006-6204 Conferences           | 1,043          | 425            | 1,000          | 750            |                       |
| 0102-006-6209 Legal Publications    | 303            | 478            | 500            | 500            |                       |
| 0102-006-6215 Contractual Services  | 5,019          | 3,754          | 6,500          | 6,500          |                       |
| 0102-006-6410 Film Duplication      | 892            | -              | -              | -              |                       |
| Total Contractual                   | 8,073          | 5,141          | 8,800          | 8,550          | -2.8%                 |
| <b>COMMODITIES</b>                  |                |                |                |                |                       |
| 0102-006-6200 Office Supplies       | 10,976         | 12,271         | 13,750         | 13,750         |                       |
| 0102-006-6201 Postage               | 41,663         | 20,636         | 20,000         | 15,000         |                       |
| 0102-006-6205 Mileage               | 922            | 669            | 1,000          | 750            |                       |
| Total Commodities                   | 53,561         | 33,576         | 34,750         | 29,500         | -15.1%                |
| <b>OTHER</b>                        |                |                |                |                |                       |
| 0102-006-6411 Birth & Death Reg     | -              | 210            | 250            | 250            |                       |
| 0102-006-6412 Rebinding Old Records | 781            | -              | -              | 500            |                       |
| Total Other                         | 781            | 210            | 250            | 750            | 200.0%                |
| Department Total                    | 174,081        | 172,364        | 186,071        | 176,965        | -4.9%                 |

# Election Costs

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## Description

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

## Legal Status

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

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



| <b>Authorized Personnel Summary</b> |             |             |             |             |
|-------------------------------------|-------------|-------------|-------------|-------------|
|                                     | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
| <u>Full Time</u>                    |             |             |             |             |
| Chief Deputy Clerk                  | 1           | 1           | 1           | 1           |
| Deputy Recorder                     | 7           | 3           | 2           | 2           |
| <b>Total</b>                        | <b>8</b>    | <b>4</b>    | <b>3</b>    | <b>3</b>    |

# Election Costs

| ACCOUNT & DESCRIPTION                  | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|--|----------------|----------------|----------------|----------------|-----------------------|
| <b>PERSONNEL</b>                       |                |                |                |                |                       |
| 0102-007-6102 Salaries                 | 203,257        | 123,866        | 106,637        | 110,483        | 4%                    |
| 0102-007-6107 Overtime                 | 2,434          | 4,447          | 5,000          | 10,000         |                       |
| 0102-007-6152 Election Judges Per Diem | 44,260         | 86,165         | 50,000         | 125,000        |                       |
| 0102-007-6426 Extra Help               | 3,693          | 11,612         | 7,000          | 15,000         |                       |
| Total Personnel                        | 253,644        | 226,090        | 168,637        | 260,483        | 54%                   |
| <b>CONTRACTUAL</b>                     |                |                |                |                |                       |
| 0102-007-6209 Legal Publications       | 1,293          | 4,135          | 2,500          | 5,000          |                       |
| 0102-007-6215 Contractual Services     | 59,299         | 67,151         | 75,000         | 75,000         |                       |
| 0102-007-6420 School for Judges        | 750            | -              | 1,500          | 1,500          |                       |
| 0102-007-6424 Polling Place Rental     | 2,170          | 2,520          | 3,000          | 7,000          |                       |
| 0102-007-6428 Polling Place Set-up     | 5,838          | 12,003         | 7,000          | 15,000         |                       |
| Total Contractual                      | 69,350         | 85,809         | 89,000         | 103,500        | 16%                   |
| <b>COMMODITIES</b>                     |                |                |                |                |                       |
| 0102-007-6205 Election Judge Mileage   | 1,401          | 2,822          | 2,500          | 5,000          |                       |
| 0102-007-6421 Ballots                  | 40,853         | 93,391         | 75,000         | 100,000        |                       |
| 0102-007-6422 Registration Supplies    | 4,334          | 1,683          | 4,000          | 4,000          |                       |
| 0102-007-6425 Canvas                   | -              | -              | 150            | -              |                       |
| 0102-007-6427 Election Supplies        | 38,207         | 12,385         | 50,000         | 55,000         |                       |
| 0102-007-6201 Postage                  | -              | -              | -              | 25,000         |                       |
| Total Commodities                      | 84,795         | 110,281        | 131,650        | 189,000        | 44%                   |
| <b>OTHER</b>                           |                |                |                |                |                       |
| 0102-007-6423 Precinct Splits          | -              | -              | 2,500          | -              |                       |
| Total Other                            | -              | -              | 2,500          | -              | -100%                 |
| Department Total                       | 407,789        | 422,180        | 391,787        | 552,983        | 41%                   |

# Circuit Court Judge

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## Description

The Circuit Court Judge is part of the 16th Judicial Circuit made up of Kendall, Kane and DeKalb Counties. There are five judges within Kendall County assigned to adjudicate civil and criminal matters that come before the court.



## Legal Status

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

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

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

| <b>Authorized Personnel Summary</b> |             |             |             |             |
|-------------------------------------|-------------|-------------|-------------|-------------|
|                                     | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
| <b>Full Time</b>                    |             |             |             |             |
| Court Administrator                 | 1           | 1           | 1           | 1           |
| Bailiff                             | 3           | 2           | 2           | 1           |
| <b>Total</b>                        | 4           | 3           | 3           | 2           |

# Circuit Court Judge

| ACCOUNT & DESCRIPTION                    | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % Change<br>In Budget |
|--|----------------|----------------|----------------|----------------|-----------------------|
| <b>PERSONNEL</b>                         |                |                |                |                |                       |
| 0102-016-6101 Court Administrator        | 42,966         | 43,825         | 44,701         | 36,230         |                       |
| 0102-016-6106 Overtime                   |                |                | 5,000          | 5,000          |                       |
| 0102-016-6116 Bailiffs                   | 66,811         | 75,684         | 80,743         | 81,939         |                       |
| 0102-016-6482 St Apport/Judges' Salaries | 1,780          | 1,772          | 2,500          | 2,500          |                       |
| 0102-016-6116 Part Time Bailiff Per Diem | 5,755          | 9,165          |                |                |                       |
| Total Personnel                          | 117,312        | 130,446        | 132,944        | 125,669        | -5.5%                 |
| <b>CONTRACTUAL</b>                       |                |                |                |                |                       |
| 0102-016-6234 Postage Meter Lease        | -              |                | 5,600          | 5,600          |                       |
| 0102-016-6151 Court Reporter/Transcripts | 860            | 3,576          | 1,000          | 1,000          |                       |
| 0102-016-6204 Conferences                |                |                | 3,000          | 3,000          |                       |
| 0102-016-6206 Training                   | 7,567          | 3,509          | 2,000          | 2,000          |                       |
| Total Contractual                        | 8,427          | 7,085          | 11,600         | 11,600         | 0.0%                  |
| <b>COMMODITIES</b>                       |                |                |                |                |                       |
| 0102-016-6200 Office Supplies            | 2,436          | 5,937          | 3,500          | 3,500          |                       |
| 0102-016-6201 Postage                    | -              |                | 500            | 500            |                       |
| 0102-016-6550 Pre-paid Postage           | 30,354         | 45,357         | 32,000         | 32,000         |                       |
| 0102-016-6232 Postage Meter Supplies     |                |                | 600            | 1,000          |                       |
| Total Commodities                        | 32,790         | 51,294         | 36,600         | 37,000         | 1.1%                  |
| <b>OTHER</b>                             |                |                |                |                |                       |
| 0102-016-6481 Statutory Expenses         | 76,762         | 96,516         | 60,000         | 60,000         |                       |
| 0102-016-6483 Judges Insurance           |                |                | 1,367          | 1,367          |                       |
| Total Other                              | 76,762         | 96,516         | 61,367         | 61,367         | 0.0%                  |
| Department Total                         | 235,291        | 285,341        | 242,511        | 235,636        | -2.8%                 |

# Jury Commission

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## Description

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

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

## Legal Status

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





# Jury Commission

| ACCOUNT & DESCRIPTION                | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|--------------------------------------|----------------|----------------|----------------|----------------|-----------------------|
| <b>PERSONNEL</b>                     |                |                |                |                |                       |
| 0102-015-6102 Salaries               | 5,515          | 5,625          | 5,740          | 5,855          |                       |
| 0102-015-6153 Petit Juror Per Diem   | 17,404         | 24,615         | 17,500         | 17,500         |                       |
| 0102-015-6154 Grand Juror Per Diem   | 6,948          | 7,852          | 7,500          | 7,500          |                       |
| 0102-015-6155 Coroner Juror Per Diem | 1,631          | 1,739          | 2,500          | 2,500          |                       |
| Total Personnel                      | 31,498         | 39,831         | 33,240         | 33,355         | 0.3%                  |
| <b>CONTRACTUAL</b>                   |                |                |                |                |                       |
| 0102-015-6206 Training               | 2,624          | 1,432          | 1,500          | 1,500          |                       |
| 0102-015-6475 Meals                  | 1,212          | 1,639          | 5,000          | 5,000          |                       |
| Total Contractual                    | 3,836          | 3,071          | 6,500          | 6,500          | 0.0%                  |
| <b>COMMODITIES</b>                   |                |                |                |                |                       |
| 0102-015-6200 Office Supplies        | 4,880          | 3,034          | 3,500          | 3,500          |                       |
| 0102-015-6201 Postage                | 3,428          | 6,572          | 3,000          | 3,000          |                       |
| Total Commodities                    | 8,308          | 9,606          | 6,500          | 6,500          | 0.0%                  |
| <b>OTHER</b>                         |                |                |                |                |                       |
| 0102-015-6476 Automation             | 3,745          | 1,393          | 4,440          | 4,440          |                       |
| 0102-015-6477 Jury System Update     | 21,990         | 2,547          | -              | -              |                       |
| Total Other                          | 25,735         | 3,940          | 4,440          | 4,440          | 0.0%                  |
| Department Total                     | 69,377         | 56,448         | 50,680         | 50,795         | 0.2%                  |

# Public Defender

## Description

The Public Defender's Office gives legal representation to indigent and criminally charged adults and juveniles in Kendall County, and represents the abused and dependant minors of this county. The Public Defender is appointed by a majority vote of the entire number of Judges of the Circuit Court within the 16th Judicial Circuit.



## Legal Status

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

55 ILCS 5/3-4008 The Public Defender...shall have power to appoint...the number of assistants, all duly licensed practitioners...necessary for the proper discharge of the duties of the office...The compensation of the assistants, clerks and employees shall be fixed by the County Board and paid out of the county treasury.

| <b>Authorized Personnel Summary</b> |             |             |             |             |
|-------------------------------------|-------------|-------------|-------------|-------------|
|                                     | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
| <b><u>Full Time</u></b>             |             |             |             |             |
| Public Defender                     | 1           | 1           | 1           | 1           |
| Asst. Defender                      | 2           | <b>3</b>    | 3           | 3           |
| Admin. Asst.                        | 1           | 1           | 1           | 1           |
|                                     | <hr/>       | <hr/>       | <hr/>       | <hr/>       |
|                                     | 4           | 5           | 5           | 5           |
| <b><u>Part Time</u></b>             |             |             |             |             |
| Asst. Defender                      | 0.5         | <b>0</b>    | 0           | 0           |
|                                     | <hr/>       | <hr/>       | <hr/>       | <hr/>       |
|                                     | 0.5         | <b>0</b>    | 0           | 0           |
| <b>Total</b>                        | <b>4.5</b>  | <b>5</b>    | <b>5</b>    | <b>5</b>    |

# Public Defender

| ACCOUNT & DESCRIPTION |                          | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|-----------------------|--------------------------|----------------|----------------|----------------|----------------|-----------------------|
| <b>PERSONNEL</b>      |                          |                |                |                |                |                       |
| 0102-019-6101         | Public Defender          | 149,857        | 149,857        | 149,857        | 149,857        |                       |
| 0102-019-6102         | Asst. Public Defender    | 161,193        | 182,559        | 187,161        | 193,562        |                       |
| 0102-019-6104         | Clerical                 | 35,545         | 36,256         | 36,981         | 38,246         |                       |
|                       | <b>Total Personnel</b>   | <b>346,595</b> | <b>368,672</b> | <b>373,999</b> | <b>381,665</b> | <b>2.0%</b>           |
| <b>CONTRACTUAL</b>    |                          |                |                |                |                |                       |
| 0102-019-6202         | Books/Subscriptions      | 2,335          | 2,852          | 2,000          | 2,000          |                       |
| 0102-019-6203         | Dues / Memberships       | 3,003          | 2,448          | 2,000          | 2,000          |                       |
| 0102-019-6204         | Conferences              | 3,429          | 3,221          | 4,000          | 4,000          |                       |
| 0102-019-6206         | Training                 | 425            | 997            | 2,000          | 2,000          |                       |
| 0102-019-6215         | Contractual Services     | 11,027         | 7,538          | 36,000         | 36,000         |                       |
| 0102-019-6239         | Transcripts              | 509            | 2,000          | 2,000          | 2,000          |                       |
| 0102-019-6510         | Conflict Attorney        | -              | 1,500          | -              | -              |                       |
| 0102-019-6511         | Interpreter Service      | 30             | -              | 1,000          | 1,000          |                       |
| 0102-019-6513         | PT Investigators         | 2,137          | 1,869          | 5,000          | 5,000          |                       |
|                       | <b>Total Contractual</b> | <b>22,895</b>  | <b>22,425</b>  | <b>54,000</b>  | <b>54,000</b>  | <b>0.0%</b>           |
| <b>COMMODITIES</b>    |                          |                |                |                |                |                       |
| 0102-019-6200         | Office Supplies          | 1,118          | 2,483          | 2,500          | 2,500          |                       |
| 0102-019-6201         | Postage                  | 939            | 1,426          | 1,500          | 1,500          |                       |
|                       | <b>Total Commodities</b> | <b>2,057</b>   | <b>3,909</b>   | <b>4,000</b>   | <b>4,000</b>   | <b>0.0%</b>           |
| <b>OTHER</b>          |                          |                |                |                |                |                       |
| 0102-019-6512         | Subpoena Witness Fees    | -              | -              | 1,000          | 1,000          |                       |
|                       | <b>Total Other</b>       | <b>-</b>       | <b>-</b>       | <b>1,000</b>   | <b>1,000</b>   | <b>0.0%</b>           |
|                       | <b>Department Total</b>  | <b>371,547</b> | <b>395,006</b> | <b>432,999</b> | <b>440,665</b> | <b>1.8%</b>           |

# Combined Court Services (Probation)

## Description

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



## Legal Status

705 ILCS 405/6-1 Every county...constituting a probation district shall maintain a...probation department subject to the provisions of the Probation and Probation Officers Act.  
730 ILCS 110/13 It shall be the duty of the county board to furnish suitable rooms and accommodations, equipment and supplies for probation officers and clerical assistants...and for the keeping of the records, equipment and supplies of the office. The number of clerical assistants shall be determined by the Chief Circuit Judge or another judge designated by the Chief Circuit Judge...Salaries of clerical assistants shall be fixed by the county board.

## Authorized Personnel Summary

|                      | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
|----------------------|-------------|-------------|-------------|-------------|
| <b>Full Time</b>     |             |             |             |             |
| Director             | 1           | 1           | 1           | 1           |
| Supervisor           | <b>2</b>    | 2           | 2           | 2           |
| Admin. Officer       | 1           | <b>2</b>    | 2           | 2           |
| G.P.S. Officer       | 2           | 2           | 2           | 2           |
| Diversion Specialist | 1           | 1           | 1           | 1           |
| Adult Officer        | 3           | 3           | 3           | 3           |
| Juvenile Officer     | 3           | 3           | 3           | 3           |
| Admin. Asst.         | 1           | 1           | 1           | 1           |
| Secretary            | 2           | 2           | 2           | 2           |
| <b>Total</b>         | <b>16</b>   | <b>17</b>   | <b>17</b>   | <b>17</b>   |

## Combined Court Services (Probation)

| ACCOUNT & DESCRIPTION                    | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|--|----------------|----------------|----------------|----------------|-----------------------|
| <b>PERSONNEL</b>                         |                |                |                |                |                       |
| 0102-018-6101 Supervisor                 | 62,808         | 63,783         | 65,059         | 66,361         | 2.0%                  |
| 0102-018-6102 Probation Officer Supv.    | 78,926         | 90,402         | 92,210         | 94,056         | 2.0%                  |
| 0102-018-6103 Probation Officer          | 348,637        | 352,246        | 425,569        | 449,982        | 5.7%                  |
| 0102-018-6104 Clerical                   | 94,150         | 78,619         | 97,954         | 101,030        | 3.1%                  |
| Total Personnel                          | 584,521        | 585,050        | 680,792        | 711,429        | 4.5%                  |
| <b>CONTRACTUAL</b>                       |                |                |                |                |                       |
| 0102-018-6202 Books/Subscriptions        | 135            | -              | 100            | 100            |                       |
| 0102-018-6203 Dues/Memberships           | 968            | -              |                |                |                       |
| 0102-018-6505 Kane Juvenile Detention    | 175,247        | 124,323        | 170,000        | 140,000        |                       |
| 0102-018-6206 Training                   | -              | -              |                |                |                       |
| 0102-018-6215 Contractual Services       | 3,429          | 3,190          | 4,000          | 4,000          |                       |
| 0102-018-6217 Vehicle Expense            | 3,199          | 1,547          | 4,000          | 5,000          |                       |
| 0102-018-6506 Juvenile Board & Care      | 154,989        | 146,067        | 175,000        | 135,000        |                       |
| Total Contractual                        | 337,967        | 275,127        | 353,100        | 284,100        | -19.5%                |
| <b>COMMODITIES</b>                       |                |                |                |                |                       |
| 0102-018-6200 Office Supplies            | 5,438          | 6,426          | 6,000          | 6,000          |                       |
| 0102-018-6201 Postage                    | 3,762          | 3,841          | 4,100          | 5,000          |                       |
| 0102-018-6234 Equip Rental Reset Charges |                | -              | -              |                |                       |
| Total Commodities                        | 9,200          | 10,267         | 10,100         | 11,000         | 8.9%                  |
| <b>OTHER</b>                             |                |                |                |                |                       |
| 0102-018-6503 Circuit Admin. Expense     | 2,367          | 14,408         | 14,500         | 14,500         |                       |
| 0102-018-6504 Medical Expenses           | -              | -              | 1,000          | 1,000          |                       |
| Total Other                              | 2,367          | 14,408         | 15,500         | 15,500         | 0.0%                  |
| Department Total                         | 934,055        | 884,852        | 1,059,492      | 1,022,029      | -3.5%                 |

# Circuit Court Clerk

**Description**

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

**Legal Status**

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

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

705 ILCS 105/27.3b The clerk of the circuit court is authorized to negotiate the assessment of convenience and administrative fees ...with the revenue earned..to be remitted to the county general revenue fund.



|                                     |  |  |  |  |
|-------------------------------------|--|--|--|--|
| <b>Authorized Personnel Summary</b> |  |  |  |  |
|-------------------------------------|--|--|--|--|

|                      |                     |             |             |             |    |
|----------------------|---------------------|-------------|-------------|-------------|----|
| <b>Circuit Clerk</b> | <u>2009</u>         | <u>2010</u> | <u>2011</u> | <u>2012</u> |    |
|                      | <u>Full Time</u>    |             |             |             |    |
|                      | Circuit Clerk       | 1           | 1           | 1           | 1  |
|                      | Chief Deputy Clerk  | 0           | 0           | 0           | 0  |
|                      | Accounting Clerk    | 0           | 0           | 0           | 0  |
|                      | Clerk Supervisor    | 2.5         | 2           | 0           | 0  |
|                      | Deputy Clerk        | 13          | 14          | 15          | 15 |
|                      | Fin./Personnel Mgr. | 1           | 1           | 0           | 0  |
| <b>Total</b>         | <b>17.5</b>         | <b>18</b>   | <b>16</b>   | <b>16</b>   |    |

|                      |                     |             |             |             |          |
|----------------------|---------------------|-------------|-------------|-------------|----------|
| <b>Child Support</b> | <u>2009</u>         | <u>2010</u> | <u>2011</u> | <u>2012</u> |          |
|                      | <u>Full Time</u>    |             |             |             |          |
|                      | Child Support Clerk | 1           | 1           | 1           | 1        |
|                      | <b>Total</b>        | <b>1</b>    | <b>1</b>    | <b>1</b>    | <b>1</b> |

|                                       |                  |             |             |             |          |
|---------------------------------------|------------------|-------------|-------------|-------------|----------|
| <b>Circuit Clerk Document Storage</b> | <u>2009</u>      | <u>2010</u> | <u>2011</u> | <u>2012</u> |          |
|                                       | <u>Full Time</u> |             |             |             |          |
|                                       | Clerk Supervisor | 0.5         | 1           | 2           | 2        |
|                                       | Deputy Clerk     | 2           | 2           | 2           | 2        |
|                                       | <b>Total</b>     | <b>2.5</b>  | <b>3</b>    | <b>4</b>    | <b>4</b> |

|                         |                      |             |             |             |   |
|-------------------------|----------------------|-------------|-------------|-------------|---|
| <b>Court Automation</b> | <u>2009</u>          | <u>2010</u> | <u>2011</u> | <u>2012</u> |   |
|                         | <u>Full Time</u>     |             |             |             |   |
|                         | Chief Deputy Clerk   | 1           | 1           | 1           | 1 |
|                         | Quality Control Mgr. | 1           | 1           | 1           | 1 |
|                         | Clerk Supervisor     |             |             | 1           | 1 |
| <b>Total</b>            | <b>2</b>             | <b>2</b>    | <b>3</b>    | <b>3</b>    |   |

|                                   |                     |             |             |             |          |
|-----------------------------------|---------------------|-------------|-------------|-------------|----------|
| <b>Operation / Administrative</b> | <u>2009</u>         | <u>2010</u> | <u>2011</u> | <u>2012</u> |          |
|                                   | <u>Full Time</u>    |             |             |             |          |
|                                   | Fin./Personnel Mgr. |             |             | 1           | 1        |
|                                   | <b>Total</b>        | <b>0</b>    | <b>0</b>    | <b>1</b>    | <b>1</b> |

|                    |           |           |           |           |
|--------------------|-----------|-----------|-----------|-----------|
| <b>Grand Total</b> | <b>23</b> | <b>24</b> | <b>25</b> | <b>25</b> |
|--------------------|-----------|-----------|-----------|-----------|

# Circuit Clerk

| Account No.        | Description              | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % Change<br>In Budget |
|--------------------|--------------------------|----------------|----------------|----------------|----------------|-----------------------|
| <b>PERSONNEL</b>   |                          |                |                |                |                |                       |
| 0102-014-6000      | Circuit Clerk            | 80,000         | 83,285         | 85,326         | 87,454         |                       |
| 0102-014-6102      | Deputy Clerks            | 438,005        | 458,081        | 380,112        | 374,199        |                       |
| 0102-014-6107      | Overtime                 | 7,596          | 3,093          | 4,000          | 4,000          |                       |
|                    | <b>Total Personnel</b>   | <b>525,601</b> | <b>544,459</b> | <b>469,438</b> | <b>465,653</b> | -0.8%                 |
| <b>CONTRACTUAL</b> |                          |                |                |                |                |                       |
| 0102-014-6203      | Dues/Memberships         | 350            | 300            | 800            | 800            |                       |
| 0102-014-6204      | Conferences              | 2,085          | 1,536          | 1,900          | 1,900          |                       |
| 0102-014-6219      | Printing Forms           | 18,723         | 23,523         | 25,000         | 25,000         |                       |
|                    | <b>Total Contractual</b> | <b>21,158</b>  | <b>25,359</b>  | <b>27,700</b>  | <b>27,700</b>  | 0.0%                  |
| <b>COMMODITIES</b> |                          |                |                |                |                |                       |
| 0102-014-6200      | Office Supplies          | 12,125         | 10,847         | 11,000         | 11,000         |                       |
| 0102-014-6201      | Postage                  | 10,210         | 8,134          | 11,000         | 11,000         |                       |
| 0102-014-6205      | Mileage                  | 1,126          | 307            | 1,200          | 1,200          |                       |
|                    | <b>Total Commodities</b> | <b>23,461</b>  | <b>19,288</b>  | <b>23,200</b>  | <b>23,200</b>  | 0.0%                  |
|                    | <b>Department Total</b>  | <b>570,220</b> | <b>589,106</b> | <b>520,338</b> | <b>516,553</b> | -0.7%                 |

# State's Attorney

## Description

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



## Legal Status

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

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

## Authorized Personnel Summary

|                            | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
|----------------------------|-------------|-------------|-------------|-------------|
| <b><u>Full Time</u></b>    |             |             |             |             |
| State's Attorney           | 1           | 1           | 1           | 1           |
| Assistant State's Attorney | 9           | <b>10</b>   | 10          | 10          |
| Administrative Assistant   | 1           | 0           | 0           | 0           |
| V/W Coordinator            | 1           | 1           | 1           | 1           |
| Office Manager             | 0           | 1           | 1           | 1           |
| Secretary                  | 5           | 5           | 5           | 5           |
| Victim Witness Advocate    | 1           | 1           | 1           | 1           |
| <b>Total</b>               | <b>18</b>   | <b>19</b>   | <b>19</b>   | <b>19</b>   |



# State's Attorney

| ACCOUNT & DESCRIPTION                  | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % Change<br>In Budget |
|--|----------------|----------------|----------------|----------------|-----------------------|
| <b>PERSONNEL</b>                       |                |                |                |                |                       |
| 0102-020-6000 State's Attorney         | 166,508        | 166,508        | 166,508        | 166,508        |                       |
| 0102-020-6101 Asst State's Attorney    | 577,385        | 642,395        | 661,601        | 690,262        |                       |
| 0102-020-6104 Clerical                 | 277,425        | 282,880        | 282,229        | 289,431        |                       |
| 0102-020-6124 Salaries - Investigators | 4,845          | -              | -              | -              |                       |
| 0102-020-6125 Stipends                 | 32,372         | 33,570         | 37,000         | 37,000         |                       |
| 0102-020-6117 Temporary Help/Intern    | 23,417         | 14,327         | 19,000         | 18,500         |                       |
| Total Personnel                        | 1,081,952      | 1,139,680      | 1,166,338      | 1,201,701      | 3.0%                  |
| <b>CONTRACTUAL</b>                     |                |                |                |                |                       |
| 0102-020-6202 Books/Subscriptions      | 6,868          | 5,240          | 7,250          | 7,000          |                       |
| 0102-020-6203 Dues/Memberships         | 5,047          | 5,047          | 3,250          | 6,250          |                       |
| 0102-020-6204 Conferences              | 2,231          | 951            | 2,250          | 2,000          |                       |
| 0102-020-6206 Training                 | 2,165          | 978            | 1,750          | 1,750          |                       |
| 0102-020-6207 Cell Phones/Pagers       | 4,320          | 3,785          | 3,750          | 3,750          |                       |
| 0102-020-6215 Contractual Services     | 32,908         | 16,500         | 20,000         | 20,000         |                       |
| 0102-020-6239 Transcripts              | 9,694          | 11,289         | 14,500         | 16,000         |                       |
| 0102-020-6522 Appellate Service        | 15,000         | 15,000         | 15,000         | 15,000         |                       |
| Total Contractual                      | 78,233         | 58,790         | 67,750         | 71,750         | 5.9%                  |
| <b>COMMODITIES</b>                     |                |                |                |                |                       |
| 0102-020-6200 Office Supplies          | 14,649         | 10,815         | 9,750          | 10,500         |                       |
| 0102-020-6201 Postage                  | 12,380         | 10,045         | 11,500         | 12,000         |                       |
| Total Commodities                      | 27,029         | 20,860         | 21,250         | 22,500         | 5.9%                  |
| <b>OTHER</b>                           |                |                |                |                |                       |
| 0102-020-6520 Child Advocacy Center    | -              | 11,041         | 13,500         | 13,500         |                       |
| 0102-020-6521 Trials/Hearings          | 18,693         | 13,105         | 22,500         | 31,500         |                       |
| Total Other                            | 18,693         | 24,146         | 36,000         | 45,000         | 25.0%                 |
| Department Total                       | 1,205,907      | 1,243,476      | 1,291,338      | 1,340,951      | 3.8%                  |

# Sheriff

## Description

The Sheriff is an elected official who is commissioned by the Governor of the State of Illinois. The three divisions of the Sheriff's Office are: The Criminal Division, The Corrections Division and The Administration Division. The Criminal Division of the Sheriff's Office provides police services to the citizens of Kendall County. The Division is broken down into Patrol Operations, The Detective Bureau and The Community Policing Section, which includes D.A.R.E, Crime Prevention, Crime Stoppers, School Resource, The Motors Section (Motorcycle Police) and a Training Section.



## Legal Status

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

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

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

| <b>Authorized Personnel Summary</b> |             |             |             |             |
|-------------------------------------|-------------|-------------|-------------|-------------|
|                                     | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
| <b><u>Full Time</u></b>             |             |             |             |             |
| Sheriff                             | 1           | 1           | 1           | 1           |
| Chief Deputy                        | 1           | 1           | 1           | 1           |
| Commander                           | 2           | 2           | 2           | 2           |
| Deputy Commander                    |             |             |             | <b>1</b>    |
| Sergeant                            | 8           | 8           | 8           | 8           |
| Deputy                              | <b>45</b>   | 45          | 45          | <b>44</b>   |
| Business Manager                    | 1           | 1           | 1           | 1           |
| Admin. Asst./HR Manager             | 1           | 1           | 1           | 1           |
| Records Clerk                       | 6           | 6           | 6           | 6           |
|                                     | <hr/>       | <hr/>       | <hr/>       | <hr/>       |
|                                     | 65          | 65          | 65          | 65          |
| <b><u>Part Time</u></b>             |             |             |             |             |
| Deputy                              | 1           | 1           | 1           | 1           |
| Sheriff Records Clerk               | 1           | 1           | 1           | 1           |
| Corrections Records Clerk           | 0.5         | 0.5         | 0.5         | 0.5         |
|                                     | <hr/>       | <hr/>       | <hr/>       | <hr/>       |
|                                     | 2.5         | 2.5         | 2.5         | 2.5         |
| <b>Total</b>                        | <b>67.5</b> | <b>67.5</b> | <b>67.5</b> | <b>67.5</b> |

# Sheriff

| ACCOUNT & DESCRIPTION |                          | ACTUAL<br>2009   | ACTUAL<br>2010   | BUDGET<br>2011   | BUDGET<br>2012   | % CHANGE<br>IN BUDGET |
|-----------------------|--------------------------|------------------|------------------|------------------|------------------|-----------------------|
| <b>PERSONNEL</b>      |                          |                  |                  |                  |                  |                       |
| 0102-009-6000         | Sheriff                  | 99,940           | 104,000          | 106,080          | 108,732          |                       |
| 0102-009-6102         | Chief/Commander          | 279,455          | 301,393          | 293,864          | 396,013          |                       |
| 0102-009-6103         | Deputies                 | 2,881,698        | 3,480,739        | 3,644,501        | 3,781,356        |                       |
| 0102-009-6104         | Clerical                 | 277,709          | 307,096          | 313,771          | 299,983          |                       |
| 0102-009-6105         | Deputies Part Time       | -                | -                | 6,000            | 6,000            |                       |
| 0102-009-6106         | Deputies Overtime        | 102,118          | 125,451          | 80,000           | 96,500           |                       |
| 0102-009-6107         | Clerical Overtime        | 3,340            | 3,673            | 1,000            | 1,000            |                       |
|                       | <b>Total Personnel</b>   | <b>3,644,260</b> | <b>4,322,352</b> | <b>4,445,216</b> | <b>4,689,584</b> | <b>5.5%</b>           |
| <b>CONTRACTUAL</b>    |                          |                  |                  |                  |                  |                       |
| 0102-009-6202         | Books/Subscriptions      | 4,349            | 3,056            | 3,500            | 3,000            |                       |
| 0102-009-6204         | Conferences/Dues         | 8,454            | 8,300            | 5,500            | 5,000            |                       |
| 0102-009-6206         | Training                 | 36,150           | 16,195           | 40,000           | 50,500           |                       |
| 0102-009-6207         | Cellular Phone           | 6,055            | 7,906            | 6,500            | 5,000            |                       |
| 0102-009-6215         | Contractual Services     | 30,832           | 33,452           | 33,000           | 24,500           |                       |
| 0102-009-6216         | Equipment Maintenance    | 18,110           | 20,298           | 16,000           | 22,000           |                       |
| 0102-009-6217         | Vehicle Maintenance      | 126,312          | 130,494          | 102,000          | 102,000          |                       |
| 0102-009-6219         | Printing                 | 3,995            | 4,901            | 3,000            | 3,000            |                       |
| 0102-009-6436         | Weapons/Ammunition       | 7,246            | 13,947           | 7,000            | 6,000            |                       |
| 0102-009-6438         | Contract Expenses        | 58               |                  | 750              | 18,600           |                       |
| 0102-009-6445         | Drug Testing             |                  |                  | 1,500            | 2,600            |                       |
|                       | <b>Total Contractual</b> | <b>241,561</b>   | <b>238,549</b>   | <b>218,750</b>   | <b>242,200</b>   | <b>10.7%</b>          |
| <b>COMMODITIES</b>    |                          |                  |                  |                  |                  |                       |
| 0102-009-6437         | Canine Expenses          | 3,493            | 1,721            | 3,500            | 3,500            |                       |
| 0102-009-6200         | Office Supplies          | 7,713            | 7,646            | 7,000            | 18,000           |                       |
| 0102-009-6201         | Postage                  | 4,192            | 9,201            | 6,500            | 6,500            |                       |
| 0102-009-6205         | Fuel                     | 130,673          | 175,778          | 155,000          | 162,000          |                       |
| 0102-009-6240         | Uniforms                 | 26,337           | 15,010           | 18,000           | 18,000           |                       |
| 0102-009-6435         | Police Supplies          | 5,867            | 8,647            | 12,500           | 15,000           |                       |
|                       | <b>Total Commodities</b> | <b>178,275</b>   | <b>218,003</b>   | <b>202,500</b>   | <b>223,000</b>   | <b>10.1%</b>          |
| <b>OTHER</b>          |                          |                  |                  |                  |                  |                       |
| 0102-009-6442         | Major Crimes Taskforce   | 500              | 1,000            | 1,000            | 1,000            |                       |
| 0102-009-6439         | Investigations           | 1,268            | 923              | 500              | 5,000            |                       |
| 0102-009-6441         | Special Response Team    | 2,000            | 2,000            | 2,000            | 2,000            |                       |
|                       | Co. Clerk and Recorder   | 71               |                  |                  |                  |                       |
|                       | <b>Total Other</b>       | <b>3,839</b>     | <b>3,923</b>     | <b>3,500</b>     | <b>8,000</b>     | <b>128.6%</b>         |
|                       | <b>Department Total</b>  | <b>4,067,935</b> | <b>4,782,827</b> | <b>4,869,966</b> | <b>5,162,784</b> | <b>6.0%</b>           |

# Corrections

**Description**

The Corrections division of the Kendall County Sheriff's Office is comprised of three special areas. The largest section is the County Jail, the other two are Court Security and Transportation. The Kendall County Jail provides for the custody of individuals awaiting trial, serving sentences up to one year, or sentenced to periodic imprisonment. The Kendall County Jail was opened in 1992 with a capacity of 60 beds. In 2000, the Jail was renovated and an additional 24 beds were added. In FY 2006, a jail expansion that added housing for up to 205 inmates was completed.



**Legal Status**

55 ILCS 5/3-6017 [The sheriff] shall have the custody and care of the courthouse and jail of his or her county...

55 ILCS 5/3-15002 In any county having more than 1,000,000 inhabitants, there is created within the office of the Sheriff a Department of Corrections...

55 ILCS 5/3-15013 The number of employees...shall be fixed by order of the judges of the circuit court of the county. The compensation...shall be... authorized by the County Board.

55 ILCS 5/3-15015 The County Board must...provide funds for the...cost incurred by...the Sheriff in the performance of its powers, duties and functions under this Division.

| <b>Authorized Personnel Summary</b> |             |             |             |             |
|-------------------------------------|-------------|-------------|-------------|-------------|
|                                     | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
| <b>Full Time</b>                    |             |             |             |             |
| Commander                           | 1           | 1           | 1           | 1           |
| Deputy Commander                    |             |             |             | <b>2</b>    |
| Sergeant                            | 5           | 5           | 5           | 5           |
| Deputy                              | <b>47</b>   | 47          | 47          | <b>45</b>   |
| Food Manager                        | 1           | 1           | 1           | 1           |
|                                     | 54          | 54          | 54          | 54          |
| <b>Part Time</b>                    |             |             |             |             |
| Food Service Provider               | 0.5         | 0.5         | 0.5         | 0.5         |
|                                     | 0.5         | 0.5         | 0.5         | 0.5         |
| <b>Total</b>                        | <b>54.5</b> | <b>54.5</b> | <b>54.5</b> | <b>54.5</b> |

# Corrections

| ACCOUNT & DESCRIPTION               | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|-------------------------------------|----------------|----------------|----------------|----------------|-----------------------|
| <b>PERSONNEL</b>                    |                |                |                |                |                       |
| 0102-010-6102 Commander/Sergeant    | 420,572        | 464,555        | 489,994        | 658,042        |                       |
| 0102-010-6103 Deputies              | 2,227,084      | 2,690,113      | 2,878,262      | 2,932,490      |                       |
| 0102-010-6106 Deputy Overtime       | 61,211         | 85,967         | 40,000         | 30,000         |                       |
| 0102-010-6108 Food Management       | 76,107         | 77,155         | 80,280         | 83,025         |                       |
| Total Personnel                     | 2,784,974      | 3,317,790      | 3,488,536      | 3,703,557      | 6.2%                  |
| <b>CONTRACTUAL</b>                  |                |                |                |                |                       |
| 0102-010-6206 Training              | 13,757         | 6,950          | 18,100         |                |                       |
| 0102-010-6215 Contractual Services  | 93,886         | 83,675         | 93,105         | 89,600         |                       |
| 0102-010-6216 Equipment Maintenance | 6,586          | 1,591          | 6,000          |                |                       |
| 0102-010-6451 Prisoner Transport    | 3,867          | 9,108          | 8,000          | 10,000         |                       |
| 0102-010-6453 Courthouse Security   |                |                | 4,000          |                |                       |
| 0102-010-6455 Medical Expenses      | 52,126         | 45,579         | 63,240         | 58,000         |                       |
| 0102-010-6456 Food Service          | 135,854        | 167,303        | 153,000        | 160,000        |                       |
| 0102-010-6443 Drug Testing          |                |                | 1,500          |                |                       |
| Total Contractual                   | 306,076        | 314,206        | 346,945        | 317,600        | -8.5%                 |
| <b>COMMODITIES</b>                  |                |                |                |                |                       |
| 0102-010-6200 Office Supplies       | 9,456          | 5,877          | 15,000         |                |                       |
| 0102-010-6240 Uniforms              | 6,265          | 8,090          | 10,000         |                |                       |
| Total Commodities                   | 15,721         | 13,967         | 25,000         | -              | -100.0%               |
| <b>OTHER</b>                        |                |                |                |                |                       |
| Circuit Court Judge                 | 1,483          | -              | -              | -              |                       |
| Total Other                         | 1,483          | -              | -              | -              |                       |
| Department Total                    | 3,108,254      | 3,645,963      | 3,860,481      | 4,021,157      | 4.2%                  |

# Emergency Management Agency

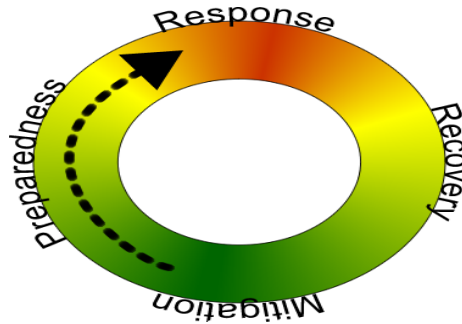
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**Description**

Previously known as the Emergency Services & Disaster Agency (ESDA), the Emergency Management Agency is directed by a Deputy Commander who coordinates disaster planning and training with local public safety and health agencies.

