

**Annual Operating Budget  
For the Fiscal Year  
2009-2010**



**County of Kendall, Illinois**

# County of Kendall Annual Operating Budget

Fiscal Year  
2009-2010

December 1, 2009 - November 30, 2010

ADOPTED November 17, 2009

## COUNTY BOARD

Anne Vickery, Chairman

John Purcell, Finance Chair

Robert Davidson, Finance Committee

Jessie Hafenrichter, Finance Committee

Nancy Martin, Finance Committee

John Shaw, Finance Committee

Elizabeth Flowers

Pam Parr

Suzanne Petrella

Jeff Wehrli

Jeff Wilkins

County Administrator

Jill Ferko

County Treasurer

Latreese Caldwell

Budget & Research Coordinator

Tawnya Mack

Echols, Mack & Associates, Auditor

*Kendall County*  
*Elected & Appointed Officials*

ELECTED OFFICIALS

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

APPOINTED DEPARTMENT HEADS

Jeff Wilkins, County Administrator  
Christine Johnson, Animal Control  
Andrew Nicoletti, Assessments  
Terry Tichava, EMA  
Jim Smiley, Facilities Management  
Cheryl Johnson, Health & Human Services  
Fran Klaas, Highway  
David Farris, Director, Ken Com  
Jerry Dudgeon, Planning, Building & Zoning  
Tina Varney, Probation/Court Services  
Victoria Chuffo, Public Defender  
Stan Laken, Technology Services

<b>KENDALL COUNTY</b> <b>TABLE OF CONTENTS</b>
---

Kendall County, FY 2009-10 Budget

**INTRODUCTION**

i	LETTER OF TRANSMITTAL
ii	BUDGET SUMMARY
iii	BUDGET OVERVIEW
iv	PROPERTY TAX
v	GENERAL FUND REVENUE
vi	GENERAL FUND EXPENDITURE
vii	GENERAL FUND and OTHER FUNDS REVENUE
viii	GENERAL FUND and OTHER FUNDS EXPENDITURE
ix	PERSONNEL SUMMARY
x	CAPITAL IMPROVEMENT PLAN - COUNTY BUILDINGS
xi	HIGHWAY DEPARTMENT'S ROADWAY IMPROVEMENT MAP
xii	HIGHWAY DEPARTMENT'S FIVE YEAR TRANSPORTATION PLAN

**BUDGET SUMMARIES**

1	GENERAL FUND BUDGET SUMMARY
2	GENERAL FUND REVENUE SUMMARY
4	GENERAL FUND EXPENDITURE SUMMARY
6	OTHER FUNDS REVENUE and EXPENDITURE

**GENERAL CORPORATE FUND**

15	GENERAL FUND EXPENDITURE
17	COUNTY BOARD
	COUNTY CLERK & RECORDER OFFICE
19	COUNTY CLERK & RECORDER
21	ELECTION COSTS
	CIRCUIT COURT JUDGE OFFICE
23	CIRCUIT COURT JUDGE
25	JURY COMMISSION
27	PUBLIC DEFENDER
29	COMBINED COURT SERVICES (PROBATION DEPARTMENT)
31	CIRCUIT COURT CLERK OFFICE
33	STATE'S ATTORNEY OFFICE
	SHERIFF OFFICE
35	SHERIFF
37	CORRECTIONS
39	EMERGENCY MANAGEMENT AGENCY
41	MERIT COMMISSION
43	CORONER OFFICE
45	TREASURER OFFICE
47	AUDITING & ACCOUNTING / PROPERTY TAX SERVICES
	ADMINISTRATION OFFICE
49	ADMINISTRATIVE SERVICES
51	FACILITIES MANAGEMENT
53	PLANNING, BUILDING & ZONING
55	TECHNOLOGY
57	CHIEF COUNTY ASSESSMENT OFFICE
59	BOARD OF REVIEW
61	FARMLAND REVIEW BOARD
63	KENCOM
65	EMPLOYEE HEALTH INSURANCE / GENERAL INSURANCE AND BONDING



<b>KENDALL COUNTY</b> <b>TABLE OF CONTENTS</b>
---

Kendall County, FY 2009-10 Budget

**GENERAL CORPORATE FUND (continued)**

67	UNEMPLOYMENT COMPENSATION
68	POSTAGE - COUNTY BUILDING
69	SOIL & WATER CONSERVATION
71	REGIONAL OFFICE OF EDUCATION
73	CAPITAL EXPENDITURES
74	CONTINGENCY
75	TRANSFERS OUT

**OTHER FUNDS**

76	PUBLIC SAFETY SALES TAX FUND
	<b>GEOGRAPHIC INFORMATION SYSTEMS</b>
77	GIS MAPPING FUND
79	GIS RECORDING FUND
	<b>SPECIAL LEVIES</b>
80	HEALTH & HUMAN SERVICES FUND
84	COMMUNITY 708 MENTAL HEALTH BOARD FUND
85	SOCIAL SERVICES FOR SENIOR CITIZENS FUND
86	EXTENSION EDUCATION SERVICE FUND
87	COUNTY HIGHWAY FUND
90	COUNTY BRIDGE FUND
91	FEDERAL AID MATCHING FUND
92	IMRF & SOCIAL SECURITY FUND
93	LIABILITY INSURANCE FUND
94	TUBERCULOSIS FUND
95	PUBLIC BUILDING COMMISSION LEASE FUND
97	VETERANS ASSISTANCE COMMISSION FUND
	<b>SPECIAL DEPARTMENT FUNDS</b>
99	COMMUNITY SERVICES BLOCK GRANT REVOLVING LOAN FUND (Health Department)
100	PBZ HEARING OFFICER FUND
	<b>TREASURER OFFICE</b>
101	TAX SALE AUTOMATION FUND
102	INDEMNITY FUND
103	SALE IN ERROR INTEREST FUND
	<b>HIGHWAY DEPARTMENT</b>
104	TRANSPORTATION SALES TAX FUND
105	COUNTY MOTOR FUEL TAX FUND
106	COUNTY HIGHWAY RESTRICTED FUND
107	TOWNSHIP BRIDGE FUND
	<b>ANIMAL CONTROL DEPARTMENT</b>
108	ANIMAL CONTROL FUND
110	ANIMAL POPULATION CONTROL FUND
111	STATE PET POPULATION FUND
	<b>COUNTY CLERK &amp; RECORDER OFFICE</b>
112	RECORDER'S DOCUMENT STORAGE FUND
113	RENTAL HOUSING SUPPORT PROGRAM FUND
	<b>CIRCUIT COURT CLERK OFFICE</b>
114	CIRCUIT CLERK DOCUMENT STORAGE FUND
115	COURT AUTOMATION FUND
116	CHILD SUPPORT COLLECTION FUND
117	CIRCUIT CLERK OPERATION/ADMINISTRATION FUND

<b>KENDALL COUNTY</b> <b>TABLE OF CONTENTS</b>
---

Kendall County, FY 2009-10 Budget

**OTHER FUNDS (continued)**

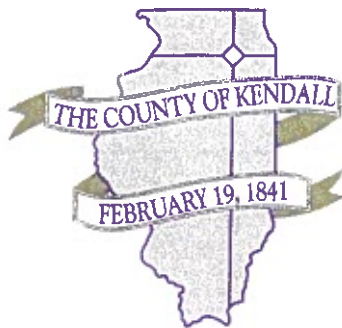
	<b>SHERIFF OFFICE</b>
118	SHERIFF PREVENTION OF ALCOHOL/CRIMINAL VIOLENCE FUND
119	DRUG ABUSE REVENUE FUND
120	SHERIFF'S VEHICLE FUND
121	<b>STATE'S ATTORNEY DRUG ENFORCEMENT FUND</b>
	<b>CIRCUIT COURT JUDGE OFFICE</b>
122	LAW LIBRARY FUND
123	PROBATION SERVICES FUND
124	<b>COURT SECURITY FUND</b>
	<b>ADMINISTRATION OFFICE</b>
125	KENDALL AREA TRANSIT FUND
126	ECONOMIC DEVELOPMENT COMMISSION FUND
127	RESTRICTED ECONOMIC DEVELOPMENT COMMISSION FUND

**CAPITAL, RESERVES, BOND PROCEEDS & DEBT SERVICE FUNDS**

	<b>CAPITAL FUNDS</b>
128	ANIMAL CONTROL BUILDING FUND
129	CAPITAL IMPROVEMENT FUND
130	PUBLIC SAFETY CAPITAL IMPROVEMENT FUND
131	COURTHOUSE RESTORATION FUND
132	JAIL ADDITION BOND PROCEEDS FUND
133	COURTHOUSE EXPANSION CONSTRUCTION BOND PROCEEDS FUND
134	BUILDING FUND
	<b>RESERVE FUNDS</b>
135	GENERAL FUND SPECIAL RESERVE FUND
	<b>DEBT SERVICE FUNDS</b>
136	DEBT SERVICE SOURCES
137	JAIL ADDITION DEBT SERVICE FUND SERIES 2002A
139	COUNTY BUILDING DEBT SERVICE FUND SERIES 2002B
141	COURTHOUSE EXPANSION DEBT SERVICE FUND SERIES 2007A
143	COURTHOUSE EXPANSION DEBT SERVICE FUND SERIES 2007B
144	COURTHOUSE EXPANSION DEBT SERVICE FUND SERIES 2008
146	COURTHOUSE EXPANSION DEBT SERVICE FUND SERIES 2009

**APPENDIX**

148	DEBT SERVICE MANAGEMENT
150	REVENUE ASSUMPTIONS
157	DEMOGRAPHICS
158	KENDALL COUNTY BUILDINGS
163	FUND STRUCTURE
170	GLOSSARY OF TERMS
178	FINANCIAL POLICIES
181	BUDGET PROCESS



## KENDALL COUNTY BOARD

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

November 17, 2009

LETTER OF BUDGET TRANSMITTAL – FY 2010  
KENDALL COUNTY, ILLINOIS

Honorable Chair and County Board Members:

I am pleased to present the Fiscal Year 2010 Budget. This document includes projections for the fiscal year beginning December 1, 2009 and ending November 30, 2010. Historical profiles of funds have been included, along with narratives describing each department in the General Fund, Levy Funds, Special Revenue Funds, Capital and Reserve Funds.

The FY 2009-2010 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 Summary**

### **Kendall County, FY 2009-10 Budget**

#### **Levy Calculation and Property Tax**

Kendall County's assessed valuation of property is approximately \$3.64 billion. The anticipated new construction value is approximately \$77 million. Total Levy Extension of \$19.25 million is anticipated for FY2010. The total Levy Extension is comprised of a Capped Levy Extension of \$17.79 million and an Uncapped Levy Extension, the PBC Levy, of \$1.45 million.

#### **Budget Overview, General Fund, Other Funds**

Kendall County's FY10 Budget totals \$65,533,632.

\$56,750,621 will be spent on Personnel, Contracts, Commodities, Capital, Debt Service and Other Expenditures. \$8,783,012 will be transferred amongst funds for operations and to increase reserves and fund balances.

General Fund expenditures will account for \$23,638,178 or 36% of these planned expenditures.

Over fifty (50) Other Funds will account for the remaining \$41,895,454 or 64% of these planned expenditures.

#### **General Fund Revenue and Expenditures**

General Fund revenues total \$23,278,361. This is a 2.7% reduction from FY09 Budget. Three categories of revenue are anticipated to decline: Taxes are down by 4.3%; Licenses, Permits & Fees From Services are down .4%; and Interest Income is down 28.6%. Intergovernmental Transfers are up by 21.3% and Transfers In are up by 2.1%. Intergovernmental Transfers anticipates additional funds for Probation Officers salaries.

General Fund expenditures total \$23,638,178. This is a 1.2% reduction from FY09 Budget. Total Transfers Out is reduced by 59.1% with Transfers Out for Debt Service being reduced by 38.6% and Transfers Out to Reserves being reduced by 73.6%. The General Fund will run a deficit in the amount of \$359,817. This deficit equates to 6 days of operations for Kendall County, while fund balance reserves remain over 6 months of operations.

#### **New Hires**

Kendall County will add three (3) new positions to its FY10 FTE Count. These positions will be added in the Public Defender's Department: 1 Public Defender; Circuit Clerk's Office: 1 Clerk; Probation & Court Services Department: 1 Probation Officer.

#### **Capital Expenditures**

Kendall County's \$1,332,000 capital improvement budget includes major building upgrades and repairs and large equipment and vehicle purchases. The General Fund will spend \$132,000 for chiller repairs/maintenance at the Public Safety Center, air conditioning unit at the Health and Human Services building, three (3) replacement squad cars for the Sheriff's Office, and new skid steer with snow blade/bucket for the Facilities Management Department. Other Funds will spend \$1,200,000 to construct both a salt storage shed and a equipment storage facility for the Highway Department, purchase a replacement squad car for the Sheriff's Office, a pickup truck, tandem axle dump truck, and a tractor with 6 foot mower for the Highway Department.

#### **Highway Capital**

The Kendall County Highway Department's 5 Year Surface Transportation Program totals \$53.28 million. In FY10, Highway Department anticipates expenditures of \$7 million for the following projects: bridge replacement, land acquisition, intersection improvement, resurfacing and pavement widening. (see Introduction pages xi - xiv for exhibits).

## Budget Overview

Kendall County, FY 2009-10 Budget

### ALL Funds Summary

<b>FY10 Total Sources</b>	<b>%</b>	<b>All Funds</b>	<b>General Fund</b>	<b>Other Funds</b>	<b>Construction Fund</b>
Taxes	51%	33,544,397	15,242,474	18,301,923	
Licenses, Permits & Fees from Services	16%	10,587,409	4,736,639	5,850,770	
Interest	1%	342,950	250,000	88,950	4,000
Intergovernmental	8%	5,459,322	576,023	4,883,299	
Transfers In	12%	7,613,555	2,473,225	5,140,330	-
<b>Subtotal Revenue</b>		<b>57,547,632</b>	<b>23,278,361</b>	<b>34,265,272</b>	<b>4,000</b>
Cash on Hand	12%	7,981,878	359,817	4,407,461	3,214,600
<b>Total Sources</b>	<b>100%</b>	<b>65,529,510</b>	<b>23,638,178</b>	<b>38,672,733</b>	<b>3,218,600</b>
<b>FY10 Total Uses</b>	<b>%</b>	<b>All Funds</b>	<b>General Fund</b>	<b>Other Funds</b>	<b>Construction Fund</b>
Personnel	44%	28,597,122	17,980,143	10,616,979	
Contractual	13%	8,758,814	3,317,174	5,441,640	
Commodities	2%	1,497,167	853,073	644,094	
Capital	18%	11,771,936	486,804	8,066,532	3,218,600
Other	2%	1,060,346	429,846	630,500	
Debt Service	8%	5,065,236		5,065,236	
<b>Subtotal Expenditure</b>		<b>56,750,621</b>	<b>23,067,040</b>	<b>30,464,981</b>	<b>3,218,600</b>
Transfers Out for Operations	11%	7,402,308	346,138	7,056,170	
Transfers Out for Reserves	0%	225,000	225,000		
Fund Balance Enhancement	2%	1,151,582		1,151,582	
<b>Subtotal Other Uses</b>		<b>8,778,890</b>	<b>571,138</b>	<b>8,207,752</b>	
<b>Total Uses</b>	<b>100%</b>	<b>65,529,510</b>	<b>23,638,178</b>	<b>38,672,732</b>	<b>3,218,600</b>

## Property Tax

Kendall County, FY 2009-10 Budget

### PROPERTY TAX

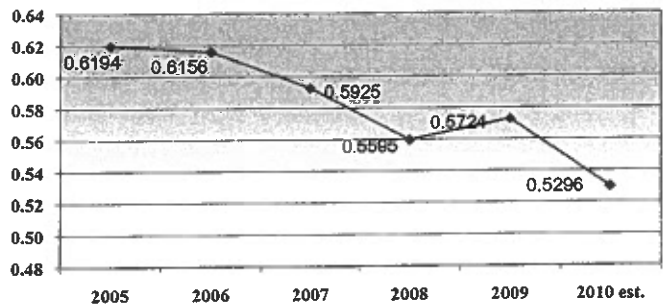
The ad valorem property tax is allocated to the following funds:

Fund	FY10	%	FY09	%	FY08	%	FY07	%
General Fund	9,122,474	51.3%	9,095,172	52.3%	7,890,971	49.9%	6,412,729	45.6%
Health & Human Services Fund	756,951	4.3%	747,279	4.3%	707,382	4.5%	656,663	4.7%
708 Mental Health Fund	928,392	5.2%	894,768	5.1%	817,148	5.2%	743,877	5.3%
Social Services for Seniors Fund	331,155	1.9%	317,921	1.8%	289,661	1.8%	266,769	1.9%
Extension Education Fund	178,448	1.0%	173,710	1.0%	167,698	1.1%	164,166	1.2%
County Highway Fund	1,465,200	8.2%	1,399,509	8.0%	1,253,164	7.9%	802,874	5.7%
County Bridge Fund	594,000	3.3%	596,512	3.4%	600,665	3.8%	577,146	4.1%
Federal Aid Matching Fund	5,000	0.0%	6,555	0.0%	0	0.0%	351,418	2.5%
IMRF	2,076,000	11.7%	1,979,634	11.4%	1,951,399	12.3%	1,803,259	12.8%
Social Security	1,243,000	7.0%	1,170,082	6.7%	1,152,545	7.3%	1,105,554	7.9%
Liability Insurance Fund	718,994	4.0%	662,063	3.8%	673,843	4.3%	664,359	4.7%
Tuberculosis Fund	14,090	0.1%	13,110	0.1%	6,098	0.0%	5,130	0.0%
Veterans Assistance Cms.	364,144	2.0%	347,419	2.0%	304,906	1.9%	495,063	3.5%
<b>Total Capped Levies</b>	<b>17,797,848</b>	<b>100%</b>	<b>17,403,734</b>	<b>100%</b>	<b>15,815,480</b>	<b>100%</b>	<b>14,049,007</b>	<b>100%</b>
Uncapped Levy: PBC Lease Fund	1,455,000		1,356,901		1,242,182		1,147,119	
<b>Total All Levies</b>	<b>19,252,848</b>		<b>18,760,635</b>		<b>17,057,662</b>		<b>15,196,126</b>	

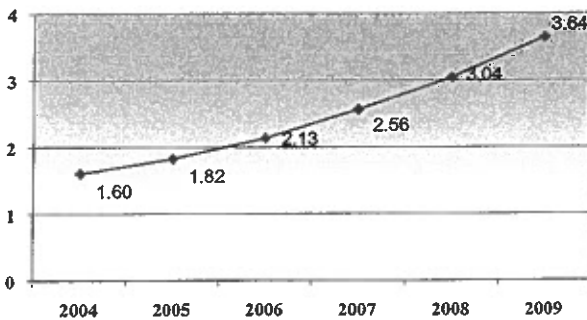
#### Property Tax Bill - Oswego Village Example

2008 Tax - Payable 2009	Rate per \$100	%
Kendall County	0.5724	7.45%
Oswego FPD	0.5821	7.57%
Forest Preserve	0.0966	1.26%
Waubensee JC #516	0.3990	5.19%
Oswego Library District	0.2031	2.64%
Oswego Park District	0.3880	5.05%
Oswego Township	0.0745	0.97%
Oswego Road District	0.1711	2.23%
Oswego School District	5.0600	65.83%
Village of Oswego	0.1393	1.81%
<b>TOTAL</b>	<b>7.6861</b>	<b>100%</b>

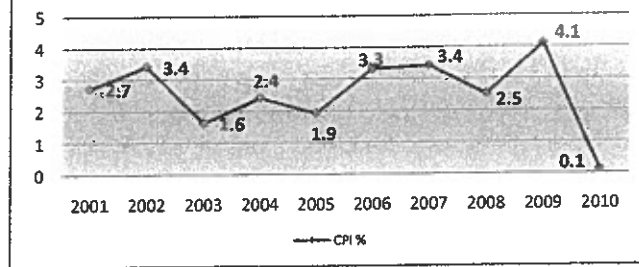
#### County Property Tax Rate



#### Equalized Assessed Value (in Billions)



#### Consumer Price Index (CPI)



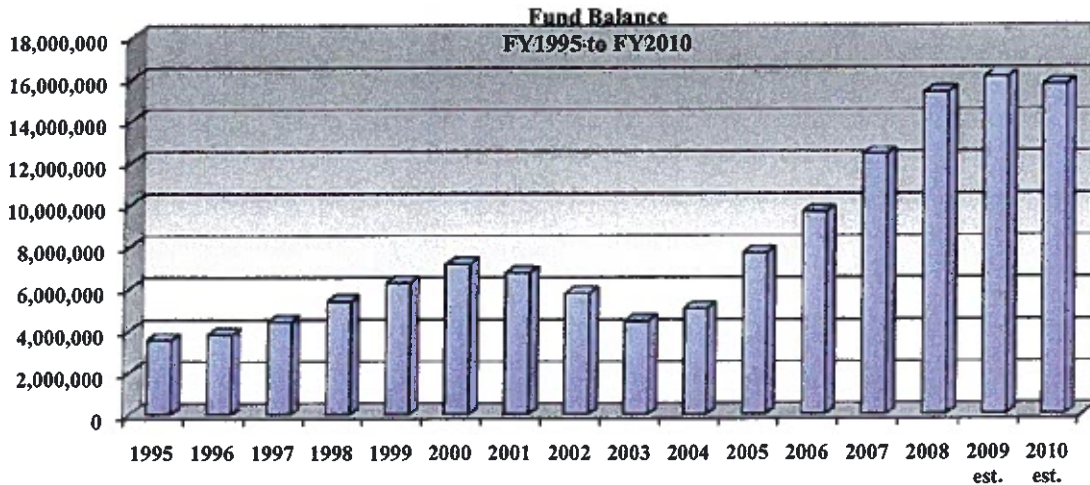
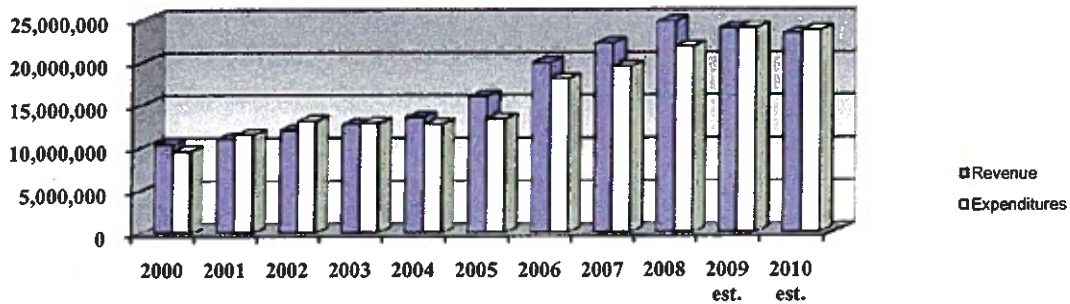
## General Fund

*Kendall County, FY 2009-10*

### FY10 Estimated General Fund Revenue

Revenue Sources \$300,000 or Greater			Revenue Sources by Category		
Revenue	FY10 Est.	% of Total	Category	FY10 Est.	% of Total
Ad Valorem (Property) Tax	9,122,474	39.2%	Taxes	15,242,474	65.5%
1/4 Cent Sales Tax	2,150,000	9.2%	Licenses, Permits & Fees from Services	4,736,639	20.3%
State Income Tax	1,700,000	7.3%	Interest	250,000	1.1%
State Sales Tax	1,250,000	5.4%	Intergovernmental	576,023	2.5%
Circuit Clerk Fees	1,200,000	5.2%	Transfers In	2,473,225	10.6%
Fines & Forfeits	550,000	2.4%			
Sheriff Fees	475,000	2.0%			
Corrections Board & Care	438,000	1.9%			
County Clerk Fees	410,000	1.8%			
Personal Property Repl. Tax	355,000	1.5%			
Local Use Tax	340,000	1.5%			
<b>Subtotal</b>	<b>17,990,474</b>	<b>77.3%</b>			
Revenue Sources under \$300,000	5,287,887	22.7%			
<b>Total</b>	<b>23,278,361</b>	<b>100%</b>		<b>23,278,361</b>	<b>100%</b>

**GF Revenues & Expenditures  
FY2000 to FY2010**



## General Fund

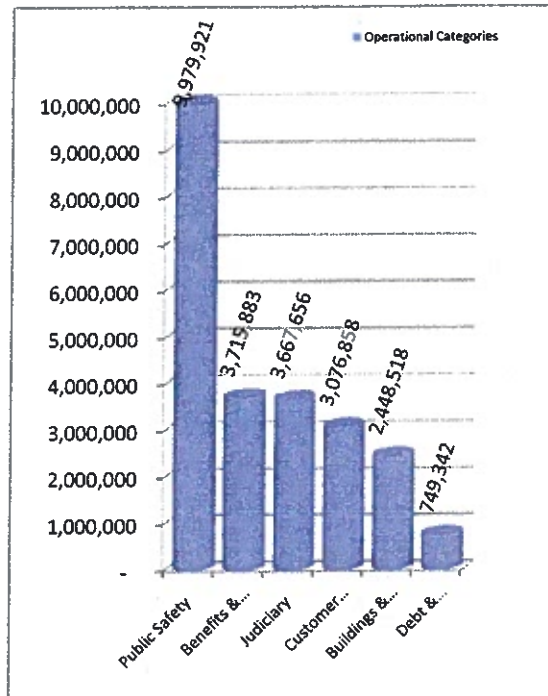
**Kendall County, FY 2009-10**

### FY10 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:

#### FY10 GF Operational Categories

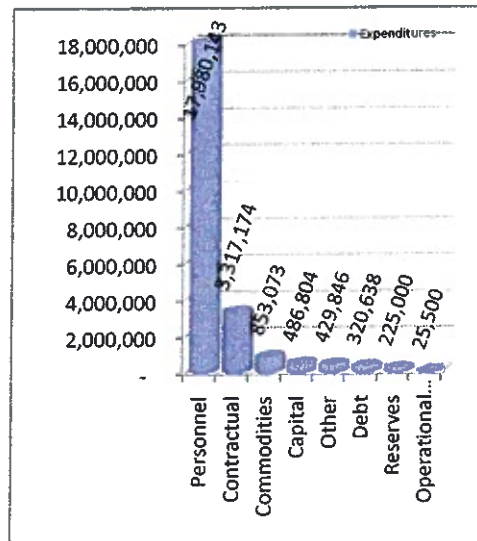
Public Safety	9,979,921	42.2%
Benefits & Fixed Costs	3,715,883	15.7%
Judiciary	3,667,656	15.5%
Customer Service	3,076,858	13.0%
Buildings & Technology	2,448,518	10.4%
Debt & Capital	749,342	3.2%
<b>Total</b>	<b>23,638,178</b>	<b>100.0%</b>



The Corporate Fund (General Fund) expenditures are accounted for in the following classifications:

#### FY10 GF Expenditures

Personnel	17,980,143	76.1%
Contractual	3,317,174	14.0%
Commodities	853,073	3.6%
Capital	486,804	2.1%
Other	429,846	1.8%
Debt	320,638	1.4%
Reserves	225,000	1.0%
Operational Transfers	25,500	0.1%
<b>Total</b>	<b>23,638,178</b>	<b>100.0%</b>





## GF and Other Funds

*Kendall County, FY 2009-10*

### FY10 Estimated General Fund and Other Fund Revenue

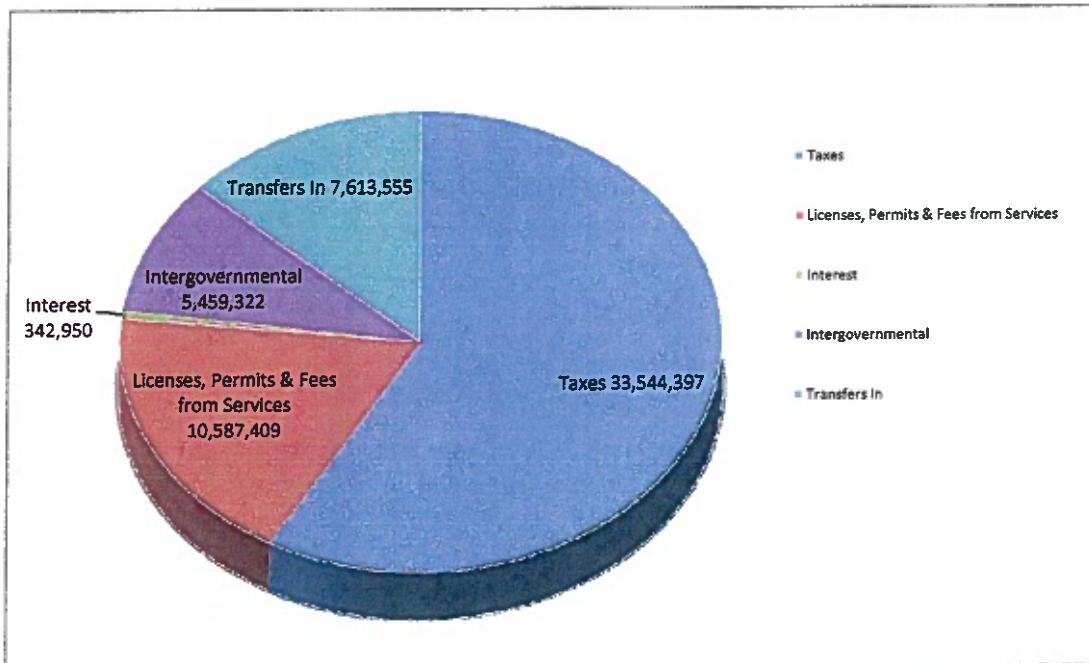
#### Revenue Sources \$500,000 or Greater

Revenue	FY10 Est.	% of Total
Ad Valorem (Property) Tax - Capped	17,797,848	30.9%
Public Safety Sales Tax	4,000,000	7.0%
Transportation Sales Tax	4,000,000	7.0%
HHS State Grant CAT Program	2,401,918	4.2%
1/4 Cent Sales Tax	2,150,000	3.7%
State Income Tax	1,700,000	3.0%
County Motor Fuel Tax	1,483,000	2.6%
Ad Valorem (Property) Tax - Uncapped	1,455,000	2.5%
State Sales Tax	1,250,000	2.2%
Circuit Clerk Fees	1,200,000	2.1%
Fines & Forfeits	550,000	1.0%
Subtotal	37,987,766	66.0%
Revenue Sources under \$500,000	19,559,866	34.0%
<b>Total</b>	<b>57,547,632</b>	<b>100%</b>

#### Revenue Sources by Category

Category	FY10 Est.	% of Total
Taxes	33,544,397	58.3%
Licenses, Permits & Fees from Services	10,587,409	18.4%
Interest	342,950	0.6%
Intergovernmental	5,459,322	9.5%
Transfers In	7,613,555	13.2%

**57,547,632 100%**



## GF and Other Funds

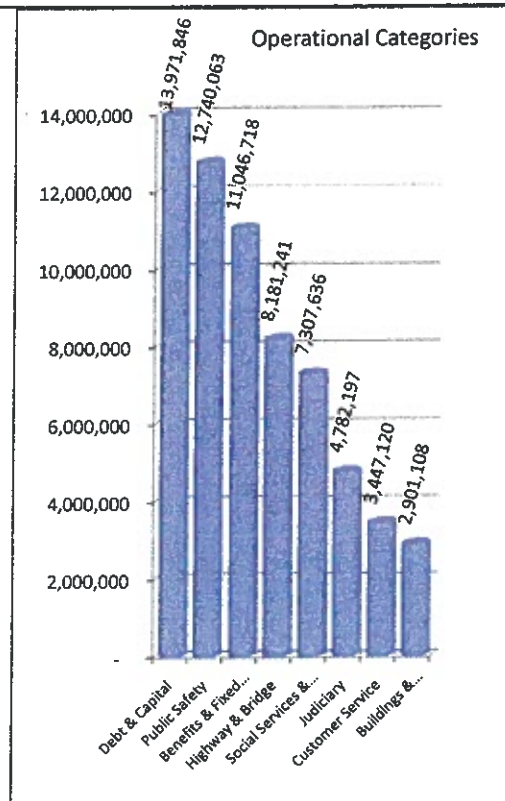
*Kendall County, FY 2009-10*

### FY10 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:

#### FY10 All Funds Operational Categories

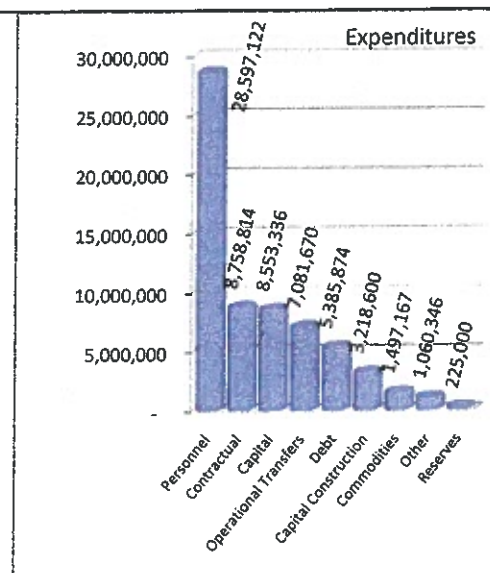
Debt & Capital	13,971,846	21.7%
Public Safety	12,740,063	19.8%
Benefits & Fixed Costs	11,046,718	17.2%
Highway & Bridge	8,181,241	12.7%
Social Services & Health	7,307,636	11.4%
Judiciary	4,782,197	7.4%
Customer Service	3,447,120	5.4%
Buildings & Technology	2,901,108	4.5%
<b>Total</b>	<b>64,377,929</b>	<b>100.0%</b>



The Corporate Fund (General Fund) & Other Funds expenditures are accounted for in the following classifications:

#### FY10 All Funds Expenditures \$ (in millions)

Personnel	28,597,122	44.4%
Contractual	8,758,814	13.6%
Capital	8,553,336	13.3%
Operational Transfers	7,081,670	11.0%
Debt	5,385,874	8.4%
Capital Construction	3,218,600	5.0%
Commodities	1,497,167	2.3%
Other	1,060,346	1.6%
Reserves	225,000	0.3%
<b>Total</b>	<b>64,377,929</b>	<b>100.0%</b>



## Personnel

### Kendall County, FY 2009-10 Budget

	Budget FY06	Budget FY07	Budget FY08	Budget FY09	Budget FY10
<b>Full Time Personnel</b>					
Facilities Management	8	8	8	8	8
Planning, Building and Zoning	7	8	7	7	7
Co Clerk & Recorder	4	4	3	3	3
Election Costs	7	7	8	8	8
Sheriff	51	57	61	65	65
Corrections	51	51	52	54	54
Circuit Court Clerk	15	17	19	17.5	18
Circuit Court Judge	3	4	4	4	4
Coroner	2	2	2	2	2
Combined Court Services	13	14	15	16	17
Public Defender	3	5	4	4	5
States Attorney	14	17	18	18	18
Board of Review	3	3	3	3	3
Supervisor of Assessment	4	5	5	5	5
Mapping	1	1	1	0	0
Treasurer	6	6	6	6	6
Office of Administrative Services	3	4	4	4	4
County Board	10	10	10	10	10
Technology Services	4	4	5	5	5
Soil & Water	1	1	0	0	0
Ken Com	19	21	26	26	26
Economic Development Commission	0	0	0	0	0
Highway	12	12	13	13	13
Health & Human Services	51	49	50	50	52
Animal Control	2	2	2	2	2
GIS Recording	2.33	2.33	2.33	2	2
Recorder's Document Storage	1	1	1	1	1
Court Security	0	0	0	0	0
Law Library	1	0	0	0	0
Circuit Clerk Document Storage	2	1.5	1.5	2.5	3
Court Automation	0.5	0.5	0.5	2	2
Child Support Collection	1	1	1	1	1
GIS Mapping	1.66	1.66	1.66	4	4
Veterans Assistance Commission	2	2	3	3	3
<b>Total Full Time Personnel</b>	<b>305.5</b>	<b>322.0</b>	<b>337.0</b>	<b>346.0</b>	<b>351.0</b>
<b>Part Time &amp; Seasonal Personnel</b>					
Planning, Building & Zoning	1	1	1	1	1
Sheriff	2	4	3	3	3
Corrections	1	1	1	1	1
Public Defender	4	1	1	1	0
Office of Administrative Services	1	1	1	1	1
KenCom	0	3	3	0	0
Highway	0	0	10	10	10
Health & Human Services	3	4	5	5	5
Animal Control	5	5	5	5	5
PBZ Hearing Officer	1	1	1	1	1
Tax Sale Automation	1	1	1	1	1
Veterans Assistance Commission			3	3	3
<b>Total Part Time &amp; Seasonal</b>	<b>19</b>	<b>22</b>	<b>35</b>	<b>32</b>	<b>31</b>



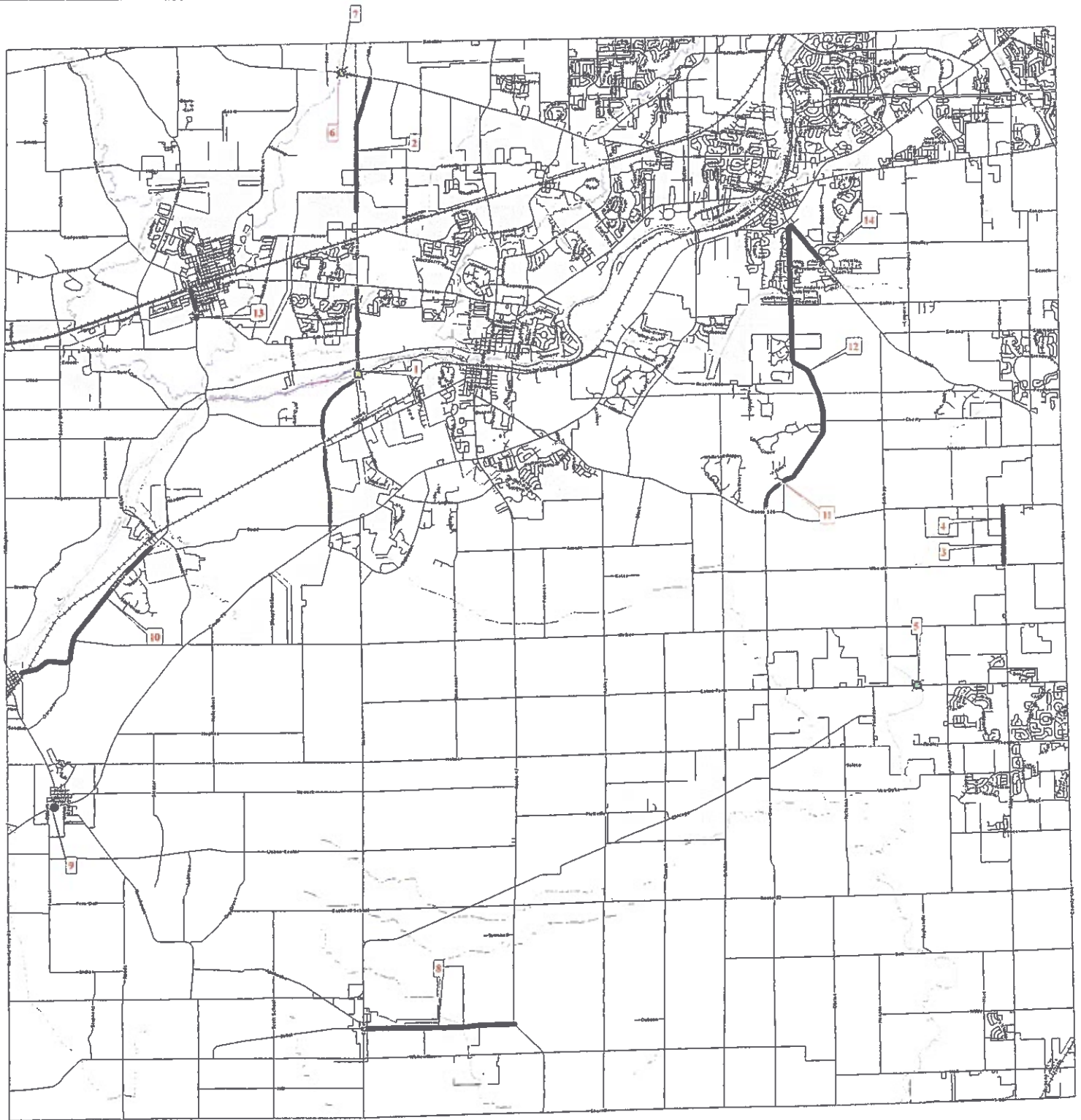
## KENDALL COUNTY CAPITAL IMPROVEMENT PLAN: Concept 1

