

**Annual Operating Budget
For the Fiscal Year
2012-2013**



County of Kendall, Illinois

County of Kendall Annual Operating Budget

Fiscal Year
2012-2013

December 1, 2012 - November 30, 2013

ADOPTED November 20, 2012

COUNTY BOARD

John Purcell, Chairman

Anne Vickery, Finance Chairman

Robert Davidson, Finance Committee

Jessie Hafenrichter, Finance Committee

Nancy Martin, Finance Committee

Suzanne Petrella, Finance Committee

Elizabeth Flowers

Dan Koukol

John Shaw

Jeff Wehrli

Jeff Wilkins

County Administrator

Jill Ferko

County Treasurer

Latreese Caldwell

Budget & Research Coordinator

Tawnya Mack

Mack & Associates, P. C. Auditor

Kendall County
Elected & Appointed Officials

ELECTED OFFICIALS

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

APPOINTED DEPARTMENT HEADS

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

KENDALL COUNTY FY13 BUDGET

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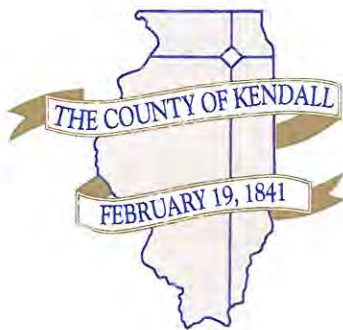
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KENDALL COUNTY BOARD

111 West Fox Street
Yorkville, Illinois 60560-1498
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November 7, 2012

LETTER OF BUDGET TRANSMITTAL – FY 2013
KENDALL COUNTY, ILLINOIS

Honorable Chair and County Board Members:

I am pleased to present the Fiscal Year 2013 Budget. This document includes projections for the fiscal year beginning December 1, 2012 and ending November 30, 2013. Historical profiles of funds have been included, along with narratives describing each department in the General Fund, Levy Funds, Special Department Funds, as well as, Capital, Reserve and Debt Service Funds.

The Fiscal Year 2013 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,

A handwritten signature in blue ink, appearing to read "Jeff Wilkins".

Jeff Wilkins

County Administrator

KENDALL COUNTY FY13 BUDGET SUMMARY

Kendall County's total FY13 Budget is \$65,948,193. The total budget includes the General Fund and 75 Other Funds. The FY13 Budget is .8% less than County's FY12 budget of \$66,464,587.

TOTAL REVENUES

Revenues from Taxes, Interest Income and Transfers In will decrease from the prior year. Revenues from Licenses, Permits and Fees from Services, Intergovernmental Revenue and Cash On Hand will increase from the prior year.

Total Budget Revenue

	FY12	FY13	Difference	% Change
Taxes	\$ 34,668,796	\$ 34,662,234	\$ (6,562)	-0.02%
Licenses, Permits & Fees from Services	11,147,817	11,909,326	761,510	6.8%
Interest Income	82,070	58,153	(23,917)	-29.1%
Intergovernmental	4,741,338	5,944,658	1,203,320	25.4%
Transfers In	9,718,648	6,978,162	(2,740,487)	-28.2%
Cash On Hand	6,105,919	6,395,661	289,742	4.7%
Total Sources	\$ 66,464,587	\$ 65,948,193	\$ (516,394)	-0.8%

TOTAL EXPENDITURES

Total costs for Personnel, Contractual, Commodities, Capital, Other and Transfers Out for Reserves are expected to increase over the prior year. The costs for Debt Service, Transfers Out for Operations and Fund Balance Enhancement are expected to decrease from prior year.

Total Budget Expenditure

	FY12	FY13	Difference	% Change
Personnel	\$ 30,354,585	\$ 30,370,339	\$ 15,754	0.1%
Contractual	6,844,813	9,110,762	2,265,949	33.1%
Commodities	1,451,710	1,477,327	25,617	1.8%
Capital	8,924,482	11,341,881	2,417,399	27.1%
Other	2,847,982	3,086,296	238,314	8.4%
Debt Service	8,162,877	5,768,097	(2,394,780)	-29.3%
Transfers Out for Operations	6,188,035	3,780,231	(2,407,804)	-38.9%
Transfers Out for Reserves	525,000	550,000	25,000	4.8%
Fund Balance Enhancement	1,165,103	463,261	(701,843)	-60.2%
Total Uses	\$ 66,464,587	\$ 65,948,193	\$ (516,394)	-0.8%

GENERAL FUND

The General Fund is Kendall County's major operating and administrative fund for 22 Departments. The County's FY13 General Fund Expenditures total \$26,336,375. General Fund Revenues total \$25,188,056. The County will use \$1,148,319 Cash on Hand to fund the shortfall.

GENERAL FUND REVENUES

Kendall County's FY13 General Fund Revenues and Transfers In total \$25,188,056. This represents a 3.4% increase from the County's FY12 Revenues and Transfers In of \$24,355,406. The County's FY13 Expenditures total \$26,336,375. A \$1,148,319 deficit will be funded using Cash on Hand. FY13 Cash on Hand needed is \$87,288 or 7.1% less than was budgeted in FY12.

The General Fund anticipates receiving \$10,507,154 of the Capped Property Tax Levy. Licenses, Permits and Fees from Services are expected to increase. This 9.9% increase is expected due to increased revenues from Sheriff Fees, Corrections Board & Care and increased payroll employee deductions to offset the higher costs of health insurance. Interest Income will decrease by 30% given the declining interest rates paid on bank balances and investments by financial institutions. Transfers In will decline by 14.5%. In FY12, KenCom's \$215,000 budgeted reimbursement to the County for health care was classified as Transfers In. In FY13 KenCom's reimbursement to the County for health care is classified as Licenses, Permits and Fees from Services thus increasing this category.

General Fund Revenue

	FY12	FY13	Difference	% Change
Taxes	\$ 16,099,359	\$ 16,768,154	\$ 668,795	4.2%
Licenses, Permits & Fees from Services	5,328,548	5,853,851	525,303	9.9%
Interest Income	50,000	35,000	(15,000)	-30.0%
Intergovernmental	470,617	472,022	1,405	0.3%
Transfers In	2,406,882	2,059,030	(347,852)	-14.5%
Subtotal	24,355,406	25,188,056	832,650	3.4%
Cash On Hand	1,235,607	1,148,319	(87,288)	-7.1%
Total Sources	\$ 25,591,013	\$ 26,336,375	\$ 745,362	2.9%

GENERAL FUND EXPENDITURES

Kendall County's FY13 General Fund Expenditures total \$26,338,375. This represents a 2.9% increase over the County's FY12 General Fund Expenditures of \$25,591,013.

The General Fund will pay 63% of the County's total Personnel costs. General Fund Personnel cost will increase by 4.2%. FY13's Contractual Services shows a large increase due to accounting restructure of the County's \$1,775,000 Intergovernmental Agreement (IGA) payment to KenCom for Emergency Dispatch Services. FY13's IGA payment to KenCom will be expensed in Contractual, FY12's IGA payment to KenCom was expensed in Transfers Out for Operations. Commodities will be relatively flat over the prior year's expenditures. Capital costs will increase by 73.2%. General Fund Capital includes the purchase of 4 Sheriff Squad Cars. Also, funds for capital improvements are budgeted for roofing work and parking lot maintenance countywide and for building improvement work at the Public Safety Center.

General Fund Expenditure

	FY12	FY13	Difference	% Change
Personnel	\$ 18,356,670	\$ 19,132,492	\$ 775,822	4.2%
Contractual	3,023,392	4,811,014	1,787,622	59.1%
Commodities	803,190	799,255	(3,935)	-0.5%
Capital	251,382	435,450	184,068	73.2%
Other	562,894	758,664	195,770	34.8%
Debt Service	208,355	200,000	(8,355)	-4.0%
Transfers Out for Operations	2,235,130	49,500	(2,185,630)	-97.8%
Transfers Out for Reserves	150,000	150,000	-	0.0%
Total Uses	\$ 25,591,013	\$ 26,336,375	\$ 745,362	2.9%

OTHER FUNDS

Kendall County has 75 Other Funds. There are 13 Special Levy Funds that receive Property Tax Revenue. There are 49 Special Department Funds. There are 13 Capital, Reserve & Debt Service Funds. Other Funds show expenditures for Health and Human Services Fund, Highway Fund, and Debt Service Funds. FY13 Expenditures total \$39,611,818. FY13 Revenues total \$34,364,476. The County will use \$5,247,342 Cash on Hand to fund the shortfall.

OTHER FUNDS REVENUES

Kendall County's FY13 Other Funds Revenues and Transfers In total \$34,364,476. This represents a 4.6% decrease from the County's FY12 Revenues and Transfers In of \$36,003,263. The County's FY13 Other Funds Expenditures total \$39,611,818. The \$5,247,342 deficit will be funded using Cash on Hand. FY13 Cash on Hand needed is \$377,030 or 7.7% more than was budgeted in FY12.

Taxes, Interest Income and Transfers In will decrease from the prior year's revenues. The decline in Taxes is due to the decrease in the Public Building Commission (PBC) Levy from \$1,447,410 to \$180,000. The decrease in Transfers In is due to accounting restructure of KenCom's Intergovernmental Agreement (IGA) revenue of \$1,775,000 paid by Kendall County to KenCom for Emergency Dispatch Services. KenCom's FY13's IGA revenue from Kendall County is not

included in Kendall County's FY13 Budget. Licenses, Permits and Fees from Services will increase by 4.1%; half of this increase is due to increases to employee contributions to FY13 IMRF and Social Security benefits. Intergovernmental revenue will increase by 28.1% due to expected increases in the County Motor Fuel Tax Fund and increased municipal participation in the Kendall Area Transit Fund.

Other Funds Revenue

	FY12	FY13	Difference	% Change
Taxes	\$ 18,569,437	\$ 17,894,080	\$ (675,357)	-3.6%
Licenses, Permits & Fees from Services	5,819,269	6,055,475	236,206	4.1%
Interest Income	32,070	23,153	(8,917)	-27.8%
Intergovernmental	4,270,721	5,472,636	1,201,915	28.1%
Transfers In	7,311,766	4,919,132	(2,392,634)	-32.7%
Subtotal	36,003,263	34,364,476	(1,638,787)	-4.6%
Cash On Hand	4,870,312	5,247,342	377,030	7.7%
Total Sources	\$ 40,873,575	\$ 39,611,818	\$ (1,261,757)	-3.1%

OTHER FUNDS EXPENDITURES

Kendall County's FY13 Other Funds Expenditures are \$39,611,818. This represents a 3.1% decrease from the County's FY12 Other Funds Expenditures of \$40,873,575.

Other Funds Personnel cost will decrease by 6.3%. The major factor decreasing Personnel Cost is the removal of KenCom personnel costs from the County's FY13 Budget. Contractual, Commodities, Capital, Other and Transfers Out for Reserves will increase over the prior year. Contractual, Commodities and Other cost increase for inflation. Capital cost will increase due to increases in Highway projects paid from the Transportation Sales Tax and the Motor Fuel Tax Funds. Debt Service will decrease due to the decrease in the Public Building Commission (PBC) Debt Service payment from \$1,447,410 to \$180,000.

Other Funds Expenditure

	FY12	FY13	Difference	% Change
Personnel	\$ 11,997,915	\$ 11,237,846	\$ (760,069)	-6.3%
Contractual	3,821,422	4,299,748	478,326	12.5%
Commodities	648,520	678,072	29,552	4.6%
Capital	8,673,100	10,906,431	2,233,331	25.8%
Other	2,285,088	2,327,632	42,544	1.9%
Debt Service	7,954,522	5,568,097	(2,386,425)	-30.0%
Transfers Out for Operations	3,952,905	3,730,731	(222,174)	-5.6%
Transfers Out for Reserves	375,000	400,000	25,000	6.7%
Fund Balance Enhancement	1,165,103	463,261	(701,842)	-60.2%
Total Uses	\$ 40,873,575	\$ 39,611,818	\$ (1,261,757)	-3.1%

PROPERTY TAX LEVY

Revenue received from the Property Tax Levy constitutes 57.3% of all Tax revenue. Property taxes are levied on all parcels in Kendall County. Kendall County property taxes are capped under the state of Illinois' Property Tax Extension Limitation Law (PTELL). The capped property tax levy is derived by formula calculation using the Equalized Assessed Value (EAV) of Property, the anticipated New Construction Value of Property, the Consumer Price Index (CPI) and the prior year Property Tax levy.

Kendall County's Equalized Assessed Value (EAV) of Property is approximately \$2,922,578,695 before any Board of Review reductions. This represents a 7.6% decrease from the prior year's EAV of \$3,162,894,335.

The anticipated New Construction value is approximately \$20,936,480. This represents a 14.1% decrease from the prior year's New Construction value of \$24,359,763.

The Consumer Price Index (CPI) is 3%. The prior year's CPI was 1.5%.

The PTELL calculation yields a Capped Property Tax Levy Extension of \$19,691,234. This represents a 3.8% increase over the prior year's Capped Property Tax Levy Extension of \$18,969,075.

The Uncapped Property Tax Levy Extension is \$180,000. This represents an 87.6% decrease from the prior year's Uncapped Property Tax Levy Extension of \$1,447,558.

The total Property Tax Levy Extension of Capped Levy and Uncapped Levy is \$19,871,234. This represents a 2.7% decrease from the prior year's Property Tax Levy Extension of \$20,416,633.

The Capped Property Tax Levy will be distributed into 13 funds. These funds are the General (Corporate) Fund, County Health Fund, Mental Health Fund, Social Services for Seniors Fund, Extension Education Fund, County Highway Fund, County Bridge Fund, Federal Aid Matching Fund, Liability Insurance Fund, Tuberculosis Fund, Veterans Assistance Commission Fund, IMRF and Social Security Fund. The Uncapped Property Tax Levy will be distributed into the Public Building Commission Fund (PBC).

STAFFING

For FY13, Kendall County has budgeted 316 full time and 14.8 part time and seasonal positions. Overall, the Personnel count is down 1.6 positions from FY12 due to attrition. However, new

fulltime staff will be added to Circuit Clerk's Office (2 positions), Probation Department (1 position), Treasurers' Office (1 position), State's Attorney's Office (1 position) and the Health and Human Services Department (2 positions).

HIGHWAY CAPITAL

The Kendall County Highway Department's 2013-2017 5-Year Surface Transportation Program totals \$42,525,000.