**Legal Status**

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



| <b>Authorized Personnel Summary</b> |             |             |             |             |
|-------------------------------------|-------------|-------------|-------------|-------------|
|                                     | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
| <b><u>Part-time</u></b>             |             |             |             |             |
| <b>Director</b>                     | 1           | 1           | 1           | 1           |
| <b>Assistant</b>                    | 1           | 1           | 1           | 1           |
| <b>Total</b>                        | <b>2</b>    | <b>2</b>    | <b>2</b>    | <b>2</b>    |

# Emergency Management Agency

| ACCOUNT & DESCRIPTION                 | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---------------------------------------|----------------|----------------|----------------|----------------|-----------------------|
| <b>PERSONNEL</b>                      |                |                |                |                |                       |
| 0102-012-6101 Director                | 6,126          | 6,306          | 6,047          | 6,350          | 5.0%                  |
| 0102-012-6104 Clerical                | 3,234          | 3,329          | 3,530          | 5,295          | 50.0%                 |
| Total Personnel                       | 9,360          | 9,635          | 9,577          | 11,645         | 21.6%                 |
| <b>CONTRACTUAL</b>                    |                |                |                |                |                       |
| 0102-012-6203 Dues/Memberships        | 250            | -              | 250            | 740            |                       |
| 0102-012-6204 Conferences             | 250            | -              | 250            | 750            |                       |
| 0102-012-6206 Training                | 1,067          | 934            | 1,500          | 2,500          |                       |
| 0102-012-6217 Vehicle Maintenance     | 1,601          | -              | 750            | 10,750         |                       |
| 0102-012-6219 Printing                | -              | -              | 100            | 500            |                       |
| 0102-012-6227 Telephone               | 1,984          | 2,105          | 4,000          | 4,000          |                       |
| 0102-012-6461 Radio/Siren Maintenance | 355            | 345            | 2,000          | 2,000          |                       |
| Total Contractual                     | 5,507          | 3,384          | 8,850          | 21,240         | 140.0%                |
| <b>COMMODITIES</b>                    |                |                |                |                |                       |
| 0102-012-6200 Office Supplies         | 638            | 598            | 500            | 3,000          |                       |
| 0102-012-6201 Postage                 | -              | -              | 100            | 100            |                       |
| 0102-012-6205 Mileage                 | -              | 166            | 750            | 1,500          |                       |
| Total Commodities                     | 638            | 764            | 1,350          | 4,600          | 240.7%                |
| Department Total                      | 15,505         | 13,783         | 19,777         | 37,485         | 89.5%                 |

# Merit Commission

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## Description

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

## Legal Status

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

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



## Kendall County Sheriff Merit Commission



# Merit Commission

| <b>ACCOUNT &amp; DESCRIPTION</b> |                  | <b>ACTUAL<br/>2009</b> | <b>ACTUAL<br/>2010</b> | <b>BUDGET<br/>2011</b> | <b>BUDGET<br/>2012</b> | <b>% CHANGE<br/>IN BUDGET</b> |
|----------------------------------|------------------|------------------------|------------------------|------------------------|------------------------|-------------------------------|
| OTHER                            |                  |                        |                        |                        |                        |                               |
| 0102-011-6459                    | Merit Commission | 13,830                 | 2,860                  | 10,000                 | 5,500                  |                               |
|                                  | Total Other      | 13,830                 | 2,860                  | 10,000                 | 5,500                  |                               |
|                                  | Department Total | 13,830                 | 2,860                  | 10,000                 | 5,500                  | 92.3%                         |

# Coroner

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## Description

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



## Legal Status

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

| Authorized Personnel Summary |             |             |             |             |
|------------------------------|-------------|-------------|-------------|-------------|
|                              | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
| <u>Full Time</u>             |             |             |             |             |
| Coroner                      | 1           | 1           | 1           | 1           |
| Deputy Coroner               | 1           | 1           | 1           | 1           |
| <b>Total</b>                 | <b>2</b>    | <b>2</b>    | <b>2</b>    | <b>2</b>    |

# Coroner

| ACCOUNT & DESCRIPTION |                            | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|-----------------------|----------------------------|----------------|----------------|----------------|----------------|-----------------------|
| <b>PERSONNEL</b>      |                            |                |                |                |                |                       |
| 0102-017-6000         | Coroner                    | 50,000         | 52,000         | 54,000         | 56,244         |                       |
| 0102-017-6102         | Deputy Coroner             | 32,059         | 33,340         | 34,007         | 35,163         |                       |
| 0102-017-6161         | Per Diem/Per Call          | 17,472         | 17,430         | 15,000         | 16,000         |                       |
|                       | Total Personnel            | 99,531         | 102,770        | 103,007        | 107,407        | 4.3%                  |
| <b>CONTRACTUAL</b>    |                            |                |                |                |                |                       |
| 0102-017-6203         | Dues/Memberships           | 924            | 1,079          | 1,200          | 1,200          |                       |
| 0102-017-6206         | Training                   | 4,893          | 4,248          | 7,500          | 6,000          |                       |
| 0102-017-6207         | Cellular Phone             | 5,965          | 5,822          | 5,000          | 5,000          |                       |
| 0102-017-6217         | Vehicle Maintenance        | 4,330          | 5,296          | 5,000          | 5,000          |                       |
| 0102-017-6220         | Pager Expense              | 820            | 477            | -              | -              |                       |
| 0102-017-6490         | Autopsies                  | 16,700         | 17,625         | 17,500         | 12,500         |                       |
| 0102-017-6491         | X-rays                     | -              | -              | 1,000          | 1,000          |                       |
| 0102-017-6492         | Toxicology Testing         | 6,868          | 5,167          | 5,000          | 5,000          |                       |
|                       | Total Contractual          | 40,500         | 39,714         | 42,200         | 35,700         | -15.4%                |
| <b>COMMODITIES</b>    |                            |                |                |                |                |                       |
| 0102-017-6200         | Office Supplies            | 3,174          | 3,419          | 2,500          | 2,500          |                       |
| 0102-017-6201         | Postage                    | 345            | 528            | 600            | 600            |                       |
| 0102-017-6205         | Mileage                    | 381            | 467            | 400            | 400            |                       |
| 0102-017-6494         | Morgue Supplies            | 2,981          | 2,709          | 4,500          | 4,000          |                       |
| 0102-017-xxxx         | Clothing Allowance         | -              | -              | -              | 1,000          |                       |
|                       | Total Commodities          | 6,881          | 7,123          | 8,000          | 8,500          | 6.3%                  |
| <b>OTHER</b>          |                            |                |                |                |                |                       |
| 0102-017-6495         | Personal Property Disposal | 380            | 65             | 800            | 800            |                       |
|                       | Total Other                | 380            | 65             | 800            | 800            | 0.0%                  |
|                       | Department Total           | 147,292        | 149,672        | 154,007        | 152,407        | -1.0%                 |

# Treasurer

**Description**

The County Treasurer receives and safely keeps the revenue and public monies of the county and pays out the same pursuant to law. The Treasurer of all counties shall be the ex-officio county collectors for their respective counties.



**Legal Status**

55 ILCS 5/3-10005 He shall receive and safely keep the revenues and other public moneys of the county, and all money and funds authorized by law to be paid to him, and disburse the same pursuant to law. He shall appoint his deputies, assistants and personnel to assist him in the performance of his duties...The Treasurer shall, in all cases, be responsible for the acts of his deputies.

55 ILCS 5/3-10005.1 The Treasurer shall control the internal operations of his office and procure necessary equipment, materials and services to perform the duties of his office.

| <b>Authorized Personnel Summary</b> |             |             |             |             |
|-------------------------------------|-------------|-------------|-------------|-------------|
|                                     | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
| <b><u>Full Time</u></b>             |             |             |             |             |
| Treasurer                           | 1           | 1           | 1           | 1           |
| Tax Collection Manager              | 1           | 1           | 1           | 1           |
| Accounting Manager                  | 1           | 1           | 1           | 1           |
| Payroll Manager                     | 1           | 1           | 1           | 1           |
| Accounting Asst.                    | 1           | 1           | 1           | 1           |
| Payroll Asst.                       | 1           | 1           | 1           | 1           |
| <b>Total</b>                        | <b>6</b>    | <b>6</b>    | <b>6</b>    | <b>6</b>    |

# Treasurer

| ACCOUNT & DESCRIPTION              | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|------------------------------------|----------------|----------------|----------------|----------------|-----------------------|
| <b>PERSONNEL</b>                   |                |                |                |                |                       |
| 0102-025-6000 Treasurer            | 80,000         | 83,200         | 85,321         | 87,454         |                       |
| 0102-025-6102 Deputy Treasurers    | 190,575        | 196,340        | 200,310        | 207,161        |                       |
| 0102-025-6105 Temporary - Salaries | -              | -              | -              |                |                       |
| 0102-025-6107 Overtime             | 317            | 562            | 1,000          | 500            |                       |
| 0102-025-6150 Temporary Help       | 3,779          | 1,934          | 3,500          | 2,500          |                       |
| Total Personnel                    | 274,671        | 282,036        | 290,131        | 297,615        | 2.6%                  |
| <b>CONTRACTUAL</b>                 |                |                |                |                |                       |
| 0102-025-6203 Dues/Memberships     | 1,035          | 855            | 850            | 950            |                       |
| 0102-025-6204 Conferences          | 71             | 627            | 800            | 650            |                       |
| 0102-025-6209 Legal Publications   | 2,543          | 1,571          | 3,000          | 3,000          |                       |
| 0102-025-6215 Contractual Services | 15,909         | 7,236          | 7,500          | 7,000          |                       |
| Total Contractual                  | 19,558         | 10,289         | 12,150         | 11,600         | -4.5%                 |
| <b>COMMODITIES</b>                 |                |                |                |                |                       |
| 0102-025-6200 Supplies             | 3,936          | 4,433          | 5,109          | 5,000          |                       |
| 0102-025-6201 Postage              | 21,830         | 20,911         | 27,000         | 24,500         |                       |
| 0102-025-6205 Mileage              | 533            | 360            | 600            | 700            |                       |
| 0102-025-6540 Payroll Materials    | 2,828          | 2,054          | 3,000          | 3,000          |                       |
| Total Commodities                  | 29,127         | 27,758         | 35,709         | 33,200         | -7.0%                 |
| Department Total                   | 323,356        | 320,083        | 337,990        | 342,415        | 1.3%                  |

# Auditing and Accounting

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## Description

Provides for the audit of all County funds. The auditors for Fiscal Years 2005, 2006, 2007, 2008 and 2009 have been Echols, Mack & Associates, P.C. Their contract has been renewed through 2011.



## Legal Status

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

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

## Property Tax Services (Contractual Services)

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## Description

Provides for property tax services software.



# Auditing and Accounting

| ACCOUNT & DESCRIPTION                  | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|--|----------------|----------------|----------------|----------------|-----------------------|
| CONTRACTUAL                            |                |                |                |                |                       |
| 0102-028-6549    Auditing & Accounting | 32,350         | 31,000         | 34,975         | 39,950         |                       |
| Total Other                            | 32,350         | 31,000         | 34,975         | 39,950         | 14.2%                 |
| Department Total                       | 32,350         | 31,000         | 34,975         | 39,950         | 14.2%                 |

## Property Tax Services (Contractual Services)

| ACCOUNT & DESCRIPTION                         | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2011 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| CONTRACTUAL                                   |                |                |                |                |                       |
| 0102-041-6215    Property Tax Assess - Devnet | 67,050         | 66,133         | 65,000         | 70,000         |                       |
| Total Other                                   | 67,050         | 66,133         | 65,000         | 70,000         | 7.7%                  |
| Department Total                              | 67,050         | 66,133         | 65,000         | 70,000         | 7.7%                  |

\*\*estimate going through RFP process.

# Administrative Services

**Description:**

The Office of Administrative Services is headed by the County Administrator. The County Administrator also oversees the activities and staff for the departments of Technology, Facilities Management, Planning, Building & Zoning and Animal Control. The department provides administrative support to the County Board, County departments and County employees including coordination of the budget process, special projects, construction projects, policy analysis, legislative activities, economic development, Revolving Loan Fund management, risk management, workers' compensation, human resource/ benefit support, labor negotiations, intergovernmental/ media/citizen relations, liquor license issuance and Freedom of Information requests.



**Legal Status:**

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

| <b>Authorized Personnel Summary</b> |             |             |             |             |
|-------------------------------------|-------------|-------------|-------------|-------------|
|                                     | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
| <b><u>Full Time</u></b>             |             |             |             |             |
| Administrator                       | 1           | 1           | 1           | 1           |
| HR Assoc.                           | 1           | 1           | 1           | 1           |
| Admin. Asst.                        | 1           | 1           | 1           | 1           |
| Budget Coord.                       | 1           | 1           | 1           | 1           |
|                                     | 4           | 4           | 4           | 4           |
| <b><u>Part Time</u></b>             |             |             |             |             |
| Intern                              | 0.5         | 0.5         | 0.5         | 0.5         |
|                                     | 0.5         | 0.5         | 0.5         | 0.5         |
| <b>Total</b>                        | <b>4.5</b>  | <b>4.5</b>  | <b>4.5</b>  | <b>4.5</b>  |



# Administrative Services

| ACCOUNT & DESCRIPTION                       | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>PERSONNEL</b>                            |                |                |                |                |                       |
| 0102-030-6101 Exempt Positions              | 174,517        | 179,719        | 183,313        | 189,582        |                       |
| 0102-030-6102 Adm. Asst / HR Associate      | 84,863         | 87,400         | 89,148         | 92,197         |                       |
| 0102-030-6107 Overtime                      | 93             | 346            | 700            |                |                       |
| 0102-030-6150 Temporary Help/ Interns       | -              | -              | 3,000          | 3,000          |                       |
| Total Personnel                             | 259,473        | 267,465        | 276,161        | 284,779        | 3.1%                  |
| <b>CONTRACTUAL</b>                          |                |                |                |                |                       |
| 0102-030-6202 Books/Subscriptions           | 239            | 195            | 250            | 250            |                       |
| 0102-030-6203 Dues/Memberships              | 1,564          | 1,320          | 1,600          | 1,600          |                       |
| 0102-030-6204 Conferences                   | 220            | 90             | 1,300          | 1,300          |                       |
| 0102-030-6206 Training                      | 199            | 180            | 500            | 500            |                       |
| 0102-030-6207 Cell Phones                   | 766            | 867            | 840            | 840            |                       |
| 0102-030-6209 Legal Publications            | 100            | -              |                |                |                       |
| 0102-030-6215 Contractual Services          | 25,147         | 33,385         | 55,350         | 50,350         |                       |
| 0102-030-6230 Labor Negotiations Contracted | 127,911        | 66,219         | 105,000        | 55,251         |                       |
| 0102-030-6561 Advertisements                | 1,797          | 311            | 3,500          | 3,500          |                       |
| 0102-030-6564 Bristol Twp. Compost Fee      | 2,141          | 1,633          | 2,100          | 2,100          |                       |
| 0102-030-6565 Employee Assistance           | 6,182          | 6,182          | 6,400          | 6,400          |                       |
| 0102-030-6567 Flu Shots                     | 1,245          | -              | 1,300          | 1,300          |                       |
| 0102-030-6568 Educational Services          | 5,531          | 9,299          | 9,000          | 9,000          |                       |
| 0102-030-6570 Mayors & Managers Meeting     | 370            | -              | 300            | 300            |                       |
| 0102-030-6571 Fiscal Agent Fees             | -              | -              | 700            | -              |                       |
| Total Contractual                           | 173,412        | 119,681        | 188,140        | 132,691        | -29.5%                |
| <b>COMMODITIES</b>                          |                |                |                |                |                       |
| 0102-030-6200 Office Supplies               | 1,597          | 756            | 1,800          | 1,800          |                       |
| 0102-030-6201 Postage                       | 522            | 538            | 850            | 850            |                       |
| 0102-030-6205 Mileage                       | 1,281          | 310            | 1,400          | 1,400          |                       |
| 0102-030-6237 County Supplies               | 680            | 153            | 700            | 700            |                       |
| 0102-030-6566 Employee Recognition          | -              | 2,090          | 2,000          | 2,000          |                       |
| Total Commodities                           | 4,080          | 3,847          | 6,750          | 6,750          | 0.0%                  |
| Department Total                            | 436,965        | 390,993        | 471,051        | 424,220        | -9.9%                 |

# Facilities Management

## Description

To maintain the facilities in a cost effective manner for the safety and comfort of the taxpayers and County employees. To support all other County departments in the delivery of their services.



## Legal Status

55 ILCS 5/5-1005 Each county shall have power:

1. To purchase and hold the real and personal estate necessary for the uses of the county....
2. To sell and convey or lease any real or personal estate owned by the county.
3. To make all contracts and do all other acts in relation to the property and concerns of the county necessary...

55 ILCS 5/5-1015 A county board may take and have the care and custody of all the real and personal estate owned by the county.



## Authorized Personnel Summary

|                       | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
|-----------------------|-------------|-------------|-------------|-------------|
| <b>Full Time</b>      |             |             |             |             |
| <b>Director</b>       | 1           | 1           | 1           | 1           |
| <b>Maintenance II</b> | 2           | 2           | 2           | 2           |
| <b>Maintenance I</b>  | 4           | 4           | 4           | 4           |
| <b>Admin. Asst.</b>   | 1           | 1           | 1           | 1           |
| <b>Total</b>          | <b>8</b>    | <b>8</b>    | <b>8</b>    | <b>8</b>    |

# Facilities Management

| ACCOUNT & DESCRIPTION                              | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|--|----------------|----------------|----------------|----------------|-----------------------|
| <b>PERSONNEL</b>                                   |                |                |                |                |                       |
| 0102-001-6101 Supervisor                           | 83,428         | 85,849         | 87,566         | 90,561         |                       |
| 0102-001-6102 Maintenance                          | 275,702        | 284,592        | 292,168        | 301,666        |                       |
| 0102-001-6104 Clerical                             | 33,490         | 34,495         | 35,185         | 36,388         |                       |
| 0102-001-6106 Overtime                             | 9,225          | 5,797          | 7,000          | 7,000          |                       |
| Total Personnel                                    | 401,845        | 410,733        | 421,919        | 435,615        | 3.2%                  |
| <b>CONTRACTUAL</b>                                 |                |                |                |                |                       |
| 0102-001-6206 Training                             | 1,453          | -              | -              | -              |                       |
| 0102-001-6207 Cellular Phones                      | 4,323          | 5,555          | 4,000          | 4,000          |                       |
| 0102-001-6215 Contractual Services                 | 427,805        | 473,233        | 445,000        | 445,000        |                       |
| 0102-001-6216 Equipment Maintenance                | 23,773         | 44,755         | 30,000         | 60,000         |                       |
| 0102-001-6217 Vehicle Maintenance                  | 2,437          | 3,501          | 3,500          | 2,800          |                       |
| 0102-001-6351 Electric (All Utilities 2009 & 2010) | 834,980        | 877,688        | 490,000        | 535,000        |                       |
| 0102-001-6352 Natural Gas                          |                |                | 163,000        | 180,000        |                       |
| 0102-001-6353 Water                                |                |                | 36,000         | 28,000         |                       |
| 0102-001-6354 Telephones                           |                |                | 98,000         | 90,000         |                       |
| 0102-001-6355 Waste Pick-up                        |                |                | 18,000         | 16,000         |                       |
| Total Contractual                                  | 1,294,771      | 1,404,732      | 1,287,500      | 1,360,800      | 5.7%                  |
| <b>COMMODITIES</b>                                 |                |                |                |                |                       |
| 0102-001-6200 Office Supplies                      | 792            | 235            | 350            | 200            |                       |
| 0102-001-6201 Postage                              | 7              | 21             | 50             | 50             |                       |
| 0102-001-6205 Mileage                              | 379            | 484            | 400            | 550            |                       |
| 0102-001-6237 County Supplies                      | 118,331        | 128,877        | 110,000        | 100,000        |                       |
| Total Commodities                                  | 119,509        | 129,617        | 110,800        | 100,800        | -9.0%                 |
| Department Total                                   | 1,816,125      | 1,945,082      | 1,820,219      | 1,897,215      | 4.2%                  |

# Planning, Building and Zoning

## Description

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



## Legal Status

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

| <b>Authorized Personnel Summary</b> |             |             |             |             |
|-------------------------------------|-------------|-------------|-------------|-------------|
|                                     | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
| <b>Full Time</b>                    |             |             |             |             |
| <b>Director</b>                     | 1           | 1           | 0           | 0           |
| <b>Senior Planner</b>               | 1           | 1           | 1           | 1           |
| <b>Assoc. Planner</b>               | 1           | 1           | 1           | 1           |
| <b>Code Officer</b>                 | 2           | 1           | 1           | 1           |
| <b>Permit Clerk</b>                 | 1           | 1           | 1           | 1           |
| <b>Secretary</b>                    | 1           | 1           | 1           | 1           |
| <b>Total</b>                        | <b>7</b>    | <b>6</b>    | <b>5</b>    | <b>5</b>    |
| <b>Part Time</b>                    |             |             |             |             |
| <b>Intern</b>                       | 0.5         | 0           | 0           | 0           |
| <b>Total</b>                        | <b>0.5</b>  | <b>0</b>    | <b>0</b>    | <b>0</b>    |

# Planning, Building and Zoning

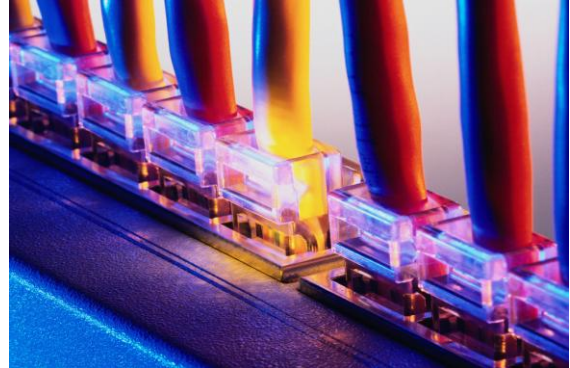
| ACCOUNT & DESCRIPTION                   | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>PERSONNEL</b>                        |                |                |                |                |                       |
| 0102-002-6101 Supervisor                | 87,820         | 90,610         | -              |                |                       |
| 0102-002-6102 Planners                  | 94,749         | 96,645         | 98,577         | 101,948        |                       |
| 0102-002-6103 Compliance Officers       | 77,334         | 45,676         | 47,046         | 48,575         |                       |
| 0102-002-6104 Clerical                  | 65,549         | 62,039         | 69,541         | 71,801         |                       |
| 0102-002-6106 Overtime                  | -              | -              | -              | 500            |                       |
| 0102-002-6115 ZBA Per Diem              |                | 2,250          | 3,500          | 3,500          |                       |
| 0102-002-6151 Reporter                  | 979            | 464            | 900            | 200            |                       |
| Total Personnel                         | 326,431        | 297,684        | 219,564        | 226,524        | 3.2%                  |
| <b>CONTRACTUAL</b>                      |                |                |                |                |                       |
| 0102-002-6202 Books/Subscriptions       | 788            | 226            | 600            | 600            |                       |
| 0102-002-6203 Dues/Memberships          | 1,272          | 1,117          | 700            | 700            |                       |
| 0102-002-6204 Conferences               | 680            | 898            | 1,500          | 2,000          |                       |
| 0102-002-6206 Training                  | 1,258          | 1,590          | 500            | 500            |                       |
| 0102-002-6207 Cellular Phones           | 3,184          | 2,275          | 1,000          | 1,000          |                       |
| 0102-002-6209 Legal Publications        | 747            | 1,086          | 1,000          | 1,000          |                       |
| 0102-002-6217 Vehicle Maintenance       | 6,023          | 3,122          | 4,000          | 4,000          |                       |
| 0102-002-6238 Microfilming/Reproduction | 3,462          | 7,032          | 5,000          | 5,000          |                       |
| 0102-002-6361 Plumbing Inspections      | 4,270          | 3,196          | 3,500          | 3,500          |                       |
| 0102-002-6363 Consultants               | 26,655         | 47,845         | 72,400         | 45,750         |                       |
| 0102-002-6365 Contracted Inspections    | 407            | 881            | 2,500          | 2,000          |                       |
| 0102-002-6367 NPDES Permit Fee          | 1,000          | 4,294          | 1,000          | 1,000          |                       |
| 0102-002-6368 NPDES Permit Assist.      | 7,000          | 1,000          | 3,182          | 3,100          |                       |
| 0102-002-6370 Delinquent Invoices       | 599            | -              | -              | -              |                       |
| Total Contractual                       | 57,345         | 74,562         | 96,882         | 70,150         | -27.6%                |
| <b>COMMODITIES</b>                      |                |                |                |                |                       |
| 0102-002-6200 Office Supplies           | 1,551          | 1,488          | 1,500          | 1,000          |                       |
| 0102-002-6201 Postage                   | 1,567          | 985            | 1,500          | 1,300          |                       |
| 0102-002-6205 Mileage                   | 414            | 168            | 100            | 1,000          |                       |
| Total Commodities                       | 3,532          | 2,641          | 3,100          | 3,300          | 6.5%                  |
| <b>CAPITAL</b>                          |                |                |                |                |                       |
| 0102-002-6216 Equipment                 | 630            | -              | 500            | 500            |                       |
| Total Capital                           | 630            | -              | 500            | 500            | 0.0%                  |
| <b>OTHER</b>                            |                |                |                |                |                       |
| 0102-002-6380 Regional Planning Comm.   | 6,294          | 11,262         | 14,470         | 5,280          |                       |
| 0102-002-6381 Zoning Board of Appeals   | 6,916          | 2,310          | 2,500          | 950            |                       |
| 0102-002-6382 Hearing Officer           | 2,634          | 525            | 3,700          | 2,620          |                       |
| 0102-002-6383 Historic Preservation     |                | -              | 1,000          | 1,200          |                       |
| 0102-002-6384 Ad Hoc Zoning             | 10,044         | 16,822         | 12,830         | 6,130          |                       |
| Total Other                             | 25,888         | 30,919         | 34,500         | 16,180         | -53.1%                |
| Department Total                        | 413,826        | 405,806        | 354,546        | 316,654        | -10.7%                |

# Technology

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## Description

Provide technology solutions and support for all County offices with the goal to maintain and improve the reliability of the Kendall County network with procedures and technology, update County departments to current technologies and improved software solutions, enhance employee's effectiveness through training on new technology and software, implement projects that increase access to County services and information, develop staff through education and work assignments, and design and implement new network structure for Technology data center.



| <b>Authorized Personnel Summary</b> |             |             |             |             |
|-------------------------------------|-------------|-------------|-------------|-------------|
|                                     | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
| <b><u>Full Time</u></b>             |             |             |             |             |
| Director                            | 1           | 1           | 1           | 1           |
| Network Admin.                      | 1           | 1           | 1           | 1           |
| Lan Support I                       | 1           | 1           | 1           | 1           |
| Lan Support II                      | 1           | 1           | 1           | 1           |
| PC Tech                             | 1           | 1           | 1           | 1           |
| <b>Total</b>                        | <b>5</b>    | <b>5</b>    | <b>5</b>    | <b>5</b>    |

# Technology

| ACCOUNT & DESCRIPTION                   | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>PERSONNEL</b>                        |                |                |                |                |                       |
| 0102-033-6101 Supervisor                | 94,313         | 97,142         | 99,085         | 102,474        |                       |
| 0102-033-6102 Network/LAN Support       | 194,430        | 207,037        | 211,178        | 218,400        |                       |
| 0102-033-6106 Overtime                  |                |                |                |                |                       |
| Total Personnel                         | 288,743        | 304,179        | 310,263        | 320,874        | 3.4%                  |
| <b>CONTRACTUAL</b>                      |                |                |                |                |                       |
| 0102-033-6202 Books/Subscriptions       |                | -              | 100            | 100            |                       |
| 0102-033-6203 Dues/Memberships          |                | -              | 200            | 200            |                       |
| 0102-033-6204 Conferences               |                | -              | 1,000          | 1,000          |                       |
| 0102-033-6206 Training                  | 292            | -              | 3,900          | 3,000          |                       |
| 0102-033-6207 Cell Phones               | 2,403          | 4,798          | 3,200          | 3,200          |                       |
| 0102-033-6215 Contractual Services      | 26,049         | 23,024         | 25,800         | 26,160         |                       |
| 0102-033-6217 Vehicle Maintenance       | 108            | 35             | 300            | 300            |                       |
| Total Contractual                       | 28,852         | 27,857         | 34,500         | 33,960         | -1.6%                 |
| <b>COMMODITIES</b>                      |                |                |                |                |                       |
| 0102-033-6200 Office Supplies           | 1,050          | 1,762          | 1,500          | 1,500          |                       |
| 0102-033-6201 Postage                   | 131            | 114            | 300            | 300            |                       |
| 0102-033-6205 Mileage                   | 405            | 284            | 500            | 500            |                       |
|   | 1,586          | 2,160          | 2,300          | 2,300          | 0.0%                  |
| <b>CAPITAL</b>                          |                |                |                |                |                       |
| 0102-033-6585 Computer Software         | 183,449        | 82,847         | 108,841        | 106,004        |                       |
| 0102-033-6586 Computer Hardware         | 149,340        | 121,112        | 71,100         | 78,878         |                       |
| 0102-033-6587 Central Computer Supplies | 33,991         | 38,139         | 40,000         | 40,000         |                       |
| Total Commodities                       | 366,780        | 242,098        | 219,941        | 224,882        | 2.2%                  |
| Department Total                        | 685,961        | 576,294        | 567,004        | 582,016        | 2.6%                  |

# Chief County Assessing Office

## Description

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

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



## Legal Status

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

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

| Authorized Personnel Summary |          |          |          |          |
|------------------------------|----------|----------|----------|----------|
|                              | 2009     | 2010     | 2011     | 2012     |
| <b>Full Time</b>             |          |          |          |          |
| Supervisor                   | 1        | 1        | 1        | 1        |
| Operations Manager           | 1        | 1        | 1        | 1        |
| Secretary                    | 1        | 1        | 1        | 1        |
| PRC Clerk                    | 2        | 2        | 2        | 2        |
| <b>Total</b>                 | <b>5</b> | <b>5</b> | <b>5</b> | <b>5</b> |



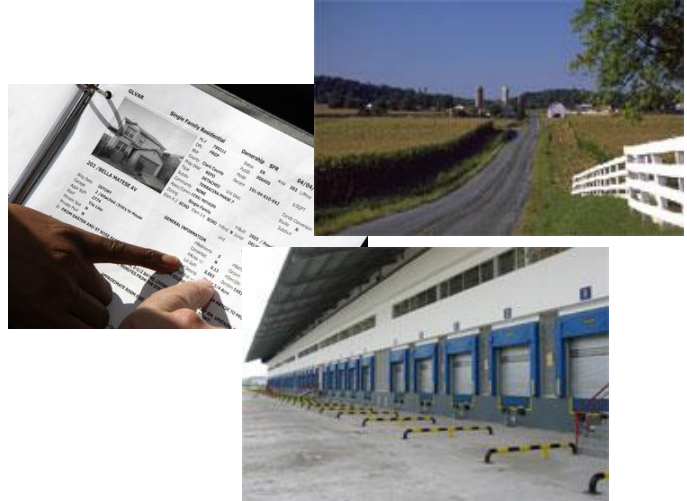
# Chief County Assessing Office

| ACCOUNT & DESCRIPTION |                          | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|-----------------------|--------------------------|----------------|----------------|----------------|----------------|-----------------------|
| <b>PERSONNEL</b>      |                          |                |                |                |                |                       |
| 0102-022-6101         | Supervisor               | 81,154         | 68,340         | 69,700         | 72,084         | 3.4%                  |
| 0102-022-6102         | Clerks                   | 106,786        | 114,698        | 114,799        | 119,105        | 3.8%                  |
| 0102-022-6107         | Overtime                 | -              | -              | 3,000          | 2,500          |                       |
|                       | <b>Total Personnel</b>   | <b>187,940</b> | <b>183,038</b> | <b>187,499</b> | <b>193,689</b> | <b>3.3%</b>           |
| <b>CONTRACTUAL</b>    |                          |                |                |                |                |                       |
| 0102-022-6202         | Books/Subscriptions      | 395            | 391            | 400            | 400            |                       |
| 0102-022-6203         | Dues/Memberships         | -              | 445            | 200            | 200            |                       |
| 0102-022-6206         | Training                 | 3,232          | 1,277          | 2,500          | 2,800          |                       |
| 0102-022-6209         | Publications             | 25,093         | 35,095         | 48,000         | 40,000         |                       |
| 0102-022-6215         | Contractual Services     | -              | 3,260          | 4,000          | 5,000          |                       |
| 0102-022-6219         | Printing                 | 11,766         | 5,683          | 17,500         | 10,000         |                       |
|                       | <b>Total Contractual</b> | <b>40,486</b>  | <b>46,151</b>  | <b>72,600</b>  | <b>58,400</b>  | <b>-19.6%</b>         |
| <b>COMMODITIES</b>    |                          |                |                |                |                |                       |
| 0102-022-6200         | Office Supplies          | 995            | 2,986          | 2,500          | 2,800          |                       |
| 0102-022-6201         | Postage                  | 1,919          | 13,735         | 6,000          | 14,000         |                       |
| 0102-022-6205         | Mileage                  | 1,441          | 550            | 2,000          | 1,200          |                       |
| 0102-022-6207         | Cellular Phone           | 76             |                |                | -              |                       |
|                       | <b>Total Commodities</b> | <b>4,431</b>   | <b>17,271</b>  | <b>10,500</b>  | <b>18,000</b>  | <b>71.4%</b>          |
|                       | <b>Department Total</b>  | <b>232,857</b> | <b>246,460</b> | <b>270,599</b> | <b>270,089</b> | <b>-0.2%</b>          |

# Board of Review

## Description

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



## Legal Status

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

| Authorized Personnel Summary |             |             |             |             |
|------------------------------|-------------|-------------|-------------|-------------|
|                              | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
| <b>Part Time</b>             |             |             |             |             |
| <b>Chair</b>                 | 1           | 1           | 1           | 1           |
| <b>Member</b>                | <u>2</u>    | <u>2</u>    | <u>2</u>    | <u>2</u>    |
| <b>Total</b>                 | 3           | 3           | 3           | 3           |

# Board of Review

| Account No.        | Description          | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % Change<br>In Budget |
|--------------------|----------------------|----------------|----------------|----------------|----------------|-----------------------|
| <b>PERSONNEL</b>   |                      |                |                |                |                |                       |
| 0102-021-6102      | Board Members        | 44,135         | 47,135         | 47,135         | 48,747         |                       |
|                    | Total Personnel      | 44,135         | 47,135         | 47,135         | 48,747         | 3.4%                  |
| <b>COMMODITIES</b> |                      |                |                |                |                |                       |
| 0102-021-6200      | Office Supplies      | 2,272          | 2,350          | 2,700          | 2,700          |                       |
| 0102-021-6201      | Postage              | 3,471          | 3,898          | 3,500          | 3,500          |                       |
| 0102-021-6205      | Mileage              | 187            | -              | 500            | 500            |                       |
|                    | Total Commodities    | 5,930          | 6,248          | 6,700          | 6,700          | 0.0%                  |
| <b>CONTRACTUAL</b> |                      |                |                |                |                |                       |
| 0102-021-6203      | Dues                 | 195            | -              | 300            | 300            |                       |
| 0102-021-6204      | Conferences          | 403            | 243            | 1,800          | 1,800          |                       |
| 0102-021-6209      | Legal Publications   | 852            | 1,160          | 2,000          | 2,000          |                       |
| 0102-021-6215      | Contractual Services | -              | 6,000          | 20,000         | 15,000         |                       |
|                    | Total Contractual    | 1,450          | 7,403          | 24,100         | 19,100         | -20.7%                |
|                    | Department Total     | 51,515         | 60,786         | 77,935         | 74,547         | -4.3%                 |

# Farmland Review Board

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## Description

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

## Legal Status

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



# Farmland Review Board

| <b>ACCOUNT &amp; DESCRIPTION</b> | <b>ACTUAL<br/>2009</b> | <b>ACTUAL<br/>2010</b> | <b>BUDGET<br/>2011</b> | <b>BUDGET<br/>2012</b> | <b>% CHANGE<br/>IN BUDGET</b> |
|----------------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------------|
| <b>PERSONNEL</b>                 |                        |                        |                        |                        |                               |
| 0102-024-6115     Per Diem       | 170                    | 255                    | 255                    | 255                    |                               |
| Total Personnel                  | 170                    | 255                    | 255                    | 255                    | 0.0%                          |
| <b>CONTRACTUAL</b>               |                        |                        |                        |                        |                               |
| 0102-024-6209     Publications   | 73                     | 24                     | 100                    | 100                    |                               |
| Total Contractual                | 73                     | 24                     | 100                    | 100                    | 0.0%                          |
| <b>COMMODITIES</b>               |                        |                        |                        |                        |                               |
| 0102-024-6205     Mileage        | 22                     | 23                     | 40                     | 40                     |                               |
| Total Commodities                | 22                     | 23                     | 40                     | 40                     | 0.0%                          |
| Department Total                 | 265                    | 302                    | 395                    | 395                    | 0.0%                          |

# Employee Health Insurance

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**Description:**

Kendall County's current health insurance provider is BlueCross BlueShield of Illinois offering two HMO plans and two PPO plans for county employees and their families.

**Legal Status:**

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



# General Insurance and Bonding

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**Description:**

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

**Legal Status:**

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



## Employee Health Insurance

| ACCOUNT & DESCRIPTION |                           | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|-----------------------|---------------------------|----------------|----------------|----------------|----------------|-----------------------|
| PERSONNEL             |                           |                |                |                |                |                       |
| 0102-027-6547         | Health Insurance Premiums | 3,298,834      | 3,550,599      | 4,087,858      | 4,507,272      | 10.3%                 |
| 0102-027-6548         | Employee Reimbursements   | -              | -              | -              | -              |                       |
|                       | Total Personnel           | 3,298,834      | 3,550,599      | 4,087,858      | 4,507,272      | 10.3%                 |
|                       | Department Total          | 3,298,834      | 3,550,599      | 4,087,858      | 4,507,272      | 10.3%                 |

## General Insurance and Bonding

| ACCOUNT & DESCRIPTION |                    | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|-----------------------|--------------------|----------------|----------------|----------------|----------------|-----------------------|
| OTHER                 |                    |                |                |                |                |                       |
| 0102-031-6575         | Bonds and Notaries | 1,358          | 1,300          | 3,850          | 1,300          | -66.2%                |
|                       | Total Other        | 1,358          | 1,300          | 3,850          | 1,300          |                       |
|                       | Department Total   | 1,358          | 1,300          | 3,850          | 1,300          | -66.2%                |

# Unemployment Compensation

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**Description**

Unemployment compensation for former employees.

**Legal Status**

820 ILCS 405/500 An unemployed individual shall be eligible to receive benefits with respect to any week only if the Director finds that:

- A. He has registered for work at and thereafter has continued to report at an employment office...
- B. He has made a claim for benefits...
- C. He is able to work, and is available for work...

Public Act 93-0634 Unemployment benefits payments are made from Illinois' account in the Unemployment Trust Fund of the United States Treasury and are funded by employer contributions.

| ACCOUNT & DESCRIPTION                  | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|--|----------------|----------------|----------------|----------------|-----------------------|
| OTHER                                  |                |                |                |                |                       |
| 0102-026-6546 Contributions/St. Unemp. | 23,347         | 46,209         | 70,000         | 50,000         |                       |
| Total Other                            | 23,347         | 46,209         | 70,000         | 50,000         |                       |
| Department Total                       | 23,347         | 46,209         | 70,000         | 50,000         | -28.6%                |



# Postage County Building

**Description**

Accounts for the costs associated with operating a centralized postage meter for the offices located within the Kendall County Administrative Building.

**Legal Status**

55 ILCS 5/3-10005.3 The treasurer may maintain the following special funds from which the county board shall authorize payment by voucher between board meetings:...Reasonable amount needed during the succeeding accounting period to pay office expenses, postage, freight, express or similar charges.

| ACCOUNT & DESCRIPTION                | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|--------------------------------------|----------------|----------------|----------------|----------------|-----------------------|
| COMMODITIES                          |                |                |                |                |                       |
| 0102-029-6550 Pre Paid Postage       | 60,000         | 30,000         | 50,000         | 60,000         |                       |
| 0102-029-6232 Postage Supplies       | 1,058          | -              | 1,300          | 1,300          |                       |
| Total Commodities                    | 61,058         | 30,000         | 51,300         | 61,300         | 19.5%                 |
| CONTRACTUAL                          |                |                |                |                |                       |
| 0102-029-6234 Equipment Rental/Reset | 2,441          | 2,441          | 2,600          | 2,600          |                       |
| Total Contractual                    | 2,441          | 2,441          | 2,600          | 2,600          | 0.0%                  |
| OTHER                                |                |                |                |                |                       |
| 0102-029-6233 Miscellaneous          | 746            | 1,054          | 1,200          | 1,200          |                       |
| Total Other                          | 746            | 1,054          | 1,200          | 1,200          | 0.0%                  |
| Department Total                     | 64,245         | 33,495         | 55,100         | 65,100         | 18.1%                 |

# Soil and Water Conservation District Grant

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## Description

Kendall County grants the Soil and Water Conservation District funds to help support their education program including soil, water, agricultural and environmental education presentations; maintenance of a resource library; workshops to educators, teachers and community members; contests and awards to county students; and education outreach to all county residents.

## Legal Status

70 ILCS 405/22.01 ...To develop comprehensive plans for the conservation of soil and water resources and for the control and prevention of soil erosion..., floodwater and sediment damages within the district, which plans shall specify...the acts, procedure, performances and avoidances which are necessary...for the effectuation of such plans, including the specification of engineering operations, methods of cultivation, the growing of vegetation, cropping programs, tillage practices, and changes in use of land; and... to publish such plans and information and bring them to the attention of owners and occupiers of land within the district.