Improvement Project Name:	Option No.	Budget	Implementation Year:
			2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024 2025
• Court Room 3 Conversion: Construction	Temp.	\$265,920	<p>Jury Box, Replace Carpet, Jury Deliberation, Judges Chambers, Toilets</p>
• 111 Fox Street Improvements: Construction	20-21	\$265,467	
• Ken Com Improvements: Construction	Temp.	\$147,600	<p>PB&amp;Z, Admin., Relo. GIS/Mapping, Expansion</p>
• Gvmt. Ctr. Parking & Infrastructure: Construction	Required prior to Option 13	\$3,944,000	
• John Street Court House Addition: Design	13	\$27,365,400	<p>Expand KenCom @ Current Location</p>
Phase 1 Construction - New			
Phase 2 Construction - Renovation			<p>Reconfigure Parking, Install Underground Utilities, New West Entrance Boulevard.</p>
• 111 Fox Street Addition: Property Purchase / Design	7,11,23	\$7,646,436	
Phase 1 Construction - New			<p>50,000 SF New Const., 30,000 SF Shell, 40,000, Bsmt., 42,000 Renovation</p>
Phase 2 Construction - Renovation			
• Technology - Fiber Link to Gvmt. Ctr: Construction	22	\$413,000	<p>Land Purchase, 21,000 SF New Const., 7,000 SF Bsmt., 2,000 SF Lobby, 21,000 S.F. Renovation.</p>
• PSC - Sheriff's Department Addition: Design	4,5	\$9,421,060	
Phase 1 Construction - New			<p>Fiber Back-Bone from Gvmt. Ctr. To 111 Fox Street/Hist. Courthouse.</p>
Phase 2 Construction - Renovation			
• PSC - Sheriff's Department Parking Structure: Design	5	\$2,956,500	<p>30,000 SF New Const., 15,000 SF Bsmt., 20,000 SF Renovation.</p>
Construction			
• Highway Department New Building: Design	2	\$5,734,912	<p>Underground Secure Parking, 22,000 SF with Site Improvements. Note: Flexible Date.</p>
Construction/Sub Divide / Property Transaction		(\$1,268,468)	
• Facilities Mgmt./Coroner Expansion: Design	18,19	\$1,288,490	<p>7,000 SF Office, 30,000 SF App. Bays, Salt Dome &amp; Site Improvements. Sale of Rt. 47 parcel.</p>
Phase 1 Construction - New			
Phase 2 Construction - Renovation			<p>FM Building Const: New @ 8,500 SF, Coroner Expansion into current FM building. Coroner Expansion 3,100 SF. * Dates affected by County Hospital?</p>
• Forest Preserve Expansion: Construction	10	\$433,350	
• Animal Control Expansion: Construction	16	\$601,074	<p>Expand Forest Preserve into Vacated ROE space: 5,000 SF expansion.</p>
• HHS Addition: Design	15	\$6,688,200	
Construction			<p>Parking Expansion, 2,400 SF Addition, 3,400 SF Renovation.</p>
• PSC - Corrections Pod Addition: Design	6	\$9,637,916	
Construction			<p>30,000 SF Addition, Environ. Health, PHN &amp; BH Expansions.</p>
			<p>(1) Jail Pod, 26,000 SF New, 5,000 SF Renovation, Site Development.</p>

**Total Cost All Work - Concept 1:**  
**\$75,540,857**

Note: Cost Includes Building Construction, A/E - C/M Fees & F.F.E. Totals include inflation rate of 3.5% per year. If projects move ahead in the schedule, SUBTRACT 3.5% per year. If they move back in schedule ADD 3.5% per year of movement. 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	RoadName	Descr	Limits	Total Est	Funding	Year	Status
1	Eldamain Rd	Phase I Engineering	IL Rt 71 to US Rt 34 w/bridge	375,000	75K Co. Br.	2010	Multi-Year
2	Eldamain Rd	Land Acquisition	Menards to Galena Rd	300,000	ST	2010	In Progress
3	Ridge Rd	Land Acquisition	Wheeler Rd to IL Rt 126	400,000	ST	2010	In Progress
4	Ridge Rd	Earth/Underground	Wheeler Rd to IL Rt 126	2,500,000	ST	2010	Spring Letting
5	Caton Farm Rd	Land Acquisition	Bridge Replacement west of Arbelter	75,000	Co. Bridge	2010	
6	Galena Rd	Engineering	Rob Roy Creek Bridge Widening	100,000	Co. Bridge	2010	2009 Engr. Contract
7	Galena Rd	Land Acquisition	Rob Roy Creek Bridge Widening	25,000	Co. Bridge	2010	
8	Joliet Rd	Resurfacing	Lisbon Rd to US Rt 47	532,000	ARRA/\$170k ST	2010	Summer '09 Letting
9	Fox River Dr	Intersection Improvement	At IL Rt 71 (Village of Newark)	600,000	\$300k ST	2010	IGA w/Newark
10	Fox River Dr	Resurfacing	Millbrook to Millington	600,000	MFT	2010	Spring Letting
11	Grove Rd	Phase I Engineering	Consolidate Intersections at Rt 126	150,000	Hwy. Restricted	2010	2009 Engr. Contract
12	Grove Rd	Resurfacing	IL Rt 126 to Plainfield Rd	750,000	MFT	2010	Spring Letting
13	FRD/Ben St	Resurfacing	Corporate Limits to US Rt 34	250,000	MFT	2010	Spring Letting
14	Plainfield Rd	Resurfacing	Grove Rd to Linden St	150,000	MFT	2010	Spring Letting

## 2010 Surface Transportation Program Kendall County Highway Department Kendall County Illinois



**Kendall County GIS**  
 111 West Park Street, Room 300  
 Yorkville, IL 60550  
 815.833.3000



**KENDALL COUNTY HIGHWAY DEPARTMENT**  
**5-YEAR SURFACE TRANSPORTATION PROGRAM**  
**2010 - 2014**

Revised 07/24/09

Multiyear Program

Page 1

ROAD	DESCRIPTION	LIMITS	TOTAL ESTIMATE	FUNDING	YEAR	STATUS
Eldamain Road	Phase I Engineering	Ill. Rte. 71 to U.S. Route 34 w/ Bridge	\$375,000	\$75k Co. Br.	2010	Multi-Year
Eldamain Road	Land Acquisition	Menards to Galena Road	\$300,000	ST	2010	In Progress
Ridge Road	Land Acquisition	Wheeler Road to Ill. Rte. 126	\$400,000	ST	2010	In Progress
Ridge Road	Earth / Underground	Wheeler Road to Ill. Rte. 126	\$2,500,000	ST	2010	Spring Letting
Caton Farm Road	Land Acquisition	Bridge Replacement west of Arbeiter	\$75,000	Co. Bridge	2010	
Grove Road	Phase I Engineering	Consolidate Intersections at Route 126	\$150,000	Hwy. Restricted	2010	2009 Engr. Contract
Galena Road	Engineering	Rob Roy Creek Bridge Widening	\$100,000	Co. Bridge	2010	2009 Engr. Contract
Galena Road	Land Acquisition	Rob Roy Creek Bridge Widening	\$25,000	Co. Bridge	2010	
Joliet Road	Resurfacing	Lisbon Road to Ill. Rte. 47	\$532,000	ARRA / \$170k ST	2010	Summer '09 Letting
Fox River Drive	Intersection Improvement	At Ill. Rte. 71 (Village of Newark)	\$600,000	\$300k ST	2010	IGA w/ Newark
Fox River Drive	Resurfacing	Millbrook to Millington	\$600,000	MFT	2010	Spring Letting
Grove Road	Resurfacing	Ill. Rte. 126 to Plainfield Road	\$750,000	MFT	2010	Spring Letting
FRD / Ben Street	Resurfacing	Corporate Limits to U.S. Route 34	\$250,000	MFT	2010	Spring Letting
Plainfield Road	Resurfacing	Grove Road to Linden Street	\$150,000	MFT	2010	Spring Letting
Eldamain Road	Phase I Engineering	Ill. Rte. 71 to U.S. Route 34 w/ Bridge	\$200,000	\$40k Co. Br.	2011	Multi-Year
Eldamain Road	Phase II Engineering	Ill. Rte. 71 to U.S. Route 34 w/ Bridge	\$200,000	\$40k Co. Br.	2011	Multi-Year
Eldamain Road	Land Acquisition	Ill. Rte. 71 to U.S. Route 34 w/ Bridge	\$1,000,000	\$200k Co. Br.	2011	Multi-Year
Eldamain Road	Reconstruction	Cummins Dr. to U.S. Rte. 34	\$1,500,000	Yorkville / ST	2011	IGA w/ Yorkville
Ridge Road	Curb / Paving / Signal	Wheeler Road to Ill. Rte. 126	\$2,000,000	ST	2011	Spring Letting
River Road	Engineering	Blackberry Creek Bridge Replacement	\$200,000	HBP / Co. Br.	2011	Yorkville Lead
Caton Farm Road	Bridge Replacement	East of Schlapp Road	\$1,400,000	Co. Bridge	2011	Spring Letting
Van Emmon	Intersection	Intersection Improvement at Route 71	?	HSIP (?)	2011	Joint w/ IDOT
Grove Road	Phase II Engineering	Consolidate Intersections at Route 126	\$150,000	ST	2011	



**KENDALL COUNTY HIGHWAY DEPARTMENT**  
**5-YEAR SURFACE TRANSPORTATION PROGRAM**  
**2010 - 2014**

Revised 07/24/09

Multiyear Program

Page 2

ROAD	DESCRIPTION	LIMITS	TOTAL ESTIMATE	FUNDING	YEAR	STATUS
Grove Road	Land Acquisition	Consolidate Intersections at Route 126	\$300,000	ST	2011	
Walker Road	Resurfacing	Ill. Rte. 71 to Ill. Rte. 47	\$1,500,000	Fed. / \$300k MFT	2011	Spring Letting
Fox River Drive	Engineering	Bridge Replacement at Hollenback Cr.	\$100,000	ST	2011	Coord. w/ RR
Ridge Road	Resurfacing	Holt Road to U.S. Route 52	\$750,000	MFT	2011	
Townhouse Road	Resurfacing	U.S. Route 52 to Newark	\$600,000	MFT	2011	
TBA	Bridge Replacement	Township Bridge to be Named	\$250,000	TBP	2011	
Eldamain Road	Phase II Engineering	Ill. Rte. 71 to U.S. Route 34 w/ Bridge	\$500,000	\$100k Co. Br.	2012	Multi-Year
Eldamain Road	Land Acquisition	Ill. Rte. 71 to U.S. Route 34 w/ Bridge	\$1,000,000	\$200k Co. Br.	2012	Multi-Year
Eldamain Road	Reconstruction	Menards to Galena Road	\$1,600,000	ST - 5 yr. loan	2012	\$7 Million total cost
Grove Road	Realignment	Consolidate Intersections at Route 126	\$2,000,000	ST	2012	
Galena Road	Bridge Widening	Rob Roy Creek Bridge Widening	\$600,000	\$300 CB / \$300 ST	2012	
Fox River Drive	Land Acquisition	At Hollenback Creek	\$100,000	ST	2012	
Millbrook Road	Phase I Engineering	At Fox River Drive	\$75,000	ST	2012	IGA w/ Millbrook
TBA	Resurfacing	Various County Highways	\$1,500,000	MFT	2012	
Eldamain Road	Land Acquisition	Ill. Rte. 71 to U.S. Route 34 w/ Bridge	\$1,000,000	\$200k Co. Br.	2013	Multi-Year
Eldamain Road	Reconstruction	Menards to Galena Road	\$1,600,000	ST - 5 yr. loan	2013	
Fox River Drive	Bridge Replacement	At Hollenback Creek	\$1,250,000	\$250 CB/\$1,000 ST	2013	
Walker Road	Engineering	Alignment Study at Route 71	\$25,000	ST	2013	
Millbrook Road	Phase II Engineering	At Fox River Drive	\$75,000	ST	2013	IGA w/ Millbrook
Plainfield Road	Pavement Widening	Grove Road to Linden Street	\$750,000	ST	2013	
TBA	Bridge Replacement	Township Bridge to be Named	\$250,000	TBP	2013	
TBA	Resurfacing	Various County Highways	\$1,500,000	MFT	2013	
Eldamain Road	New Bridge	Over Fox River	\$15,000,000	Fed.??/ST/MFT	2014	*Assumes 80% Fed.
Eldamain Road	Reconstruction	Menards to Galena Road	\$1,600,000	ST - 5 yr. loan	2014	
Walker Road	Phase I Engineering	Intersection Improvements at Route 71	\$100,000	ST	2014	



**KENDALL COUNTY HIGHWAY DEPARTMENT**  
**5-YEAR SURFACE TRANSPORTATION PROGRAM**  
**2010 - 2014**

Revised 07/24/09

Multiyear Program

Page 3

ROAD	DESCRIPTION	LIMITS	ESTIMATE	FUNDING	YEAR	STATUS
Millbrook Road	Land Acquisition	At Fox River Drive	\$400,000	ST	2014	IGA w/ Millbrook
Millbrook Road	Construction	At Fox River Drive	\$1,000,000	ST	2014	
Galena Road	Intersection Improvement	At Blackhawk Blvd.	\$250,000	ST	2014	
River Road	Bridge Replacement	At Blackberry Creek	\$1,500,000	Fed./State/Local	2014	IGA w/ Yorkville
Galena Road	Engineering	Bridge over Big Rock Creek	\$75,000	Co. Bridge	2014	
Galena Road	Engineering	Bridge over Blackberry Creek	\$75,000	Co. Bridge	2014	
TBA	Resurfacing	Resurfacing project using STR monies	\$1,000,000	Fed. / \$200k MFT	2014	
TBA	Resurfacing	Various County Highways	\$1,300,000	MFT	2014	

5-Year Total: \$53,282,000

\*\$15 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 \$15 million. 80% federal funding (\$12 million) is assumed but not guaranteed out of the next federal transportation bill.



# GENERAL FUND BUDGET SUMMARY

*Kendall County, FY 2009-10 Budget*

	<u>Actual</u> <u>2006-07</u>	<u>Actual</u> <u>2007-08</u>	<u>Budget</u> <u>2008-09</u>	<u>Est.</u> <u>Yr End</u> <u>2008-09</u>	<u>Budget</u> <u>2009-10</u>	<u>% Change</u> <u>In Budget</u>
<b>Beginning Balance</b>	9,636,518	12,392,716	12,691,765	15,321,676	16,043,105	26.4%
<b>Revenue</b>	19,704,583	22,313,304	21,514,316	20,698,640	20,805,136	-3.3%
<b>Transfers In</b>	2,453,258	2,339,948	2,421,700	2,421,700	2,473,225	
<b>Total Revenue &amp; Transfers In</b>	22,157,841	24,653,252	23,936,016	23,120,340	23,278,361	
<b>Expenditure</b>	18,496,648	20,005,640	22,540,450	20,003,345	23,067,040	2.3%
<b>Transfers Out</b>	904,994	1,718,652	1,395,566	2,395,566	571,138	
<b>Total Expenditure &amp; Transfers Out</b>	19,401,642	21,724,292	23,936,016	22,398,911	23,638,178	
<b>Change in Fund Balance</b>	2,756,199	2,928,960	0	721,429	(359,817)	
<b>Ending Balance</b>	<u>12,392,717</u>	<u>15,321,676</u>	<u>12,691,765</u>	<u>16,043,105</u>	<u>15,683,288</u>	23.6%

# GENERAL FUND REVENUE SUMMARY

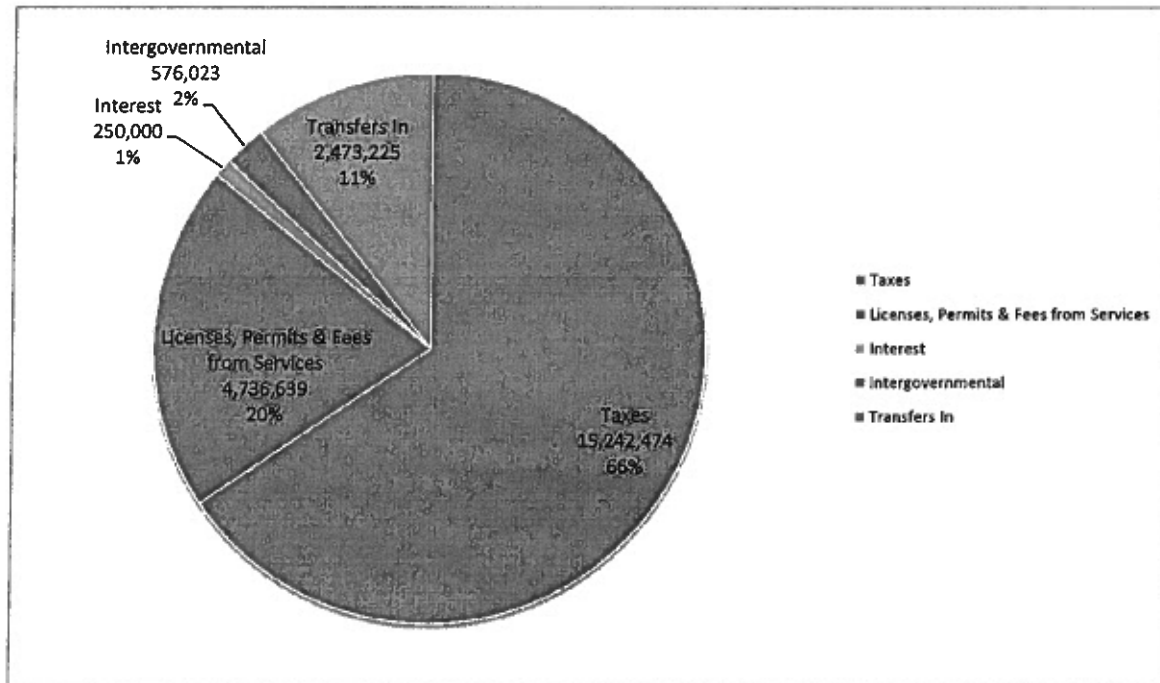
Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change Budget</u>
	General Fund Total Revenues	22,157,845	24,653,255	23,936,016	23,278,361	-2.7%
<b>TAXES</b>						
0101-000-1100	Current Property Tax	6,391,264	7,855,710	8,997,328	9,122,474	1.4%
0101-000-1110	Personal Property Repl. Tax	428,223	421,838	435,000	355,000	-18.4%
0101-000-1115	State Income Tax	1,920,712	2,252,023	2,100,000	1,700,000	-19.0%
0101-000-1120	Local Use Tax	280,903	349,895	302,000	340,000	12.6%
0101-000-1125	State Sales Tax	967,868	1,299,929	1,150,000	1,250,000	8.7%
0101-000-1130	Franchise Tax	121,425	134,154	125,000	125,000	0.0%
0101-000-1175	1/4 Cent Sales Tax	2,154,989	2,432,220	2,500,000	2,150,000	-14.0%
0101-000-1185	Co. Real Estate Transfer Tax	774,679	334,600	325,000	200,000	-38.5%
	Total Taxes	13,040,063	15,080,369	15,934,328	15,242,474	-4.3%
<b>LICENSES, PERMITS, &amp; FEES FROM SERVICES</b>						
0101-000-1170	Miscellaneous Revenue			75,000	70,000	-6.7%
0101-000-1180	Property Tax Late Pymnt. Penalty	372,814	542,326	175,000	200,000	14.3%
0101-000-1190	Sale of Assets	30,395	3,450	20,000	20,000	0.0%
0101-001-1205	Facility Mgt Miscellaneous	4,078	119		0	
0101-002-1205	Building & Zoning Fees	125,062	68,440	90,000	30,000	-66.7%
0101-002-1210	Hearing Officer Fees				3,500	
0101-004-1205	ZBA Fees	28,749	18,250	35,000	15,000	-57.1%
0101-006-1205	County Clerk Fees	625,179	477,189	480,600	410,000	-14.7%
0101-006-1210	Recorder's Miscellaneous	71,813	63,164	68,000	64,000	-5.9%
0101-007-1205	Co. Clk. Election Fund	4,992	840	4,900	5,000	2.0%
0101-009-1205	Sheriff Fees	240,609	394,691	375,000	475,000	26.7%
0101-009-1220	Sheriff Miscellaneous	3,172	6,209	3,000	3,000	0.0%
0101-009-1225	Bond Fees	10,255	31,382	30,000	26,000	-13.3%
0101-009-1240	HIDTA Reimbursement	3,996	681	4,000	4,000	0.0%
0101-010-1205	Corrections Board & Care	1,003,155	1,273,500	650,000	438,000	-32.6%
0101-011-1205	Merit Commission Revenue				7,000	
0101-014-1205	Circuit Clerk Fees	1,119,554	1,185,310	1,100,000	1,200,000	9.1%
0101-014-1210	Cir. Clk. System Fee	52,292	49,670	48,000	50,000	4.2%
0101-014-1220	Cir. Clk. GPS Service Fee	10,305	3,338	3,400	3,400	0.0%
0101-014-1225	Cir. Clk. Periodic Impris. Fee	9,097	29,684	20,000	20,000	0.0%
0101-017-1205	Coroner Fees	1,090	1,657	1,000	1,000	0.0%
0101-017-1210	Reimbursement for Morgue Use	250	0	500	500	0.0%
0101-018-1205	Probation Board & Care	56,085	34,742	15,000	15,000	0.0%
0101-019-1205	Public Defender Fees	38,966	25,587	25,000	25,000	0.0%
0101-020-1205	Fines & Forfeits	570,228	604,007	595,000	550,000	-7.6%
0101-020-1215	State's Attorney Miscellaneous Revenue		3,927		8,500	
0101-020-1220	State's Attorney Trial Fee				1,000	
0101-022-1205	Assessment Miscellaneous	10,827	11,431	5,000	5,000	0.0%
0101-023-1205	Mapping Fees	23,425	10,247	2,000	1,200	-40.0%
0101-025-1205	Treasurer Fees	31,155	45,859	15,000	25,000	66.7%
0101-025-1210	Inheritance Tax Collection Fees	160,759	76,064	60,000	60,000	0.0%
0101-027-1205	Health Insurance - Empl. Ded.	676,437	717,580	703,944	828,989	17.8%
0101-027-1210	Retired & COBRA Health Insurance	62,523	103,402	40,000	41,000	2.5%
0101-029-1205	County Building Postage Reimb.	69,206	70,403	50,000	50,000	0.0%
0101-030-1205	Liquor License	16,500	13,100	16,900	18,800	11.2%
0101-030-1210	Compost Fees	17,776	15,307	20,000	21,000	5.0%
0101-033-1205	Technology Revenue	11,116	10,261	15,000	14,000	-6.7%
0101-033-1210	Tech - Municipality Reimb.		146,418	0	0	
0101-035-1205	KenCom Miscellaneous	10,410	11,278	9,000	11,750	30.6%
0101-xxx-xxxx	Forest Preserve		0	0	15,000	
	LMRP Update	2,400				
	Other Revenues	66,403	113,565	0		
	Sheriff Transportation Grant		16,178			
	Total Licenses, Permits & Fees from Services	5,541,073	6,179,256	4,755,244	4,736,639	-0.4%
<b>INTEREST</b>						
0101-000-1135	Interest Income	661,017	534,275	350,000	250,000	-28.6%
	Total Interest	661,017	534,275	350,000	250,000	-28.6%

# GENERAL FUND REVENUE SUMMARY

Kendall County, FY 2009-10 Budget

Account #	Description	Actual 2006-07	Actual 2007-08	Budget 2008-09	Budget 2009-10	% Change Budget
<b>INTERGOVERNMENTAL</b>						
0101-000-1140	State's Attorney Salary (90%)	135,416	141,121	144,371	149,857	3.8%
0101-000-1145	Probation Officer Salary	113,874	130,389	117,801	221,570	88.1%
0101-000-1150	Supervisor of Assmnt. Salary (50%)	43,077	44,150	45,000	34,170	-24.1%
0101-000-1160	Election Judge	12,591	13,875	14,000	14,000	0.0%
0101-000-1155	Public Defender Salary (66.66%)	92,983	96,238	75,073	77,926	3.8%
0101-000-1195	Reimb. PTI	24,674	37,144	25,000	25,000	0.0%
0101-012-1210	EMA Reimbursement from IEMA	19,319	18,411	23,000	23,000	0.0%
0101-018-1220	Probation Officer Salary (Muns.)		17,079	9,000	9,000	0.0%
0101-020-1210	St. Atty. Victim's Assistance Grant	20,500	21,000	21,500	21,500	0.0%
	<b>Total Intergovernmental</b>	<b>462,434</b>	<b>519,407</b>	<b>474,745</b>	<b>576,023</b>	<b>21.3%</b>
<b>TOTAL REVENUE</b>		<b>19,704,587</b>	<b>22,313,307</b>	<b>21,514,316</b>	<b>20,805,136</b>	<b>-3.3%</b>
<b>TRANSFERS IN</b>						
0101-000-1500	Working Cash					
0101-000-1500	Transfer from PS Sales Tax Fund	2,059,228	2,060,000	2,101,200	2,143,225	
0101-000-1500	Transfer fr Probation Services Fund	20,000	20,000	20,000	30,000	
0101-000-1500	Special Mines	5,900	0			
0101-000-1500	VAC	22,132	0	25,500	25,000	
0101-000-1500	Transfer from Animal Control Fund	20,264	25,000	25,000	25,000	
0101-000-1500	Transfer from Court Security Fund	225,000	225,000	250,000	250,000	
0101-000-1500	State's Attorney Special Fine	85,749	0	0		
0101-000-1500	PBC Lease	13,472	7,397	0		
0101-000-1500	Reserve	1,513	2,551			
	<b>Total Transfers</b>	<b>2,453,258</b>	<b>2,339,948</b>	<b>2,421,700</b>	<b>2,473,225</b>	<b>2.1%</b>
	<b>General Fund Total Revenue &amp; Transfers In</b>	<b>22,157,845</b>	<b>24,653,255</b>	<b>23,936,016</b>	<b>23,278,361</b>	<b>-2.7%</b>



# GENERAL FUND EXPENDITURE SUMMARY

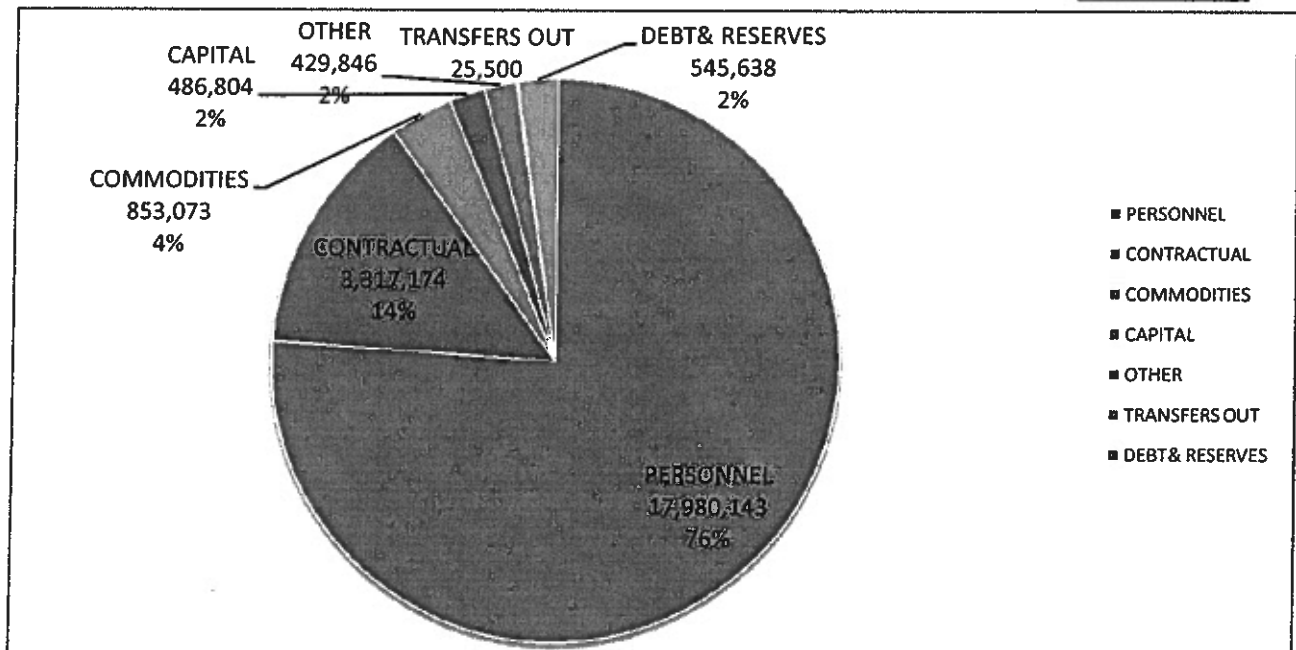
Kendall County, FY 2009-10 Budget

<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
EXPENSES					
County Board	136,316	139,122	173,780	176,900	1.8%
County Clerk & Recorder	161,417	166,358	179,799	204,094	13.5%
Election Costs	291,018	623,753	432,965	573,824	32.5%
Circuit Court Judge	181,400	211,194	207,912	240,087	15.5%
Circuit Court Clerk	521,127	565,350	577,985	587,586	1.7%
Jury Commission	36,117	46,269	71,947	50,567	-29.7%
State's Attorney	1,019,177	1,110,767	1,214,930	1,286,687	5.9%
Public Defender	356,291	358,958	441,415	455,803	3.3%
Combined Court Services	840,370	707,918	973,281	1,046,926	7.6%
Sheriff	3,491,029	3,989,735	4,266,916	4,698,651	10.1%
Corrections	2,819,986	3,077,917	3,290,179	3,658,378	11.2%
Emergency Management Agency	15,075	15,747	19,495	19,682	1.0%
Merit Commission	16,143	16,536	10,000	10,000	0.0%
Veterans Assistance Commission (Gen Fund)	286	0			
Coroner	121,484	133,719	149,950	152,703	1.8%
Treasurer	292,273	300,577	338,025	338,990	0.3%
Auditing & Accounting	22,000	28,750	30,188	31,750	5.2%
Property Tax Services	62,565	73,987	62,000	62,000	0.0%
Administrative Services	321,871	388,193	471,198	480,709	2.0%
Employee Health Insurance	3,032,522	3,085,250	3,336,716	3,677,883	10.2%
General Insurance and Bonding	4,827	1,355	3,000	3,000	0.0%
Unemployment Compensation	3,906	13,805	35,000	35,000	0.0%
Postage County Building	63,022	48,321	55,100	55,100	0.0%
Facilities	1,583,561	1,717,237	1,909,291	1,807,038	-5.4%
Planning, Building & Zoning	351,707	411,964	474,021	461,305	-2.7%
Regional Planning Commission	17,737	9,340	31,550	0	-100.0%
Zoning Board of Appeals	4,448	4,859	7,700	0	-100.0%
Ad Hoc Zoning	27,202	12,947	16,880	0	-100.0%
County Assessing Office	285,540	247,119	283,539	282,852	-0.2%
Technology	709,934	655,529	703,120	641,479	-8.8%
Mapping	62,094	58,825	0	0	
Ken Com	1,055,292	1,110,008	1,375,529	1,440,506	4.7%
Soil & Water Conservation District Grant	15,379	15,904	16,381	41,709	154.6%
Regional Office of Education	84,783	74,410	94,688	96,155	1.5%
Board of Review	52,113	49,425	80,235	83,435	4.0%
Farmland Review Board	226	367	525	525	0.0%
Capital Expenditures	344,848	524,935	584,410	203,704	-65.1%
Contingency	91,566	8,665	620,801	162,011	-73.9%
Miscellaneous		524			
<b>Total Expenditures</b>	<b>18,496,652</b>	<b>20,005,639</b>	<b>22,540,450</b>	<b>23,067,040</b>	<b>2.3%</b>

# GENERAL FUND EXPENDITURE SUMMARY

Kendall County, FY 2009-10 Budget

<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>TRANSFERS OUT:</b>					
<b>Debt Service</b>					
County Debt Service (LOC)					
Court Expansion Debt Svs Transfer		700,000	400,000	200,000	-50.0%
County Bldg Debt Svs Transfer	124,994	118,579	122,066	120,638	-1.2%
Subtotal (debt service)	124,994	818,579	522,066	320,638	-38.6%
<b>Reserves</b>					
Gen Fund Special Reserve for Tax Appeals	350,000	350,000	500,000	50,000	-90.0%
Capital Improvement Fund		175,000	352,000	175,000	-50.3%
Public Safety Capital Improvement Fund		375,000			
Subtotal (Reserve Funds)	350,000	900,000	852,000	225,000	-73.6%
<b>Other Transfers Out</b>					
To Kendall Area Transit Fund			21,500	25,500	
To Economic Development Fund					
To HHS for Salaries	25,000				
To Fed Aid Matching for Eldamain Rd Eng	400,000				
To Highway Fund	5,000				
Subtotal Other Transfers Out	430,000	-	21,500	25,500	
<b>TOTAL TRANSFERS OUT</b>	<u>904,994</u>	<u>1,718,579</u>	<u>1,395,566</u>	<u>571,138</u>	<u>-59.1%</u>
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<u>19,401,646</u>	<u>21,724,218</u>	<u>23,936,016</u>	<u>23,638,178</u>	<u>-1.2%</u>



# Other Funds Summary

Kendall County, FY 2009-10 Budget

	Actual 2006-07	Actual 2007-08	Budget 2008-09	Budget 2009-10	% Change In Budget
<b><u>PUBLIC SAFETY SALES TAX FUND (Fund 20)</u></b>					
Beginning Balance	3,184,716	2,904,450	3,363,313	2,805,645	-16.6%
Revenues	3,978,263	4,551,650	4,558,850	4,030,000	-11.6%
Expenses	11,062	0	0	0	
Net Transfers In (Out)	(4,247,466)	(3,894,988)	(4,787,670)	(5,562,961)	16.2%
Change in Fund Balance	(280,265)	656,662	(228,820)	(1,532,961)	
Ending Balance	2,904,451	3,561,112	3,134,493	1,272,684	-59.4%
<b><u>GIS MAPPING FUND (Fund 51)</u></b>					
Beginning Balance	182,329	150,690	180,470	324,470	79.8%
Revenues	227,147	196,373	432,000	320,000	-25.9%
Expenses	258,785	142,551	443,921	452,590	2.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(31,638)	53,822	(11,921)	(132,590)	
Ending Balance	150,691	204,512	168,549	191,880	13.8%
<b><u>GIS RECORDING FUND (Fund 37)</u></b>					
Beginning Balance	160,256	109,716	77,579	69,100	-10.9%
Revenues	110,965	79,834	88,500	50,000	-43.5%
Expenses	161,505	89,299	84,388	40,788	-51.7%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(50,540)	(9,465)	4,112	9,212	
Ending Balance	109,716	100,251	81,691	78,312	-4.1%
<b><u>Levy Funds</u></b>					
<b><u>HEALTH &amp; HUMAN SERVICES FUND (Fund 21)</u></b>					
Beginning Balance	451,652	675,142	450,000	650,555	44.6%
Revenues	3,786,898	4,285,536	3,783,127	4,419,919	16.8%
Expenses	4,088,975	4,484,218	4,508,921	5,086,528	12.8%
Net Transfers In (Out)	525,567	549,417	614,192	675,149	9.9%
Change in Fund Balance	223,490	350,735	(111,602)	85,401	
Ending Balance	675,142	1,025,877	338,398	659,095	94.8%
<b><u>COMMUNITY 708 MENTAL HEALTH BOARD FUND (Fund 05)</u></b>					
Beginning Balance	2,028	2,759	2,779	2,779	0.0%
Revenues	742,803	814,214	893,114	928,392	4.0%
Expenses	133,572	150,432	158,000	132,222	-16.3%
Net Transfers In (Out)	(608,500)	(665,775)	(735,114)	(796,170)	8.3%
Change in Fund Balance	731	(1,993)	0	0	
Ending Balance	2,759	766	2,779	2,779	0.0%
<b><u>SOCIAL SERVICES FOR SENIOR CITIZENS FUND (Fund 06)</u></b>					
Beginning Balance	5,550	21,039	42,000	0	-100.0%
Revenues	266,389	288,612	318,000	331,155	4.1%
Expenses	187,650	204,750	300,000	305,655	1.9%
Net Transfers In (Out)	(63,250)	(63,250)	(60,000)	(25,500)	-57.5%
Change in Fund Balance	15,489	20,612	(42,000)	0	
Ending Balance	21,039	41,651	0	0	
<b><u>EXTENSION EDUCATION FUND (Fund 08)</u></b>					
Beginning Balance	388	2,322	388	67	-82.6%
Revenues	163,934	167,092	173,730	178,448	2.7%
Expenses	162,000	169,200	173,730	178,448	2.7%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	1,934	(2,108)	0	0	
Ending Balance	2,322	214	388	67	-82.6%

# Other Funds Summary

Kendall County, FY 2009-10 Budget

## Levy Funds (cont.)

	Actual 2006-07	Actual 2007-08	Budget 2008-09	Budget 2009-10	% Change In Budget
<b>COUNTY HIGHWAY FUND (Fund 12)</b>					
Beginning Balance	40,567	55,550	200,000	70,000	-65.0%
Revenues	1,065,908	1,474,139	1,637,100	1,616,200	-1.3%
Expenses	1,055,925	1,494,796	1,836,875	1,630,841	-11.2%
Net Transfers In (Out)	5,000	0	0	0	
Change in Fund Balance	14,983	(20,657)	(199,775)	(14,641)	
Ending Balance	55,550	34,893	225	55,359	24503.9%
<b>COUNTY BRIDGE FUND (Fund 13)</b>					
Beginning Balance	139,209	512,725	159,818	625,000	291.1%
Revenues	675,797	709,189	1,027,500	904,000	-12.0%
Expenses	314,544	1,114,193	1,015,000	600,000	-40.9%
Net Transfers In (Out)	12,265	118,701	200,000		-100.0%
Change in Fund Balance	373,518	(286,303)	212,500	304,000	
Ending Balance	512,727	226,422	372,318	929,000	149.5%
<b>FEDERAL AID MATCHING FUND (Fund 14)</b>					
Beginning Balance	(41,481)	414,415	213,746	0	-100.0%
Revenues	404,596	0	7,340	5,000	-31.9%
Expenses	348,700	196,794	200,000		-100.0%
Net Transfers In (Out)	400,000	0	0	0	
Change in Fund Balance	455,896	(196,794)	(192,660)	5,000	
Ending Balance	414,415	217,621	21,086	5,000	-76.3%
<b>IMRF &amp; SOCIAL SECURITY FUND (Fund 09)</b>					
Beginning Balance	202,310	574,776	500,000	900,000	80.0%
Revenues	4,993,715	5,372,417	5,548,997	5,956,000	7.3%
Expenses	4,655,435	5,079,810	5,600,000	6,455,000	15.3%
Net Transfers In (Out)	34,186	40,736	42,000	50,284	19.7%
Change in Fund Balance	372,466	333,343	(9,003)	(448,716)	
Ending Balance	574,776	908,119	490,997	451,284	-8.1%
<b>LIABILITY INSURANCE FUND (Fund 10)</b>					
Beginning Balance	192,491	265,580	241,780	220,000	-9.0%
Revenues	677,105	674,379	665,735	735,494	10.5%
Expenses	630,998	683,977	765,505	836,735	9.3%
Net Transfers In (Out)	26,983	27,114	29,495	16,100	-45.4%
Change in Fund Balance	73,090	17,516	(70,275)	(85,142)	
Ending Balance	265,581	283,096	171,505	134,858	-21.4%
<b>TUBERCULOSIS FUND (Fund 07)</b>					
Beginning Balance	8,862	3,515	4,500	873	-80.6%
Revenues	5,130	6,068	13,680	14,090	3.0%
Expenses	10,477	6,520	15,870	13,870	-12.6%
Net Transfers In (Out)	0	0	0		
Change in Fund Balance	(5,347)	(452)	(2,190)	220	
Ending Balance	3,515	3,063	2,310	1,093	-52.7%
<b>PUBLIC BUILDING COMMISSION LEASE FUND (Fund 11)</b>					
Beginning Balance	18,326	162,647	15,000	45,000	200.0%
Revenues	1,157,791	1,244,772	1,358,500	1,457,000	7.3%
Expenses	2,000,000	2,347,119	2,355,000	2,455,000	4.2%
Net Transfers In (Out)	986,528	992,603	1,000,000	1,000,000	0.0%
Change in Fund Balance	144,319	(109,744)	3,500	2,000	
Ending Balance	162,645	52,903	18,500	47,000	154.1%