For Fiscal Year 2013, the Highway Department anticipates expenditures of \$10.3M for Engineering, Land Acquisition, Road Realignment, Traffic Signals, Bridge Replacement, Resurfacing and Pavement Preservation.

Highway Projects are funded by the County Bridge Fund, Transportation Sale Tax, Motor Fuel Tax and State and Local Funding.

FY13 Highway Project Funding

Funding Source	Amount
County Bridge	\$ 1,325,000
Transportation Sales Tax	4,400,000
Motor fuel Tax	2,000,000
State and Local Funding	2,575,000
	<u>\$ 10,300,000</u>

FY13 Budget Summary

Sources	%	All Funds	General Fund	Other Funds
Taxes	53%	34,662,234	16,768,154	17,894,080
Licenses, Permits & Fees from Services	18%	11,909,326	5,853,851	6,055,475
Interest	0%	58,153	35,000	23,153
Intergovernmental	9%	5,944,658	472,022	5,472,636
Transfers In	11%	6,978,162	2,059,030	4,919,132
Subtotal Revenue		59,552,533	25,188,056	34,364,476
Cash on Hand	10%	6,395,661	1,148,319	5,247,342
Total Sources	100%	65,948,193	26,336,375	39,611,818

Uses	%	All Funds	General Fund	Other Funds
Personnel	46%	30,370,339	19,132,492	11,237,846
Contractual	14%	9,110,762	4,811,014	4,299,748
Commodities	2%	1,477,327	799,255	678,072
Capital	17%	11,341,881	435,450	10,906,431
Other	5%	3,086,296	758,664	2,327,632
Debt Service	9%	5,768,097	200,000	5,568,097
Subtotal Expenditure		61,154,702	26,136,875	35,017,826
Transfers Out for Operations	6%	3,780,231	49,500	3,730,731
Transfers Out for Reserves	1%	550,000	150,000	400,000
Fund Balance Enhancement	1%	463,261		463,261
Subtotal Other Uses		4,793,492	199,500	4,593,992
Total Uses	100%	65,948,193	26,336,375	39,611,818

Property Tax

PROPERTY TAX

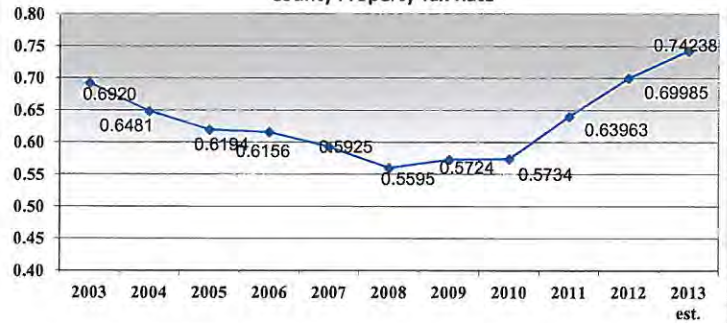
The ad valorem property tax is allocated to the following funds:

Fund	FY13	%	FY12	%	FY11	%	FY10	%
General Fund	10,507,154	53.4%	9,985,582	52.6%	9,692,166	52.3%	9,163,910	51.4%
Health & Human Services Fund	757,000	3.8%	757,036	4.0%	756,948	4.1%	756,817	4.2%
708 Mental Health Fund	927,889	4.7%	927,989	4.9%	928,260	5.0%	928,438	5.2%
Social Services for Seniors Fund	343,678	1.7%	343,948	1.8%	343,577	1.9%	331,465	1.9%
Extension Education Fund	180,558	0.9%	180,580	1.0%	182,099	1.0%	178,688	1.0%
County Highway Fund	1,475,000	7.5%	1,485,191	7.8%	1,465,357	7.9%	1,465,512	8.2%
County Bridge Fund	575,000	2.9%	565,078	3.0%	593,883	3.2%	594,281	3.3%
Federal Aid Matching Fund	4,000	0.0%	4,084	0.0%	5,076	0.0%	5,048	0.0%
IMRF	2,370,000	12.0%	2,255,646	11.9%	2,155,366	11.6%	2,075,946	11.6%
Social Security	1,340,000	6.8%	1,290,900	6.8%	1,290,872	7.0%	1,243,077	7.0%
Liability Insurance Fund	806,118	4.1%	774,831	4.1%	737,913	4.0%	719,127	4.0%
Tuberculosis Fund	15,000	0.1%	15,170	0.1%	25,062	0.1%	14,134	0.1%
Veterans Assistance Cms.	389,837	2.0%	383,040	2.0%	371,177	2.0%	364,107	2.0%
Total Capped Levies	19,691,234	100.0%	18,969,075	100.0%	18,547,755	100.0%	17,840,550	100%
Uncapped Levy: PBC Lease Fund	180,000		1,447,558		1,744,215		1,455,080	
Total All Levies	19,871,234		20,416,633		20,291,971		19,295,630	

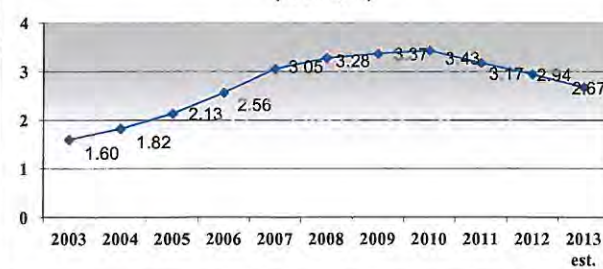
Property Tax Bill - Village of Oswego Example

2011 Tax - Payable 2012	Rate per \$100	%
Kendall County	0.69985	7.22%
Oswego FPD	0.67131	6.93%
Forest Preserve	0.12047	1.24%
Waubensee JC #516	0.47020	4.85%
Oswego Library District	0.24496	2.53%
Oswego Park District	0.41169	4.25%
Oswego Township	0.08008	0.83%
Oswego Road District	0.18705	1.93%
Oswego School District	6.65728	68.72%
Village of Oswego	0.14534	1.50%
TOTAL	9.68823	100%

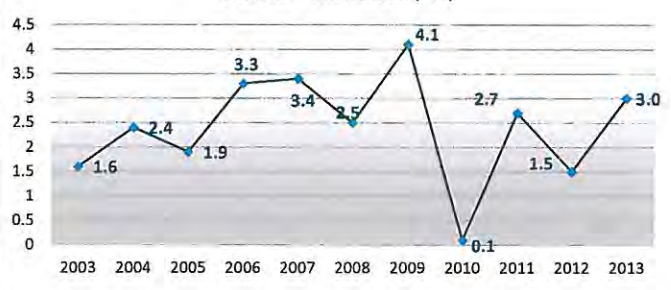
County Property Tax Rate



Equalized Assessed Value (in Billions)



Consumer Price Index (CPI)



Estimated Kendall County Property Tax Residential Home

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

FY13
 $\$100,000 / 3 / \$100 * .742368 = \$ 247.46$

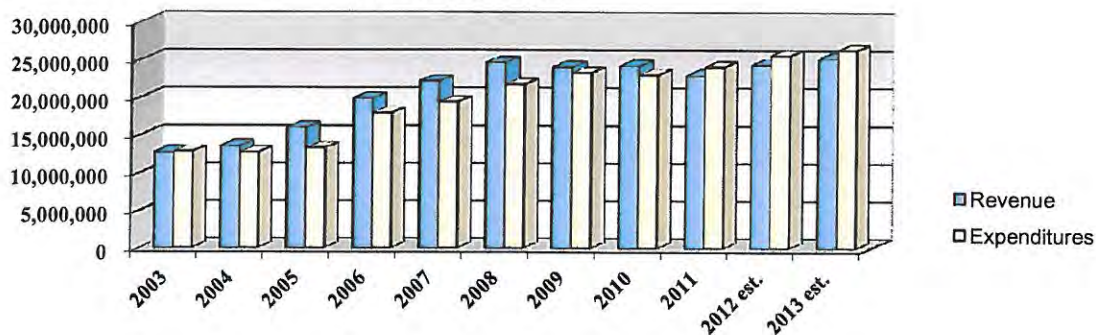
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General Fund Revenue

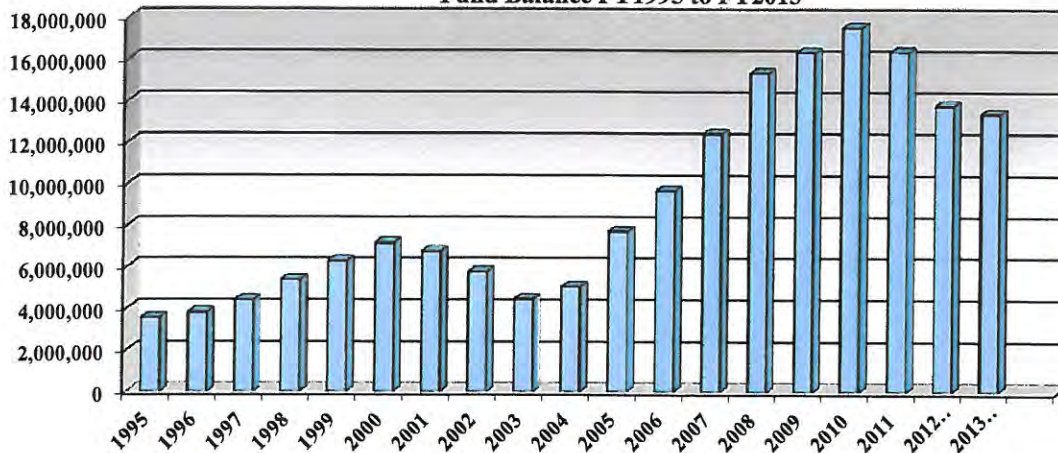
FY13 Estimated General Fund Revenue

Revenue Sources \$300,000 or Greater			Revenue Sources by Category		
Revenue	Est. Amount	% of Total	Category	Est. Amount	% of Total
Ad Valorem (Property) Tax	10,507,154	41.7%	Taxes	16,768,154	66.6%
1/4 Cent Sales Tax	2,400,000	9.5%	Licenses, Permits & Fees from Services	5,853,851	23.2%
State Income Tax	1,950,000	7.7%	Interest	35,000	0.1%
Circuit Clerk Fees	1,200,000	4.8%	Intergovernmental	472,022	1.9%
State Sales Tax	947,000	3.8%	Transfers In	2,059,030	8.2%
Corrections Board & Care	805,000	3.2%			
Sheriff Fees	702,000	2.8%			
Fines & Forfeits	550,000	2.2%			
County Clerk Fees	400,000	1.6%			
Property Tax Late Payment Penalty	350,000	1.4%			
Local Use Tax	340,000	1.3%			
Personal Property Repl. Tax	315,000	1.3%			
Subtotal	20,466,154	81.3%			
Revenue Sources under \$300,000	4,721,902	18.7%			
Total	25,188,056	100%		25,188,056	100%

GF Revenues & Expenditures
FY2003 to FY2013



Fund Balance FY1995 to FY2013



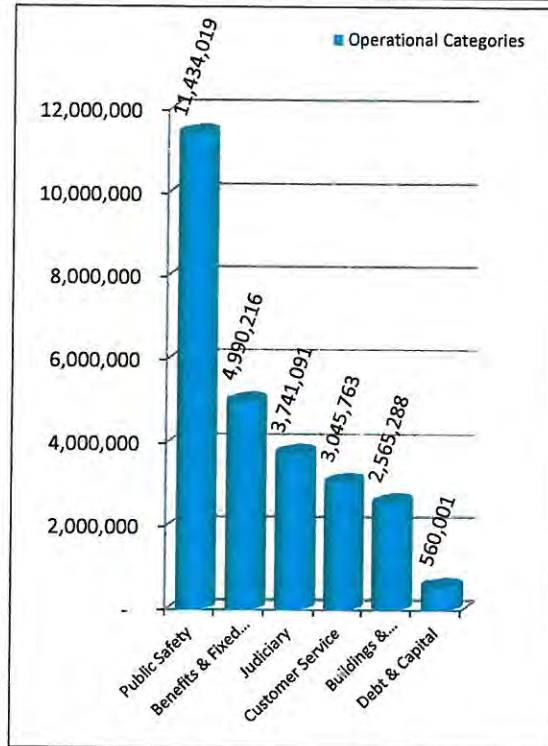
General Fund Expenditures

FY13 General Fund Expenditures

The Corporate Fund (General Fund) funds 22 County Departments/offices plus 14 programs, 1 debt service accounts and 2 reserve accounts in the following operational categories:

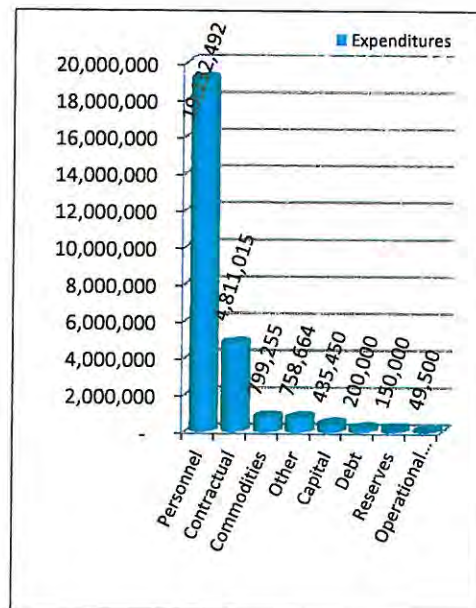
GF Operational Categories

Public Safety	11,434,019	43.4%
Benefits & Fixed Costs	4,990,216	18.9%
Judiciary	3,741,091	14.2%
Customer Service	3,045,763	11.6%
Buildings & Technology	2,565,288	9.7%
Debt & Capital	560,001	2.1%
Total	26,336,375	100.0%



GF Total Expenditures

Personnel	19,132,492	72.6%
Contractual	4,811,015	18.3%
Commodities	799,255	3.0%
Other	758,664	2.9%
Capital	435,450	1.7%
Debt	200,000	0.8%
Reserves	150,000	0.6%
Operational Transfers	49,500	0.2%
Total	26,336,375	100.0%