# Soil and Water Conservation District Grant

| ACCOUNT & DESCRIPTION              | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|------------------------------------|----------------|----------------|----------------|----------------|-----------------------|
| 0102-036-6215 Contractual Services | 16,381         | 41,709         | 41,707         | 32,000         | -23.3%                |

| <b>Grant Breakdown</b>     |                |                |                |                |                       |
|----------------------------|----------------|----------------|----------------|----------------|-----------------------|
|                            | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
| <b>PERSONNEL</b>           |                |                |                |                |                       |
| Education Coordinator      | 12,204         | 12,448         | 12,450         | 13,000         |                       |
| Total Personnel            | 12,204         | 12,448         | 12,450         | 13,000         | 4.4%                  |
| <b>CONTRACTUAL</b>         |                |                |                |                |                       |
| Workshop                   | 124            | 126            | 262            | 300            |                       |
| Education Newsletter       | 124            | 126            | 125            | 200            |                       |
| Travel                     | 1,164          | 1,187          | 1,150          | 1,350          |                       |
| Copying                    | 428            | 437            | 450            | 575            |                       |
| Total Contractual          | 1,840          | 1,877          | 1,987          | 2,425          | 22.0%                 |
| <b>COMMODITIES</b>         |                |                |                |                |                       |
| Education Supplies         | 1,717          | 1,751          | 1,750          | 1,850          |                       |
| Soil Stewardship Materials | 124            | 126            | 125            | 200            |                       |
| Office Supplies            | 248            | 253            | 270            | 325            |                       |
| Newsletter Postage         |                |                |                |                |                       |
| Total Commodities          | 2,089          | 2,131          | 2,145          | 2,375          | 10.7%                 |
| <b>OTHER</b>               |                |                |                |                |                       |
| Edu Contest & Awards       | 248            | 253            | 125            | 200            |                       |
| District Operations        |                | 25,000         | 25,000         | 14,000         |                       |
| Total Other                | 248            | 25,253         | 25,125         | 14,200         | -43.5%                |
| Department Total           | 16,381         | 41,709         | 41,707         | 32,000         | -23.3%                |

# Regional Office of Education

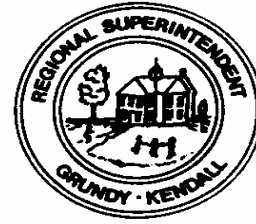
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## Description

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

## Legal Status

105 ILCS 5/3A-7 When 2 or more regions have been consolidated into a single educational service region, the costs of secretarial service, office space and other expenses necessarily incurred in the operation of the office of the regional superintendent shall be allocated to and borne by the counties comprising the region in the proportion that the equalized and assessed value of the taxable property in the county bears to the total equalized and assessed value of all taxable property in the region.



### Kendall County

Newark CHSD 18  
Newark CCSD 66  
Plano CUSD 88  
Lisbon Grade School 90  
Yorkville CUSD 115  
Oswego CUSD 308

### Grundy County

Coal City CUSD 1  
Mazon-Verona-Kinsman ESD 2C  
Nettle Creek CCSD 24C  
Morris SD 54  
Saratoga CCSD 60C  
Gardner CCSD 72C  
Gardner-S Wilmington THSD 73  
South Wilmington CCSD 74  
Braceville SD 75  
Morris CHSD 101  
Minooka CHSD 111  
Minooka CCSD 201  
Grundy Area Vocational Center  
Grundy Co. Special Education Coop

# Regional Office of Education

| ACCOUNT & DESCRIPTION |                        | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|-----------------------|------------------------|----------------|----------------|----------------|----------------|-----------------------|
| PERSONNEL             |                        |                |                |                |                |                       |
| 0102-008-6431         | Staff Reimbursement    | 56,434         | 59,447         | 58,670         | 60,677         | 3.4%                  |
| 0102-008-6430         | Grundy Benefits Reimb. | 8,370          | 12,768         | 11,025         | 11,340         | 2.9%                  |
|                       | Total Personnel        | 64,804         | 72,215         | 69,695         | 72,017         | 3.3%                  |
| OTHER                 |                        |                |                |                |                |                       |
| 0102-008-6650         | Misc. Grundy Reimb.    | 15,816         | 17,740         | 23,171         | 20,759         |                       |
|                       | Total Other            | 15,816         | 17,740         | 23,171         | 20,759         | -10.4%                |
|                       | Department Total       | 80,620         | 89,955         | 92,866         | 92,776         | -0.1%                 |

# Capital Expenditures

**Description**

Includes all capital expenditures for all General Fund departments.

FY12 Budget includes : 1 state bid squad car and 1 change over/build

| ACCOUNT & DESCRIPTION |                       | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|-----------------------|-----------------------|----------------|----------------|----------------|----------------|-----------------------|
| CAPITAL               |                       |                |                |                |                |                       |
| 0102-100-9101         | Facilities Management | 97,073         | 148,234        | 31,200         |                |                       |
| 0102-100-9109         | Sheriff               | 105,670        | 79,951         | 55,000         | 26,000         | -52.7%                |
| 0102-100-9114         | Circuit Court Clerk   | 4,000          |                |                |                |                       |
| 0102-100-9133         | Technology Services   | 46,759         |                |                |                |                       |
|                       | Total Capital         | 253,502        | 228,185        | 86,200         | 26,000         | -69.8%                |
|                       | Department Total      | 253,502        | 228,185        | 86,200         | 26,000         | -69.8%                |

# Contingency

**Description**

Used to stabilize the budget for unforeseen expenditures.

**IL Statute: 55 ILCS 5/6-24002**

The...purposes for which appropriations shall be made are classified and standardized by the following items, and by such items shall be designated in the budget documents and the annual appropriations ordinances: (1) personal services, (2) non-personal expenses, (3) equipment outlays or contracts, (4) land and permanent improvements, (5) contingencies. Contingencies shall be for subsequent transfer, if necessary, to purposes or objects to cover only expenditures required that could not reasonably have been foreseen and provided for at the time of the enactment of the appropriation ordinance.

| <b>ACCOUNT &amp; DESCRIPTION</b> |                  | <b>ACTUAL<br/>2009</b> | <b>ACTUAL<br/>2010</b> | <b>BUDGET<br/>2011</b> | <b>BUDGET<br/>2012</b> | <b>% CHANGE<br/>IN BUDGET</b> |
|----------------------------------|------------------|------------------------|------------------------|------------------------|------------------------|-------------------------------|
| OTHER                            |                  |                        |                        |                        |                        |                               |
| 0102-037-6999                    | Contingency      | 262,375                | -                      | 162,000                | 327,770                | 102.3%                        |
|                                  | Total Other      | 262,375                | -                      | 162,000                | 327,770                |                               |
|                                  | Department Total | 262,375                | -                      | 162,000                | 327,770                | 102.3%                        |

# General Fund Transfers Out

| ACCOUNT & DESCRIPTION      | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|----------------------------|----------------|----------------|----------------|----------------|-----------------------|
| TO DEBT SERVICE:           |                |                |                |                |                       |
| 0102-038-6315              | 400,000        | 200,000        | 200,000        | 200,000        |                       |
| 0102-038-6310              | 122,576        | 120,638        | 11,830         | 8,355          |                       |
| Subtotal (debt service)    | 522,576        | 320,638        | 211,830        | 208,355        | -1.6%                 |
| TO RESERVE FUNDS:          |                |                |                |                |                       |
| 0102-039-6310              | 500,000        | 50,000         | 50,000         | 0              |                       |
| 0102-039-6310              | 352,000        | 175,000        | 150,000        | 150,000        |                       |
| Subtotal (reserve funds)   | 852,000        | 225,000        | 200,000        | 150,000        | -25.0%                |
| OTHER TRANSFERS:           |                |                |                |                |                       |
| 0102-039-6310              | 21,500         | 25,500         | 25,500         | 25,500         |                       |
| 0102-039-6310              |                |                |                | 15,000         |                       |
| 0102-039-6310              |                | 19,869         |                |                |                       |
| 0102-039-6310              | 1,000,000      | 300,000        |                |                |                       |
| 0102-000-xxxx              |                |                |                | 419,590        |                       |
| 0102-039-6310              |                |                | 1,857,819      | 1,775,000      |                       |
| Subtotal (other transfers) | 1,021,500      | 345,999        | 1,883,319      | 2,235,090      | 18.7%                 |
| TOTAL TRANSFERS OUT        | 2,396,076      | 891,637        | 2,295,149      | 2,593,445      | 13.0%                 |



# Public Safety Sales Tax Fund

**Fund Description**

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

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

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

| ACCOUNT & DESCRIPTION   | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                                      | 3,561,112      | 2,977,526      | 1,352,684      | 2,416,990      | 78.7%                 |
| <b>REVENUE</b>  |                |                |                |                |                       |
| 2001-000-1320    Sales Tax                                    | 4,164,421      | 4,209,113      | 4,000,000      | 4,000,000      |                       |
| 2001-000-1325    Misc   |                |                |                |                |                       |
| 2001-000-1135    Interest Income                              | 39,663         | 11,039         | 10,000         | 10,000         |                       |
| Total Revenue   | 4,204,084      | 4,220,152      | 4,010,000      | 4,010,000      | 0.0%                  |
| <b>TRANSFERS OUT</b>  |                |                |                |                |                       |
| 2002-000-6300    Transfer to General Fund                     | 2,101,200      | 2,143,225      | 1,676,705      | 1,643,171      | -2.0%                 |
| 2002-000-6310    Transfer to PS Cap. Projects Fund            | 200,000        | 300,000        | 300,000        | 300,000        | 0.0%                  |
| 2002-000-6875    Transfer to Public Building Commission Lease | 1,000,000      | 1,000,000      | 1,000,000      | 1,000,000      | 0.0%                  |
| 2002-000-6880    Transfer to Jail Add. Debt Srvs. 2002A       | 289,738        | 342,313        | 396,513        | 451,825        | 13.9%                 |
| 2002-000-6885    Transfer to Courthouse Exp 2007A             | 381,060        | 322,815        | 319,820        | 289,820        | -9.4%                 |
| 2002-000-6886    Transfer to Courthouse Exp Series 2008       | 815,672        | 773,840        | 281,340        | 656,465        | 133.3%                |
| 2002-000-6887    Transfer to Courthouse Exp Series 2009       |                | 680,768        | 399,148        | 399,148        | 0.0%                  |
| Total Transfers Out   | 4,787,670      | 5,562,961      | 4,373,526      | 4,740,429      | 8.4%                  |
| <b>Revenue over/(under) Expenditure &amp; Transfers Out</b>   | (583,586)      | (1,342,809)    | (363,526)      | (730,429)      |                       |
| <b>Ending Balance</b>   | 2,977,526      | 1,634,717      | 989,158        | 1,686,561      | 70.5%                 |

# **GEOGRAPHIC INFORMATION SYSTEMS**

# GIS Mapping Fund

## Description

- Provide tax maps and various other maps for both the County and private sector.
- The County Board approved an \$18 fee on 8/19/08 to be collected on property filings. \$16 revenue for the GIS Mapping Fund and \$2 revenue for the GIS Recording Fund. Fee was increased from \$9 in 2006 and \$6 prior to 2006.
- Three new salaries are added to GIS Mapping Fund: CAD Specialist (formerly in Mapping Fund, GIS Coordinator (1/3 formerly in GIS Recorder Fund) and newly added GIS Analyst position.



## Legal Status

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

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

| Authorized Personnel Summary      |             |             |             |             |
|-----------------------------------|-------------|-------------|-------------|-------------|
|                                   | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
| <b>Full Time</b>                  |             |             |             |             |
| GIS Coordinator                   | 1           | 1           | 1           | 1           |
| Deputy Mapper                     | 1           | 1           | 0           | 0           |
| Senior Cadastral/GIS System Spec. | 0           | 0           | 1           | 1           |
| CAD Specialist II                 | 1           | 1           | 0           | 0           |
| GIS Analyst                       | 1           | 1           | 1           | 1           |
| <b>Total</b>                      | <b>4</b>    | <b>4</b>    | <b>3</b>    | <b>3</b>    |

# GIS Mapping Fund

**Staffing**

Full time staff in fund

|             |             |             |             |
|-------------|-------------|-------------|-------------|
| <b>2009</b> | <b>2010</b> | <b>2011</b> | <b>2012</b> |
| 4           | 4           | 3           | 3           |

| ACCOUNT & DESCRIPTION                   | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                | 204,512        | 390,453        | 491,493        | 538,801        | 9.6%                  |
| <b>REVENUE</b>                          |                |                |                |                |                       |
| 5101-000-1320 GIS Receipts              | 439,013        | 385,471        | 320,000        | 288,000        |                       |
| 5101-000-1325 Miscellaneous Revenue     | 234            | 2,243          |                |                |                       |
| 5101-000-1530 IDOT GIS Grant            |                |                |                |                |                       |
| Total Revenue                           | 439,247        | 387,714        | 320,000        | 288,000        | -10.0%                |
| <b>PERSONNEL</b>                        |                |                |                |                |                       |
| 5102-000-6101 Salaries                  | 195,186        | 179,862        | 147,117        | 152,148        |                       |
| Total Personnel                         | 195,186        | 179,862        | 147,117        | 152,148        | 3.4%                  |
| <b>COMMODITIES</b>                      |                |                |                |                |                       |
| 5102-000-6201 Postage                   | 40             |                | 300            | 300            |                       |
| 5102-000-6537 Plotter supplies          | 1,271          |                | 5,000          | 5,000          |                       |
| 5102-000-6205 Mileage                   |                |                | 1,000          | 1,000          |                       |
| 5102-000-6200 Office Supplies           | 449            | 406            | 1,000          | 1,000          |                       |
| Total Commodities                       | 1,760          | 406            | 7,300          | 7,300          | 0.0%                  |
| <b>CONTRACTUAL</b>                      |                |                |                |                |                       |
| 5102-000-6203 Dues and Memberships      | 220            |                | 1,000          | 1,000          |                       |
| 5102-000-6206 Training                  | 30             |                | 3,000          | 3,000          |                       |
| 5102-000-6204 Conferences               |                |                | 4,000          | 4,000          |                       |
| 5102-000-6650 GIS Expenditures          | 56,110         | 62,449         | 94,900         | 80,900         |                       |
| 5102-000-6926 Aerial Reflight           |                |                | 120,000        |                |                       |
| Total Other                             | 56,360         | 62,449         | 222,900        | 88,900         | -60.1%                |
| Total Expenditure                       | 253,306        | 242,717        | 377,317        | 248,348        | -34.2%                |
| <b>Revenue over/(under) Expenditure</b> | 185,941        | 144,997        | (57,317)       | 39,652         |                       |
| <b>TRANSFERS OUT</b>                    |                |                |                |                |                       |
| 5102-000-6300 To General Fund           |                |                | 21,285         | 21,711         | 2.0%                  |
| 5102-000-6305 To IMRF/FICA              |                |                | 27,805         | 28,361         |                       |
| Total Transfers Out                     | 0              | 0              | 49,090         | 50,072         | 2.0%                  |
| <b>Ending Balance</b>                   | 390,453        | 535,450        | 385,086        | 528,381        | 37.2%                 |

# GIS Recording Fund

**Fund Description**

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

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

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

**Staffing**

|                         | 2009 | 2010 | 2011 | 2012 |
|-------------------------|------|------|------|------|
| Full time staff in fund | 2    | 1    | 1    | 1    |

| ACCOUNT & DESCRIPTION                   | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                | 100,252        | 90,711         | 85,000         | 95,000         | 11.8%                 |
| <b>REVENUE</b>                          |                |                |                |                |                       |
| 3701-000-1320 GIS Receipts              | 54,796         | 48,350         | 43,000         | 43,000         |                       |
| 3701-000-1325 Misc Revenue              | _____          | _____          | _____          | _____          |                       |
| Total Revenue                           | 54,796         | 48,350         | 43,000         | 43,000         | 0.0%                  |
| <b>PERSONNEL</b>                        |                |                |                |                |                       |
| 3702-000-6101 Salaries                  | 64,337         | 40,788         | 41,604         | 43,027         | 3.4%                  |
| Total Personnel                         | 64,337         | 40,788         | 41,604         | 43,027         |                       |
| <b>OTHER</b>                            |                |                |                |                |                       |
| 3702-000-6650 GIS Expenditure           | 0              | 0              | 0              | 0              |                       |
| Total Other                             | 0              | 0              | 0              | 0              |                       |
| Total Expenditure                       | 64,337         | 40,788         | 41,604         | 43,027         | 3.4%                  |
| <b>Revenue over/(under) Expenditure</b> | (9,541)        | 7,562          | 1,396          | (27)           |                       |
| <b>Ending Balance</b>                   | 90,711         | 98,273         | 86,396         | 94,973         | 9.9%                  |

# Health and Human Services Fund



**Description**

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

**Legal Status**

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

### Authorized Personnel Summary

|                       |                                | 2009 | 2010 | 2011 | 2012 |
|-----------------------|--------------------------------|------|------|------|------|
| <b>Administration</b> | <b>Full Time</b>               |      |      |      |      |
|                       | Executive Director             | 1    | 1    | 1    | 1    |
|                       | Fiscal Director                | 1    | 1    | 1    | 1    |
|                       | Community Health Administrator | 1    | 1    | 0    | 0    |
|                       | Assistant Executive Director   | 1    | 1    | 1    | 1    |
|                       | Admin. Asst. / Exec. Secretary | 2    | 2    | 1    | 1    |
|                       | Data Entry Clerk               | 1    | 1    | 0    | 0    |
|                       | Fiscal Clerk                   | 1    | 1    | 1    | 1    |
|                       | <b>Part Time</b>               |      |      |      |      |
|                       | Fiscal Director Replacement    |      |      | 0.25 | 0    |
| <b>Subtotal</b>       |                                | 7    | 8    | 5.25 | 5    |

|                           |                               |   |   |     |     |
|---------------------------|-------------------------------|---|---|-----|-----|
| <b>Admissions (ASCPE)</b> | <b>Full Time</b>              |   |   |     |     |
|                           | Admissions Unit Director      | 1 | 1 | 1   | 0   |
|                           | Case Manager                  | 1 | 1 | 1   | 1   |
|                           | Admissions/Outreach Counselor | 1 | 1 | 1   | 1   |
|                           | Admissions Coordinator        | 1 | 1 | 1   | 1   |
|                           | <b>Part Time</b>              |   |   |     |     |
|                           | Intake Case Manager           |   |   | 0.5 | 0.7 |
|                           | <b>Subtotal</b>               |   | 4 | 4   | 4.5 |

|                                  |                                 |     |   |   |   |
|----------------------------------|---------------------------------|-----|---|---|---|
| <b>Community Action Services</b> | <b>Full Time</b>                |     |   |   |   |
|                                  | Community Service Unit Director | 1   | 1 | 1 | 1 |
|                                  | Weatherization Assessor         | 1   | 2 | 2 | 2 |
|                                  | Outreach Worker                 | 2   | 3 | 2 | 3 |
|                                  | Clerk                           | 1   | 1 | 1 | 1 |
|                                  | Community Service Case Worker   | 1   | 1 | 1 | 0 |
|                                  | Community Action Secretary      | 0   | 1 | 1 | 1 |
|                                  | Outreach Worker/Inspector       | 0.5 | 0 | 1 | 0 |
| <b>Subtotal</b>                  |                                 | 6.5 | 9 | 9 | 8 |

|                           |                                 |    |     |      |     |
|---------------------------|---------------------------------|----|-----|------|-----|
| <b>Mental Health Unit</b> | <b>Full Time</b>                |    |     |      |     |
|                           | Mental Health Unit Director     | 1  | 1   | 1    | 1   |
|                           | Asst. Director/DASA Coord.      | 1  | 1   | 1    | 1   |
|                           | Clinical Psychologist Counselor | 0  | 0   | 1    | 0.4 |
|                           | Subs. Abuse Eval Spec.          | 1  | 1   | 1    | 1   |
|                           | Counselor                       | 6  | 6   | 3    | 3.6 |
|                           | Mental Health Secretary         | 1  | 1   | 1    | 1   |
|                           | Mental Health Nurse             | 1  | 1   | 1    | 0.4 |
|                           | <b>Part Time</b>                |    |     |      |     |
|                           | Clinical Psychologist Counselor |    |     | 0.5  | 0.4 |
| Counselor                 |                                 |    | 0.6 | 0.6  |     |
| <b>Subtotal</b>           |                                 | 11 | 11  | 10.1 | 9.4 |

|                          |                               | 2009 | 2010 | 2011 | 2012 |
|--------------------------|-------------------------------|------|------|------|------|
| <b>Community Nursing</b> | <b>Full Time</b>              |      |      |      |      |
|                          | Director of Nursing           | 1    | 1    | 1    | 1    |
|                          | Assistant Director of Nursing | 1    | 1    | 1    | 1    |
|                          | Nurse                         | 3    | 3    | 3    | 3.6  |
|                          | Nutritionist                  | 1    | 1    | 1    | 0.4  |
|                          | WIC Coordinator               | 1    | 1    | 1    | 1    |
|                          | Clerk                         | 2    | 2    | 2    | 2    |
|                          | <b>Part Time</b>              |      |      |      |      |
|                          | TPS/WIC Assistant             | 1    | 1    | 1.2  | 0.5  |
|                          | <b>Subtotal</b>               |      | 10   | 10   | 10.2 |

|                             |                             |      |      |      |      |
|-----------------------------|-----------------------------|------|------|------|------|
| <b>Environmental Health</b> | <b>Full Time</b>            |      |      |      |      |
|                             | Environmental Unit Director | 1    | 1    | 1    | 1    |
|                             | Sanitarian                  | 4    | 4    | 4    | 4    |
|                             | Associate Sanitarian        | 1    | 0    | 0    | 0    |
|                             | Environ. Health Secretary   | 1    | 1    | 1    | 1    |
|                             | Environmental Inspector     |      | 1    | 1    | 1    |
|                             | <b>Part Time</b>            |      |      |      |      |
|                             | Sanitarian                  | 0.75 | 0.75 | 0.75 | 0.75 |
|                             | PT Inspector (.5 FTE)       | 0.5  | 0    | 0    | 0    |
|                             | <b>Subtotal</b>             |      | 9.25 | 7.75 | 7.75 |

|                             |                           |      |      |      |     |     |
|-----------------------------|---------------------------|------|------|------|-----|-----|
| <b>Information Services</b> | <b>Full Time</b>          |      |      |      |     |     |
|                             | Support Services Director | 1    | 1    | 1    | 0   |     |
|                             | Records Specialist        | 1    | 1    | 1    | 1   |     |
|                             | Clerk, Data Entry         | 0    | 0    | 1    | 1   |     |
|                             | Receptionist              | 1    | 1    | 2    | 2   |     |
|                             | <b>Part Time</b>          |      |      |      |     |     |
|                             | PT Evening Records Clerk  | 0.5  | 0.5  | 0.5  | 0.5 |     |
|                             | PT Receptionist           | 0.75 | 0.75 | 0.3  | 0.3 |     |
|                             | <b>Subtotal</b>           |      | 5.25 | 4.25 | 5.8 | 4.8 |

|                     |                                    |   |   |   |   |
|---------------------|------------------------------------|---|---|---|---|
| <b>Health Info.</b> | <b>Full Time</b>                   |   |   |   |   |
|                     | Health Info and Grants Coordinator | 1 | 1 | 0 | 1 |
|                     | <b>Subtotal</b>                    |   | 0 | 0 | 0 |

| <b>FTE</b>       |                  |      |      |       |      |
|------------------|------------------|------|------|-------|------|
|                  |                  | 2009 | 2010 | 2011  | 2012 |
|                  | <b>Full Time</b> | 50   | 52   | 48    | 44.8 |
| <b>Part Time</b> | 3                | 2    | 4.7  | 4.35  |      |
| <b>Total</b>     | 53               | 54   | 52.7 | 49.15 |      |

# Health and Human Services

| ACCOUNT & DESCRIPTION                           | ACTUAL<br>2009   | ACTUAL<br>2010   | BUDGET<br>2011   | BUDGET<br>2012   | % CHANGE<br>IN BUDGET |
|---|------------------|------------------|------------------|------------------|-----------------------|
| <b>Beginning Balance</b>                        | 1,025,876        | 886,378          | 650,000          | 750,125          | 15.4%                 |
| <b>REVENUE</b>                                  |                  |                  |                  |                  |                       |
| 2101-000-1100 Property Taxes                    | 743,426          | 753,680          | 757,000          | 757,000          | 0.0%                  |
| 2101-000-1135 Interest Income                   | 173              | 72               | 1,200            | 100              |                       |
| 2101-000-1325 Miscellaneous Income              | 11,174           | 12,378           | 8,500            | 10,000           |                       |
| 2101-000-1415 Coffee Revenue                    | 1,159            | 1,047            | 1,200            | 900              |                       |
| 2101-000-1422 State Grant Health Protection     | 61,305           | 63,201           | 63,201           | 62,500           |                       |
| 2101-000-1446 IL Viol. Prot. Grant Fiscal Agent | 16,114           | 22,886           | 19,500           | 19,500           |                       |
| 2101-000-1447 Facility Utilization Contract     | 14,556           | 10,504           | 9,720            | 10,920           |                       |
| <b>Total Levy &amp; General Revenues</b>        | <b>847,907</b>   | <b>863,768</b>   | <b>860,321</b>   | <b>860,920</b>   | 0.1%                  |
| 2101-000-1401 Behavioral Health Counsel Fee     | 133,698          | 110,230          | 138,300          | 110,300          |                       |
| 2101-000-1414 Behavioral Health Grants          | 14,612           | 60,650           | 153,200          | 97,000           |                       |
| 2101-000-1417 Fox Valley United Way             | 42,774           | 38,515           | 25,000           | 20,000           |                       |
| 2101-000-1425 Title III NEIAA on Aging          | 9,683            | 8,072            | 7,290            | 7,969            |                       |
| 2101-000-1426 DCFS Counseling                   | 4,667            | 3,765            | 3,000            | 3,500            |                       |
| TBD Homeless Intervention                       | 0                |                  | 0                | 0                |                       |
| <b>Total ASCPE &amp; Mental Health</b>          | <b>205,434</b>   | <b>221,232</b>   | <b>326,790</b>   | <b>238,769</b>   | -26.9%                |
| 2101-000-1402 Septic Inspection Fees            | 8,835            | 8,160            | 5,000            | 6,000            |                       |
| 2101-000-1403 Restaurant Inspection Fees        | 148,247          | 151,952          | 140,000          | 147,500          |                       |
| 2101-000-1404 Tanning Fees                      | 1,150            | 1,450            | 1,500            | 1,500            |                       |
| 2101-000-1405 Kendall Co. Well Permit Fee       | 10,650           | 6,475            | 1,500            | 4,000            |                       |
| 2101-000-1406 Solid Waste Fee                   | 2,195            | 1,685            | 2,000            | 2,500            |                       |
| 2101-000-1409 West Nile Virus Grant             | 24,548           | 10,238           | 7,500            | 7,500            |                       |
| 2101-000-1412 Plat Review Fees                  | 0                | 3,050            | 1,000            | 1,000            |                       |
| 2101-000-1428 Non-Community Well Grant          | 1,050            | 1,062            | 1,000            | 1,300            |                       |
| 2101-000-1441 Radon Test Kit Fees               | 4,533            |                  |                  | 9,348            |                       |
| <b>Total Environmental Health</b>               | <b>201,208</b>   | <b>184,072</b>   | <b>159,500</b>   | <b>180,648</b>   | 13.3%                 |
| 2101-000-1410 Immunization Clinic               | 30,221           | 21,926           | 15,000           | 20,000           |                       |
| 2101-000-1411 Hepatitis B Shots                 | 64,290           | 58,037           | 35,000           | 52,000           |                       |
| 2101-000-1427 State Grant FCM                   | 104,675          | 103,575          | 100,900          | 99,000           |                       |
| 2101-000-1429 Public Aid FCM                    | 126,275          | 95,743           | 85,000           | 75,000           |                       |
| 2101-000-1430 Public Aid Immunizations          | 1,868            | 60,261           | 20,000           | 20,000           |                       |
| 2101-000-1431 W.I.C. Grant                      | 144,600          | 150,200          | 156,800          | 156,800          |                       |
| 2101-000-1432 TB Board Contract                 | 4,765            | 22,355           | 15,000           | 15,000           |                       |
| 2101-000-1435 Flu Clinic                        | 7,329            | 3,676            | 0                | 0                |                       |
| 2101-000-1436 State Grant Lead Prevention       | 756              | 406              | 500              | 500              |                       |
| 2101-000-1448 Teen Parent Services              | 32,927           | 19,300           | 28,000           | 0                |                       |
| <b>Total Community Nursing</b>                  | <b>517,706</b>   | <b>535,479</b>   | <b>456,200</b>   | <b>438,300</b>   | -3.9%                 |
| 2101-000-1413 FCM Homeless Service              | 18,985           | 9,918            | 30,300           | 0                |                       |
| 2101-000-1433 State Grant CAT Programs          | 2,196,292        | 2,996,173        | 2,056,200        | 1,325,100        |                       |
| <b>Total Community Action</b>                   | <b>2,215,277</b> | <b>3,006,091</b> | <b>2,086,500</b> | <b>1,325,100</b> | -36.5%                |
| 2101-000-1400 Women's Health Fair               | 3,000            | 13,396           | 0                | 0                |                       |
| 2101-000-1424 State Grant Tobacco               | 20,311           | 24,568           | 24,725           | 24,000           |                       |
| <b>Total Community Education</b>                | <b>23,311</b>    | <b>37,964</b>    | <b>24,725</b>    | <b>24,000</b>    | -2.9%                 |
| 2101-000-1443 Emergency Response Grants         | 112,561          | 433,907          | 116,300          | 129,624          |                       |
| <b>Total Emergency Response</b>                 | <b>112,561</b>   | <b>433,907</b>   | <b>116,300</b>   | <b>129,624</b>   | 11.5%                 |
| <b>TOTAL REVENUE</b>                            | <b>4,123,404</b> | <b>5,282,513</b> | <b>4,030,336</b> | <b>3,197,361</b> | -20.7%                |

# Health and Human Services

| ACCOUNT & DESCRIPTION                           | ACTUAL<br>2009   | ACTUAL<br>2010   | BUDGET<br>2011   | BUDGET<br>2012   | % CHANGE<br>IN BUDGET |
|---|------------------|------------------|------------------|------------------|-----------------------|
| <b>EXPENDITURES</b>                             |                  |                  |                  |                  |                       |
| <b>PERSONNEL</b>                                |                  |                  |                  |                  |                       |
| 2102-000-6101 Administration                    | 442,315          | 403,404          | 331,450          | 335,329          |                       |
| 2102-000-6102 Admissions Services Unit          | 193,713          | 362,795          | 223,668          | 231,317          |                       |
| same account Community Action                   | 286,436          | 235,170          | 337,863          | 314,495          |                       |
| same account Community Health Education         | 44,345           | 0                | 45,732           | 58,000           |                       |
| 2102-000-6103 Mental Health Unit                | 490,937          | 483,147          | 527,180          | 479,944          |                       |
| 2102-000-6104 Comm Public Health NursingUnit    | 408,688          | 394,936          | 447,262          | 440,381          |                       |
| same account Environmental Health               | 343,581          | 348,290          | 348,290          | 360,437          |                       |
| 2102-000-6105 Information Services              | 127,971          | 143,367          | 188,359          | 149,307          |                       |
| 2102-000-6106 Overtime                          | 706              | 1,138            | 10,000           | 5,000            |                       |
| <b>Total Personnel</b>                          | <b>2,338,692</b> | <b>2,372,248</b> | <b>2,459,804</b> | <b>2,374,210</b> | -3.5%                 |
| <b>CONTRACTUAL</b>                              |                  |                  |                  |                  |                       |
| 2102-000-6203 Dues/Subscriptions                | 5,899            | 9,236            | 8,600            | 9,600            |                       |
| 2102-000-6204 Conferences & Training            | 26,826           | 23,466           | 19,800           | 20,950           |                       |
| 2102-000-6215 Contractual Services              | 163,891          | 182,915          | 145,170          | 155,670          |                       |
| 2102-000-6217 Vehicle Maintenance               | 439              | 2,500            | 2,500            | 2,500            |                       |
| 2102-000-6219 Printing & Publications           | 15,977           | 15,181           | 16,400           | 11,900           |                       |
| 2102-000-6227 Telephone                         | 10,026           | 15,091           | 14,245           | 10,800           |                       |
| 2102-000-6561 Personnel Advertising             | 2,871            | 19,296           | 4,350            | 5,800            |                       |
| 2102-000-6779 Title III E Caregiver Support     | 700              |                  | 0                | 0                |                       |
| 2102-000-6781 Direct Client Assistance          | 2,108,814        | 3,023,756        | 1,719,904        | 1,041,562        |                       |
| 2102-000-6783 Children's Program                |                  |                  | 0                | 0                |                       |
| 2102-000-6785 Homeless Intervention - rent      |                  |                  | 31,272           | 30,000           |                       |
| 2102-000-6785 Homeless Intervention - utilities |                  |                  | 11,728           |                  |                       |
| 2102-000-6785 Homeless Intervention - contract. |                  |                  | 0                |                  |                       |
| 2102-000-6790 Solid Waste                       | 1,678            | 3,267            | 3,000            | 3,000            |                       |
| 2102-000-6791 Building Maintenance              | 0                |                  | 5,000            | 5,000            |                       |
| 2102-000-6796 Contracts                         |                  |                  | 0                | 0                |                       |
| <b>Total Contractual</b>                        | <b>2,337,121</b> | <b>3,294,708</b> | <b>1,981,969</b> | <b>1,296,782</b> | -34.6%                |
| <b>COMMODITIES</b>                              |                  |                  |                  |                  |                       |
| 2102-000-6201 Postage                           | 5,683            | 7,141            | 6,520            | 7,570            |                       |
| 2102-000-6205 Mileage                           | 20,614           | 21,946           | 31,600           | 33,100           |                       |
| 2102-000-6775 Non-Medical Supplies              | 33,092           | 52,196           | 35,200           | 42,500           |                       |
| 2102-000-6776 Medical Supplies                  | 18,469           | 8,059            | 18,100           | 10,100           |                       |
| 2102-000-6777 Community Education Supplies      | 7,180            | 10,061           | 10,750           | 10,750           |                       |
| 2102-000-6789 Hepatitis B Vaccine               | 39,165           | 45,953           | 35,000           | 48,000           |                       |
| 2102-000-6793 Psychological Testing Material    | 597              | 617              | 2,000            | 1,500            |                       |
| <b>Total Commodities</b>                        | <b>124,800</b>   | <b>145,973</b>   | <b>139,170</b>   | <b>153,520</b>   | 10.3%                 |
| <b>CAPITAL</b>                                  |                  |                  |                  |                  |                       |
| 2102-000-9999 Capital Expenditures              | 43,146           | 39,187           | 39,850           | 38,400           |                       |
| <b>Total Capital</b>                            | <b>43,146</b>    | <b>39,187</b>    | <b>39,850</b>    | <b>38,400</b>    | -3.6%                 |
| <b>OTHER</b>                                    |                  |                  |                  |                  |                       |
| 2102-000-6650 Miscellaneous Expense             |                  | 30,463           |                  | 0                |                       |
| 2102-000-6784 Refunds                           | 4,039            | 1,266            | 6,000            | 2,000            |                       |
| 2102-000-6786 IL Viol. Prot. Grant Fiscal Agent | 19,131           | 19,684           | 19,500           | 19,500           |                       |
| 2102-000-6787 IPLAN                             | 0                | 4,317            | 5,000            | 1,500            |                       |
| 2102-000-TBD PHAB                               | 0                | 0                | 0                | 8,000            |                       |
| <b>Total Other</b>                              | <b>23,170</b>    | <b>55,730</b>    | <b>30,500</b>    | <b>31,000</b>    | 1.6%                  |
| <b>TOTAL EXPENDITURE</b>                        | <b>4,866,929</b> | <b>5,907,846</b> | <b>4,651,293</b> | <b>3,893,912</b> | -16.3%                |
| <b>Revenue over/(under) Expenditure</b>         | <b>(743,525)</b> | <b>(625,333)</b> | <b>(620,957)</b> | <b>(696,551)</b> |                       |



# Health and Human Services

| ACCOUNT & DESCRIPTION                          | ACTUAL<br>2009  | ACTUAL<br>2010  | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|--|-----------------|-----------------|----------------|----------------|-----------------------|
| <b>TRANSFERS IN</b>                            |                 |                 |                |                |                       |
| 2101-000-1416    708 Fund Transfer             | 728,875         | 788,898         | 792,048        | 804,889        |                       |
| 2101-000-1437    Senior Citizens Fund Transfer | 66,413          | 64,804          | 65,000         | 64,000         |                       |
| 2101-000-1438    GF Transfer                   |                 | 0               | 0              | 0              |                       |
| 2101-000-xxxx    DCS Contingency Fund          |                 | 0               | 0              | 0              |                       |
| <b>Total Transfers In</b>                      | <b>795,288</b>  | <b>853,702</b>  | <b>857,048</b> | <b>868,889</b> | 1.4%                  |
| <b>TRANSFERS OUT</b>                           |                 |                 |                |                |                       |
| 2102-000-6780    Administrative Rent           | 165,572         | 169,712         | 280,426        | 282,251        |                       |
| 2102-000-6792    Insurance Reimbursement       | 13,600          | 13,600          | 13,600         | 13,600         |                       |
| <b>Total Transfers Out</b>                     | <b>179,172</b>  | <b>183,312</b>  | <b>294,026</b> | <b>295,851</b> | 0.6%                  |
| <b>NON-CASH ITEMS</b>                          |                 |                 |                |                |                       |
| <b>REVENUE</b>                                 |                 |                 |                |                |                       |
| 2101-000-1449    State Donated Vaccines        | 125,461         | 153,521         | 130,000        | 180,000        |                       |
| 2101-000-1439    W.I.C. Supplemental Nutrition | 573,743         | 530,227         | 575,000        | 575,000        |                       |
| <b>EXPENDITURE</b>                             |                 |                 |                |                |                       |
| 2102-000-6794    State Donated Vaccines        | 137,550         | 164,695         | 130,000        | 180,000        |                       |
| 2102-000-6778    Supplemental Food Coupons     | 573,743         | 530,227         | 575,000        | 575,000        |                       |
| <b>Total Non-Cash Items Surplus/(Deficit)</b>  | <b>(12,089)</b> | <b>(11,174)</b> | <b>0</b>       | <b>0</b>       |                       |
| <b>Ending Balance</b>                          | <b>886,378</b>  | <b>920,261</b>  | <b>592,065</b> | <b>626,612</b> | 5.8%                  |

# Community 708 Mental Health Board Fund

| ACCOUNT & DESCRIPTION                     | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                  | 766            | 31             | 2,779          | 47             | -98.3%                |
| REVENUE                                   |                |                |                |                |                       |
| 0501-000-1100 Current Tax                 | 890,163        | 924,585        | 928,392        | 927,889        | -0.1%                 |
| 0501-000-1105 Protested & Back Tax        | 0              |                |                |                |                       |
| 0501-000-1135 Interest                    | 207            | 88             |                |                |                       |
| Total Revenue                             | 890,370        | 924,673        | 928,392        | 927,889        | -0.1%                 |
| CONTRACTUAL                               |                |                |                |                |                       |
| <u>Agency Grants</u>                      |                |                |                |                |                       |
| 0502-000-6661 Family Counseling           | 2,995          | 1,982          | 1,990          | 500            |                       |
| 0502-000-6662 Youth Service Board         | 16,971         |                |                |                |                       |
| 0502-000-6663 AID                         | 24,958         | 24,776         | 24,875         | 24,500         |                       |
| 0502-000-6664 Open Door                   | 40,930         | 40,646         | 40,808         | 41,000         |                       |
| 0502-000-6665 Mutual Ground               | 29,949         | 34,695         | 34,834         | 34,000         |                       |
| 0502-000-6667 Operating Expense           | 504            | 58             | 300            |                |                       |
| 0502-000-6668 Fox Valley Family YMCA      | 7,487          | 4,955          | 4,975          | 500            |                       |
| 0502-000-6669 CASA Kendall County         | 5,491          | 5,453          | 5,475          | 9,500          |                       |
| 0502-000-6670 Suicide Prevention Services | 6,988          | 4,955          | 4,975          | 500            |                       |
| 0502-000-6672 Aunt Martha's               | 5,990          | 5,946          | 5,970          | 3,000          |                       |
| 0502-000-6673 Senior Services             | 5,990          | 3,964          | 3,980          | 2,000          |                       |
| 0502-000-6676 Fox Valley Hospice          | 2,995          | 2,477          | 2,487          | 1,000          |                       |
| 0502-000-6678 Education Services Network  | 998            | 499            |                |                |                       |
| 0502-000-6679 Day One Network             | 4,992          | 4,955          | 4,975          | 4,500          |                       |
| 0502-000-6680 NAMI                        | 0              |                |                |                |                       |
| Total Contractual                         | 157,238        | 135,361        | 135,644        | 121,000        | -10.8%                |
| Total Expenditure                         | 157,238        | 135,361        | 135,644        | 121,000        | -10.8%                |
| <b>Revenue over/(under) Expenditure</b>   | 733,132        | 789,312        | 792,748        | 806,889        |                       |
| TRANSFERS OUT                             |                |                |                |                |                       |
| 0502-000-6660 Transfer to HHS             | 728,875        | 788,898        | 792,748        | 804,889        | 1.5%                  |
| 0502-000-6681 Probation Court Services    | 4,992          | 398            | 0              | 500            |                       |
| Total Transfers Out                       | 733,867        | 789,296        | 792,748        | 805,389        | 1.6%                  |
| <b>Ending Balance</b>                     | 31             | 47             | 2,779          | 1,547          | -44.3%                |

# Social Services for Senior Citizens Fund

**Description**

Voter referendum approved a property tax rate up to .25% to aid senior independence  
 Voter referendum approved a "Property Tax Cap" which caps the overall levy of the County  
 The proposed tax rate is .10% to aid seniors.  
 The County Board increased the fund balance to help fund public para-transit service in Kendall County.

| ACCOUNT & DESCRIPTION                            | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|--|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                         | 41,651         | 5              | 0              | 30             |                       |
| <b>REVENUE</b>                                   |                |                |                |                |                       |
| 0601-000-1100 Current Tax                        | 316,281        | 330,088        | 343,678        | 343,678        | 0.0%                  |
| 0601-000-1135 Interest                           | 73             | 32             |                |                |                       |
| Total Revenue                                    | 316,354        | 330,120        | 343,678        | 343,678        | 0.0%                  |
| <b>CONTRACTUAL</b>                               |                |                |                |                |                       |
| Program Expenses Budgeted                        |                |                | 318,178        | 254,178        |                       |
| Allocations:                                     |                |                |                |                |                       |
| 0602-000-6668 Fox Valley YMCA                    | 3,150          | 2,492          |                |                |                       |
| 0602-000-6677 Visiting Nurses Association        | 2,000          | 7,478          |                |                |                       |
| 0602-000-6686 Prairie State Legal Services       | 8,500          | 8,474          |                |                |                       |
| 0602-000-6688 Salvation Army Golden Diners       | 17,955         |                |                |                |                       |
| 0602-000-6689 Fox Valley Older Adults            | 54,600         | 54,435         |                |                |                       |
| 0602-000-6690 Senior Services Assoc., Inc.       | 123,113        | 117,145        |                |                |                       |
| 0602-000-6691 CNN (Community Nutrition Network   | 5,000          | 8,474          |                |                |                       |
| 0602-000-6692 Community Meal for Seniors - Plano |                | 9,471          |                |                |                       |
| 0602-000-6693 Oswego Senior Center               | 19,269         | 31,903         |                |                |                       |
| Total Contractual                                | 233,587        | 239,872        | 318,178        | 254,178        | -20.1%                |
| Total Expenditure                                | 233,587        | 239,872        | 318,178        | 254,178        | -20.1%                |
| <b>Revenue over/(under) Expenditure</b>          | 82,767         | 90,248         | 25,500         | 89,500         |                       |
| <b>TRANSFERS OUT</b>                             |                |                |                |                |                       |
| 0602-000-6310 Transfer to KAT (transit)          | 58,000         | 25,423         | 25,500         | 25,500         |                       |
| 0602-000-6660 Transfer to HHS                    | 66,413         | 64,804         |                | 64,000         |                       |
| Total Transfers Out                              | 124,413        | 90,227         | 25,500         | 89,500         | 251.0%                |
| <b>Ending Balance</b>                            | 5              | 26             | 0              | 30             |                       |

# Extension Education Service Fund

## Fund Description

Extension educational programs are offered in four broad areas:

1. 4-H Youth Development
2. Family and Consumer Sciences
3. Community Development
4. Agricultural and Natural Resources

The County Board approves a special levy to help fund the Extension Office's activities.