# Other Funds Summary

Kendall County, FY 2009-10 Budget

	Actual 2006-07	Actual 2007-08	Budget 2008-09	Budget 2009-10	% Change In Budget
<b>Levy Funds (cont.)</b>					
<b>VETERANS ASSISTANCE CMS FUND (Fund 89)</b>					
Beginning Balance	0	181,155	147,853	135,000	-8.7%
Revenues	494,816	304,081	348,223	364,144	4.6%
Expenses	274,921	313,501	291,223	309,888	6.4%
Net Transfers In (Out)	(38,740)	(23,881)	(57,000)	(57,934)	1.6%
Change in Fund Balance	181,155	(33,301)	0	(3,678)	
Ending Balance	181,155	147,854	147,853	131,322	-11.2%
<b>Special Department Funds</b>					
<b>ECONOMIC DEVELOPMENT COMMISSION FUND (Fund 02)</b>					
Beginning Balance	5,871	6,320	2,195	2,590	18.0%
Revenues	0	0	0	0	
Expenses	3,551	4,625	4,605	4,800	4.2%
Net Transfers In (Out)	4,000	4,000	5,000	4,000	-20.0%
Change in Fund Balance	449	(625)	395	(800)	
Ending Balance	6,320	5,695	2,590	1,790	-30.9%
<b>RESTRICTED ECONOMIC DEVELOPMENT REVOLVING LOAN FUND (Fund 03)</b>					
Beginning Balance	2,517,149	2,642,351	2,556,198	1,869,672	-26.9%
Revenues	129,202	66,038	70,800	69,550	-1.8%
Expenses	0	750,000	0	0	
Net Transfers In (Out)	(4,000)	746,000	(5,000)	(4,000)	-20.0%
Change in Fund Balance	125,202	62,038	65,800	65,550	
Ending Balance	2,642,351	2,704,389	2,621,998	1,935,222	-26.2%
<b>PBZ HEARING OFFICER FUND (Fund 36)</b>					
Beginning Balance	1,161	(1,247)	(1,500)	0	
Revenues	1,400	2,800	5,000	0	
Expenses	3,808	3,399	3,700	0	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(2,408)	(599)	1,300	0	
Ending Balance	(1,247)	(1,846)	(200)	0	
<b>TRANSPORTATION SALES TAX FUND (Fund 19)</b>					
Beginning Balance	0	797,251	122,253	10,000	-91.8%
Revenues	1,300,789	4,476,017	4,100,000	4,010,000	-2.2%
Expenses	503,538	3,921,579	4,215,000	3,850,000	-8.7%
Net Transfers In (Out)			0	0	
Change in Fund Balance	797,251	554,438	(115,000)	160,000	
Ending Balance	797,251	1,351,689	7,253	170,000	2243.9%
<b>COUNTY MOTOR FUEL TAX FUND - State Transfer (Fund 15)</b>					
Beginning Balance	1,575,612	1,698,362	109,487	970,000	785.9%
Revenues	1,517,491	1,477,703	1,400,000	1,493,000	6.6%
Expenses	1,394,741	2,101,611	1,500,000	2,000,000	33.3%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	122,750	(623,908)	(100,000)	(507,000)	
Ending Balance	1,698,362	1,074,454	9,487	463,000	4780.4%
<b>TOWNSHIP BRIDGE FUND (Fund 17)</b>					
Beginning Balance	33,731	142,419	40,000	0	-100.0%
Revenues	120,952	17,205	180,000	0	-100.0%
Expenses	0	0	0	0	
Net Transfers In (Out)	(12,265)	(118,701)	(200,000)	0	-100.0%
Change in Fund Balance	108,687	(101,496)	(20,000)	0	
Ending Balance	142,418	40,923	20,000	0	-100.0%



## Other Funds Summary

Kendall County, FY 2009-10 Budget

	Actual 2006-07	Actual 2007-08	Budget 2008-09	Budget 2009-10	% Change In Budget
<i>Special Department Funds (cont.)</i>					
<b>COUNTY HIGHWAY RESTRICTED FUND (Fund 18)</b>					
Beginning Balance	171,000	187,000	300,000	400,000	33.3%
Revenues	16,000	242,000	25,000	10,000	-60.0%
Expenses	0	0	100,000	100,000	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	16,000	242,000	(75,000)	(90,000)	
Ending Balance	187,000	429,000	225,000	310,000	37.8%
<b>ANIMAL CONTROL FUND ( Fund 35)</b>					
Beginning Balance	44,690	31,364	71,304	48,600	-31.8%
Revenues	196,482	213,760	206,500	210,000	1.7%
Expenses	156,966	148,303	163,693	170,133	3.9%
Net Transfers In (Out)	(52,842)	(56,855)	(63,000)	(70,350)	11.7%
Change in Fund Balance	(13,326)	8,602	(20,193)	(30,483)	
Ending Balance	31,364	39,966	51,111	18,117	-64.6%
<b>ANIMAL CONTROL BUILDING FUND (Fund 34)</b>					
Beginning Balance	15,000	30,000	45,000	70,000	55.6%
Revenues	0	0	0	0	
Expenses	0	0	0	0	
Net Transfers In (Out)	15,000	15,000	25,000	25,000	0.0%
Change in Fund Balance	15,000	15,000	25,000	25,000	
Ending Balance	30,000	45,000	70,000	95,000	35.7%
<b>COUNTY ANIMAL POPULATION CONTROL FUND (Fund 87)</b>					
Beginning Balance	8,256	18,463	8,100	8,000	-1.2%
Revenues	20,796	22,780	15,000	15,000	0.0%
Expenses	10,589	14,629	10,000	15,000	50.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	10,207	8,151	5,000	0	
Ending Balance	18,463	26,614	13,100	8,000	-38.9%
<b>STATE PET POPULATION FUND (Fund 86)</b>					
Beginning Balance	1,040	2,810	1,000	1,500	50.0%
Revenues	1,770	760	2,000	2,000	0.0%
Expenses	0	0	2,000	1,500	-25.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	1,770	760	0	500	
Ending Balance	2,810	3,570	1,000	2,000	100.0%
<b>RECORDER DOCUMENT STORAGE FUND (Fund 38)</b>					
Beginning Balance	306,988	503,129	557,133	600,000	7.7%
Revenues	354,154	253,789	275,540	237,500	-13.8%
Expenses	158,011	229,074	176,298	286,674	62.6%
Net Transfers In (Out)			0	0	
Change in Fund Balance	196,143	24,715	99,242	(49,174)	
Ending Balance	503,131	527,844	656,375	550,826	-16.1%
<b>INDEMNITY FUND (Fund 54)</b>					
Beginning Balance	51,487	72,767	85,000	115,000	35.3%
Revenues	21,280	30,780	10,000	20,000	100.0%
Expenses	0	80	0	0	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	21,280	30,700	10,000	20,000	
Ending Balance	72,767	103,467	95,000	135,000	42.1%

# Other Funds Summary

Kendall County, FY 2009-10 Budget

	Actual 2006-07	Actual 2007-08	Budget 2008-09	Budget 2009-10	% Change In Budget
<b>Special Department Funds (cont.)</b>					
<b><u>TAX SALE AUTOMATION FUND (Fund 53)</u></b>					
Beginning Balance	24,731	26,770	9,000	28,000	211.1%
Revenues	19,640	24,190	13,000	15,000	15.4%
Expenses	17,601	23,829	19,000	29,000	52.6%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	2,039	361	(6,000)	(14,000)	
Ending Balance	26,770	27,131	3,000	14,000	366.7%
<b><u>SALE IN ERROR INTEREST FUND (Fund 82)</u></b>					
Beginning Balance	48,120	111,960	120,000	130,000	8.3%
Revenues	63,840	92,340	30,000	60,000	100.0%
Expenses	0	11,960	5,000	5,000	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	63,840	80,380	25,000	55,000	
Ending Balance	111,960	192,340	145,000	185,000	27.6%
<b><u>SHERIFF PREVENTION OF ALCOHOL/CRIMINAL VIOLENCE FUND (Fund 39)</u></b>					
Beginning Balance	40,052	5,356	4,000	6,500	62.5%
Revenues	14,206	8,631	10,000	12,000	20.0%
Expenses	48,903	6,031	10,000	12,000	20.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(34,697)	2,600	0	0	
Ending Balance	5,355	7,956	4,000	6,500	62.5%
<b><u>SHERIFF'S DRUG ABUSE REVENUE FUND (Fund 40)</u></b>					
Beginning Balance	83,086	72,120	40,000	49,000	22.5%
Revenues	58,583	45,231	44,000	39,000	-11.4%
Expenses	69,549	52,857	45,000	45,000	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(10,966)	(7,626)	(1,000)	(6,000)	
Ending Balance	72,120	64,494	39,000	43,000	10.3%
<b><u>SHERIFF'S VEHICLE FUND - statutory (Fund 91)</u></b>					
Beginning Balance	0	19,595	9,000	43,000	377.8%
Revenues	19,595	30,095	31,200	33,600	7.7%
Expenses	0	19,480	20,000	20,000	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	19,595	10,615	11,200	13,600	
Ending Balance	19,595	30,210	20,200	56,600	180.2%
<b><u>STATE'S ATTORNEY DRUG ENFORCEMENT FUND (Fund 50)</u></b>					
Beginning Balance	16,515	18,420	19,400	18,960	-2.3%
Revenues	2,892	1,163	1,500	500	-66.7%
Expenses	987	0	1,000	1,000	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	1,905	1,163	500	(500)	
Ending Balance	18,420	19,583	19,900	18,460	-7.2%
<b><u>CIRCUIT CLERK DOCUMENT STORAGE FUND (Fund 44)</u></b>					
Beginning Balance	437,348	462,496	577,216	495,000	-14.2%
Revenues	97,159	209,432	180,000	205,000	13.9%
Expenses	72,010	85,004	129,121	153,975	19.2%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	25,149	124,428	50,879	51,025	
Ending Balance	462,497	586,924	628,095	546,025	-13.1%

## Other Funds Summary<sup>1</sup>

Kendall County, FY 2009-10 Budget

	Actual 2006-07	Actual 2007-08	Budget 2008-09	Budget 2009-10	% Change In Budget
<i>Special Department Funds (cont.)</i>					
<b><u>COURT AUTOMATION FUND (Fund 45)</u></b>					
Beginning Balance	378,290	444,111	595,614	595,000	-0.1%
Revenues	96,651	216,356	180,000	205,000	13.9%
Expenses	30,829	62,583	124,208	402,100	223.7%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	65,822	153,773	55,792	(197,100)	
Ending Balance	444,112	597,884	651,406	397,900	-38.9%
<b><u>CHILD SUPPORT COLLECTION FUND (Fund 46)</u></b>					
Beginning Balance	78,269	107,293	138,382	148,768	7.5%
Revenues	40,346	60,207	47,834	46,500	-2.8%
Expenses	11,322	27,360	32,446	33,586	3.5%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	29,024	32,847	15,388	12,914	
Ending Balance	107,293	140,140	153,770	161,682	5.1%
<b><u>CIRCUIT CLERK OPERATION FUND (Fund 90)</u></b>					
Beginning Balance	0	0	30,085	40,345	34.1%
Revenues	0	30,352	14,000	14,000	0.0%
Expenses	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	0	30,352	14,000	14,000	
Ending Balance	0	30,352	44,085	54,345	23.3%
<b><u>COURT SECURITY FUND (Fund 42)</u></b>					
Beginning Balance	552,200	476,029	375,000	539,816	44.0%
Revenues	252,987	342,364	325,000	350,000	7.7%
Expenses	104,157	53,358	90,000	115,000	27.8%
Net Transfers In (Out)	(225,000)	(225,000)	(250,000)	(325,944)	30.4%
Change in Fund Balance	(76,170)	64,006	(15,000)	(90,944)	
Ending Balance	476,030	540,035	360,000	448,872	24.7%
<b><u>LAW LIBRARY FUND (Fund 43)</u></b>					
Beginning Balance	183,983	231,875	240,500	250,000	4.0%
Revenues	51,948	61,464	55,000	65,000	18.2%
Expenses	4,056	51,003	54,500	61,130	12.2%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	47,892	10,461	500	3,870	
Ending Balance	231,875	242,336	241,000	253,870	5.3%
<b><u>PROBATION SERVICES FUND (Fund 48)</u></b>					
Beginning Balance	635,499	702,944	757,952	876,861	15.7%
Revenues	211,868	201,941	240,000	186,200	-22.4%
Expenses	124,424	108,513	327,880	317,750	-3.1%
Net Transfers In (Out)	(20,000)	(14,042)	(15,000)	(29,600)	66.7%
Change in Fund Balance	67,444	79,386	(102,880)	(161,150)	
Ending Balance	702,943	782,330	655,072	715,711	10.0%
<b><u>STATE RENTAL HOUSING SUPPORT PROGRAM FUND (Fund 81)</u></b>					
Beginning Balance	0	0	0	0	
Revenues	320,715	237,663	275,000	225,000	-18.2%
Expenses	320,715	237,663	275,000	225,000	-18.2%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	0	0	0	0	
Ending Balance	0	0	0	0	

## Other Funds Summary

Kendall County, FY 2009-10 Budget

	Actual 2006-07	Actual 2007-08	Budget 2008-09	Budget 2009-10	% Change In Budget
<b><i>Special Department Funds (cont.)</i></b>					
<b><u>CSBG REVOLVING LOAN FUND (Fund 25)</u></b>					
Beginning Balance	37,637	40,342	23,000	28,448	23.7%
Revenues	2,705	2,218	4,200	5,750	36.9%
Expenses	0	21,346	7,600	14,600	92.1%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	2,705	(19,128)	(3,400)	(8,850)	
Ending Balance	40,342	21,214	19,600	19,598	0.0%
<b><u>DCS CONTINGENCY FUND (Fund 26)</u></b>					
Beginning Balance	1,600	1,603	0	0	
Revenues	3	0	0	0	
Expenses	0	0	0	0	
Net Transfers In (Out)	0	(1,603)	0	0	
Change in Fund Balance	3	(1,603)	0	0	
Ending Balance	1,603	0	0	0	
<b><u>Kendall Area Transit (Fund 55)</u></b>					
Beginning Balance			38,890	120,390	209.6%
Revenues		39,965	0	0	
Expenses			0	0	
Net Transfers In (Out)			81,500	51,000	-37.4%
Change in Fund Balance		39,965	81,500	51,000	
Ending Balance	0	39,965	120,390	171,390	42.4%
<b><i>Capital Projects &amp; Debt Service Funds</i></b>					
<b><u>CAPITAL IMPROVEMENT FUND (Fund 04)</u></b>					
Beginning Balance	643,465	572,465	747,465	859,465	15.0%
Revenues	0	0	0	0	
Expenses	71,000	0	490,000	350,000	-28.6%
Net Transfers In (Out)	0	175,000	352,000	175,000	-50.3%
Change in Fund Balance	(71,000)	175,000	(138,000)	(175,000)	
Ending Balance	572,465	747,465	609,465	684,465	12.3%
<b><u>PUBLIC SAFETY CAPITAL IMPROVEMENT FUND (Fund 75)</u></b>					
Beginning Balance	225,000	256,957	631,957	831,957	31.6%
Revenues	0	0	0	0	
Expenses	0	0	0	0	
Net Transfers In (Out)	1,000,000	375,000	200,000	300,000	50.0%
Change in Fund Balance	1,000,000	375,000	200,000	300,000	
Ending Balance	1,225,000	631,957	831,957	1,131,957	36.1%
<b><u>GENERAL FUND SPECIAL RESERVE FUND (Fund 76)</u></b>					
Beginning Balance	250,000	600,000	950,000	1,450,000	52.6%
Revenues	0	0	0	0	
Expenses	0	0	1,450,000	0	-100.0%
Net Transfers In (Out)	350,000	350,000	500,000	50,000	-90.0%
Change in Fund Balance	350,000	350,000	(950,000)	50,000	
Ending Balance	600,000	950,000	0	1,500,000	
<b><u>COURTHOUSE RESTORATION FUND (Fund 85)</u></b>					
Beginning Balance	42,218	27,091	7,368	3,732	-49.3%
Revenues	0	0	0	0	
Expenses	15,127	19,724	7,368	3,732	-49.3%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(15,127)	(19,724)	(7,368)	(3,732)	
Ending Balance	27,091	7,367	0	0	

# Other Funds Summary

Kendall County, FY 2009-10 Budget

	Actual 2006-07	Actual 2007-08	Budget 2008-09	Budget 2009-10	% Change In Budget
<b>Capital Projects &amp; Debt Service Funds (cont.)</b>					
<b><u>BUILDING FUND (Fund xx)</u></b>					
Beginning Balance				1,000,000	
Revenues				285,000	
Expenses				1,060,000	
Net Transfers In (Out)					
Change in Fund Balance				(775,000)	
Ending Balance				225,000	
<b><u>JAIL ADDITION BOND PROCEEDS FUND (Fund 57)</u></b>					
Beginning Balance	290,428	201,820	151,585	80,000	-47.2%
Revenues	8,245	3,795	1,500	200	-86.7%
Expenses	96,853	84,389	153,085	80,200	-47.6%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(88,608)	(80,594)	(151,585)	(80,000)	
Ending Balance	201,820	121,226	0	0	
<b><u>JAIL ADDITION DEBT SERVICE FUND (Fund 58)</u></b>					
Beginning Balance	95,238	144,811	0	0	
Revenues	323	270	150	150	0.0%
Expenses	138,988	187,123	289,738	342,463	18.2%
Net Transfers In (Out)	188,238	234,988	289,738	342,313	18.1%
Change in Fund Balance	49,573	48,135	150	1	
Ending Balance	144,811	192,946	150	1	-99.7%
<b><u>COUNTY BUILDING DEBT SERVICE FUND (Fund 56)</u></b>					
Beginning Balance	283	437	0	130	
Revenues	644	130		150	
Expenses	283,078	280,623	287,638	290,350	0.9%
Net Transfers In (Out)	282,588	280,186	287,638	290,350	0.9%
Change in Fund Balance	154	(307)	0	150	
Ending Balance	437	130	0	280	
<b><u>COURTHOUSE EXPANSION CONSTRUCTION FUND - bond proceeds (Fund 97)</u></b>					
Beginning Balance	0	9,702,448	12,140,000	3,000,000	-75.3%
Revenues	16,551	372,592	10,595,000	4,000	-100.0%
Expenses	312,865	10,829,288	21,873,000	3,218,600	-85.3%
Net Transfers In (Out)	9,998,762	10,000,000	0	0	
Change in Fund Balance	9,702,448	(456,696)	(11,278,000)	(3,214,600)	
Ending Balance	9,702,448	9,245,752	862,000	(214,600)	-124.9%
<b><u>COURTHOUSE EXPANSION DEBT SERVICE FUND - 2007 Series A (Fund 98)</u></b>					
Beginning Balance	0	0	0	0	
Revenues	0	0	0	0	
Expenses	0	105,677	381,060	322,815	-15.3%
Net Transfers In (Out)	0	1,300,000	381,060	322,815	-15.3%
Change in Fund Balance	0	1,194,323	0	0	
Ending Balance	0	1,194,323	0	0	
<b><u>COURTHOUSE EXPANSION DEBT SERVICE FUND - 2007 Series B (Fund 98)</u></b>					
Beginning Balance	0	0	0	0	
Revenues	0	0	0	0	
Expenses	0	500	0	0	
Net Transfers In (Out)	0	500	0	0	
Change in Fund Balance	0	0	0	0	
Ending Balance	0	0	0	0	

## Other Funds Summary

Kendall County, FY 2009-10 Budget

	Actual <u>2006-07</u>	Actual <u>2007-08</u>	Budget <u>2008-09</u>	Budget <u>2009-10</u>	% Change <u>In Budget</u>
<i>Capital Projects &amp; Debt Service Funds (cont.)</i>					
<u>COURTHOUSE EXPANSION DEBT SERVICE FUND - 2008 Series (Fund 98)</u>					
Beginning Balance	0	0	0	0	
Revenues	0	0	0	0	
Expenses	0	0	1,215,672	973,840	-19.9%
Net Transfers In (Out)	0	0	1,215,672	973,840	-19.9%
Change in Fund Balance	0	0	0	0	
Ending Balance	0	0	0	0	
<u>COURTHOUSE EXPANSION DEBT SERVICE FUND - 2009 Series (Fund 98)</u>					
Beginning Balance	0	0	0	0	
Revenues	0	0	0	0	
Expenses	0	0	0	680,768	
Net Transfers In (Out)	0	0	0	680,768	
Change in Fund Balance	0	0	0	(0)	
Ending Balance	0	0	0	(0)	
<b>TOTAL EXPENSES: OTHER FUNDS</b>	<b>18,248,217</b>	<b>35,918,271</b>	<b>51,212,045</b>	<b>33,683,581</b>	
<b>TOTAL EXPENSES: GENERAL FUND</b>	<b>18,496,652</b>	<b>21,067,768</b>	<b>22,540,450</b>	<b>23,067,040</b>	
<b>TOTAL EXPENSES: ALL FUNDS</b>	<b>36,744,869</b>	<b>56,986,039</b>	<b>73,752,494</b>	<b>56,750,621</b>	

# **GENERAL FUND**

# GENERAL FUND EXPENDITURE SUMMARY

Kendall County, FY 2009-10 Budget

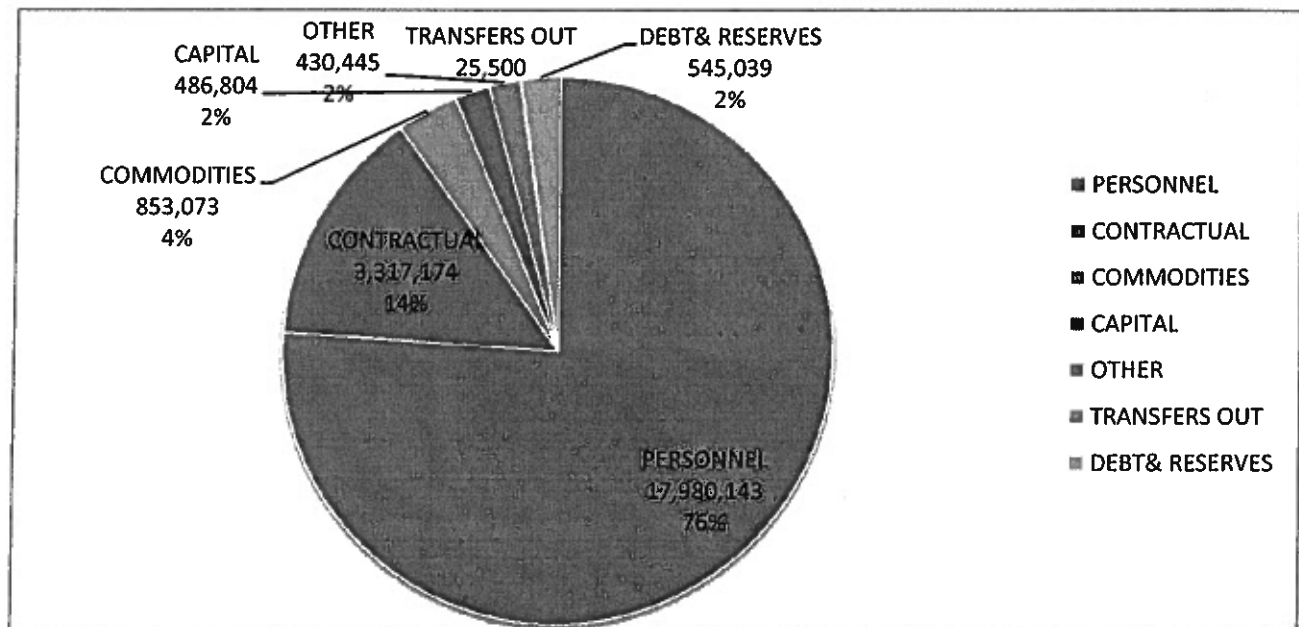
<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
EXPENSES					
County Board	136,316	139,122	173,780	176,900	1.8%
County Clerk & Recorder	161,417	166,358	179,799	204,094	13.5%
Election Costs	291,018	623,753	432,965	573,824	32.5%
Circuit Court Judge	181,400	211,194	207,912	240,087	15.5%
Circuit Court Clerk	521,127	565,350	577,985	587,586	1.7%
Jury Commission	36,117	46,269	71,947	50,567	-29.7%
State's Attorney	1,019,177	1,110,767	1,214,930	1,286,687	5.9%
Public Defender	356,291	358,958	441,415	455,803	3.3%
Combined Court Services	840,370	707,918	973,281	1,046,926	7.6%
Sheriff	3,491,029	3,989,735	4,266,916	4,698,651	10.1%
Corrections	2,819,986	3,077,917	3,290,179	3,658,378	11.2%
Emergency Management Agency	15,075	15,747	19,495	19,682	1.0%
Merit Commission	16,143	16,536	10,000	10,000	0.0%
Veterans Assistance Commission (Gen Fund)	286	0			
Coroner	121,484	133,719	149,950	152,703	1.8%
Treasurer	292,273	300,577	338,025	338,990	0.3%
Auditing & Accounting	22,000	28,750	30,188	31,750	5.2%
Property Tax Services	62,565	73,987	62,000	62,000	0.0%
Administrative Services	321,871	388,193	471,198	480,709	2.0%
Employee Health Insurance	3,032,522	3,085,250	3,336,716	3,677,883	10.2%
General Insurance and Bonding	4,827	1,355	3,000	3,000	0.0%
Unemployment Compensation	3,906	13,805	35,000	35,000	0.0%
Postage County Building	63,022	48,321	55,100	55,100	0.0%
Facilities	1,583,561	1,717,237	1,909,291	1,807,038	-5.4%
Planning, Building & Zoning	351,707	411,964	474,021	461,305	-2.7%
Regional Planning Commission	17,737	9,340	31,550	0	-100.0%
Zoning Board of Appeals	4,448	4,859	7,700	0	-100.0%
Ad Hoc Zoning	27,202	12,947	16,880	0	-100.0%
County Assessing Office	285,540	247,119	283,539	282,852	-0.2%
Technology	709,934	655,529	703,120	641,479	-8.8%
Mapping	62,094	58,825	0	0	
Ken Com	1,055,292	1,110,008	1,375,529	1,440,506	4.7%
Soil & Water Conservation District Grant	15,379	15,904	16,381	41,709	154.6%
Regional Office of Education	84,783	74,410	94,688	96,155	1.5%
Board of Review	52,113	49,425	80,235	83,435	4.0%
Farmland Review Board	226	367	525	525	0.0%
Capital Expenditures	344,848	524,935	584,410	203,704	-65.1%
Contingency	91,566	8,665	620,801	162,011	-73.9%
Miscellaneous		524			
<b>Total Expenditures</b>	<b>18,496,652</b>	<b>20,005,639</b>	<b>22,540,450</b>	<b>23,067,040</b>	<b>2.3%</b>



# GENERAL FUND EXPENDITURE SUMMARY

Kendall County, FY 2009-10 Budget

Description	Actual 2006-07	Actual 2007-08	Budget 2008-09	Budget 2009-10	% Change In Budget
<b>TRANSFERS OUT:</b>					
<b>Debt Service</b>					
County Debt Service (LOC)					
Court Expansion Debt Svs Transfer		700,000	400,000	200,000	-50.0%
County Bldg Debt Svs Transfer	124,994	118,579	122,066	120,638	-1.2%
Subtotal (debt service)	124,994	818,579	522,066	320,638	-38.6%
<b>Reserves</b>					
Gen Fund Special Reserve for Tax Appeals	350,000	350,000	500,000	50,000	-90.0%
Capital Improvement Fund		175,000	352,000	175,000	-50.3%
Public Safety Capital Improvement Fund		375,000			
Subtotal (Reserve Funds)	350,000	900,000	852,000	225,000	-73.6%
<b>Other Transfers Out</b>					
To Kendall Area Transit Fund			21,500	25,500	
To Economic Development Fund					
To HHS for Salaries	25,000				
To Fed Aid Matching for Eldamain Rd Eng	400,000				
To Highway Fund	5,000				
Subtotal Other Transfers Out	430,000	-	21,500	25,500	
<b>TOTAL TRANSFERS OUT</b>	904,994	1,718,579	1,395,566	571,138	-59.1%
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	19,401,646	21,724,218	23,936,016	23,638,178	-1.2%

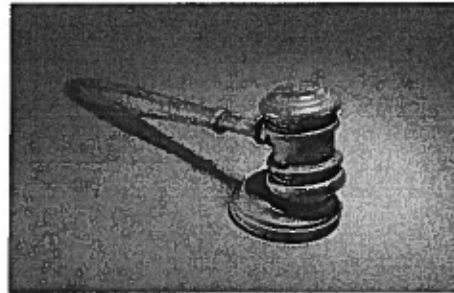


## County Board

Kendall County, FY 2009-10 Budget

### 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.

### Authorized Personnel Summary

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<u>Part Time</u>				
Chairman	1	1	1	1
Finance Chair	1	1	1	1
PBZ Chair	1	1	1	1
Member	7	7	7	7
Total	10	10	10	10

# County Board

## Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-032-6000	Chairman	12,000	12,000	12,000	12,000	
0102-032-6101	Board Members	21,600	21,600	21,600	21,600	
0102-032-6111	Finance & PBZ Chair	5,750	6,000	6,000	6,000	
0102-032-6112	Liquor Commissioner	1,200	1,200	1,200	1,200	
0102-032-6115	Per Diem	79,560	75,225	89,000	91,600	
	Special Census wages		-			
	<b>Total Personnel</b>	<b>120,110</b>	<b>116,025</b>	<b>129,800</b>	<b>132,400</b>	<b>2.0%</b>
<b>CONTRACTUAL</b>						
0102-032-6203	Dues/Memberships	2,840	7,920	6,200	8,200	
0102-032-6204	Conferences		558	5,000	4,000	
0102-032-6207	Cell Phone	246	-	280	-	
0102-032-6215	Contractual Services	(3,666)	60	16,500	15,500	
0102-032-6579	Dukane Valley Council	-				
0102-032-6580	UCCI	300	300	300	300	
	Special Census mileage	5,759	-			
	<b>Total Contractual</b>	<b>5,479</b>	<b>8,838</b>	<b>28,280</b>	<b>28,000</b>	<b>-1.0%</b>
<b>COMMODITIES</b>						
0102-032-6205	Mileage	7,464	9,805	11,500	12,000	
	<b>Total Commodities</b>	<b>7,464</b>	<b>9,805</b>	<b>11,500</b>	<b>12,000</b>	<b>4.3%</b>
<b>OTHER</b>						
0102-032-6578	Liquor Lic. Investigations	-	-			
0102-032-6199	Miscellaneous	3,162	4,454	4,200	4,500	
0102-032-6581	Promotions	100	-			
	<b>Total Other</b>	<b>3,262</b>	<b>4,454</b>	<b>4,200</b>	<b>4,500</b>	<b>7.1%</b>
<b>TRANSFERS</b>						
	<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Department Total</b>	<b>136,315</b>	<b>139,122</b>	<b>173,780</b>	<b>176,900</b>	<b>1.8%</b>

## County Clerk & Recorder

Kendall County, FY 2009-10 Budget

### Description

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

### 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		2007	2008	2009	2010
	<u>Full Time</u>				
	County Clerk	1	1	1	1
	Deputy Clerk	3	2	2	3
	<b>Total</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>4</b>

Election Costs		2007	2008	2009	2010
	<u>Full Time</u>				
	Chief Deputy Clerk	1	1	1	1
	Deputy Recorder	6	7	7	3
	<b>Total</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>4</b>

GIS Recording		2007	2008	2009	2010
	<u>Full Time</u>				
	Chief Deputy Clerk	1	1	1	1
	Deputy Recorder	1.33	1.33	1	0
	<b>Total</b>	<b>2.33</b>	<b>2.33</b>	<b>2</b>	<b>1</b>

Recorder's Document Storage		2007	2008	2009	2010
	<u>Full Time</u>				
	Deputy Clerk	1	1	1	5
	<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>5</b>

<b>Grand Total</b>	<b>14.33</b>	<b>14.33</b>	<b>14</b>	<b>14</b>
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# County Clerk & Recorder

Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-006-6000	County Clerk	75,423	76,960	80,000	83,200	4.0%
0102-006-6102	Deputy Clerks	43,699	44,448	46,049	56,744	23.2%
0102-006-6150	Temporary Help	-	5,062	16,000	16,000	
	<b>Total Personnel</b>	<b>119,122</b>	<b>126,470</b>	<b>142,049</b>	<b>155,944</b>	<b>9.8%</b>
<b>CONTRACTUAL</b>						
0102-006-6202	Books/Subscriptions	549	263	600	600	
0102-006-6203	Dues/Memberships	365	630	500	500	
0102-006-6204	Conferences	1,453	557	2,500	2,500	
0102-006-6209	Legal Publications	191	394	300	450	
0102-006-6215	Contractual Services	9,344	5,460	1,500	6,500	
0102-006-6410	Film Duplication	1,594	675	1,000	1,000	
	<b>Total Contractual</b>	<b>13,496</b>	<b>7,979</b>	<b>6,400</b>	<b>11,550</b>	<b>80.5%</b>
<b>COMMODITIES</b>						
0102-006-6200	Office Supplies	14,085	7,019	13,500	13,750	
0102-006-6201	Postage	13,052	23,747	15,000	20,000	
0102-006-6205	Mileage	1,368	755	2,000	2,000	
	<b>Total Commodities</b>	<b>28,505</b>	<b>31,521</b>	<b>30,500</b>	<b>35,750</b>	<b>17.2%</b>
<b>OTHER</b>						
0102-006-6411	Birth & Death Reg	227	-	350	350	
0102-006-6412	Rebinding Old Records	68	388	500	500	
	<b>Total Other</b>	<b>295</b>	<b>388</b>	<b>850</b>	<b>850</b>	<b>0.0%</b>
	<b>Department Total</b>	<b>161,418</b>	<b>166,358</b>	<b>179,799</b>	<b>204,094</b>	<b>13.5%</b>

## Election Costs

### Kendall County, FY 2009-10 Budget

#### Description

Coordinated by the County Clerk to fund all staffing, judges and equipment necessary for elections.