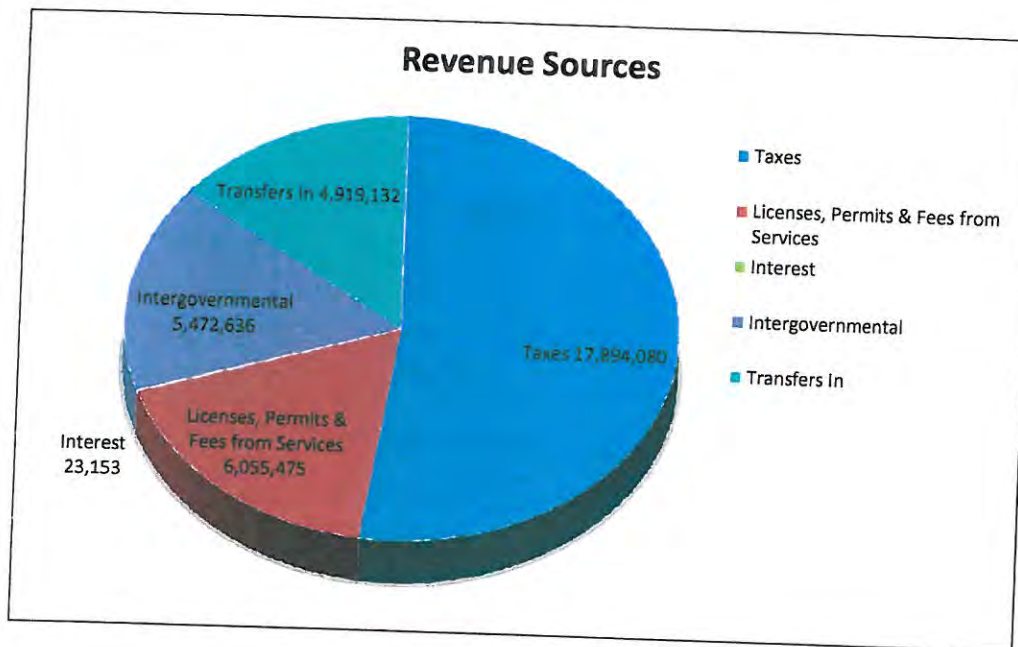


Other Funds Revenue

FY13 Estimated Other Fund Revenue

Revenue Sources \$500,000 or Greater		
Revenue	Est. Amount	% of Total
Ad Valorem (Property) Tax - Capped	8,640,844	25.1%
Public Safety Sales Tax	4,200,000	12.2%
Transportation Sales Tax	4,200,000	12.2%
1/4 Cent Sales Tax	2,400,000	7.0%
County Motor Fuel Tax	1,750,000	5.1%
HHS State Grant CAT Program	1,296,298	3.8%
Subtotal	22,487,142	65.4%
Revenue Sources under \$500,000	11,877,334	34.6%
Total	34,364,476	100%

Revenue Sources by Category		
Category	Est. Amount	% of Total
Taxes	17,894,080	52.1%
Licenses, Permits & Fees from Services	6,055,475	17.6%
Interest	23,153	0.1%
Intergovernmental	5,472,636	15.9%
Transfers In	4,919,132	14.3%
	34,364,476	100%



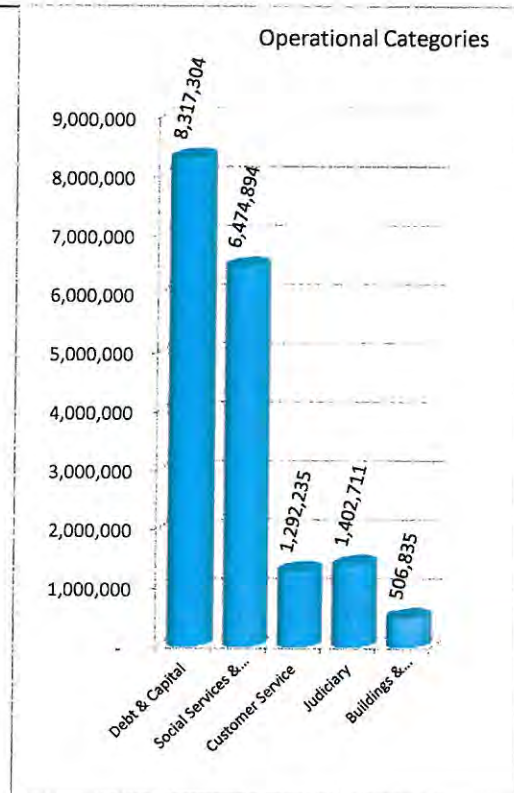
Other Funds Expenditures

FY13 Other Funds Expenditures

Seventy-three (75) Other Funds provide funding for 11 departments/offices, 6 reserve funds and 6 debt service funds in the following operational categories:

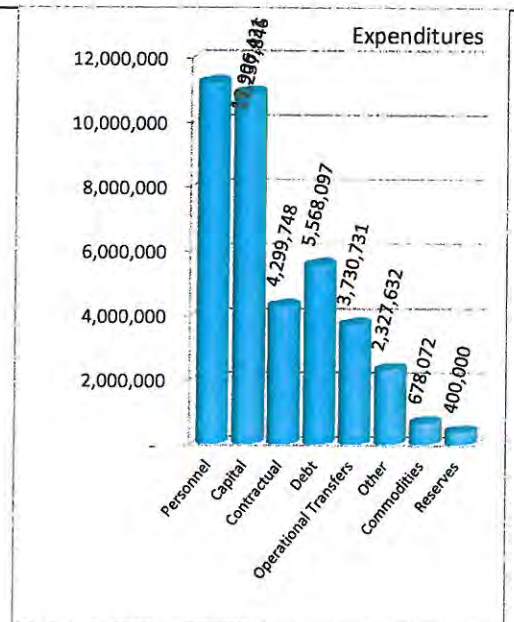
Other Funds Operational Categories

Public Safety	2,172,975	5.6%
Benefits & Fixed Costs	8,278,882	21.1%
Highway & Bridge	10,702,722	27.3%
Debt & Capital	8,317,304	21.2%
Social Services & Health	6,474,894	16.5%
Customer Service	1,292,235	3.3%
Judiciary	1,402,711	3.6%
Buildings & Technology	506,835	1.3%
Total	39,148,557	100.0%



Other Funds Expenditures

Personnel	11,237,846	28.7%
Capital	10,906,431	27.9%
Contractual	4,299,748	11.0%
Debt	5,568,097	14.2%
Operational Transfers	3,730,731	9.5%
Other	2,327,632	5.9%
Commodities	678,072	1.7%
Reserves	400,000	1.0%
Total (in million \$)	39,148,557	100.0%



Personnel

	BUDGET FY10	BUDGET FY11	BUDGET FY12	BUDGET FY13
<u>General Fund - Full Time</u>				
<i>County Board</i>	10	10	10	10
<i>County Clerk & Recorder</i>				
County Clerk & Recorder	3	3	3	3
Election Costs	4	3	3	3
<i>Circuit Court Judge</i>				
Circuit Court Judge	3	3	2	2
Public Defender	5	5	5	5
Combined Court Services	17	17	17	18
<i>Circuit Court Clerk</i>	18	16	16	18.2
<i>States Attorney</i>	19	19	19	20
<i>Sheriff</i>				
Sheriff	65	65	65	65
Corrections	54	54	54	54
<i>Coroner</i>	2	2	2	2
<i>Treasurer</i>	6	6	6	7
<i>Office of Administrative Services</i>				
Office of Administrative Services	4	4	4	5
Facilities Management	8	8	8	8
Planning, Building and Zoning	6	5	5	3
Technology Services	5	5	5	5
<i>Supervisor of Assessment</i>	5	5	5	5
<i>Board of Review</i>	3	3	3	3
<i>KenCom</i>	22			
Total	259.0	233.0	232.0	236.2
<u>General Fund - Part Time & Seasonal</u>				
<i>Office of Administrative Services</i>				
Office of Administrative Services	0.5	0.2	0.2	0
PBZ Hearing Officer	0.5	0.5	0.5	0.5
<i>Sheriff</i>				
Sheriff	2.5	2.5	2.5	2.5
Corrections	0.5	0.5	0.5	1
Total	4.0	3.7	3.7	4.0
Total General Fund Personnel	263.0	236.7	235.7	240.2

Personnel

	BUDGET FY10	BUDGET FY11	BUDGET FY12	BUDGET FY13
<u>Other Funds - Full Time</u>				
<i>County Clerk & Recorder</i>				
Recorder's Document Storage	5	4	4	4
GIS Recording	1	1	1	1
<i>Circuit Court Clerk</i>				
Circuit Clerk Document Storage	3	4	4	4.5
Court Automation	2	3	3	2
Child Support Collection	1	1	1	1.5
Operation/Administrative	0	1	1	0.8
<i>Office of Administrative Services</i>				
GIS Mapping	4	3	3	3
Animal Control	2	1	2	2
<i>Health & Human Services</i>	53	49	44	46
<i>Highway</i>	12	12	12	12
<i>Veterans Assistance Commission</i>	3	3	3	3
<i>KenCom</i>		0.5	1	
Total Other Funds FT Personnel	86.0	82.5	79.0	79.8

Other Funds - Part Time & Seasonal

<i>Office of Administrative Services</i>				
Animal Control	2.5	2.5	1.5	1.5
<i>Health & Human Services</i>	3	4.6	5.5	2.6
<i>Highway</i>	5	5.5	5.5	5.5
<i>Treasurer</i>				
Tax Sale Automation	0.5	0.5	0.5	0.5
<i>Veterans Assistance Commission</i>	1.5	1.5	1.5	0.7
Total Other Funds PT Personnel	12.5	14.6	14.5	10.8
Total Other Funds Personnel	98.5	97.1	93.5	90.6

Personnel Summary

Full Time

General Fund	259.0	233.0	232.0	236.2
Other Funds	86.0	82.5	79.0	79.8
Total Full Time	345.0	315.5	311.0	316.0

Part Time/Seasonal

General Fund	4.0	3.7	3.7	4.0
Other Funds	12.5	14.6	14.5	10.8
Total Part Time	16.5	18.3	18.2	14.8

Grand Total All Funds	361.5	333.8	329.2	330.8
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KENDALL COUNTY CAPITAL IMPROVEMENT PLAN

Improvement Project Name:	Orig. Date: 2006	Revised Date: 2010	Original Budget:	Revised Budget:	Est. Annual Debt Service:	Implementation Year:	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
*111 West Fox Street Improvements: Construction	2006	2011	285,920	400,000 (cash on hand)	-																										
*Courtroom Finish #6 Construction		2015	-	1,000,000	80,243																										
*111 West Fox Street Addition: Design	2006	2016	7,846,438	10,786,053	865,505																										
Phase 1 Construction - New																															
Phase 2 Construction - Renovation																															
*Courthouse Dept. Finish = 6,750SF Construction		2017	-	270,000 (cash on hand)	-																										
*PSC - Sheriff's Department Addition: Design	2011	2018	9,421,060	11,986,219	981,810																										
Phase 1 Construction - New																															
Phase 2 Construction - Renovation																															
*Courtroom Finish #7 Construction		2020	-	1,300,000	104,315																										
*Highway Department New Building: Design	2014	2021	5,734,912	7,286,410	685,488																										
Construction/Sub Divide /Property Transaction																															
*Facilities Mgmt. / Coroner Expansion: Design	2015	2022	1,288,490	1,639,319	131,544																										
Phase 1 Construction - New																															
Phase 2 Construction - Renovation																															
*PSC - Sheriff's Department Parking Structure: Design	2016	2023	2,896,800	3,761,484	301,834																										
Construction																															
*Animal Control Expansion: Construction	2017	2023	601,074	738,873	59,289																										
*Courtroom Finish #8 Construction		2025	1,500,000	1,500,000	120,365																										
*HHS Addition: Design	2018	2025	6,688,200	8,500,258	682,808																										
Construction																															
*Courthouse Dept. Finish = 6,750SF Construction		2027	-	350,000 (cash on hand)	-																										
*PSC - Corrections Pod Addition: Design	2020	2027	9,637,816	12,262,121	983,949																										
Construction																															
*Smtl. Ctr. Parking & Infrastructure: Construction	2007	2029	3,944,000	8,406,582	674,577																										
*Courtroom Finish #9 Construction		2030	-	1,700,000	180,486																										
*Courtroom Finish #10 Construction		2035	-	1,876,000	200,807																										
			45,184,508	73,761,423	5,912,819																										

Total Cost All Work: \$73,761,423
Note: Cost includes Building Construction, A/E - C/M Fees & F.F. & E. Totals include Inflation rate of 3.5% per year
Not included are fees for due diligence items (soils borings, Specialty consultants, surveys, deeds, etc.)