In 1987, the voters of Kendall County supported a referendum to establish a maximum rate of 2.5%.

The amount to be so appropriated by the County Board may be reduced by the total of any private gifts or grants specifically made to support the county extension programs.

## IL Statute: 505 ILCS 45/8

The county governing board shall annually...consider the total funds needed for Cooperative Extension Service programs in the county. The county governing board may appropriate and pay 50% of the total so determined from the general corporate fund or other available funds or from an existing education tax of the county for the extension educational program in the county. The State allocates matching dollars annually.

| ACCOUNT & DESCRIPTION                   | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                | 215            | 68             | 67             | 67             | 0.0%                  |
| REVENUE                                 |                |                |                |                |                       |
| 0801-000-1100 Current Tax               | 172,813        | 177,957        | 182,058        | 180,558        | -0.8%                 |
| 0801-000-1135 Interest                  | 40             | 14             |                |                |                       |
| Total Revenue                           | 172,853        | 177,971        | 182,058        | 180,558        | -0.8%                 |
| OTHER                                   |                |                |                |                |                       |
| 0802-000-6700 Tax Distribution          | 173,000        | 178,000        | 182,058        | 180,558        |                       |
| Total Other                             | 173,000        | 178,000        | 182,058        | 180,558        |                       |
| Total Expenditure                       | 173,000        | 178,000        | 182,058        | 180,558        | -0.8%                 |
| <b>Revenue over/(under) Expenditure</b> | -147           | -29            | 0              | 0              |                       |
| <b>Ending Balance</b>                   | 68             | 39             | 67             | 67             | 0.0%                  |

# County Highway Fund



## Description

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

## Legal Status

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

## Authorized Personnel Summary

|                         | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
|-------------------------|-------------|-------------|-------------|-------------|
| <b><u>Full Time</u></b> |             |             |             |             |
| Engineer                | 1           | 1           | 1           | 1           |
| Asst. Engineer          | 1           | 1           | 1           | 1           |
| Civil Engineer          | 1           | 1           | 1           | 1           |
| Foreman                 | 1           | 1           | 1           | 1           |
| Maintenance             | 8           | 8           | 8           | 8           |
| Admin. Asst.            | 1           | 1           | 1           | 1           |
| <b>Total</b>            | <b>13</b>   | <b>13</b>   | <b>13</b>   | <b>13</b>   |

# County Highway Fund

| ACCOUNT & DESCRIPTION                     | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                  | 34,893         | 19,530         | 90,000         | 50,000         | -44.4%                |
| <b>REVENUE</b>                            |                |                |                |                |                       |
| 1201-000-1100 Current Tax                 | 1,392,300      | 1,459,437      | 1,465,000      | 1,485,000      | 1.4%                  |
| 1201-000-1105 Protested & Back Tax        |                |                |                |                |                       |
| 1201-000-1325 Miscellaneous Income        | 76,999         | 92,042         | 25,000         | 40,000         | 60.0%                 |
| 1201-000-1373 Overweight Permits          |                |                | 20,000         | 20,000         | 0.0%                  |
| 1201-000-1371 Federal Salary Reimb.       | 49,379         | 50,065         | 50,000         | 51,000         | 2.0%                  |
| 1201-000-1372 Other Governments Reimb.    |                | 12,722         |                |                |                       |
| 1201-000-1374 Twp. Engineering Income     | 32,036         | 30,977         | 35,000         | 35,000         | 0.0%                  |
| 1201-000-1135 Interest                    | 323            | 139            | 500            | 500            | 0.0%                  |
| 1201-000-1375 Subdivision Inspection Fees | 0              |                |                |                |                       |
| Total Revenue                             | 1,551,037      | 1,645,382      | 1,595,500      | 1,631,500      | 2.3%                  |
| <b>PERSONNEL</b>                          |                |                |                |                |                       |
| 1202-000-6101 Superintendent              | 97,628         | 99,481         | 100,130        | 102,126        | 2.0%                  |
| 1202-000-6102 Other                       | 571,777        | 593,242        | 610,924        | 609,862        | -0.2%                 |
| 1202-000-6105 Temporary                   | 32,319         | 42,795         | 45,000         | 40,000         | -11.1%                |
| 1202-000-6106 Overtime                    | 44,342         | 44,253         | 45,000         | 45,000         | 0.0%                  |
| Total Personnel                           | 746,066        | 779,771        | 801,054        | 796,988        | -0.5%                 |
| <b>CONTRACTUAL</b>                        |                |                |                |                |                       |
| 1202-000-6203 Dues/Conferences            | 3,605          | 3,473          | 4,000          | 4,000          | 0.0%                  |
| 1202-000-6207 Mobile Telephones           | 2,373          | 2,533          | 2,500          | 2,500          | 0.0%                  |
| 1202-000-6216 Equipment Maintenance       | 80,793         | 67,887         | 70,000         | 70,000         | 0.0%                  |
| 1202-000-6251 Utilities                   | 0              |                | 1,000          | 1,000          | 0.0%                  |
| 1202-000-6720 Building & Grounds Maint.   | 20,995         | 43,089         | 50,000         | 45,000         | -10.0%                |
| 1202-000-6721 Street Lights Maint.        | 18,738         | 20,253         | 24,000         | 24,000         | 0.0%                  |
| 1202-000-6723 Pavement & Striping         | 35,951         | 19,364         | 35,000         | 35,000         | 0.0%                  |
| 1202-000-6726 Traffic Signal Maintenance  | 10,828         | 22,362         | 20,000         | 20,000         | 0.0%                  |
| 1202-000-6727 Road & Bridge Maintenance   | 31,917         | 41,712         | 35,000         | 50,000         | 42.9%                 |
| Total Contractual                         | 205,200        | 220,673        | 241,500        | 251,500        | 4.1%                  |
| <b>COMMODITIES</b>                        |                |                |                |                |                       |
| 1202-000-6200 Office Supplies             | 2,396          | 1,818          | 3,000          | 2,500          | -16.7%                |
| 1202-000-6201 Postage                     | 1,305          | 854            | 1,500          | 1,000          | -33.3%                |
| 1202-000-6205 Mileage                     | 4,535          | 4,043          | 5,000          | 5,000          | 0.0%                  |
| 1202-000-6217 Gasoline/Oil                | 74,120         | 93,135         | 100,000        | 110,000        | 10.0%                 |
| 1202-000-6240 Clothing Allowance          | 2,800          | 2,100          | 2,100          | 2,100          | 0.0%                  |
| 1202-000-6722 Highway Maint. Materials    | 345,134        | 310,621        | 335,000        | 320,000        | -4.5%                 |
| 1202-000-6724 Sign Supplies               | 26,198         | 19,261         | 25,000         | 20,000         | -20.0%                |
| 1202-000-6725 Engineering Supplies        | 6,514          | 1,993          | 5,000          | 5,000          | 0.0%                  |
| Total Commodities                         | 463,002        | 433,825        | 476,600        | 465,600        | -2.3%                 |

# County Highway Fund

| ACCOUNT & DESCRIPTION                      | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|--|----------------|----------------|----------------|----------------|-----------------------|
| <b>CAPITAL</b>                             |                |                |                |                |                       |
| 1202-000-9999    Capital Equipment         | 152,132        | 165,530        | 25,000         | 50,000         | 100.0%                |
| Total Capital Equipment                    | 152,132        | 165,530        | 25,000         | 50,000         | 100.0%                |
| Total Expenditure                          | 1,566,400      | 1,599,799      | 1,544,154      | 1,564,088      | 1.3%                  |
| <b>Revenue over/(under) Expenditure</b>    | (15,363)       | 45,583         | 51,346         | 67,412         | 31.3%                 |
| <b>TRANSFERS OUT</b>                       |                |                |                |                |                       |
| 1202-000-6312    Transfer to Building Fund |                |                | 100,000        | 75,000         |                       |
| Total Transfers Out                        | 0              | 0              | 100,000        | 75,000         | -25.0%                |
| <b>Ending Balance</b>                      | 19,530         | 65,113         | 41,346         | 42,412         | 2.6%                  |

# County Bridge Fund

**Description**

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

**Legal Status**

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

| ACCOUNT & DESCRIPTION                   | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance (1)</b>            | 645,187        | 566,333        | 1,100,000      | 1,400,000      | 27.3%                 |
| <b>REVENUE</b>                          |                |                |                |                |                       |
| 1301-000-1100 Current Tax               | 593,442        | 591,826        | 594,000        | 565,000        | -4.9%                 |
| 1301-000-1105 Protested & Back Tax      |                |                |                |                |                       |
| 1301-000-1325 Miscellaneous Income      | 67,620         | 136,486        | 150,000        | 560,000        | 273.3%                |
| 1301-000-1380 Township Reimbursement    | 2,643          |                |                | 25,000         |                       |
| 1301-000-1135 Interest Income           | 138            | 56             | 1,000          | 1,000          |                       |
| Other Income                            |                |                |                |                |                       |
| Total Revenue                           | 663,843        | 728,368        | 745,000        | 1,151,000      | 54.5%                 |
| <b>CAPITAL</b>                          |                |                |                |                |                       |
| 1302-000-6735 Construction of Bridges   | 660,895        | 210,798        | 1,300,000      | 900,000        | -30.8%                |
| 1302-000-6736 Twp. Bridge Program       | 285,293        | 0              | 0              | 250,000        |                       |
| Total Capital                           | 946,188        | 210,798        | 1,300,000      | 1,150,000      | -11.5%                |
| Total Expenditure                       | 946,188        | 210,798        | 1,300,000      | 1,150,000      | -11.5%                |
| <b>Revenue over/(under) Expenditure</b> | (282,345)      | 517,570        | (555,000)      | 1,000          | -100.2%               |
| <b>TRANSFERS IN</b>                     |                |                |                |                |                       |
| Transfer from Township Bridge           | 203,491        | 62,967         |                | 22,500         |                       |
| Total Transfers In                      | 203,491        | 62,967         | 0              | 22,500         |                       |
| <b>Ending Balance</b>                   | 566,333        | 1,146,870      | 545,000        | 1,423,500      | 161.2%                |

Notes: (1) FY09 Begin. Bal: \$418,765 prior period adjustment



# Federal Aid Matching Fund

**Fund Description**

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

Normal services including, road construction, land acquisition and engineering will be provided by these revenues.

**IL Statute: 605 ILCS 5/5-603**

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

| ACCOUNT & DESCRIPTION                   | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                | 217,620        | 5,572          | 9,700          | 15,000         |                       |
| REVENUE                                 |                |                |                |                |                       |
| 1401-000-1100 Current Tax               | 6,514          | 5,035          | 5,000          | 4,000          | -20.0%                |
| 1401-000-1105 Protested & Back Tax      |                |                |                |                |                       |
| 1401-000-1325 Miscellaneous Income      |                |                | 40,000         |                |                       |
| Restricted Funds                        |                |                |                |                |                       |
| 1401-000-1135 Interest Income           | 2              |                |                |                |                       |
| Federal Revenue                         | 1,675,062      |                | 160,000        |                |                       |
| <b>Total Revenue</b>                    | 1,681,578      | 5,035          | 205,000        | 4,000          | -98.0%                |
| CAPITAL                                 |                |                |                |                |                       |
| 1402-000-6740 Road Construction         | 1,675,062      |                | 0              | 0              |                       |
| 1402-000-6741 Right of Way Acquisition  |                |                | 14,700         |                |                       |
| <b>Total Capital</b>                    | 1,675,062      | 0              | 14,700         | 0              |                       |
| OTHER                                   |                |                |                |                |                       |
| 1402-000-6742 Engineering Fees          | 218,564        | 892            | 200,000        |                |                       |
| <b>Total Other</b>                      | 218,564        | 892            | 200,000        | 0              |                       |
| <b>Total Expenditure</b>                | 1,893,626      | 892            | 214,700        | 0              |                       |
| <b>Revenue over/(under) Expenditure</b> | (212,048)      | 4,143          | (9,700)        | 4,000          | -141.2%               |
| <b>Ending Balance</b>                   | 5,572          | 9,715          | 0              | 19,000         |                       |

# IMRF and Social Security Fund

**Fund Description**

This fund provides for Social Security, Medicare and the three different pension plans authorized by the State of Illinois: IMRF, SLEP (Law Enforcement and ECO (Elected Officials)). Revenue is received through a property tax levy, employee payroll deductions and 1/3 of the Personal Property Replacement Tax.

**IL Statute: 40 ILCS 5/7-102**

The purpose of this fund is to provide a[n] ...efficient system for the payment of annuities and other benefits, in addition to the annuities and benefits available... under the Federal Social Security Act, to certain officers and employees, and to their beneficiaries, of municipalities... It is the mission of this Fund to... develop... and administer program that provide income protection to members and their beneficiaries on behalf of participating employers...

**IL Statute: 40 ILCS 5/7-107**

...having power... authorize expenditures for, payment of earnings to employees from any fund... derived from taxes, assessments, fees or other revenues...

| ACCOUNT & DESCRIPTION                       | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                    | 908,120        | 1,117,237      | 800,000        | 800,000        | 0.0%                  |
| REVENUE                                     |                |                |                |                |                       |
| 0901-000-1100 IMRF Current Tax              | 1,969,450      | 2,067,346      | 2,155,504      | 2,255,504      | 4.6%                  |
| 0901-000-1110 Personal Property Repl. Tax   | 175,283        | 189,349        | 135,000        | 140,000        |                       |
| 0901-000-1135 Interest Income               | 728            | 315            | 500            | 100            |                       |
| 0901-000-1345 Reimb. From Forest Preserve   | 67,424         | 89,712         | 85,100         | 85,815         |                       |
| 0901-000-1360 Soc. Sec. Current Tax         | 1,164,058      | 1,237,937      | 1,290,746      | 1,290,746      | 0.0%                  |
| 0901-000-1361 Employee Contributions        | 2,163,720      | 2,367,020      | 2,500,000      | 2,215,000      |                       |
| Total Revenue                               | 5,540,663      | 5,951,679      | 6,166,850      | 5,987,165      | -2.9%                 |
| PERSONNEL                                   |                |                |                |                |                       |
| 0902-000-6705 Remitted to IMRF              | 2,898,371      | 3,423,368      | 3,760,000      | 3,940,000      |                       |
| 0902-000-6706 Remitted to Social Security   | 2,475,081      | 2,689,486      | 2,880,000      | 2,600,000      |                       |
| 0902-000-6707 Other                         |                |                |                |                |                       |
| Total Personnel                             | 5,373,452      | 6,112,854      | 6,640,000      | 6,540,000      |                       |
| Total Expenditure                           | 5,373,452      | 6,112,854      | 6,640,000      | 6,540,000      | -1.5%                 |
| <b>Revenue over/(under) Expenditure</b>     | 167,211        | (161,175)      | (473,150)      | (552,835)      |                       |
| TRANSFERS IN                                |                |                |                |                |                       |
| 0901-000-1346 Transfer from Animal Control  | 16,850         | 19,576         | 16,000         | 15,000         |                       |
| 0901-000-1347 Transfer from Veteran's Asst. | 25,056         | 30,540         | 30,355         | 13,079         |                       |
| 0901-000-1348 Transfer from GIS Mapping     |                |                | 27,805         | 28,361         |                       |
| 0901-000-1349 Transfer from KenCom Fund     |                |                | 220,950        | 254,802        |                       |
| Total Transfers In                          | 41,906         | 50,116         | 295,110        | 311,242        | 5.5%                  |
| TRANSFERS OUT                               |                |                |                |                |                       |
| 0902-000-6306 Transfer to KenCom Fund       |                |                | 220,950        |                |                       |
| Total Transfers Out                         | 0              | 0              | 220,950        | 0              | -100.0%               |
| <b>Ending Balance</b>                       | 1,117,237      | 1,006,178      | 401,010        | 558,407        | 39.3%                 |

# Liability Insurance Fund

**Fund Description**

This special levy fund is used to generate revenues for and to track expenditures related to the County's comprehensive liability insurance coverage and deductibles.

| ACCOUNT & DESCRIPTION                                | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|--|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                             | 283,096        | 244,223        | 170,000        | 200,000        | 17.6%                 |
| <b>REVENUE</b>                                       |                |                |                |                |                       |
| 1001-000-1100 Current Tax                            | 658,655        | 716,152        | 737,900        | 774,795        | 5.0%                  |
| 1001-000-1135 Interest                               | 153            | 68             |                |                |                       |
| 1001-000-1325 Other Revenue                          | 9,873          | 10,836         |                |                |                       |
| 1001-000-1345 Transfer from Forest Preserve (Reimb.) | 13,395         | 16,500         | 51,000         | 51,780         | 1.5%                  |
| Total Revenue  | 682,076        | 743,556        | 788,900        | 826,575        | 4.8%                  |
| <b>CONTRACTUAL</b>                                   |                |                |                |                |                       |
| 1002-000-6650 Other Exp. & Deductibles               | 36,368         | 58,626         | 150,000        | 150,000        |                       |
| 1002-000-6710 Premiums                               | 700,681        | 759,198        | 675,000        | 725,000        | 7.4%                  |
| Total Contractual                                    | 737,049        | 817,824        | 825,000        | 875,000        | 6.1%                  |
| Total Expenditure                                    | 737,049        | 817,824        | 825,000        | 875,000        |                       |
| <b>Revenue over/(under) Expenditure</b>              | (54,973)       | (74,268)       | (36,100)       | (48,425)       |                       |
| <b>TRANSFERS IN</b>                                  |                |                |                |                |                       |
| 1001-000-1340 Transfer from HHS (Reimb.)             | 13,600         | 13,600         | 13,600         | 13,600         |                       |
| 1001-000-1352 Transfer from VAC                      | 2,500          | 2,500          | 3,605          | 3,605          |                       |
| 1001-000-1349 Transfer from KenCom                   |                |                | 8,936          | 8,936          |                       |
| Total Transfers In                                   | 16,100         | 16,100         | 26,141         | 26,141         | 0.0%                  |
| <b>TRANSFERS OUT</b>                                 |                |                |                |                |                       |
| 1002-000-6306 Transfer to KenCom                     |                |                | 8,936          |                |                       |
| Total Transfers Out                                  | 0              | 0              | 8,936          | 0              | -100.0%               |
| <b>Ending Balance</b>                                | 244,223        | 186,055        | 151,105        | 177,716        | 17.6%                 |

# Tuberculosis Fund

## Fund Description

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

## IL Statute: 70 ILCS 920/5

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

| ACCOUNT & DESCRIPTION                   | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                | 3,063          | 7,495          | 1,000          | 5,000          | 400.0%                |
| REVENUE                                 |                |                |                |                |                       |
| 0701-000-1100 Current Tax               | 13,047         | 14,066         | 25,000         | 15,000         | -40.0%                |
| 0701-000-1105 Protested & Back Tax      |                |                |                |                |                       |
| 0701-000-1325 Other Income              |                | 564            |                |                |                       |
| Interest Income                         | 3              | 1              |                |                |                       |
| Total Revenue                           | 13,050         | 14,631         | 25,000         | 15,000         | -40.0%                |
| CONTRACTUAL                             |                |                |                |                |                       |
| 0702-000-6695 Services                  | 8,198          | 26,143         | 25,000         | 14,580         | -41.7%                |
| 0702-000-6696 Secretarial Services      | 420            | 421            | 420            | 420            |                       |
| Total Contractual                       | 8,618          | 26,564         | 25,420         | 15,000         |                       |
| Total Expenditure                       | 8,618          | 26,564         | 25,420         | 15,000         | -41.0%                |
| <b>Revenue over/(under) Expenditure</b> | 4,432          | (11,933)       | (420)          | 0              |                       |
| <b>Ending Balance</b>                   | 7,495          | (4,438)        | 580            | 5,000          | 762.1%                |

# Public Building Commission Lease Fund

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## Partial Debt Service Schedule (beg. FY08)

| <b>Date</b>   | <b>1993 Lease -<br/>Revised 2003</b> | <b>1998 Lease -<br/>Revised 2006</b> | <b>1995 Lease -<br/>Revised 2006</b> | <b>Debt Service</b> |
|---------------|--------------------------------------|--------------------------------------|--------------------------------------|---------------------|
| 11/1/2008     | 1,741,000                            | 364,000                              | 136,000                              | <b>2,241,000</b>    |
| 11/1/2009     | 1,849,000                            | 367,000                              | 139,000                              | <b>2,355,000</b>    |
| 11/1/2010     | 1,427,000                            | 1,028,000                            |                                      | <b>2,455,000</b>    |
| 11/1/2011     |                                      | 2,744,000                            |                                      | <b>2,744,000</b>    |
| 11/1/2012     |                                      | 2,867,000                            |                                      | <b>2,867,000</b>    |
| 11/1/2013     |                                      | 180,000                              |                                      | <b>180,000</b>      |
| 11/1/2014     |                                      | 183,000                              |                                      | <b>183,000</b>      |
| 11/1/2015     |                                      | 180,000                              |                                      | <b>180,000</b>      |
| <b>Totals</b> | <b>5,017,000</b>                     | <b>7,913,000</b>                     | <b>275,000</b>                       | <b>13,205,000</b>   |

# Public Building Commission Lease Fund

**Fund Description**

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

**Public Act 094-0355**

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

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

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

| Account #                | Description                             | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % Change<br>In Budget |
|--------------------------|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b> |   | 52,902         | 6,798          | 6,000          | 800            | -86.7%                |
| <b>REVENUE</b>           |   |                |                |                |                |                       |
| 1101-000-1100            | Property Taxes                          | 1,349,914      | 1,449,060      | 1,744,000      | 1,447,410      |                       |
| 1101-000-1105            | Protested & Back Taxes                  |                |                |                |                |                       |
| 1101-000-1135            | Interest Income                         | 1,025          | 597            | 50             | 40             |                       |
| 1101-000-1140            | Public Safety Sales Tax                 |                |                |                |                |                       |
| 1101-000-1325            | Other Revenue                           |                |                |                |                |                       |
|                          | <b>Total Revenue</b>                    | 1,350,939      | 1,449,657      | 1,744,050      | 1,447,450      | -17.0%                |
| <b>OTHER</b>             |   |                |                |                |                |                       |
| 1102-000-6650            | Other Expenses                          |                |                |                |                |                       |
| 1102-000-6715            | Lease of Building                       | 2,396,000      | 2,455,000      | 2,744,000      | 2,867,000      |                       |
|                          | <b>Total Other</b>                      | 2,396,000      | 2,455,000      | 2,744,000      | 2,867,000      |                       |
|                          | <b>Total Expenditure</b>                | 2,396,000      | 2,455,000      | 2,744,000      | 2,867,000      | 4.5%                  |
|                          | <b>Revenue over/(under) Expenditure</b> | (1,045,061)    | (1,005,343)    | (999,950)      | (1,419,550)    |                       |
| <b>TRANSFERS IN</b>      |   |                |                |                |                |                       |
| 1101-000-xxxx            | Transfer from General Fund              |                |                |                | 419,630        |                       |
| 1101-000-1310            | Transfer from Operating                 | 1,000,000      | 1,000,000      | 1,000,000      | 1,000,000      |                       |
|                          | <b>Total Transfers In</b>               | 1,000,000      | 1,000,000      | 1,000,000      | 1,419,630      |                       |
| <b>TRANSFERS OUT</b>     |   |                |                |                |                |                       |
|                          | Transfers to Operating                  | 1,043          | 591            |                |                |                       |
|                          | <b>Total Transfers Out</b>              | 1,043          | 591            | 0              | 0              |                       |
|                          | <b>Ending Balance</b>                   | 6,798          | 864            | 6,050          | 880            | -85.5%                |

# Veterans Assistance Commission Fund

## Fund Description

This fund was newly created in FY 2007.

| ACCOUNT & DESCRIPTION                  | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|--|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>               | 147,853        | 117,958        | 131,000        | 69,952         | -46.6%                |
| <b>REVENUE</b>                         |                |                |                |                |                       |
| 8901-000-1100 Tax Levy Revenue         | 345,639        | 362,601        | 371,007        | 382,857        | 3.2%                  |
| 8901-000-1135 Interest Income          | 80             | 35             |                |                |                       |
| 8901-000-1320 Reimbursement            | 74             |                |                |                |                       |
| Total Revenue                          | 345,793        | 362,636        | 371,007        | 382,857        | 3.2%                  |
| <b>PERSONNEL</b>                       |                |                |                |                |                       |
| 8902-000-6101 Superintendent           | 45,335         | 46,242         | 46,242         | 49,017         |                       |
| 8902-000-6102 Office Administrator     | 35,808         | 36,524         | 36,524         | 38,715         |                       |
| 8902-000-6103 Salaries - Assistant     | 37,080         | 37,822         | 37,822         | 40,091         |                       |
| 8902-000-6105 Salaries - Drivers & PT  | 37,759         | 42,785         | 40,000         | 35,000         |                       |
| 8902-000-6979 Bonding Superintendent   | 0              |                | 250            | 250            |                       |
| Total Personnel                        | 155,982        | 163,373        | 160,838        | 163,073        | 1.4%                  |
| <b>CONTRACTUAL</b>                     |                |                |                |                |                       |
| 8902-000-6970 Advertising              | 416            | 977            | 1,500          | 800            |                       |
| 8902-000-6216 Equipment Maintenance    | 2,897          | 3,071          | 3,800          | 3,800          |                       |
| 8902-000-6983 Lodging & Meal Allowance | 4,854          | 2,366          | 6,000          | 6,000          |                       |
| 8902-000-6204 Meetings & Conferences   | 0              |                | 1,200          | 1,200          |                       |
| 8902-000-6215 Professional Services    | 1,724          | 3,223          | 3,000          | 3,000          |                       |
| 8902-000-6203 Report Fees/Membership   | 250            | 575            | 350            | 600            |                       |
| 8902-000-6206 Reg. Fees for Training   | 1,728          | 2,016          | 1,200          | 1,500          |                       |
| 8902-000-6205 Transportation/Mileage   | 1,746          | 525            | 1,200          | 1,200          |                       |
| 8902-000-6984 Travel                   | 1,101          | 217            | 3,000          | 3,000          |                       |
| 8902-000-6217 VAC Vehicle Fuel         | 6,454          | 7,642          | 10,000         | 10,000         |                       |
| 8902-000-6990 VAC Vehicle Payment      |                |                |                |                |                       |
| 8902-000-6974 VAC Vehicle I-Pass       | 360            | 360            | 500            | 800            |                       |
| 8902-000-6975 VAC Vehicle Maintenance  | 3,513          | 5,305          | 6,000          | 6,700          |                       |
| Total Contractual                      | 25,043         | 26,277         | 37,750         | 38,600         | 2.3%                  |
| <b>COMMODITIES</b>                     |                |                |                |                |                       |
| 8902-000-6200 Office Supplies          | 2,772          | 2,122          | 2,500          | 2,500          |                       |
| Total Commodities                      | 2,772          | 2,122          | 2,500          | 2,500          | 0.0%                  |
| <b>CAPITAL</b>                         |                |                |                |                |                       |
| 8902-000-6231 Computers/Peripherals    | 1,173          | 3,597          | 1,500          | 1,500          |                       |
| 8902-000-6977 Equipment & Furniture    | 419            | 150            | 500            | 500            |                       |
| 8902-000-6978 VAC Vehicle Purchases    |                |                |                |                |                       |
| Total Capital                          | 1,592          | 3,747          | 2,000          | 2,000          | 0.0%                  |

# Veterans Assistance Commission Fund

**Fund Description**

This fund was newly created in FY 2007.

| ACCOUNT & DESCRIPTION                         | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>OTHER</b>                                  |                |                |                |                |                       |
| 8902-000-6595 Shelter Assistance              | 142,593        | 95,661         | 70,959         | 82,000         | 15.6%                 |
| 8902-000-6596 Utility Assistance              | 1,092          | 20,137         | 20,000         | 27,000         | 35.0%                 |
| 8902-000-6597 Food Assistance                 |                | 14,375         | 15,000         | 21,000         | 40.0%                 |
| 8902-000-6976 Building Fund                   |                |                |                |                |                       |
| Total Other                                   | 143,685        | 130,173        | 105,959        | 130,000        | 22.7%                 |
| Total Expenditures                            | 329,074        | 325,692        | 309,047        | 336,173        | 8.8%                  |
| <b>Revenues over (Expenses)</b>               | 16,719         | 36,944         | 61,960         | 46,684         |                       |
| <b>TRANSFERS OUT</b>                          |                |                |                |                |                       |
| 8902-000-6973 VAC Vehicle Insurance Premium   | 0              |                | 571            | 571            | 0.0%                  |
| 8902-000-6985 To FICA                         | 11,805         | 12,533         | 12,285         | 13,079         | 6.5%                  |
| 8902-000-6986 To Dental/Medical Insurance     | 19,059         | 19,419         | 25,000         | 27,000         | 8.0%                  |
| 8902-000-6987 To IMRF                         | 13,250         | 18,005         | 18,070         | 0              |                       |
| 8902-000-6988 To Unemployment Insurance       |                |                | 3,000          | 3,000          | 0.0%                  |
| 8902-000-6989 To Workers Comp./Liability Ins. | 2,500          | 2,500          | 3,034          | 3,034          | 0.0%                  |
| 8902-000-6300 Transfer to GF Loan             |                |                |                |                |                       |
| Total Transfers Out                           | 46,614         | 52,457         | 61,960         | 46,684         | -24.7%                |
| <b>Ending Balance</b>                         | 117,958        | 102,445        | 69,952         | 69,952         | 0.0%                  |



# Community Services Block Grant - Revolving Loan Fund

**Fund Description**

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

**IL Statute: 20 ILCS 625/2**

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

**IL Statute: 20 ILCS 625/4**

A community action program is a community-based and operated program, the purpose of which is to provide a measurable and remedial impact on causes of poverty in a community...

| ACCOUNT & DESCRIPTION                     | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                  | 21,213         | 32,933         | 19,500         | 9,000          | -53.8%                |
| REVENUE                                   |                |                |                |                |                       |
| 2501-000-1320 Receipts                    | 9,095          |                | 3,500          | 9,000          |                       |
| 2501-000-1135 Interest Earned             | 83             |                | 100            | 30             |                       |
| 2501-000-1485 ILL. Ventures Receipts      | 0              |                |                |                |                       |
| Loan 1 - Alford Interest                  | 400            |                |                |                |                       |
| Loan 2 - Vandenberg Interest              | 0              |                |                |                |                       |
| Loan 3 - Grove & Sons Interest            | 2,142          |                |                |                |                       |
| Total Revenue                             | 11,720         | 0              | 3,600          | 9,030          | 150.8%                |
| CONTRACTUAL                               |                |                |                |                |                       |
| 2502-000-6203 Dues                        |                |                | 100            | 100            |                       |
| Total Contractual                         | 0              | 0              | 100            | 100            |                       |
| OTHER                                     |                |                |                |                |                       |
| 2502-000-6820 Loan Administration         |                |                | 500            | 500            |                       |
| 2502-000-6821 Loans                       |                |                | 3,000          | 8,000          |                       |
| 2502-000-xxxx Capital Purchases - Vehicle |                |                |                |                |                       |
| Total Other                               | 0              | 0              | 3,500          | 8,500          |                       |
| Total Expenditure                         | 0              | 0              | 3,600          | 8,600          | 138.9%                |
| <b>Revenue over/(under) Expenditure</b>   | 11,720         | 0              | 0              | 430            |                       |
| <b>Ending Balance</b>                     | 32,933         | 32,933         | 19,500         | 9,430          | -51.6%                |

# PBZ Hearing Officer Fund

| Account #                               | Description                | ACTUAL<br>2009 | ACTUAL<br>2010 |
|---|----------------------------|----------------|----------------|
| <b>Beginning Balance</b>                |                            | (1,846)        | (1,680)        |
| REVENUE                                 |                            |                |                |
| 3601-000-1320                           | Fees                       | 2,800          | 1,050          |
| 3601-000-1325                           | Code Compliance Fees       | _____          | _____          |
|   | Total Revenue              | 2,800          | 1,050          |
| PERSONNEL                               |                            |                |                |
| 3602-000-6101                           | Code/SU Hearing Officer    | 2,625          |                |
| 3602-000-6109                           | Reporter                   | 9              |                |
|   | Total Personnel            | 2,634          | 0              |
|   | Total Expenditure          | 2,634          | 0              |
| <b>Revenue over/(under) Expenditure</b> |                            | 166            | 1,050          |
| TRANSFERS IN                            |                            |                |                |
| 5501-000-1300                           | Transfer from General Fund | _____          | 630            |
|   | Total Transfers In         |                | 630            |
| <b>Ending Balance</b>                   |                            | (1,680)        | 0              |

**THIS FUND  
HAS BEEN  
CLOSED AND  
ACTIVITY  
TRANSFERRED  
TO THE  
PBZ FUND**

# Tax Sale Automation Fund

| ACCOUNT & DESCRIPTION                   | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                | 27,131         | 44,590         | 40,000         | 38,500         | -4%                   |
| REVENUE                                 |                |                |                |                |                       |
| 5301-000-1320 Tax Sale Fees             | 26,020         | 20,930         | 20,500         | 20,500         |                       |
| Total Revenue                           | 26,020         | 20,930         | 20,500         | 20,500         | 0%                    |
| PERSONNEL                               |                |                |                |                |                       |
| 5302-000-6101 Salaries                  | 8,561          | 6,196          | 12,000         | 15,000         |                       |
| Total Personnel                         | 8,561          | 6,196          | 12,000         | 15,000         | 25%                   |
| OTHER                                   |                |                |                |                |                       |
| 5302-000-6650 Expenditures              | 0              | 11,000         | 18,000         | 18,000         |                       |
| Total Other                             | 0              | 11,000         | 18,000         | 18,000         | 0%                    |
| Total Expenditure                       | 8,561          | 17,196         | 30,000         | 33,000         | 10%                   |
| <b>Revenue over/(under) Expenditure</b> | 17,459         | 3,734          | (9,500)        | (12,500)       |                       |
| <b>Ending Balance</b>                   | 44,590         | 48,324         | 30,500         | 26,000         | -15%                  |

# Indemnity Fund

**Fund Description**

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

**IL Statute: 35 ILCS 200/21-305**

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

| ACCOUNT & DESCRIPTION                   | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                | 103,467        | 137,907        | 135,000        | 184,000        | 36.3%                 |
| <b>REVENUE</b>                          |                |                |                |                |                       |
| 5401-000-1320 Tax Sale Fees             | 34,440         | 22,660         | 25,000         | 25,000         |                       |
| 5401-000-1325 Miscellaneous Income      |                |                |                |                |                       |
| Total Revenue                           | 34,440         | 22,660         | 25,000         | 25,000         | 0.0%                  |
| <b>OTHER</b>                            |                |                |                |                |                       |
| 5401-000-6650 Expenditures              |                |                |                |                |                       |
| Total Other                             | 0              | 0              | 0              | 0              |                       |
| Total Expenditure                       | 0              | 0              | 0              | 0              |                       |
| <b>Revenue over/(under) Expenditure</b> | 34,440         | 22,660         | 25,000         | 25,000         |                       |
| <b>TRANSFERS OUT</b>                    |                |                |                |                |                       |
| 5401-000-6300 Transfer to General Fund  |                | 0              | 0              | 0              |                       |
| Total Transfers Out                     | 0              | 0              | 0              | 0              |                       |
| <b>Ending Balance</b>                   | 137,907        | 160,567        | 160,000        | 209,000        | 30.6%                 |

# Sale In Error Interest Fund

**IL Statute: 35 ILCS 200/21-330**

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

| ACCOUNT & DESCRIPTION                   |                     | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|---------------------|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                |                     | 192,340        | 203,320        | 100,000        | 100,000        | 0.0%                  |
| REVENUE                                 |                     |                |                |                |                |                       |
| 8201-000-1320                           | Tax Sale Fees       | 110,534        | 122,168        | 75,000         | 75,000         |                       |
|   | Total Revenue       | 110,534        | 122,168        | 75,000         | 75,000         | 0.0%                  |
| OTHER                                   |                     |                |                |                |                |                       |
| 8202-000-6650                           | Expenditures        | 20,466         | 107,702        | 5,000          | 5,000          |                       |
|   | Total Other         | 20,466         | 107,702        | 5,000          | 5,000          |                       |
|   | Total Expenditure   | 20,466         | 107,702        | 5,000          | 5,000          | 0.0%                  |
| <b>Revenue over/(under) Expenditure</b> |                     | 90,068         | 14,466         | 70,000         | 70,000         |                       |
| TRANSFERS OUT                           |                     |                |                |                |                |                       |
| 8202-000-6300                           | Transfer to GF      | 79,088         | 117,786        | 65,000         | 65,000         |                       |
|   | Total Transfers Out | 79,088         | 117,786        | 65,000         | 65,000         |                       |
| <b>Ending Balance</b>                   |                     | 203,320        | 100,000        | 105,000        | 105,000        | 0.0%                  |

# Transportation Sales Tax

**Fund Description**

In 2006, the voters of Kendall County approved by referendum to impose a 1/2% sales tax for transportation purposes. The Board appropriates expenditures from this fund for engineering and construction of roads and bridges on the county's system.