#### Legal Status

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

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



Authorized Personnel Summary				
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<u>Full Time</u>				
Chief Deputy Clerk	1	1	1	1
Deputy Recorder	6	7	7	3
Total	7	8	8	4

## Election Costs

Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-007-6102	Salaries	160,494	152,716	217,315	126,174	-42%
0102-007-6107	Overtime		17,498	1,500	7,000	
0102-007-6152	Election Judges Per Diem	27,360	131,919	35,000	90,000	
0102-007-6426	Extra Help	19,154	15,411	4,500	11,000	
	<b>Total Personnel</b>	<b>207,008</b>	<b>317,544</b>	<b>258,315</b>	<b>234,174</b>	<b>-9%</b>
<b>CONTRACTUAL</b>						
0102-007-6209	Legal Publications	3,896	6,002	6,000	6,000	
0102-007-6215	Consultants	29,590	81,804	47,000	100,000	
0102-007-6420	School for Judges	-	427	7,500	3,000	
0102-007-6424	Polling Place Rental	1,686	2,977	3,000	5,000	
0102-007-6428	Polling Place Set-up	5,715	19,954	3,500	15,000	
	<b>Total Contractual</b>	<b>40,887</b>	<b>111,164</b>	<b>67,000</b>	<b>129,000</b>	<b>93%</b>
<b>COMMODITIES</b>						
0102-007-6205	Election Judge Mileage	1,391	4,360	2,000	4,000	
0102-007-6421	Ballots	20,011	111,454	50,000	100,000	
0102-007-6422	Registration Supplies	3,311	3,276	3,000	4,000	
0102-007-6425	Canvas	-	50	150	150	
0102-007-6427	Election Supplies	17,685	75,905	50,000	100,000	
	<b>Total Commodities</b>	<b>42,398</b>	<b>195,045</b>	<b>105,150</b>	<b>208,150</b>	<b>98%</b>
<b>OTHER</b>						
0102-007-6423	Precinct Splits	724	-	2,500	2,500	
	<b>Total Other</b>	<b>724</b>	<b>-</b>	<b>2,500</b>	<b>2,500</b>	<b>0%</b>
	<b>Department Total</b>	<b>291,017</b>	<b>623,753</b>	<b>432,965</b>	<b>573,824</b>	<b>33%</b>

## Circuit Court Judge

Kendall County, FY 2009-10 Budget

### Description

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



### Legal Status

III. 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.

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

III. 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.

Authorized Personnel Summary				
	2007	2008	2009	2010
<b>Full Time</b>				
Court Administrator	1	1	1	1
Bailiff	3	3	3	3
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>



# Circuit Court Judge

Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-016-6101	Court Administrator	40,504	41,715	42,966	43,825	
0102-016-6116	Bailiffs	75,307	59,344	59,410	84,004	
0102-016-6117	Summer Law Clerk	-	-	-	-	
0102-016-6118	Statutory Expenses	5,150	-	-	-	
0102-016-6482	St Apport/Judges' Salaries	1,618	1,724	2,500	2,500	
0102-016-xxxx	Part Time Bailiff Per Diem		8,067			
	<b>Total Personnel</b>	<b>122,579</b>	<b>110,850</b>	<b>104,877</b>	<b>130,329</b>	<b>24.3%</b>
<b>CONTRACTUAL</b>						
0102-016-6234	Postage Meter Lease	303		5,935	5,935	
0102-016-6151	Court Reporter/Transcripts	56	782	1,000	1,000	
0102-016-6204	Conferences		-			
0102-016-6206	Training		-	10,000	2,000	
	<b>Total Contractual</b>	<b>359</b>	<b>782</b>	<b>16,935</b>	<b>8,935</b>	<b>-47.2%</b>
<b>COMMODITIES</b>						
0102-016-6200	Office Supplies	3,040	2,951	3,000	7,723	
0102-016-6201	Postage	-		500	500	
0102-016-6550	Pre-paid Postage	-	30,255	32,000	32,000	
0102-016-6232	Postage Meter Supplies	-		600	600	
	<b>Total Commodities</b>	<b>3,040</b>	<b>33,206</b>	<b>36,100</b>	<b>40,823</b>	<b>13.1%</b>
<b>OTHER</b>						
0102-016-6480	Law Library	38,572	-			
0102-016-6481	Statutory Expenses	16,850	66,356	50,000	60,000	
	<b>Total Other</b>	<b>55,422</b>	<b>66,356</b>	<b>50,000</b>	<b>60,000</b>	<b>20.0%</b>
	<b>Department Total</b>	<b>181,400</b>	<b>211,194</b>	<b>207,912</b>	<b>240,087</b>	<b>15.5%</b>

## Jury Commission

### Kendall County, FY 2009-10 Budget

#### 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

### Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-015-6102	Salaries	5,652	5,356	5,517	5,627	
0102-015-6153	Petit Juror Per Diem	13,204	16,471	17,500	17,500	
0102-015-6154	Grand Juror Per Diem	5,802	7,180	7,500	7,500	
0102-015-6155	Coroner Juror Per Diem	1,171	1,988	2,000	2,500	
	<b>Total Personnel</b>	<b>25,829</b>	<b>30,995</b>	<b>32,517</b>	<b>33,127</b>	<b>1.9%</b>
<b>CONTRACTUAL</b>						
0102-015-6206	Training	-	737	1,500	1,500	
0102-015-6475	Meals	1,158	1,660	5,000	5,000	
	<b>Total Contractual</b>	<b>1,158</b>	<b>2,397</b>	<b>6,500</b>	<b>6,500</b>	<b>0.0%</b>
<b>COMMODITIES</b>						
0102-015-6200	Office Supplies	2,834	3,689	3,500	3,500	
0102-015-6201	Postage	3,502	6,300	3,000	3,000	
	<b>Total Commodities</b>	<b>6,336</b>	<b>9,989</b>	<b>6,500</b>	<b>6,500</b>	<b>0.0%</b>
<b>OTHER</b>						
0102-015-6476	Automation	2,793	2,887	4,440	4,440	
0102-015-6477	Jury System Update	-	-	21,990	-	
	<b>Total Other</b>	<b>2,793</b>	<b>2,887</b>	<b>26,430</b>	<b>4,440</b>	<b>-83.2%</b>
	<b>Department Total</b>	<b>36,116</b>	<b>46,268</b>	<b>71,947</b>	<b>50,567</b>	<b>-29.7%</b>

## Public Defender

### Kendall County, FY 2009-10 Budget

#### 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.

#### Authorized Personnel Summary

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<b><u>Full Time</u></b>				
Public Defender	1	1	1	1
Asst. Defender	2	2	2	3
Admin. Asst.	1	1	1	1
<b><u>Part Time</u></b>				
Asst. Defender	0.5	0.5	0.5	0
<b>Total</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>	<b>5</b>

## Public Defender

### Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-019-6101	Public Defender	139,489	146,692	144,371	149,857	
0102-019-6102	Asst. Public Defender	157,262	160,777	160,500	185,690	
0102-019-6104	Clerical	32,550	34,178	35,545	36,256	
0102-019-6119	Temporary Help/Intern	-	-	-	-	
	<b>Total Personnel</b>	<b>329,301</b>	<b>341,647</b>	<b>340,415</b>	<b>371,803</b>	<b>9.2%</b>
<b>CONTRACTUAL</b>						
0102-019-6202	Books/Subscriptions	1,626	2,423	3,000	3,000	
0102-019-6203	Dues / Memberships	3,258	2,129	3,000	3,000	
0102-019-6204	Conferences	1,868	2,083	6,000	6,000	
0102-019-6206	Training	1,302	-	6,000	4,000	
0102-019-6215	Contractual Services	13,096	5,565	40,000	40,000	
0102-019-6239	Transcripts	435	253	2,000	2,000	
0102-019-6510	Conflict Attorney	510	-	20,000	10,000	
0102-019-6511	Interpreter Service	735	1,567	1,000	1,000	
0102-019-6513	PT Investigators	1,625	1,372	15,000	10,000	
	<b>Total Contractual</b>	<b>24,455</b>	<b>15,392</b>	<b>96,000</b>	<b>79,000</b>	<b>-17.7%</b>
<b>COMMODITIES</b>						
0102-019-6200	Office Supplies	1,865	1,320	2,500	2,500	
0102-019-6201	Postage	671	598	1,500	1,500	
0102-019-6205	Mileage	-	-	-	-	
	<b>Total Commodities</b>	<b>2,536</b>	<b>1,918</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>Department Total</b>	<b>356,292</b>	<b>358,957</b>	<b>441,415</b>	<b>455,803</b>	<b>3.3%</b>

## Combined Court Services (Probation)

Kendall County, FY 2009-10 Budget

### 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>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<b><u>Full Time</u></b>				
Director	1	1	1	1
Supervisor	1	1	2	2
Admin. Officer	1	1	1	2
G.P.S. Officer	2	2	2	2
Diversion Specialist	1	1	1	1
Adult Officer	3	3	3	3
Juvenile Officer	2	3	3	3
Admin. Asst.	1	1	1	1
Secretary	2	2	2	2
<b>Total</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>

## Combined Court Services (Probation)

Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-018-6101	Supervisor	59,455	61,833	64,307	63,784	-0.8%
0102-018-6102	Probation Officer Supv.		-	86,504	90,402	4.5%
0102-018-6103	Probation Officer	353,549	371,258	368,192	414,855	12.7%
0102-018-6104	Clerical	83,470	90,529	94,153	96,035	2.0%
	<b>Total Personnel</b>	<b>496,474</b>	<b>523,620</b>	<b>613,156</b>	<b>665,076</b>	<b>8.5%</b>
<b>CONTRACTUAL</b>						
0102-018-6202	Books/Subscriptions	60	100	100	100	
0102-018-6203	Dues/Memberships	542	1,515	2,500	-	
0102-018-6505	Kane Juvenile Detention	143,000	87,470	160,000	160,000	
0102-018-6206	Training	60	863	775	-	
0102-018-6215	Contractual Services	800	3,061	4,000	4,000	
0102-018-6217	Vehicle Expense	2,337	4,061	4,000	4,000	
0102-018-6506	Juvenile Board & Care	175,980	76,847	175,000	200,000	
	<b>Total Contractual</b>	<b>322,779</b>	<b>173,917</b>	<b>346,375</b>	<b>368,100</b>	<b>6.3%</b>
<b>COMMODITIES</b>						
0102-018-6200	Office Supplies	5,108	5,859	6,500	6,500	
0102-018-6201	Postage	2,736	2,625	3,000	3,000	
0102-018-6205	Mileage	-	-	-	-	
0102-018-6232	Postage Supplies	417	-	-	-	
0102-018-6233	Miscellaneous Postage	6,000	-	-	-	
0102-018-6234	Equip Rental Reset Charges		50	-	-	
	<b>Total Commodities</b>	<b>14,261</b>	<b>8,534</b>	<b>9,500</b>	<b>9,500</b>	<b>0.0%</b>
<b>CAPITAL</b>						
0102-018-6231	Computer Software	-	-	-	-	
	<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>OTHER</b>						
0102-018-6235	Postage Meter Lease	4,441	-	-	-	
0102-018-6503	Circuit Admin. Expense	2,416	1,847	3,250	3,250	
0102-018-6504	Medical Expenses	-	-	1,000	1,000	
	<b>Total Other</b>	<b>6,857</b>	<b>1,847</b>	<b>4,250</b>	<b>4,250</b>	<b>0.0%</b>
	<b>Department Total</b>	<b>840,371</b>	<b>707,918</b>	<b>973,281</b>	<b>1,046,926</b>	<b>7.6%</b>

## Circuit Court Clerk

Kendall County, FY 2009-10 Budget

### Description

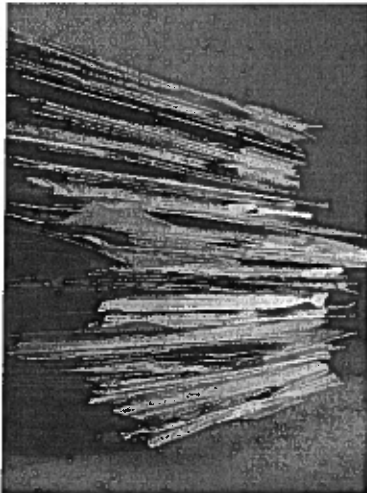
The Circuit Clerk is an elected official who is a non-judicial officer to the judicial branch of state government commissioned by the Governor of the State of Illinois. The circuit clerk is the "keeper of the records" preserving all the files and papers of the circuit court by filing, keeping and preserving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



### Authorized Personnel Summary

Circuit Clerk		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
	<u>Full Time</u>				
	Circuit Clerk	1	1	1	1
	Chief Deputy Clerk	0.5	0.5	0	0
	Accounting Clerk	1	0	0	0
	Clerk Supervisor	2.5	2.5	2.5	2
	Deputy Clerk	12	14	13	14
	Fin./Personnel Mgr.	0	1	1	1
	<b>Total</b>	<b>17</b>	<b>19</b>	<b>17.5</b>	<b>18</b>

Child Support		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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>

Circuit Clerk Document Storage		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
	<u>Full Time</u>				
	Clerk Supervisor	0.5	0.5	0.5	1
	Deputy Clerk	1	1	2	2
	<b>Total</b>	<b>1.5</b>	<b>1.5</b>	<b>2.5</b>	<b>3</b>

Court Automation		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
	<u>Full Time</u>				
	Chief Deputy Clerk	0.5	0.5	1	1
	Quality Control Mgr.	0	0	1	1
	<b>Total</b>	<b>0.5</b>	<b>0.5</b>	<b>2</b>	<b>2</b>

<b>Grand Total</b>	<b>20</b>	<b>22</b>	<b>23</b>	<b>24</b>
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# Circuit Court Clerk

## Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-014-6000	Circuit Clerk	74,000	76,960	80,000	83,200	
0102-014-6102	Deputy Clerks	411,645	440,127	440,985	444,886	
0102-014-6107	Overtime	3,867	2,463	5,000	5,000	
	<b>Total Personnel</b>	<b>489,512</b>	<b>519,550</b>	<b>525,985</b>	<b>533,086</b>	<b>1.4%</b>
<b>CONTRACTUAL</b>						
0102-014-6203	Dues/Memberships	1,225	745	1,200	1,200	
0102-014-6204	Conferences	1,064	921	2,300	2,300	
0102-014-6219	Printing Forms	8,470	24,871	25,000	25,000	
	<b>Total Contractual</b>	<b>10,759</b>	<b>26,537</b>	<b>28,500</b>	<b>28,500</b>	<b>0.0%</b>
<b>COMMODITIES</b>						
0102-014-6200	Office Supplies	11,790	9,836	12,000	12,000	
0102-014-6201	Postage	7,579	7,103	10,000	10,000	
0102-014-6205	Mileage	860	573	1,500	1,500	
	<b>Total Commodities</b>	<b>20,229</b>	<b>17,512</b>	<b>23,500</b>	<b>23,500</b>	<b>0.0%</b>
<b>OTHER</b>						
0102-014-6230	Legal Fees	626	1,750	-	2,500	
	<b>Total Other</b>	<b>626</b>	<b>1,750</b>	<b>-</b>	<b>2,500</b>	
	<b>Department Total</b>	<b>521,126</b>	<b>565,349</b>	<b>577,985</b>	<b>587,586</b>	<b>1.7%</b>

## State's Attorney

### Kendall County, FY 2009-10 Budget

#### 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>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<u>Full Time</u>				
State's Attorney	1	1	1	1
Assistant State's Attorney	8	9	9	10
Administrative Assistant	1	1	0	0
V/W Coordinator	1	1	1	1
Office Manager	0	0	1	1
Secretary	6	5	5	5
Victim Witness Advocate	0	1	1	1
Total	17	18	18	19

## State's Attorney

### Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-020-6000	State's Attorney	157,282	162,991	160,412	166,508	
0102-020-6101	Asst State's Attorney	453,893	536,091	570,924	658,042	
0102-020-6104	Clerical	225,364	275,562	276,094	284,387	
0102-020-6124	Salaries - Investigators		1,815		-	
0102-020-6125	Stipends			32,000	34,500	
0102-020-6117	Temporary Help/Intern	22,000	25,788	31,000	22,000	
	<b>Total Personnel</b>	<b>858,539</b>	<b>1,002,247</b>	<b>1,070,430</b>	<b>1,165,437</b>	<b>8.9%</b>
<b>CONTRACTUAL</b>						
0102-020-6202	Books/Subscriptions	5,443	6,681	8,500	7,500	
0102-020-6203	Dues/Memberships	2,762	4,273	2,250	2,000	
0102-020-6204	Conferences	3,152	3,122	4,000	3,250	
0102-020-6206	Training	3,581	4,614	2,250	1,750	
0102-020-6207	Cell Phones/Pagers	3,973	4,145	4,250	4,000	
0102-020-6215	Contractual Services	11,638	13,528	45,000	15,000	
0102-020-6239	Transcripts	21,436	20,108	21,000	15,500	
0102-020-6522	Appellate Service	15,000	15,000	15,000	15,000	
0102-020-6523	Special Litigation Fees	71,539	11,146	-	-	
	<b>Total Contractual</b>	<b>138,524</b>	<b>82,617</b>	<b>102,250</b>	<b>64,000</b>	<b>-37.4%</b>
<b>COMMODITIES</b>						
0102-020-6200	Office Supplies	8,713	9,601	9,000	9,000	
0102-020-6201	Postage	9,631	9,386	10,750	10,750	
	<b>Total Commodities</b>	<b>18,344</b>	<b>18,987</b>	<b>19,750</b>	<b>19,750</b>	<b>0.0%</b>
<b>OTHER</b>						
0102-020-6520	Child Advocacy Center	389	-	-	15,000	
0102-020-6521	Trials/Hearings	3,381	6,915	22,500	22,500	
	<b>Total Other</b>	<b>3,770</b>	<b>6,915</b>	<b>22,500</b>	<b>37,500</b>	<b>66.7%</b>
	<b>Department Total</b>	<b>1,019,177</b>	<b>1,110,766</b>	<b>1,214,930</b>	<b>1,286,687</b>	<b>5.9%</b>

## Sheriff

### Kendall County, FY 2009-10 Budget

#### 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.

#### Authorized Personnel Summary

	2007	2008	2009	2010
<b>Full Time</b>				
Sheriff	1	1	1	1
Chief Deputy	1	1	1	1
Commander	1	2	2	2
Sergeant	7	8	8	8
Deputy	40	41	45	45
Office Manager	1	1	1	1
Admin. Asst.	1	1	1	1
Records Clerk	5	6	6	6
<b>Part Time</b>				
Deputy			1	1
Sheriff Records Clerk	0.5	1	1	1
Corrections Records Clerk	0.5	0.5	0.5	0.5
<b>Total</b>	<b>58</b>	<b>62.5</b>	<b>67.5</b>	<b>67.5</b>

# Sheriff

## Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-009-6000	Sheriff	92,400	96,096	99,940	104,000	
0102-009-6102	Chief/Commander	170,491	266,224	279,711	288,102	
0102-009-6103	Deputies	2,513,757	2,741,754	3,067,641	3,487,494	
0102-009-6104	Clerical	237,011	278,346	293,374	310,806	
0102-009-6105	Deputies Part Time	-	-	6,000	6,000	
0102-009-6106	Deputies Overtime	84,002	121,018	75,000	76,500	
0102-009-6107	Clerical Overtime	16,996	1,882	1,000	1,000	
	<b>Total Personnel</b>	<b>3,114,657</b>	<b>3,505,320</b>	<b>3,822,666</b>	<b>4,273,901</b>	<b>11.8%</b>
<b>CONTRACTUAL</b>						
0102-009-6202	Books/Subscriptions	4,977	8,422	3,500	3,500	
0102-009-6203	Dues/Memberships	3,536	3,756	2,500	2,500	
0102-009-6204	Conferences	7,391	3,333	3,000	3,000	
0102-009-6206	Training	37,958	45,632	40,000	40,000	
0102-009-6207	Cellular Phone	5,741	7,335	6,500	6,500	
0102-009-6215	Contractual Services	32,186	33,141	32,000	33,000	
0102-009-6216	Equipment Maint/Repair	17,384	17,848	16,000	16,000	
0102-009-6217	Vehicle Maint/Repair	77,204	114,693	100,000	102,000	
0102-009-6219	Printing	3,091	3,536	3,000	3,000	
0102-009-6436	Weapons/Ammo	8,187	7,317	7,000	7,000	
0102-009-6438	Contract Expenses	-	-	500	500	
0102-009-6440	Immunization	100	-	250	250	
TBD	Drug Testing				1,500	
	<b>Total Contractual</b>	<b>197,755</b>	<b>245,013</b>	<b>214,250</b>	<b>218,750</b>	<b>2.1%</b>
<b>COMMODITIES</b>						
0102-009-6437	Canine Expenses	-	3,634	3,500	3,500	
0102-009-6200	Office Supplies	9,662	10,917	7,000	7,000	
0102-009-6201	Postage	4,161	7,226	5,500	6,500	
0102-009-6205	Mileage/Auto Fuel	130,033	185,249	180,000	155,000	
0102-009-6240	Uniforms	24,475	22,567	18,000	18,000	
0102-009-6435	Police Supplies	6,258	4,143	12,500	12,500	
	<b>Total Commodities</b>	<b>174,589</b>	<b>233,736</b>	<b>226,500</b>	<b>202,500</b>	<b>-10.6%</b>
<b>OTHER</b>						
0102-009-6442	Major Crimes Taskforce		2,000	1,000	1,000	
0102-009-6439	Investigations	2,029	1,666	500	500	
0102-009-6441	Special Response Team	2,000	2,000	2,000	2,000	
	ILEAS Grant	-	-	-	-	
	Homeland Security Grant	-	-	-	-	
	<b>Total Other</b>	<b>4,029</b>	<b>5,666</b>	<b>3,500</b>	<b>3,500</b>	<b>0.0%</b>
	<b>Department Total</b>	<b>3,491,030</b>	<b>3,989,735</b>	<b>4,266,916</b>	<b>4,698,651</b>	<b>10.1%</b>

## Corrections

### Kendall County, FY 2009-10 Budget

#### 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 will be substantially 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.

#### Authorized Personnel Summary

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<b>Full Time</b>				
Commander	1	1	1	1
Sergeant	5	5	5	5
Deputy	44	45	47	47
Food Manager	1	1	1	1
<b>Part Time</b>				
Food Service Provider	0.5	0.5	0.5	0.5
<b>Total</b>	<b>51.5</b>	<b>52.5</b>	<b>54.5</b>	<b>54.5</b>

# Corrections

## Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-010-6102	Commander/Sergeant	386,820	405,054	444,408	474,382	
0102-010-6103	Deputies	2,003,519	2,169,609	2,369,044	2,699,247	
0102-010-6106	Deputy Overtime	37,027	47,045	36,000	36,720	
0102-010-6108	Food Management	67,379	72,627	78,167	79,730	
	<b>Total Personnel</b>	<b>2,494,745</b>	<b>2,694,335</b>	<b>2,927,619</b>	<b>3,290,078</b>	<b>12.4%</b>
<b>CONTRACTUAL</b>						
0102-010-6206	Training	10,460	23,730	18,100	18,100	
0102-010-6215	Contractual Services	64,547	84,723	89,460	89,460	
0102-010-6216	Equipment Maintenance	6,064	3,126	6,000	6,000	
0102-010-6451	Prisoner Transport	1,220	5,956	8,000	8,000	
0102-010-6452	Off Site Inmate Housing	-	-	-	-	
0102-010-6453	Courthouse Security	-	-	4,000	4,000	
0102-010-6455	Medical Expenses	58,471	48,931	62,000	63,240	
0102-010-6456	Food Service	166,820	200,389	150,000	153,000	
0102-010-6443	Drug Testing	-	-	-	1,500	
	<b>Total Contractual</b>	<b>307,582</b>	<b>366,855</b>	<b>337,560</b>	<b>343,300</b>	<b>1.7%</b>
<b>COMMODITIES</b>						
0102-010-6200	Office Supplies	11,554	8,055	15,000	15,000	
0102-010-6240	Uniforms	6,104	8,672	10,000	10,000	
0102-010-6454	Prisoner Clothing/Linens	-	-	-	-	
	<b>Total Commodities</b>	<b>17,658</b>	<b>16,727</b>	<b>25,000</b>	<b>25,000</b>	<b>0.0%</b>
<b>OTHER</b>						
0102-010-6450	Catastrophic Insurance	-	-	-	-	
	<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Department Total</b>	<b>2,819,985</b>	<b>3,077,917</b>	<b>3,290,179</b>	<b>3,658,378</b>	<b>11.2%</b>



## Emergency Management Agency

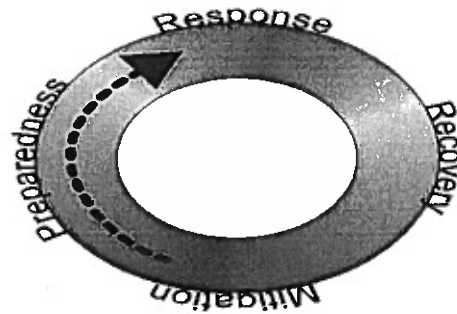
Kendall County, FY 2009-10 Budget

### Description

Previously known as the Emergency Services & Disaster Agency, it is directed by the Kendall County Chief Deputy Sheriff 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.



Authorized Personnel Summary

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<u>Part-time</u>				
Director	1	1	1	1
Assistant	1	1	1	1
Total	2	2	2	2

# Emergency Management Agency

Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-012-6101	Director	5,295	5,838	5,869	5,987	2.0%
0102-012-6104	Clerical	2,846	3,070	3,426	3,495	2.0%
	<b>Total Personnel</b>	<b>8,141</b>	<b>8,908</b>	<b>9,295</b>	<b>9,482</b>	<b>2.0%</b>
<b>CONTRACTUAL</b>						
0102-012-6203	Dues/Memberships	-	-	250	250	
0102-012-6204	Conferences	-	-	250	250	
0102-012-6206	Training	1,055	751	1,500	1,500	
0102-012-6217	Vehicle Maintenance	-	1,440	750	750	
0102-012-6219	Printing	1,446	-	100	100	
0102-012-6227	Telephone	1,585	2,116	4,000	4,000	
0102-012-6461	Radio/Siren Maintenance	258	612	2,000	2,000	
	<b>Total Contractual</b>	<b>4,344</b>	<b>4,919</b>	<b>8,850</b>	<b>8,850</b>	<b>0.0%</b>
<b>COMMODITIES</b>						
0102-012-6200	Office Supplies	2,388	1,831	500	500	
0102-012-6201	Postage	-	83	100	100	
0102-012-6205	Mileage	202	-	750	750	
	<b>Total Commodities</b>	<b>2,590</b>	<b>1,914</b>	<b>1,350</b>	<b>1,350</b>	<b>0.0%</b>
<b>OTHER</b>						
0102-012-6120	Homeland Sec. Grant Salary	-	-	-	-	
0102-012-6460	Homeland Sec. Grant Exp.	-	-	-	-	
	<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Department Total</b>	<b>15,075</b>	<b>15,741</b>	<b>19,495</b>	<b>19,682</b>	<b>1.0%</b>

## Merit Commission

Kendall County, FY 2009-10 Budget

### 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.

# Merit Commission

Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
OTHER						
0102-011-6459	Merit Commission	16,143	16,536	10,000	10,000	
	Total Other	16,143	16,536	10,000	10,000	
	Department Total	16,143	16,536	10,000	10,000	0.0%

## Coroner

### Kendall County, FY 2009-10 Budget

#### 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 and varies case to case.



#### 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>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<u>Full Time</u>				
Coroner	1	1	1	1
Deputy Coroner	1	1	1	1
Total	2	2	2	2

# Coroner

## Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-017-6000	Coroner	39,785	40,979	50,000	52,000	
0102-017-6102	Deputy Coroner	29,907	30,826	31,750	32,703	
0102-017-6156	Per Call	8,836	11,390	15,000	15,000	
	<b>Total Personnel</b>	<b>78,528</b>	<b>83,195</b>	<b>96,750</b>	<b>99,703</b>	<b>3.1%</b>
<b>CONTRACTUAL</b>						
0102-017-6203	Dues/Memberships	2,363	87	1,200	1,200	
0102-017-6204	Conferences	-	-	-	-	
0102-017-6206	Training	4,906	4,257	8,000	8,000	
0102-017-6207	Cellular Phone	3,233	4,664	4,000	4,000	
0102-017-6217	Vehicle Maintenance	4,453	4,858	5,000	5,000	
0102-017-6220	Pager Expense	385	598	1,000	1,000	
0102-017-6490	Autopsies	17,565	15,880	20,000	17,500	
0102-017-6491	X-rays	-	-	2,000	2,000	
0102-017-6492	Toxicology Testing	2,945	4,596	3,500	5,000	
0102-017-6493	Morgue Rental	-	-	-	-	
	<b>Total Contractual</b>	<b>35,850</b>	<b>34,940</b>	<b>44,700</b>	<b>43,700</b>	<b>-2.2%</b>
<b>COMMODITIES</b>						
0102-017-6200	Office Supplies	4,825	9,461	2,500	2,500	
0102-017-6201	Postage	347	472	500	600	
0102-017-6205	Mileage	-	137	500	400	
0102-017-6494	Morgue Supplies	1,591	5,061	4,000	5,000	
	<b>Total Commodities</b>	<b>6,763</b>	<b>15,131</b>	<b>7,500</b>	<b>8,500</b>	<b>13.3%</b>
<b>OTHER</b>						
0102-017-6495	Personal Property Disposal	344	454	1,000	800	
	<b>Total Other</b>	<b>344</b>	<b>454</b>	<b>1,000</b>	<b>800</b>	<b>-20.0%</b>
	<b>Department Total</b>	<b>121,485</b>	<b>133,720</b>	<b>149,950</b>	<b>152,703</b>	<b>1.8%</b>

## Treasurer

Kendall County, FY 2009-10 Budget

### 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.

### Authorized Personnel Summary

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<u>Full Time</u>				
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

## Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-025-6000	Treasurer	74,000	76,960	80,000	83,200	
0102-025-6102	Deputy Treasurers	173,017	177,240	190,575	196,340	
0102-025-6105	Temporary - Salaries	-	-	2,000	2,000	
0102-025-6107	Overtime	2,293	497	3,000	2,500	
0102-025-6150	Temporary Help	3,857	3,551	2,000	2,500	
	<b>Total Personnel</b>	<b>253,167</b>	<b>258,248</b>	<b>277,575</b>	<b>286,540</b>	<b>3.2%</b>
<b>CONTRACTUAL</b>						
0102-025-6203	Dues/Memberships	300	890	850	850	
0102-025-6204	Conferences	-	212	2,000	2,000	
0102-025-6209	Legal Publications	1,867	1,640	3,000	3,000	
0102-025-6215	Contractual Services	7,691	9,926	21,000	11,000	
	<b>Total Contractual</b>	<b>9,858</b>	<b>12,668</b>	<b>26,850</b>	<b>16,850</b>	<b>-37.2%</b>
<b>COMMODITIES</b>						
0102-025-6200	Supplies	6,640	2,275	6,800	6,800	
0102-025-6201	Postage	21,177	25,138	23,000	25,000	
0102-025-6205	Mileage	475	570	800	800	
0102-025-6540	Payroll Materials	957	1,678	3,000	3,000	
	<b>Total Commodities</b>	<b>29,249</b>	<b>29,661</b>	<b>33,600</b>	<b>35,600</b>	<b>6.0%</b>
	<b>Department Total</b>	<b>292,274</b>	<b>300,577</b>	<b>338,025</b>	<b>338,990</b>	<b>0.3%</b>

## Auditing & Accounting

### Kendall County, FY 2009-10 Budget

#### Description

Provides for the audit of all County funds. The auditors for Fiscal Years 2005, 2006, 2007 and 2008 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)

### Kendall County, FY 2009-10 Budget

#### Description:

Provides for property tax services software.



## Auditing & Accounting

Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
CONTRACTUAL						
0102-028-6549	Auditing & Accounting	22,000	28,750	23,100	31,750	
	Total Other	22,000	28,750	23,100	31,750	37.4%
	Department Total	22,000	28,750	23,100	31,750	37.4%

## Property Tax Services (Contractual Services)

Kendall County, FY 2009-10 Budget

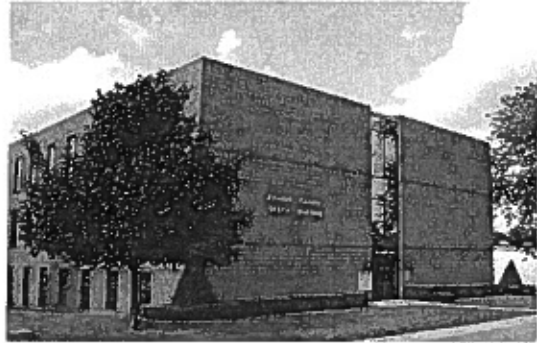
<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
CONTRACTUAL						
0102-041-6215	Property Tax Assess - Devnet	62,565	73,987	62,000	62,000	
	Total Other	62,565	73,987	62,000	62,000	0.0%
	Department Total	62,565	73,987	62,000	62,000	0.0%

## Administrative Services

### Kendall County, FY 2009-10 Budget

#### 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.

#### Authorized Personnel Summary

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<u>Full Time</u>				
Administrator	1	1	1	1
HR Assoc.	1	1	1	1
Admin. Asst.	1	1	1	1
Budget Coord.	1	1	1	1
<u>Part Time</u>				
Intern	1	1	1	1
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

# Administrative Services

Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-030-6101	Exempt Positions	124,108	147,613	174,517	179,719	
0102-030-6102	Adm Asst / HR Associate	76,357	80,850	84,863	87,400	
0102-030-6107	Overtime	207	-	700	700	
0102-030-6150	Temporary Help/ Interns	-	-	5,000	3,000	
	<b>Total Personnel</b>	<b>200,672</b>	<b>228,463</b>	<b>265,080</b>	<b>270,819</b>	<b>2.2%</b>
<b>CONTRACTUAL</b>						
0102-030-6202	Books/Subscriptions	156	169	300	250	
0102-030-6203	Dues/Memberships	1,248	1,292	1,500	1,600	
0102-030-6204	Conferences	123	-	1,300	1,300	
0102-030-6206	Training	-	329	500	500	
0102-030-6207	Cell Phones	481	580	588	840	
0102-030-6209	Legal Publications	-	-	-	-	
0102-030-6215	Contractual Services	44,886	31,153	70,350	70,350	
0102-030-6216	Office Equip Maint/Repair	-	-	-	-	
0102-030-6230	Labor Negotiations Contracted	60,465	105,102	102,500	105,000	
0102-030-6561	Advertisements	2,189	4,980	3,000	3,500	
0102-030-6563	Safety - Training	-	-	-	-	
0102-030-6564	Bristol Twp. Compost Fee	1,576	1,793	2,000	2,100	
0102-030-6565	Employee Assistance	290	-	6,185	6,400	
0102-030-6567	Flu Shots	1,245	1,905	1,245	1,300	
0102-030-6568	Educational Services	4,783	5,599	9,000	9,000	
0102-030-6569	NACO	-	-	-	-	
0102-030-6570	Mayors & Managers Meeting	456	516	300	300	
0102-030-6571	Fiscal Agent Fees	-	695	600	700	
	<b>Total Contractual</b>	<b>117,898</b>	<b>154,113</b>	<b>199,368</b>	<b>203,140</b>	<b>1.9%</b>
<b>COMMODITIES</b>						
0102-030-6200	Office Supplies	1,269	1,422	1,800	1,800	
0102-030-6201	Postage	678	722	850	850	
0102-030-6205	Mileage	954	924	1,500	1,400	
0102-030-6237	County Supplies	401	378	700	700	
0102-030-6562	Safety - Supplies	-	-	-	-	
0102-030-6566	Employee Recognition	-	2,171	1,900	2,000	
	<b>Total Commodities</b>	<b>3,302</b>	<b>5,617</b>	<b>6,750</b>	<b>6,750</b>	<b>0.0%</b>
<b>CAPITAL</b>						
0102-030-6208	Equipment	-	-	-	-	
	<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Department Total</b>	<b>321,872</b>	<b>388,193</b>	<b>471,198</b>	<b>480,709</b>	<b>2.0%</b>

## Facilities Management

### Kendall County, FY 2009-10 Budget

#### 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>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<b>Full Time</b>				
Director	1	1	1	1
Maintenance II	2	2	2	2
Maintenance I	4	4	4	4
Admin. Asst.	1	1	1	1
<b>Total</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>

# Facilities Management

Kendall County, FY 2009-10 Budget

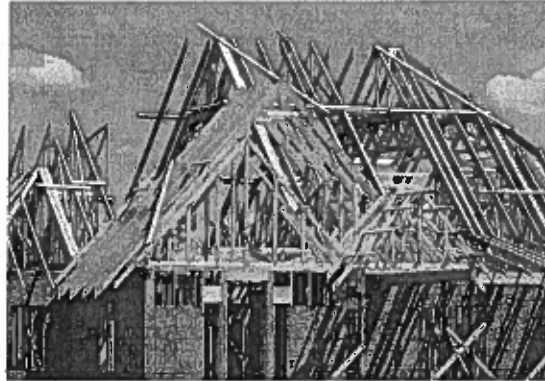
<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-001-6101	Supervisor	75,600	79,380	83,349	85,849	
0102-001-6102	Maintenance	254,492	262,865	275,394	275,394	
0102-001-6104	Clerical	30,377	31,895	33,490	34,495	
0102-001-6105	Temporary	-				
0102-001-6106	Overtime	7,680	4,808	8,000	8,000	
	<b>Total Personnel</b>	<b>368,149</b>	<b>378,948</b>	<b>400,233</b>	<b>403,738</b>	<b>0.9%</b>
<b>CONTRACTUAL</b>						
0102-001-6206	Training	4,362	831	4,000	4,000	
0102-001-6207	Cellular Phones	4,313	4,659	4,500	5,000	
0102-001-6215	Contractual Services	402,870	402,890	398,650	429,600	
0102-001-6216	Equipment Maintenance	20,748	18,552	16,000	31,000	
0102-001-6217	Vehicle Maintenance	3,152	3,201	4,500	4,000	
0102-001-6236	Equipment Rental	213	163	250	500	
0102-001-6351	Utilities	652,645	781,929	955,658	800,000	
	<b>Total Contractual</b>	<b>1,088,303</b>	<b>1,212,225</b>	<b>1,383,558</b>	<b>1,274,100</b>	<b>-7.9%</b>
<b>COMMODITIES</b>						
0102-001-6200	Office Supplies	2,144	988	800	500	
0102-001-6201	Postage	128	61	100	100	
0102-001-6205	Mileage	592	526	600	600	
0102-001-6237	County Supplies	124,246	124,489	124,000	128,000	
	<b>Total Commodities</b>	<b>127,110</b>	<b>126,064</b>	<b>125,500</b>	<b>129,200</b>	<b>2.9%</b>
	<b>Department Total</b>	<b>1,583,562</b>	<b>1,717,237</b>	<b>1,909,291</b>	<b>1,807,038</b>	<b>-5.4%</b>

## Planning, Building & Zoning

Kendall County, FY 2009-10 Budget

### 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

Authorized Personnel Summary				
	2007	2008	2009	2010
<b>Full Time</b>				
Director	1	1	1	1
Senior Planner	1	1	1	1
Assoc. Planner	1	1	1	1
Code Officer	3	2	2	1
Zoning Coordinator	0	0	0	0
Permit Clerk	1	1	1	1
Secretary	1	1	1	1
<b>Total</b>	<b>8</b>	<b>7</b>	<b>7</b>	<b>6</b>
<b>Part Time</b>				
Intern	1	1	1	0
Recording Secretary	1	1	1	1
Plumbing Inspector	1	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>



# Planning, Building & Zoning

Kendall County, FY 2009-10 Budget

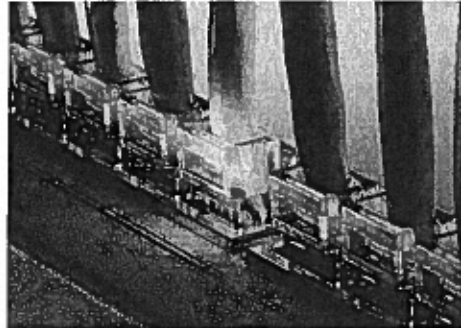
<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-002-6101	Supervisor	82,779	85,262	87,820	89,576	
0102-002-6102	Planners	53,975	90,952	96,449	98,344	
0102-002-6103	Compliance Officers	61,513	83,200	86,528	44,346	
0102-002-6104	Clerical	60,605	61,108	65,549	65,549	
0102-002-6150	Temporary Help	225	6,176	8,500	-	
0102-002-6151	Reporter	1,076	1,046	1,200	1,225	
	Overtime		-	500	500	
	<b>Total Personnel</b>	<b>260,173</b>	<b>327,744</b>	<b>346,546</b>	<b>299,540</b>	<b>-13.6%</b>
<b>CONTRACTUAL</b>						
0102-002-6202	Books/Subscriptions	875	680	1,200	800	
0102-002-6203	Dues/Memberships	403	929	1,365	1,390	
0102-002-6204	Conferences	355	425	2,000	2,000	
0102-002-6206	Training	2,623	5,950	3,100	3,100	
0102-002-6207	Cellular Phones	3,466	3,933	4,500	4,200	
0102-002-6209	Legal Publications	916	934	1,150	1,150	
0102-002-6217	Vehicle Maintenance	9,061	7,089	8,500	7,000	
0102-002-6238	Microfilming/Reproduction	709	2,869	11,200	9,000	
0102-002-6361	Plumbing Inspections	10,741	6,682	12,000	7,000	
0102-002-6362	Mine Expert	21,121	2,116	2,000	-	
0102-002-6363	Engineering Consultant	32,867	42,438	60,000	58,500	
0102-002-6364	Noxious Weed Mowing	-	-	1,000	-	
0102-002-6365	Contracted Inspections	1,775	-	3,000	3,100	
0102-002-6366	Blackberry Creek	-	3,000	1,000	-	
0102-002-6367	NPDES Permit Fee	-	1,527	1,000	1,000	
0102-002-6368	NPDES Permit Assist.	1,000	1,000	7,000	5,150	
0102-002-6369	Reporter - Code Hear.	-	-	200	-	
	<b>Total Contractual</b>	<b>85,912</b>	<b>79,572</b>	<b>120,215</b>	<b>103,390</b>	<b>-14.0%</b>
<b>COMMODITIES</b>						
0102-002-6200	Office Supplies	3,889	2,173	3,500	3,200	
0102-002-6201	Postage	1,218	1,347	2,000	2,000	
0102-002-6205	Mileage	378	158	260	265	
	<b>Total Commodities</b>	<b>5,485</b>	<b>3,678</b>	<b>5,760</b>	<b>5,465</b>	<b>-5.1%</b>
<b>CAPITAL</b>						
0102-002-6216	Equipment	138	972	1,500	1,000	
	<b>Total Capital</b>	<b>138</b>	<b>972</b>	<b>1,500</b>	<b>1,000</b>	<b>-33.3%</b>
<b>OTHER</b>						
0102-002-6380	Regional Planning Comm.	17,736	9,340	31,550	24,600	
0102-002-6381	Zoning Board of Appeals	4,448	4,859	7,700	6,200	
0102-002-6382	Hearing Officer	3,808	3,399	3,700	3,700	
0102-002-6383	Historic Preservation				1,530	
0102-002-6384	Ad Hoc Zoning	27,202	12,947	16,880	15,880	
	<b>Total Capital</b>	<b>53,194</b>	<b>30,545</b>	<b>59,830</b>	<b>51,910</b>	<b>-13.2%</b>
	<b>Department Total</b>	<b>404,902</b>	<b>442,511</b>	<b>533,851</b>	<b>461,305</b>	<b>-13.6%</b>

## Technology

### Kendall County, FY 2009-10 Budget

#### 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.



#### Authorized Personnel Summary

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<b>Full Time</b>				
Director	1	1	1	1
Network Admin.	1	1	1	1
Lan Support I	1	1	1	1
Lan Support II	1	2	1	1
PC Tech	0	0	1	1
<b>Total</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>