KENDALL COUNTY HIGHWAY DEPARTMENT
5-YEAR SURFACE TRANSPORTATION PROGRAM
2013 - 2017

Multiyear Program
Page 1

Revised 09/04/12

ROAD	DESCRIPTION	LIMITS	TOTAL ESTIMATE	FUNDING	YEAR	STATUS
Eldamain Road	Phase II Engineering	Walker Rd. to U.S. Route 34 w/ Bridge	\$500,000	\$100k Co. Br.	2013	Multi-Year
Eldamain Road	Land Acquisition	Walker Rd. to U.S. Route 34 w/ Bridge	\$1,000,000	\$200k Co. Br.	2013	Multi-Year
Eldamain Road	Land Acquisition	Menards to Galena Road	\$200,000	Trans. Sales Tax	2013	Finish LA in 2013
Galena Road	Preliminary Engineering	Bridge over Big Rock Creek	\$100,000	County Bridge	2013	
Grove Road	Realignment	Consolidate Intersections at Route 126	\$1,000,000	Trans. Sales Tax	2013	Finish in 2013
Ridge Road	Earth / Underground	Wheeler Road to Ill. Rte. 126	\$2,000,000	Trans. Sales Tax	2013	Spring Letting
Ridge Road	Traffic Signal	Intersection Improvement at Caton Farm	\$600,000	ST & \$100k Joliet	2013	Spring Letting
Sherrill Road	Land Acquisition	Ashley Road to O'Brien Road	\$400,000	Trans. Sales Tax	2013	
Fox River Drive	Deck & Approaches	Bridge Replacement at Hollenback Cr.	\$750,000	County Bridge	2013	Spring Letting
Little Rock Road	PE & Land Acquisition	Intersection Improvement at Creek Rd.	\$100,000	Trans. Sales Tax	2013	
Church Street	Reconstruction	In the Village of Millington	\$300,000	Trans. Sales Tax	2013	Spring Letting
Fern Dell Road	Bridge Replacement	West of Fennel Road	\$275,000	State / Co. / Twp.	2013	TBP Spring Letting
River Road	Bridge Replacement	River Road over Blackberry Creek	\$500,000	ST w/ City Loan	2013	Under Construction
Sherrill Road	Bridge Replacement	Over Valley Run Creek	\$175,000	County Bridge	2013	Joint w/ Grundy Co.
County Highways	HMA Resurfacing	Various Locations including Orchard Rd.	\$2,000,000	Motor Fuel Tax	2013	Spring Letting
County Highways	Pavement Preservation	Various Locations	\$400,000	Trans. Sales Tax	2013	
Eldamain Road	Phase II Engineering	Walker Rd. to U.S. Route 34 w/ Bridge	\$500,000	\$100k Co. Br.	2014	Multi-Year
Eldamain Road	Land Acquisition	Walker Rd. to U.S. Route 34 w/ Bridge	\$1,000,000	\$200k Co. Br.	2014	Multi-Year
Sherrill Road	Preliminary Engineering	Ashley Road to O'Brien Road	\$250,000	Trans. Sales Tax	2014	
Grove Road	Preliminary Engineering	Sherrill Road to U.S. Route 52	\$200,000	Trans. Sales Tax	2014	
Galena Road	Preliminary Engineering	Intersection Improvement at Cannonball	\$150,000	Trans. Sales Tax	2014	
Galena Road	Deck Replacement	Bridge over Big Rock Creek	\$600,000	County Bridge	2014	Spring Letting
Ridge Road	Curb / Paving / Signal	Wheeler Road to Ill. Rte. 126	\$2,000,000	Trans. Sales Tax	2014	Spring Letting
Little Rock Road	Intersection Reconstr.	Intersection Improvement at Creek Rd.	\$600,000	Trans. Sales Tax	2014	Spring Letting

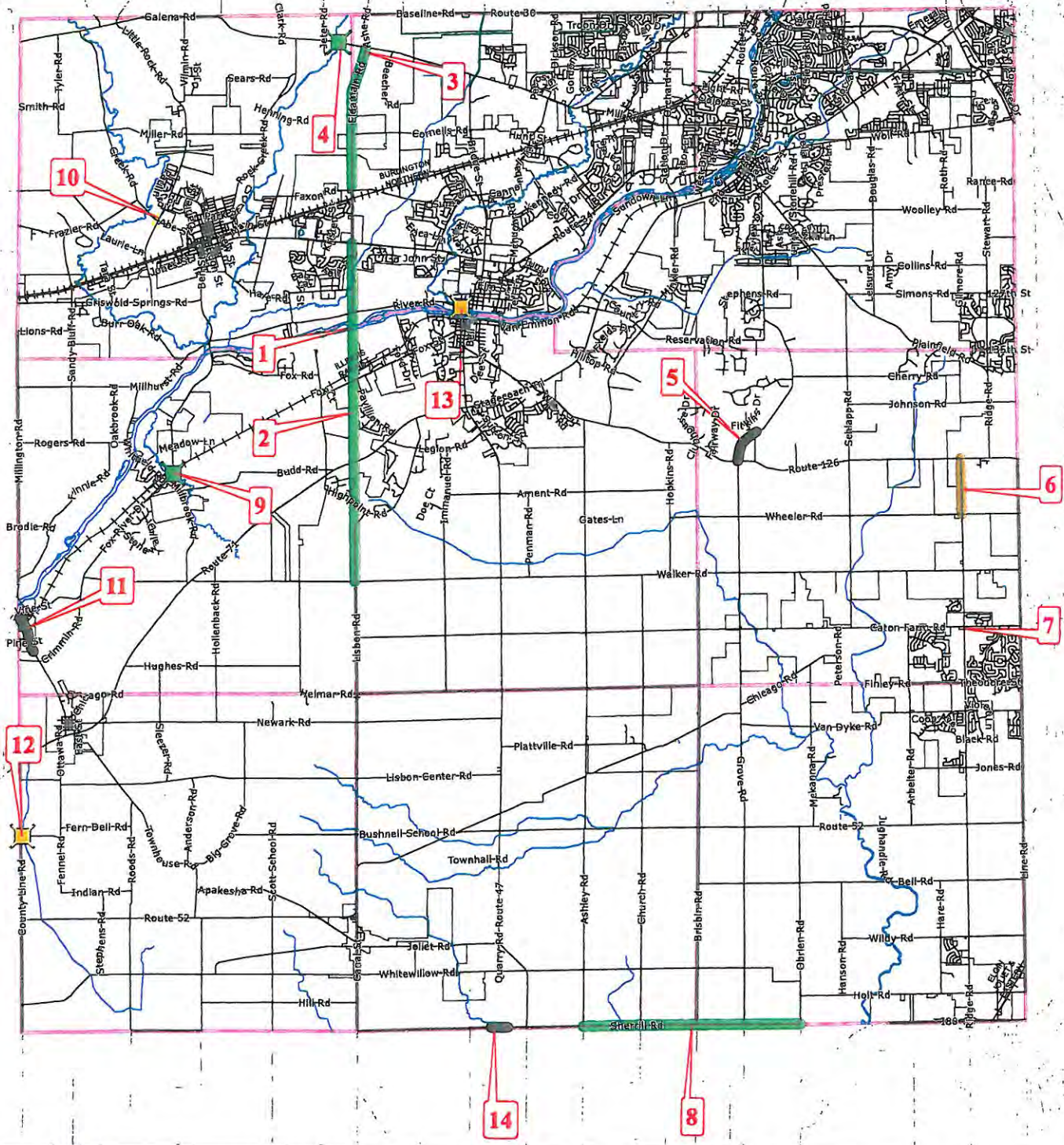
ROAD	DESCRIPTION	LIMITS	TOTAL ESTIMATE	FUNDING	YEAR	STATUS
Ridge Road	Preliminary Engineering	Theodore Street to Caton Farm Road	\$200,000	Trans. Sales Tax	2014	
Ridge Road	Resurfacing	Black Road to Theodore Road	\$600,000	MFT	2014	Spring Letting
County Highways	HMA Resurfacing	Various Locations TBD	\$1,500,000	Motor Fuel Tax	2014	Spring Letting
County Highways	Pavement Preservation	Various Locations	\$400,000	Trans. Sales Tax	2014	
Eldamain Road	Land Acquisition	Walker Rd. to U.S. Route 34 w/ Bridge	\$500,000	\$200k Co. Br.	2015	
Galena Road	Preliminary Engineering	Bridge over Blackberry Creek	\$75,000	County Bridge	2015	
Crimmins Road	Preliminary Engineering	Alignment, Plats, Legals at FRD	\$100,000	Trans. Sales Tax	2015	
Grove Road	Preliminary Engineering	Sherrill Road to U.S. Route 52	\$200,000	Trans. Sales Tax	2015	
Galena Road	Land Acquisition	Intersection Improvement at Cannonball	\$250,000	Trans. Sales Tax	2015	
Ridge Road	Land Acquisition	Theodore Street to Caton Farm Road	\$150,000	Trans. Sales Tax	2015	
Eldamain Road	Reconstruction	Menards to Galena Road	\$3,000,000	Trans. Sales Tax	2015	Multi-Year Project
Newark Road	Safety Shoulders	Ill. Rte. 71 to Ill. Rte. 47	\$1,000,000	STP-R (Federal)	2015	
Galena Road	Preliminary Engineering	Intersection Improvement at Kennedy	\$100,000	Trans. Sales Tax	2015	
FRD / Ben Street	Resurfacing	Corporate Limits to U.S. Route 34	\$250,000	Trans. Sales Tax	2015	
County Highways	HMA Resurfacing	Various Locations TBD	\$1,750,000	Motor Fuel Tax	2015	
County Highways	Pavement Preservation	Various Locations	\$400,000	Trans. Sales Tax	2015	
Eldamain Road	Reconstruction	Menards to Galena Road	\$3,000,000	Trans. Sales Tax	2016	Finish in 2016
Sherrill Road	Reconstruction	Ashley Road to O'Brien Road	\$3,000,000	Trans. Sales Tax	2016	
Walker Road	Engineering	Alignment Study at Ill. Rte. 71	\$25,000	Trans. Sales Tax	2016	
Galena Road	Land Acquisition	Bridge over Blackberry Creek	\$75,000	County Bridge	2016	
Galena Road	Land Acquisition	Intersection Improvement at Kennedy	\$150,000	Trans. Sales Tax	2016	
Grove Road	Land Acquisition	Sherrill Road to U.S. Route 52	\$500,000	Trans. Sales Tax	2016	
Crimmins Road	PE & Land Acquisition	Fox River Dr (N) to Fox River Dr (S)	\$400,000	Trans. Sales Tax	2016	
Orchard Road	Preliminary Engineering	Orchard / Minkler / Collins / Grove	\$100,000	Trans. Sales Tax	2016	

ROAD	DESCRIPTION	LIMITS	ESTIMATE	FUNDING	YEAR	STATUS
Township Bridge	TBD	Township Bridge Program	\$300,000	State / Co. / Twp.	2016	
County Highways	HMA Resurfacing	Various Locations TBD	\$2,000,000	Motor Fuel Tax	2016	
County Highways	Pavement Preservation	Various Locations	\$400,000	Trans. Sales Tax	2016	
Ridge Road	Pavement Widening	Theodore Street to Caton Farm Road	\$1,500,000	Trans. Sales Tax	2017	
Crimmins Road	Reconstruction	Fox River Dr (N) to Fox River Dr (S)	\$1,500,000	Trans. Sales Tax	2017	
Galena Road	Intersection Improvement	At Kennedy Road	\$750,000	Motor Fuel Tax	2017	
Galena Road	Intersection Improvement	At Cannonball Trail	\$750,000	Trans. Sales Tax	2017	
Orchard Road	Preliminary Engineering	Orchard / Minkler / Collins / Grove	\$100,000	Trans. Sales Tax	2017	
County Highways	HMA Resurfacing	Various Locations TBD	\$1,500,000	Motor Fuel Tax	2017	
County Highways	Pavement Preservation	Various Locations	\$400,000	Trans. Sales Tax	2017	
Eldamain Road	New Bridge	Over Fox River	*\$20,000,000	Fed.??/ST/MFT	2016	* Assumes 80% Fed.

Not included in total

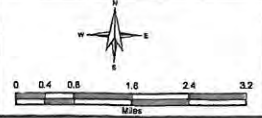
5-Year Total: \$42,525,000

*\$20 million is the cost for the Eldamain Bridge only. The roadway improvements between Ill. Route 71 and U.S. Route 34 are expected to cost an additional \$30 million. 80% federal funding (\$16 million) is assumed but not guaranteed out of the next federal transportation bill.



Legend		ID	Road Name	Description	Link	Total Estimate	Funding	Year	Status
	Land Acquisition	1	Eldain Rd	Phase II Engineering	Walker Rd. to U.S. Route 34 w/Bridge	\$500,000	\$100k Co. Br.	2013	Multi-Year
	PE/Land Acquisition	2	Eldain Rd	Land Acquisition	Walker Rd. to U.S. Route 34 w/Bridge	\$1,000,000	\$200k Co. Br.	2013	Multi-Year
	Preliminary Engineering	3	Eldain Rd	Land Acquisition	Menards to Galena Road	\$100,000	Trans. Sales Tax	2013	Finish LA in 2013
	Phase II Engineering	4	Galena Rd	Preliminary Engineering	Bridge over Big Rock Creek	\$100,000	County Bridge	2013	
	Earth/Underground	5	Grove Rd	Intersection Improvement	Consolidate Intersections at Rt 126	\$1,000,000	Trans. Sales Tax	2013	Finish 2013
	Bridge Replacement	6	Ridge Road	Earth/Underground	Wheeler Road to Ill. Rte. 126	\$2,000,000	Trans. Sales Tax	2013	Spring Letting
	Deck/Approaches	7	Ridge Rd	Traffic Signal	Traffic Signal at Coton Farm Intersection	\$600,000	ST & 100k Joliet	2013	Spring Letting
	Intersection Improvement	8	Sherill Road	Land Acquisition	Ashley Road to O'Brien Road	\$400,000	Trans. Sales Tax	2013	Spring Letting
	Reconstruction	9	Fox River Drive	Deck & Approaches	Bridge Replacement at Hollenback Cr.	\$750,000	County Bridge	2013	Spring Letting
	Resurfacing	10	Little Rock Road	PE & Land Acquisition	Intersection Improvement at Creek Rd	\$100,000	Trans. Sales Tax	2013	
		11	Church Street	Reconstruction	In the Village of Millington	\$300,000	Trans. Sales Tax	2013	Spring Letting
		12	Fern Dell Road	Bridge Replacement	West of Fennel Road	\$275,000	State/Co/TWP	2013	TBP Spring Letting
		13	River Road	Bridge Replacement	River Road over Blackberry Creek Bridge	\$500,000	ST w/City Loan	2013	Under Construction
		14	Sherill Road	Bridge Replacement	Over Valley Run Creek	\$175,000	County Bridge	2013	Joint w/Grundy Co.
			County Highways	Resurfacing	Various Locations Including Orchard Rd.	\$2,000,000	Motor Fuel Tax	2013	Spring Letting
			County Highways	Pavement Preservation	Various Locations	\$400,000	Trans. Sales Tax	2013	

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2013 Surface Transportation Program Kendall County Highway Department Kendall County Illinois



Kendall County GIS
111 West Fair Street, Room 200
Yorkville, Illinois 60550-1125
608.211.4994

GENERAL FUND BUDGET SUMMARY

	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	EST. YR END 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance	16,311,319	17,513,335	13,754,160	13,946,776	14,521,635	5.6%
Revenue	21,720,961	22,335,857	21,948,523	23,452,225	23,129,027	5.4%
Transfers In	2,586,287	571,107	2,406,882	2,406,882	2,059,030	
Total Revenue & Transfers In	24,307,248	22,906,964	24,355,405	25,859,107	25,188,056	
Expenditure	22,213,595	20,857,891	22,997,527	22,690,763	25,938,875	24.4%
Transfers Out	891,637	3,230,276	2,593,485	2,593,485	399,500	
Total Expenditure & Transfers Out	23,105,232	24,088,167	25,591,012	25,284,248	26,338,375	
Change in Fund Balance	1,202,016	(1,181,203)	(1,235,607)	574,859	(1,150,319)	
Ending Balance	17,513,335	16,332,132	12,518,554	14,521,635	13,371,317	-18.1%

GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
General Fund Total Revenues		24,307,248	22,906,964	24,355,405	25,188,056	3.4%
TAXES						
0101-000-1100	Current Property Tax	9,125,985	9,675,127	9,985,359	10,507,154	5.2%
0101-000-1110	Personal Property Repl. Tax	383,360	338,431	315,000	315,000	0.0%
0101-000-1115	State Income Tax	1,655,427	2,044,229	1,800,000	1,950,000	8.3%
0101-000-1120	Local Use Tax	281,594	369,731	340,000	340,000	0.0%
0101-000-1125	State Sales Tax	904,300	1,024,787	970,000	947,000	-2.4%
0101-000-1130	Franchise Tax	117,829	91,310	119,000	119,000	0.0%
0101-000-1175	1/4 Cent Sales Tax	2,309,306	2,411,666	2,400,000	2,400,000	0.0%
0101-000-1185	Co. Real Estate Transfer Tax	214,979	180,609	170,000	190,000	11.8%
Total Taxes		14,992,780	16,135,890	16,099,359	16,768,154	4.2%
LICENSES, PERMITS, & FEES FROM SERVICES						
0101-000-1170	Miscellaneous Revenue	48,560	45,330	35,000	35,000	0.0%
0101-000-1180	Property Tax Late Pymnt. Penalty	540,409	532,638	320,000	350,000	9.4%
0101-000-1190	Sale of Equipment & Vehicles	13,600	0	20,000	5,000	-75.0%
0101-001-1205	Facility Mgt Miscellaneous	3,298	2,620	4,000	4,000	0.0%
0101-002-1205	Building Fees	49,561	49,777	35,000	40,000	14.3%
0101-002-1215	Recording Fees				400	
0101-002-1220	Zoning Fees	27,784	7,725	7,500	7,500	0.0%
0101-002-1225	Special Use Hearing Officer	0	1,400	2,600	2,600	
0101-006-1205	County Clerk Fees	421,127	381,281	380,000	400,000	5.3%
0101-006-1210	Recorder's Miscellaneous	48,802	49,966	43,000	60,000	39.5%
0101-007-1205	Co. Clk. Election Fund	216	13	0	0	
0101-009-1205	Sheriff Fees	729,053	381,256	450,000	702,000	56.0%
0101-009-1220	Sheriff Miscellaneous	10,686	12,056	8,000	15,600	95.0%
0101-009-1225	Bond Fees	26,714	21,326	26,500	5,000	-81.1%
0101-009-1240	HIDTA Reimbursement	3,216	894	24,000	44,000	83.3%
0101-010-1205	Corrections Board & Care	787,160	667,623	750,000	805,000	7.3%
0101-011-1205	Merit Commission Revenue	0	2,515	2,500	3,000	20.0%
0101-014-1205	Circuit Clerk Fees	1,442,173	1,276,825	1,300,000	1,200,000	-7.7%
0101-014-1210	Cir. Clk. System Fee	64,551	57,366	60,000	57,000	-5.0%
0101-014-1220	Cir. Clk. GPS Service Fee	2,789	4,346	4,000	4,000	0.0%
0101-014-1225	Cir. Clk. Periodic Impris. Fee	17,290	17,692	16,000	16,000	0.0%
0101-017-1205	Coroner Fees	1,366	0	0	0	
0101-018-1205	Probation Board & Care	13,910	19,631	10,000	8,000	-20.0%
0101-019-1205	Public Defender Fees	21,199	14,415	17,000	18,000	5.9%
0101-020-1205	Fines & Forfeits	609,542	557,688	560,000	550,000	-1.8%
0101-020-1215	State's Attorney Miscellaneous Revenue	10,993	3,328	19,750	18,500	-6.3%
0101-020-1220	State's Attorney Trial Fee	0	0	1,000	1,000	0.0%
0101-022-1205	Assessment Miscellaneous	5,759	5,745	2,000	2,000	0.0%
0101-023-1205	Mapping Fees	1,287	463	1,200	1,000	-16.7%
0101-025-1205	Treasurer Fees	40,174	23,550	25,000	25,000	0.0%
0101-025-1210	Inheritance Tax Collection Fees	105,425	93,883	60,000	0	-100.0%
0101-027-1205	Health Insurance - Empl. Ded.	802,457	949,170	981,698	1,100,464	12.1%
0101-027-1210	Retired & COBRA Health Insurance	81,619	51,659	50,000	56,100	12.2%
0101-029-1205	County Building Postage Reimb.	68,151	61,469	60,000	60,000	0.0%
0101-030-1205	Liquor License	17,100	23,200	18,800	21,300	13.3%
0101-030-1210	Compost Fees	16,321	20,812	15,000	15,000	0.0%
0101-033-1205	Technology Revenue	233	0	0	0	
0101-033-1210	Tech - Municipality Reimb.	21,114	17,235	19,000	30,000	57.9%
0101-035-1205	KenCom Health Insurance Reimbursement	11,804	0		191,387	
Total Licenses, Permits & Fees from Services		6,065,443	5,354,897	5,328,548	5,853,851	9.3%

GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
INTEREST						
0101-000-1135	Interest Income	109,780	60,287	50,000	35,000	-30.0%
	Total Interest	109,780	60,287	50,000	35,000	-30.0%
INTERGOVERNMENTAL						
0101-000-1140	State's Attorney Salary	108,508	144,675	108,508	108,508	0.0%
0101-000-1145	Probation Officer Salary	183,072	383,265	200,000	200,000	0.0%
0101-000-1150	Supervisor of Assmnt. Salary	24,468	14,721	24,468	24,468	0.0%
0101-000-1160	Election Judge	18,184	38,437	0	0	
0101-000-1155	Public Defender Salary	84,156	99,897	84,156	84,156	0.0%
0101-000-1195	Reimb. PTI	8,611	887	9,300	1,000	-89.2%
0101-012-1210	EMA Reimbursement from IEMA	32,421	40,625	37,485	37,190	-0.8%
0101-018-1220	Probation Officer Salary (Municipal)	6,786	7,691	6,700	6,700	0.0%
0101-020-1210	St. Atty. Victim's Assistance Grant	10,750	2,500	0	10,000	
	Help America Vote Act (HAVA) Grant	76,002	52,085			
	Total Intergovernmental	552,958	784,783	470,617	472,022	0.3%
TOTAL REVENUE		21,720,961	22,335,857	21,948,524	23,129,027	5.4%
TRANSFERS IN						
0101-000-1500	Transfer from PS Sales Tax Fund	2,143,225	66,700	1,643,171	1,500,000	-8.7%
0101-000-1500	Transfer fr Probation Services Fund	30,000	30,000	30,000	30,000	0.0%
0101-000-1500	Transfer from VAC	19,415	23,044	30,000	30,675	2.3%
0101-000-1500	Transfer from Animal Control Fund	25,000	0	17,000	17,637	3.7%
0101-000-1500	Transfer from Court Security Fund	250,000	375,000	275,000	250,000	-9.1%
0101-000-1500	PBC Lease	591			0	
0101-000-1500	Reserve	270			0	
0101-000-1500	Transfer from GIS Mapping	0	21,285	21,711	25,718	18.5%
0101-000-1500	Sale in Error	117,786	55,078	65,000	65,000	0.0%
0101-000-1500	Transfer from GF Special Reserve			110,000	140,000	27.3%
0101-000-1500	Transfer from KenCom			215,000		
	Total Transfers	2,586,287	571,107	2,406,882	2,059,030	-14.5%
General Fund Total Revenue & Transfers In		24,307,248	22,906,964	24,355,405	25,188,056	3.4%
GF Expenditures & Transfers Out				(25,591,012)	(26,336,375)	
GF Revenues & Transfers In				24,355,405	25,188,056	
Surplus (Deficit)				(1,235,606)	(1,148,319)	

GENERAL FUND EXPENDITURE SUMMARY

DESCRIPTION	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
EXPENSES					
County Board					
County Clerk & Recorder	161,393	171,908	161,900	143,700	-11.2%
Election Costs	172,364	168,154	176,965	176,965	0.0%
Circuit Court Judge	498,182	301,897	552,983	466,458	-15.6%
Circuit Court Clerk	285,341	238,802	235,636	248,271	5.4%
Jury Commission	589,106	504,994	516,553	584,125	13.1%
State's Attorney	56,448	42,231	50,795	53,353	5.0%
Public Defender	1,243,476	1,255,748	1,340,951	1,409,202	5.1%
Combined Court Services (Probation)	395,006	413,917	440,665	439,565	-0.2%
Sheriff	884,852	873,288	1,022,029	1,006,575	-1.5%
Corrections	4,782,827	4,852,860	5,162,784	5,342,718	3.5%
Emergency Management Agency	3,645,963	3,749,640	4,021,157	4,119,849	2.5%
Merit Commission	13,783	17,724	37,485	37,226	-0.7%
Coroner	2,860	6,216	5,500	5,000	-9.1%
Treasurer	149,672	158,590	152,407	154,226	1.2%
Auditing & Accounting	320,083	320,225	342,415	374,233	9.3%
Property Tax Services	31,000	34,975	39,950	44,650	11.8%
Administrative Services	66,133	54,900	70,000	75,000	7.1%
Employee Health Insurance	390,993	342,550	424,220	409,452	-3.5%
General Insurance and Bonding	3,550,599	3,900,130	4,507,272	4,943,786	9.7%
Unemployment Compensation	1,300	5,205	1,300	1,430	10.0%
Postage County Building	46,209	32,712	50,000	45,000	-10.0%
Facilities Management	33,495	34,216	65,100	50,800	-22.0%
Planning, Building & Zoning	1,945,082	1,951,941	1,897,215	1,970,869	3.9%
County Assessing Office	405,806	310,626	316,654	239,972	-24.2%
Technology	246,459	260,157	270,089	265,389	-1.7%
KenCom Intergovernmental Agreement	576,294	574,630	582,016	594,419	2.1%
Soil & Water Conservation District Grant	1,297,932	-	-	1,775,000	
Regional Office of Education	41,709	39,707	32,000	32,000	0.0%
Board of Review	89,955	85,861	92,776	86,378	-6.9%
Farmland Review Board	60,786	57,318	74,547	74,547	0.0%
Capital Expenditures	302	356	395	360	-8.9%
Contingency	228,185	66,749	26,000	210,000	707.7%
	0	29,664	327,770	556,358	69.7%
Total Expenditures	22,213,595	20,857,891	22,997,527	25,936,875	12.8%

GENERAL FUND EXPENDITURE SUMMARY

DESCRIPTION	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
TRANSFERS OUT:					
Debt Service					
Courthouse Expansion Debt Svs Transfer	200,000	200,000	200,000	200,000	0.0%
County Bldg Debt Svs Transfer	120,638	11,830	8,355	0	-100.0%
Subtotal (debt service)	320,638	211,830	208,355	200,000	-4.0%
Reserves					
Gen Fund Special Reserve for Tax Appeals	50,000	50,000	0	0	
Capital Improvement Fund	175,000	150,000	150,000	150,000	0.0%
Subtotal (Reserve Funds)	225,000	200,000	150,000	150,000	0.0%
Other Transfers Out					
Kendall Area Transit Fund	25,500	25,500	25,500	25,500	
County Building Fund	300,000			-	
Special Mines	19,869			-	
PBZ Hearing Officer	630			-	
Economic Development Fund			15,000	24,000	
PBC		68,550	419,630	-	
Special Const. Public Safety		1,291,100		-	
KenCom		1,433,296	1,775,000		
Subtotal Other Transfers Out	345,999	2,818,446	2,235,130	49,500	-97.8%
TOTAL TRANSFERS OUT	891,637	3,230,276	2,593,485	399,500	-84.6%
TOTAL EXPENDITURES AND TRANSFERS OUT	23,105,232	24,088,167	25,591,012	26,336,375	2.9%

Other Funds Summary

	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% Change In Budget
<u>PUBLIC SAFETY SALES TAX FUND (Fund 20)</u>					
Beginning Balance	2,977,526	1,634,717	2,416,990	1,955,548	-19.1%
Revenues	4,220,152	4,327,277	4,010,000	4,208,000	4.9%
Expenses	0	0	0	0	0.0%
Net Transfers In (Out)	(5,562,961)	(2,696,821)	(4,740,429)	(4,253,846)	-10.3%
Change in Fund Balance	(1,342,809)	1,630,456	(730,429)	(45,846)	-93.7%
Ending Balance	1,634,717	3,265,173	1,686,561	1,909,702	13.2%
<u>GIS MAPPING FUND (Fund 51)</u>					
Beginning Balance	390,453	535,450	538,801	620,000	15.1%
Revenues	387,714	351,964	288,000	288,000	0.0%
Expenses	242,717	246,633	248,348	351,274	41.4%
Net Transfers In (Out)	0	(49,340)	(50,072)	(55,561)	11.0%
Change in Fund Balance	144,997	55,991	(10,420)	(118,835)	1040.4%
Ending Balance	535,450	591,441	528,381	501,165	-5.2%
<u>GIS RECORDING FUND (Fund 37)</u>					
Beginning Balance	90,711	98,273	95,000	119,000	25.3%
Revenues	48,350	43,768	43,000	43,000	0.0%
Expenses	40,788	42,604	43,027	44,002	2.3%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	7,562	1,164	(27)	(1,002)	3630.9%
Ending Balance	98,273	99,437	94,973	117,998	24.2%
<u>Levy Funds</u>					
<u>HEALTH & HUMAN SERVICES FUND (Fund 21)</u>					
Beginning Balance	886,378	920,262	750,125	1,450,727	93.4%
Revenues	5,966,261	5,266,933	3,197,361	3,171,185	-0.8%
Expenses	6,602,768	4,903,892	3,893,912	3,780,914	-2.9%
Net Transfers In (Out)	670,390	561,488	573,038	521,817	-8.9%
Change in Fund Balance	33,883	924,529	(123,513)	(87,912)	-28.8%
Ending Balance	920,261	1,844,791	626,612	1,362,815	117.5%
<u>COMMUNITY 708 MENTAL HEALTH BOARD FUND (Fund 05)</u>					
Beginning Balance	31	47	47	1,500	3091.5%
Revenues	924,673	926,651	927,889	927,889	0.0%
Expenses	135,361	135,086	121,000	120,389	-0.5%
Net Transfers In (Out)	(789,296)	(791,611)	(805,389)	(806,000)	0.1%
Change in Fund Balance	16	(46)	1,500	1,500	0.0%
Ending Balance	47	1	1,547	3,000	93.9%
<u>SOCIAL SERVICES FOR SENIOR CITIZENS FUND (Fund 06)</u>					
Beginning Balance	5	26	30	0	-100.0%
Revenues	330,120	342,989	343,678	343,678	0.0%
Expenses	239,872	253,658	254,178	259,000	1.9%
Net Transfers In (Out)	(90,227)	(89,357)	(89,500)	(84,678)	-5.4%
Change in Fund Balance	21	(26)	0	0	0.0%
Ending Balance	26	0	30	0	-100.0%
<u>EXTENSION EDUCATION FUND (Fund 08)</u>					
Beginning Balance	68	39	67	0	-100.0%
Revenues	177,971	181,785	180,558	180,558	0.0%
Expenses	178,000	181,824	180,558	180,558	0.0%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	(29)	(39)	0	0	0.0%
Ending Balance	39	0	67	0	-100.0%
<u>COUNTY HIGHWAY FUND (Fund 12)</u>					
Beginning Balance	19,530	65,113	50,000	200,000	300.0%
Revenues	1,645,382	1,622,740	1,631,500	1,622,100	-0.6%
Expenses	1,599,799	1,444,107	1,564,088	1,597,722	2.2%
Net Transfers In (Out)	0	(50,000)	(75,000)	(100,000)	33.3%
Change in Fund Balance	45,583	128,633	(7,588)	(75,622)	896.6%
Ending Balance	65,113	193,746	42,412	124,378	193.3%