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

The county board of any county may impose a tax upon all persons engaged in the business of selling tangible personal property, other than personal property titled or registered with an agency of this State's government, at retail in the county on the gross receipts from the sales made in the course of business to provide revenue to be used exclusively for transportation purposes for expenditures for public highways or as authorized under the Illinois Highway Code.

| ACCOUNT & DESCRIPTION                      | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|--|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                   | 1,351,689      | 1,958,452      | 1,400,000      | 2,900,000      | 107.1%                |
| <b>REVENUE</b>                             |                |                |                |                |                       |
| 1901-000-1135 Interest Income              | 8,432          | 6,522          | 10,000         | 10,000         |                       |
| 1901-000-1320 Transportation Sales Tax     | 4,164,421      | 4,209,114      | 4,000,000      | 4,000,000      |                       |
| 1901-000-1325 Other Income                 | 228,495        | 347,058        |                | 100,000        |                       |
| Total Revenue                              | 4,401,348      | 4,562,694      | 4,010,000      | 4,110,000      | 2.5%                  |
| <b>CAPITAL</b>                             |                |                |                |                |                       |
| 1902-000-6740 Road and Bridge Construction | 3,014,032      | 2,839,851      | 3,000,000      | 2,600,000      |                       |
| 1902-000-6741 Land Acquisition             | 393,526        | 188,430        | 1,000,000      | 500,000        | -50.0%                |
| Total Capital                              | 3,407,558      | 3,028,281      | 4,000,000      | 3,100,000      | -22.5%                |
| <b>OTHER</b>                               |                |                |                |                |                       |
| 1902-000-6742 Engineering Fees             | 387,027        | 308,597        | 300,000        | 400,000        |                       |
| Total Other                                | 387,027        | 308,597        | 300,000        | 400,000        | 33.3%                 |
| Total Expenditure                          | 3,794,585      | 3,336,878      | 4,300,000      | 3,500,000      | -18.6%                |
| <b>Revenue over/(under) Expenditure</b>    | 606,763        | 1,225,816      | (290,000)      | 610,000        | -310.3%               |
| <b>Ending Balance</b>                      | 1,958,452      | 3,184,268      | 1,110,000      | 3,510,000      | 216.2%                |

# County Motor Fuel Tax Fund (State Transfer)

**Fund Description**

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

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

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

| ACCOUNT & DESCRIPTION                     | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance (1)</b>              | 655,689        | 1,429,446      | 660,000        | 1,580,000      | 139.4%                |
| <b>REVENUE</b>                            |                |                |                |                |                       |
| 1501-000-1135 Interest Income             | 6,554          | 2,337          | 10,000         | 10,000         |                       |
| 1501-000-1325 State Grants                |                | 317,500        |                |                |                       |
| 1501-000-1325 Federal Grants              |                | 2,769,523      |                |                |                       |
| 1501-000-1385 Orchard Road Grants         |                |                |                |                |                       |
| 1501-000-1386 County Consolidated Program | 186,761        | 186,761        | 186,761        | 186,761        |                       |
| 1501-000-1387 Allotments                  | 1,580,442      | 2,191,514      | 1,500,000      | 1,600,000      | 6.7%                  |
| 1501-000-1388 State Compensation Program  | 0              |                |                |                |                       |
| Total Revenue                             | 1,773,757      | 5,467,635      | 1,696,761      | 1,796,761      | 5.9%                  |
| <b>CAPITAL</b>                            |                |                |                |                |                       |
| 1502-000-6760 Orchard Road                |                |                |                |                |                       |
| 1502-000-6761 Road Construction & Maint.  | 1,000,000      | 5,425,302      | 2,000,000      | 2,300,000      |                       |
| Total Capital                             | 1,000,000      | 5,425,302      | 2,000,000      | 2,300,000      | 15.0%                 |
| Total Expenditure                         | 1,000,000      | 5,425,302      | 2,000,000      | 2,300,000      |                       |
| <b>Revenue over/(under) Expenditure</b>   | 773,757        | 42,333         | (303,239)      | (503,239)      |                       |
| <b>Ending Balance</b>                     | 1,429,446      | 1,471,779      | 356,761        | 1,076,761      | 201.8%                |

**Notes:** (1) FY09 Begin. Bal: (\$418,765) prior period adjustment

# County Highway Restricted Fund

**Fund Description**

This fund represents contributions and/or assessments on new developments that will fund improvements to the County Highway System near and to the benefit of the new development.

| ACCOUNT & DESCRIPTION                   | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                | 429,000        | 425,343        | 340,000        | 341,000        | 0.29%                 |
| REVENUE                                 |                |                |                |                |                       |
| 1801-000-1320 Revenues                  | 162,580        | 24,611         | 10,000         | 5,000          |                       |
| Total Revenue                           | 162,580        | 24,611         | 10,000         | 5,000          | -50.00%               |
| CONTRACTUAL                             |                |                |                |                |                       |
| 1802-000-6650 Expenditures              | 166,237        | 108,967        | 0              | 0              |                       |
| Total Expenditure                       | 166,237        | 108,967        | 0              | 0              |                       |
| <b>Revenue over/(under) Expenditure</b> | (3,657)        | (84,356)       | 10,000         | 5,000          |                       |
| <b>Ending Balance</b>                   | 425,343        | 340,987        | 350,000        | 346,000        | -1.14%                |



# Township Bridge Fund

**Fund Description**

Provide for construction and maintenance of all bridges on the County Highway System, and participate in the construction and maintenance on the Township System.

The goal/objective of this fund is to continue to gain financial momentum in an effort to provide safe and functional bridges in Kendall County. This program operates under an 80-10-10 cost sharing format, with the State providing 80% of the funding, the township providing 10% of the funding and the county providing the remaining 10% of funding.

**IL Statute: 605 ILCS 5/5-503**

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

| ACCOUNT & DESCRIPTION                        | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|--|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                     | 40,923         | 18,855         | 20             | 21             | 5.0%                  |
| REVENUE                                      |                |                |                |                |                       |
| 1701-000-1320     Receipts                   | 181,271        | 44,131         | 0              | 22,500         |                       |
| 1701-000-1135     Interest Earned            | 152            | 1              |                |                |                       |
| Total Revenue                                | 181,423        | 44,132         | 0              | 22,500         |                       |
| EXPENDITURES                                 |                |                |                |                |                       |
| 1702-000-6650     Miscellaneous Expenditures |                | 0              | 0              |                |                       |
| Total Expenditure                            | 0              | 0              | 0              | 0              |                       |
| <b>Revenue over/(under) Expenditure</b>      | 181,423        | 44,132         | 0              | 22,500         |                       |
| TRANSFERS OUT                                |                |                |                |                |                       |
| 1702-000-6701     Transfer to County Bridge  | 203,491        | 62,966         | 0              | 22,500         |                       |
| Total Transfers Out                          | 203,491        | 62,966         | 0              | 22,500         |                       |
| <b>Ending Balance</b>                        | 18,855         | 21             | 20             | 21             | 5.0%                  |

# Salt Storage Building Maintenance Fund

**Fund Description**

- This fund captures the billing and collection of funds from multiple agencies around the county for future maintenance of the Community Salt Storage Facility.
- New fund established in FY2012.

| ACCOUNT & DESCRIPTION                   | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|-----------------------|
| <b>Beginning Balance</b>                | 0              |                       |
| REVENUE                                 |                |                       |
| 2201-000-1320    Revenue                | 2,500          |                       |
| Total Revenue                           | 2,500          |                       |
| EXPENDITURE                             |                |                       |
| 2202-000-6650    Building Maintenance   | 0              |                       |
| Total Expenditure                       | 0              |                       |
| Total Expenditure                       | 0              |                       |
| <b>Revenue over/(under) Expenditure</b> | 2,500          |                       |
| <b>Ending Balance</b>                   | 2,500          |                       |
|   | 2,500          |                       |

# Animal Control Fund

**Fund Description**

The Fund is used for animal control operations.

**IL Statute: 55 ILCS 5/5-1005**

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

**IL Statute: 510 ILCS 5/3**

The County Board Chairman with the consent of the County Board shall appoint and Administrator... The Administrator may appoint as many Deputy Administrators and Animal Control Wardens to aid him or her as authorized by the Board. The Compensation... shall be fixed by the Board. The Board shall provide necessary personnel, training, equipment, supplies and facilities... to effectuate the program.

**Authorized Full Time Staff (annual):**

**2009**                      **2010**                      **2011**                      **2012**  
**2**                              **2**                              **1**                              **2**

| ACCOUNT & DESCRIPTION                     | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                  | 39,366         | 16,582         | 8,000          | 17,000         | 113%                  |
| <b>REVENUE</b>                            |                |                |                |                |                       |
| 3501-000-1320 Rabies Tags Sold            | 162,920        | 128,985        | 125,000        | 145,000        |                       |
| 3501-000-1325 Fines & Fees                | 38,870         | 32,519         | 35,000         | 30,000         |                       |
| 3501-000-1335 Donations                   | 5,893          | 4,180          | 1,500          | 3,000          |                       |
| 3501-000-1340 Misc. Revenue               |                |                |                |                |                       |
| 3501-000-1330 General Revenue Transfer    |                |                |                |                |                       |
| Total Revenue                             | 207,683        | 165,684        | 161,500        | 178,000        | 10%                   |
| <b>PERSONNEL</b>                          |                |                |                |                |                       |
| 3502-000-6101 Warden                      | 35,632         | 36,692         | 37,068         | 40,000         |                       |
| 3502-000-6102 Assistant Warden            | 27,958         | 15,080         |                | 33,000         |                       |
| 3502-000-6103 Other                       | 49,503         | 53,252         | 45,386         | 33,904         |                       |
| 3502-000-6104 Administrator               | 4,800          | 4,800          | 4,800          | 4,800          |                       |
| Total Personnel                           | 117,893        | 109,824        | 87,254         | 111,704        | 28%                   |
| <b>CONTRACTUAL</b>                        |                |                |                |                |                       |
| 3502-000-6206 Training & Conferences      | 2,674          | 225            | 1,500          | 3,000          |                       |
| 3502-000-6207 Cellular Phones             | 1,017          | 1,043          | 1,050          | 1,100          |                       |
| 3502-000-6217 Vehicle Expense/Gas         | 2,167          | 2,198          | 3,000          | 3,000          |                       |
| 3502-000-6219 Printing/Publications       |                |                |                |                |                       |
| 3502-000-6892 Copier Maintenance          |                |                |                |                |                       |
| 3502-000-6894 Volunteers/Public Relations | 242            | 125            | 600            | 600            |                       |
| 3502-000-6895 Neuter/Spay Fees            | 320            | 50             | 400            |                |                       |
| 3502-000-6897 Transportation/Board & Care | 14,616         | 11,472         | 15,000         | 16,000         |                       |
| 3502-000-6900 Observation/Disposal        | 1,095          | 400            | 1,200          | 1,000          |                       |
| Total Contractual                         | 22,131         | 15,513         | 22,750         | 24,700         | 9%                    |

# Animal Control Fund

| ACCOUNT & DESCRIPTION                      | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % Change<br>In Budget |
|--|----------------|----------------|----------------|----------------|-----------------------|
| <b>COMMODITIES</b>                         |                |                |                |                |                       |
| 3502-000-6200 Supplies                     | 3,193          | 1,159          | 3,600          | 2,500          |                       |
| 3502-000-6201 Postage                      | 759            | 664            | 775            | 1,000          |                       |
| 3502-000-6369 Uniforms                     | 473            | 300            |                |                |                       |
| 3502-000-6891 Copier Supplies              |                |                |                |                |                       |
| 3502-000-6896 Rabies Tags                  | 1,920          | 1,905          | 2,000          | 2,000          |                       |
| 3502-000-6901 Microchips                   | 1,455          | 1,455          | 1,550          | 1,550          |                       |
| 3502-000-6890 Water                        |                |                |                |                |                       |
| Total Commodities                          | 7,800          | 5,483          | 7,925          | 7,050          | -11%                  |
| <b>CAPITAL</b>                             |                |                |                |                |                       |
| 3502-000-6216 Equipment                    | 448            | 97             | 800            | 5,000          |                       |
| 3502-000-6898 Kennel Expenditures          |                |                |                |                |                       |
| 3502-000-9999 Capital Expenditures         | 15,345         | 2,782          | 5,000          | 5,000          |                       |
| Total Capital                              | 15,793         | 2,879          | 5,800          | 10,000         | 72%                   |
| <b>OTHER</b>                               |                |                |                |                |                       |
| 3502-000-6893 Killed/Injured Animal Reimb. |                | 1,613          |                |                |                       |
| Total Other                                |                | 1,613          |                |                |                       |
| Total Expenditure                          | 163,617        | 135,312        | 123,729        | 153,454        | 24%                   |
| <b>Revenue over/(under) Expenditure</b>    | 44,066         | 30,372         | 37,771         | 24,546         |                       |
| <b>TRANSFERS OUT</b>                       |                |                |                |                |                       |
| 3502-000-6300 Transfer to General Fund     | 25,000         | 25,000         | 17,769         | 17,000         |                       |
| 3502-000-6305 Transfer to IMRF/SS          | 16,850         | 19,576         | 16,000         | 15,000         |                       |
| 3502-000-6310 Transfer to AC Building Fund | 25,000         |                |                | 9,000          |                       |
| Total Transfers Out                        | 66,850         | 44,576         | 33,769         | 41,000         |                       |
| <b>Ending Balance</b>                      | 16,582         | 2,378          | 12,002         | 546            | -95%                  |

# County Animal Population Control Fund

**Fund Description**

This fund was created in FY 2006 by state statute.

Revenue is received from registration fees that are collected for intact dogs and cats.

| ACCOUNT & DESCRIPTION                             | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                          | 26,614         | 28,113         | 8,000          | 38,000         | 375.0%                |
| <b>REVENUE</b>                                    |                |                |                |                |                       |
| 8701-000-1320 Fees Collected: Intact Registration | 19,862         | 19,641         | 20,000         | 18,000         |                       |
| Total Revenue                                     | 19,862         | 19,641         | 20,000         | 18,000         | -10.0%                |
| <b>CONTRACTUAL</b>                                |                |                |                |                |                       |
| 8702-0000-6650 Spay/Neuter Adopted Dogs/Cats      | 18,363         | 18,440         | 18,000         | 18,000         |                       |
| Total Expenditure                                 | 18,363         | 18,440         | 18,000         | 18,000         | 0.0%                  |
| <b>Revenue over/(under) Expenditure</b>           | 1,499          | 1,201          | 2,000          | 0              |                       |
| <b>Ending Balance</b>                             | 28,113         | 29,314         | 10,000         | 38,000         | 280.0%                |

# State Pet Population Fund

**Fund Description**

Fund created in FY 2006 by state statute.

All fees collected are remitted to the State of Illinois.

| Account No.                             | Description                          | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % Change<br>In Budget |
|---|--------------------------------------|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                |                                      | 3,570          | 4,390          | 5,000          | 0              | -100.0%               |
| REVENUE                                 |                                      |                |                |                |                |                       |
| 8601-000-1320                           | Fees Collected: Running at Large Fee | 820            | 360            | 800            | 300            |                       |
| 8601-000-1325                           | Dangerous Dog Fee                    |                |                |                |                |                       |
| 8601-000-1330                           | Vicious Dog Fee                      |                |                |                |                |                       |
|   | Total Revenue                        | 820            | 360            | 800            | 300            | -62.5%                |
| EXPENDITURE                             |                                      |                |                |                |                |                       |
| 8602-000-6650                           | Remittance to State                  | -              | -              | -              | 300            |                       |
|   | Total Expenditure                    | -              | -              | -              | 300            |                       |
| <b>Revenue over/(under) Expenditure</b> |                                      | 820            | 360            | 800            | 0              |                       |
| <b>Ending Balance</b>                   |                                      | 4,390          | 4,750          | 5,800          | 0              | -100.0%               |

# Recorder Document Storage Fund

| ACCOUNT & DESCRIPTION                   |                    | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|--------------------|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                |                    | 527,843        | 616,517        | 550,000        | 580,000        | 5.5%                  |
| REVENUE                                 |                    |                |                |                |                |                       |
| 3801-000-1320                           | Doc Storage Fund   | 259,397        | 228,880        | 204,250        | 204,250        |                       |
|   | Total Revenue      | 259,397        | 228,880        | 204,250        | 204,250        |                       |
| PERSONNEL                               |                    |                |                |                |                |                       |
| 3802-000-6102                           | Salaries           | 26,298         | 107,786        | 101,708        | 105,522        |                       |
|   | Total Personnel    | 26,298         | 107,786        | 101,708        | 105,522        | 3.8%                  |
| OTHER                                   |                    |                |                |                |                |                       |
| 3802-000-6650                           | Expenses & Capital | 144,425        | 155,795        | 100,000        | 100,000        |                       |
| 3802-000-6910                           | Cost Study         |                |                |                |                |                       |
|   | Total Other        | 144,425        | 155,795        | 100,000        | 100,000        |                       |
|   | Total Expenditure  | 170,723        | 263,581        | 201,708        | 205,522        | 1.9%                  |
| <b>Revenue over/(under) Expenditure</b> |                    | 88,674         | -34,701        | 2,542          | -1,272         |                       |
| <b>Ending Balance</b>                   |                    | 616,517        | 581,816        | 552,542        | 578,728        | 4.7%                  |

# Rental Housing Support Program Fund

**IL Statute: 55ILCS 5/4-12002**

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

| ACCOUNT & DESCRIPTION                   | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                | 0              | 0              | 0              | 0              |                       |
| REVENUE                                 |                |                |                |                |                       |
| 8101-000-1320    Revenues               | 230,895        | 201,213        | 193,500        | 193,500        |                       |
| Total Revenue                           | 230,895        | 201,213        | 193,500        | 193,500        | 0.0%                  |
| OTHER                                   |                |                |                |                |                       |
| 8102-000-6650    Remittance to State    | 230,895        | 201,213        | 193,500        | 193,500        |                       |
| Total Other                             | 230,895        | 201,213        | 193,500        | 193,500        |                       |
| Total Expenditure                       | 230,895        | 201,213        | 193,500        | 193,500        | 0.0%                  |
| <b>Revenue over/(under) Expenditure</b> | 0              | 0              | 0              | 0              |                       |
| <b>Ending Balance</b>                   | 0              | 0              | 0              | 0              |                       |



# Circuit Clerk Document Storage Fund

**Fund Description**

Fund established to help defray the expense of document storage.

**County Ordinance 92-13. 705 ILCS 105/27.3c**

To defray the expense in any county that elects to establish a document storage system and convert the records of the circuit court clerk to electronic or micrographic storage, the county board may require the clerk of the circuit court...to collect a court document fee of not less than \$1 nor more than \$15, to be charged and collected by the clerk of the court. The fee shall be paid at the time of filing the first pleading, paper or other appearance filed by each party in all civil cases or by the defendant in any felony, misdemeanor, traffic, ordinance or conservation matter on a judgment of guilty or grant of supervision...

|   |                          | 2009                   | 2010                   | 2011                   | 2011                   |                               |  |
|---|--------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------------|--|
| <b>Full Time Staff paid from fund (annual):</b> |                          | 1.5                    | 3                      | 4                      | 4                      |                               |  |
| <b>ACCOUNT &amp; DESCRIPTION</b>                |                          | <b>ACTUAL<br/>2009</b> | <b>ACTUAL<br/>2010</b> | <b>BUDGET<br/>2011</b> | <b>BUDGET<br/>2012</b> | <b>% CHANGE<br/>IN BUDGET</b> |  |
| <b>Beginning Balance</b>                        |                          | 586,924                | 614,817                | 694,802                | 687,123                | -1.1%                         |  |
| REVENUE   |                          |                        |                        |                        |                        |                               |  |
| 4401-000-1320                                   | Fees Collected           | 250,901                | 258,239                | 250,000                | 225,000                |                               |  |
| 4401-000-1325                                   | Miscellaneous            |                        |                        |                        |                        |                               |  |
|   | <b>Total Revenue</b>     | 250,901                | 258,239                | 250,000                | 225,000                | -10.0%                        |  |
| PERSONNEL                                       |                          |                        |                        |                        |                        |                               |  |
| 4402-000-6101                                   | Salaries                 | 62,201                 | 83,282                 | 133,871                | 140,600                |                               |  |
|   | <b>Total Personnel</b>   | 62,201                 | 83,282                 | 133,871                | 140,600                | 5.0%                          |  |
| CONTRACTUAL                                     |                          |                        |                        |                        |                        |                               |  |
| 4402-000-6650                                   | Document Storage         | 160,807                | 24,836                 | 35,000                 | 65,000                 |                               |  |
|   | <b>Total Other</b>       | 160,807                | 24,836                 | 35,000                 | 65,000                 |                               |  |
|   | <b>Total Expenditure</b> | 223,008                | 108,118                | 168,871                | 205,600                | 21.7%                         |  |
| <b>Revenue over/(under) Expenditure</b>         |                          | 27,893                 | 150,121                | 81,129                 | 19,400                 |                               |  |
| <b>Ending Balance</b>                           |                          | 614,817                | 764,938                | 775,931                | 706,523                | -8.9%                         |  |

# Court Automation Fund

**Fund Description**

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

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

|   |             |             |             |             |
|---|-------------|-------------|-------------|-------------|
|   | <b>2009</b> | <b>2010</b> | <b>2011</b> | <b>2012</b> |
| <b>Full Time Staff paid from fund (annual):</b> | <b>2.5</b>  | <b>2</b>    | <b>2</b>    | <b>2</b>    |

| Account No.              | Description                             | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % Change<br>In Budget |
|--------------------------|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b> |   | 597,884        | 717,129        | 698,924        | 856,859        | 22.6%                 |
| <b>REVENUE</b>           |   |                |                |                |                |                       |
| 4501-000-1320            | Fees Collected                          | 254,944        | 254,440        | 250,000        | 225,000        |                       |
| 4501-000-1325            | Court Automation                        | 254,944        | 254,440        | 250,000        | 225,000        | -10.0%                |
|                          | <b>Total Revenue</b>                    | <b>254,944</b> | <b>254,440</b> | <b>250,000</b> | <b>225,000</b> | <b>-10.0%</b>         |
| <b>PERSONNEL</b>         |   |                |                |                |                |                       |
| 4502-000-6101            | Salaries                                | 76,129         | 81,289         | 113,773        | 118,229        | 3.9%                  |
|                          | <b>Total Personnel</b>                  | <b>76,129</b>  | <b>81,289</b>  | <b>113,773</b> | <b>118,229</b> |                       |
| <b>CONTRACTUAL</b>       |   |                |                |                |                |                       |
|                          | Equipment Maintenance                   | 0              | 0              | 0              | 0              |                       |
|                          | <b>Total Contractual</b>                | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |                       |
| <b>OTHER</b>             |   |                |                |                |                |                       |
| 4502-000-6650            | Court Automation Exp.                   | 59,570         | 53,621         | 110,000        | 97,500         |                       |
|                          | <b>Total Other</b>                      | <b>59,570</b>  | <b>53,621</b>  | <b>110,000</b> | <b>97,500</b>  |                       |
|                          | <b>Total Expenditure</b>                | <b>135,699</b> | <b>134,910</b> | <b>223,773</b> | <b>215,729</b> | <b>-3.6%</b>          |
|                          | <b>Revenue over/(under) Expenditure</b> | <b>119,245</b> | <b>119,530</b> | <b>26,227</b>  | <b>9,271</b>   |                       |
| <b>TRANSFERS OUT</b>     |   |                |                |                |                |                       |
|                          | Transfer to IMRF                        | 0              | 0              | 0              | 0              |                       |
|                          | <b>Total Transfers Out</b>              | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |                       |
|                          | <b>Ending Balance</b>                   | <b>717,129</b> | <b>836,659</b> | <b>725,151</b> | <b>866,130</b> | <b>19.4%</b>          |

# Child Support Collection Fund

**IL Statute: 705ILCS 105/27.1a**

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

| <b>Full Time Staff paid from fund (annual):</b> |   | <b>2009</b>            | <b>2010</b>            | <b>2011</b>            | <b>2012</b>            |                               |
|---|---|------------------------|------------------------|------------------------|------------------------|-------------------------------|
|   |   | <b>1</b>               | <b>1</b>               | <b>1</b>               | <b>1</b>               |                               |
| <b>ACCOUNT &amp; DESCRIPTION</b>                |   | <b>ACTUAL<br/>2009</b> | <b>ACTUAL<br/>2010</b> | <b>BUDGET<br/>2011</b> | <b>BUDGET<br/>2012</b> | <b>% CHANGE<br/>IN BUDGET</b> |
| <b>Beginning Balance</b>                        |   | 140,140                | 160,199                | 161,374                | 211,084                | 30.8%                         |
| <b>REVENUE</b>                                  |   |                        |                        |                        |                        |                               |
| 4601-000-1320                                   | Fees Collected                          | 46,030                 | 48,442                 | 41,000                 | 47,000                 |                               |
| 4601-000-1325                                   | IL State Reimbursement                  | 5,947                  | 3,613                  | 5,500                  | 5,000                  |                               |
|   | <b>Total Revenue</b>                    | 51,977                 | 52,055                 | 46,500                 | 52,000                 | 11.8%                         |
| <b>PERSONNEL</b>                                |   |                        |                        |                        |                        |                               |
| 4602-000-6101                                   | Salaries                                | 21,296                 | 22,253                 | 23,143                 | 23,953                 |                               |
|   | <b>Total Personnel</b>                  | 21,296                 | 22,253                 | 23,143                 | 23,953                 | 3.5%                          |
| <b>CONTRACTUAL</b>                              |   |                        |                        |                        |                        |                               |
| 4602-000-6216                                   | Equipment Maintenance                   |                        | 79                     | 6,000                  | 4,500                  |                               |
|   | <b>Total Contractual</b>                |                        | 79                     | 6,000                  | 4,500                  | -25.0%                        |
| <b>COMMODITIES</b>                              |   |                        |                        |                        |                        |                               |
| 4602-000-6200                                   | Office Supplies                         | 813                    | 1,236                  | 1,000                  | 1,500                  |                               |
| 4602-000-6201                                   | Postage                                 | 1,064                  | 959                    | 3,000                  | 2,500                  |                               |
| 4602-000-6231                                   | Computer Supplies                       |                        |                        | 200                    | 200                    |                               |
|   | <b>Total Commodities</b>                | 1,877                  | 2,195                  | 4,200                  | 4,200                  |                               |
| <b>OTHER</b>                                    |   |                        |                        |                        |                        |                               |
| 4602-000-6650                                   | Miscellaneous                           | 8,745                  |                        | 5,000                  |                        |                               |
|   | <b>Total Other</b>                      | 8,745                  |                        | 5,000                  |                        | -100.0%                       |
|   | <b>Total Expenditure</b>                | 31,918                 | 24,527                 | 38,343                 | 32,653                 | -14.8%                        |
|   | <b>Revenue over/(under) Expenditure</b> | 20,059                 | 27,528                 | 8,157                  | 19,347                 |                               |
|   | <b>Ending Balance</b>                   | 160,199                | 187,727                | 169,531                | 230,431                | 35.9%                         |

# Circuit Clerk Operation/Administration Fund

**Fund Description**

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

**P. A. 94 1009, eff. 1 1 07; 95 428 eff. 8 24 07**

(c ) Any person who receives a disposition of court supervision for a violation of the Illinois Vehicle Code or a similar provision of a local ordinance shall, in addition to any other fines, fees, and court costs, pay an additional fee of \$20, to be disbursed as provided in Section 16 104c of the Illinois Vehicle Code. In addition to the fee of \$20, the person shall also pay a fee of \$5, if not waived by the court. If this \$5 fee is collected, \$4.50 of the fee shall be deposited into the Circuit Clerk Operation and Administrative Fund created by the Clerk of the Circuit Court and .50cents of the fee shall be deposited into the Prisoner Review Board Vehicle and Equipment Fund in the State treasury.

| Account No.                             | Description       | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | Change<br>In Budget |
|---|-------------------|----------------|----------------|----------------|----------------|---------------------|
| <b>Beginning Balance</b>                |                   | 30,352         | 45,032         | 53,845         | 39,800         | -26.1%              |
| <b>REVENUE</b>                          |                   |                |                |                |                |                     |
| 9001-000-1320                           | Fees Collected    | 15,350         | 16,194         | 15,000         | 16,500         |                     |
|   | Total Revenue     | 15,350         | 16,194         | 15,000         | 16,500         | 10.0%               |
| <b>OTHER</b>                            |                   |                |                |                |                |                     |
| 9002-000-6101                           | Salaries          |                | 300            | 37,536         | 38,820         |                     |
| 9002-000-6650                           | Expenses          | 670            | 1,590          |                |                |                     |
|   | Total Other       | 670            | 1,890          | 37,536         | 38,820         | 3.4%                |
|   | Total Expenditure | 670            | 1,890          | 37,536         | 38,820         |                     |
| <b>Revenue over/(under) Expenditure</b> |                   | 14,680         | 14,304         | (22,536)       | (22,320)       |                     |
| <b>Ending Balance</b>                   |                   | 45,032         | 59,336         | 31,309         | 17,480         | -44.2%              |

# Electronic Citation Fund

**Fund Description**

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

**IL Statute: 7055 ILCS 105/27.3e**

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

| <b>ACCOUNT &amp; DESCRIPTION</b>            | <b>BUDGET<br/>2012</b> | <b>% CHANGE<br/>IN BUDGET</b> |
|---|------------------------|-------------------------------|
| <b>Beginning Balance</b>                    | 7,600                  |                               |
| <b>REVENUE</b>                              |                        |                               |
| 8301-000-1320 Fines Collected/Circuit Clerk | 7,500                  |                               |
| Total Revenue                               | 7,500                  |                               |
| <b>EXPENDITURE</b>                          |                        |                               |
| 8302-000-6650 Expenditures                  |                        |                               |
| Total Expenditure                           | 0                      |                               |
| Total Expenditure                           | 0                      |                               |
| <b>Revenue over/(under) Expenditure</b>     | 7,500                  |                               |
| <b>Ending Balance</b>                       | 15,100                 |                               |

# Sheriff Prevention of Alcohol/Criminal Violence Fund

| ACCOUNT & DESCRIPTION                   | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                | 7,956          | 8,702          | 16,000         | 17,300         | 8.1%                  |
| REVENUE                                 |                |                |                |                |                       |
| 3901-000-1320 Fines                     | 7,588          | 8,550          | 7,500          | 8,200          |                       |
| Total Revenue                           | 7,588          | 8,550          | 7,500          | 8,200          | 9.3%                  |
| CAPITAL                                 |                |                |                |                |                       |
| 3902-000-6650 Law Enforcement Equipment | 6,842          | 2,366          | 12,000         | 10,000         |                       |
| Total Capital                           | 6,842          | 2,366          | 12,000         | 10,000         |                       |
| Total Expenditure                       | 6,842          | 2,366          | 12,000         | 10,000         | -16.7%                |
| <b>Revenue over/(under) Expenditure</b> | 746            | 6,184          | (4,500)        | (1,800)        |                       |
| <b>Ending Balance</b>                   | 8,702          | 14,886         | 11,500         | 15,500         | 34.8%                 |

# Drug Abuse Revenue Fund

## Fund Description

Receipts for this fund come from drug forfeitures & fines and donations. It is used to offset the expenses of the General Fund and is allocated entirely by the Sheriff. The expenditures are largely a pass-through account for CPAT, the undercover narcotics force. Other expenses also include 1/2 of the total Sheriff's Office Nextel phones, DARE program costs, the annual car show, and since 1992 it has purchased unmarked cars for the Sheriff, command staff and detectives, as well as motorcycles.

## IL Statute: 725ILCS 150/2

...The civil forfeiture of property which is used or intended to be used in...the manufacture, sale, transportation, distribution, possession or use of substances in...violations of the Illinois Controlled Substances Act, the Cannabis Control Act, or the Methamphetamine Control and Community Protection Act will have a[n]...effect in deterring...the abuse and trafficking of such substances within this State. While forfeiture may secure...some resources for deterring drug abuse and drug trafficking, forfeiture is not intended to be an alternative means of funding the administration of criminal justice.

| ACCOUNT & DESCRIPTION                     | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                  | 64,494         | 53,096         | 69,500         | 55,000         | -20.9%                |
| <b>REVENUE</b>                            |                |                |                |                |                       |
| 4001-000-1320    Circuit Clerk Fines      | 21,386         | 22,287         | 20,700         | 26,000         |                       |
| 4001-000-1325    Sheriff Drug Forfeitures | 9,800          | 22,867         | 12,000         | 12,000         |                       |
| Total Revenue                             | 31,186         | 45,154         | 32,700         | 38,000         | 16.2%                 |
| <b>CONTRACTUAL</b>                        |                |                |                |                |                       |
| 4002-000-6650    Drug Abuse Prevention    | 42,584         | 69,022         | 45,000         | 65,000         |                       |
| Total Other                               | 42,584         | 69,022         | 45,000         | 65,000         |                       |
| Total Expenditure                         | 42,584         | 69,022         | 45,000         | 65,000         | 44.4%                 |
| <b>Revenue over/(under) Expenditure</b>   | (11,398)       | (23,868)       | (12,300)       | (27,000)       |                       |
| <b>Ending Balance</b>                     | 53,096         | 29,228         | 57,200         | 28,000         | -51.0%                |

# Sheriff's Vehicle Fund (Statutory)

**Description**

Assessment of \$25 fee on a disposition of court supervision for a violation of the Illinois Vehicle Code. \$20 of that fee is deposited into this fund for the purchase and/or maintenance of police vehicles, with the remainder as follows: \$4.50 to Circuit Clerk Operation and Administrative Fund and \$.50 to the State Treasurer for deposit in the Prisoner Review Board Vehicle and Equipment Fund.

**Legal Status**

(c) Any person who receives a disposition of court supervision for a violation of the Illinois Vehicle Code or a similar provision of a local ordinance shall, in addition to any other fines, fees, and court costs, pay an additional fee of \$20, to be disbursed as provided in Section 16 104c of the Illinois Vehicle Code. In addition to the fee of \$20, the person shall also pay a fee of \$5, if not waived by the court. If this \$5 fee is collected, \$4.50 of the fee shall be deposited into the Circuit Court Clerk Operation and Administrative Fund created by the Clerk of the Circuit Court and 50 cents of the fee shall be deposited into the Prisoner Review Board Vehicle and Equipment Fund in the State treasury.

(Source: P.A. 94 1009, eff. 1 1 07; 95 428, eff. 8 24 07.)

| ACCOUNT & DESCRIPTION                   | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                | 30,210         | 56,735         | 26,100         | 46,700         | 78.9%                 |
| REVENUE                                 |                |                |                |                |                       |
| 9101-000-1320 Fines                     | 38,292         | 40,004         | 26,400         | 28,000         |                       |
| Total Revenue                           | 38,292         | 40,004         | 26,400         | 28,000         | 6.1%                  |
| CAPITAL                                 |                |                |                |                |                       |
| 9102-000-6650 Vehicles                  | 11,767         | 55,368         | 20,000         | 52,000         |                       |
| Total Capital                           | 11,767         | 55,368         | 20,000         | 52,000         | 160.0%                |
| Total Expenditure                       | 11,767         | 55,368         | 20,000         | 52,000         |                       |
| <b>Revenue over/(under) Expenditure</b> | 26,525         | -15,364        | 6,400          | -24,000        |                       |
| <b>Ending Balance</b>                   | 56,735         | 41,372         | 32,500         | 22,700         | -30.2%                |



# Sheriff's FTA Fund

**Fund Description**

A fee collected from individuals arrested on outstanding Failure to Appear warrants.  
 New fund established in FY2011.

**IL Statute: 725 ILCS 5/110-7(i)**

(i) When a court appearance is required for an alleged violation of the Criminal Code of 1961, the Illinois Vehicle Code, the Wildlife Code, the Fish and Aquatic Life Code, the Child Passenger Protection Act, or a comparable offense of a unit of local government as specified in Supreme Court Rule 551, and if the accused does not appear in court on the date set for appearance or any date to which the case may be continued and the court issues an arrest warrant for the accused, based upon his or her failure to appear when having so previously been ordered to appear by the court, the accused upon his or her admission to bail shall be assessed by the court a fee of \$75. The fee shall be in addition to any bail that the accused is required to deposit for the offense for which the accused has been charged and may not be used for the payment of court costs or fines assessed for the offense. The clerk of the court shall remit \$70 of the fee assessed to the arresting agency who brings the offender in on the arrest warrant. The clerk of the court shall remit \$5 of the fee assessed to the Circuit Court Clerk Operation and Administrative Fund as provided in Section 27.3d of the Clerks of Courts Act.

| ACCOUNT & DESCRIPTION                   | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|-----------------------|
| <b>Beginning Balance</b>                | 34,000         |                       |
| REVENUE                                 |                |                       |
| 8401-000-1320 FTA Fund Revenue          | 25,000         |                       |
| Total Revenue                           | 25,000         |                       |
| EXPENDITURE                             |                |                       |
| 8402-000-6650 FTA Fund Expense          | 34,000         |                       |
| Total Expenditure                       | 34,000         |                       |
| Total Expenditure                       | 34,000         |                       |
| <b>Revenue over/(under) Expenditure</b> | -9,000         |                       |
| <b>Ending Balance</b>                   | 25,000         |                       |
|   |                |                       |

# State's Attorney Drug Enforcement Fund

**Description**

This fund is established for the purpose of receiving drug enforcement funds and to expend said funds for the limited purpose established by Illinois Law.

**Legal Status**

725 ILCS 150/2 While forfeiture may secure for State and local units of government some resources for deterring drug abuse...[it] is not intended to be an alternative means of funding the administration of criminal justice.

725 ILCS 150/5 The law enforcement agency seizing property for forfeiture under the Illinois Controlled Substances Act, the Cannabis Control Act, or the Methamphetamine Control and Community Protection Act shall...notify the State's Attorney...of...the facts...giving rise to the seizure and shall provide the State's Attorney with the inventory of the property and its estimated value.

| ACCOUNT & DESCRIPTION                   | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                | 19,583         | 21,037         | 22,360         | 21,860         | -2.2%                 |
| REVENUE                                 |                |                |                |                |                       |
| 5001-000-1320 Fines & Forfeitures       | 2,303          | 3,251          | 500            | 1,500          |                       |
| Total Revenue                           | 2,303          | 3,251          | 500            | 1,500          | 200.0%                |
| OTHER                                   |                |                |                |                |                       |
| 5002-000-6650 Drug Abuse Prevention     | 849            | 0              | 1,000          | 1,000          |                       |
| Total Other                             | 849            | 0              | 1,000          | 0              |                       |
| Total Expenditure                       | 849            | 0              | 1,000          | 1,000          | 0.0%                  |
| <b>Revenue over/(under) Expenditure</b> | 1,454          | 3,251          | (500)          | 500            |                       |
| <b>Ending Balance</b>                   | 21,037         | 24,288         | 21,860         | 22,360         | 2.3%                  |

# Law Library Fund

**Fund Description**

Statutory fee set by County Board ordinance which established the County Law Library by Ordinance No. 69-1 on February 11, 1969. The fee is collected on all civil cases at the time of filing of the first pleading, paper or other appearance filed, for the purpose of defraying the cost of establishing and maintaining the County Law Library. The most recent fee increase was set at \$10 by County Board Ordinance No. 97-18 dated December 16, 1997 (effective Jan 1 1998).