# Technology

## Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Budget 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-033-6101	Supervisor	87,248	89,865	94,313	97,142	
0102-033-6102	Network/LAN Support	161,823	159,609	204,007	207,037	
0102-033-6106	Overtime	133	-	-	-	
	<b>Total Personnel</b>	<b>249,204</b>	<b>249,474</b>	<b>298,320</b>	<b>304,179</b>	<b>2.0%</b>
<b>CONTRACTUAL</b>						
0102-033-6202	Books/Subscriptions	-	-	100	100	
0102-033-6203	Dues/Memberships	30	-	200	200	
0102-033-6204	Conferences	709	58	1,000	1,000	
0102-033-6206	Training	2,538	180	4,000	3,900	
0102-033-6207	Cell Phones	2,508	2,404	2,700	3,200	
0102-033-6215	Contractual Services	22,759	35,751	50,000	44,200	
0102-033-6217	Vehicle Maintenance	35	15	300	300	
	<b>Total Contractual</b>	<b>28,579</b>	<b>38,408</b>	<b>58,300</b>	<b>52,900</b>	<b>-9.3%</b>
<b>COMMODITIES</b>						
0102-033-6200	Office Supplies	1,245	553	1,500	1,500	
0102-033-6201	Postage	50	217	300	300	
0102-033-6205	Mileage	159	474	600	500	
	<b>Total Commodities</b>	<b>1,454</b>	<b>1,244</b>	<b>2,400</b>	<b>2,300</b>	<b>-4.2%</b>
<b>CAPITAL</b>						
0102-033-6585	Computer Software	150,176	104,388	198,900	98,300	
0102-033-6586	Computer Hardware	252,256	224,433	105,200	143,800	
0102-033-6587	Central Computer Supplies	28,266	37,582	40,000	40,000	
	<b>Total Capital</b>	<b>430,698</b>	<b>366,403</b>	<b>344,100</b>	<b>282,100</b>	<b>-18.0%</b>
	<b>Department Total</b>	<b>709,935</b>	<b>655,529</b>	<b>703,120</b>	<b>641,479</b>	<b>-8.8%</b>

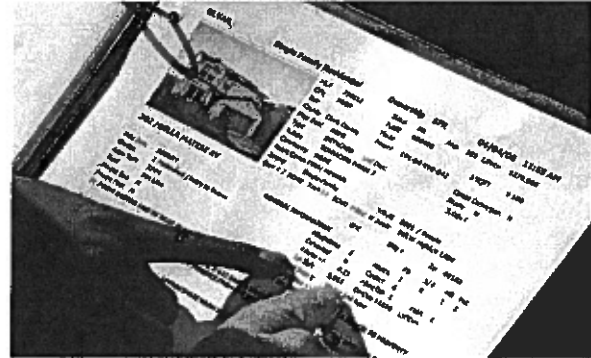
## Chief County Assessing Office

Kendall County, FY 2009-10 Budget

### 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				
	2007	2008	2009	2010
<u>Full Time</u>				
Supervisor	1	1	1	1
Operations Manager	1	1	1	1
Secretary	1	1	1	1
PRC Clerk	1	2	2	2
<b>Total</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>

# Chief County Assessing Office

Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-022-6101	Supervisor	86,981	89,149	90,000	68,340	
0102-022-6102	Clerks	93,473	104,940	106,139	109,362	
0102-022-6107	Overtime	-	-	5,000	5,000	
	<b>Total Personnel</b>	<b>180,454</b>	<b>194,089</b>	<b>201,139</b>	<b>182,702</b>	<b>-9.2%</b>
<b>CONTRACTUAL</b>						
0102-022-6202	Books/Subscriptions	40	763	400	400	
0102-022-6203	Dues/Memberships	800	40	750	750	
0102-022-6206	Training	3,605	2,319	2,500	3,000	
0102-022-6209	Publications	81,037	29,770	50,000	60,000	
0102-022-6215	Contractual Services	4,916	5,100	2,750	5,000	
0102-022-6219	Printing	5,414	3,235	15,000	17,500	
	<b>Total Contractual</b>	<b>95,812</b>	<b>41,227</b>	<b>71,400</b>	<b>86,650</b>	<b>21.4%</b>
<b>COMMODITIES</b>						
0102-022-6200	Office Supplies	1,794	2,342	2,000	3,000	
0102-022-6201	Postage	5,965	6,144	5,000	6,300	
0102-022-6205	Mileage	1,515	3,155	3,000	3,200	
0102-022-6207	Cellular Phone		162			
	<b>Total Commodities</b>	<b>9,274</b>	<b>11,803</b>	<b>10,000</b>	<b>12,500</b>	<b>25.0%</b>
<b>OTHER</b>						
0102-022-6530	Tax Notices & Covers	-	-	1,000	1,000	
0102-022-6531	Tax Books/Records	-	-	-	-	
	<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>285,540</b>	<b>247,119</b>	<b>283,539</b>	<b>282,852</b>	<b>-0.2%</b>

## Board of Review

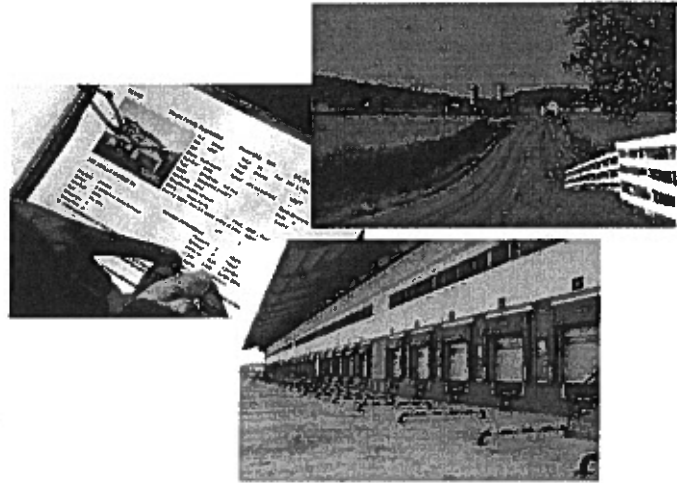
### Kendall County, FY 2009-10 Budget

#### Description

The Board of Review is charged with administering 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				
	2007	2008	2009	2010
<u>Part Time</u>				
Chair	1	1	1	1
Member	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
<b>Total</b>	3	3	3	3

# Board of Review

## Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-021-6102	Board Members	40,035	42,850	44,135	47,135	
	Total Personnel	40,035	42,850	44,135	47,135	6.8%
<b>COMMODITIES</b>						
0102-021-6200	Office Supplies	3,027	1,982	2,500	2,700	
0102-021-6201	Postage	1,549	3,374	3,000	3,500	
0102-021-6205	Mileage	198	149	1,000	1,000	
	Total Commodities	4,774	5,505	6,500	7,200	10.8%
<b>CONTRACTUAL</b>						
0102-021-6203	Dues	-	-	600	600	
0102-021-6204	Conferences	517	466	2,000	1,500	
0102-021-6209	Legal Publications	1,641	604	2,000	2,000	
0102-021-6215	Contractual Services	5,146	-	25,000	25,000	
	Total Contractual	7,304	1,070	29,600	29,100	-1.7%
	Department Total	52,113	49,425	80,235	83,435	4.0%

## Farmland Review Board

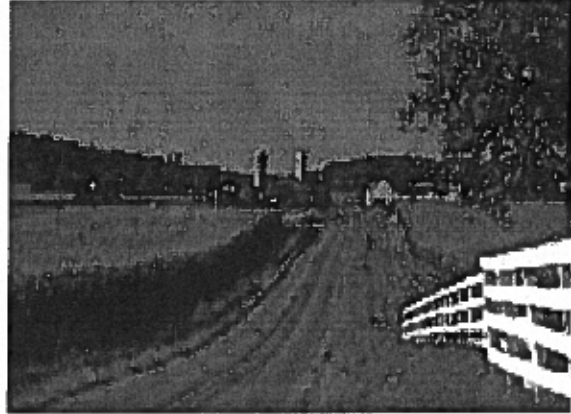
Kendall County, FY 2009-10 Budget

### 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

Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-024-6115	Per Diem	170	255	340	340	
	Total Personnel	170	255	340	340	0.0%
CONTRACTUAL						
0102-024-6209	Publications	32	86	100	100	
	Total Contractual	32	86	100	100	0.0%
COMMODITIES						
0102-024-6205	Mileage	24	25	85	85	
	Total Commodities	24	25	85	85	0.0%
	Department Total	226	366	525	525	0.0%

## Ken Com

### Kendall County, FY 2009-10 Budget

#### Description

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

#### Legal Status

50 ILCS 750/1 The General Assembly...declares that the establishment of a uniform, statewide emergency number is a matter of statewide concern and interest to all inhabitants and citizens of this State. It is the purpose of this Act to establish the number "9-1-1" as the primary emergency telephone number for use in this State and to encourage units of local government...to develop and improve emergency communication procedures and facilities in such a manner as to be able to quickly respond to any person calling the telephone number "9-1-1" seeking police, fire, medical, rescue, and other emergency services.



Authorized Personnel Summary				
	2007	2008	2009	2010
<b>Full Time</b>				
Director	1	1	1	1
Asst. Director	0	1	1	1
Supervisor	3	3	3	3
Telecommunicator	16	21	21	21
<b>Total</b>	<b>20</b>	<b>26</b>	<b>26</b>	<b>26</b>

**Kendall County, FY 2009-10 Budget**

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-035-6101	Director	70,769	82,552	84,568	87,105	
0102-035-6105	Assistant Director	-	61,656	63,506	65,411	
0102-035-6102	Supervisors	189,925	152,172	161,772	173,589	
0102-035-6103	Operators	590,800	560,703	818,383	856,151	
0102-035-6106	Overtime	94,537	116,691	87,550	90,000	
0102-035-6110	Holiday Pay	37,596	39,423	58,750	60,000	
0102-035-6114	Salaries - Training	4,217	8,289	8,300	9,200	
	<b>Total Personnel</b>	<b>987,844</b>	<b>1,021,486</b>	<b>1,282,829</b>	<b>1,341,456</b>	<b>4.6%</b>
<b>CONTRACTUAL</b>						
0102-035-6202	Books/Subscriptions	-	-	750	200	
0102-035-6203	Dues/Memberships	650	1,602	1,200	1,500	
0102-035-6204	Conferences	387	1,325	1,500	2,500	
0102-035-6206	Training	2,838	6,669	6,000	6,000	
0102-035-6216	Equipment Maintenance	5,246	5,350	8,000	6,000	
0102-035-6219	Printing/Publications	452	996	1,500	1,250	
0102-035-6227	Telephone	1,644	1,850	2,500	2,500	
0102-035-6236	Equipment Rental	-	-	-	-	
0102-035-6600	Weather/Satellite Rental	3,044	2,170	-	-	
0102-035-6601	Radio Lines	39,895	44,327	48,000	54,000	
0102-035-6109	Recorder	224	-	1,000	750	
	<b>Total Contractual</b>	<b>54,380</b>	<b>64,289</b>	<b>70,450</b>	<b>74,700</b>	<b>6.0%</b>
<b>COMMODITIES</b>						
0102-035-6200	Office Supplies	2,020	2,693	3,000	3,000	
0102-035-6201	Postage	-	140	250	350	
0102-035-6205	Mileage	1,626	1,439	2,000	2,000	
	<b>Total Commodities</b>	<b>3,646</b>	<b>4,272</b>	<b>5,250</b>	<b>5,350</b>	<b>1.9%</b>
<b>OTHER</b>						
0102-035-6602	Leads/Livescan/Alerts	8,764	18,672	16,000	18,000	
0102-035-6603	Employee Screening	659	1,288	1,000	1,000	
	<b>Total Other</b>	<b>9,423</b>	<b>19,960</b>	<b>17,000</b>	<b>19,000</b>	<b>11.8%</b>
	<b>Department Total</b>	<b>1,055,293</b>	<b>1,110,007</b>	<b>1,375,529</b>	<b>1,440,506</b>	<b>4.7%</b>

## Employee Health Insurance

Kendall County, FY 2009-10 Budget

### 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

Kendall County, FY 2009-10 Budget

### 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

Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-027-6547	Health Insurance Premiums	3,016,517	3,085,235	3,336,716	3,677,883	10.2%
0102-027-6548	Employee Reimbursements	16,005	15	-	-	
	Total Personnel	3,032,522	3,085,250	3,336,716	3,677,883	10.2%
	Department Total	<u>3,032,522</u>	<u>3,085,250</u>	<u>3,336,716</u>	<u>3,677,883</u>	10.2%

## General Insurance and Bonding

Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
OTHER						
0102-031-6575	Bonds and Notaries	4,827	1,355	3,000	3,000	
	Total Other	4,827	1,355	3,000	3,000	
	Department Total	<u>4,827</u>	<u>1,355</u>	<u>3,000</u>	<u>3,000</u>	0.0%

# Unemployment Compensation

Kendall County, FY 2009-10 Budget

## 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

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
OTHER						
0102-026-6546	Contributions/St. Unemp.	3,906	13,805	35,000	35,000	
	Total Other	3,906	13,805	35,000	35,000	
	Department Total	3,906	13,805	35,000	35,000	0.0%

# Postage County Building

Kendall County, FY 2009-10 Budget

## 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>COMMODITIES</b>						
0102-029-6550	Pre Paid Postage	60,000	45,000	50,000	50,000	
0102-029-6232	Postage Supplies	483	495	1,300	1,300	
	Total Commodities	60,483	45,495	51,300	51,300	0.0%
<b>CONTRACTUAL</b>						
0102-029-6234	Equipment Rental/Reset	2,539	2,332	2,600	2,600	
	Total Contractual	2,539	2,332	2,600	2,600	0.0%
<b>OTHER</b>						
0102-029-6233	Miscellaneous	-	494	1,200	1,200	
	Total Other	-	494	1,200	1,200	0.0%
	Department Total	63,022	48,321	55,100	55,100	0.0%

## Soil & Water Conservation District Grant

Kendall County, FY 2009-10 Budget

### Description

The education program includes 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





# Soil & Water Conservation District Grant

Kendall County, FY 2009-10 Budget

	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
0102-036-6215	Contractual Services	<u>15,379</u>	<u>15,904</u>	<u>16,381</u>	<u>41,709</u>	154.6%

## Grant Breakdown

### PERSONNEL

Education Coordinator	<u>11,459</u>	<u>11,849</u>	<u>12,204</u>	<u>12,448</u>	
Total Personnel	<u>11,459</u>	<u>11,849</u>	<u>12,204</u>	<u>12,448</u>	2.0%

### CONTRACTUAL

Workshop	116	120	124	126	
Education Newsletter	116	120	124	126	
Travel	1,092	1,130	1,164	1,187	
Copying	<u>402</u>	<u>416</u>	<u>428</u>	<u>437</u>	
Total Contractual	<u>1,726</u>	<u>1,786</u>	<u>1,840</u>	<u>1,877</u>	2.0%

### COMMODITIES

Education Supplies	1,612	1,667	1,717	1,751	
Soil Stewardship Materials	116	120	124	126	
Office Supplies	233	241	248	253	
Newsletter Postage	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Commodities	<u>1,961</u>	<u>2,028</u>	<u>2,089</u>	<u>2,131</u>	2.0%

### OTHER

Edu Contest & Awards	233	241	248	253	
District Operations	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,000</u>	
Total Other	<u>233</u>	<u>241</u>	<u>248</u>	<u>25,253</u>	10082.7%
Department Total	<u>15,379</u>	<u>15,904</u>	<u>16,381</u>	<u>41,709</u>	154.6%

## Regional Office of Education

Kendall County, FY 2009-10 Budget



### 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

## Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-008-6431	Staff Reimbursement	54,719	49,570	56,434	58,670	4.0%
0102-008-6430	Grundy Benefits Reimb.	-		8,370	12,600	50.5%
	Total Personnel	54,719	49,570	64,804	71,270	10.0%
OTHER						
0102-008-6650	Misc. Grundy Reimb.	30,064	24,840	29,884	24,885	
	Total Other	30,064	24,840	29,884	24,885	-16.7%
	Department Total	84,783	74,410	94,688	96,155	1.5%

## Capital Expenditures

### Kendall County, FY 2009-10 Budget

#### Description

Includes all capital expenditures for all General Fund departments.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2007-08</u>	<u>Budget 2009-10</u>	<u>%Change In Budget</u>
CAPITAL						
0102-100-9101	Facilities Management	56,577	81,616	373,400	123,704	-66.9%
0102-100-9102	Building & Zoning	-	17,070	500		-100.0%
0102-100-9106	County Clerk	-	-	2,822		
0102-100-9107	Election Costs	-	-	45,000		
0102-100-9109	Sheriff	117,498	205,271	141,688	80,000	-43.5%
0102-100-9110	Corrections	-	-	17,000		
0102-100-9112	EMA	-	4,936	0		
0102-100-9114	Circuit Court Clerk	2,364	-	4,000		
0102-100-9115	Jury Commissions	-	-			
0102-100-9116	Circuit Court Judge	-	-	0	0	
0102-100-9117	Coroner	2,227	-	0	0	
0102-100-9118	Court Services	-	-	0	0	
0102-100-9119	Public Defender	-	-	0	0	
0102-100-9120	State's Attorney	5,092	808	0	0	
0102-100-9121	Board of Review	-	-	0	0	
0102-100-9122	Chief Assessor	-	-	0	0	
0102-100-9123	Mapping	-	-	0	0	
0102-100-9125	Treasurer	450	1,271	0	0	
0102-100-9130	Administrative Services	-	-	0	0	
0102-100-9133	Technology Services	-	213,965	0	0	
0102-100-9135	Ken Com	-	-	0	0	
0102-099-6998	Highway	160,639	-			
	Total Capital	344,847	524,937	584,410	203,704	-65.1%
	Department Total	344,847	524,937	584,410	203,704	-65.1%

## Contingency

### Kendall County, FY 2009-10 Budget

#### 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
OTHER						
0102-037-6999	Contingency	91,566	8,665	620,801	162,011	-73.9%
	Total Other	91,566	8,665	620,801	162,011	
	Department Total	91,566	8,665	620,801	162,011	-73.9%

## General Fund Transfers Out

Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
TO DEBT SERVICE:						
	County Debt Service (LOC)					
0102-038-6315	Court Expansion Debt Svs Transfer		700,000	400,000	200,000	
0102-038-6310	County Bldg Debt Svs Transfer	124,994	118,579	122,066	120,638	
	Subtotal (debt service)	124,994	818,579	522,066	320,638	-38.6%
TO RESERVE FUNDS:						
0102-039-6310	Gen Fund Special Reserve for Tax Appeals	350,000	350,000	500,000	50,000	
0102-039-6310	Capital Improvement Fund		175,000	352,000	175,000	
0102-039-6310	Public Safety Capital Improvement Fund		375,000			
0102-039-6630	Transfers Out		73			
0102-039-6650	Miscellaneous Expenditure		524			
	Subtotal (reserve funds)	350,000	900,597	852,000	225,000	-73.6%
OTHER TRANSFERS:						
0102-039-6310	To Kendall Area Transit Fund			21,500	25,500	
	To Economic Development Fund					
	To HHS for Personnel	25,000				
	To Fed Aid Matching for Eldamain Rd Eng	400,000				
	To Highway Fund	5,000				
	Subtotal (other transfers)	430,000	0	21,500	25,500	18.6%
	TOTAL TRANSFERS OUT	904,994	1,719,176	1,395,566	571,138	-59.1%

# Public Safety Sales Tax Fund

## Kendall County, FY 2009-10 Budget

### 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 expenditures from this fund for courthouse and jail expansion and other public safety operations.

### 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		3,184,716	2,904,450	3,363,313	2,805,645	-16.6%
<b>REVENUE</b>						
2001-000-1320	Sales Tax	3,809,254	4,468,596	4,478,850	4,000,000	-10.7%
2001-000-1325	Misc					
2001-000-1135	Interest Income	169,009	83,054	80,000	30,000	
	<b>Total Revenue</b>	3,978,263	4,551,650	4,558,850	4,030,000	-11.6%
<b>PERSONNEL</b>						
<b>CONTRACTUAL</b>						
2002-000-6876	Kane County Juvenile Fund					
2002-000-6878	Combined Court Services					
	<b>Total Contractual</b>	0	0	0	0	
<b>OTHER</b>						
2002-000-6879	Public Safety Expenses					
	Other Expenses	11,062				
	<b>Total Other</b>	11,062	0	0	0	
	<b>Total Expenditure</b>	11,062	0	0	0	
<b>TRANSFERS OUT</b>						
2002-000-6300	Transfer to General Fund	2,059,228	2,060,000	2,101,200	2,143,225	2.0%
2002-000-6310	Transfer to PS Cap. Projects Fund	1,000,000		200,000	300,000	
2002-000-6875	Transfer to Public Building Commission Lease	1,000,000	1,000,000	1,000,000	1,000,000	
2002-000-6880	Transfer to Jail Add. Debt Srvs.	188,238	234,988	289,738	342,313	
2002-000-6885	Transfer to Court Exp 2007A		600,000	381,060	322,815	
2002-000-6886	Transfer to Court Exp Series 2008			815,672	773,840	
2002-000-xxxx	Transfer to Court Exp Series 2009				680,768	
2002-000-xxxx	Transfer to County Debt Service					
	<b>Total Transfers Out</b>	4,247,466	3,894,988	4,787,670	5,562,961	16.2%
<b>Revenue over/(under) Expenditure &amp; Transfers Out</b>		(280,265)	656,663	(228,820)	(1,532,961)	
<b>Ending Balance</b>		2,904,451	3,561,113	3,134,493	1,272,684	-59.4%





# **GEOGRAPHIC INFORMATION SYSTEMS**

## GIS Mapping

Kendall County, FY 2009-10 Budget

### 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				
	2007	2008	2009	2010
<b>Full Time</b>				
Supervisor	1	1	0	0
GIS Coordinator			1	1
Deputy Mapper			1	1
CAD Specialist II	0	0	1	1
GIS Analyst	0	0	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>4</b>

# GIS Mapping Fund

## Kendall County, FY 2009-10 Budget

<b>Staffing</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
Full time staff in fund	1.66	1.66	4	4

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		182,329	150,690	180,470	324,470	79.8%
<b>REVENUE</b>						
5101-000-1320	GIS Receipts	223,219	195,373	432,000	320,000	
5101-000-1530	IDOT GIS Grant	3,928	1,000	0	0	
	<b>Total Revenue</b>	<b>227,147</b>	<b>196,373</b>	<b>432,000</b>	<b>320,000</b>	<b>-25.9%</b>
<b>PERSONNEL</b>						
5102-000-6101	Salaries	76,893	83,765	209,621	205,990	
	<b>Total Personnel</b>	<b>76,893</b>	<b>83,765</b>	<b>209,621</b>	<b>205,990</b>	<b>-1.7%</b>
<b>COMMODITIES</b>						
5102-000-6201	Postage		58	300	300	
5102-000-6537	Plotter supplies		343	3,000	5,000	
5102-000-6205	Mileage		132	1,000	1,000	
5102-000-6200	Office Supplies	202	82	1,000	1,000	
	<b>Total Commodities</b>	<b>202</b>	<b>615</b>	<b>5,300</b>	<b>7,300</b>	<b>37.7%</b>
<b>CONTRACTUAL</b>						
5102-000-5203	Dues and Memberships		90	500	1,000	
5102-000-6206	Training		594	2,500	3,000	
5102-000-6204	Conferences		743	3,500	4,000	
5102-000-6925	Farms Program			0		
5102-000-6650	GIS Expenditures	181,690	56,744	72,500	81,300	
5102-000-6926	Aerial Reflight			150,000	150,000	
5102-000-6927	IDOT GIS Grant			0		
	<b>Total Other</b>	<b>181,690</b>	<b>58,171</b>	<b>229,000</b>	<b>239,300</b>	<b>4.5%</b>
	<b>Total Expenditure</b>	<b>258,785</b>	<b>142,551</b>	<b>443,921</b>	<b>452,590</b>	<b>2.0%</b>
<b>Revenue over/(under) Expenditure</b>		<b>(31,638)</b>	<b>53,822</b>	<b>(11,921)</b>	<b>(132,590)</b>	
<b>Ending Balance</b>		<b>150,690</b>	<b>204,512</b>	<b>168,549</b>	<b>191,880</b>	<b>13.8%</b>

## GIS Recording Fund

### Kendall County, FY 2009-10 Budget

#### 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	2007	2008	2009	2010
Full time staff in fund	2.33	2.33	2	1

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		160,256	109,716	77,579	69,100	-10.9%
<b>REVENUE</b>						
3701-000-1320	GIS Receipts	110,965	79,334	88,500	50,000	
3701-000-1325	Misc Revenue		500			
	<b>Total Revenue</b>	110,965	79,834	88,500	50,000	-43.5%
<b>PERSONNEL</b>						
3702-000-6101	Salaries	75,002	75,035	64,388	40,788	-36.7%
	<b>Total Personnel</b>	75,002	75,035	64,388	40,788	
<b>OTHER</b>						
3702-000-6650	GIS Expenditure	86,503	14,263	20,000	0	
	<b>Total Other</b>	86,503	14,263	20,000	0	
	<b>Total Expenditure</b>	161,505	89,298	84,388	40,788	-51.7%
<b>Revenue over/(under) Expenditure</b>		(50,540)	(9,464)	4,112	9,212	
<b>Ending Balance</b>		109,716	100,252	81,691	78,312	-4.1%

## Health & Human Services Fund

Kendall County, FY 2009-10 Budget

### 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.



A Caring Place

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

### Authorized Personnel Summary

		2007	2008	2009	2010
Administration	<b>Full Time</b>				
	Executive Director			1	1
	Fiscal Director			1	1
	Community Health Administrator			1	1
	Human Services Administrator			1	1
	Admin. Asst. / Exec. Secretary			2	2
	Data Entry Clerk			1	1
	Fiscal Clerk			1	1
Subtotal		7	7	8	8
Admissions (ASCOPE)	<b>Full Time</b>				
	Admissions Unit Director			1	1
	Case Manager			1	1
	Admissions/Outreach Counselor			1	1
	Admissions Coordinator			1	1
Subtotal		4	4	4	4
Community Action Services	<b>Full Time</b>				
	Community Service Unit Director			1	1
	Weatherization Assessor			1	2
	Outreach Worker			2	3
	Clerk			1	1
	Community Service Case Worker			1	1
	Community Action Secretary				1
Part Time	PT Outreach Worker			0.5	0
Subtotal		6	6	6.5	9
Mental Health Unit	<b>Full Time</b>				
	Mental Health Unit Director			1	1
	Clinical Unit Director			1	1
	Subs. Abuse Eval Spec.			1	1
	Counselor			6	6
	Mental Health Secretary			1	1
	Mental Health Nurse			1	1
Subtotal		11	11	11	11
Community Nursing	<b>Full Time</b>				
	Director of Nursing			1	1
	Assistant Director of Nursing			1	1
	Nurse			3	3
	Nutritionist			1	1
	WIC Coordinator			1	1
	Clerk			2	2
	<b>Part Time</b>				
	TPS/WIC Assistant (Two .5 FTE)			1	1
Subtotal		10	10	10	10
Environmental Health	<b>Full Time</b>				
	Environmental Unit Director			1	1
	Sanitarian			4	4
	Associate Sanitarian			1	0
	Environ. Health Secretary			1	1
	Environmental Inspector				1
	<b>Part Time</b>				
	Sanitarian			0.75	0.75
	PT Inspector (.5 FTE)			0.5	0
Subtotal		9.25	9.25	8.25	7.75
Information Services	<b>Full Time</b>				
	Support Services Director			1	1
	Records Specialist			1	1
	Clerk, Data Entry			0	0
	Secretary/ Receptionist			1	1
	<b>Part Time</b>				
	PT Evening Records Clerk			0.5	0.5
	PT Receptionist			0.75	0.75
Subtotal		5.25	5.25	4.25	4.25
Health Ed.	<b>Full Time</b>				
	Community Informations Coord.			1	1
Subtotal		1	1	1	1
<b>FTE</b>					
Full Time		53	53	49	52
Part Time		0.5	0.5	4	3
<b>Total</b>		53.5	53.5	53	55

# Health & Human Services Fund

## Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		219,144	587,646	762,157	650,555	-14.6%
<b>REVENUE</b>						
2101-000-1100	Property Taxes	654,472	704,226	748,404	757,000	1.1%
2101-000-1135	Interest Income	1,378	1,249	1,200	1,200	
2101-000-1325	Miscellaneous Income	20,906	8,665	8,200	8,200	
2101-000-1415	Coffee Revenue	1,666	1,443	1,000	1,000	
2101-000-1422	State Grant Health Protection	57,636	84,232	63,201	63,201	
2101-000-1446	IL Viol. Prot. Grant Fiscal Agent	19,500	19,500	19,500	19,500	
2101-000-1447	Facility Utilization Contract	19,564	19,416	19,400	9,720	
	<b>Total Levy &amp; General Revenues</b>	<b>775,122</b>	<b>838,731</b>	<b>860,905</b>	<b>859,821</b>	-0.1%
2101-000-1401	Behavioral Health Counsel Fee	130,666	155,208	136,000	137,000	
2101-000-1414	Behavioral Health Grants	92,186	76,621	56,375	125,944	
2101-000-1417	Fox Valley United Way	63,533	49,505	29,640	29,640	
2101-000-1425	Title III NEIAA on Aging	8,857	12,469	7,221	7,290	
2101-000-1426	DCFS Counseling	4,525	3,819	3,300	3,300	
TBD	Homeless Intervention	0	0	0	70,000	
	<b>Total ASCPE &amp; Mental Health</b>	<b>299,767</b>	<b>297,622</b>	<b>232,536</b>	<b>373,174</b>	60.5%
2101-000-1402	Septic Inspection Fees	22,840	12,350	10,000	5,000	
2101-000-1403	Restaurant Inspection Fees	153,220	154,387	130,000	133,000	
2101-000-1404	Tanning Fees	1,450	2,150	1,500	1,500	
2101-000-1405	Kendall Co. Well Permit Fee	16,085	11,220	10,000	5,000	
2101-000-1406	Solid Waste Fee	2,053	5,252	2,000	2,000	
2101-000-1407	Groundwater Grant	0	0	0	0	
2101-000-1408	Solid Waste Grant	0	0	0	0	
2101-000-1409	West Nile Virus Grant	23,408	8,000	8,000	9,500	
2101-000-1412	Plat Review Fees	200	4,875	1,000	1,000	
2101-000-1428	Non-Community Well Grant	713	863	1,000	1,000	
2101-000-1441	Radon Test Kit Fees	110	3,469	10,000	0	
	<b>Total Environmental Health</b>	<b>220,079</b>	<b>202,566</b>	<b>173,500</b>	<b>158,000</b>	-8.9%
2101-000-1410	Immunization Clinic	33,883	32,336	30,000	20,000	
2101-000-1411	Hepatitis B Shots	56,142	74,244	65,000	45,000	
2101-000-1427	State Grant FCM	108,098	92,300	108,857	105,575	
2101-000-1429	Public Aid FCM	113,785	144,593	75,000	75,000	
2101-000-1430	Public Aid Immunizations	27,539	25,210	20,000	20,000	
2101-000-1431	W.I.C. Grant	105,800	128,900	135,100	158,100	
2101-000-1432	TB Board Contract	1,200	1,500	1,000	2,000	
2101-000-1435	Flu Clinic	25,945	23,953	7,500	9,000	
2101-000-1436	State Grant Lead Prevention	502	413	0	0	
2101-000-1448	Teen Parent Services	30,400	31,600	35,640	31,200	
	<b>Total Community Nursing</b>	<b>503,294</b>	<b>555,049</b>	<b>478,097</b>	<b>465,875</b>	-2.6%

## Health & Human Services Fund

### Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
2101-000-1413	FCM Homeless Service	31,900	26,595	30,305	0	
2101-000-1418	IDHFS Energy Conservation	92,852	0	0	0	
2101-000-1433	State Grant CAT Programs	1,621,780	1,681,380	1,430,617	2,401,918	
	<b>Total Community Action</b>	<b>1,746,532</b>	<b>1,707,975</b>	<b>1,460,922</b>	<b>2,401,918</b>	<b>64.4%</b>
2101-000-1400	Women's Health Fair	3,985	7,830	0	0	
2101-000-1424	State Grant Tobacco	27,394	26,592	26,925	24,233	
	<b>Total Community Education</b>	<b>31,379</b>	<b>34,422</b>	<b>26,925</b>	<b>24,233</b>	<b>-10.0%</b>
2101-000-1443	Emergency Response Grants	104,229	112,055	80,242	136,898	
	<b>Total Emergency Response</b>	<b>104,229</b>	<b>112,055</b>	<b>80,242</b>	<b>136,898</b>	<b>70.6%</b>
	<b>Total Revenue</b>	<b>3,680,402</b>	<b>3,748,420</b>	<b>3,313,127</b>	<b>4,419,919</b>	<b>33.4%</b>
<b>EXPENDITURES</b>						
<b>PERSONNEL</b>						
2102-000-6101	Administration	383,865	395,873	441,254	455,685	
2102-000-6102	Admissions Services Unit	184,027	187,162	193,713	198,988	
same account	Community Action	191,360	214,305	240,346	336,363	
same account	Community Health Education	41,800	35,924	44,345	45,732	
same account	Emergency Response	49,890	51,137	0	0	
2102-000-6103	Mental Health Unit	483,395	481,946	509,169	520,589	
2102-000-6104	Comm Public Health Nursing Unit	386,183	386,689	425,818	436,548	
same account	Environmental Health	329,982	347,590	361,272	348,290	
2102-000-6105	Information Services	139,105	140,259	127,919	130,659	
2102-000-6106	Overtime	0	0	2,500	0	
	<b>Total Personnel</b>	<b>2,189,607</b>	<b>2,240,885</b>	<b>2,346,336</b>	<b>2,472,854</b>	<b>5.4%</b>
<b>CONTRACTUAL</b>						
2102-000-6203	Dues/Subscriptions	6,958	6,501	8,015	8,550	
2102-000-6204	Conferences & Training	29,934	19,789	22,950	24,150	
		83,352	119,327	206,290	244,209	
2102-000-6215	Contractual Services					
2102-000-6217	Vehicle Maintenance	155	428	250	1,000	
2102-000-6219	Printing & Publications	11,357	22,686	16,600	16,100	
2102-000-6227	Telephone	10,815	10,516	11,390	15,490	
2102-000-6561	Personnel Advertising	415	1,832	3,250	3,800	
2102-000-6779	Title III E Caregiver Support	0	0	0	0	
2102-000-6781	Direct Client Assistance	1,304,112	1,507,830	1,197,800	1,984,281	
2102-000-6782	Countywide Crisis Intervention	0	0	0	0	
2102-000-6783	Children's Program	480	365	0	0	
2102-000-6790	Solid Waste	2,525	5,984	3,000	3,000	
2102-000-6791	Building Maintenance	1,376	2,490	5,000	5,000	
TBD	Homeless Intervention - rent	0	0	0	31,272	
TBD	Homeless Intervention - utilities	0	0	0	11,728	
TBD	Homeless Intervention - contract.	0	0	0	27,000	
2102-000-6796	Contracts	7,758	0	500	7,000	
	<b>Total Contractual</b>	<b>1,459,237</b>	<b>1,697,748</b>	<b>1,475,045</b>	<b>2,382,580</b>	<b>61.5%</b>

# Health & Human Services Fund

## Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>COMMODITIES</b>						
2102-000-6201	Postage	9,740	7,365	9,360	7,000	
2102-000-6205	Mileage	30,549	31,543	45,000	41,760	
2102-000-6775	Non-Medical Supplies	28,953	33,189	29,300	32,184	
2102-000-6776	Medical Supplies	9,714	8,117	16,700	18,100	
2102-000-6777	Community Education Supplies	10,563	10,905	10,750	10,750	
2102-000-6789	Hepatitis B Vaccine	38,539	48,840	41,600	44,000	
2102-000-6793	Psychological Testing Material	1,202	581	2,000	2,000	
	<b>Total Commodities</b>	<b>129,260</b>	<b>140,540</b>	<b>154,710</b>	<b>155,794</b>	<b>0.7%</b>
<b>CAPITAL</b>						
2102-000-9999	Capital Expenditures	22,717	26,407	39,830	46,800	
	<b>Total Capital</b>	<b>22,717</b>	<b>26,407</b>	<b>39,830</b>	<b>46,800</b>	<b>17.5%</b>
<b>OTHER</b>						
2102-000-6784	Refunds	6,376	7,864	1,000	6,000	
2102-000-6786	IL Viol. Prot. Grant Fiscal Agent	19,500	19,140	19,500	19,500	
2102-000-6787	IPLAN	1,317	195	2,500	3,000	
	<b>Total Other</b>	<b>27,193</b>	<b>27,199</b>	<b>23,000</b>	<b>28,500</b>	<b>23.9%</b>
	<b>Total Expenditure</b>	<b>3,828,014</b>	<b>4,132,779</b>	<b>4,038,921</b>	<b>5,086,528</b>	<b>25.9%</b>
<b>Revenue over/(under) Expenditure</b>		<b>(147,612)</b>	<b>(384,359)</b>	<b>(725,794)</b>	<b>(666,609)</b>	
<b>TRANSFERS IN</b>						
2101-000-1416	708 Fund Transfer	600,307	668,010	730,114	792,048	
2101-000-1420	Solid Waste Transfer					
2101-000-1437	Senior Citizens Fund Transfer	61,990	64,510	63,250	66,412	
2101-000-1438	GF Transfer	25,000	0	0	0	
	DCS Contingency Fund	0	1,603	0	0	
	<b>Total Transfers In</b>	<b>687,297</b>	<b>734,123</b>	<b>793,364</b>	<b>858,460</b>	<b>8.2%</b>
<b>TRANSFERS OUT</b>						
2102-000-6780	Administrative Rent	157,594	161,534	165,572	169,711	
2102-000-6792	Insurance Reimbursement	13,589	13,719	13,600	13,600	
	<b>Total Transfers Out</b>	<b>171,183</b>	<b>175,253</b>	<b>179,172</b>	<b>183,311</b>	
<b>Ending Balance</b>		<b>587,646</b>	<b>762,157</b>	<b>650,555</b>	<b>659,095</b>	<b>1.3%</b>
<b>NON-CASH ITEMS</b>						
<b>REVENUE</b>						
2101-000-1449	State Donated Vaccines	183,952	164,362	90,000	90,000	
	W.I.C. Supplemental Nutrition	290,619	273,057	275,000	275,000	
<b>EXPENDITURE</b>						
2102-000-6794	State Donated Vaccines	183,952	164,362	90,000	90,000	
	Supplemental Food Coupons	290,619	273,057	275,000	275,000	
	<b>Total Non-Cash Items</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



# Community 708 Mental Health Board Fund

## Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		2,029	2,759	2,779	2,779	0.0%
<b>REVENUE</b>						
0501-000-1100	Current Tax	741,388	813,497	893,114	928,392	4.0%
0501-000-1105	Protested & Back Tax			0		
0501-000-1135	Interest	1,415	717			
	<b>Total Revenue</b>	<b>742,803</b>	<b>814,214</b>	<b>893,114</b>	<b>928,392</b>	<b>4.0%</b>
<b>CONTRACTUAL</b>						
	Agency Grants					
0502-000-6661	Family Counseling	2,500	3,999	3,000	1,990	
0502-000-6662	Youth Service Board	12,750	14,690	17,000		
0502-000-6663	AID	23,000	25,544	25,000	24,875	
0502-000-6664	Open Door	38,000	39,254	41,000	40,808	
0502-000-6665	Mutual Ground	21,000	21,627	30,000	34,834	
0502-000-6667	Operating Expense	322	107	1,000	100	
0502-000-6668	Fox Valley Family YMCA	4,500	5,468	7,500	4,975	
0502-000-6669	CASA Kendall County	4,500	5,468	5,500	5,475	
0502-000-6670	Suicide Prevention Services	10,000	11,833	7,000	4,975	
0502-000-6672	Aunt Martha's	2,000	3,999	6,000	5,970	
0502-000-6673	Senior Services	3,500	4,978	6,000	3,980	
0502-000-6675	Community Counseling				0	
0502-000-6676	Fox Valley Hospice	3,500	3,999	3,000	2,487	
0502-000-6678	Education Services Network	1,500	1,469	1,000	500	
0502-000-6679	Day One Network	5,000	5,958	5,000	4,975	
0502-000-6680	NAMI	1,500	2,039		0	
	<b>Total Contractual</b>	<b>133,572</b>	<b>150,432</b>	<b>158,000</b>	<b>135,944</b>	<b>-14.0%</b>
	<b>Total Expenditure</b>	<b>133,572</b>	<b>150,432</b>	<b>158,000</b>	<b>135,944</b>	<b>-14.0%</b>
<b>Revenue over/(under) Expenditure</b>		<b>609,231</b>	<b>663,782</b>	<b>735,114</b>	<b>792,448</b>	
<b>TRANSFERS OUT</b>						
0502-000-6660	Transfer to HHS	608,500	659,817	730,114	792,048	8.5%
0502-000-6681	Court Services		5,958	5,000	400	
	<b>Total Transfers Out</b>	<b>608,500</b>	<b>665,775</b>	<b>735,114</b>	<b>792,448</b>	
<b>Ending Balance</b>		<b>2,760</b>	<b>766</b>	<b>2,779</b>	<b>2,779</b>	<b>0.0%</b>