Other Funds Summary

	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% Change In Budget
Levy Funds (cont.)					
COUNTY BRIDGE FUND (Fund 13)					
Beginning Balance	566,333	1,146,871	1,400,000	1,500,000	7.1%
Revenues	728,368	1,114,510	1,151,000	1,101,000	-4.3%
Expenses	210,798	872,688	1,150,000	1,500,000	30.4%
Net Transfers In (Out)	62,967	0	22,500	200,000	788.9%
Change in Fund Balance	580,537	241,822	23,500	(199,000)	-946.8%
Ending Balance	1,146,870	1,388,693	1,423,500	1,301,000	-8.6%
FEDERAL AID MATCHING FUND (Fund 14)					
Beginning Balance	5,572	9,715	15,000	19,000	26.7%
Revenues	5,035	5,064	4,000	4,000	0.0%
Expenses	892	0	0	0	0.0%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	4,143	5,064	4,000	4,000	0.0%
Ending Balance	9,715	14,779	19,000	23,000	21.1%
IMRF & SOCIAL SECURITY FUND (Fund 09)					
Beginning Balance	1,117,237	1,006,178	800,000	950,000	18.8%
Revenues	5,951,679	5,747,779	5,987,165	6,596,118	10.2%
Expenses	6,112,854	5,865,067	6,540,000	7,073,066	8.2%
Net Transfers In (Out)	50,116	76,105	311,242	69,057	-77.8%
Change in Fund Balance	(111,059)	(41,183)	(241,593)	(407,891)	68.8%
Ending Balance	1,006,178	964,995	558,407	542,109	-2.9%
LIABILITY INSURANCE FUND (Fund 10)					
Beginning Balance	220,000	186,055	200,000	176,703	-11.6%
Revenues	735,494	838,925	826,575	877,987	6.2%
Expenses	836,735	866,747	875,000	871,000	-0.5%
Net Transfers In (Out)	16,100	17,205	26,141	(82,710)	-416.4%
Change in Fund Balance	(85,142)	(10,617)	(22,284)	(75,723)	239.8%
Ending Balance	134,858	175,438	177,716	100,980	-43.2%
TUBERCULOSIS FUND (Fund 07)					
Beginning Balance	7,495	(4,438)	5,000	0	-100.0%
Revenues	14,631	25,018	15,000	15,000	0.0%
Expenses	26,564	18,520	15,000	15,000	0.0%
Net Transfers In (Out)				0	0.0%
Change in Fund Balance	(11,933)	6,498	0	0	0.0%
Ending Balance	(4,438)	2,060	5,000	0	-100.0%
PUBLIC BUILDING COMMISSION LEASE FUND (Fund 11)					
Beginning Balance	6,798	864	800	50	-93.8%
Revenues	1,449,657	1,741,320	1,447,450	180,000	-87.6%
Expenses	2,455,000	2,744,000	2,867,000	180,000	-93.7%
Net Transfers In (Out)	999,409	1,001,850	1,419,630	0	-100.0%
Change in Fund Balance	(5,934)	(830)	80	0	-100.0%
Ending Balance	864	34	880	50	-94.3%
VETERANS ASSISTANCE CMS FUND (Fund 89)					
Beginning Balance	117,958	102,445	69,952	107,912	54.3%
Revenues	362,636	370,539	382,857	389,837	1.8%
Expenses	325,692	320,563	336,173	342,066	1.8%
Net Transfers In (Out)	(52,453)	(57,225)	(46,684)	(47,771)	2.3%
Change in Fund Balance	(15,509)	(7,249)	(0)	0	-100.0%
Ending Balance	102,449	95,196	69,952	107,912	54.3%

Other Funds Summary

	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% Change In Budget
<i>Special Department Funds</i>					
<u>ECONOMIC DEVELOPMENT COMMISSION FUND (Fund 02)</u>					
Beginning Balance	9,028	9,354	4,000	14,000	250.0%
Revenues	0	0	0	0	0.0%
Expenses	3,674	4,536	19,000	37,505	97.4%
Net Transfers In (Out)	4,000	0	15,000	25,000	66.7%
Change in Fund Balance	326	(4,536)	(4,000)	(12,505)	212.6%
Ending Balance	9,354	4,818	0	1,495	
<u>RESTRICTED ECONOMIC DEVELOPMENT REVOLVING LOAN FUND (Fund 03)</u>					
Beginning Balance	2,686,851	2,731,379	1,900,000	1,930,570	1.6%
Revenues	48,528	16,185	18,902	19,999	5.8%
Expenses	0	0	1,000,000	250,000	-75.0%
Net Transfers In (Out)	(4,000)	0	0	(1,000)	
Change in Fund Balance	44,528	16,185	(981,098)	(231,001)	-76.5%
Ending Balance	2,731,379	2,747,564	918,902	1,699,569	85.0%
<u>PBZ HEARING OFFICER FUND (Fund 36)</u>					
Beginning Balance	(1,680)	0	0	0	
Revenues	1,050	0	0	0	
Expenses	0	0	0	0	
Net Transfers In (Out)	630	0	0	0	
Change in Fund Balance	1,680	0	0	0	
Ending Balance	0	0	0	0	
<u>TRANSPORTATION SALES TAX FUND (Fund 19)</u>					
Beginning Balance	1,958,452	3,184,268	2,900,000	5,000,000	72.4%
Revenues	4,562,694	4,332,375	4,110,000	4,290,000	4.4%
Expenses	3,336,878	1,833,410	3,500,000	5,300,000	51.4%
Net Transfers In (Out)	0	0	0	(50,000)	0.0%
Change in Fund Balance	1,225,816	2,498,965	610,000	(1,060,000)	-273.8%
Ending Balance	3,184,268	5,683,233	3,510,000	3,940,000	12.3%
<u>COUNTY MOTOR FUEL TAX FUND - State Transfer (Fund 15)</u>					
Beginning Balance	1,429,446	1,471,779	1,580,000	750,000	-52.5%
Revenues	5,467,635	2,313,343	1,796,761	2,240,761	24.7%
Expenses	5,425,302	1,828,042	2,300,000	2,000,000	-13.0%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	42,333	485,301	(503,239)	240,761	-147.8%
Ending Balance	1,471,779	1,957,080	1,076,761	990,761	-8.0%
<u>TOWNSHIP BRIDGE FUND (Fund 17)</u>					
Beginning Balance	18,855	21	21	21	0.0%
Revenues	44,132	0	22,500	200,000	788.9%
Expenses	0	0	0	0	0.0%
Net Transfers In (Out)	(62,966)	0	(22,500)	(200,000)	788.9%
Change in Fund Balance	(18,834)	0	0	0	0.0%
Ending Balance	21	21	21	21	0.0%
<u>COUNTY HIGHWAY RESTRICTED FUND (Fund 18)</u>					
Beginning Balance	425,343	340,987	341,000	312,000	-8.5%
Revenues	24,611	4,000	5,000	5,000	0.0%
Expenses	108,967	0	0	5,000	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(84,356)	4,000	5,000	0	0.0%
Ending Balance	340,987	344,987	346,000	312,000	-9.8%

Other Funds Summary

	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% Change In Budget
<i>Special Department Funds (cont.)</i>					
<u>SALT STORAGE BUILDING MAINT. FUND (Fund 22)</u>					
Beginning Balance			0	2,500	
Revenues			2,500	2,750	10.0%
Expenses			0	0	0.0%
Net Transfers In (Out)			0	0	
Change in Fund Balance			2,500	2,750	0.0%
Ending Balance			2,500	5,250	110.0%
<u>TRANSPORTATION ALTERNATIVES PROGRAM - TAP (Fund 191)</u>					
Beginning Balance				0	
Revenues				0	
Expenses				50,000	
Net Transfers In (Out)				50,000	
Change in Fund Balance				0	
Ending Balance				0	
<u>ANIMAL CONTROL FUND (Fund 35)</u>					
Beginning Balance	16,582	2,378	17,000	25,000	47.1%
Revenues	165,684	179,958	178,000	214,000	20.2%
Expenses	135,312	117,917	153,454	179,650	17.1%
Net Transfers In (Out)	(44,576)	(35,243)	(41,000)	(53,445)	30.4%
Change in Fund Balance	(14,204)	26,798	(16,454)	(19,095)	16.1%
Ending Balance	2,378	29,176	546	5,905	981.5%
<u>COUNTY ANIMAL POPULATION CONTROL FUND (Fund 87)</u>					
Beginning Balance	28,113	29,314	38,000	61,500	61.8%
Revenues	19,641	23,424	18,000	20,000	11.1%
Expenses	18,440	6,492	18,000	20,000	11.1%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	1,201	16,932	0	0	0.0%
Ending Balance	29,314	46,246	38,000	61,500	61.8%
<u>STATE PET POPULATION FUND (Fund 86)</u>					
Beginning Balance	4,390	4,750	0	0	-100.0%
Revenues	360	850	300	3,400	300.0%
Expenses		4,750	300	3,400	0.0%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	360	(3,900)	0	0	-100.0%
Ending Balance	4,750	850	0	0	-100.0%
<u>RECORDER DOCUMENT STORAGE FUND (Fund 38)</u>					
Beginning Balance	616,517	581,815	580,000	617,000	6.4%
Revenues	228,880	207,764	204,250	204,250	0.0%
Expenses	263,581	182,090	205,522	378,554	84.2%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	(34,701)	25,674	(1,272)	(174,304)	13602.6%
Ending Balance	581,816	607,489	578,728	442,696	-23.5%
<u>STATE RENTAL HOUSING SUPPORT PROGRAM FUND (Fund 81)</u>					
Beginning Balance	0	0	0	0	0.0%
Revenues	201,213	182,799	193,500	193,500	0.0%
Expenses	201,213	182,799	193,500	193,500	0.0%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	0	0	0	0	0.0%
Ending Balance	0	0	0	0	0.0%

Other Funds Summary

	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% Change In Budget
<i>Special Department Funds (cont.)</i>					
<u>HELP AMERICA VOTE ACT - HAVA (Fund 92)</u>					
Beginning Balance				192,980	
Revenues				50,000	
Expenses				50,000	
Net Transfers In (Out)				0	
Change in Fund Balance	0	0	0	0	
Ending Balance	0	0	0	192,980	
<u>COUNTY CLERK DEATH CERTIFICATE SURCHARGE FUND (Fund 371)</u>					
Beginning Balance	0	0	0	1,174	
Revenues	0	0	0	1,174	
Expenses	0	0	0	1,174	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	0	0	0	0	
Ending Balance	0	0	0	1,174	
<u>INDEMNITY FUND (Fund 54)</u>					
Beginning Balance	137,907	160,567	184,000	212,000	15.2%
Revenues	22,660	26,720	25,000	25,000	0.0%
Expenses	0	0	0	0	0.0%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	22,660	26,720	25,000	25,000	0.0%
Ending Balance	160,567	187,287	209,000	237,000	13.4%
<u>TAX SALE AUTOMATION FUND (Fund 53)</u>					
Beginning Balance	44,590	48,324	38,500	24,000	-37.7%
Revenues	20,930	22,960	20,500	20,500	0.0%
Expenses	17,196	23,402	33,000	35,000	6.1%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	3,734	(442)	(12,500)	(14,500)	16.0%
Ending Balance	48,324	47,882	26,000	9,500	-63.5%
<u>SALE IN ERROR INTEREST FUND (Fund 82)</u>					
Beginning Balance	203,320	100,000	100,000	100,000	0.0%
Revenues	122,168	55,078	75,000	75,000	0.0%
Expenses	107,702	0	5,000	5,000	0.0%
Net Transfers In (Out)	(117,786)	(55,078)	(65,000)	(65,000)	0.0%
Change in Fund Balance	(103,320)	0	5,000	5,000	0.0%
Ending Balance	100,000	100,000	105,000	105,000	0.0%
<u>SHERIFF'S E-TICKET (Fund 36)</u>					
Beginning Balance	0	0	0	2,750	0.0%
Revenues	0	1,854	0	2,400	0.0%
Expenses		0	0	2,000	0.0%
Net Transfers In (Out)		0	0	0	0.0%
Change in Fund Balance	0	1,854	0	400	0.0%
Ending Balance	0	1,854	0	3,150	0.0%
<u>SHERIFF PREVENTION OF ALCOHOL/CRIMINAL VIOLENCE FUND (Fund 39)</u>					
Beginning Balance	8,702	14,886	17,300	21,900	26.6%
Revenues	8,550	9,136	8,200	8,400	2.4%
Expenses	2,366	294	10,000	12,000	20.0%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	6,184	8,842	(1,800)	(3,600)	100.0%
Ending Balance	14,886	23,728	15,500	18,300	18.1%