**IL Statute: 55 ILCS 5/5-39001**

The county board...may establish and maintain a county law library, to be located in any county building or privately or publicly owned building at the county seat of government...To defray that expense...the clerk of all trial courts...shall charge and collect a county law library fee of \$2, and the county board may authorize a county law library fee of not to exceed \$13...The number of personnel necessary to operate and maintain the county law library shall be set by and those personnel shall be appointed by the chief judge.

| ACCOUNT & DESCRIPTION                       | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                    | 242,335        | 267,476        | 276,000        | 290,000        | 5.1%                  |
| <b>REVENUE</b>                              |                |                |                |                |                       |
| 4301-000-1320 Law Library Fees              | 79,885         | 89,739         |                |                |                       |
| 4301-000-1325 Miscellaneous Revenue         |                | 137            | 85,000         | 85,000         |                       |
| Total Revenue                               | 79,885         | 89,876         | 85,000         | 85,000         | 0.0%                  |
| <b>PERSONNEL</b>                            |                |                |                |                |                       |
| 4302-000-6101 Salaries                      | 0              | 0              | 0              | 10,000         |                       |
| Total Personnel                             | 0              | 0              | 0              | 10,000         |                       |
| <b>CONTRACTUAL</b>                          |                |                |                |                |                       |
| 4302-000-6650 Expenses                      |                | 3,899          | 0              |                |                       |
| 4302-000-7005 SAO Westlaw online            | 9,040          | 7,485          | 31,500         | 33,075         |                       |
| 4302-000-7006 Public Def. Westlaw online    | 6,466          | 4,220          | 0              | 0              |                       |
| 4302-000-7007 Judges Westlaw online         | 11,066         | 16,270         | 0              | 0              |                       |
| 4302-000-7008 Law Lib. Books/ Subscriptions | 28,172         | 38,091         | 25,750         | 25,750         |                       |
| Total Contractual                           | 54,744         | 69,965         | 57,250         | 58,825         | 2.8%                  |
| Total Expenditure                           | 54,744         | 69,965         | 57,250         | 68,825         | 20.2%                 |
| <b>Revenue over/(under) Expenditure</b>     | 25,141         | 19,911         | 27,750         | 16,175         |                       |
| <b>Ending Balance</b>                       | 267,476        | 287,387        | 303,750        | 306,175        | 0.8%                  |

# Probation Services Fund

**Fund Description**

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

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

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

| ACCOUNT & DESCRIPTION                        | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|--|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                     | 782,329        | 888,468        | 861,310        | 848,021        | -1.5%                 |
| <b>REVENUE</b>                               |                |                |                |                |                       |
| 4801-000-1320 Circuit Clerk Fees             | 151,816        | 148,610        | 160,000        | 158,000        |                       |
| 4801-000-1520 Domestic Violence              | 8,846          | 22,985         | 19,378         | 36,000         |                       |
| 4801-000-1521 GPS Monitoring Program         | 16,196         | 11,094         | 10,381         | 18,000         |                       |
| 4801-000-1522 Underage Drinking Program      | 6,314          | 7,375          | 6,375          | 7,000          |                       |
| 4801-000-1525 O/P Risk Assessment            |                | 225            |                | 200            |                       |
| 4801-000-1526 Drug Testing Revenue           | 412            | 265            | 509            | 300            |                       |
| 4801-000-1527 Domestic Violence Surveillance |                | 360            |                | 1,200          |                       |
| Total Revenue                                | 183,584        | 190,914        | 196,644        | 220,700        | 12.2%                 |
| <b>CONTRACTUAL</b>                           |                |                |                |                |                       |
| 4802-000-6205 Travel                         | 0              | 0              | 0              | 0              |                       |
| 4802-000-6206 Training                       | 8,312          | 3,389          | 12,000         | 12,000         |                       |
| 4802-000-6215 Contractual Services           | 13,678         | 140,590        | 201,500        | 204,000        |                       |
| 4802-000-6915 Drug Testing                   | 14,013         | 11,599         | 20,000         | 12,000         |                       |
| 4802-000-6916 GPS Monitoring Program         | 15,872         | 16,783         | 30,000         | 30,000         |                       |
| 4802-000-6917 O/P Risk Assessment            |                | 1,325          | 6,250          | 3,000          |                       |
| 4802-000-6918 Functional Family Therapy      |                | 0              | 0              | 0              |                       |
| 4802-000-6203 Dues/Memberships               |                | 450            | 1,500          | 1,500          |                       |
| Total Contractual                            | 51,875         | 174,136        | 271,250        | 262,500        | -3.2%                 |
| <b>CAPITAL</b>                               |                |                |                |                |                       |
| 4802-000-6216 Equipment                      | 5,866          | 47,548         | 20,500         | 20,500         | 0.0%                  |
| 4802-000-6231 Software                       | 4,695          | 5,731          | 8,000          | 8,000          |                       |
| Total Capital                                | 10,561         | 53,279         | 28,500         | 28,500         | 0.0%                  |
| Total Expenditure                            | 62,436         | 227,415        | 299,750        | 291,000        | -2.9%                 |
| <b>Revenue over/(under) Expenditure</b>      | 121,148        | (36,501)       | (103,106)      | (70,300)       |                       |
| <b>TRANSFERS IN</b>                          |                |                |                |                |                       |
| 4801-000-1524 Mental Health Transfer         | 4,991          | 400            | 0              | 500            |                       |
| Total Transfers In                           | 4,991          | 400            | 0              | 500            |                       |
| <b>TRANSFERS OUT</b>                         |                |                |                |                |                       |
| 4802-000-6300 Transfer to General Fund       | 20,000         | 30,000         | 30,000         | 30,000         |                       |
| Total Transfers Out                          | 20,000         | 30,000         | 30,000         | 30,000         | 0.0%                  |
| <b>Ending Balance</b>                        | 888,468        | 822,367        | 728,204        | 748,221        | 2.7%                  |

# Court Security Fund

**Fund Description**

This fund was established on Feb 13, 1991 by County Board Ordinance No. 91-1 effective April 1, 1991 as a special fund, separate and segregated from the General Fund.

The fee established for this fund is set by County Board ordinance.

The fee is collected by the Circuit Clerk on civil, criminal, quasi-criminal, ordinance and conservation cases pursuant to statute.

The fee was raised from \$15 in FY 2007 to \$25 maximum for FY2008.

**IL Statute: 55ILCS 5/5-1103**

In setting such fee, the county board may impose, with the concurrence of the Chief Judge...differential rates for the various types or categories of criminal and civil cases, but the maximum rate shall not exceed \$25. All proceeds from this fee must be used to defray court security expenses incurred by the Sheriff in providing court services...The fees shall be collected...and shall be deposited into the county general fund for payment solely of costs incurred by the Sheriff in providing court security or for any other court services deemed necessary by the Sheriff to provide for court security.

| ACCOUNT & DESCRIPTION                         | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                      | 540,035        | 534,743        | 560,000        | 425,800        | -24.0%                |
| <b>REVENUE</b>                                |                |                |                |                |                       |
| 4201-000-1320     Circuit Clerk Fees          | 365,948        | 344,188        | 360,000        | 340,000        |                       |
| Total Revenue                                 | 365,948        | 344,188        | 360,000        | 340,000        | -5.6%                 |
| <b>PERSONNEL</b>                              |                |                |                |                |                       |
| 4202-000-6101     Court Security Officers     |                |                |                |                |                       |
| 4202-000-6106     Salaries - Overtime         | 54,145         | 21,031         | 25,000         | 27,000         |                       |
| Total Personnel                               | 54,145         | 21,031         | 25,000         | 27,000         | 8.0%                  |
| <b>OTHER</b>                                  |                |                |                |                |                       |
| 4202-000-6650     Expenditures                | 67,095         | 18,582         | 65,000         | 70,000         |                       |
| Total Other                                   | 67,095         | 18,582         | 65,000         | 70,000         | 7.7%                  |
| Total Expenditure                             | 121,240        | 39,613         | 90,000         | 97,000         | 7.8%                  |
| <b>Revenues over/(under) Expenses</b>         | 244,708        | 304,575        | 270,000        | 243,000        |                       |
| <b>TRANSFERS OUT</b>                          |                |                |                |                |                       |
| 4202-000-6300     Transfer to Gen Fund        | 250,000        | 250,000        | 375,000        | 275,000        | -26.7%                |
| 4202-000-6308     Transfer to CH Project Fund |                | 0              |                |                |                       |
| Total Transfers Out                           | 250,000        | 250,000        | 375,000        | 275,000        | -26.7%                |
| <b>Ending Balance</b>                         | 534,743        | 589,318        | 455,000        | 393,800        | -13.5%                |

# Kendall Area Transit Fund

**Description**

Fund created in FY08-09 to fund Kendall County Para Transit.

| ACCOUNT & DESCRIPTION                                     | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                                  | 39,965         | 148,241        | 114,399        | 118,399        | 3.5%                  |
| <b>REVENUE</b>  |                |                |                |                |                       |
| 5501-000-1575 IL DOAP (Downstate Operating Asst. Program) | 64,745         | 30,514         | 47,280         | 135,000        |                       |
| 5501-000-1576 IDOT JARC (Job Access Reverse Commute)      |                |                |                |                |                       |
| 5501-000-1577 IDOT NF (New Freedom)                       |                |                |                |                |                       |
| 5501-000-1578 RTA JARC                                    |                |                |                |                |                       |
| 5501-000-1579 RTA NF                                      | 165,659        |                |                |                |                       |
| 5501-000-1580 Municipal Contributions                     | 21,628         | 28,538         | 107,528        | 55,887         |                       |
| 5501-000-1581 Agency Contributions                        |                |                |                |                |                       |
| 5501-000-1582 IDOT Section 5311 Program                   |                | 96,842         | 96,840         | 57,000         |                       |
| 5501-000-1135 Interest Income                             | 165            | 190            |                |                |                       |
| Total Revenue   | 252,197        | 156,084        | 251,648        | 247,887        | -1.5%                 |
| <b>CONTRACTUAL</b>  |                |                |                |                |                       |
| 5502-000-7050 DVAC (DeKalb Voluntary Action Center)       | 15,522         | 223,069        | 296,648        | 321,887        |                       |
| 5502-000-6216 Vehicle Maintenance                         |                | 1,470          |                |                |                       |
| Total Contractual   | 15,522         | 224,539        | 296,648        | 321,887        |                       |
| <b>CAPITAL</b>  |                |                |                |                |                       |
| 5502-000-6252 Vehicles                                    | 207,899        | 50             | 2,000          | 2,000          |                       |
| 5502-000-6208 Equipment                                   |                | 12,774         |                |                |                       |
| 5502-000-6253 Facilities                                  |                |                |                |                |                       |
| Total Capital   | 207,899        | 12,824         | 2,000          | 2,000          |                       |
| Total Expenditure   | 223,421        | 237,363        | 298,648        | 323,887        | 8.5%                  |
| <b>Revenue over/(under) Expenditure</b>                   | 28,776         | (81,279)       | (47,000)       | (76,000)       |                       |
| <b>TRANSFERS IN</b>                                       |                |                |                |                |                       |
| 5501-000-1305 Transfer from Senior Services Levy          | 58,000         | 25,423         | 25,500         | 25,500         |                       |
| 5501-000-1300 Transfer from General Fund                  | 21,500         | 25,500         | 25,500         | 25,500         |                       |
| Total Transfers In  | 79,500         | 50,923         | 51,000         | 51,000         |                       |
| <b>TRANSFERS OUT</b>                                      |                |                |                |                |                       |
| 5502-000-6310 Transfer to Liability Insurance Fund        |                |                |                |                |                       |
| Total Transfers Out                                       | 0              | 0              | 0              | 0              |                       |
| <b>Ending Balance</b>                                     | 148,241        | 117,885        | 118,399        | 93,399         | -21.1%                |

# Economic Development Fund

**Fund Description**

This fund tracks the economic activity that is supported by the County

| ACCOUNT & DESCRIPTION  | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|--|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                                     | 5,695          | 9,028          | 5,413          | 4,000          | -26.1%                |
| <b>REVENUE</b>   |                |                |                |                |                       |
| 0201-000-1350    Municipal Contribution                      |                |                |                |                |                       |
| Total Revenue  |                |                |                |                |                       |
| <b>CONTRACTUAL</b>   |                |                |                |                |                       |
| 0202-000-6151    Contractual Recorder                        |                |                |                |                |                       |
| 0202-000-6202    Books/Subscriptions                         |                |                |                |                |                       |
| 0202-000-6203    Dues/Memberships                            | 1,500          | 3,500          | 5,000          | 5,000          |                       |
| 0202-000-6204    Conferences/Training                        | 60             | 60             |                | 1,000          |                       |
| 0202-000-6209    Legal Notices                               |                |                |                |                |                       |
| 0202-000-6215    Consulting Fees                             |                |                |                |                |                       |
| 0202-000-6219    Publications/Brochures/Subscriptions        |                |                |                | 500            |                       |
| 0202-000-6561    Advertising/Publicity/Marketing/Trade Shows |                |                |                | 5,000          |                       |
| 0202-000-xxxx    Printing                                    |                |                |                | 2,000          |                       |
| 0202-000-xxxx    Travel                                      |                |                |                | 2,500          |                       |
| Total Contractual  | 1,560          | 3,560          | 5,000          | 16,000         | 220.0%                |
| <b>COMMODITIES</b>   |                |                |                |                |                       |
| 0202-000-6200    Office Supplies                             |                |                |                | 1,000          |                       |
| 0202-000-6201    Postage                                     |                |                |                | 500            |                       |
| 0202-000-6205    Mileage                                     | 107            | 114            | 100            | 1,500          |                       |
| Total Commodities  | 107            | 114            | 100            | 3,000          |                       |
| Total Expenditure  | 1,667          | 3,674          | 5,100          | 19,000         | 272.5%                |
| <b>Revenue over/(under) Expenditure</b>                      | (1,667)        | (3,674)        | (5,100)        | (19,000)       |                       |
| <b>TRANSFERS IN</b>  |                |                |                |                |                       |
| 0201-000-1351    REDC Transfer                               | 5,000          | 4,000          |                |                |                       |
| 0201-000-1300    Transfer from General Fund                  |                |                |                | 15,000         |                       |
| Total Transfers In   | 5,000          | 4,000          |                | 15,000         |                       |
| <b>Ending Balance</b>  | 9,028          | 9,354          | 313            |                | -100.0%               |

# Restricted Economic Development Revolving Loan Fund

## Fund Description

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

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

| ACCOUNT & DESCRIPTION                    | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|--|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                 | 2,704,388      | 2,686,851      | 1,919,278      | 1,900,000      | -1.0%                 |
| REVENUE                                  |                |                |                |                |                       |
| 0301-000-1135 Interest Income            | 19,466         | 13,609         | 14,000         |                |                       |
| 0301-000-1355 EDC Surplus                |                |                |                |                |                       |
| 0301-000-1356 Federal Grants             |                |                |                |                |                       |
| 0301-000-1357 WB Holdings                | 30,938         | 25,313         | 65,924         | 3,000          |                       |
| 0301-000-1358 Humidors by AROL           | 0              | 0              |                | 0              |                       |
| 0301-000-1359 The Custard Cup            | 4,546          | 9,606          | 12,800         | 12,800         |                       |
| 0301-000-1360 Can Man                    |                |                |                | 3,102          |                       |
| Total Revenue                            | 54,950         | 48,528         | 92,724         | 18,902         | -79.6%                |
| OTHER                                    |                |                |                |                |                       |
| 0302-000-6640 Approved Program Loans     |                |                | 1,000,000      | 1,000,000      |                       |
| 0302-000-6645 Uncollectible Loan Expense | 67,487         |                |                |                |                       |
| Total Other                              | 67,487         | 0              | 1,000,000      | 1,000,000      |                       |
| Total Expenditure                        | 67,487         | 0              | 1,000,000      | 1,000,000      | 0.0%                  |
| <b>Revenue over/(under) Expenditure</b>  | (12,537)       | 48,528         | (907,276)      | (981,098)      |                       |
| TRANSFERS OUT                            |                |                |                |                |                       |
| 0302-000-6310 EDC Fund Transfer          | 5,000          | 4,000          |                |                |                       |
| 0302-000-6643 General Fund Transfer      |                |                |                |                |                       |
| Total Transfers Out                      | 5,000          | 4,000          | 0              | 0              |                       |
| TRANSFERS IN                             |                |                |                |                |                       |
| 0302-000-xxxx Loan Due                   |                |                |                |                |                       |
| Total Transfers In                       | 0              | 0              | 0              | 0              |                       |
| <b>Ending Balance</b>                    | 2,686,851      | 2,731,379      | 1,012,002      | 918,902        | -9.2%                 |



# Coroner Fees

**Fund Description**

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

New fund established in FY2010.

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

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

| ACCOUNT & DESCRIPTION                   | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                | 0              | 1,500          | 2,633          | 75.6%                 |
| <b>REVENUE</b>                          |                |                |                |                       |
| 9401-000-1320 Fees                      | 1,500          | 3,279          | 4,000          |                       |
| Total Revenue                           | 1,500          | 3,279          | 4,000          | 22.0%                 |
| <b>EXPENDITURE</b>                      |                |                |                |                       |
| 9402-000-6650 Expenditure               | 0              | 2,146          | 0              |                       |
| Total Expenditure                       | 0              | 2,146          | 0              | -100.0%               |
| <b>Revenue over/(under) Expenditure</b> | 1,500          | 1,133          | 4,000          |                       |
| <b>Ending Balance</b>                   | 1,500          | 2,633          | 6,633          | 151.9%                |

# KenCom

| Account #                | Description                       | BUDGET<br>2011 | BUDGET<br>2012 | % Change<br>in Budget |
|--------------------------|-----------------------------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b> |                                   | -              | -              |                       |
| <b>REVENUE</b>           |                                   |                |                |                       |
| 3301-000-1300            | Kendall County - Base             | 1,857,819      | 1,775,000      |                       |
| 3301-000-xxxx            | Kendall County - Sheriff Usage    |                |                |                       |
| 3301-000-1601            | Oswego PD                         |                |                |                       |
| 3301-000-1602            | Plano PD                          |                |                |                       |
| 3301-000-1603            | Yorkville PD                      |                |                |                       |
| 3301-000-1604            | Bristol Kendall FD                |                |                |                       |
| 3301-000-1605            | Lisbon Seward FD                  |                |                |                       |
| 3301-000-1606            | Little Rock Fox FD                |                |                |                       |
| 3301-000-1607            | Newark FD                         |                |                |                       |
| 3301-000-1608            | Oswego FD                         |                |                |                       |
| 3301-000-1325            | Miscellaneous Revenue             |                | 5,000          |                       |
| 3301-000-1599            | Alarm Revenue                     |                | 1,850          |                       |
| 3301-000-1600            | ETSB Contribution                 |                |                |                       |
| 3301-000-1609            | Sandwich FD                       |                | 11,784         |                       |
|                          | Total Revenue                     | 1,857,819      | 1,793,634      | -3.5%                 |
| <b>PERSONNEL</b>         |                                   |                |                |                       |
| 3302-000-6101            | Director                          | 94,316         | 96,202         |                       |
| 3302-000-6105            | Assistant Director                | 69,706         | 71,100         |                       |
| 3302-000-6102            | Supervisors                       | 177,090        | 198,018        |                       |
| 3302-000-6103            | Operators                         | 834,535        | 800,420        |                       |
| 3302-000-6106            | Overtime                          | 96,000         | 100,000        |                       |
| 3302-000-6110            | Holiday Pay                       | 60,000         | 61,200         |                       |
| 3302-000-6114            | Salaries - Training               | 9,200          | 9,200          |                       |
| 3302-000-6109            | Recorder                          | 750            | 1,500          |                       |
| 3302-000-6300            | Kendall County Health Insurance   | 194,637        | 215,000        |                       |
| 3302-000-6305            | Kendall County IMRF/SS            | 220,950        | 254,802        |                       |
| 3302-000-6309            | Kenall County Liability Insurance | 8,936          | 8,936          |                       |
|                          | Total Personnel                   | 1,766,120      | 1,816,378      | 2.8%                  |

# KenCom

| Account #             | Description                         | BUDGET<br>2011   | BUDGET<br>2012   | % Change<br>in Budget |
|-----------------------|-------------------------------------|------------------|------------------|-----------------------|
| <b>CONTRACTUAL</b>    |                                     |                  |                  |                       |
| 3302-000-6202         | Books/Subscriptions                 | 200              | 200              |                       |
| 3302-000-6203         | Dues/Memberships                    | 1,500            | 1,500            |                       |
| 3302-000-6204         | Conferences                         | 2,500            | 2,000            |                       |
| 3302-000-6206         | Training                            | 6,000            | 6,000            |                       |
| 3302-000-6216         | Equipment Maintenance               | 6,000            | 6,000            |                       |
| 3302-000-6219         | Printing/Publications               | 1,250            | 750              |                       |
| 3302-000-6227         | Telephone                           | 2,500            | 2,500            |                       |
| 3302-000-xxxx         | Radio Lines                         | 54,000           |                  |                       |
| 3302-000-6601         | Reverse 9-1-1                       |                  | 25,000           |                       |
|                       | <b>Total Contractual</b>            | <b>73,950</b>    | <b>43,950</b>    | <b>-40.6%</b>         |
| <b>COMMODITIES</b>    |                                     |                  |                  |                       |
| 3302-000-6200         | Office Supplies                     | 3,000            | 3,000            |                       |
| 3302-000-6201         | Postage                             | 350              | 350              |                       |
| 3302-000-6205         | Mileage                             | 2,000            | 2,000            |                       |
|                       | <b>Total Commodities</b>            | <b>5,350</b>     | <b>5,350</b>     | <b>0.0%</b>           |
| <b>OTHER</b>          |                                     |                  |                  |                       |
| 3302-000-6602         | Leads/Livescan/Alerts               | 18,000           | 10,530           |                       |
| 3302-000-6603         | Employee Screening                  | 1,000            | 1,000            |                       |
| 3302-000-xxxx         | Alerts (current mobile MDT's)       |                  | 4,200            |                       |
|                       | <b>Total Other</b>                  | <b>19,000</b>    | <b>15,730</b>    | <b>-17.2%</b>         |
|                       | <b>Total Expenditure</b>            | <b>1,864,420</b> | <b>1,881,408</b> | <b>0.9%</b>           |
| <b>Ending Balance</b> |                                     | <b>(6,601)</b>   | <b>(87,774)</b>  |                       |
| <b>TRANSFERS IN</b>   |                                     |                  |                  |                       |
| 3301-000-1300         | Transfer from Kendall County        | 1,857,819        | 1,775,000        |                       |
| 3301-000-1300         | Transfer from Kendall County: Usage | -                | -                |                       |
|                       | <b>Total Transfers In</b>           | <b>1,857,819</b> | <b>1,775,000</b> | <b>-4.5%</b>          |
| <b>TRANSFERS OUT</b>  |                                     |                  |                  |                       |
| 3302-000-6300         | Transfer to Kendall County GF       | 194,637          | 215,000          |                       |
| 3302-000-6305         | Transfer to IMRF/SS                 | 220,950          | 254,802          |                       |
| 3302-000-6309         | Transfer to Liability               | 8,936            | 8,936            |                       |
|                       | <b>Total Transfers Out</b>          | <b>424,523</b>   | <b>478,738</b>   | <b>12.8%</b>          |

# Animal Control Building Fund

**Fund Description**

The Building Fund is a reserve fund for capital improvements to the animal control facility.

| ACCOUNT & DESCRIPTION                           | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                        | 45,000         | 70,000         | 75,000         | 70,000         | -6.7%                 |
| CAPITAL   |                |                |                |                |                       |
| 3402-000-6650 Building Improvements             | 0              | 0              | 0              | 0              |                       |
| Total Capital                                   | 0              | 0              | 0              | 0              |                       |
| Total Expenditure                               | 0              | 0              | 0              | 0              |                       |
| <b>Revenue over/(under) Expenditure</b>         | 0              | 0              | 0              | 0              |                       |
| TRANSFERS IN                                    |                |                |                |                |                       |
| 3401-000-1305 Transfer from Animal Control Fund | 25,000         |                | 0              | 9,000          |                       |
| Total Transfers In                              | 25,000         | 0              | 0              | 9,000          |                       |
| <b>Ending Balance</b>                           | 70,000         | 70,000         | 75,000         | 79,000         | 5.3%                  |

# Capital Improvement Fund

**Fund Description**

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

| ACCOUNT & DESCRIPTION                     | ACTUAL<br>2009 | ACTUAL<br>2010   | BUDGET<br>2011    | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|------------------|-------------------|----------------|-----------------------|
| <b>Beginning Balance</b>                  | 747,464        | 859,899          | 1,036,465         | 1,032,432      | -0.4%                 |
| REVENUE                                   |                |                  |                   |                |                       |
| 0401-000-1325      Other Revenue          | <u>435</u>     | <u>155,052</u>   | <u>          </u> |                |                       |
| Total Revenue                             | 435            | 155,052          | 0                 | 0              |                       |
| CAPITAL                                   |                |                  |                   |                |                       |
| 0402-000-6650      Expenditures           | <u>240,000</u> | <u>141,124</u>   | <u>350,000</u>    | 539,000        |                       |
| Total Expenditure                         | 240,000        | 141,124          | 350,000           | 539,000        | 54.0%                 |
| <b>Revenue over/(under) Expenditure</b>   | (239,565)      | 13,928           | (350,000)         | (539,000)      |                       |
| TRANSFERS IN                              |                |                  |                   |                |                       |
| 0401-000-1310      Transfer from Gen Fund | <u>352,000</u> | <u>175,000</u>   | <u>150,000</u>    | 150,000        |                       |
| Total Transfers In                        | 352,000        | 175,000          | 150,000           | 150,000        | 0.0%                  |
| <b>Ending Balance</b>                     | <u>859,899</u> | <u>1,048,827</u> | <u>836,465</u>    | 643,432        | -23.1%                |

# Public Safety Capital Improvement Fund

**Fund Description**

- Reserve fund created to provide cash-on-hand for future jail and courthouse expansions.
- The revenue is provided by the Public Safety Sales Tax Fund or from General Fund revenues generated by housing out of county jail inmates.

| ACCOUNT & DESCRIPTION                     | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                  | 631,957        | 831,957        | 1,131,957      | 1,431,957      | 26.5%                 |
| REVENUE                                   |                |                |                |                |                       |
| 7501-000-1565 Architect Deposits          |                |                |                |                |                       |
| Total Revenue                             |                |                |                | 0              |                       |
| CAPITAL                                   |                |                |                |                |                       |
| 7502-000-6650 Expenditures                |                |                |                |                |                       |
| Total Expenditure                         | 0              | 0              | 0              | 0              |                       |
| <b>Revenue over/(under) Expenditure</b>   | 0              | 0              | 0              | 0              |                       |
| TRANSFERS IN                              |                |                |                |                |                       |
| 7501-000-1300 Transfer from Gen Fund      |                |                |                |                |                       |
| 7501-000-1305 Reimb. from Bond Proceeds   |                |                |                |                |                       |
| 7501-000-1310 Transfer from Public Safety | 200,000        | 300,000        | 300,000        | 300,000        |                       |
| Total Transfers In                        | 200,000        | 300,000        | 300,000        | 300,000        | 0.0%                  |
| <b>Ending Balance</b>                     | 831,957        | 1,131,957      | 1,431,957      | 1,731,957      | 21.0%                 |

# Courthouse Restoration Fund

**Description**

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

Construction was completed in 2003.

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

| ACCOUNT & DESCRIPTION   | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>  | 7,367          | 3,082          | 1,195          | 600            | -49.8%                |
| REVENUE   |                |                |                |                |                       |
| 8501-000-1320 Fed. National Park Grant<br>State Illinois First Grant<br>Revenue |                | 1,000          | 5,000          | 3,000          |                       |
| Total Revenue   | 0              | 1,000          | 5,000          | 3,000          |                       |
| CAPITAL   |                |                |                |                |                       |
| 8502-000-6650 Restoration Expenses  | 4,285          | 3,738          | 1,000          | 3,600          |                       |
| Total Capital   | 4,285          | 3,738          | 1,000          | 3,600          |                       |
| Total Expenditure   | 4,285          | 3,738          | 1,000          | 3,600          | 260.0%                |
| <b>Revenue over/(under) Expenditure</b>   | (4,285)        | (2,738)        | 4,000          | (600)          |                       |
| TRANSFERS IN  |                |                |                |                |                       |
| 0101-000 Transfer from General Fund   |                |                |                |                |                       |
| Total Transfers In  | 0              | 0              | 0              | 0              |                       |
| TRANSFERS OUT   |                |                |                |                |                       |
| 0102-000 Transfer to Gen Fund   |                |                |                |                |                       |
| Total Transfers Out   | 0              | 0              | 0              | 0              |                       |
| <b>Ending Balance</b>   | 3,082          | 344            | 5,195          | 0              | -100.0%               |

# Jail Addition Construction Fund - Bond Proceeds

**Description**

This fund was established to receive bond proceeds issued in 2002 and transfers from the Public Safety Sales Tax Fund to provide for the construction of a new jail addition.  
 Construction will be substantially complete in 2005.  
 The addition opened the first quarter of 2006.

**IL Statute: 55 ILCS 5/6-11001**

Any of the bonds authorized pursuant to the provision of this Division may be exchanged for at least a like par amount of the claims described in the resolution of intention, or said bond, or some of them, may be sold for not less than the par value thereof and the proceeds used to pay at least a like par amount of such claims, provided, however, said bonds may be delivered from time to time or all at one time.

| ACCOUNT & DESCRIPTION                   | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                | 121,225        | 44,370         | 30,000         | 8,000          | -73.3%                |
| REVENUE                                 |                |                |                |                |                       |
| 5701-000-1135 Interest Income           | 604            | 70             | 30             | 0              |                       |
| 5701-000-1515 Project Fund Deposit      |                |                |                |                |                       |
| Total Revenue                           | 604            | 70             | 30             | 0              | -100.0%               |
| EXPENDITURE                             |                |                |                |                |                       |
| 5702-000-6850 Project Fund Expense      | 77,459         | 20,819         | 30,030         | 8,000          |                       |
| 5702-000-xxxx Bond Interest Paid        |                | 2,543,090      |                |                |                       |
| 5702-000-xxxx Bond Principal Paid       |                | 6,488,396      |                |                |                       |
| Total Expenditure                       | 77,459         | 9,052,305      | 30,030         | 8,000          | -73.4%                |
| <b>Revenue over/(under) Expenditure</b> | (76,855)       | (9,052,235)    | (30,000)       | (8,000)        |                       |
| OTHER FINANCING SOURCES                 |                |                |                |                |                       |
| 5701-000-1520 2010 Cost of Issuance     |                | (103,865)      |                |                |                       |
| 5701-000-xxxx Bond Premium              |                | 520,740        |                |                |                       |
| 5701-000-xxxx Bond Proceeds             | 0              | 8,625,000      | 0              | 0              |                       |
| Total Other Financing Sources           | 0              | 9,041,875      | 0              | 0              |                       |
| <b>Ending Balance</b>                   | 44,370         | 34,010         | 0              | 0              |                       |



# Courthouse Expansion Construction Fund - Bond Proceeds

**Description**

Fund created in FY 2008 to receive bond proceeds to expand and renovate courthouse  
 Estimated bond proceeds needed is between \$30M and \$35M. Issuances of \$10M planned for 2007, 2008 and 2009.  
 Construction to start Spring 2008 with final completion July 2010.

| ACCOUNT & DESCRIPTION                   | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                | 9,245,751      | 3,414,599      | 90,000         | 88,500         | -1.7%                 |
| <b>REVENUE</b>                          |                |                |                |                |                       |
| 9701-000-1135 Interest Income           | 57,640         | 1,515          |                |                |                       |
| 9701-000-1515 Proj. Fund Dep. 2007A &B  |                |                |                |                |                       |
| 9701-000-1516 Proj. Fund Dep. 2008      |                |                |                |                |                       |
| 9701-000-1517 Proj. Fund Dep. 2009      | 10,000,000     |                |                |                |                       |
| 9701-000-1570 Insurance                 | 67,372         |                |                |                |                       |
| 9701-000-1325 Miscellaneous             |                |                |                |                |                       |
| <b>Total Revenue</b>                    | 10,125,012     | 1,515          | 0              | 0              |                       |
| <b>CAPITAL</b>                          |                |                |                |                |                       |
| 9702-000-6850 Project Fund Expenses     |                | 3,261,010      |                |                |                       |
| 9702-000-7020 Architect Fees            | 182,787        | 59,330         |                |                |                       |
| 9702-000-7021 Engineering Fees          |                | 1,276          |                |                |                       |
| 9702-000-7022 Testing Fees              |                |                |                |                |                       |
| 9702-000-7023 Furnishings & Equipment   |                |                | 45,000         | 60,000         |                       |
| 9702-000-7024 Construction Fees         | 15,693,377     |                | 45,000         | 28,500         |                       |
| 9702-000-xxxx Discount on Bond Issuance | 80,000         |                |                |                |                       |
| <b>Total Expenditure</b>                | 15,956,164     | 3,321,616      | 90,000         | 88,500         | -1.7%                 |
| <b>Revenue over/(under) Expenditure</b> | (5,831,152)    | (3,320,101)    | (90,000)       | (88,500)       |                       |
| <b>Ending Balance</b>                   | 3,414,599      | 94,498         | 0              | 0              |                       |

# Building Fund

**Description**

This fund is established to capture revenue and expenditure related to construction and/or renovation of Kendall County buildings. Repayment of \$1,291,299 construction costs to be made by the Highway Department along with Township and Municipality Contributions.

**Projects**

1. Construction of Salt Storage Facility at the northeast corner of Highway Department property located at 6780 Route 47 in Yorkville.
2. Construction of Equipment Storage Building on south side of Highway Department property located at 6780 Route 47 in Yorkville.

Project 1 (Salt Storage) Financing:

|         |         |  |
|---------|---------|--|
| FY10    | 170,250 | Township & Municipality Contribution                         |
| FY11    | 141,000 | Est. Township & Municipality Contribution                    |
| FY12-13 | 75,000  | Est. Township & Municipality Contribution                    |
| FY11-17 | 313,750 | Est. Highway Fund Transfers: \$38,600 increments for 9 years |
|         | 700,000 |  |

Project 2 (Storage Building) Financing:

|         |         |  |
|---------|---------|--|
| FY11-17 | 500,000 | Est. Highway Fund Transfers: \$61,400 increments for 9 years |
|         | 500,000 |  |

| ACCOUNT & DESCRIPTION                              | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|--|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b>                           | 0              | 1,000,000      | 9,000          | 353,000        | 3822.2%               |
| <b>REVENUE</b>                                     |                |                |                |                |                       |
| 2601-000-1135 Interest Income                      |                |                |                |                |                       |
| 2601-000-1320 Miscellaneous Income                 |                |                |                |                |                       |
| 2601-000-1325 Other Contributions                  |                |                | 60,000         |                |                       |
| 2601-000-1350 Township & Municipality Contribution |                | 170,250        | 81,000         | 30,000         |                       |
| 2601-000-1545 Rental Income                        |                |                |                |                |                       |
| Total Revenue                                      | 0              | 170,250        | 141,000        | 30,000         | -78.7%                |
| <b>EXPENDITURE</b>                                 |                |                |                |                |                       |
| 2602-000-7100 A & E Fees Salt Storage              |                | 5,626          |                |                |                       |
| 2602-000-7101 A & E Fees Storage Bldg              |                | 24,617         |                |                |                       |
| 2602-000-7102 Construction Costs Salt Storage      |                | 462,673        |                |                |                       |
| 2602-000-7103 Construction Costs Storage Bldg      |                | 798,384        |                |                |                       |
| 2602-000-7104 Demolition Costs Storage Bldg        |                |                |                |                |                       |
| Total Expenditure                                  | 0              | 1,291,299      | 0              | 0              |                       |
| <b>Revenue over/(under) Expenditure</b>            |                | (1,121,049)    | 141,000        | 30,000         |                       |
| <b>TRANSFERS IN</b>                                |                |                |                |                |                       |
| 2601-000-1300 Transfer from General Fund           | 1,000,000      | 300,000        | 0              | 0              |                       |
| 2601-000-1315 Transfer from Highway Fund           |                |                | 100,000        | 75,000         |                       |
| Total Transfers In                                 | 1,000,000      | 300,000        | 100,000        | 75,000         | -25.0%                |
| <b>Ending Balance</b>                              | 1,000,000      | 178,951        | 250,000        | 458,000        | 83.2%                 |

# Special Construction Fund for Public Safety Center Basement

**Description**

This fund was established in November of FY2011 by County Board Resolution to capture revenue and expenditure related to the build out of the Public Safety Center basement for KenCom.

| ACCOUNT & DESCRIPTION                    | BUDGET<br>2012 | % CHANGE<br>IN BUDGET |
|--|----------------|-----------------------|
| <b>Beginning Balance</b>                 | 1,291,100      |                       |
| REVENUE                                  |                |                       |
| XXXX-000-XXXX Revenue                    |                |                       |
| Total Revenue                            | 0              |                       |
| CAPITAL                                  |                |                       |
| XXXX-000-XXXX Expenditure                | 1,291,100      |                       |
| Total Expenditure                        | 1,291,100      |                       |
| Total Expenditure                        | 1,291,100      |                       |
| <b>Revenue over/(under) Expenditure</b>  | (1,291,100)    |                       |
| TRANSFERS IN                             |                |                       |
| XXXX-000-XXXX Transfer from General Fund |                |                       |
| Total Transfers In                       | 0              |                       |
| TRANSFERS OUT                            |                |                       |
| 0102-000 Transfer to Gen Fund            |                |                       |
| Total Transfers Out                      | 0              |                       |
| <b>Ending Balance</b>                    | 0              |                       |

# General Fund Special Reserve Fund

**Description**

This fund was established to set aside dollars in the event the County has to pay pending property tax appeals. Annually, the Board reviews status of pending tax appeals to determine adequate reserve balance.

| Account No.              | Description                             | ACTUAL<br>2009 | BUDGET<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % Change<br>In Budget |
|--------------------------|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b> |   | 950,000        | 1,450,000      | 1,500,000      | 1,550,000      | 3.3%                  |
| OTHER                    |   |                |                |                |                |                       |
| 7602-000-6650            | Expenditures                            | 0              | 0              | 0              | 0              |                       |
|                          | Total Other                             | 0              | 0              | 0              | 0              |                       |
|                          | Total Expenditure                       | 0              | 0              | 0              | 0              |                       |
|                          | <b>Revenue over/(under) Expenditure</b> | 0              | 0              | 0              | 0              |                       |
| TRANSFERS IN             |   |                |                |                |                |                       |
| 7601-000-1300            | General Fund Transfer                   | 500,000        | 50,000         | 50,000         | 0              |                       |
|                          | Total Transfers In                      | 500,000        | 50,000         | 50,000         | 0              | -100.0%               |
| TRANSFERS OUT            |   |                |                |                |                |                       |
| 7602-000-1300            | General Fund Transfer                   | 0              | 0              | 0              | 110,000        |                       |
|                          | Total Transfers Out                     | 0              | 0              | 0              | 110,000        |                       |
| <b>Ending Balance</b>    |   | 1,450,000      | 1,500,000      | 1,550,000      | 1,440,000      |                       |

# Debt Service Sources

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|                                | Sources                    |              |                    |
|--------------------------------|----------------------------|--------------|--------------------|
|                                | Public Safety<br>Sales Tax | General Fund | HHS Fund           |
| Jail Expansion 2002A           | 451,825                    | 451,825      |                    |
| County Office Bldg 2002B       | 290,606                    | 8,355        | 282,251            |
| Courthouse 2007A               | 289,820                    | 289,820      |                    |
| Courthouse 2007B               | -                          |              |                    |
| Courthouse 2008                | 856,465                    | 200,000      |                    |
| Courthouse 2009                | 399,148                    | 399,148      |                    |
| <b>Total FY11 Debt Service</b> | 2,287,864                  | 1,797,258    | 208,355<br>282,251 |

# Jail Addition Debt Service Fund 2002A and 2010

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

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

### Debt Service Schedule

|   |                          | Fiscal Year | Rate               | Principal         | Interest         | Unrefunded D/S    | Debt Service     |         |
|---|--------------------------|-------------|--------------------|-------------------|------------------|-------------------|------------------|---------|
| <b>Series 2002A G.O. Bonds</b>          | Paid By Kendall County   | 2003        |                    |                   | 44,869           |                   | 44,869           |         |
|   |                          | 2004        |                    |                   | 89,738           |                   | 89,738           |         |
|   |                          | 2005        |                    |                   |                  | 89,738            |                  | 89,738  |
|   |                          | 2006        |                    |                   |                  | 89,738            |                  | 89,738  |
|   |                          | 2007        | 3.000              | 50,000            | 88,988           |                   | 138,988          |         |
|   |                          | 2008        | 3.250              | 100,000           | 86,613           |                   | 186,613          |         |
|   |                          | 2009        | 3.500              | 150,000           | 82,363           |                   | 232,363          |         |
|   |                          | 2010        | 3.750              | 210,000           | 75,800           |                   | 285,800          |         |
|   |                          | 12/1/2010   | 4.000              | 270,000           | 34,838           | 1,094             | 305,931          |         |
|   |                          | 6/1/2011    |                    |                   | 29,438           | 1,094             | 30,531           |         |
|   |                          | 12/1/2011   | 4.250              | 335,000           | 29,438           | 1,094             | 365,531          |         |
|   |                          | 6/1/2012    |                    |                   | 22,319           | 1,094             | 23,413           |         |
|   |                          | 12/1/2012   | 4.000              | 405,000           | 22,319           | 1,094             | 428,413          |         |
|   |                          | 6/1/2013    |                    |                   | 14,219           |                   | 14,219           |         |
|   |                          | 12/1/2013   | 4.375 <sup>1</sup> | 650,000           | 14,219           |                   | 664,219          |         |
|   |                          |             |                    | <b>2,170,000</b>  | <b>814,631</b>   | <b>5,469</b>      | <b>2,990,100</b> |         |
| <b>Series 2010 G.O. Refunding Bonds</b> | Paid from Escrow Account | 12/1/2010   |                    |                   | 52,623           |                   | 52,623           |         |
|   |                          | 6/1/2011    |                    |                   | 150,350          |                   | 150,350          |         |
|   |                          | 12/1/2011   |                    |                   | 150,350          |                   | 150,350          |         |
|   |                          | 6/1/2012    |                    |                   | 150,350          |                   | 150,350          |         |
|   |                          | 12/1/2012   |                    |                   | 150,350          |                   | 150,350          |         |
|   | Paid by Kendall County   | 6/1/2013    |                    |                   |                  | 150,350           |                  | 150,350 |
|   |                          | 12/1/2013   |                    |                   |                  | 150,350           |                  | 150,350 |
|   |                          | 6/1/2014    | 2.000              |                   |                  | 150,350           |                  | 150,350 |
|   |                          | 12/1/2014   | 2.000              | 635,000           | 150,350          |                   | 785,350          |         |
|   |                          | 6/1/2015    | 2.000              |                   | 144,000          |                   | 144,000          |         |
|   |                          | 12/1/2015   | 2.000              | 680,000           | 144,000          |                   | 824,000          |         |
|   |                          | 6/1/2016    | 2.000              |                   | 137,200          |                   | 137,200          |         |
|   |                          | 12/1/2016   | 2.000              | 900,000           | 137,200          |                   | 1,037,200        |         |
|   |                          | 6/1/2017    | 4.000              |                   | 128,200          |                   | 128,200          |         |
|   |                          | 12/1/2017   | 4.000              | 950,000           | 128,200          |                   | 1,078,200        |         |
|   |                          | 6/1/2018    | 4.000              |                   | 109,200          |                   | 109,200          |         |
|   |                          | 12/1/2018   | 4.000              | 1,025,000         | 109,200          |                   | 1,134,200        |         |
|   |                          | 6/1/2019    | 4.000              |                   | 88,700           |                   | 88,700           |         |
|   |                          | 12/1/2019   | 4.000              | 1,095,000         | 88,700           |                   | 1,183,700        |         |
|   |                          | 6/1/2020    | 4.000              |                   | 66,800           |                   | 66,800           |         |
| 12/1/2020                               | 4.000                    | 1,175,000   | 66,800             |                   | 1,241,800        |                   |                  |         |
| 6/1/2021                                | 4.000                    |             | 43,300             |                   | 43,300           |                   |                  |         |
| 12/1/2021                               | 4.000                    | 1,255,000   | 43,300             |                   | 1,298,300        |                   |                  |         |
| 6/1/2022                                | 4.000                    |             | 18,200             |                   | 18,200           |                   |                  |         |
| 12/1/2022                               | 4.000                    | 910,000     | 18,200             |                   | 928,200          |                   |                  |         |
|   |                          |             |                    | <b>8,625,000</b>  | <b>2,726,623</b> | <b>11,351,623</b> |                  |         |
| <b>Total Debt Service</b>               |                          |             |                    | <b>10,795,000</b> | <b>3,541,254</b> | <b>14,341,723</b> |                  |         |

Notes

<sup>1</sup> \$50,000 of Bond Series 2002A, Year 2014 Principal was refunded. Principal reduced from \$700,000.  
<sup>2</sup> Bond Series 2010 Interest to be paid from refunding escrow account until December 1, 2012.