## Social Services for Senior Citizens Fund

### Kendall County, FY 2009-10 Budget

#### Description of Fund:

- 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		5,550	21,039	42,000	0	
<b>REVENUE</b>						
0601-000-1100	Current Tax	265,882	288,358	318,000	331,155	4.1%
0601-000-1135	Interest	508	254			
	<b>Total Revenue</b>	266,390	288,612	318,000	331,155	4.1%
<b>CONTRACTUAL</b>						
	Program Expenses Budgeted		268,000	300,000	305,655	1.9%
	Allocations:					
0602-000-6668	Fox Valley YMCA	3,000	3,000			
0602-000-6677	Visiting Nurses Association	2,000	2,000			
0602-000-6686	Prairie State Legal Services	8,400	8,400			
0602-000-6688	Salvation Army Golden Diners	0	17,100			
0602-000-6689	Fox Valley Older Adults	52,000	52,000			
0602-000-6690	Senior Services Assoc., Inc.	117,250	117,250			
0602-000-6691	CNN (Community Nutrition Network	5,000	5,000			
	<b>Total Contractual</b>	187,650	204,750	300,000	305,655	1.9%
	<b>Total Expenditure</b>	187,650	204,750	300,000	305,655	1.9%
<b>Revenue over/(under) Expenditure</b>		78,740	83,862	18,000	25,500	
<b>TRANSFERS OUT</b>						
	Transfer to KAT (transit)			60,000	25,500	
0602-000-6660	Transfer to HHS	63,250	63,250	0	0	
	<b>Total Transfers Out</b>	63,250	63,250	60,000	25,500	
<b>Ending Balance</b>		21,040	41,651	0	0	

## Extension Education Service Fund

### Kendall County, FY 2009-10 Budget

#### 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.

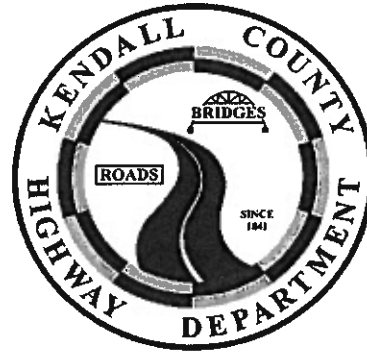
<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		388	2,322	2,322	67	-97.1%
<b>REVENUE</b>						
0801-000-1100	Current Tax	163,622	166,945	173,730	178,448	2.7%
0801-000-1135	Interest	312	147			
	<b>Total Revenue</b>	163,934	167,092	173,730	178,448	2.7%
<b>OTHER</b>						
0802-000-6700	Tax Distribution	162,000	169,200	173,730	178,448	
	<b>Total Other</b>	162,000	169,200	173,730	178,448	
	<b>Total Expenditure</b>	162,000	169,200	173,730	178,448	2.7%
<b>Revenue over/(under) Expenditure</b>		1,934	-2,108	0	0	
<b>Ending Balance</b>		2,322	214	2,322	67	-97.1%

## County Highway Fund

**Kendall County, FY 2009-10 Budget**

### 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

	2007	2008	2009	2010
<u>Full Time</u>				
Engineer	1	1	1	1
Asst. Engineer	1	1	1	1
Civil Engineer	1	1	1	1
Foreman	1	1	1	1
Maintenance	7	8	8	8
Admin. Asst.	1	1	1	1
<b>Total</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>13</b>

# County Highway Fund

## Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		40,566	55,550	200,000	70,000	-65.0%
<b>REVENUE</b>						
1201-000-1100	Current Tax	800,190	1,247,554	1,400,000	1,465,200	4.7%
1201-000-1105	Protested & Back Tax					
1201-000-1325	Miscellaneous Income	183,619	125,486	75,000	50,000	-33.3%
1201-000-1373	Overweight Permits			55,000	25,000	-54.5%
1201-000-1371	Federal Salary Reimb.	47,000	48,175	49,600	50,000	0.8%
1201-000-1372	Other Governments Reimb.					
1201-000-1374	Twp. Engineering Income	33,571	51,825	35,000	25,000	-28.6%
1201-000-1135	Interest	1,528	1,100	2,500	1,000	
1201-000-1375	Subdivision Inspection Fees			20,000		
	<b>Total Revenue</b>	<b>1,065,908</b>	<b>1,474,140</b>	<b>1,637,100</b>	<b>1,616,200</b>	<b>-1.3%</b>
<b>PERSONNEL</b>						
1202-000-6101	Superintendent	92,142	95,257	97,775	99,000	1.3%
1202-000-6102	Other	521,211	554,618	610,000	593,241	-2.7%
1202-000-6105	Temporary	32,690	32,447	50,000	50,000	0.0%
1202-000-6106	Overtime	32,682	54,561	40,000	40,000	0.0%
	<b>Total Personnel</b>	<b>678,725</b>	<b>736,883</b>	<b>797,775</b>	<b>782,241</b>	<b>-1.9%</b>
<b>CONTRACTUAL</b>						
1202-000-6203	Dues/Conferences	3,166	2,825	4,000	3,500	-12.5%
1202-000-6207	Mobile Telephones	2,322	2,842	2,500	2,500	0.0%
1202-000-6216	Equipment Maintenance	55,702	70,757	60,000	60,000	0.0%
1202-000-6251	Utilities		0	1,000	1,000	0.0%
1202-000-6720	Building & Grounds Maint.	3,507	28,753	235,000	25,000	-89.4%
1202-000-6721	Street Lights Maint.	35,937	15,697	18,000	20,000	11.1%
1202-000-6723	Pavement & Striping	28,554	27,840	28,000	35,000	25.0%
1202-000-6726	Traffic Signal Maintenance	1,240	17,868	25,000	25,000	0.0%
1202-000-6727	Road & Bridge Maintenance		39,744	25,000	30,000	20.0%
	<b>Total Contractual</b>	<b>130,428</b>	<b>206,326</b>	<b>398,500</b>	<b>202,000</b>	<b>-49.3%</b>
<b>COMMODITIES</b>						
1202-000-6200	Office Supplies	2,477	2,670	2,500	3,000	20.0%
1202-000-6201	Postage	1,152	1,158	1,500	1,500	0.0%
1202-000-6205	Mileage	4,285	4,683	5,000	5,000	0.0%
1202-000-6217	Gasoline/Oil	73,119	119,151	125,000	100,000	-20.0%
1202-000-6240	Clothing Allowance	1,400	1,400	1,600	2,100	31.3%
1202-000-6722	Highway Maint. Materials	123,629	255,095	300,000	325,000	8.3%
1202-000-6724	Sign Supplies	38,278	18,215	25,000	25,000	0.0%
1202-000-6725	Engineering Supplies	2,432	5,658	5,000	5,000	0.0%
	<b>Total Commodities</b>	<b>246,772</b>	<b>408,030</b>	<b>465,600</b>	<b>466,600</b>	<b>0.2%</b>

# County Highway Fund

## Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>CAPITAL</b>						
1202-000-9999	Capital Equipment		143,557	175,000	180,000	2.9%
	Total Capital Equipment	0	143,557	175,000	180,000	2.9%
	Total Expenditure	1,055,925	1,494,796	1,836,875	1,630,841	-11.2%
<b>Revenue over/(under) Expenditure</b>		9,983	(20,656)	(199,775)	(14,641)	
<b>TRANSFERS IN</b>						
1201-000-1300	Transfer from General Fund	5,000				
	Total Transfers In	5,000	0	0	0	
<b>Ending Balance</b>		55,549	34,894	225	55,359	24503.9%

## County Bridge Fund

### Kendall County, FY 2009-10 Budget

#### 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		139,208	512,725	159,818	625,000	291.1%
<b>REVENUE</b>						
1301-000-1100	Current Tax	575,221	597,979	600,000	594,000	-1.0%
1301-000-1105	Protested & Back Tax					
1301-000-1325	Miscellaneous Income		104,194	400,000	300,000	-25.0%
1301-000-1380	Township Reimbursement	7,778	6,488	27,500	0	-100.0%
1301-000-1381	State Twp. Bridge Program			200,000	0	
1301-000-1382	ICC Reimbursements					
1301-000-1135	Interest Income	1,098	527		10,000	
	Other Income	91,699				
	<b>Total Revenue</b>	<b>675,797</b>	<b>709,188</b>	<b>1,227,500</b>	<b>904,000</b>	<b>-26.4%</b>
<b>CAPITAL</b>						
1302-000-6735	Construction of Bridges	299,214	980,302	750,000	600,000	-20.0%
1302-000-6736	Twp. Bridge Program	15,331	133,891	265,000	0	-100.0%
	<b>Total Capital</b>	<b>314,544</b>	<b>1,114,193</b>	<b>1,015,000</b>	<b>600,000</b>	<b>-40.9%</b>
	<b>Total Expenditure</b>	<b>314,544</b>	<b>1,114,193</b>	<b>1,015,000</b>	<b>600,000</b>	<b>-40.9%</b>
<b>Revenue over/(under) Expenditure</b>		<b>361,253</b>	<b>(405,005)</b>	<b>212,500</b>	<b>304,000</b>	<b>43.1%</b>
<b>TRANSFERS IN</b>						
	Transfer from Township Bridge	12,265	118,701			
	<b>Total Transfers In</b>	<b>12,265</b>	<b>118,701</b>	<b>0</b>	<b>0</b>	
<b>TRANSFERS OUT</b>						
	Transfer to Operating					
	<b>Total Transfers Out</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Ending Balance</b>		<b>512,726</b>	<b>226,421</b>	<b>372,318</b>	<b>929,000</b>	<b>149.5%</b>

## Federal Aid Matching Fund

### Kendall County, FY 2009-10 Budget

#### 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 purposed 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		(41,481)	414,415	213,746	0	-100.0%
<b>REVENUE</b>						
1401-000-1100	Current Tax	350,237	0	6,840	5,000	-26.9%
1401-000-1105	Protested & Back Tax					
1401-000-1325	Miscellaneous Income	53,690				
	Restricted Funds					
1401-000-1135	Interest Income	669		500		
	Federal Revenue					
	<b>Total Revenue</b>	<b>404,596</b>	<b>0</b>	<b>7,340</b>	<b>5,000</b>	<b>-31.9%</b>
<b>CAPITAL</b>						
1402-000-6740	Road Construction	164,530			0	
1402-000-6741	Right of Way Acquisition	135,246			0	
	Little Rock Road					
	Traffic Lights					
	<b>Total Capital</b>	<b>299,776</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER</b>						
1402-000-6742	Engineering Fees	48,924	196,794	200,000	0	-100.0%
	<b>Total Other</b>	<b>48,924</b>	<b>196,794</b>	<b>200,000</b>	<b>0</b>	<b>-100.0%</b>
	<b>Total Expenditure</b>	<b>348,700</b>	<b>196,794</b>	<b>200,000</b>	<b>0</b>	<b>-100.0%</b>
<b>Revenue over/(under) Expenditure</b>		<b>55,896</b>	<b>(196,794)</b>	<b>(192,660)</b>	<b>5,000</b>	<b>-102.6%</b>
<b>TRANSFERS IN</b>						
1401-000-1300	General Fund Transfer In	400,000			0	
1401-000-1305	Transfers In					
	<b>Total Transfers In</b>	<b>400,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSFERS</b>						
1402-000-6701	Transfers Out					
	<b>Total Transfers Out</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Ending Balance</b>		<b>414,415</b>	<b>217,621</b>	<b>21,086</b>	<b>5,000</b>	<b>-76.3%</b>



# IMRF & Social Security Fund

Kendall County, FY 2009-10 Budget

## 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.
- Currently this fund is established as a pay-as-you-go with less than 1% reserve.

## 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 2006-07	Actual 2007-08	Budget 2008-09	Budget 2009-10	% Change in Budget
Beginning Balance		202,310	574,776	500,000	900,000	80.0%
<b>REVENUE</b>						
0901-000-1100	IMRF Current Tax	1,797,235	1,942,677	1,978,024	2,076,000	4.95%
0901-000-1110	Personal Property Repl. Tax	210,916	207,771	185,000	155,000	
0901-000-1135	Interest Income	5,535	2,724	2,000	1,000	
0901-000-1345	Reimb. From Forest Preserve	13,800	43,631		81,000	
0901-000-1360	Soc. Sec. Current Tax	1,101,865	1,147,387	1,183,973	1,243,000	4.99%
0901-000-1361	Employee Contributions	1,864,365	2,028,228	2,200,000	2,400,000	
	Total Revenue	4,993,716	5,372,418	5,548,997	5,956,000	7.3%
<b>PERSONNEL</b>						
0902-000-6705	Remitted to IMRF	2,517,182	2,760,294	3,025,000	3,615,000	
0902-000-6706	Remitted to Social Security	2,138,253	2,319,337	2,575,000	2,840,000	
0902-000-6707	Other		178			
	Total Personnel	4,655,435	5,079,809	5,600,000	6,455,000	
	Total Expenditure	4,655,435	5,079,809	5,600,000	6,455,000	15.3%
Revenue over/(under) Expenditure		338,281	292,609	(51,003)	(499,000)	
<b>TRANSFERS IN</b>						
0901-000-1362	Transfer from COPS Grant (Reimb).					
0901-000-1346	Transfer from Animal Control	17,578	16,855	13,000	20,350	
0901-000-1347	Transfer from Veteran's Asst.	16,608	23,881	29,000	29,934	
	Total Transfers In	34,186	40,736	42,000	50,284	
Ending Balance		574,776	908,121	490,997	451,284	-8.1%

# **Liability Insurance Fund**

## **Kendall County, FY 2009-10 Budget**

### **Fund Description**

- This special levy fund is used to generate revenues for and to track expenditures related to the County's comprehensive liability insurance coverage and deductibles. This fund has no statutory regulation.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		192,491	265,580	241,780	220,000	-9.0%
<b>REVENUE</b>						
1001-000-1100	Current Tax	662,137	670,837	665,735	718,994	8.0%
1001-000-1135	Interest	1,264	591			
1001-000-1325	Other Revenue	13,704	2,950			
1001-000-1345	Forest Preserve Reimbursement	13,394	13,395	13,395	16,500	23.2%
	<b>Total Revenue</b>	690,499	687,773	679,130	735,494	8.3%
<b>CONTRACTUAL</b>						
1002-000-6650	Other Exp. & Deductibles	24,096	37,841	80,000	80,000	
1002-000-6710	Premiums	606,902	646,136	685,505	756,735	
1002-000-6711	Judges Liab. Insurance	0	0			
	<b>Total Contractual</b>	630,998	683,977	765,505	836,735	9.3%
	<b>Total Expenditure</b>	630,998	683,977	765,505	836,735	
<b>Revenue over/(under) Expenditure</b>		59,501	3,796	(86,375)	(101,242)	
<b>TRANSFERS IN</b>						
1001-000-1340	Transfer from HHS (Reimb.)	13,589	13,719	13,600	13,600	
8902-000-6989	Transfer from VAC			2,500	2,500	
	<b>Total Transfers In</b>	13,589	13,719	16,100	16,100	
<b>Ending Balance</b>		265,581	283,095	171,505	134,858	-21.4%

# Tuberculosis Fund

## Kendall County, FY2009-10 Budget

### Fund Description

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

### IL Statute: 70 ILCS 920/5

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

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		8,862	3,515	3,063	873	-71.5%
<b>REVENUE</b>						
0701-000-1100	Current Tax	5,120	6,063	13,680	14,090	3.0%
0701-000-1105	Protested & Back Tax					
	Interest Income	10	5			
	<b>Total Revenue</b>	5,130	6,068	13,680	14,090	3.0%
<b>CONTRACTUAL</b>						
0702-000-6695	Services	10,077	6,120	15,450	13,450	-12.9%
0702-000-6696	Secretarial Services	400	400	420	420	0.0%
	<b>Total Contractual</b>	10,477	6,520	15,870	13,870	
	<b>Total Expenditure</b>	10,477	6,520	15,870	13,870	-12.6%
<b>Revenue over/(under) Expenditure</b>		(5,347)	(452)	(2,190)	220	
<b>TRANSFERS OUT</b>						
0702-000-6950	Transfers					
	<b>Total Transfers Out</b>	0	0	0	0	
<b>Ending Balance</b>		3,515	3,063	873	1,093	25.2%

# Public Building Commission Lease Fund

Kendall County, FY 2009-10 Budget

## Partial Debt Service Schedule (beg. FY08)

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

# Public Building Commission Lease Fund

## Kendall County, FY 2009-10 Budget

### 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 Statue: 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...

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		18,327	162,647	15,000	45,000	200.0%
<b>REVENUE</b>						
1101-000-1100	Property Taxes	1,145,323	1,238,451	1,355,000	1,455,000	
1101-000-1105	Protested & Back Taxes					
1101-000-1135	Interest Income	12,469	6,321	3,500	2,000	
1101-000-1140	Public Safety Sales Tax					
1101-000-1325	Other Revenue					
	<b>Total Revenue</b>	<b>1,157,792</b>	<b>1,244,772</b>	<b>1,358,500</b>	<b>1,457,000</b>	<b>7.3%</b>
<b>OTHER</b>						
1102-000-6650	Other Expenses					
1102-000-6715	Lease of Building	2,000,000	2,347,119	2,355,000	2,455,000	
	<b>Total Other</b>	<b>2,000,000</b>	<b>2,347,119</b>	<b>2,355,000</b>	<b>2,455,000</b>	
	<b>Total Expenditure</b>	<b>2,000,000</b>	<b>2,347,119</b>	<b>2,355,000</b>	<b>2,455,000</b>	<b>4.2%</b>
	<b>Revenue over/(under) Expenditure</b>	<b>(842,208)</b>	<b>(1,102,347)</b>	<b>(996,500)</b>	<b>(998,000)</b>	
<b>TRANSFERS IN</b>						
1102-000-6300	Transfer from Operating	1,000,000	1,000,000	1,000,000	1,000,000	
	<b>Total Transfers In</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	
<b>TRANSFERS OUT</b>						
	Transfers to Operating	13,472	7,397			
	<b>Total Transfers Out</b>	<b>13,472</b>	<b>7,397</b>	<b>0</b>	<b>0</b>	
<b>Ending Balance</b>		<b>162,647</b>	<b>52,903</b>	<b>18,500</b>	<b>47,000</b>	<b>154.1%</b>

# Veterans Assistance Commission Fund

## Kendall County, FY 2009-10 Budget

### Fund Description

- This fund was newly created in FY 2007.

Note 1: Budget 2008-09 Beginning Balance is changed due to input error.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		0	181,155	147,853	135,000	-8.7%
<b>REVENUE</b>						
8901-000-1100	Tax Levy Revenue	493,410	303,541	348,223	364,144	
8901-000-1135	Interest Income	942	268			
8901-000-1320	Reimbursement	464	272			
	<b>Total Revenue</b>	<b>494,816</b>	<b>304,081</b>	<b>348,223</b>	<b>364,144</b>	<b>4.6%</b>
<b>PERSONNEL</b>						
8902-000-6101	Superintendent	43,010	44,015	45,335	46,242	
8902-000-6102	Office Administrator	33,846	34,765	35,808	36,524	
8902-000-6103	Salaries - Assistant	6,231	36,000	37,080	37,822	
8902-000-6105	Salaries - Drivers & PT	11,844	36,717	40,000	40,000	
8902-000-6979	Bonding Superintendent			250	250	
	<b>Total Personnel</b>	<b>94,931</b>	<b>151,497</b>	<b>158,473</b>	<b>160,838</b>	<b>1.5%</b>
<b>CONTRACTUAL</b>						
8902-000-6970	Advertising	5,910	3,003	3,500	1,500	
8902-000-6971	Contingency Vehicle Rental	21				
8902-000-6216	Equipment Maintenance	474	2,777	3,000	3,500	
8902-000-6983	Lodging & Meal Allowance	2,610	5,786	6,000	6,000	
8902-000-6204	Meetings & Conferences	517	0	1,800	1,800	
8902-000-6219	Printing	1,129	0			
8902-000-6215	Professional Services	4,777	3,385	3,000	3,000	
8902-000-6203	Report Fees/Membership	220	210	350	350	
8902-000-6206	Reg. Fees for Training	750	2,342	1,200	1,200	
8902-000-6205	Transportation/Mileage		1,617	1,800	1,800	
8902-000-6984	Travel	1,476	2,488	3,000	3,000	
8902-000-6217	VAC Vehicle Fuel	582	8,884	18,000	12,000	
8902-000-6990	VAC Vehicle Payment					
8902-000-6972	Credit Card	291				
8902-000-6973	VAC Vehicle Insurance			3,600	3,600	
8902-000-6974	VAC Vehicle I-Pass	266	402	500	500	
8902-000-6975	VAC Vehicle Maintenance	2,871	4,296	6,500	6,000	
	<b>Total Contractual</b>	<b>21,894</b>	<b>35,190</b>	<b>52,250</b>	<b>44,250</b>	<b>-15.3%</b>
<b>COMMODITIES</b>						
8902-000-6200	Office Supplies	3,606	2,250	3,000	2,800	
8902-000-6201	Postage	562	21			
	<b>Total Commodities</b>	<b>4,168</b>	<b>2,271</b>	<b>3,000</b>	<b>2,800</b>	<b>-6.7%</b>
<b>CAPITAL</b>						
8902-000-6231	Computers/Peripherals	13,667	2,765	2,000	1,500	
8902-000-6977	Equipment & Furniture	12,534	1,614	500	500	
8902-000-6978	VAC Vehicle Purchases	70,473				

# Veterans Assistance Commission Fund

## Kendall County, FY 2009-10 Budget

### Fund Description

- This fund was newly created in FY 2007.

Note 1: Budget 2008-09 Beginning Balance is changed due to input error.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
	Total Capital	96,674	4,379	2,500	2,000	-20.0%
OTHER						
8902-000-6595	Shelter Assistance	57,256	70,791	75,000	65,000	
8902-000-6596	Utility Assistance				20,000	
8902-000-6597	Food Assistance				15,000	
8902-000-6976	Building Fund		29,823			
	Total Other	57,256	100,614	75,000	100,000	33.3%
	Total Expenditures	274,923	293,951	291,223	309,888	6.4%
	Revenues over (Expenses)	219,893	10,130	57,000	54,256	
TRANSFERS OUT						
8902-000-6985	To FICA		10,810	13,000	12,285	
8902-000-6987	To IMRF		13,071	16,000	17,649	
8902-000-6988	To Unemployment Insurance			3,000	3,000	
8902-000-6989	To Workers Compensation			2,500	2,500	
8902-000-6986	To Dental/Medical Insurance		19,551	22,500	22,500	
8902-000-6300	Transfer to GF/IMRF	22,132				
8902-000-6300	Transfer to GF/IMRF	16,608				
	Total Transfers Out	38,740	43,432	57,000	57,934	1.6%
	Ending Balance	181,155	147,853	147,853	131,322	-11.2%





# Community Services Block Grant Revolving Loan Fund

Kendall County, FY 2009-10 Budget

## 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...

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		37,637	40,342	23,000	28,448	23.7%
<b>REVENUE</b>						
2501-000-1320	Receipts	0	0	2,000	5,000	
2501-000-1135	Interest Earned	1,872	1,016	1,200	250	
2501-000-1485	ILL. Ventures Receipts	158	1,168	1,000	500	
	Loan 1 - Alford Interest	20	6	0	0	
	Loan 2 - Vandenberg Interest	549	0	0	0	
	Loan 3 - Grove & Sons Interest	106	28	0	0	
	<b>Total Revenue</b>	<b>2,705</b>	<b>2,218</b>	<b>4,200</b>	<b>5,750</b>	<b>36.9%</b>
<b>CONTRACTUAL</b>						
2502-000-6203	Dues	0	0	100	100	
	<b>Total Contractual</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>100</b>	
<b>OTHER</b>						
2502-000-6820	Loan Administration	0	0	500	500	
2502-000-6821	Loans	0	0	7,000	14,000	
2502-000-xxxx	Capital Purchases - Vehicle		21,346			
	<b>Total Other</b>	<b>0</b>	<b>21,346</b>	<b>7,500</b>	<b>14,500</b>	
	<b>Total Expenditure</b>	<b>0</b>	<b>21,346</b>	<b>7,600</b>	<b>14,600</b>	<b>92.1%</b>
<b>Revenue over/(under) Expenditure</b>		<b>2,705</b>	<b>(19,128)</b>	<b>(3,400)</b>	<b>(8,850)</b>	
<b>TRANSFERS IN</b>						
2501-000-1486	Fund transfer from HHS	0	0	0	0	
	<b>Total Transfers In</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Ending Balance</b>		<b>40,342</b>	<b>21,214</b>	<b>19,600</b>	<b>19,598</b>	<b>0.0%</b>

# PBZ Hearing Officer Fund

Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<b>THIS FUND HAS BEEN CLOSED AND ACTIVITY TRANSFERRED TO THE PBZ FUND</b>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		1,161	(1,247)	(1,500)		
<b>REVENUE</b>						
3601-000-1320	Special Use Hearing Code	0	0	3,500		
3601-000-1325	Code Compliance Fees	0	0	1,500		
	Fees	<u>1,400</u>	<u>2,800</u>			
	<b>Total Revenue</b>	1,400	2,800	5,000		
<b>PERSONNEL</b>						
3602-000-6101	Code/SU Hearing Officer	3,483	3,325	3,500		
3602-000-6109	Reporter	<u>246</u>	<u>74</u>	<u>200</u>		
	<b>Total Personnel</b>	3,729	3,399	3,700		
<b>CONTRACTUAL</b>						
3602-000-6209	Legal Notices	79	0	0		
3602-000-6650	Expenditures	<u>0</u>	<u>0</u>	<u>0</u>		
	<b>Total Contractual</b>	79	0	0		
	<b>Total Expenditure</b>	3,808	3,399	3,700		
<b>Revenue over/(under) Expenditure</b>		(2,408)	(599)	1,300		
<b>Ending Balance</b>		<u>(1,247)</u>	<u>(1,846)</u>	<u>(200)</u>		

# Tax Sale Automation Fund

Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		24,731	26,770	9,000	28,000	211%
<b>REVENUE</b>						
5301-000-1320	Tax Sale Fees	19,640	24,190	13,000	15,000	
	<b>Total Revenue</b>	19,640	24,190	13,000	15,000	15%
<b>PERSONNEL</b>						
5302-000-6101	Salaries	13,638	13,092	14,000	14,000	
	<b>Total Personnel</b>	13,638	13,092	14,000	14,000	0%
<b>OTHER</b>						
5302-000-6650	Expenditures	3,963	10,736	5,000	15,000	
	<b>Total Other</b>	3,963	10,736	5,000	15,000	200%
	<b>Total Expenditure</b>	17,601	23,828	19,000	29,000	53%
	<b>Revenue over/(under) Expenditure</b>	2,039	362	(6,000)	(14,000)	
<b>TRANSFERS OUT</b>						
	Transfer to IMRF/SS Fund					
	<b>Total Transfer Out</b>	0	0	0	0	
<b>Ending Balance</b>		26,770	27,132	3,000	14,000	367%

## Indemnity Fund

### Kendall County, FY 2009-10 Budget

#### 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		51,487	72,767	85,000	115,000	35.3%
<b>REVENUE</b>						
5401-000-1320	Tax Sale Fees	21,280	30,780	10,000	20,000	
5401-000-1325	Miscellaneous Income	<u>0</u>	<u>0</u>			
	<b>Total Revenue</b>	21,280	30,780	10,000	20,000	100.0%
<b>OTHER</b>						
5401-000-6650	Expenditures	<u>0</u>	<u>80</u>	<u>0</u>	<u>0</u>	
	<b>Total Other</b>	0	80	0	0	
	<b>Total Expenditure</b>	0	80	0	0	
	<b>Revenue over/(under) Expenditure</b>	21,280	30,700	10,000	20,000	
<b>TRANSFERS OUT</b>						
5401-000-6300	Transfer to General Fund	<u>0</u>	<u>0</u>		0	
	<b>Total Transfers Out</b>	0	0	0	0	
<b>Ending Balance</b>		<u>72,767</u>	<u>103,467</u>	<u>95,000</u>	<u>135,000</u>	42.1%

## Sale in Error Interest Fund

### Kendall County, FY 2009-10 Budget

#### 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.

<u>Account #</u>	<u>Description</u>	<u>Budget 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		48,120	111,960	120,000	130,000	8.3%
<b>REVENUE</b>						
8201-000-1320	Tax Sale Fees	63,840	92,340	30,000	60,000	
	<b>Total Revenue</b>	63,840	92,340	30,000	60,000	100.0%
<b>OTHER</b>						
8202-000-6650	Expenditures	0	11,960	5,000	5,000	
	<b>Total Other</b>	0	11,960	5,000	5,000	
	<b>Total Expenditure</b>	0	11,960	5,000	5,000	0.0%
<b>Revenue over/(under) Expenditure</b>		63,840	80,380	25,000	55,000	
<b>TRANSFERS OUT</b>						
8202-000-6300	Transfer to GF					
	<b>Total Transfers Out</b>	0	0	0	0	
<b>Ending Balance</b>		111,960	192,340	145,000	185,000	27.6%

## Transportation Sales Tax Fund

### Kendall County, FY 2009-10 Budget

#### Fund Description

- In 2002, 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		0	797,251	122,253	10,000	-91.8%
<b>REVENUE</b>						
1901-000-1320	Transportation Sales Tax	1,300,481	4,468,596	4,100,000	4,000,000	-2.4%
1901-000-1135	Interest Income	308	7,422		10,000	
	<b>Total Revenue</b>	<b>1,300,789</b>	<b>4,476,018</b>	<b>4,100,000</b>	<b>4,010,000</b>	<b>-2.2%</b>
<b>CAPITAL</b>						
1902-000-6740	Road and Bridge Construction	5,028	2,971,842	2,450,000	3,000,000	22.4%
1902-000-6741	Land Acquisition	485,193	11,167	1,190,000	600,000	-49.6%
	<b>Total Capital</b>	<b>490,221</b>	<b>2,983,009</b>	<b>3,640,000</b>	<b>3,600,000</b>	<b>-1.1%</b>
<b>OTHER</b>						
1902-000-6742	Engineering Fees	13,318	938,571	575,000	250,000	-56.5%
	<b>Total Other</b>	<b>13,318</b>	<b>938,571</b>	<b>575,000</b>	<b>250,000</b>	<b>-56.5%</b>
	<b>Total Expenditure</b>	<b>503,539</b>	<b>3,921,580</b>	<b>4,215,000</b>	<b>3,850,000</b>	<b>-8.7%</b>
<b>Revenue over/(under) Expenditure</b>		<b>797,250</b>	<b>554,438</b>	<b>(115,000)</b>	<b>160,000</b>	<b>-239.1%</b>
<b>Ending Balance</b>		<b>797,250</b>	<b>1,351,689</b>	<b>7,253</b>	<b>170,000</b>	<b>2243.9%</b>

## County Motor Fuel Tax Fund (State Transfer)

**Kendall County, FY 2009-10 Budget**

### 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		1,575,612	1,698,362	109,487	970,000	785.9%
<b>REVENUE</b>						
1501-000-1135	Interest Income	62,723	27,655	17,000	10,000	-41.2%
1501-000-1385	Orchard Road Grants					
1501-000-1386	County Consolidated Program	183,026	186,761	183,000	183,000	0.0%
1501-000-1387	Allotments	1,271,742	1,263,287	1,200,000	1,300,000	8.3%
1501-000-1388	State Compensation Program	0	0	0		
	<b>Total Revenue</b>	<b>1,517,491</b>	<b>1,477,703</b>	<b>1,400,000</b>	<b>1,493,000</b>	<b>6.6%</b>
<b>CAPITAL</b>						
1502-000-6760	Orchard Road					
1502-000-6761	Road Construction & Maint.	1,394,741	2,101,611	1,500,000	2,000,000	33.3%
	<b>Total Capital</b>	<b>1,394,741</b>	<b>2,101,611</b>	<b>1,500,000</b>	<b>2,000,000</b>	<b>33.3%</b>
<b>OTHER</b>						
1502-000-6870	Bond Debt Payment					
1502-000-6865	Bond Interest Payment	0	0	0	0	
	<b>Total Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Total Expenditure</b>	<b>1,394,741</b>	<b>2,101,611</b>	<b>1,500,000</b>	<b>2,000,000</b>	<b>33.3%</b>
<b>Revenue over/(under) Expenditure</b>		<b>122,750</b>	<b>(623,908)</b>	<b>(100,000)</b>	<b>(507,000)</b>	
<b>Ending Balance</b>		<b>1,698,362</b>	<b>1,074,454</b>	<b>9,487</b>	<b>463,000</b>	<b>4780.4%</b>

## County Highway Restricted Fund

Kendall County, FY 2009-10 Budget

### 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		171,000	187,000	300,000	400,000	33.33%
<b>REVENUE</b>						
1801-000-1320	Revenues	16,000	242,000	25,000	10,000	
	Total Revenue	16,000	242,000	25,000	10,000	-60.00%
<b>CONTRACTUAL</b>						
1802-000-6650	Expenditures	0	0	100,000	100,000	
	Total Other	0	0	100,000	100,000	
	Total Expenditure	0	0	100,000	100,000	0.00%
<b>Revenue over/(under) Expenditure</b>		16,000	242,000	(75,000)	(90,000)	
<b>Ending Balance</b>		187,000	429,000	225,000	310,000	37.78%



## Township Bridge Fund

### Kendall County, FY 2009-10 Budget

#### 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.

#### 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		33,732	142,419	40,000	0	-100.0%
<b>REVENUE</b>						
1701-000-1320	Receipts	117,555	14,552	175,000	0	-100.0%
1701-000-1135	Interest Earned	3,398	2,653	5,000		
	<b>Total Revenue</b>	120,953	17,205	180,000	0	-100.0%
<b>EXPENDITURES</b>						
1702-000-6650	Miscellaneous Expenditures	0	0		0	
	<b>Total Expenditure</b>	0	0	0	0	
<b>Revenue over/(under) Expenditure</b>		120,953	17,205	180,000	0	-100.0%
<b>TRANSFERS IN</b>						
1701-000-6701	Transfer from County Bridge				0	
	<b>Total Transfers In</b>	0	0	0	0	
<b>TRANSFERS OUT</b>						
1702-000-6701	Transfer to County Bridge	12,265	118,701	200,000	0	-100.0%
	<b>Total Transfers Out</b>	12,265	118,701	200,000	0	
<b>Ending Balance</b>		142,420	40,923	20,000	0	-100.0%

# Animal Control Fund

## Kendall County, FY 2009-10 Budget

### 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):		2007 2	2008 2	2009 2	2010 2	
<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		44,690	31,364	71,304	48,600	-31.8%
<b>REVENUE</b>						
3501-000-1320	Rabies Tags Sold	136,744	162,750	160,000	165,000	
3501-000-1325	Fines & Fees	53,043	42,849	45,000	40,000	
3501-000-1335	Donations	6,569	8,161	1,500	5,000	
3501-000-1340	Misc. Revenue	126	0	0		
3501-000-1330	General Revenue Transfer	0	0	0		
	<b>Total Revenue</b>	<b>196,482</b>	<b>213,760</b>	<b>206,500</b>	<b>210,000</b>	<b>1.7%</b>
<b>PERSONNEL</b>						
3502-000-6101	Warden	32,622	33,927	35,284	36,342	
3502-000-6102	Assistant Warden	25,641	26,672	27,759	28,591	
3502-000-6103	Other	43,729	46,826	49,500	49,500	
3502-000-6104	Administrator	3,483	4,000	4,800	4,800	
	<b>Total Personnel</b>	<b>105,475</b>	<b>111,425</b>	<b>117,343</b>	<b>119,233</b>	<b>1.6%</b>
<b>CONTRACTUAL</b>						
3502-000-6206	Training & Conferences	1,037	772	4,000	2,000	
3502-000-6207	Cellular Phones	1,282	1,180	1,200	1,200	
3502-000-6217	Vehicle Maintenance	2,832	3,046	4,000	4,000	
3502-000-6219	Printing/Publications	0	0	0	0	
3502-000-6892	Copier Maintenance	0	0	0	0	
3502-000-6894	Volunteers/Public Relations	874	808	500	900	
3502-000-6895	Neuter/Spay Fees	2,840	800	1,000	600	
3502-000-6897	Transportation/Board & Care	8,396	12,592	9,000	15,000	
3502-000-6900	Observation/Disposal	553	971	700	1,000	
	<b>Total Contractual</b>	<b>17,814</b>	<b>20,169</b>	<b>20,400</b>	<b>24,700</b>	<b>21.1%</b>

# Animal Control Fund (continued)

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>COMMODITIES</b>						
3502-000-6200	Supplies	4,378	3,049	5,000	5,000	
3502-000-6201	Postage	633	671	650	700	
3502-000-6369	Uniforms	264	439	500	400	
3502-000-6891	Copier Supplies	0	0	0	0	
3502-000-6896	Rabies Tags	1,892	2,601	1,800	1,800	
3502-000-6901	Microchips	1,350	1,000	1,000	1,500	
3502-000-6890	Water	0	0		0	
	<b>Total Commodities</b>	<b>8,517</b>	<b>7,760</b>	<b>8,950</b>	<b>9,400</b>	<b>5.0%</b>
<b>CAPITAL</b>						
3502-000-6216	Equipment	18,135	833	2,000	1,800	
3502-000-6898	Kennel Expenditures		7,906			
3502-000-9999	Capital Expenditures	7,025	811	15,000	15,000	
	<b>Total Capital</b>	<b>25,160</b>	<b>9,550</b>	<b>17,000</b>	<b>16,800</b>	<b>-1.2%</b>
<b>OTHER</b>						
3502-000-6893	Killed/Injured Animal Reimb.	0	0		0	
	<b>Total Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Total Expenditure</b>	<b>156,966</b>	<b>148,904</b>	<b>163,693</b>	<b>170,133</b>	<b>3.9%</b>
	<b>Revenue over/(under) Expenditure</b>	<b>39,516</b>	<b>64,856</b>	<b>42,807</b>	<b>39,867</b>	
<b>TRANSFERS OUT</b>						
3502-000-6300	Transfer to General Fund	20,264	25,000	25,000	25,000	
3502-000-6305	Transfer to IMRF/SS	17,578	16,855	13,000	20,350	
3502-000-6310	Transfer to AC Building Fund	15,000	15,000	25,000	25,000	
	<b>Total Transfers Out</b>	<b>52,842</b>	<b>56,855</b>	<b>63,000</b>	<b>70,350</b>	
<b>Ending Balance</b>		<b>31,364</b>	<b>39,365</b>	<b>51,111</b>	<b>18,117</b>	<b>-64.6%</b>

## County Animal Population Control Fund

### Kendall County, FY 2009-10 Budget

#### 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		8,256	18,463	8,100	8,000	-1.2%
<b>REVENUE</b>						
8701-000-1320	Fees Collected: Intact Registration	20,796	22,780	15,000	15,000	
	Total Revenue	20,796	22,780	15,000	15,000	0.0%
<b>CONTRACTUAL</b>						
8702-0000-6650	Expenditure: Spay neuter Aptd Dogs/Cats	10,589	14,629	10,000	15,000	
	Total Expenditure	10,589	14,629	10,000	15,000	50.0%
<b>Revenue over/(under) Expenditure</b>		10,207	8,151	5,000	0	.
<b>Ending Balance</b>		18,463	26,614	13,100	8,000	-38.9%

## State Pet Population Fund

### Kendall County, FY 2009-10 Budget

#### Fund Description

- Fund created in FY 2006 by state statute.
- All fees collected are remitted to the State of Illinois.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		1,040	2,810	1,000	1,500	50.0%
<b>REVENUE</b>						
8601-000-1320	Fees Collected: Running at Large Fee	1,770	760	2,000	2,000	
8601-000-1325	Dangerous Dog Fee					
8601-000-1330	Vicious Dog Fee					
	<b>Total Revenue</b>	1,770	760	2,000	2,000	0.0%
<b>EXPENDITURE</b>						
8602-000-6650	Remittance to State	0	0	2,000	1,500	
	<b>Total Expenditure</b>	0	0	2,000	1,500	-25.0%
<b>Revenue over/(under) Expenditure</b>		1,770	760	0	500	
<b>Ending Balance</b>		2,810	3,570	1,000	2,000	100.0%