Other Funds Summary

	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% Change In Budget
<i>Special Department Funds (cont.)</i>					
<u>SHERIFF'S DRUG ABUSE REVENUE FUND (Fund 40)</u>					
Beginning Balance	53,096	29,228	55,000	17,500	-68.2%
Revenues	45,154	50,546	38,000	40,000	5.3%
Expenses	69,022	54,391	65,000	35,000	-46.2%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	(23,868)	(3,845)	(27,000)	5,000	-118.5%
Ending Balance	29,228	25,383	28,000	22,500	-19.6%
<u>SHERIFF'S FTA Fund (Fund 84)</u>					
Beginning Balance		0	34,000	37,000	8.8%
Revenues		36,330	25,000	30,000	20.0%
Expenses			34,000	36,000	5.9%
Net Transfers In (Out)				0	0.0%
Change in Fund Balance		36,330	(9,000)	(6,000)	-33.3%
Ending Balance		36,330	25,000	31,000	24.0%
<u>SHERIFF'S VEHICLE FUND - Statutory (Fund 91)</u>					
Beginning Balance	56,735	41,372	46,700	24,500	-47.5%
Revenues	40,004	30,563	28,000	28,000	0.0%
Expenses	55,368	23,457	52,000	24,000	-53.8%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	(15,364)	7,106	(24,000)	4,000	-116.7%
Ending Balance	41,372	48,478	22,700	28,500	25.6%
<u>SHERIFF'S RANGE FEES FUND (Fund 402)</u>					
Beginning Balance	0	0	0	29,500	0.0%
Revenues	0	0	0	4,500	0.0%
Expenses	0	0	0	1,800	0.0%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	0	0	0	2,700	0.0%
Ending Balance	0	0	0	32,200	0.0%
<u>SHERIFF'S COMMISSARY (Fund 403)</u>					
Beginning Balance	0	0	0	82,000	0.0%
Revenues	0	0	0	72,000	0.0%
Expenses	0	0	0	89,500	0.0%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	0	0	0	(17,500)	0.0%
Ending Balance	0	0	0	64,500	0.0%
<u>COPs TECHNOLOGY (Fund 80)</u>					
Beginning Balance	12,549	12,567	0	0	
Revenues	18	10	0	0	
Expenses	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	18	10	0	0	
Ending Balance	12,567	12,577	0	0	
<u>COUNTY RESERVE (Fund 60)</u>					
Beginning Balance	100,672	125,103	0	95,000	0.0%
Revenues	67,908	75,029	0	15,925	0.0%
Expenses	43,477	99,950	0	15,925	0.0%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	24,431	(24,921)	0	0	0.0%
Ending Balance	125,103	100,182	0	95,000	0.0%

Other Funds Summary

	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% Change In Budget
<i>Special Department Funds (cont.)</i>					
<u>STATE'S ATTORNEY DRUG ENFORCEMENT FUND (Fund 50)</u>					
Beginning Balance	21,037	24,288	21,860	38,000	73.8%
Revenues	3,251	3,614	1,500	4,000	166.7%
Expenses	0	1,756	1,000	2,000	100.0%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	3,251	1,858	500	2,000	300.0%
Ending Balance	24,288	26,146	22,360	40,000	78.9%
<u>CHILD ADVOCACY (Fund 77)</u>					
Beginning Balance	6,379	5,839	0	4,107	0.0%
Revenues	0	0	0	0	0.0%
Expenses	540	1,216	0	700	0.0%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	(540)	(1,216)	0	(700)	0.0%
Ending Balance	5,839	4,623	0	3,407	0.0%
<u>STATE'S ATTORNEY RECORDS AUTOMATION (Fund 442)</u>					
Beginning Balance				1,000	
Revenues				1,500	
Expenses				500	
Net Transfers In (Out)				0	
Change in Fund Balance				1,000	
Ending Balance				2,000	
<u>CIRCUIT CLERK DOCUMENT STORAGE FUND (Fund 44)</u>					
Beginning Balance	614,817	764,938	687,123	681,523	-0.8%
Revenues	258,239	207,981	225,000	200,000	-11.1%
Expenses	108,118	142,451	205,600	199,350	-3.0%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	150,121	65,530	19,400	650	-96.6%
Ending Balance	764,938	830,468	706,523	682,173	-3.4%
<u>COURT AUTOMATION FUND (Fund 45)</u>					
Beginning Balance	717,129	836,659	856,859	841,130	-1.8%
Revenues	254,440	205,044	225,000	200,000	-11.1%
Expenses	134,910	204,543	215,729	571,150	164.8%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	119,530	501	9,271	(371,150)	-4103.5%
Ending Balance	836,659	837,160	866,130	469,980	-45.7%
<u>CHILD SUPPORT COLLECTION FUND (Fund 46)</u>					
Beginning Balance	160,199	187,727	211,084	220,349	4.4%
Revenues	52,055	57,866	52,000	52,000	0.0%
Expenses	24,527	37,267	32,653	56,861	74.1%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	27,528	20,599	19,347	(4,861)	-125.1%
Ending Balance	187,727	208,326	230,431	215,488	-6.5%
<u>ELECTRONIC CITATION FUND (Fund 83)</u>					
Beginning Balance			7,600	17,600	131.6%
Revenues		6,909	7,500	10,000	33.3%
Expenses			0	10,000	
Net Transfers In (Out)			0	0	0.0%
Change in Fund Balance		6,909	7,500	0	-100.0%
Ending Balance		6,909	15,100	17,600	16.6%
<u>CIRCUIT CLERK OPERATION FUND (Fund 90)</u>					
Beginning Balance	45,032	59,336	39,800	17,480	-56.1%
Revenues	16,194	19,607	16,500	18,000	9.1%
Expenses	1,890	38,536	38,820	33,682	-13.2%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	14,304	(18,929)	(22,320)	(15,682)	-29.7%
Ending Balance	59,336	40,407	17,480	1,798	-89.7%

Other Funds Summary

	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% Change In Budget
<i>Special Department Funds (cont.)</i>					
<u>CIRCUIT CLERK TRANSPORTATION SAFETY HIGHWAY HIRE-BACK (Fund 441)</u>					
Beginning Balance	0	0	0	0	
Revenues	0	0	0	125	
Expenses	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	0	0	0	125	
Ending Balance	0	0	0	125	
<u>COURT SECURITY FUND (Fund 42)</u>					
Beginning Balance	534,743	589,318	425,800	384,750	-9.6%
Revenues	344,188	290,163	340,000	320,000	-5.9%
Expenses	39,613	47,704	97,000	100,000	3.1%
Net Transfers In (Out)	(250,000)	(375,000)	(275,000)	(250,000)	-9.1%
Change in Fund Balance	54,575	(132,541)	(32,000)	(30,000)	-6.3%
Ending Balance	589,318	456,777	393,800	354,750	-9.9%
<u>LAW LIBRARY FUND (Fund 43)</u>					
Beginning Balance	267,476	287,387	290,000	299,000	3.1%
Revenues	89,876	81,289	85,000	75,000	-11.8%
Expenses	69,965	70,176	68,825	86,068	25.1%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	19,911	11,113	16,175	(11,068)	-168.4%
Ending Balance	287,387	298,500	306,175	287,932	-6.0%
<u>PROBATION SERVICES FUND (Fund 48)</u>					
Beginning Balance	888,468	822,366	848,021	827,966	-2.4%
Revenues	190,914	222,112	220,700	206,800	-6.3%
Expenses	227,415	187,513	291,000	343,100	17.9%
Net Transfers In (Out)	(29,600)	(30,000)	(29,500)	(28,000)	-5.1%
Change in Fund Balance	(66,101)	4,599	(99,800)	(164,300)	64.6%
Ending Balance	822,367	826,965	748,221	663,666	-11.3%
<u>CSBG REVOLVING LOAN FUND (Fund 25)</u>					
Beginning Balance	32,933	32,933	9,000	4,378	-51.4%
Revenues	0	28,698	9,030	8,218	-9.0%
Expenses	0	0	8,600	0	-100.0%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	0	28,698	430	8,218	1811.2%
Ending Balance	32,933	61,631	9,430	12,596	33.6%
<u>KENDALL AREA TRANSIT (Fund 55)</u>					
Beginning Balance	148,241	117,886	118,399	147,647	24.7%
Revenues	156,084	270,511	247,887	517,789	108.9%
Expenses	237,363	297,704	323,887	577,789	78.4%
Net Transfers In (Out)	50,923	50,954	51,000	51,000	0.0%
Change in Fund Balance	(30,356)	23,761	(25,000)	(9,000)	-64.0%
Ending Balance	117,885	141,647	93,399	138,647	48.4%
<u>CORONER'S DEATH CERTIFICATE GRANT (Fund 47)</u>					
Beginning Balance	6,849	6,861	0	6,865	0.0%
Revenues	12	4	0	2,500	0.0%
Expenses	0	0	0	2,000	0.0%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	12	4	0	500	0.0%
Ending Balance	6,861	6,865	0	7,365	0.0%

Other Funds Summary

	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% Change In Budget
<i>Special Department Funds (cont.)</i>					
<u>CORONER'S FEES (Fund 94)</u>					
Beginning Balance	0	1,500	2,633	5,500	108.9%
Revenues	1,500	5,429	4,000	4,000	0.0%
Expenses	0	2,146	0	1,000	0.0%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	1,500	3,283	4,000	3,000	-25.0%
Ending Balance	1,500	4,783	6,633	8,500	28.1%
<u>KENCOM (Fund 33)</u>					
Beginning Balance		0	0	0	
Revenues		17,995	18,634	0	
Expenses		1,378,392	1,402,670	0	
Net Transfers In (Out)		1,433,296	1,296,262	0	
Change in Fund Balance		72,899	(87,774)	0	
Ending Balance		72,899	(87,774)	0	
<u>FOX VALLEY ECOSYSTEMS AGENCY (Fund 88)</u>					
Beginning Balance	6,135	8,060	0	0	
Revenues	17,830	8,093	0	0	
Expenses	15,905	16,153	0	0	
Net Transfers In (Out)		0	0	0	
Change in Fund Balance		(8,060)	0	0	
Ending Balance	8,060	0	0	0	
<u>LIABILITY INSURANCE PROGRAM (Fund 23)</u>					
Beginning Balance	0	0	0	17,791	
Revenues	0	0	0	1	
Expenses	0	0	0	100,000	
Net Transfers In (Out)	0	0	0	100,000	
Change in Fund Balance	0	0	0	1	
Ending Balance	0	0	0	17,792	
<i>Capital Projects & Debt Service Funds</i>					
<u>GENERAL FUND SPECIAL RESERVE FUND (Fund 76)</u>					
Beginning Balance	1,450,000	1,500,000	1,550,000	1,440,000	-7.1%
Revenues	0	0	0	0	0.0%
Expenses	0	121,734	0	400,000	0.0%
Net Transfers In (Out)	50,000	50,000	(110,000)	(140,000)	27.3%
Change in Fund Balance	50,000	(71,734)	(110,000)	(540,000)	390.9%
Ending Balance	1,500,000	1,428,266	1,440,000	900,000	-37.5%
<u>CAPITAL IMPROVEMENT FUND (Fund 04)</u>					
Beginning Balance	859,465	1,048,827	1,032,432	1,178,222	14.1%
Revenues	155,052	186,552	0	100,000	0.0%
Expenses	141,124	301,777	539,000	500,000	-7.2%
Net Transfers In (Out)	175,000	150,000	150,000	150,000	0.0%
Change in Fund Balance	188,928	34,775	(389,000)	(250,000)	-35.7%
Ending Balance	1,048,393	1,083,602	643,432	928,222	44.3%
<u>PUBLIC SAFETY CAPITAL IMPROVEMENT FUND (Fund 75)</u>					
Beginning Balance	831,957	1,131,957	1,431,957	1,729,064	52.7%
Revenues	0	800	0	0	0.0%
Expenses	0	3,693	0	1,500,000	0.0%
Net Transfers In (Out)	300,000	300,000	300,000	300,000	0.0%
Change in Fund Balance	300,000	297,107	300,000	(1,200,000)	-503.9%
Ending Balance	1,131,957	1,429,064	1,731,957	529,064	-63.0%
<u>COURTHOUSE RESTORATION FUND (Fund 85)</u>					
Beginning Balance	3,082	344	600	1,300	116.7%
Revenues	1,000	3,718	3,000	3,000	0.0%
Expenses	3,738	3,265	3,600	3,600	0.0%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	(2,738)	453	(600)	(600)	0.0%
Ending Balance	344	797	0	700	0.0%

Other Funds Summary

	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% Change In Budget
Capital Projects & Debt Service Funds (cont.)					
<u>BUILDING FUND (Fund 26)</u>					
Beginning Balance	1,000,000	178,951	353,000	425,000	20.4%
Revenues	170,250	87,200	30,000	7,500	-75.0%
Expenses	1,291,299	13,799	0	0	0.0%
Net Transfers In (Out)	300,000	50,000	75,000	100,000	33.3%
Change in Fund Balance	(821,049)	123,401	105,000	107,500	2.4%
Ending Balance	178,951	302,352	458,000	532,500	16.3%
<u>ANIMAL CONTROL BUILDING FUND (Fund 34)</u>					
Beginning Balance	70,000	70,000	70,000	25,229	-64.0%
Revenues	0	0	0	0	0.0%
Expenses	0	0	0	10,000	0.0%
Net Transfers In (Out)	25,000	17,769	9,000	10,000	11.1%
Change in Fund Balance	25,000	17,769	9,000	0	-100.0%
Ending Balance	95,000	87,769	79,000	25,229	-68.1%
<u>SPECIAL CONSTRUCTION FUND - PUBLIC SAFETY CENTER (Fund 24)</u>					
Beginning Balance			1,291,100	53,331	-95.9%
Revenues		0	0	0	0.0%
Expenses		0	1,291,100	53,331	-95.9%
Net Transfers In (Out)		1,291,100	0	0	0.0%
Change in Fund Balance		1,291,100	(1,291,100)	(53,331)	-95.9%
Ending Balance		1,291,100	0	0	0.0%
<u>JAIL ADDITION BOND PROCEEDS FUND (Fund 57)</u>					
Beginning Balance	44,370	34,010	8,000	0	-100.0%
Revenues	9,041,945	15	0	0	0.0%
Expenses	9,052,305	28,439	8,000	0	-100.0%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	(10,360)	(28,424)	(8,000)	0	-100.0%
Ending Balance	34,010	5,586	0	0	0.0%
<u>COURTHOUSE EXPANSION BOND PROCEEDS (Fund 97)</u>					
Beginning Balance	3,414,599	94,498	88,500	38,600	-56.4%
Revenues	1,515	135	0	0	0.0%
Expenses	3,321,616	6,000	88,500	38,600	-56.4%
Net Transfers In (Out)	0	0	0	0	0.0%
Change in Fund Balance	(3,320,101)	(5,865)	(88,500)	(38,600)	-56.4%
Ending Balance	94,498	88,633	0	0	0.0%
<u>COUNTY BUILDING BOND PROCEEDS FUND 2011 (Fund 30)</u>					
Beginning Balance	0	84,900	0	5,915	0.0%
Revenues	0	0	0	0	0.0%
Expenses	0	0	0	0	0.0%
Net Transfers In (Out)	0	0	0	(5,915)	0.0%
Change in Fund Balance	0	0	0	(5,915)	0.0%
Ending Balance	0	84,900	0	0	0.0%
<u>JAIL ADDITION DEBT SERVICE FUND 2002A & 2010 (Fund 58)</u>					
Beginning Balance	250,374	307,221	1,500	1,050	-30.0%
Revenues	334	358	150	0	-100.0%
Expenses	285,800	367,503	452,425	979,738	116.6%
Net Transfers In (Out)	342,313	396,513	451,825	979,738	116.8%
Change in Fund Balance	56,847	29,368	(450)	0	-100.0%
Ending Balance	307,221	336,589	1,050	1,050	0.0%