# Jail Addition Debt Service Fund 2002A and 2010

**Fund Description**

- This fund was set up to make bond payments for the new jail addition. Revenues are currently transferred in from the Public Safety Sales Tax Fund to cover debt payments.

**IL Statute: 55 ILCS 5/6-3001**

Any county having a population of 80,000 or more inhabitants, but less than 500,000 inhabitants may by resolution of its county board incur an indebtedness for the construction of a county jail and sheriff's residence, and may issue and sell its bonds and levy taxes upon all the taxable property of such county sufficient to pay the principal thereof at maturity and to pay interest thereon as it falls due but the total amount of such bonds, together with existing indebtedness, shall not exceed the limitation provided by law for indebtedness of such county.

| Account #                | Description                             | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % Change<br>in Budget |
|--------------------------|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b> |   | 192,947        | 250,374        | 1,050          | 1,500          | 42.9%                 |
| <b>REVENUE</b>           |   |                |                |                |                |                       |
| 5801-000-1135            | Interest Income                         | 562            | 334            | 150            | 150            |                       |
| 5801-000-1325            | Capitalized Revenue                     |                |                |                |                |                       |
|                          | <b>Total Revenue</b>                    | 562            | 334            | 150            | 150            | 0.0%                  |
| <b>DEBT</b>              |   |                |                |                |                |                       |
| 5802-000-6650            | Other Expenses                          | 510            | 0              | 600            | 600            |                       |
| 5802-000-6865            | Debt Service Interest                   | 82,363         | 75,800         | 61,063         | 46,825         |                       |
| 5802-000-6870            | Debt Service Principal                  | 150,000        | 210,000        | 335,000        | 405,000        |                       |
|                          | <b>Total Other</b>                      | 232,873        | 285,800        | 396,663        | 452,425        |                       |
|                          | <b>Total Expenditure</b>                | 232,873        | 285,800        | 396,663        | 452,425        | 14.1%                 |
|                          | <b>Revenue over/(under) Expenditure</b> | (232,311)      | (285,466)      | (396,513)      | (452,275)      |                       |
| <b>TRANSFERS IN</b>      |   |                |                |                |                |                       |
| 5801-000-1310            | Transfer from Public Safety             | 289,738        | 342,313        | 396,513        | 451,825        |                       |
|                          | <b>Total Transfers In</b>               | 289,738        | 342,313        | 396,513        | 451,825        | 13.9%                 |
|                          | <b>Ending Balance</b>                   | 250,374        | 307,221        | 1,051          | 1,050          | 0.0%                  |

# County Building Debt Service Fund 2002B

**\$4,500,000 G.O. Bonds, Alternative Revenue Source  
Health & Human Services Building, Series 2002B**

Date of Issuance      December 1, 2002  
 Date of Maturity      December 1, 2032  
 Interest Rates      4.125% - 5.500%  
 Payable      December 1 & June 1  
 Payable at      Amalgamated Bank

**Debt Service Schedule**

| Date      | Rate   | Principal | Interest  | Total     |
|-----------|--------|-----------|-----------|-----------|
| 6/1/2003  |        |           | 113,459   |           |
| 12/1/2003 |        |           | 113,459   | 226,919   |
| 6/1/2004  |        |           | 113,459   |           |
| 12/1/2004 |        |           | 113,459   | 226,919   |
| 6/1/2005  |        |           | 113,459   |           |
| 12/1/2005 | 4.125% | 50,000    | 113,459   | 276,919   |
| 6/1/2006  |        |           | 112,428   |           |
| 12/1/2006 | 4.125% | 55,000    | 112,428   | 279,856   |
| 6/1/2007  |        |           | 111,294   |           |
| 12/1/2007 | 4.125% | 60,000    | 111,294   | 282,588   |
| 6/1/2008  |        |           | 110,056   |           |
| 12/1/2008 | 4.125% | 60,000    | 110,056   | 280,113   |
| 6/1/2009  |        |           | 108,819   |           |
| 12/1/2009 | 4.125% | 70,000    | 108,819   | 287,638   |
| 6/1/2010  |        |           | 107,375   |           |
| 12/1/2010 | 4.125% | 75,000    | 107,375   | 289,750   |
| 6/1/2011  |        |           | 105,828   |           |
| 12/1/2011 | 4.125% | 80,000    | 105,828   | 291,656   |
| 6/1/2012  |        |           | 104,178   |           |
| 12/1/2012 | 4.125% | 85,000    | 104,178   | 293,356   |
| 6/1/2013  |        |           | 102,425   |           |
| 12/1/2013 | 5.500% | 90,000    | 102,425   | 294,850   |
| 6/1/2014  |        |           | 99,950    |           |
| 12/1/2014 | 5.500% | 100,000   | 99,950    | 299,900   |
| 6/1/2015  |        |           | 97,200    |           |
| 12/1/2015 | 5.500% | 105,000   | 97,200    | 299,400   |
| 6/1/2016  |        |           | 94,313    |           |
| 12/1/2016 | 5.500% | 115,000   | 94,313    | 303,625   |
| 6/1/2017  |        |           | 91,150    |           |
| 12/1/2017 | 5.500% | 125,000   | 91,150    | 307,300   |
| 6/1/2018  |        |           | 87,713    |           |
| 12/1/2018 | 5.500% | 135,000   | 87,713    | 310,425   |
| 6/1/2019  |        |           | 84,000    |           |
| 12/1/2019 | 5.500% | 145,000   | 84,000    | 313,000   |
| 6/1/2020  |        |           | 80,013    |           |
| 12/1/2020 | 5.500% | 155,000   | 80,013    | 315,025   |
| 6/1/2021  |        |           | 75,750    |           |
| 12/1/2021 | 5.500% | 170,000   | 75,750    | 321,500   |
| 6/1/2022  |        |           | 71,075    |           |
| 12/1/2022 | 5.500% | 180,000   | 71,075    | 322,150   |
| 6/1/2023  |        |           | 66,125    |           |
| 12/1/2023 | 5.000% | 195,000   | 66,125    | 327,250   |
| 6/1/2024  |        |           | 61,250    |           |
| 12/1/2024 | 5.000% | 210,000   | 61,250    | 332,500   |
| 6/1/2025  |        |           | 56,000    |           |
| 12/1/2025 | 5.000% | 220,000   | 56,000    | 332,000   |
| 6/1/2026  |        |           | 50,500    |           |
| 12/1/2026 | 5.000% | 235,000   | 50,500    | 336,000   |
| 6/1/2027  |        |           | 44,625    |           |
| 12/1/2027 | 5.000% | 255,000   | 44,625    | 344,250   |
| 6/1/2028  |        |           | 38,250    |           |
| 12/1/2028 | 5.000% | 270,000   | 38,250    | 346,500   |
| 6/1/2029  |        |           | 31,500    |           |
| 12/1/2029 | 5.000% | 285,000   | 31,500    | 348,000   |
| 6/1/2030  |        |           | 24,375    |           |
| 12/1/2030 | 5.000% | 305,000   | 24,375    | 353,750   |
| 6/1/2031  |        |           | 16,750    |           |
| 12/1/2031 | 5.000% | 325,000   | 16,750    | 358,500   |
| 6/1/2032  |        |           | 8,625     |           |
| 12/1/2032 | 5.000% | 345,000   | 8,625     | 362,250   |
|           |        | 4,500,000 | 4,763,888 | 9,263,888 |



# County Building Debt Service Fund 2002B

**Fund Description**

- Fund set up to make bond payments for the new office building that houses Health & Human Services, Technology Services and the Veterans' Assistance Commission. Revenues are currently transferred in from the General Fund and the Health Department.
- On December 1, 2002 Kendall County issued 30 year General Obligation Bonds in the amount of \$4.5 million.
- Health and Human Services payments will amount to \$150,000 for fiscal year beginning December 2004 and increase annually by 2.5%.

**IL Statute: 30 ILCS 350/7**

A governing body may provide for a reserve fund solely for the payment of the principal of and interest on bonds. Bond proceeds may be used to provide such reserve fund.

| Account #                | Description                             | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % Change<br>in Budget |
|--------------------------|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b> |   | 170,186        | 179,358        | 700            | 1,100          | 57.1%                 |
| <b>REVENUE</b>           |   |                |                |                |                |                       |
| 5601-000-1135            | Interest Income                         | 409            | 222            | 150            | 150            |                       |
| 5601-000-1325            | Capitalized Revenue                     |                |                |                |                |                       |
| 5601-000-1545            | HHS Rental Income                       | 165,572        | 169,712        | 280,426        | 282,251        |                       |
|                          | <b>Total Revenue</b>                    | 165,981        | 169,934        | 280,576        | 282,401        | 0.7%                  |
| <b>OTHER</b>             |   |                |                |                |                |                       |
| 5602-000-6865            | Debt Service Interest                   | 218,875        | 216,194        | 211,656        | 210,006        |                       |
| 5602-000-6870            | Debt Service Principal                  | 60,000         | 70,000         | 80,000         | 80,000         |                       |
| 5602-000-6650            | Misc. Expense                           | 510            | 510            | 600            | 600            |                       |
|                          | <b>Total Other</b>                      | 279,385        | 286,704        | 292,256        | 290,606        |                       |
|                          | <b>Total Expenditure</b>                | 279,385        | 286,704        | 292,256        | 290,606        | -0.6%                 |
|                          | <b>Revenue over/(under) Expenditure</b> | (113,404)      | (116,770)      | (11,680)       | (8,205)        |                       |
| <b>TRANSFERS IN</b>      |   |                |                |                |                |                       |
| 5601-000-1300            | Transfer from Gen Fund                  | 122,576        | 120,638        | 11,830         | 8,355          |                       |
|                          | <b>Total Transfers In</b>               | 122,576        | 120,638        | 11,830         | 8,355          | -29.4%                |
| <b>Ending Balance</b>    |   | 179,358        | 183,226        | 850            | 1,250          | 47.1%                 |

# Courthouse Expansion Debt Service 2007A

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

Date of Issuance    December 1, 2007  
 Date of Maturity    December 1, 2017  
 Interest Rates    3.6000- 4.100%  
 Payable    June 15 & December 15  
 Payable at    Amalgamated Bank

### Debt Service Schedule

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

# Courthouse Expansion Debt Service 2007B

**\$5,303,762.40 G.O. Bonds, Alternate Revenue Source  
Courthouse Expansion, Series 2007B**

Date of Issuance    December 15, 2018  
 Date of Maturity    December 15, 2026  
 Interest Rates    4.100% - 4.500%  
 Payable    June 15 & December 15  
 Payable at    Amalgamated Bank

## Debt Service Schedule

| Date          | Rate   | Principal        | Interest         | Debt Service             |
|---------------|--------|------------------|------------------|--------------------------|
| 12/15/2018    | 4.100% | 446,418          | 253,582          | <b>700,000</b>           |
| 12/15/2019    | 4.100% | 426,132          | 273,868          | <b>700,000</b>           |
| 12/15/2020    | 4.200% | 522,477          | 377,523          | <b>900,000</b>           |
| 12/15/2021    | 4.250% | 506,050          | 408,950          | <b>915,000</b>           |
| 12/15/2022    | 4.300% | 500,071          | 449,930          | <b>950,000</b>           |
| 12/15/2023    | 4.350% | 550,561          | 549,439          | <b>1,100,000</b>         |
| 12/15/2024    | 4.400% | 380,344          | 419,656          | <b>800,000</b>           |
| 12/15/2025    | 4.450% | 902,360          | 1,097,640        | <b>2,000,000</b>         |
| 12/15/2026    | 4.500% | 1,069,350        | 1,430,650        | <b>2,500,000</b>         |
| <b>Totals</b> |        | <u>5,303,762</u> | <u>5,261,238</u> | <u><b>10,565,000</b></u> |

# Courthouse Expansion Debt Service 2008

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

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

**Debt Service Schedule**

| Date          | Rate   | Principal         | Interest         | Debt Service      |
|---------------|--------|-------------------|------------------|-------------------|
| 6/15/2009     |        |                   | 315,627          | <b>315,627</b>    |
| 12/15/2009    | 3.750% | 700,000           | 200,045          | <b>900,045</b>    |
| 6/15/2010     |        |                   | 186,920          | <b>186,920</b>    |
| 12/15/2010    | 3.750% | 600,000           | 186,920          | <b>786,920</b>    |
| 6/15/2011     |        |                   | 175,670          | <b>175,670</b>    |
| 12/15/2011    | 3.750% | 130,000           | 175,670          | <b>305,670</b>    |
| 6/15/2012     |        |                   | 173,233          | <b>173,233</b>    |
| 12/15/2012    | 3.750% | 510,000           | 173,233          | <b>683,233</b>    |
| 6/15/2013     |        |                   | 163,670          | <b>163,670</b>    |
| 12/15/2013    | 3.750% | 650,000           | 163,670          | <b>813,670</b>    |
| 6/15/2014     |        |                   | 151,483          | <b>151,483</b>    |
| 12/15/2014    | 3.750% | 950,000           | 151,483          | <b>1,101,483</b>  |
| 6/15/2015     |        |                   | 133,670          | <b>133,670</b>    |
| 12/15/2015    | 3.750% | 800,000           | 133,670          | <b>933,670</b>    |
| 6/15/2016     |        |                   | 118,670          | <b>118,670</b>    |
| 12/15/2016    | 3.750% | 450,000           | 118,670          | <b>568,670</b>    |
| 6/15/2017     |        |                   | 110,233          | <b>110,233</b>    |
| 12/15/2017    | 3.900% | 420,000           | 110,233          | <b>530,233</b>    |
| 6/15/2018     |        |                   | 102,043          | <b>102,043</b>    |
| 12/15/2018    | 4.100% | 670,000           | 102,043          | <b>772,043</b>    |
| 6/15/2019     |        |                   | 88,308           | <b>88,308</b>     |
| 12/15/2019    | 4.100% | 460,000           | 88,308           | <b>548,308</b>    |
| 6/15/2020     |        |                   | 78,878           | <b>78,878</b>     |
| 12/15/2020    | 4.200% | 690,000           | 78,878           | <b>768,878</b>    |
| 6/15/2021     |        |                   | 64,388           | <b>64,388</b>     |
| 12/15/2021    | 4.250% | 920,000           | 64,388           | <b>984,388</b>    |
| 6/15/2022     |        |                   | 44,838           | <b>44,838</b>     |
| 12/15/2022    | 4.300% | 1,000,000         | 44,838           | <b>1,044,838</b>  |
| 6/15/2023     |        |                   | 23,338           | <b>23,338</b>     |
| 12/15/2023    | 4.350% | 650,000           | 23,338           | <b>673,338</b>    |
| 6/15/2024     |        |                   | 9,200            | <b>9,200</b>      |
| 12/15/2024    | 4.600% | 100,000           | 9,200            | <b>109,200</b>    |
| 6/15/2025     |        |                   | 6,900            | <b>6,900</b>      |
| 12/15/2025    | 4.600% | 100,000           | 6,900            | <b>106,900</b>    |
| 6/15/2026     |        |                   | 4,600            | <b>4,600</b>      |
| 12/15/2026    | 4.600% | 100,000           | 4,600            | <b>104,600</b>    |
| 6/15/2027     |        |                   | 2,300            | <b>2,300</b>      |
| 12/15/2027    | 4.600% | 100,000           | 2,300            | <b>102,300</b>    |
| <b>Totals</b> |        | <b>10,000,000</b> | <b>3,792,347</b> | <b>13,792,347</b> |

# Courthouse Expansion Debt Service 2009

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

Date of Issuance    December 15, 2009  
 Date of Maturity    December 15, 2026  
 Interest Rates      3.75 - 4.35%  
 Payable              June 15 & December 15  
 Payable at          Amalgamated Bank

### Debt Service Schedule

| Date          | Rate   | Principal  | Interest  | Debt Service |
|---------------|--------|------------|-----------|--------------|
| 12/15/2009    |        |            | 281,621   | 281,621      |
| 6/15/2010     |        |            | 199,574   | 199,574      |
| 12/15/2010    |        |            | 199,574   | 199,574      |
| 6/15/2011     |        |            | 199,574   | 199,574      |
| 12/15/2011    |        |            | 199,574   | 199,574      |
| 6/15/2012     |        |            | 199,574   | 199,574      |
| 12/15/2012    |        |            | 199,574   | 199,574      |
| 6/15/2013     |        |            | 199,574   | 199,574      |
| 12/15/2013    |        |            | 199,574   | 199,574      |
| 6/15/2014     |        |            | 199,574   | 199,574      |
| 12/15/2014    |        |            | 199,574   | 199,574      |
| 6/15/2015     |        |            | 199,574   | 199,574      |
| 12/15/2015    | 3.750% | 400,000    | 199,574   | 599,574      |
| 6/15/2016     |        |            | 192,074   | 192,074      |
| 12/15/2016    | 3.750% | 310,000    | 192,074   | 502,074      |
| 6/15/2017     |        |            | 186,261   | 186,261      |
| 12/15/2017    | 3.750% | 480,000    | 186,261   | 666,261      |
| 6/15/2018     |        |            | 177,261   | 177,261      |
| 12/15/2018    | 3.750% | 835,000    | 177,261   | 1,012,261    |
| 6/15/2019     |        |            | 161,605   | 161,605      |
| 12/15/2019    | 3.750% | 1,215,000  | 161,605   | 1,376,605    |
| 6/15/2020     |        |            | 138,824   | 138,824      |
| 12/15/2020    | 3.800% | 815,000    | 138,824   | 953,824      |
| 6/15/2021     |        |            | 123,339   | 123,339      |
| 12/15/2021    | 3.900% | 605,000    | 123,339   | 728,339      |
| 6/15/2022     |        |            | 111,541   | 111,541      |
| 12/15/2022    | 4.000% | 695,000    | 111,541   | 806,541      |
| 6/15/2023     |        |            | 97,641    | 97,641       |
| 12/15/2023    | 4.100% | 1,095,000  | 97,641    | 1,192,641    |
| 6/15/2024     |        |            | 75,194    | 75,194       |
| 12/15/2024    | 4.200% | 2,035,000  | 75,194    | 2,110,194    |
| 6/15/2025     |        |            | 32,459    | 32,459       |
| 12/15/2025    | 4.250% | 985,000    | 32,459    | 1,017,459    |
| 6/15/2026     |        |            | 11,528    | 11,528       |
| 12/15/2026    | 4.350% | 530,000    | 11,528    | 541,528      |
| <b>Totals</b> |        | 10,000,000 | 5,291,958 | 15,291,958   |

# Courthouse Expansion Debt Service

**Fund Description**

- Fund to account for payments of principal and interest on \$4,695,000 General Obligation Bonds, Alternate Revenue Source, Series 2007A.
- Fund to account for payments of principal and interest on \$5,303,762 General Obligation Bonds, Alternate Revenue Source, Series 2007B.
- Fund to account for payments of principal and interest on \$10,000,000 General Obligation Bonds, Alternate Revenue Source, Series 2008.
- Fund to account for payments of principal and interest on \$10,000,000 General Obligation Bonds, Alternate Revenue Source, Series 2009.
- Revenue to pay the debt service is transferred in from the Public Safety Sales Tax and the General Fund.

**IL Statute: 30 ILCS 350/7**

A governing body may provide for a reserve fund solely for the payment of the principal of and interest on bonds. Bond proceeds may be used to provide such reserve fund.

| Account #                | Description                             | ACTUAL<br>2009 | ACTUAL<br>2010 | BUDGET<br>2011 | BUDGET<br>2012 | % Change<br>in Budget |
|--------------------------|---|----------------|----------------|----------------|----------------|-----------------------|
| <b>Beginning Balance</b> |   | 1,194,323      | 1,218,216      | 5,000          | 7,000          | -99.4%                |
| <b>REVENUE</b>           |   |                |                |                |                |                       |
| 9801-000-1135            | Interest Income                         | 2,567          | 1,747          | 100            | 0              |                       |
|                          | <b>Total Revenue</b>                    | 2,567          | 1,747          | 100            | 0              | -100.0%               |
| <b>DEBT</b>              |   |                |                |                |                |                       |
| 9802-000-6650            | Disclosure & fiscal agent               | 1,170          | 2,150          | 1,800          | 1,800          |                       |
| 9802-000-6865            | Debt Service 2007A Interest             | 158,610        | 131,038        | 118,020        | 109,820        |                       |
| 9802-000-6866            | Debt Service 2007A Principal            | 1,100,000      | 245,000        | 200,000        | 180,000        |                       |
| 9802-000-6867            | Debt Service 2007B Interest             |                |                |                |                |                       |
| 9802-000-6868            | Debt Service 2007B Principal            |                |                |                |                |                       |
| 9802-000-6869            | Debt Service 2008 Interest              | 315,626        | 386,965        | 351,340        | 346,465        |                       |
| 9802-000-6870            | Debt Service 2008 Principal             |                | 700,000        | 130,000        | 510,000        |                       |
| 9802-000-6871            | Debt Service 2009 Interest              |                | 481,194        | 399,148        | 399,148        |                       |
| 9802-000-6872            | Debt Service 2009 Principal             |                |                |                |                |                       |
|                          | <b>Total Other</b>                      | 1,575,406      | 1,946,347      | 1,200,308      | 1,547,233      | -20.5%                |
|                          | <b>Total Expenditure</b>                | 1,575,406      | 1,946,347      | 1,200,308      | 1,547,233      | -20.5%                |
|                          | <b>Revenue over/(under) Expenditure</b> | (1,572,839)    | (1,944,600)    | (1,200,208)    | (1,547,233)    |                       |
| <b>TRANSFERS IN</b>      |   |                |                |                |                |                       |
| 9801-000-1300            | Transfer from Gen Fund                  | 400,000        | 200,000        | 200,000        | 200,000        |                       |
| 9801-000-1310            | Tr fr PS Sales Tax Fund                 | 1,196,732      | 1,777,423      | 1,000,308      | 1,345,433      |                       |
|                          | <b>Total Transfers In</b>               | 1,596,732      | 1,977,423      | 1,200,308      | 1,545,433      | -21.8%                |
| <b>Ending Balance</b>    |   | 1,218,216      | 1,251,039      | 5,100          | 5,200          | -99.6%                |

# Debt Service Management

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## **Kendall County Rating**

Standard & Poor's Rating Services assigned its 'AA' long-term rating, and stable outlook, to Kendall County's Series 2010 General Obligation (GO) Bonds (Alternate-Revenue Source). The rating service also affirmed its 'AA' long-term rating and underlying rating (SPUR), with a stable outlook, on the county's existing GO debt.

The **AA Rating** reflects the County's:

- Access to, and participation in, the deep and diverse Chicago metropolitan statistical area (MSA) economy;
- Very strong income and wealth levels; and
- Maintenance of strong financial operations and level resources

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

- The county will continue to maintain at least strong reserves in the face of the national economic downturn
- Good planning and financial management efforts will allow management to adopt structurally balanced budgets while addressing currently identified capital needs as a manageable portion of the overall budget
- The county's participation in the Chicago metropolitan area provides further rating stability

## **Standard & Poor's Ratings**

### **Rating Watch**

Ratings are placed on Rating Watch to notify investors that there is a reasonable probability of a rating change and the likely direction of such change. These are designated as "Positive," indicating a potential upgrade, "Negative," for a potential downgrade, or "Evolving," if ratings may be raised, lowered or maintained. Rating Watch is typically resolved

### **Rating Outlook**

An Outlook indicates the direction a rating is likely to move over a one to two-year period. Outlooks may be positive, stable, negative or developing. The ratings from 'AA' to 'CCC' may be modified by the addition of a plus or minus sign. A positive or negative Rating Outlook does not imply a rating change is inevitable.

### **Ratings**

Standard & Poor's ratings are based on nine rating categories for long term obligations. They range from AAA (highest quality) to CC (lowest quality). D rated bonds are those that have been defaulted. Standard & Poor's then applies the modifiers "+" or "-" to denote relative status within major rating categories.

- **AAA** rated bonds are judged the best quality. This denotes the lowest expectation of credit risk. They are assigned only in case of exceptionally strong capacity for payment of financial commitments. This capacity is highly unlikely to be adversely affected by foreseeable events.
- **AA** rated bonds are judged to be of very high quality. This denotes expectations of very low credit risk. They indicate very strong capacity for payment of financial commitments. This capacity is not significantly vulnerable to foreseeable events.

# Debt Service Management

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- **A** rated bonds are judged to be of high quality. This denotes expectations of low credit risk. The capacity for payment of financial commitments is considered strong. This capacity may, nevertheless, be more vulnerable to changes in circumstances or in economic conditions that is the case for higher ratings.
- **BBB** rated bonds are considered of good credit quality. This indicates that currently there are expectations of low credit risk. The capacity for payment of financial commitments is considered adequate but adverse changes in circumstances and economic conditions are more likely to impair this capacity.
- **BB** rated bonds are speculative. This indicates that there is a possibility of credit risk developing, particularly as the result of adverse economic change over time; however, business or financial alternatives may be available to allow financial commitments to be met.
- **B** rated bonds are highly speculative. This indicates that significant credit risk is present, but a limited margin of safety remains. Financial commitments are currently being met; however, capacity for continued payment is contingent upon a sustained, favorable business and economic environment.
- **CCC** rated bonds are poor standing. For issuers and performing obligations, default is a real possibility. Capacity for meeting financial commitments is solely reliant upon sustained, favorable business or economic conditions.
- **CC** rated bonds are speculative in a high degree. For issuers and performing obligations, default of some kind appears probable.
- **D** ratings are issued when an obligor has failed to pay one or more of its financial obligations (rated or unrated) when it came due. A 'D' rating is assigned when Standard & Poor's believes that the default will be a general default and that the obligor will fail to pay all or substantially all of its obligations as they come due.



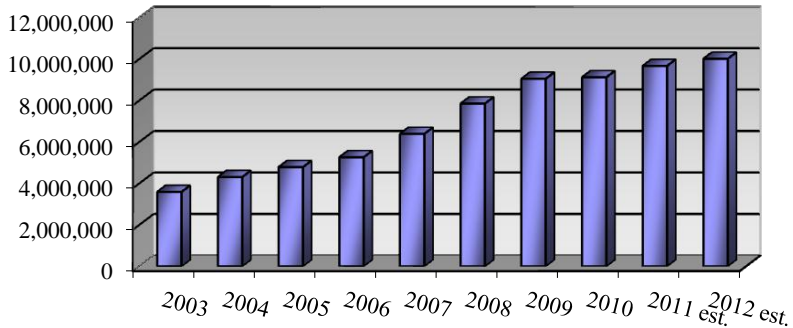
# Revenue Assumptions

## GENERAL FUND

### 1. Ad Valorem (Property) Tax

Property tax receipts increase based on limits by state mandated tax caps. The value of property is equalized by 33% then divided by \$100.00 and multiplied by the County tax rate.

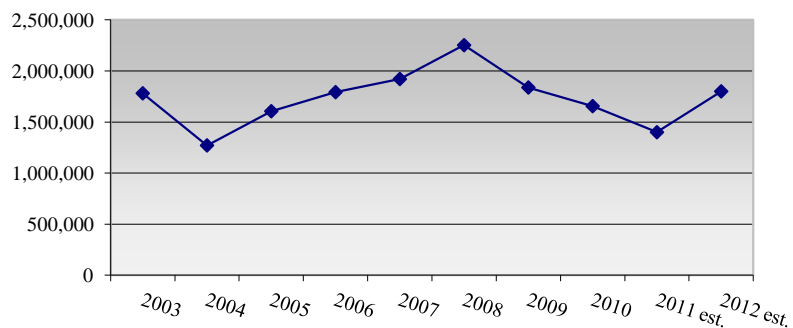
| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2003        | 3,594,042     |
| 2004        | 4,309,607     |
| 2005        | 4,790,574     |
| 2006        | 5,265,261     |
| 2007        | 6,391,264     |
| 2008        | 7,855,710     |
| 2009        | 9,048,350     |
| 2010        | 9,122,474     |
| 2011 est.   | 9,669,052     |
| 2012 est.   | 10,014,307    |



### 2. State Income Tax

The State of Illinois distributes Income Taxes collected from residents based on a per capita basis. Estimates are based on projections made by various agencies. Rates have historically increased due to corresponding increases in income levels. However, the State of Illinois reduced distribution rates to all units of local government several years ago in order to meet state budget constraints.

| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2003        | 1,780,773     |
| 2004        | 1,271,054     |
| 2005        | 1,605,532     |
| 2006        | 1,791,929     |
| 2007        | 1,920,712     |
| 2008        | 2,252,023     |
| 2009        | 1,837,602     |
| 2010        | 1,655,427     |
| 2011 est.   | 1,400,000     |
| 2012 est.   | 1,800,000     |



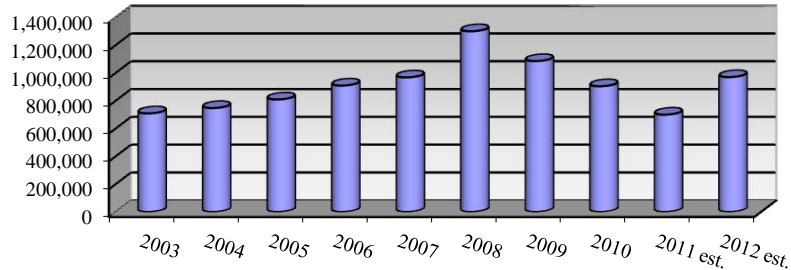
# Revenue Assumptions

## GENERAL FUND (cont.)

### 3. State Sales Tax

Counties throughout the state receive sales tax based on all sales collected in non incorporated areas of the county. Due to the stagnation of economic growth the county will see a decline in this revenue stream. In general, \$1 million sales of general merchandise in non incorporated areas equates to \$2,500 in revenue for the County.

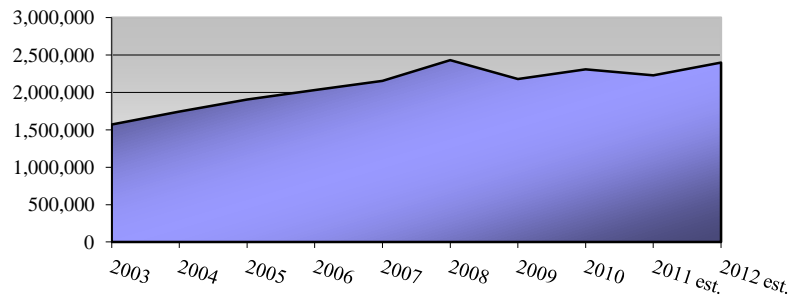
| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2003        | 709,092       |
| 2004        | 747,576       |
| 2005        | 809,144       |
| 2006        | 909,106       |
| 2007        | 967,868       |
| 2008        | 1,299,929     |
| 2009        | 1,085,257     |
| 2010        | 904,300       |
| 2011 est.   | 700,000       |
| 2012 est.   | 970,000       |



### 4. 1/4 Cent Sales Tax

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

| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2003        | 1,571,439     |
| 2004        | 1,744,436     |
| 2005        | 1,905,409     |
| 2006        | 2,032,155     |
| 2007        | 2,154,989     |
| 2008        | 2,432,220     |
| 2009        | 2,179,677     |
| 2010        | 2,309,306     |
| 2011 est.   | 2,229,000     |
| 2012 est.   | 2,400,000     |



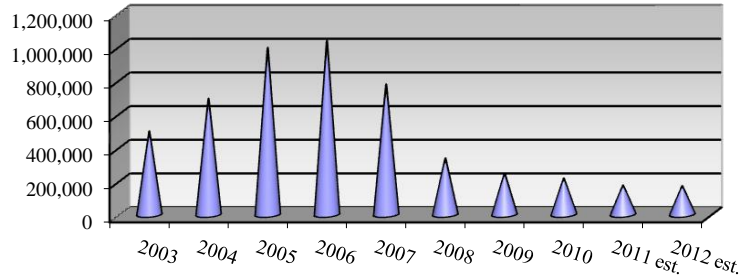
# Revenue Assumptions

## GENERAL FUND (cont.)

### 5. County Real Estate Transfer Tax

Fees charged to all entities selling property throughout the County. When a property is sold, the selling agents must contact the County and pay the appropriate fee to close on the property. This revenue stream has declined with the decrease in residential home sales.

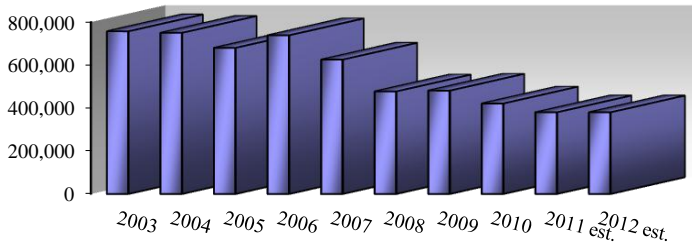
| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2003        | 494,523       |
| 2004        | 689,494       |
| 2005        | 991,595       |
| 2006        | 1,033,919     |
| 2007        | 774,679       |
| 2008        | 334,600       |
| 2009        | 245,108       |
| 2010        | 214,979       |
| 2011 est.   | 174,000       |
| 2012 est.   | 170,000       |



### 6. County Clerk Fees

The County Clerk conducts various duties such as licensing (marriage licenses, death certificates) and charges the user for these services. These fees vary in rate and are often capped by state statute. Decreases in this account are directly related to stabilized growth in the community.

| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2003        | 757,031       |
| 2004        | 749,860       |
| 2005        | 680,033       |
| 2006        | 738,303       |
| 2007        | 625,179       |
| 2008        | 477,189       |
| 2009        | 480,983       |
| 2010        | 421,127       |
| 2011 est.   | 380,000       |
| 2012 est.   | 380,000       |



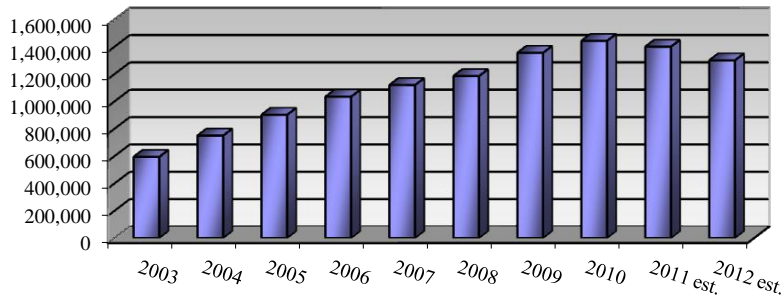
# Revenue Assumptions

## GENERAL FUND (cont.)

### 7. Circuit Clerk Fees

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

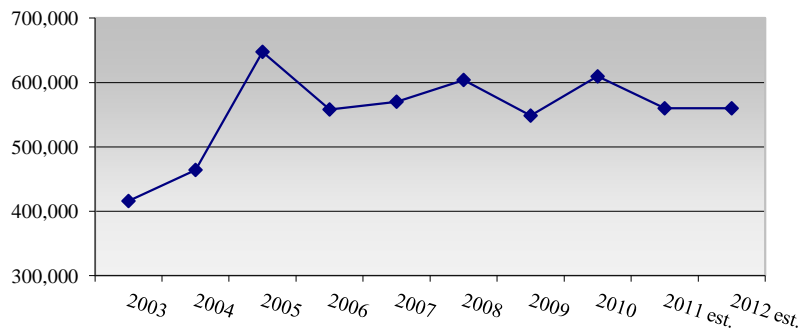
| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2003        | 593,866       |
| 2004        | 749,860       |
| 2005        | 901,800       |
| 2006        | 1,034,175     |
| 2007        | 1,119,554     |
| 2008        | 1,185,310     |
| 2009        | 1,355,086     |
| 2010        | 1,442,173     |
| 2011 est.   | 1,400,000     |
| 2012 est.   | 1,300,000     |



### 8. Fines & Forfeits

Fines and forfeits are collected for code violations of various statutes including those brought to the system by other agencies of local government and the County itself. This revenue stream increases as growth throughout the County increases.

| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2003        | 416,050       |
| 2004        | 464,287       |
| 2005        | 647,643       |
| 2006        | 558,161       |
| 2007        | 570,228       |
| 2008        | 604,007       |
| 2009        | 548,617       |
| 2010        | 609,542       |
| 2011 est.   | 560,000       |
| 2012 est.   | 560,000       |



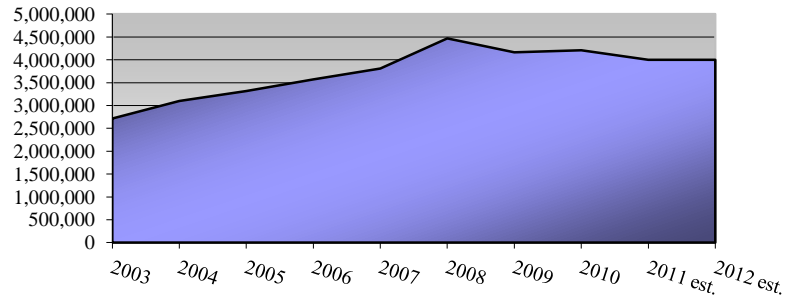
# Revenue Assumptions

## PUBLIC SAFETY SALES TAX

### 1. Public Safety Sales Tax

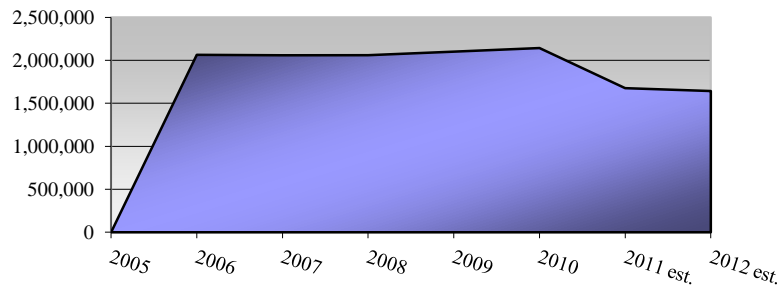
Kendall County instituted a 1/2 percent Public Safety Sales Tax after referendum approval in order to cover increasing costs of public safety and related services.

| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2003        | 2,715,279     |
| 2004        | 3,098,809     |
| 2005        | 3,316,793     |
| 2006        | 3,571,306     |
| 2007        | 3,809,254     |
| 2008        | 4,468,596     |
| 2009        | 4,164,421     |
| 2010        | 4,209,113     |
| 2011 est.   | 4,000,000     |
| 2012 est.   | 4,000,000     |