# **Recorders Document Storage Fund**

**Kendall County, FY 2009-10 Budget**

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		306,988	503,129	557,133	600,000	7.7%
<b>REVENUE</b>						
3801-000-1320	Doc Storage Fund	<u>354,154</u>	<u>253,789</u>	<u>275,540</u>	<u>237,500</u>	
	Total Revenue	354,154	253,789	275,540	237,500	-13.8%
<b>PERSONNEL</b>						
3802-000-6102	Clerical	<u>33,584</u>	<u>25,404</u>	<u>26,298</u>	<u>116,674</u>	
	Total Personnel	33,584	25,404	26,298	116,674	343.7%
<b>OTHER</b>						
3802-000-6650	Expenses & Capital	124,427	203,670	150,000	170,000	
3802-000-6910	Cost Study	<u>0</u>	<u>0</u>			
	Total Other	124,427	203,670	150,000	170,000	13.3%
	Total Expenditure	158,011	229,074	176,298	286,674	62.6%
<b>Revenue over/(under) Expenditure</b>		196,143	24,715	99,242	-49,174	
<b>Ending Balance</b>		<u>503,131</u>	<u>527,844</u>	<u>656,375</u>	<u>550,826</u>	-16.1%

# Rental Housing Support Program Fund

**Kendall County, FY 2009-10 Budget**

**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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		0	0	0	0	
<b>REVENUE</b>						
8101-000-1320	Revenues	<u>320,715</u>	<u>237,663</u>	<u>275,000</u>	225,000	
	Total Revenue	320,715	237,663	275,000	225,000	-18.2%
<b>OTHER</b>						
8102-000-6650	Remittance to State	<u>320,715</u>	<u>237,663</u>	<u>275,000</u>	225,000	
	Total Other	320,715	237,663	275,000	225,000	
	Total Expenditure	320,715	237,663	275,000	225,000	-18.2%
<b>Revenue over/(under) Expenditure</b>		0	0	0	0	
<b>Ending Balance</b>		<u>0</u>	<u>0</u>	<u>0</u>	0	

## Circuit Clerk Document Storage Fund

**Kendall County, FY 2009-10 Budget**

### 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...

		2007	2008	2009	2010	
Full Time Staff paid from fund (annual):		1.5	1.5	1.5	3	
<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		437,347	462,496	577,216	495,000	-14.2%
<b>REVENUE</b>						
4401-000-1320	Fees Collected	97,159	209,432	180,000	205,000	
4401-000-1325	Miscellaneous		0	0	0	
	<b>Total Revenue</b>	97,159	209,432	180,000	205,000	13.9%
<b>PERSONNEL</b>						
4402-000-6101	Salaries	44,823	52,740	54,121	93,975	
	<b>Total Personnel</b>	44,823	52,740	54,121	93,975	73.6%
<b>CONTRACTUAL</b>						
4402-000-6650	Document Storage	27,187	32,264	75,000	60,000	
	<b>Total Other</b>	27,187	32,264	75,000	60,000	
	<b>Total Expenditure</b>	72,010	85,004	129,121	153,975	19.2%
<b>Revenue over/(under) Expenditure</b>		25,149	124,428	50,879	51,025	
<b>Ending Balance</b>		462,496	586,924	628,095	546,025	-13.1%



## Court Automation Fund

### Kendall County, FY 2009-10 Budget

#### 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>Full Time Staff paid from fund (annual):</b>		<b>2007</b> 0.5	<b>2008</b> 0.5	<b>2009</b> 2.5	<b>2009</b> 2	
<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		378,290	444,111	595,614	595,000	-0.1%
<b>REVENUE</b>						
4501-000-1320	Fees Collected	96,651	216,356	180,000	205,000	
4501-000-1325	Court Automation		0			
	<b>Total Revenue</b>	96,651	216,356	180,000	205,000	13.9%
<b>PERSONNEL</b>						
4502-000-6101	Salaries	22,004	30,816	74,208	77,100	3.9%
	<b>Total Personnel</b>	22,004	30,816	74,208	77,100	
<b>CONTRACTUAL</b>						
	Equipment Maintenance		0			
	<b>Total Contractual</b>	0	0	0	0	
<b>CONTRACTUAL</b>						
4502-000-6650	Court Automation Exp.	8,825	31,767	50,000	325,000	
	<b>Total Other</b>	8,825	31,767	50,000	325,000	
	<b>Total Expenditure</b>	30,829	62,583	124,208	402,100	223.7%
<b>Revenue over/(under) Expenditure</b>		65,822	153,773	55,792	(197,100)	
<b>TRANSFERS OUT</b>						
	Transfer to IMRF	0	0			
	<b>Total Transfers Out</b>	0	0	0	0	
<b>Ending Balance</b>		444,111	597,884	651,406	397,900	-38.9%

# Child Support Collection Fund

Kendall County, FY 2009-10 Budget

## 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.

Full Time Staff paid from fund (annual):		2007 2	2008 2	2009 1	2010 1	
<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		78,270	107,293	138,382	148,768	7.5%
<b>REVENUE</b>						
4601-000-1320	Fees Collected	34,977	53,106	42,000	41,000	
4601-000-1325	IL State Reimbursement	5,369	7,101	5,834	5,500	
	<b>Total Revenue</b>	40,346	60,207	47,834	46,500	-2.8%
<b>PERSONNEL</b>						
4602-000-6101	Salaries	10,070	20,976	21,346	21,986	
	<b>Total Personnel</b>	10,070	20,976	21,346	21,986	3.0%
<b>CONTRACTUAL</b>						
4602-000-6216	Equipment Maintenance	61	2,500	4,000	4,500	
	<b>Total Contractual</b>	61	2,500	4,000	4,500	12.5%
<b>COMMODITIES</b>						
4602-000-6200	Office Supplies		72	100	100	
4602-000-6201	Postage	973	969	2,000	2,000	
4602-000-6231	Computer Supplies					
	<b>Total Commodities</b>	973	1,041	2,100	2,100	0.0%
<b>CAPITAL</b>						
4602-000-6236	Equipment		0	0	0	
	<b>Total Capital</b>	0	0	0	0	
<b>OTHER</b>						
4602-000-6650	Miscellaneous	218	2,843	5,000	5,000	
	<b>Total Other</b>	218	2,843	5,000	5,000	0.0%
	<b>Total Expenditure</b>	11,322	27,360	32,446	33,586	3.5%
<b>Revenue over/(under) Expenditure</b>		29,024	32,847	15,388	12,914	
<b>Ending Balance</b>		107,293	140,140	153,770	161,682	5.1%

# Circuit Clerk's Operation/Admin. Fund

## Kendall County, FY 2009-10 Budget

### 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>Change In Budget</u>
<b>Beginning Balance</b>				30,085	40,345	
<b>REVENUE</b>						
9001-000-1320	Fees Collected		30,352	14,000	14,000	
	Total Revenue	0	30,352	14,000	14,000	0.0%
<b>OTHER</b>						
9002-000-6650	Expenses					
	Total Other	0	0	0	0	
	Total Expenditure	0	0	0	0	
<b>Revenue over/(under) Expenditure</b>		0	30,352	14,000	14,000	
<b>Ending Balance</b>		0	30,352	44,085	54,345	23.3%

# Sheriff Prevention of Alcohol/Criminal Violence Fund

Kendall County, FY 2009-10 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		40,052	5,356	4,000	6,500	62.5%
<b>REVENUE</b>						
3901-000-1320	Fines	14,206	8,631	10,000	12,000	
	<b>Total Revenue</b>	14,206	8,631	10,000	12,000	20.0%
<b>CAPITAL</b>						
3902-000-6650	Law Enforcement Equipment	48,903	6,031	10,000	12,000	
	<b>Total Capital</b>	48,903	6,031	10,000	12,000	
	<b>Total Expenditure</b>	48,903	6,031	10,000	12,000	20.0%
<b>Revenue over/(under) Expenditure</b>		(34,697)	2,600	0	0	
<b>Ending Balance</b>		5,356	7,956	4,000	6,500	62.5%

## Drug Abuse Revenue Fund

Kendall County, FY 2009-10 Budget

### Fund Description

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

### IL Statue: 725ILCS 150/2

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

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		83,086	72,120	40,000	49,000	22.5%
<b>REVENUE</b>						
4001-000-1320	Circuit Clerk Fines	35,130	32,710	30,000	27,000	
4001-000-1325	Sheriff Drug Forfeitures	23,453	12,521	14,000	12,000	
	<b>Total Revenue</b>	58,583	45,231	44,000	39,000	-11.4%
<b>CONTRACTUAL</b>						
4002-000-6650	Drug Abuse Prevention	69,549	52,857	45,000	45,000	
	<b>Total Other</b>	69,549	52,857	45,000	45,000	
	<b>Total Expenditure</b>	69,549	52,857	45,000	45,000	0.0%
<b>Revenue over/(under) Expenditure</b>		(10,966)	(7,626)	(1,000)	(6,000)	
<b>Ending Balance</b>		72,120	64,494	39,000	43,000	10.3%

## Sheriff's Vehicle Fund (Statutory)

**Kendall County, FY 2009-10 Budget**

### 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.)

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		0	19,595	9,000	43,000	377.8%
<b>REVENUE</b>						
9101-000-1320	Fines	12,000	30,095	31,200	33,600	
	<b>Total Revenue</b>	12,000	30,095	31,200	33,600	7.7%
<b>CAPITAL</b>						
9102-000-6650	Vehicles		19,480	20,000	20,000	
	<b>Total Capital</b>	0	19,480	20,000	20,000	0.0%
	<b>Total Expenditure</b>	0	19,480	20,000	20,000	
<b>Revenue over/(under) Expenditure</b>		12,000	10,615	11,200	13,600	
<b>Ending Balance</b>		12,000	30,210	20,200	56,600	180.2%

# State's Attorney Drug Enforcement Fund

Kendall County, FY 2009-10 Budget

## 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		16,515	18,420	19,400	18,960	-2.3%
<b>REVENUE</b>						
5001-000-1320	Fines & Forfeitures	2,892	1,163	1,500	500	
	Total Revenue	2,892	1,163	1,500	500	-66.7%
<b>OTHER</b>						
5002-000-6650	Drug Abuse Prevention	987	0	1,000	1,000	
	Total Other	987	0	1,000	1,000	
	Total Expenditure	987	0	1,000	1,000	0.0%
<b>Revenue over/(under) Expenditure</b>		1,905	1,163	500	(500)	
<b>Ending Balance</b>		18,420	19,583	19,900	18,460	-7.2%

## Law Library Fund

### Kendall County, FY 2009-10 Budget

#### 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		183,983	231,875	240,500	250,000	4.0%
<b>REVENUE</b>						
4301-000-1320	Law Library Fees	51,948	61,464	55,000	65,000	
	<b>Total Revenue</b>	51,948	61,464	55,000	65,000	18.2%
<b>PERSONNEL</b>						
4302-000-6101	Law Librarian	4,056	6,300		6,300	
	<b>Total Personnel</b>	4,056	6,300	0	6,300	
<b>CONTRACTUAL</b>						
4302-000-7005	SAO Westlaw online		9,847	11,500	11,500	
4302-000-7006	Public Def. Westlaw online		6,486	6,600	6,930	
4302-000-7007	Judges Westlaw online		9,420	11,400	11,400	
4302-000-7008	Law Lib. Books/ Subscriptions		25,250	25,000	25,000	
	<b>Total Contractual</b>	0	51,003	54,500	54,830	0.6%
<b>OTHER</b>						
4302-000-6650	Expenditures	0	0		0	
	<b>Total Other</b>	0	0	0	0	
	<b>Total Expenditure</b>	4,056	57,303	54,500	61,130	12.2%
<b>Revenue over/(under) Expenditure</b>		47,892	4,161			
<b>TRANSFERS OUT</b>						
		0	0			
	<b>Total Transfers Out</b>	0	0	0	0	
<b>Ending Balance</b>		231,875	236,036	241,000	253,870	5.3%



## Probation Services Fund

Kendall County, FY 2009-10 Budget

### 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		635,499	702,944	757,952	876,861	15.7%
<b>REVENUE</b>						
4801-000-1320	Circuit Clerk Fees	141,282	157,380	150,000	155,000	
4801-000-1520	Domestic Violence	31,428	21,676	40,000	7,000	
4801-000-1521	GPS Monitoring Program	33,469	15,878	40,000	17,000	
4801-000-1522	Underage Drinking Program	5,689	6,855	10,000	7,000	
4801-000-xxxx	Drug Testing Revenue	0	152	0	200	
	<b>Total Revenue</b>	<b>211,868</b>	<b>201,941</b>	<b>240,000</b>	<b>186,200</b>	<b>-22.4%</b>
<b>CONTRACTUAL</b>						
4802-000-6205	Travel		0	0	0	
4802-000-6206	Training	3,024	6,676	13,000	12,000	
4802-000-6215	Contractual Services	48,278	26,640	103,880	129,500	24.7%
4802-000-6915	Drug Testing	10,285	15,044	25,000	25,000	
4802-000-6916	GPS Monitoring Program	37,262	12,597	50,000	50,000	
4802-000-6917	Liaison Officer	0	0		6,250	
4802-000-6918	Functional Family Therapy	0	0		0	
	<b>Total Contractual</b>	<b>98,849</b>	<b>60,957</b>	<b>191,880</b>	<b>222,750</b>	<b>16.1%</b>
<b>CAPITAL</b>						
4802-000-6216	Equipment	25,574	29,640	106,000	85,000	-19.8%
4802-000-6231	Software	0	17,917	30,000	10,000	
	<b>Total Capital</b>	<b>25,574</b>	<b>47,557</b>	<b>136,000</b>	<b>95,000</b>	<b>-30.1%</b>
<b>OTHER</b>						
4802-000-6230	Negotiations		0		0	
	<b>Total Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Total Expenditure</b>	<b>124,423</b>	<b>108,514</b>	<b>327,880</b>	<b>317,750</b>	<b>-3.1%</b>
	<b>Revenue over/(under) Expenditure</b>	<b>87,445</b>	<b>93,427</b>	<b>(87,880)</b>	<b>(131,550)</b>	
<b>TRANSFERS IN</b>						
4801-000-1524	Mental Health Transfer		5,958	5,000	400	
	<b>Total Transfers In</b>	<b>0</b>	<b>5,958</b>	<b>5,000</b>	<b>400</b>	
<b>TRANSFERS OUT</b>						
4802-000-6300	Transfer to General Fund	20,000	20,000	20,000	30,000	
	<b>Total Transfers Out</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>30,000</b>	
<b>Ending Balance</b>		<b>702,944</b>	<b>782,329</b>	<b>655,072</b>	<b>715,711</b>	<b>9.3%</b>

## Court Security Fund

### Kendall County, FY 2009-10 Budget

#### 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		552,200	476,029	375,000	539,816	44.0%
<b>REVENUE</b>						
4201-000-1320	Circuit Clerk Fees	252,987	342,364	325,000	350,000	
	<b>Total Revenue</b>	252,987	342,364	325,000	350,000	7.7%
<b>PERSONNEL</b>						
4202-000-6101	Court Security Officers	57,734				
4202-000-6106	Salaries - Overtime	46,423	38,022	50,000	50,000	
	<b>Total Personnel</b>	104,157	38,022	50,000	50,000	0.0%
<b>OTHER</b>						
4202-000-6650	Expenditures	0	15,336	40,000	65,000	
	<b>Total Other</b>	0	15,336	40,000	65,000	62.5%
	<b>Total Expenditure</b>	104,157	53,358	90,000	115,000	27.8%
<b>Revenues over/(under) Expenses</b>		148,830	289,006	235,000	235,000	
<b>TRANSFERS OUT</b>						
4202-000-6300	Transfer to Gen Fund	225,000	225,000	250,000	250,000	
TBD	Transfer to CH Project Fund				75,944	
	<b>Total Transfers Out</b>	225,000	225,000	250,000	325,944	
<b>Ending Balance</b>		476,029	540,035	360,000	448,872	24.7%

# Kendall Area Transit Fund

## Kendall County, FY 2009-10 Budget

### Description

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

<u>Account #</u>	<u>Description</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>			38,890	120,390	
<b>REVENUE</b>					
5501-000-1575	IL DOAP (Downstate Operating Asst. Program)				
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				
5501-000-1580	Municipal Contributions				
5501-000-1581	Agency Contributions				
5501-000-1135	Interest Income				
	<b>Total Revenue</b>	0	0	0	
<b>CONTRACTUAL</b>					
5502-000-7050	DVAC (DeKalb Voluntary Action Center)				
5502-000-6216	Vehicle Maintenance				
	<b>Total Contractual</b>	0	0	0	
<b>COMMODITIES</b>					
5502-000-6217	Fuel				
5502-000-6200	Office Supplies				
5502-000-6219	Printing				
	<b>Total Commodities</b>	0	0	0	
<b>CAPITAL</b>					
5502-000-6252	Vehicles				
5502-000-6208	Equipment				
5502-000-6253	Facilities				
	<b>Total Capital</b>	0	0	0	
	<b>Total Expenditure</b>	0	0	0	
	<b>Revenue over/(under) Expenditure</b>	0	0	0	
<b>TRANSFERS IN</b>					
5501-000-1305	Transfer from Senior Services Levy		60,000	25,500	
5501-000-1300	Transfer from General Fund		21,500	25,500	
	<b>Total Transfers In</b>	0	81,500	51,000	
<b>TRANSFERS OUT</b>					
5502-000-6310	Transfer to Liability Insurance Fund				
	<b>Total Transfers Out</b>	0	0	0	
<b>Ending Balance</b>		0	120,390	171,390	

# Economic Development Fund

## Kendall County, FY 2009-10 Budget

### Fund Description

- This fund tracks the economic activity that is supported by the County
- Revenue is the income generated from the Revolving Loan Fund.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		5,871	6,320	2,195	2,590	18.0%
<b>REVENUE</b>						
0201-000-1350	Municipal Contribution					
	<b>Total Revenue</b>	0	0	0	0	
<b>PERSONNEL</b>						
0202-000-6101	Director					
0202-000-6102	Other					
0202-000-6106	Overtime					
	<b>Total Personnel</b>	0	0	0	0	
<b>CONTRACTUAL</b>						
0202-000-6151	Contractual Recorder					
0202-000-6202	Books/Subscriptions					
0202-000-6203	Dues/Memberships	3,505	4,505	4,000	4,500	
0202-000-6204	Conferences	25	120	300	200	
0202-000-6209	Legal Notices			5		
0202-000-6215	Consulting Fees					
0202-000-6219	Publications/Brochures					
0202-000-6561	Advertising/Publicity			200		
	<b>Total Contractual</b>	3,530	4,625	4,505	4,700	
<b>COMMODITIES</b>						
0202-000-6200	Office Supplies					
0202-000-6201	Postage					
0202-000-6205	Mileage	21		100	100	
	<b>Total Commodities</b>	21	0	100	100	
	<b>Total Expenditure</b>	3,551	4,625	4,605	4,800	4.2%
<b>Revenue over/(under) Expenditure</b>		(3,551)	(4,625)	(4,605)	(4,800)	
<b>TRANSFERS IN</b>						
0201-000-1351	REDC Transfer	4,000	4,000	5,000	4,000	
0201-000-1300	Transfer from General Fund					
	<b>Total Transfers In</b>	4,000	4,000	5,000	4,000	
<b>Ending Balance</b>		6,320	5,695	2,590	1,790	-30.9%

# Restricted Economic Development Revolving Loan Fund

## Kendall County, FY 2009-10 Budget

### 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).

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		2,517,149	2,642,351	2,556,198	1,869,672	-26.9%
<b>REVENUE</b>						
0301-000-1135	Interest Income	120,785	59,993	58,000	23,000	
0301-000-1355	EDC Surplus					
0301-000-1356	Federal Grants					
0301-000-1357	City of Plano IL					
0301-000-1358	Humidors by AROL	2,902	1,000	0		
0301-000-1357	WB Holdings				33,750	
0301-000-1359	The Custard Cup	5,514	5,045	12,800	12,800	
	<b>Total Revenue</b>	129,201	66,038	70,800	69,550	-1.8%
<b>OTHER</b>						
0302-000-6640	Approved Program Loans		750,000			
0302-000-6641	Bank Charges					
0302-000-6642	Grant Administration					
0302-000-6644	Close Out Paid Loans					
	<b>Total Other</b>	0	750,000	0	0	
	<b>Total Expenditure</b>	0	750,000	0	0	
<b>Revenue over/(under) Expenditure</b>		129,201	(683,962)	70,800	69,550	
<b>TRANSFERS OUT</b>						
0302-000-6310	EDC Fund Transfer	4,000	4,000	5,000	4,000	
0302-000-6643	General Fund Transfer					
	<b>Total Transfers Out</b>	4,000	4,000	5,000	4,000	-20.0%
<b>TRANSFERS In</b>						
0302-000-xxxx	Loan Due		750,000			
	<b>Total Transfers Out</b>	0	750,000	0	0	
<b>Ending Balance</b>		2,642,350	2,704,389	2,621,998	1,935,222	-26.2%



# Animal Control Building Fund

Kendall County, FY 2009-10 Budget

## Fund Description

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

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		15,000	30,000	45,000	70,000	55.6%
<b>CAPITAL</b>						
3402-000-6650	Building Improvements			0	0	
	<b>Total Capital</b>	0	0	0	0	
	<b>Total Expenditure</b>	0	0	0	0	
	<b>Revenue over/(under) Expenditure</b>	0	0	0	0	
<b>TRANSFERS IN</b>						
3401-000-1305	Transfer from Animal Control Fund	15,000	15,000	25,000	25,000	
	<b>Total Transfers In</b>	15,000	15,000	25,000	25,000	0.0%
<b>Ending Balance</b>		30,000	45,000	70,000	95,000	35.7%

## Capital Improvement Fund

### Kendall County, FY 2009-10 Budget

#### Fund Description

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

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		643,465	572,465	747,465	859,465	15.0%
<b>REVENUE</b>						
0401-000-1325	Other Revenue					
	Total Revenue	0	0	0	0	
<b>CAPITAL</b>						
0402-000-6650	Expenditures		0	490,000	350,000	
	Total Expenditure	0	0	490,000	350,000	-28.6%
<b>Revenue over/(under) Expenditure</b>		0	0	(490,000)	(350,000)	
<b>TRANSFERS IN</b>						
0401-000-1310	Transfer from Gen Fund	0	175,000	352,000	175,000	
	Total Transfers In	0	175,000	352,000	175,000	
<b>Ending Balance</b>		<u>643,465</u>	<u>747,465</u>	<u>609,465</u>	<u>684,465</u>	12.3%



# Public Safety Capital Improvement Fund

## Kendall County, FY 2009-10 Budget

### 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.

### Objective

- The Board voted in 2007 to replenish monies used from this fund for the courthouse expansion from bond proceeds issued for the courthouse expansion.
- Estimated use of funds \$1,225,000; Actual use of funds \$968,043.
- Board voted in 2008 to issue \$30m bonds and determine at end of project if reimbursement can occur.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		225,000	256,957	631,957	831,957	
<b>REVENUE</b>						
	Total Revenue	0	0	0	0	
<b>CAPITAL</b>						
7501-000-6650	Expenditures	968,043				
	Total Capital	968,043	0			
	Total Expenditure	968,043	0	0	0	
<b>Revenue over/(under) Expenditure</b>		(968,043)	0	0	0	
<b>TRANSFERS IN</b>						
7501-000-1300	Transfer from Gen Fund		375,000			
7501-000-1305	Reimb fr Bond Proceeds					
7501-000-1310	Transfer from Public Safety	1,000,000	0	200,000	300,000	
	Total Transfers In	1,000,000	375,000	200,000	300,000	50.0%
<b>Ending Balance</b>		256,957	631,957	831,957	1,131,957	36.1%

## Courthouse Restoration Fund

### Kendall County, FY 2009-10 Budget

#### 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.

<u>Account #</u>	<u>Description</u>	<u>Budget 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		42,218	27,091	7,368	3,732	-49.3%
<b>REVENUE</b>						
8501-000-1320	Fed. National Park Grant State Illinois First Grant Revenue					
	<b>Total Revenue</b>	0	0	0	0	
<b>CAPITAL</b>						
8502-000-6650	Restoration Expenses	19,000	19,724	7,368	3,732	
	<b>Total Capital</b>	19,000	19,724	7,368	3,732	
	<b>Total Expenditure</b>	19,000	19,724	7,368	3,732	-49.3%
<b>Revenue over/(under) Expenditure</b>		(19,000)	(19,724)	(7,368)	(3,732)	
<b>TRANSFERS IN</b>						
0101-000	Transfer from General Fund					
	<b>Total Transfers In</b>	0	0	0	0	
<b>TRANSFERS OUT</b>						
0102-000	Transfer to Gen Fund					
	<b>Total Transfers Out</b>	0	0	0	0	
<b>Ending Balance</b>		23,218	7,367	0	0	

## Jail Addition Construction Fund - Bond Proceeds

### Kendall County, FY 2009-10 Budget

#### Fund 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		290,428	201,820	151,585	80,000	-47.2%
<b>REVENUE</b>						
5701-000-1135	Interest Income	8,245	3,795	1,500	200	
5701-000-1515	Project Fund Deposit	0				
	<b>Total Revenue</b>	8,245	3,795	1,500	200	
<b>CAPITAL</b>						
	Project Fund Exp.	96,853	84,389	153,085	80,200	
	<b>Total Other</b>	96,853	84,389	153,085	80,200	
	<b>Total Expenditure</b>	96,853	84,389	153,085	80,200	-47.6%
<b>Revenue over/(under) Expenditure</b>		(88,608)	(80,594)	(151,585)	(80,000)	
<b>Ending Balance</b>		201,820	121,226	0	0	

## Courthouse Expansion Construction Fund & Bond Proceeds

### Kendall County, FY 2009-10 Budget

#### Fund 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		0	9,702,448	12,140,000	3,000,000	-75.3%
<b>REVENUE</b>						
9701-000-1135	Interest Income	16,551	220,193	100,000	4,000	
9701-000-1515	Proj. Fund Dep. 2007A & B	9,998,762				
9701-000-1516	Proj. Fund Dep. 2008		10,000,000			
9701-000-1517	Proj. Fund Dep. 2009			9,995,000		
9701-000-xxxx	PBC Contribution			500,000		
9701-000-1570	Insurance		144,099			
9701-000-xxxx	Miscellaneous		8,300			
	<b>Total Revenue</b>	<b>10,015,314</b>	<b>10,372,592</b>	<b>10,595,000</b>	<b>4,000</b>	<b>-100.0%</b>
<b>CAPITAL</b>						
9702-000-6850	Project Fund Expenses	80,048		152,000		
9702-000-7020	Architect Fees	232,818	557,114	171,000	45,600	
9702-000-7021	Engineering Fees					
9702-000-7022	Testing Fees			20,000		
9702-000-7023	Furnishings & Equipment					
9702-000-7024	Construction Fees		10,266,640	21,530,000	3,173,000	
9702-000-xxxx	Discount on Bond Issuance		5,535			
	<b>Total Capital</b>	<b>312,866</b>	<b>10,829,289</b>	<b>21,873,000</b>	<b>3,218,600</b>	
	<b>Total Expenditure</b>	<b>312,866</b>	<b>10,829,289</b>	<b>21,873,000</b>	<b>3,218,600</b>	<b>-85.3%</b>
<b>Revenue over/(under) Expenditure</b>		<b>9,702,448</b>	<b>(456,697)</b>	<b>(11,278,000)</b>	<b>(3,214,600)</b>	
<b>Ending Balance</b>		<b>9,702,448</b>	<b>9,245,751</b>	<b>862,000</b>	<b>-214,600</b>	<b>-124.9%</b>

## Building Fund

### Kendall County, FY 2009-10 Budget

#### Fund Description

This fund is established to capture revenue and expenditure related to construction and/or renovation of Kendall County buildings.

#### Current Projects:

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

#### Project 1 (Salt Storage) Financing:

FY10	225,000	Township & Municipality Contribution
FY11	125,000	Township & Municipality Contribution
FY11-17	150,000	Highway Fund Transfers: \$21,500 increments for 7 years
	500,000	

#### Project 2 (Storage Building) Financing:

FY11-17	500,000	Highway Fund Transfers: \$71,500 increments for 7 years
	500,000	

<u>Account #</u>	<u>Description</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
Beginning Balance		0	1,000,000	
REVENUE				
	Township & Municipality Contribution		225,000	
	Other Contributions		60,000	
	Rental Income			
	Miscellaneous Income			
	Interest Income			
	Total Revenue	0	285,000	
EXPENDITURE				
	<u>Capital</u>			
	A & E Fees Salt Storage		50,000	
	A & E Fees Storage Bldg		50,000	
	Construction Costs Salt Storage		450,000	
	Construction Costs Storage Bldg		450,000	
	Demolition Costs Storage Bldg		60,000	
	Total Expenditure	0	1,060,000	
Revenue over/(under) Expenditure			(775,000)	
TRANSFERS IN				
	Transfer from General Fund	1,000,000	0	
	Transfer from Highway Fund			
	Total Transfers In	1,000,000	0	
Ending Balance		1,000,000	225,000	

## General Fund Special Reserve Fund

### Kendall County, FY 2009-10 Budget

#### 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		250,000	600,000	950,000	1,450,000	52.6%
OTHER						
7601-000-6650	Expenditures			1,450,000		
	Total Other	0	0	1,450,000	0	
	Total Expenditure	0	0	1,450,000	0	
	Revenue over/(under) Expenditure	0	0	(1,450,000)	0	
TRANSFERS IN						
7601-000-1300	General Fund Transfer	350,000	350,000	500,000	50,000	
	Total Transfers In	350,000	350,000	500,000	50,000	-90.0%
<b>Ending Balance</b>		<u>600,000</u>	<u>950,000</u>	<u>0</u>	<u>1,500,000</u>	

## Debt Service Sources

**Kendall County, FY 2009-10 Budget**

	FY10 Debt Service	Source		
		Public Safety Sales Tax	General Fund	HHS Fund
Jail Expansion	342,313	342,313		
Courthouse 2007A	322,815	322,815		
Courthouse 2007B	-			
Courthouse 2008	973,840	773,840	200,000	
Courthouse 2009	680,768	680,768		
County Office	290,350		120,638	169,712
<b>Total</b>	<b>2,610,086</b>	<b>2,119,736</b>	<b>320,638</b>	<b>169,712</b>

## Jail Addition Debt Service Fund

Kendall County, FY 2009-10 Budget

**\$6,998,395.50 Series 2002A G.O. Bonds, Alternate Revenue Source**

### Jail Addition

#### General Obligation Bonds Series 2002A

Date of Issuance	December 1, 2002
Date of Maturity	December 1, 2022
Interest Rates	3.00% - 5.87%
Payable	December 1 & June 1
Payable At	Amalgamated Bank

#### Debt Service Schedule

	Fiscal Year	Rate	Principal	Interest	Debt Service
Current Interest Bonds	2003			44,869	44,869
	2004			89,738	89,738
	2005			89,738	89,738
	2006			89,738	89,738
	2007	3.000	50,000	88,988	138,988
	2008	3.250	100,000	86,613	186,613
	2009	3.500	150,000	82,363	232,363
	2010	3.750	210,000	75,800	285,800
	2011	4.000	270,000	66,463	336,463
	2012	4.250	335,000	53,944	388,944
	2013	4.000	405,000	38,725	443,725
	2014	4.375	700,000	15,313	715,313
			<b>2,220,000</b>	<b>822,288</b>	<b>3,042,288</b>
Capital Appreciation Bonds	2014	5.000	145,575	104,425	250,000
	2015	5.130	551,359	458,641	1,010,000
	2016	5.250	531,586	508,414	1,040,000
	2017	5.350	598,463	651,538	1,250,000
	2018	5.450	572,915	707,085	1,280,000
	2019	5.540	550,025	764,975	1,315,000
	2020	5.630	524,806	820,194	1,345,000
	2021	5.710	502,320	877,680	1,380,000
	2022	5.790	479,742	935,258	1,415,000
	2023	5.870	321,606	698,394	1,020,000
			<b>4,778,396</b>	<b>6,526,605</b>	<b>11,305,000</b>



## Jail Addition Debt Service Fund

### Kendall County, FY 2009-10 Budget

#### 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		95,238	144,811	0	0	-100.0%
<b>REVENUE</b>						
5801-000-1135	Interest Income	323	270	150	150	
5801-000-1325	Capitalized Revenue					
	<b>Total Revenue</b>	<b>323</b>	<b>270</b>	<b>150</b>	<b>150</b>	
<b>OTHER</b>						
5802-000-6650	Other Expenses		510		600	
5802-000-6865	Debt Service Interest	88,988	86,613	79,738	71,863	
5802-000-6870	Debt Service Principal	50,000	100,000	210,000	270,000	
	<b>Total Other</b>	<b>138,988</b>	<b>187,123</b>	<b>289,738</b>	<b>342,463</b>	
	<b>Total Expenditure</b>	<b>138,988</b>	<b>187,123</b>	<b>289,738</b>	<b>342,463</b>	<b>18.2%</b>
<b>Revenue over/(under) Expenditure</b>		<b>(138,665)</b>	<b>(186,853)</b>	<b>(289,588)</b>	<b>(342,313)</b>	
<b>TRANSFERS IN</b>						
5801-000-1310	Transfer from Public Safety	188,238	234,988	289,738	342,313	
	<b>Total Transfers In</b>	<b>188,238</b>	<b>234,988</b>	<b>289,738</b>	<b>342,313</b>	
<b>Ending Balance</b>		<b>144,811</b>	<b>192,946</b>	<b>150</b>	<b>1</b>	<b>-99.7%</b>

## County Building Debt Service Fund

Kendall County, FY 2009-10 Budget

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

### General Obligation Bonds 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
2003			226,919	226,919
2004			226,919	226,919
2005	4.125%	50,000	226,919	276,919
2006	4.125%	55,000	224,856	279,856
2007	4.125%	60,000	222,588	282,588
2008	4.125%	60,000	220,113	280,113
2009	4.125%	70,000	217,638	287,638
2010	4.125%	75,000	214,750	289,750
2011	4.125%	80,000	211,656	291,656
2012	4.125%	85,000	208,356	293,356
2013	5.500%	90,000	204,850	294,850
2014	5.500%	100,000	199,900	299,900
2015	5.500%	105,000	194,400	299,400
2016	5.500%	115,000	188,625	303,625
2017	5.500%	125,000	182,300	307,300
2018	5.500%	135,000	175,425	310,425
2019	5.500%	145,000	168,000	313,000
2020	5.500%	155,000	160,025	315,025
2021	5.500%	170,000	151,500	321,500
2022	5.500%	180,000	142,150	322,150
2023	5.000%	195,000	132,250	327,250
2024	5.000%	210,000	122,500	332,500
2025	5.000%	220,000	112,000	332,000
2026	5.000%	235,000	101,000	336,000
2027	5.000%	255,000	89,250	344,250
2028	5.000%	270,000	76,500	346,500
2029	5.000%	285,000	63,000	348,000
2030	5.000%	305,000	48,750	353,750
2031	5.000%	325,000	33,500	358,500
2032	5.000%	345,000	17,250	362,250
		<u>4,500,000</u>	<u>4,763,888</u>	<u>9,263,888</u>

# County Building Debt Service Fund

Kendall County, FY 2009-10 Budget

## 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		167,710	171,731	130	130	0.0%
<b>REVENUE</b>						
5601-000-1135	Interest Income	644	130	0	150	
5601-000-1325	Capitalized Revenue					
5601-000-1545	HHS Rental Income	157,594	161,534	165,572	169,712	
	<b>Total Revenue</b>	158,238	161,664	165,572	169,862	2.6%
<b>OTHER</b>						
5602-000-6865	Debt Service Interest	223,722	221,351	217,638	214,750	
5602-000-6870	Debt Service Principal	55,000	60,000	70,000	75,000	
5602-000-6650	Misc. Expense	490	510		600	
	<b>Total Other</b>	279,212	281,861	287,638	290,350	
	<b>Total Expenditure</b>	279,212	281,861	287,638	290,350	0.9%
<b>Revenue over/(under) Expenditure</b>		(120,974)	(120,197)	(122,066)	(120,488)	
<b>TRANSFERS IN</b>						
5601-000-1300	Transfer from Gen Fund	124,994	118,652	122,066	120,638	
	<b>Total Transfers In</b>	124,994	118,652	122,066	120,638	
<b>Ending Balance</b>		171,730	170,186	130	280	115.2%

# Courthouse Expansion Debt Service 2007A

Kendall County, FY 2009-10 Budget

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

## General Obligation Bonds 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	105,677
12/15/2008	4.100%	1,100,000	90,580	1,190,580
6/15/2009			68,030	68,030
12/15/2009	4.100%	245,000	68,030	313,030
6/15/2010			63,008	63,008
12/15/2010	4.100%	195,000	63,008	258,008
6/15/2011			59,010	59,010
12/15/2011	4.100%	200,000	59,010	259,010
6/15/2012			54,910	54,910
12/15/2012	4.000%	180,000	54,910	234,910
6/15/2013			51,310	51,310
12/15/2013	3.600%	195,000	51,310	246,310
6/15/2014			47,800	47,800
12/15/2014	3.625%	280,000	47,800	327,800
6/15/2015			42,725	42,725
12/15/2015	3.650%	300,000	42,725	342,725
6/15/2016			37,250	37,250
12/15/2016	3.700%	1,000,000	37,250	1,037,250
6/15/2017			18,750	18,750
12/15/2017	3.750%	1,000,000	18,750	1,018,750
<b>Totals</b>		<b>4,695,000</b>	<b>1,081,842</b>	<b>5,776,842</b>
All inclusive Cost				3.7606708%
True interest Cost				3.7606708%
Avg Bond Life				6.133 Years

# Courthouse Expansion Debt Service 2007A

## Kendall County, FY 2009-10 Budget

### Fund Description

- Fund to account for bond payments toward \$4,695,000 principle for the 2007 Series A General Obligation Bonds.
- 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		0	0	0	0	
<b>REVENUE</b>						
	Interest Income			0	0	
	<b>Total Revenue</b>	0	0	0	0	
<b>OTHER</b>						
9802-000-6865	Debt Service Interest		105,677	136,060	126,015	
9802-000-6870	Debt Service Principal			245,000	195,000	
9802-000-6650	Disclosure & fiscal agent				1,800	
	<b>Total Other</b>	0	105,677	381,060	322,815	
	<b>Total Expenditure</b>	0	105,677	381,060	322,815	-15.3%
	<b>Revenue over/(under) Expenditure</b>	0	(105,677)	(381,060)	(322,815)	
<b>TRANSFERS IN</b>						
9801-000-1310	Tr fr PS Sales Tax Fund		600,000	381,060	322,815	
9801-000-1300	Transfer from Gen Fund		700,000			
	<b>Total Transfers In</b>	0	1,300,000	381,060	322,815	
<b>Ending Balance</b>		0	1,194,323	0	0	

## Courthouse Expansion Debt Service 2007B

Kendall County, FY 2009-10 Budget

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

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

All inclusive Cost	4.4232044%
True interest Cost	4.4232044%
Avg Bond Life	15.777 Years

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# Courthouse Expansion Debt Service 2008

Kendall County, FY 2009-10 Budget

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

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

All inclusive Cost	4.1128352%
True interest Cost	4.1128352%
Avg Bond Life	9.190 Years



## Courthouse Expansion Debt Service 2008

### Kendall County, FY 2009-10 Budget

#### Fund Description

- Fund to account for bond payments toward \$10,000,000 principle for the 2008 Series General Obligation Bonds.
- 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		0	0	0	0	
<b>REVENUE</b>						
9801-000-1135	Interest Income			0	0	
	<b>Total Revenue</b>	0	0	0	0	
<b>OTHER</b>						
9802-000-6869	Debt Service Interest			515,672	373,840	
9802-000-6870	Debt Service Principal			700,000	600,000	
9802-000-6650	Disclosure & fiscal agent				0	
	<b>Total Other</b>	0	0	1,215,672	973,840	
	<b>Total Expenditure</b>	0	0	1,215,672	973,840	-19.9%
<b>Revenue over/(under) Expenditure</b>		0	0	(1,215,672)	(973,840)	
<b>TRANSFERS IN</b>						
9801-000-1310	Tr fr PS Sales Tax Fund			815,672	773,840	
9801-000-1300	Transfer from Gen Fund			400,000	200,000	
	<b>Total Transfers In</b>	0	0	1,215,672	973,840	
<b>Ending Balance</b>		0	0	0	0	

# Courthouse Expansion Debt Service 2009

Kendall County, FY 2009-10 Budget

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

General Obligation Bonds 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>		<b>10,000,000</b>	<b>5,291,958</b>	<b>15,291,958</b>

All inclusive Cost (AIC)                     4.1077424%  
True interest Cost (TIC)                     4.1077424%  
Avg Bond Life                                     13.102

## Courthouse Expansion Debt Service 2009

### Kendall County, FY 2009-10 Budget

#### Fund Description

- Fund to account for bond payments toward \$10,000,000 principle for the 2009 Series General Obligation Bonds.
- 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		0	0	0	0	
<b>REVENUE</b>						
	Interest Income			0	0	
	<b>Total Revenue</b>	0	0	0	0	
<b>OTHER</b>						
9802-000-6871	Debt Service Interest				680,768	
9802-000-6872	Debt Service Principal				0	
9802-000-6650	Disclosure & fiscal agent				0	
	<b>Total Other</b>	0	0	0	680,768	
	<b>Total Expenditure</b>	0	0	0	680,768	
<b>Revenue over/(under) Expenditure</b>		0	0	0	(680,768)	
<b>TRANSFERS IN</b>						
9801-000-1310	Tr fr PS Sales Tax Fund				680,768	
9801-000-1300	Transfer from Gen Fund					
	<b>Total Transfers In</b>	0	0	0	680,768	
<b>Ending Balance</b>		0	0	0	0	



**Kendall County  
FY 2010  
Debt Service Management**

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The County has improved its ratings for general obligation bonds from A+ Positive Outlook to AA Stable Outlook. Standard and Poor's Rating Services assigned the County's current bond rating. The rating and outlook has improved through innovations in financial and debt administration.