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

| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2005        |               |
| 2006        | 2,064,403     |
| 2007        | 2,059,228     |
| 2008        | 2,060,000     |
| 2009        | 2,101,200     |
| 2010        | 2,143,225     |
| 2011 est.   | 1,676,705     |
| 2012 est.   | 1,643,171     |

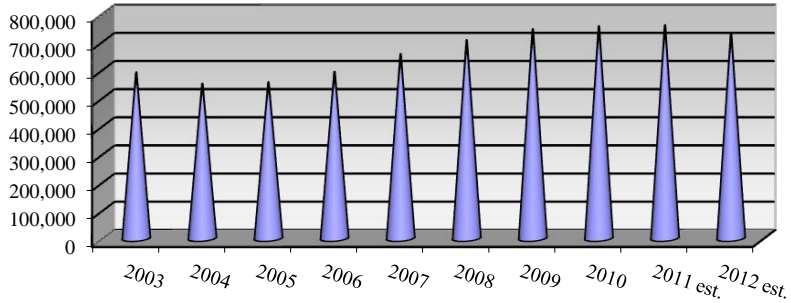


# Revenue Assumptions

## HEALTH & HUMAN SERVICES FUND

### 1. Ad Valorem (Property) Tax

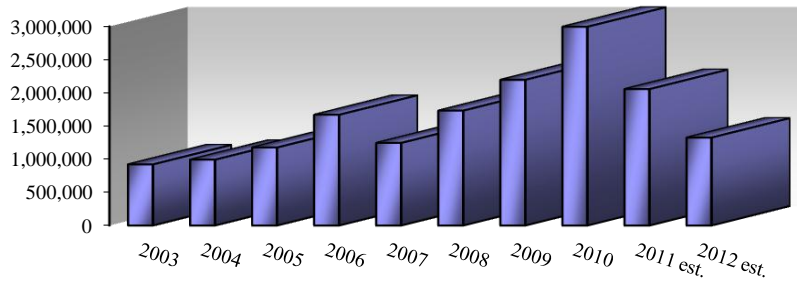
| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2003        | 589,737       |
| 2004        | 549,074       |
| 2005        | 554,716       |
| 2006        | 591,603       |
| 2007        | 654,472       |
| 2008        | 704,226       |
| 2009        | 743,426       |
| 2010        | 753,680       |
| 2011 est.   | 757,000       |
| 2012 est.   | 728,052       |



### 2. State Grant CAT Programs

These are grants related to low income energy assistance and weatherization programs. These funds are comprised of both State of Illinois and Federal monies.

| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2003        | 921,298       |
| 2004        | 992,265       |
| 2005        | 1,175,684     |
| 2006        | 1,668,906     |
| 2007        | 1,244,866     |
| 2008        | 1,732,155     |
| 2009        | 2,196,292     |
| 2010        | 2,996,173     |
| 2011 est.   | 2,056,200     |
| 2012 est.   | 1,325,100     |

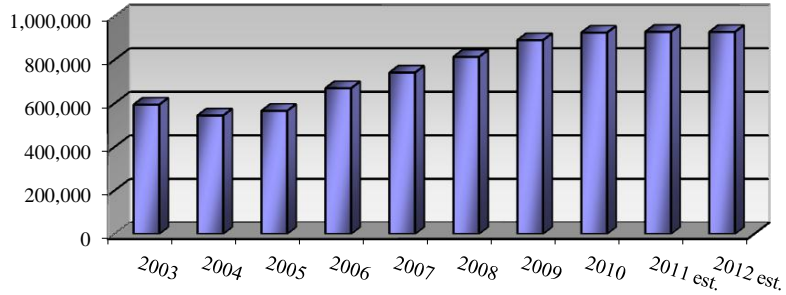


# Revenue Assumptions

## COMMUNITY 708 MENTAL HEALTH BOARD FUND

### Ad Valorem (Property) Tax

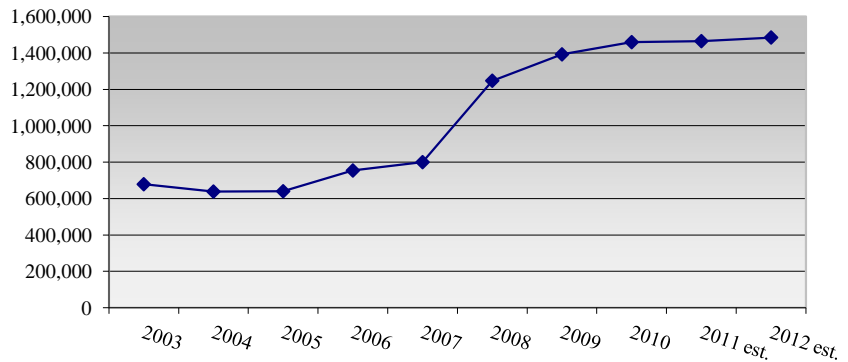
| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2003        | 593,911       |
| 2004        | 544,288       |
| 2005        | 565,619       |
| 2006        | 669,793       |
| 2007        | 741,388       |
| 2008        | 813,497       |
| 2009        | 890,163       |
| 2010        | 924,585       |
| 2011 est.   | 928,392       |
| 2012 est.   | 927,889       |



## COUNTY HIGHWAY FUND

### Ad Valorem (Property) Tax

| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2003        | 678,756       |
| 2004        | 638,466       |
| 2005        | 640,193       |
| 2006        | 754,309       |
| 2007        | 800,190       |
| 2008        | 1,247,554     |
| 2009        | 1,392,300     |
| 2010        | 1,459,437     |
| 2011 est.   | 1,465,000     |
| 2012 est.   | 1,485,000     |



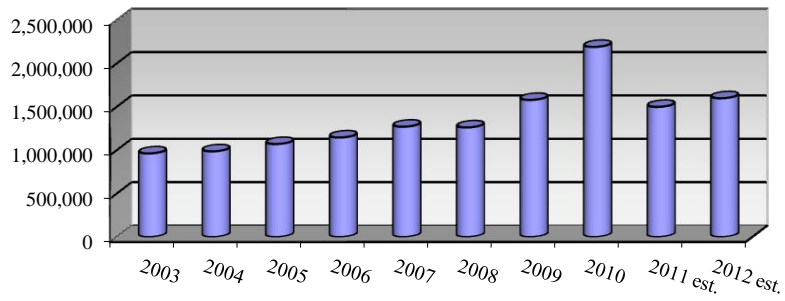
# Revenue Assumptions

## COUNTY MOTOR FUEL TAX FUND

### State Allotments

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

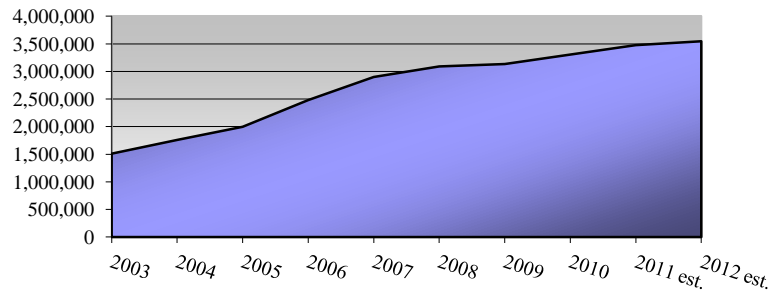
| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2003        | 963,343       |
| 2004        | 987,429       |
| 2005        | 1,072,061     |
| 2006        | 1,147,446     |
| 2007        | 1,271,742     |
| 2008        | 1,263,287     |
| 2009        | 1,580,442     |
| 2010        | 2,191,514     |
| 2011 est.   | 1,500,000     |
| 2012 est.   | 1,600,000     |



## IMRF & SOCIAL SECURITY FUND

### Ad Valorem (Property) Tax

| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2003        | 1,510,482     |
| 2004        | 1,758,959     |
| 2005        | 1,996,981     |
| 2006        | 2,480,496     |
| 2007        | 2,899,100     |
| 2008        | 3,090,064     |
| 2009        | 3,133,508     |
| 2010        | 3,305,283     |
| 2011 est.   | 3,476,000     |
| 2012 est.   | 3,546,250     |



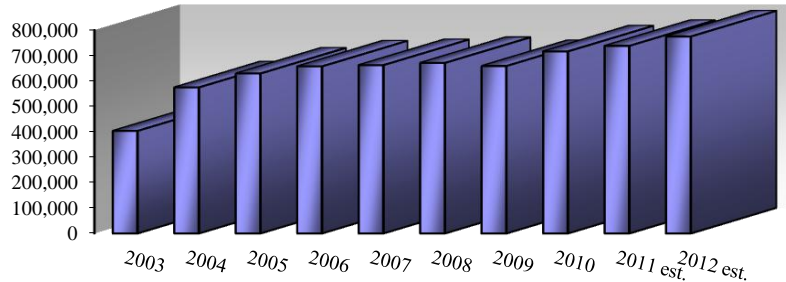


# Revenue Assumptions

## LIABILITY INSURANCE FUND

### Ad Valorem (Property) Tax

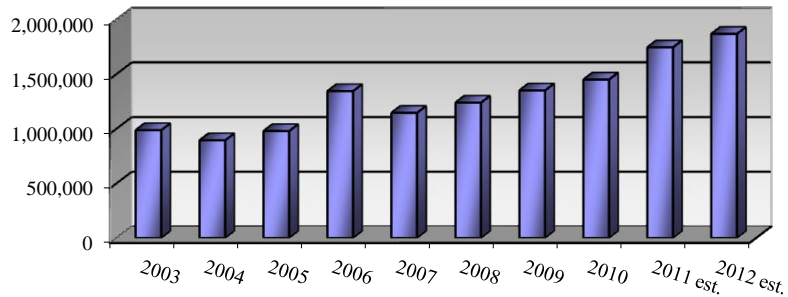
| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2003        | 403,360       |
| 2004        | 574,616       |
| 2005        | 629,288       |
| 2006        | 657,103       |
| 2007        | 662,137       |
| 2008        | 670,837       |
| 2009        | 658,655       |
| 2010        | 716,152       |
| 2011 est.   | 737,900       |
| 2012 est.   | 774,795       |



## PUBLIC BUILDING COMMISSION LEASE FUND

### Ad Valorem (Property) Tax

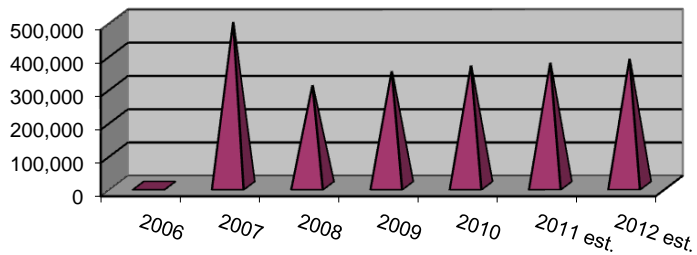
| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2003        | 986,132       |
| 2004        | 893,842       |
| 2005        | 978,492       |
| 2006        | 1,343,792     |
| 2007        | 1,145,323     |
| 2008        | 1,238,451     |
| 2009        | 1,349,914     |
| 2010        | 1,449,060     |
| 2011 est.   | 1,744,000     |
| 2012 est.   | 1,867,000     |



## VETERANS ASSISTANCE COMMISSION

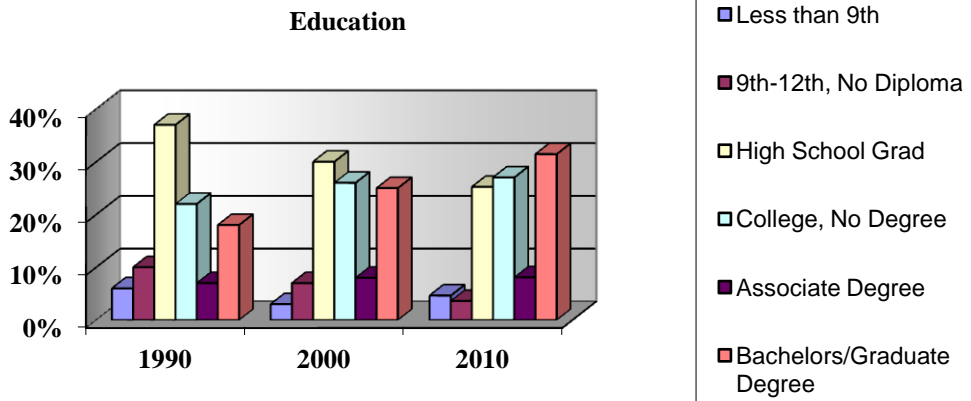
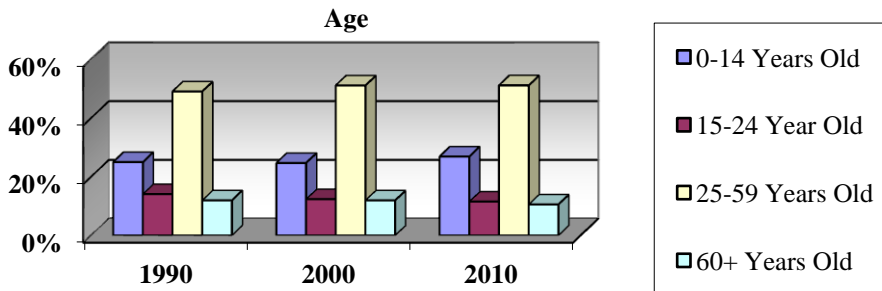
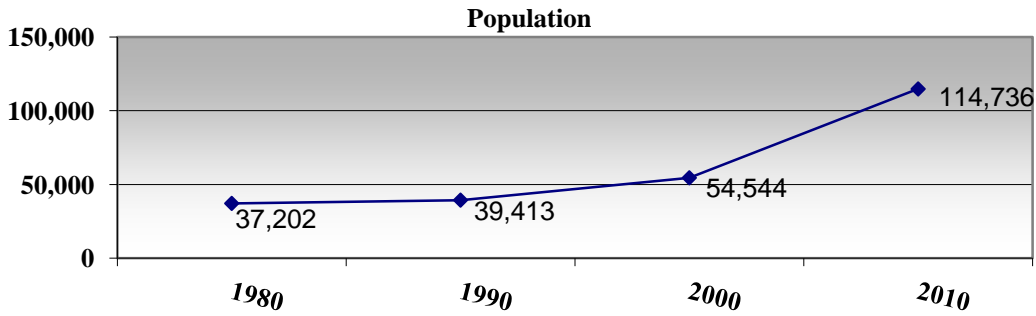
### Veterans Assistance Commission

| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2006        | 0             |
| 2007        | 493,410       |
| 2008        | 303,541       |
| 2009        | 345,639       |
| 2010        | 362,601       |
| 2011 est.   | 371,007       |
| 2012 est.   | 382,857       |



# Demographics

Source: US Census Bureau, 2010 Census & 2010 American Community Survey 3-Year Estimates



## Kendall County Facilities 2012



### Public Safety Center



#### Government Center Campus

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

### Animal Control



#### Government Center Campus

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

## Kendall County Facilities 2012



### Coroner / Facilities Management



#### Government Center Campus

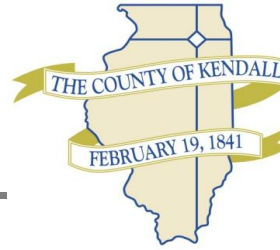
- 804 W. John Street
- Opened 2001
- 4,000 Square feet
- Coroner Office - Suite A
- Facilities Management - Suite B

### Health & Human Services



#### Government Center Campus

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



## Historic Courthouse



### Downtown Yorkville Campus

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

## County Office Building



### Downtown Yorkville Campus

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

## Kendall County Facilities 2012



### Kendall County Courthouse



#### Government Center Campus

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

### Kendall County Courthouse - New Addition

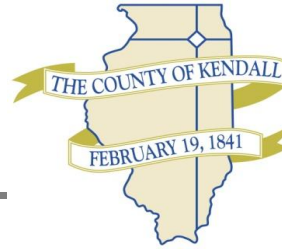


#### Government Center Campus

#### New addition opened October 13, 2009

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

## Kendall County Facilities 2012



### Highway Department



#### Route 47 Campus

- Highway Administrative Office
- Opened 1970's
- 4,800 Square feet



#### Route 47 Campus

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

# Fund Structure

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*For budgeting purposes, the fund structure consists of those funds that have operating expenses and revenues applicable to the budget document. In addition, funds are presented by the following designations: General Fund, Special Revenue Funds, Levy Funds, Special Department Funds, Capital Projects and Debt Service Funds. All County funds are appropriated.*

## General Fund

### **1 General Corporate Fund (Fund 01)**

The General Fund accounts for resources traditionally associated with government operations which are not required to be accounted for in other funds.

## Special Revenue

### **2 Public Safety Sales Tax Fund (Fund 20)**

In 2002, the voters of Kendall County approved by referendum to impose a 1/2% sales tax for public safety purposes. The Kendall County Board has appropriated expenditures from this fund for our jail expansion, juvenile detention and housing, as well as other public safety operations, as needed.

### **3 GIS Fund - Mapping (Fund 51)**

This fee is collected on property filings was increased on 8/19/08 to \$18. \$16 resides in the GIS Mapping Fund and \$2 goes to the GIS Recording Fund.

### **4 GIS Fund - Recorder (Fund 37)**

An \$18 fee collected on property filings was increased on 8/19/08 to \$18. \$2 resides in the GIS Recording Fund and \$16 goes to the GIS Mapping Fund.

## Levy Funds

### **5 Health & Human Services Fund (Fund 21)**

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

### **6 Community 708 Mental Health Board Fund (Fund 05)**

The 708 Community Mental Health Board of Kendall County exists to ensure that residents of the County have access to a quality Mental Health Care Delivery System which is efficient and effective. The annual one-year plan for the Board supports the traditions of Kendall County by ensuring neighborly concern and quality professional support for those persons in need of mental health services, chemical-substance abuse intervention, and support for developmental disabilities.

### **7 Social Services for Senior Citizens Fund (Fund 06)**

This fund accounts for revenue designated by a special levy approved by the Kendall County Board subsequent to a previous voter referendum. In FY09, this fund will grant monies, for the support of senior citizens, to the Kendall Area Transit Fund, the Kendall County Health Department, the Fox Valley YMCA, Visiting Nurses Association, Prairie State Legal Services, Salvation Army, Golden Diners, Fox Valley Older Adults, Senior Services Association Inc. and CNN (Community Nutrition Network).



# Fund Structure

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## Levy Funds (Cont.)

**8 Extension Education Services Fund (Fund 08)**

Extension educational programs are offered in four broad areas: 4-H Youth Development, Family and Consumer Sciences, Community Development, and Agriculture and Natural Resources. The County Board approves a special levy to help fund the Extension Office's activities.

**9 County Highway Fund (Fund 12)**

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

**10 County Bridge Fund (Fund 13)**

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

**11 Federal Aid Matching Fund (Fund 14)**

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

**12 IMRF & Social Security Fund (Fund 09)**

This fund provides for Social Security, Medicare and the three different pension plans authorized by the State of Illinois: IMRF, SLEP (Law Enforcement) and ECO (Elected Officials). Revenue is received through a property tax levy as well as employee payroll deductions. Currently, it is set up as a pay-as-you-go with less than 1% reserve. This fund also receives 1/3 of the Personal Property Replacement Tax.

**13 Liability Insurance Fund (Fund 10)**

This is a levy to fund premiums and claims associated with liability, property and worker's compensation. Kendall County is part of the insurance and trust organization ICRMT (Illinois Counties Risk Management Trust).

**14 Tuberculosis Fund (Fund 07)**

This fund provides for the continuation of services in Kendall County for County residents who have tuberculosis. The projected expenses will depend on the number of people that have T.B. in the County.

**15 Public Building Commission Lease Fund (Fund 11)**

The PBC Fund was set-up to make bond payments for the new office building that houses the Health & Human Services Department, Technology Services Department and the Veterans' Assistance Commission. Revenues are currently transferred in from the General Fund.

**16 Veterans Assistance Commission (Fund 89)**

The VAC reviews applications for rental, mortgage, utility and food assistance for area armed forces veterans. The VAC also provides medical transportation to Veteran Hospitals and other medical facilities.

# Fund Structure

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## Special Department Funds

- 17 Economic Development Commission Fund (Fund 02)**  
The now called Economic Development, Revenue and Tourism Committee of the County Board reviews economic development activities within the county and acts as a liaison with the four local EDCs in Oswego, Yorkville, Plano and Montgomery.
- 18 Restricted Economic Development Commission Fund (Fund 03)**  
This fund, commonly known as the Revolving Loan Fund, utilizes federal dollars from HUD through the Illinois Department of Commerce and Economic Development, predominately to provide low interest loans to local businesses for job creation in conjunction with local banks.
- 19 Transportation Sales Tax Fund (19)**  
In 2002, the voters of Kendall County approved by referendum to impose a 1/2% sales tax for transportation purposes. The County Board appropriates expenditures from this fund for engineering and construction of roads and bridges on the County's highway system.
- 20 County Motor Fuel Tax Fund (Fund 15)**  
The County Motor Fuel tax provides for construction and maintenance of roads and bridges in the County Highway Network. Revenues from this fund continue to be used to improve the safety and efficiency of the County highway system.
- 21 Township Bridge Fund (Fund 17)**  
The Township Bridge fund provides for construction and maintenance of all bridges on the County Highway System, and participates in the construction and maintenance on the Township System. The goal/objective of this fund is to continue to gain financial momentum in an effort to provide safe and functional bridges in Kendall County.
- 22 County Highway Restricted Fund (Fund 18)**  
This fund represents contributions and/or assessments on new developments that will fund improvements to the County highway system.
- 23 Animal Control Fund (Fund 35)**  
This fund is used for the operations of the animal control facility.
- 24 County Animal Population Control Fund (Fund 87)**  
This fund was created in FY 2006 by state statute. Revenue is received from registration fees collected for intact dogs and cats.
- 25 State Pet Population Fund (Fund 86)**  
This fund was created in FY 2006 by state statute. All fees collected are remitted to the State of Illinois.
- 26 Recorder's Document Storage Fund (Fund 38)**  
Fund established per state statute to help defray the cost of document storage.

# Fund Structure

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## Special Department Funds (Cont.)

**27 Indemnity Fund (Fund 54)**

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

**28 Tax Sale Automation Fund (Fund 53)**

The County Collector holds a tax sale at the end of every tax year to collect the amount of tax on every parcel that remains unpaid.

**29 Sale in Error Interest Fund (Fund 82)**

No payment shall be made from this fund except by order of the court declaring a tax sale in error.

**30 Sheriff Prevention of Alcohol/Criminal Violence Fund (Fund 39)**

For every DUI conviction or court supervision, the defendants pay a fine of over \$100 that goes back to the arresting agency to offset the costs associated with DUI arrests.

**31 Drug Abuse Revenue Fund (Fund 40)**

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

**32 Sheriff's Vehicle Fund - Statutory (Fund 91)**

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

**33 Sheriff Failure To Appear - FTA Fund (Fund 84)**

A fee collected from individuals arrested on outstanding Failure to Appear warrants. New fund established in FY2011.

**34 State's Attorney Drug Enforcement Fund (Fund 50)**

This fund is established for the purpose of receiving drug enforcement funds and to expend said funds for the limited purpose established by Illinois Law.

**35 Circuit Clerk Document Storage Fund (Fund 44)**

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

**36 Court Automation Fund (Fund 45)**

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

**37 Child Support Collection Fund (Fund 46)**

The Kendall County State's Attorney is committed to enforcing past-due child support obligations owed by non-custodial parents to their children through its Child Support Enforcement Program. The program is conducted in conjunction with the Kendall County Circuit Clerk's office, which monitors payments for child support orders entered in Kendall County.

# Fund Structure

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## Special Department Funds (Cont.)

**38 Circuit Clerk Operation Fund (Fund 90)**

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

**39 Circuit Clerk Electronic Citation Fund (Fund 83)**

This fund captures fees paid by defendants in any traffic, misdemeanor, municipal ordinance or conservation case upon a judgment of guilty or grant of supervision. This is a new fund established in FY2011.

**40 Court Security Fund (Fund 42)**

This fund was established on Feb 13, 1991 by County Board Ordinance No. 91-1 effective April 1, 1991 as a special fund, separate and segregated from the General Fund with no funds to be expended without the express written consent of the Chief Judge of the 16th Judicial Circuit or his designate. The fee established for this fund is set by County Board ordinance and has been increased over a period of years to its current maximum fee of \$15.00 collected by the Circuit Clerk on civil, criminal, quasi-criminal, ordinance and conservation cases pursuant to statute.

**41 Law Library Fund (Fund 43)**

This is a statutory fee set by County Board ordinance which established the County Law Library by Ord # 69-1 on Feb. 11, 1969. The fee is collected on all civil cases at the time of filing of the first pleading, paper or other appearance filed, for the purpose of defraying the cost of establishing and maintaining the County Law Library. The most recent fee increase was set at \$10 by County Board Ord 97-18 dated Dec 16, 1997(effective Jan 1, 1998).

**42 Probation Services Fund (Fund 48)**

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

**43 Rental Housing Support Program Fund (Fund 81)**

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

**44 Community Services Block Grant Revolving Loan Fund (Fund 25)**

This fund makes available, to small businesses, low-interest loans in return for hiring CSBG eligible individuals.

**45 Kendall Area Transit Fund (Fund 55)**

This fund was created in FY08-09 to fund Kendall County Para Transit.

**46 General Fund Special Reserve Fund (Fund 76)**

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

**47 KenCom (Fund 33)**

This fund captures costs for 9-1-1 and emergency dispatch services to the citizens and emergency service providers of Kendall County.

# Fund Structure

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## Special Department Funds (Cont.)

### **48 Coroner Fees (Fund 94)**

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

## Capital Project Funds

### **49 Capital Improvement Fund ( Fund 04)**

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

### **50 Public Safety Capital Improvement Fund (Fund 75)**

This is a reserve fund created to provide cash-on-hand for future jail and courthouse expansions. The revenue is provided by the Public Safety Sales Tax Fund.

### **51 Courthouse Restoration Fund (Fund 85)**

This fund was set-up to receive and expend Federal and State grant dollars to restore the historic courthouse. Construction was completed in 2003.

### **52 Jail Addition Bond Proceeds Fund (Fund 57)**

This fund was set-up to receive bond proceeds issued in 2002 and transfers from the Public Safety Sales Tax Fund to provide for the construction of a new jail addition. Construction will be substantially complete in 2005. The addition is scheduled to open the first quarter of 2006.

### **53 Animal Control Building Fund (Fund 34)**

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

### **54 Courthouse Expansion Construction Fund - Bond Proceeds (Fund 97)**

Fund created in FY 2008 to receive bond proceeds to expand and renovate courthouse. Estimated bond proceeds needed is between \$30M to \$35M. \$10M bonds issued FY07. \$10M bonds issued FY08. Planned \$10M Issuance FY09.

When the project is complete the courthouse will have (a) finished space to accommodate growth until the year 2015 (b) the building footprint will accommodate growth until the year 2030 (c) 11 courtrooms: 6 fully finished and include 2 high volume courtrooms and 1 juvenile courtroom, 5 will remain unfinished (d) renovation of 18,220 square feet (e) provide 86,230 square feet of new finished space and 55,014 square feet of unfinished shell space.

### **55 Building Fund (Fund 26)**

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

# Fund Structure

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## Debt Service Funds

**56 County Building Debt Service Fund (Fund 56)**

Fund to pay debt service for thirty (30) year \$4.5M 2002 Series B General Obligation Bonds. These bonds funded the new office building that houses Health & Human Services, Technology Services and the Veterans' Assistance Commission. Revenues are currently transferred in from the General Fund and the Health Department Fund. Health & Human Services payments will amount to \$150,000 for fiscal year beginning December, 2004 and increase annually by 2.5%.

**57 Jail Addition Debt Service Fund (Fund 58)**

Fund to pay debt service for \$6,998,396 2002 Series A General Obligation Bonds, Alternate Revenue Source & \$8,625,000 2010 General Obligation Refunding Bonds, Alternate Revenue Source. These bonds funded the expansion of the county jail.

**58 Courthouse Expansion Debt Service Fund (Fund 98)**

Fund to pay debt service for the new courthouse addition opened in October 2009:  
\$4,695,000 2007 Series A General Obligation, Alternate Revenue Source (current coupon series).  
\$5,303,762 2007 Series B General Obligation, Alternate Revenue Source (capital appreciation series).  
\$10,000,000 2008 Series General Obligation, Alternate Revenue Source (current coupon series).  
\$10,000,000 2009 Series General Obligation, Alternate revenue Source (current coupon series).

# Glossary

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**ABATEMENT**

A partial or complete cancellation of a levy imposed by the County. Abatements usually apply to tax levies, special assessments and service charges.

**ACCOUNTABILITY**

The condition, quality, fact or instance of being obligated to reckon or report for actions or outcomes.

**ACCOUNT DESCRIPTION**

The title in each program detail explaining various line items

**ACCOUNT FUND STRUCTURE**

Traditional means of categorizing various activities by particular fund.

**AGENCY FUND**

A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

**ANNUAL OPERATING BUDGET**

A budget applicable to a single fiscal year.

**ASSESSED VALUE**

A valuation set on real estate or other property by the Township Property Appraiser as a basis for levying taxes.

**ASSETS**

Property owned by the government.

**AUDIT**

A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of the presentation of the County's financial statements. The audit tests the County's account system to determine whether the internal accounting controls are both available and being used.

**AVAILABLE FUND BALANCE**

That portion of the fund balance collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

**BASIS OF ACCOUNTING**

A term used when revenues, expenditures, transfers, and related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature

**BOND**

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

**BOND REFINANCING**

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

**BUDGET**

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

# Glossary

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## **BUDGETARY CONTROL**

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

## **BUDGET HIGHLIGHTS**

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

## **BUDGET SUMMARIES**

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

## **CAPITAL**

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

## **CAPITAL CONSTRUCTION**

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

## **CAPITAL IMPROVEMENTS**

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

## **CAPITAL IMPROVEMENT PROGRAM**

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

## **CAPITAL OUTLAY**

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

## **CASH MANAGEMENT**

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

## **CHARGES FOR SERVICES**

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

## **COMMODITIES**

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

## **CONTINGENCY ACCOUNT**

Amount held in reserve each year for various unforeseen circumstances.



# Glossary

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## **CONTRACTUAL SERVICES**

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

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

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

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

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

## **DEBT**

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

## **DEBT SERVICE**

The payment of principal and interest on borrowed funds.

## **DEBT SERVICE FUND**

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

## **DEFICIT**

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

## **DEPARTMENT**

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

## **EXPENSES**

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

## **FEES AND CHARGES**

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

## **FINES**

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

## **FRANCHISE FEE**

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

## **FUND**

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

# Glossary

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## **FUND BALANCE**

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

## **FISCAL YEAR - (FY)**

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

## **GENERAL FUND**

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

## **GENERAL OBLIGATION BONDS**

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

## **GENERALLY ACCEPTED ACCOUNTING PRINCIPLES - (GAAP)**

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

## **GENERAL OBLIGATION - (GO)**

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

## **GOALS AND OBJECTIVES**

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

## **ILLINOIS DEPARTMENT OF TRANSPORTATION (IDOT)**

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

## **INTERGOVERNMENTAL AGREEMENTS - (IGR)**

Intergovernmental Agreements are payments for services between cooperating agencies.

## **ILLINOIS MUNICIPAL LEAGUE - (IML)**

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

## **ILLINOIS MUNICIPAL RETIREMENT FUND - (IMRF)**

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

# Glossary

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## **IMPROVEMENTS**

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

## **INCOME**

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

## **INFRASTRUCTURE**

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

## **INTERGOVERNMENTAL REVENUES**

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

## **INTEREST INCOME**

Funds earned through investment instruments of compensating balances.

## **INTERFUND TRANSFER**

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

## **INVESTMENT**

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

## **LETTER OF TRANSMITTAL**

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

## **LEVY**

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

## **LICENSES AND PERMITS**

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

## **LINE ITEM**

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

## **MOTOR FUEL TAX**

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

## **OPERATING BUDGET**

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

## **ORGANIZATIONAL CHART**

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

# Glossary

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## **PRINCIPAL AND INTEREST - (P&I)**

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

## **PERSONNEL**

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

## **PERSONNEL SUMMARY**

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

## **PROPERTY TAX**

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

## **REFERENDUM**

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

## **REVENUES**

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

## **REVENUE ANALYSIS**

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

## **SPECIAL REVENUE FUND**

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

## **STATE INCOME TAX**

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

## **STATE SALES TAX**

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

## **SUMMARY OF REVENUE**

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

## **TAX LEVY**

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

# Glossary

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**TAX RATE**

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

**TRUST AND AGENCY FUNDS**

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

# Financial Policies

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## CAPITAL BUDGET POLICY

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

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

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

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

## CASH MANAGEMENT

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

## COLLECTION

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

## DEBT MANAGEMENT

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

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

## FINANCIAL GOALS & OBJECTIVES

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

**Long Term Goals** - The County of Kendall is experiencing amazing growth. Alternative revenue sources must be found in order to sustain and improve upon the level of services that the Kendall County residents need for the long-term. To remedy this situation, the County has begun numerous activities aimed at granting them the authority to get the money needed for the safety and comfort of constituents. The two most important activities are the annual Legislative Agenda and the passage of the Transportation Sales Tax referendum in November of 2006. Largely based upon the success of both the legislative agenda and referendum, the County has a number of other long-term goals as well. County roads will need to be upgraded, and discussions will begin with local transit providers for public and paratransit options for residents and with Metra for a possible rail expansion. Groundwater studies are also important to the health and well-being of the thousands of new residents moving into County boundaries.

# Financial Policies

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## FINANCIAL GOALS & OBJECTIVES (Cont.)

**Short Term Goals** - Until the authority to fund services through alternative revenue streams comes to fruition, the County has instilled a number of short term goals to guide operations through such a growth explosion. Kendall County is in the process of refinancing the Public Building Commission debt in order to make more funds available for other expenses. The County has begun creating a short-term debt plan and has commissioned the completion of a Capital Improvement Plan (CIP) by the firm, Kluber, Skahan & Associates, Inc. The CIP will not only plan for capital and space needs, but staffing needs as well for each County department. The County is has also begun to conduct a Special Census to increase money received through the State Income Tax and the State Local Use Tax.

## BASIS OF BUDGETING

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

## ANNUAL FINANCIAL REPORTING

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

## FIXED ASSETS

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

## FUND BALANCE

The County will establish an adequate fund balance to pay for expenses caused by unforeseen emergencies or for shortfalls caused by revenue declines. For the general operating fund, this fund balance will be maintained at an amount which represents at least an average of five (5) months operating expenditures.

## LEVEL OF SERVICE

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

## OPERATING BUDGET

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

# Financial Policies

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## PROPERTY TAX

The County levies property taxes for:

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

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

## RISK MANAGEMENT

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

## VEHICLE REPLACEMENTS

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



# Budget, Revenue Projections, Levy Extension Process

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## February

### *Budget*

#### Administrative Services

##### ➤ Prepare Budget Folder & Budget Files

- Prepare current revenue, expenditure and year end fund balances for use by Budget & Finance Committee to set budget criteria
- Create current FY Budget Folder on Y: Fiscal Drive
- Copy prior FY office/department Budget Files to current FY Budget Folder
- Verify security access levels
- Change dates within budget file
- Create new column for current FY
- Enter actual figures from prior FY Annual Audit
- Update authorized positions

## March/April

### *Levy*

#### Administrative Services

- ##### ➤ Write Ordinance to abate property taxes for General Obligation (Alternate Revenue) bonds

#### County Board

- ##### ➤ Approve Ordinance to abate property taxes for General Obligation (Alternate Revenue) bonds

#### Administrative Services

- ##### ➤ File Ordinance with County Clerk

# Budget, Revenue Projections, Levy Extension Process

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## May

### *New Initiatives*

#### **Administrative Services**

- **Introduce New Initiative Forms and Budget Calendar**
  - Email “KC Notify”
  - New Initiative Forms are available May 1 and due June 30
  - Budget files will be available June 1 and due July 30

#### **Department/Office**

- **Request New Initiative**
  - New Initiative Forms and the *New Initiatives Instruction* Form are available on the Y: Fiscal Drive in 2011-12 New Initiatives Folder
    1. *Newly Created Position/Additional Personnel* Form
    2. *Employee Reclassification or Salary Adjustment* Form
    3. *Vehicle or Durable Equipment Request* Form
    4. *Office Alterations, Furnishings & Equipment* Form
    5. *Salary Calculation* Form

### *Budget*

#### **Budget & Finance Committee**

- **Establish FY Budget Criteria**
  - Determine overall department/office budget increase
  - Determine overall department/office salary line item increase
  - Determine individual staff salary increase range
  - Set goal to balance GF operating budget
  - Determine GF fund balance goal or usage toward capital, reserves or operations

# Budget, Revenue Projections, Levy Extension Process

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## June

### *Budget*

#### Administrative Services

##### ➤ Introduce FY Budget Process and Budget Calendar

- Email “KC Notify.”
- Email external agencies: Soil & Water, Extension Education, Tuberculosis, 708 Mental Health
- Budget files are available June 1 and due July 30
- Distribute FY budget criteria for individual salary increase range, overall department/office salary line item increases and overall budget increase
- Departments/Offices will have to schedule a budget hearing with B & F Committee if:
  - Individual salaries or overall salaries exceed criteria
  - Overall budget increase exceed criteria
  - Any new initiatives are requested

#### Department/Office

##### ➤ Enter Budget

- Budget files are available on the Y: Fiscal Drive
- Complete Revenue Spreadsheet (if applicable)
- Complete Salary Spreadsheet (if applicable)
- Complete Budget Spreadsheet
- Review Narrative Spreadsheet
- Save the file
- Print, sign, date and send a hardcopy to Administrative Office by July 30

## July

### *New Initiatives*

#### Administrative Services

##### ➤ Review New Initiatives

- Prepare synopsis for Budget & Finance Committee
- Ensure *Salary Calculation Form* includes accurate salary, fringe benefits and non-personnel requests
- Total the number of position requests, salaries and fringe benefits by department/office.
- Compile total county requests for Budget & Finance Committee

### *Budget*

#### Department/Office

##### ➤ Budget Submittals Due

# Budget, Revenue Projections, Levy Extension Process

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## August

### *Revenue*

#### **Administrative Services**

##### ➤ **Refine Revenue Projections & Year End Fund Balances**

- Analyze revenues. Prepare projections. Meet with Department Head/Elected Official, Finance Chairman, Treasurer, County Administrator
- Circuit Clerk Fees – Circuit Clerk
- Fines & Forfeits/St. Attorney – Circuit Clerk
- County Clerk Fees – County Clerk
- County Real Estate Transfer Tax – County Clerk
- Building & Zoning Fees – Director, PBZ
- Transportation Sales Tax – County Engineer
- Corrections Board & Care – Sheriff
- Sheriff Fees – Sheriff
- Personal Property Replacement Tax – Treasurer
- Interest Income – Treasurer
- Public Safety Sales Tax – County Administrator
- Health Insurance – County Administrator, Budget Coordinator
- State Income Tax – County Administrator, Budget Coordinator
- ¼ Cent Sales Tax – County Administrator, Budget Coordinator
- State Sales Tax – County Administrator, Budget Coordinator
- Local Use Tax – County Administrator, Budget Coordinator
- Animal Control – Warden

### *New Initiatives*

#### **Administrative Services**

##### ➤ **Present Compiled New Initiatives to Budget & Finance Committee**

### *Budget*

#### **Administrative Services**

##### ➤ **Budget Analysis**

- Utilize YTD Fund Balance Reports
- Personnel Costs
- Capital Costs
- Debt Service
- Commodities >\$20,000
- Training and Travel

#### **Budget & Finance Committee**

##### ➤ **Budget Hearings**

##### ➤ **Finance Committee reviews preliminary budget**

### *Levy*

#### **Administrative Services**

- Obtain Preliminary New Construction and EAV amounts from County Assessor
- Calculate tax rate, levy and levy allocation

# Budget, Revenue Projections, Levy Extension Process

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## September

### *Budget*

#### Budget & Finance Committee

- Budget Hearings
- Finance Committee reviews preliminary budget

### *Levy*

#### Budget & Finance Committee

- Review and approve tax rate, levy and levy allocation
- Determine amendments to balance current year GF operating budget

## November

### *Budget*

#### County Board

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

#### Administrative Services

- Submit Ad (Public Notice) to KC Record
  - Notice for Public Inspection of Tentative Budget 30 days prior to anticipated date of budget approval
  - Place Tentative Budget on file with the County Clerk for public inspection
  - Budget has to be available for public inspection at least 15 days prior to Budget Approval

#### County Board

- Budget Approval
  - County Board approves Budget

### *Levy*

#### Administrative Services

- Submit Levy Ad to KC Record
  - Public Notice of Intent to Adopt an Aggregate Levy
  - Notice has to run >7days < 14 days prior to Levy Hearing

## December

### *Levy*

#### County Board

- Levy Public Hearings & Approval
  - County Board holds Levy Hearings and approves Levies