**The AA Ratings** reflect 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 has secured a rating from Standard & Poor's, but ratings can also be secured from Moody's and Fitch's. Many people know Standard & Poor's as one of the world's preeminent providers of credit ratings, and for such globally recognized financial-market indices as the S&P 500®.

Standard & Poor's is 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.

**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 over a relatively short period.

**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.

**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

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*Kendall County*  
*FY 2010*  
*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.

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# Revenue Assumptions

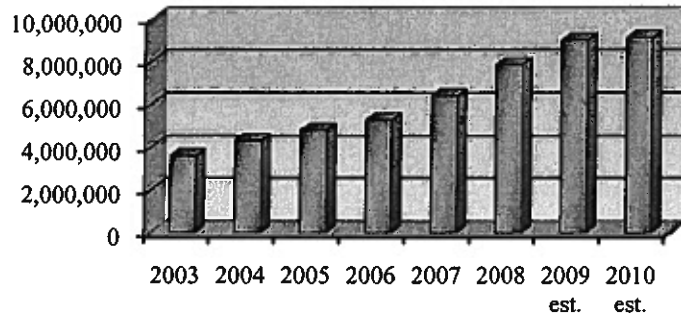
**Kendall County, FY 2009-10**

## 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.

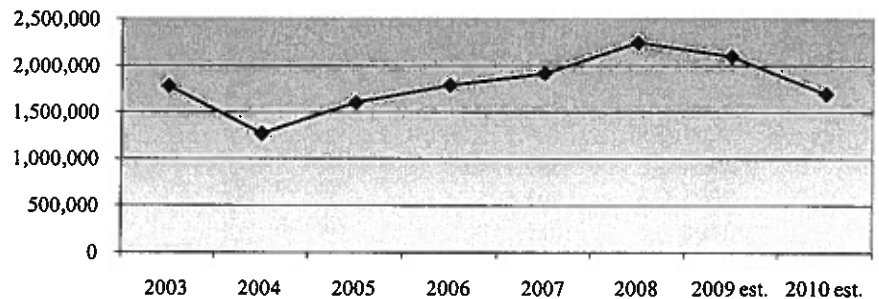
<u>Year</u>	<u>Amount</u>
2003	3,594,042
2004	4,309,607
2005	4,790,574
2006	5,265,261
2007	6,391,264
2008	7,855,710
2009 est.	8,997,328
2010 est.	9,122,474



### 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.

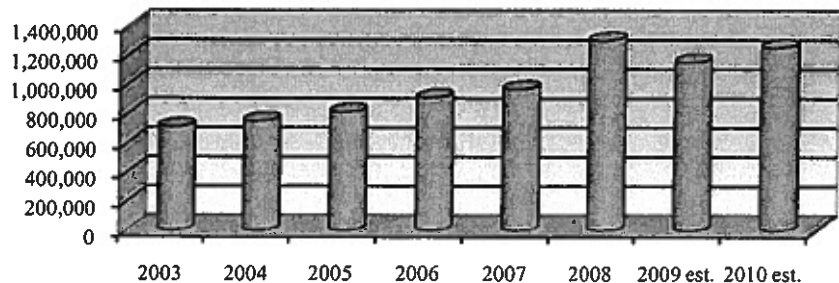
<u>Year</u>	<u>Amount</u>
2003	1,780,773
2004	1,271,054
2005	1,605,532
2006	1,791,929
2007	1,920,712
2008	2,252,023
2009 est.	2,100,000
2010 est.	1,700,000



### 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 economic growth the county has seen an consistent increase 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 est.	1,150,000
2010 est.	1,250,000



# Revenue Assumptions

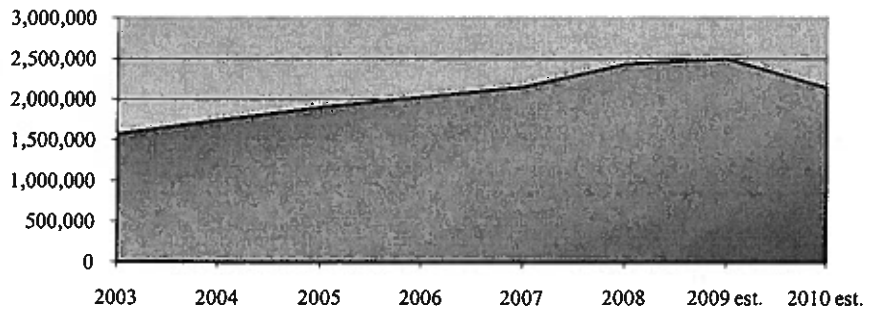
**Kendall County, FY 2009-10**

## GENERAL FUND (cont.)

### 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 has shown consistent increases as the economic base of the incorporated and non incorporated Kendall County increases. In general, \$1 million sales of general merchandise in the incorporated areas equates to \$500 in revenue for the County.

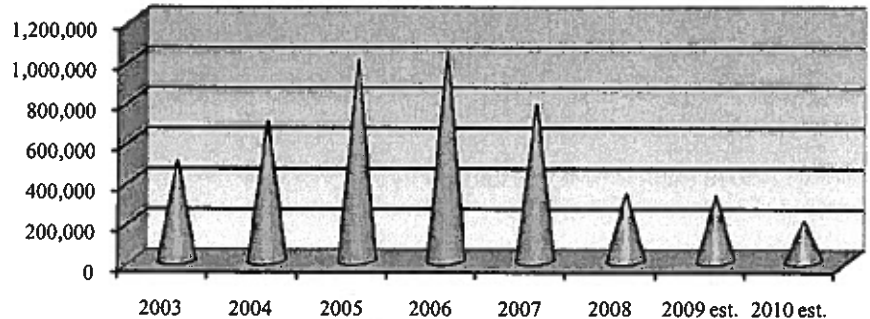
<u>Year</u>	<u>Amount</u>
2003	1,571,439
2004	1,744,436
2005	1,905,409
2006	2,032,155
2007	2,154,989
2008	2,432,220
2009 est.	2,500,000
2010 est.	2,150,000



### 5. County Real Estate Transfer Tax

A fees charges 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 in order to close on the property. Given the strong real-estate base, this revenue stream continues to increase based primarily on residential home sales.

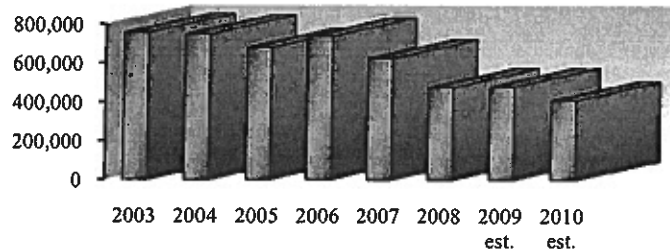
<u>Year</u>	<u>Amount</u>
2003	494,523
2004	689,494
2005	991,595
2006	1,033,919
2007	774,679
2008	334,600
2009 est.	325,000
2010 est.	200,000



### 6. County Clerk Fees

The County Clerk conducts various duties such as licensing and charges for service ( marriage licenses, death certificates), the basic of which can be passed on to the user. These fees vary in rate and are often capped by state statute. The only increases are based on increasing 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 est.	480,600
2010 est.	410,000





# Revenue Assumptions

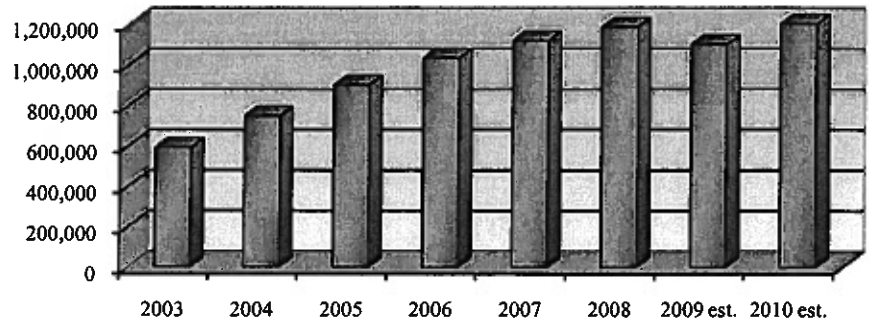
**Kendall County, FY 2009-10**

## 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 based on the growth throughout the County.

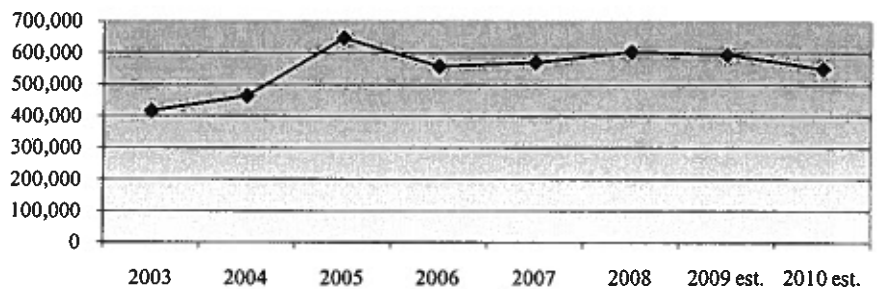
<u>Year</u>	<u>Amount</u>
2003	593,866
2004	749,860
2005	901,800
2006	1,034,175
2007	1,119,554
2008	1,185,310
2009 est.	1,100,000
2010 est.	1,200,000



### 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 est.	595,000
2010 est.	550,000



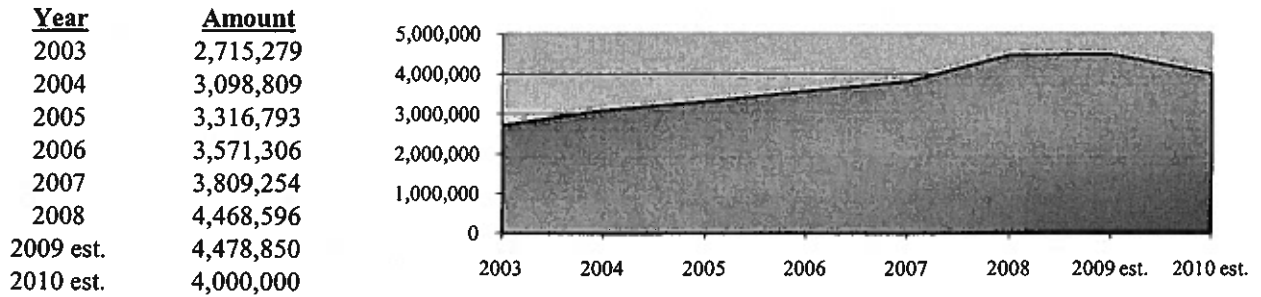
# Revenue Assumptions

*Kendall County, FY 2009-10*

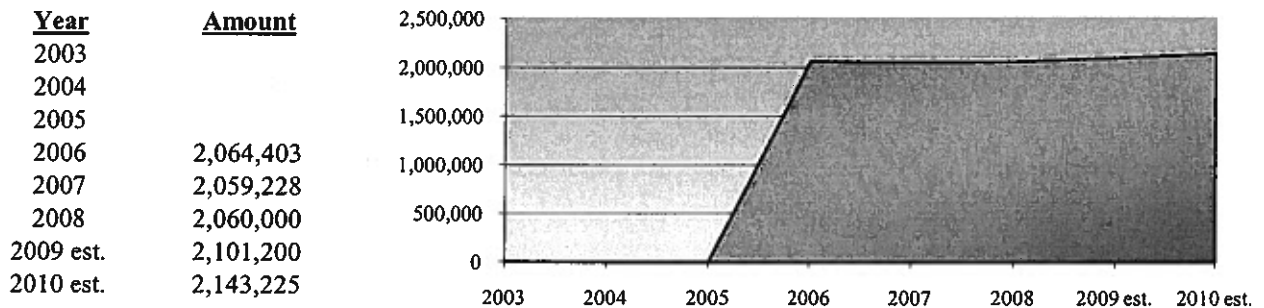
## PUBLIC SAFETY SALES TAX

### 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.



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



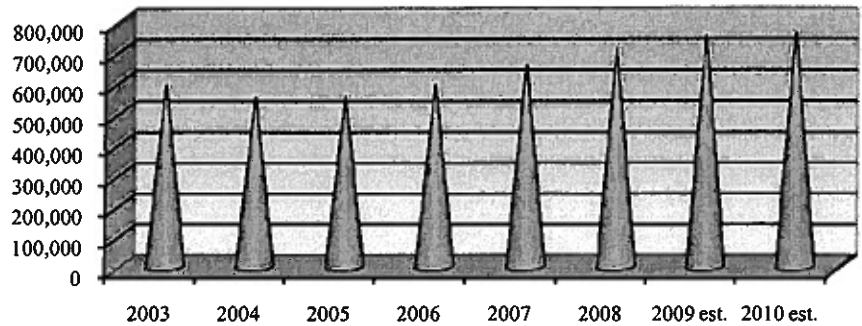
# Revenue Assumptions

**Kendall County, FY 2009-10**

## HEALTH & HUMAN SERVICES FUND

### 1. Ad Valorem (Property) Tax

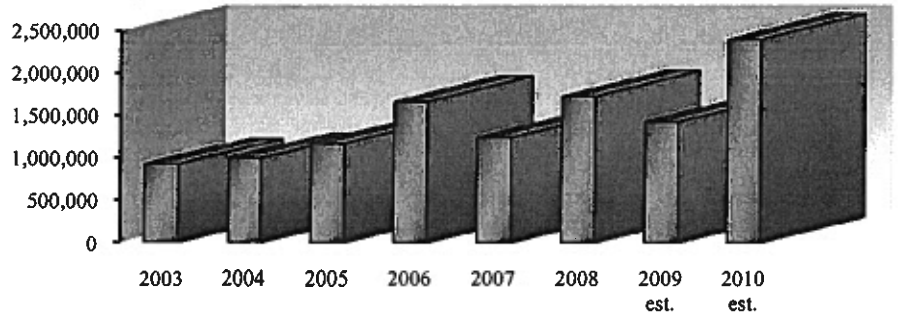
<u>Year</u>	<u>Amount</u>
2003	589,737
2004	549,074
2005	554,716
2006	591,603
2007	654,472
2008	704,226
2009 est.	748,404
2010 est.	756,951



### 2. State Grant CAT Programs

These are grants related to low income energy assistance and weatherization programs. As the chart suggests, money has been relatively consistent through the years from the State of Illinois and is expected to remain constant in years to come.

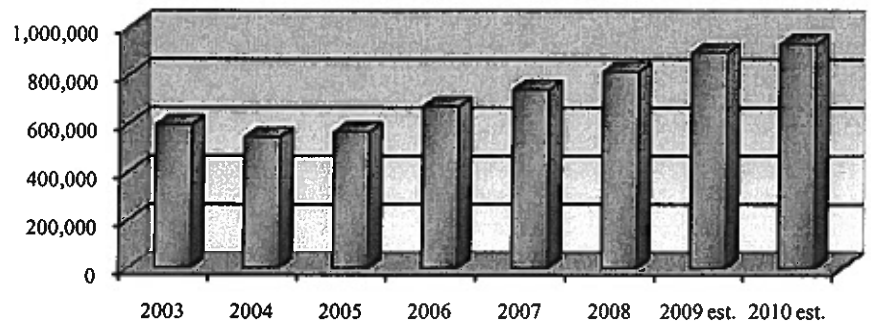
<u>Year</u>	<u>Amount</u>
2003	921,298
2004	992,265
2005	1,175,684
2006	1,668,906
2007	1,244,866
2008	1,732,155
2009 est.	1,430,617
2010 est.	2,401,918



## COMMUNITY 708 MENTAL HEALTH BOARD FUND

### 1. 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 est.	893,114
2010 est.	928,392



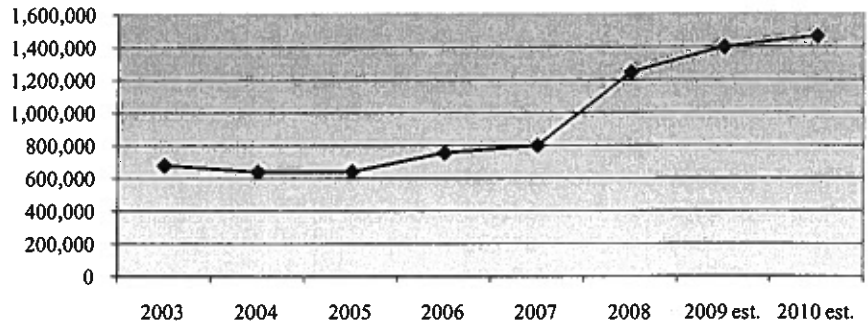
## Revenue Assumptions

*Kendall County, FY 2009-10*

### COUNTY HIGHWAY FUND

#### 1. 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 est.	1,400,000
2010 est.	1,465,200

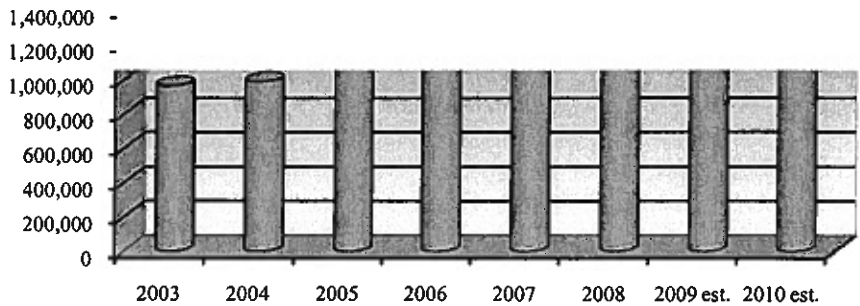


### COUNTY MOTOR FUEL TAX FUND

#### 1. 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 a formula to counties. Estimates are based on analysis of various agencies. Historically, this revenue stream increases as growth in the County increase.

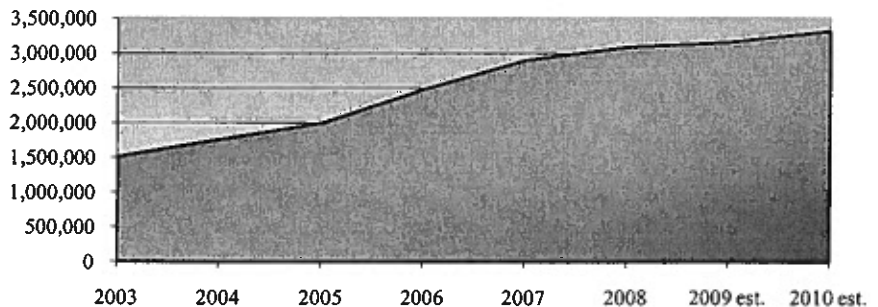
<u>Year</u>	<u>Amount</u>
2003	963,343
2004	987,429
2005	1,072,061
2006	1,147,446
2007	1,271,742
2008	1,263,287
2009 est.	1,200,000
2010 est.	1,300,000



### IMRF & SOCIAL SECURITY FUND

#### 1. 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 est.	3,161,997
2010 est.	3,319,000



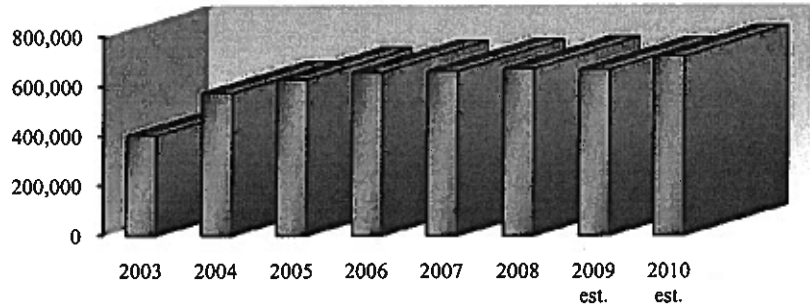
## Revenue Assumptions

**Kendall County, FY 2009-10**

### LIABILITY INSURANCE FUND

#### 1. Ad Valorem (Property) Tax

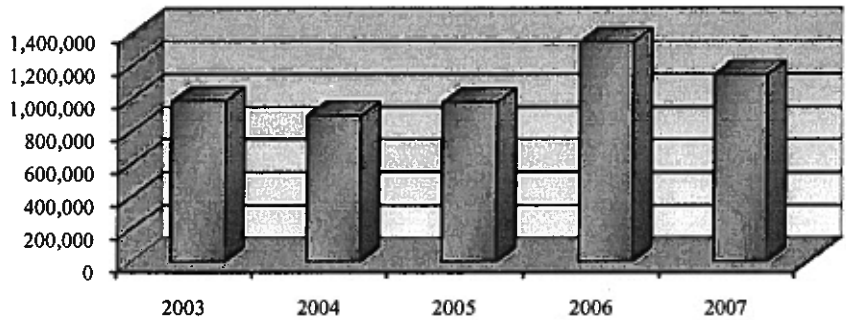
<u>Year</u>	<u>Amount</u>
2003	403,360
2004	574,616
2005	629,288
2006	657,103
2007	662,137
2008	670,837
2009 est.	665,735
2010 est.	718,994



### PUBLIC BUILDING COMMISSION LEASE FUND

#### 1. Ad Valorem (Property) Tax

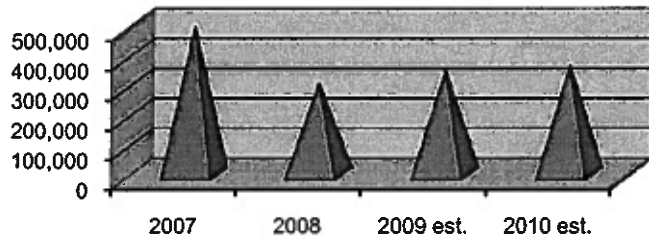
<u>Year</u>	<u>Amount</u>
2003	986,132
2004	893,842
2005	978,492
2006	1,343,792
2007	1,145,323
2008	1,238,451
2009 est.	1,355,000
2010 est.	1,455,000



### VETERANS ASSISTANCE COMMISSION

#### 1. Veterans Assistance Commission

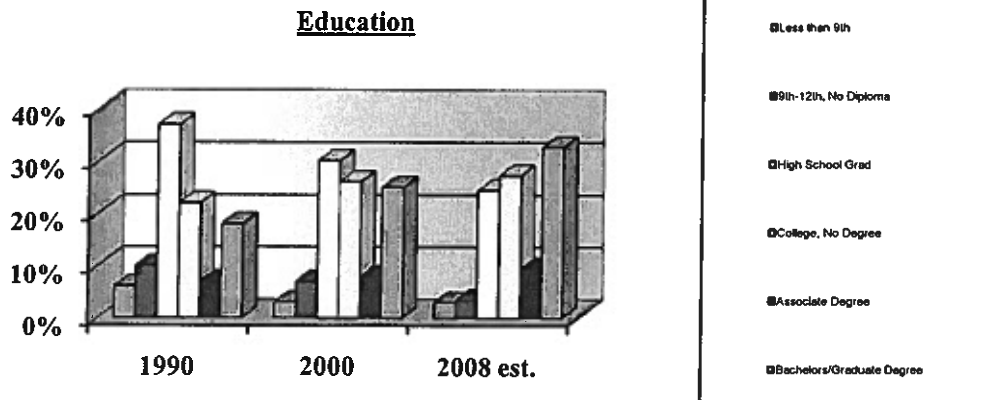
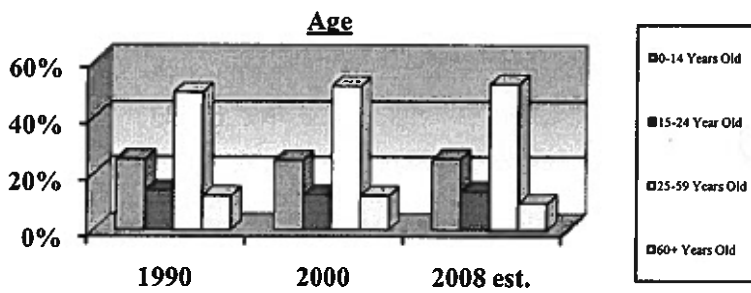
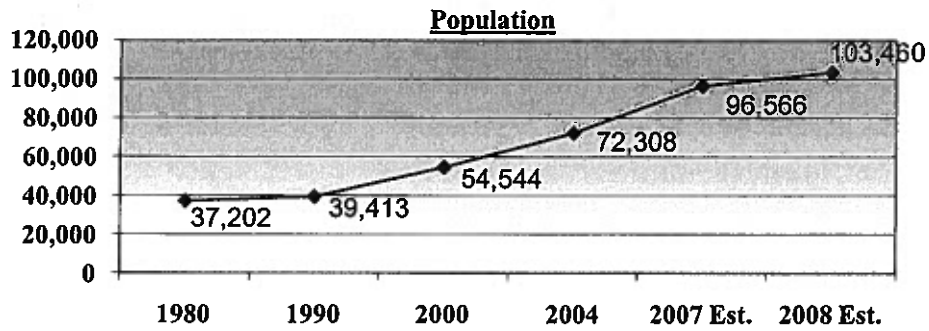
<u>Year</u>	<u>Amount</u>
2003	0
2004	0
2005	0
2006	0
2007	493,410
2008	303,541
2009 est.	348,223
2010 est.	364,144



## Demographics

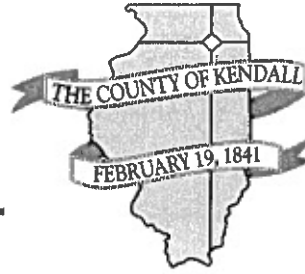
### Kendall County, FY 2009-10 Budget

Source: US Census Bureau, American Community Survey 2008



## Kendall County Facilities 2009

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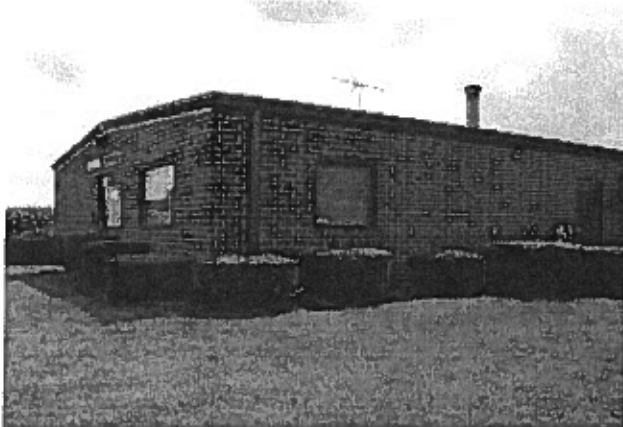


### Public Safety Center

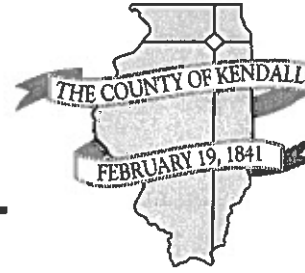


- Government Center Campus
- 1102 Cornell Lane
- Opened 1992
- 96,000 Square Feet
  - 70,000 Square Feet Jail
  - 26,000 Square Feet Administration

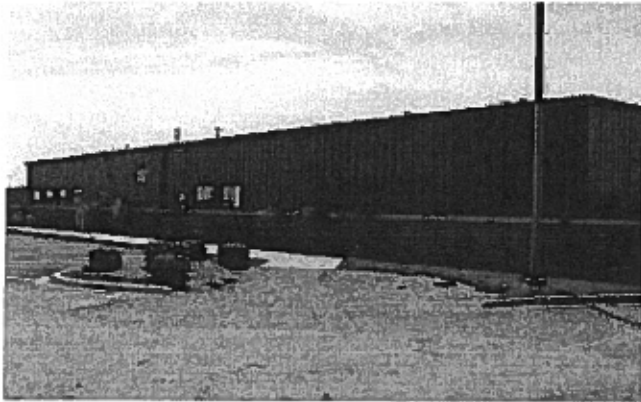
### Animal Control



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

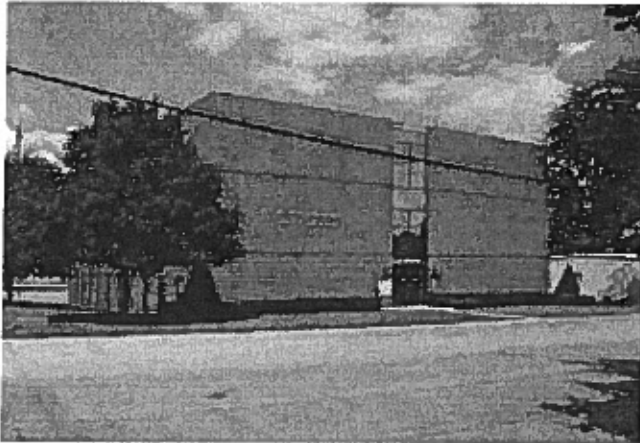


### Coroner / Facilities Management



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

### County Office Building

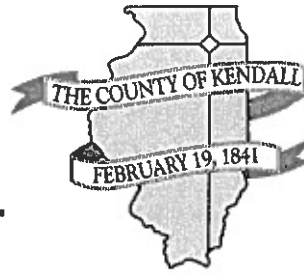


- **Downtown Yorkville Campus**
- 111 W. Fox Street
- Opened 1974
- 21,000 Square Feet
- **Offices**
  - 1st floor
    - County Recorder
    - Treasurer
  - 2nd floor
    - Administration
    - County Board
    - County Clerk
  - 3rd floor
    - Assessor
    - Board of Review
    - GIS/Mapping
    -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



## Kendall County Facilities 2009

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### 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

### Kendall County Courthouse



- **Government Center Campus**
- 807 W. John Street
- Opened 1998
- Present Square Footage
  - 56,000 Square feet
- Offices
  - Court Administration
  - Jury Commission
  - Probation / Court Services
  - Public Defender

## Kendall County Facilities 2009

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### Future Kendall County Courthouse

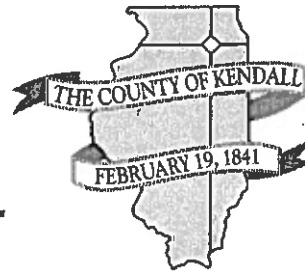


- Government Center Campus
- New addition opened October 13, 2009
- Additional 128,000 square feet
- Offices
  - New and expanded main entrance
  - Circuit Clerk
  - State's Attorney
  - Expanded Court Services
  - New Judges Chambers
  - New Court Reporter offices
  - Three (3) new courtrooms
    - Two (2) high volume courtrooms
    - Juvenile courtroom
  - Room for five (5) additional 2nd floor courtrooms

### 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



## Highway Department



- Route 47 Campus
- Opened 1970's
- 4,800 Square feet

**Kendall County  
FY 2010  
Fund Structure**

*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**

**1 General (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 Mapping Fund (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 Recording Fund (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**

**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).

**Kendall County**  
**FY 2010**  
**Fund Structure**

- 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.

**Kendall County  
FY 2010  
Fund Structure**

**Special Department**

- 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 **PBZ Hearing Officer Fund (Fund 36)**  
The PBZ Hearing Officer was created to develop a process and ordinance to increase compliance with zoning codes and to reduce the workload demanded on the State's Attorney's office and the court system.
  
- 20 **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.
  
- 21 **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.
  
- 22 **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.
  
- 23 **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.
  
- 24 **Animal Control Fund (Fund 35)**  
This fund is used for the operations of the animal control facility.
  
- 25 **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.
  
- 26 **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.
  
- 27 **Recorder's Document Storage Fund (Fund 38)**  
Fund established per state statute to help defray the cost of document storage.

**Kendall County  
FY 2010  
Fund Structure**

- 28 Indemnity Fund (Fund 54)**  
To provide for sale in error of taxes and deeds. Payments from this fund are authorized by court order.
- 29 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.
- 30 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.
- 31 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.
- 32 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.
- 33 Sheriff's Vehicle Fund - Statutory (Fund 91)**  
Revenue collected from fines are used to purchase vehicles for the Sheriff's fleet.
- 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 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.
- 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.

**Kendall County  
FY 2010  
Fund Structure**

- 39 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.
- 40 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).
- 41 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.
- 42 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.
- 43 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.
- 44 DCS Contingency Fund (Fund 26)**  
This fund holds the earned interest on all DCS grant funds. These dollars are earmarked for computer related purchases and the weatherization escrow.
- 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.

**Capital Projects**

- 47 Capital Improvement Fund ( Fund 04)**  
This is a reserve fund created to provide cash-on-hand for future building construction projects.



**Kendall County  
FY 2010  
Fund Structure**

- 48 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.
- 49 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.
- 50 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.
- 51 Animal Control Building Fund (Fund 34)**  
The building fund is set up as a reserve for capital improvements to the facility.
- 52 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.
- 53 Building Fund (Fund xx)**  
The building fund is set up to capture revenue and expenditure associated with construction and/or renovation of county buildings.

**Debt Service**

- 54 County Building Debt Service Fund (Fund 56)**  
Fund set-up 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%.
- 55 Jail Addition Debt Service Fund (Fund 58)**  
Fund set up to pay debt service for twenty (20) year \$6,998,396 2002 Series A General Obligation Bonds. These bonds funded the expansion of the county jail.
- 56 Courthouse Expansion Debt Service Fund - 2007 Series A (Fund 98)**  
Fund to pay debt service for \$4,695,000 2007 Series A General Obligation, Alternate Revenue Source (current coupon series).

***Kendall County  
FY 2010  
Fund Structure***

- 57 Courthouse Expansion Debt Service Fund - 2007 Series B (Fund 98)**  
Fund to pay debt service for \$5,303,762.40 2007 Series B General Obligation, Alternate Revenue Source (capital appreciation series). Payments on this series begin 12/15/2018.
- 58 Courthouse Expansion Debt Service Fund - 2008 Series (Fund 98)**  
Fund to pay debt service for \$10M 2008 Series General Obligation, Alternate Revenue Source (current coupon series).
- 59 Courthouse Expansion Debt Service Fund - 2009 Series (Fund 98)**  
Fund to pay debt service for \$10M 2009 Series General Obligation, Alternate Revenue Source (current coupon series).

**Kendall County  
FY 2010  
Annual Operating Budget**

**GLOSSARY**

**ABATEMENT**

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

**ACCOUNTABILITY**

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

**ACCOUNT DESCRIPTION**

The title in each program detail explaining various line items.

**ACCOUNT FUND STRUCTURE**

Traditional means of categorizing various activities by particular fund.

**AGENCY FUND**

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

**ANNUAL OPERATING BUDGET**

A budget applicable to a single fiscal year.

**ASSESSED VALUE**

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

**ASSETS**

Property owned by the government.

**AUDIT**

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

**AVAILABLE FUND BALANCE**

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

**BASIS OF ACCOUNTING**

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

**BOND**

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

*Kendall County  
FY 2010  
Annual Operating Budget*

**GLOSSARY**

**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.

**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.

*Kendall County  
FY 2010  
Annual Operating Budget*

**GLOSSARY**

**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.

**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.

*Kendall County  
FY 2010  
Annual Operating Budget*

**GLOSSARY**

**FEES AND CHARGES**

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

**FINES**

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

**FRANCHISE FEE**

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

**FUND**

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

**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.

*Kendall County  
FY 2010  
Annual Operating Budget*

**GLOSSARY**

**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.

**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.

**Kendall County  
FY 2010  
Annual Operating Budget**

**GLOSSARY**

**INTERFUND TRANSFER**

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

**INVESTMENT**

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

**LETTER OF TRANSMITTAL**

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

**LEVY**

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

**LICENSES AND PERMITS**

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

**LINE ITEM**

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

**MOTOR FUEL TAX**

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

**OPERATING BUDGET**

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

**ORGANIZATIONAL CHART**

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

**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.



*Kendall County  
FY 2010  
Annual Operating Budget*

**GLOSSARY**

**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.

**TAX RATE**

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

***Kendall County  
FY 2010  
Annual Operating Budget***

**GLOSSARY**

**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).

**Kendall County  
FY 2010  
Financial Policies**

**CAPITAL BUDGET POLICY**

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

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

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

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

**CASH MANAGEMENT**

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

**COLLECTION**

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

**DEBT MANAGEMENT**

The County will confine long-term borrowing to capital improvements and moral obligations. At the completion of the County's Capital Improvement Plan, 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.

**Kendall County  
FY 2010  
Financial Policies**

**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.

**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.

**Kendall County  
FY 2010  
Financial Policies**

**OPERATING BUDGET**

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

**PROPERTY TAX**

The County levies property taxes for:

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

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

**RISK MANAGEMENT**

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

**VEHICLE REPLACEMENTS**

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

**Kendall County**  
**FY2010**  
**Budget, Revenue Projections, Levy Extension Process**

**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

**May**

***New Initiatives***

**Administrative Services**

➤ **Introduce New Initiative Forms and Budget Calendar**

- Email to "KC Notify"
- New Initiative Forms are available May 1 and due June 30
- Budget files will be available June 1 and due July 31

**Department/Office**

➤ **Request New Initiative**

- New Initiative Forms and the *New Initiatives Instruction* Form are available on the Y: Fiscal Drive in 2009-2010 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

**Kendall County**  
**FY2010**  
**Budget, Revenue Projections, Levy Extension Process**

**June**

***Budget***

**Administrative Services**

➤ **Introduce FY Budget Process and Budget Calendar**

- Email to "KC Notify."
- Email external agencies: Soil & Water, Extension Education, Tuberculosis, 708 Mental Health
- Budget files are available June 1 and due July 31
- 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 prior to July 31

**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**

**Kendall County  
FY2010  
Budget, Revenue Projections, Levy Extension Process**

**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 – Chief of Police
- Sheriff Fees – Chief of Police
- Personal Property Repl. 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 B&F Committee**

**Budget**

**Administrative Services**

➤ **Budget Analysis**

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

**Levy**

**Administrative Services**

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



*Kendall County  
FY2010  
Budget, Revenue Projections, Levy Extension Process*

**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

**October**

*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

**November**

*Budget*

**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

**County Board**

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