Other Funds Summary

	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% Change In Budget
Capital Projects & Debt Service Funds (cont.)					
COUNTY BUILDING DEBT SERVICE FUND 2002B & 2011 (Fund 56)					
Beginning Balance	179,358	183,226	1,100	1,250	13.6%
Revenues	169,934	280,635	282,401	327,761	16.1%
Expenses	286,704	394,541	290,606	278,605	-4.1%
Net Transfers In (Out)	120,638	11,830	8,355	0	-100.0%
Change in Fund Balance	3,868	(102,076)	150	49,156	32670.7%
Ending Balance	183,226	81,150	1,250	50,406	3932.5%
COURTHOUSE EXPANSION DEBT SERVICE FUND - 2007A, 2007B, 2008, 2009 (Fund 98)					
Beginning Balance	1,218,216	1,251,039	7,000	2,000	-71.4%
Revenues	1,747	1,033	0	0	0.0%
Expenses	1,946,347	2,115,188	1,547,233	1,675,908	8.3%
Net Transfers In (Out)	1,977,423	1,200,308	1,545,433	1,674,108	8.3%
Change in Fund Balance	32,823	(913,847)	(1,800)	(1,800)	0.0%
Ending Balance	1,251,039	337,192	5,200	200	-96.2%
TOTAL REVENUE: OTHER FUNDS	44,966,303	32,461,947	28,973,748	29,773,105	2.8%
TOTAL REVENUE: GENERAL FUND	21,720,961	22,335,857	21,948,524	23,129,027	5.4%
TOTAL REVENUE : ALL FUNDS	66,687,264	54,797,804	50,922,271	52,902,132	3.9%
TOTAL EXPENDITURE: OTHER FUNDS	45,985,518	28,038,415	32,583,309	32,563,980	-0.1%
TOTAL EXPENDITURE: GENERAL FUND	22,213,595	20,857,891	22,997,527	25,938,875	12.8%
TOTAL EXPENDITURE: ALL FUNDS	68,199,113	48,896,306	55,580,836	58,502,856	5.3%

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County Board

Description

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



Legal Status

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

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

Authorized Personnel Summary

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
PERSONNEL						
0102-032-6000	Chairman	12,012	12,012	12,012	12,012	
0102-032-6101	Board Members	22,760	21,940	22,760	22,760	
0102-032-6111	Finance & PBZ Chair	6,000	6,000	6,000	-	
0102-032-6112	Liquor Commissioner	1,188	1,188	1,200	1,200	
0102-032-6115	Per Diem	99,310	106,335	97,000	86,800	
	Special Census wages					
	Total Personnel	141,270	147,475	138,972	122,772	-11.7%
CONTRACTUAL						
0102-032-6203	Dues/Memberships	4,650	7,770	3,200	3,200	
0102-032-6204	Conferences	904	1,932	4,000	2,000	
0102-032-6207	Cell Phone					
0102-032-6215	Contractual Services	-		100	100	
0102-032-6579	Dukane Valley Council					
0102-032-6580	UCCI	300	300	300	300	
	Special Census mileage					
	Total Contractual	5,854	10,002	7,600	5,600	-26.3%
COMMODITIES						
0102-032-6205	Mileage	11,201	10,985	12,000	12,000	
	Total Commodities	11,201	10,985	12,000	12,000	
OTHER						
0102-032-6578	Liquor Lic. Investigations					
0102-032-6199	Miscellaneous	3,068	3,446	3,328	3,328	
0102-032-6581	Promotions					
	Total Other	3,068	3,446	3,328	3,328	
TRANSFERS						
	Total Transfers	-	-	-	-	
	Department Total	161,393	171,908	161,900	143,700	-11.2%

County Clerk and Recorder

Description

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

Legal Status

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

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

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



Authorized Personnel Summary

County Clerk & Recorder		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	<u>Full Time</u>				
	County Clerk	1	1	1	1
	Deputy Clerk	2	2	2	2
	Total	3	3	3	3

Election Costs		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	<u>Full Time</u>				
	Chief Deputy Clerk	1	1	1	1
	Accounts Payable Coord.	1	1	1	1
	Voter Reg. Coord.	2	1	1	1
	Total	4	3	3	3

GIS Recording		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	<u>Full Time</u>				
	Chief Deputy Recorder	1	1	1	1
	Deputy Recorder	0	0	0	0
	Total	1	1	1	1

Recorder's Document Storage		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	<u>Full Time</u>				
	Deputy Clerk	5	4	4	5
	Total	5	4	4	5

Grand Total	13	11	11	12
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County Clerk and Recorder

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
PERSONNEL						
0102-006-6000	County Clerk	83,200	85,321	87,454	87,454	0.0%
0102-006-6102	Deputy Clerks	49,637	48,936	48,711	48,711	0.0%
0102-006-6150	Temporary Help	600	1,400	2,000	5,000	
	Total Personnel	133,437	135,657	138,165	141,165	2.2%
CONTRACTUAL						
0102-006-6202	Books/Subscriptions	219	266	300	300	
0102-006-6203	Dues/Memberships	265	545	500	500	
0102-006-6204	Conferences	425	719	750	500	
0102-006-6209	Legal Publications	478	440	500	500	
0102-006-6215	Contractual Services	3,754	3,696	6,500	6,500	
0102-006-6410	Film Duplication	-	-	-	-	
	Total Contractual	5,141	5,666	8,550	8,300	-2.9%
COMMODITIES						
0102-006-6200	Office Supplies	12,271	11,809	13,750	11,500	
0102-006-6201	Postage	20,636	14,026	15,000	15,000	
0102-006-6205	Mileage	669	836	750	750	
	Total Commodities	33,576	26,671	29,500	27,250	-7.6%
OTHER						
0102-006-6411	Birth & Death Reg	210	160	250	250	
0102-006-6412	Rebinding Old Records	-	-	500		
	Total Other	210	160	750	250	-66.7%
	Department Total	172,364	168,154	176,965	176,965	0.0%

Election Costs

Description

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

Legal Status

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

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



Authorized Personnel Summary				
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>Full Time</u>				
Chief Deputy Clerk	1	1	1	1
A/P Coordinator	1	1	1	1
Voter Registration Coord.	2	1	1	1
Total	4	3	3	3

Election Costs

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
PERSONNEL						
0102-007-6102	Salaries	123,866	109,619	110,483	111,458	0.9%
0102-007-6107	Overtime	4,447	1,759	10,000	2,500	
0102-007-6152	Election Judges Per Diem	86,165	40,650	125,000	62,250	
0102-007-6426	Extra Help	11,612	4,858	15,000	6,000	
	Total Personnel	226,090	156,886	260,483	182,208	-30%
CONTRACTUAL						
0102-007-6209	Legal Publications	4,135	1,747	5,000	2,500	
0102-007-6215	Contractual Services	67,151	68,828	75,000	87,000	
0102-007-6420	School for Judges	-	750	1,500	750	
0102-007-6424	Polling Place Rental	2,520	2,329	7,000	3,000	
0102-007-6428	Polling Place Set-up	12,003	5,487	15,000	6,000	
	Total Contractual	85,809	79,141	103,500	99,250	-4%
COMMODITIES						
0102-007-6205	Election Judge Mileage	2,822	1,386	5,000	2,500	
0102-007-6421	Ballots	93,391	26,579	100,000	100,000	
0102-007-6422	Registration Supplies	1,683	3,877	4,000	2,500	
0102-007-6425	Canvas	-	-		-	
0102-007-6427	Election Supplies	12,385	34,028	55,000	45,000	
0102-007-6201	Postage			25,000	35,000	
	Total Commodities	110,281	65,870	189,000	185,000	-2%
	Department Total	422,180	301,897	552,983	466,458	-16%

Circuit Court Judge

Description

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



Legal Status

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

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

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

Authorized Personnel Summary				
	2010	2011	2011	2013
Full Time				
Court Administrator	1	1	1	1
Bailiff	2	2	1	1
Total	3	3	2	2

Circuit Court Judge

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% Change In Budget
PERSONNEL						
0102-016-6101	Court Administrator	43,825	44,701	36,230	37,205	
0102-016-6106	Overtime		5,000	5,000	5,000	
0102-016-6116	Bailiffs	75,684	80,743	81,939	82,976	
0102-016-6482	St Apport/Judges' Salaries	1,772	2,500	2,500	3,123	
0102-016-6116	Part Time Bailiff Per Diem	9,165				
	Total Personnel	130,446	132,944	125,669	128,304	2.1%
CONTRACTUAL						
0102-016-6234	Postage Meter Lease		5,600	5,600	5,600	
0102-016-6151	Court Reporter/Transcripts	3,576	1,000	1,000	1,000	
0102-016-6204	Conferences		3,000	3,000	3,000	
0102-016-6206	Training	3,509	2,000	2,000	2,000	
	Total Contractual	7,085	11,600	11,600	11,600	0.0%
COMMODITIES						
0102-016-6200	Office Supplies	5,937	3,500	3,500	3,500	
0102-016-6201	Postage		500	500	500	
0102-016-6550	Pre-paid Postage	45,357	32,000	32,000	32,000	
0102-016-6232	Postage Meter Supplies		600	1,000	1,000	
	Total Commodities	51,294	36,600	37,000	37,000	0.0%
OTHER						
0102-016-6481	Statutory Expenses	96,516	60,000	60,000	70,000	
0102-016-6483	Judges Insurance		1,367	1,367	1,367	
	Total Other	96,516	61,367	61,367	71,367	16.3%
	Department Total	285,341	242,511	235,636	248,271	5.4%

Jury Commission

Description

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

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

Legal Status

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



Jury Commission

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
PERSONNEL						
0102-015-6102	Salaries	5,625	5,739	5,855	5,913	
0102-015-6153	Petit Juror Per Diem	24,615	15,790	17,500	20,000	
0102-015-6154	Grand Juror Per Diem	7,852	7,799	7,500	7,500	
0102-015-6155	Coroner Juror Per Diem	1,739	1,754	2,500	2,500	
	Total Personnel	39,831	31,082	33,355	35,913	7.7%
CONTRACTUAL						
0102-015-6206	Training	1,432	-	1,500	1,500	
0102-015-6475	Meals	1,639	548	5,000	5,000	
	Total Contractual	3,071	548	6,500	6,500	0.0%
COMMODITIES						
0102-015-6200	Office Supplies	3,034	2,959	3,500	3,500	
0102-015-6201	Postage	6,572	3,672	3,000	3,000	
	Total Commodities	9,606	6,631	6,500	6,500	0.0%
OTHER						
0102-015-6476	Automation	1,393	3,970	4,440	4,440	
0102-015-6477	Jury System Update	2,547	-			
	Total Other	3,940	3,970	4,440	4,440	0.0%
	Department Total	56,448	42,231	50,795	53,353	5.0%

Public Defender

Description

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

Legal Status

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

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



Authorized Personnel Summary

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Full Time				
Public Defender	1	1	1	1
Asst. Defender	3	3	3	3
Admin. Asst.	1	1	1	1
	5	5	5	5
Part Time				
Asst. Defender	0	0	0	0
	0	0	0	0
Total	5	5	5	5

Public Defender

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
PERSONNEL						
0102-019-6101	Public Defender	149,857	149,857	149,857	149,857	
0102-019-6102	Asst. Public Defender	182,559	188,239	193,562	196,487	
0102-019-6104	Clerical	36,256	36,981	38,246	39,221	
	Total Personnel	368,672	375,077	381,665	385,565	1.0%
CONTRACTUAL						
0102-019-6202	Books/Subscriptions	2,852	1,050	2,000	2,000	
0102-019-6203	Dues / Memberships	2,448	2,818	2,000	2,000	
0102-019-6204	Conferences	3,221	2,585	4,000	4,000	
0102-019-6206	Training	997		2,000	2,000	
0102-019-6215	Contractual Services	7,538	22,531	36,000	31,000	
0102-019-6239	Transcripts	2,000	398	2,000	2,000	
0102-019-6510	Conflict Attorney	1,500				
0102-019-6511	Interpreter Service	-	1,905	1,000	1,000	
0102-019-6513	PT Investigators	1,869	4,666	5,000	5,000	
	Total Contractual	22,425	35,953	54,000	49,000	-9.3%
COMMODITIES						
0102-019-6200	Office Supplies	2,483	2,498	2,500	2,500	
0102-019-6201	Postage	1,426	389	1,500	1,500	
	Total Commodities	3,909	2,887	4,000	4,000	0.0%
OTHER						
0102-019-6512	Subpoena Witness Fees	-		1,000	1,000	
	Total Other	-	-	1,000	1,000	0.0%
	Department Total	395,006	413,917	440,665	439,565	-0.2%

Combined Court Services (Probation)

Description

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



Legal Status

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

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

Authorized Personnel Summary

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>Full Time</u>				
Director	1	1	1	1
Supervisor	2	2	2	2
Admin. Officer	2	2	2	2
G.P.S. Officer	2	2	2	2
Diversion Specialist	1	1	1	1
Adult Officer	3	3	3	3
Juvenile Officer	3	3	3	3
Admin. Asst.	1	1	1	1
Secretary	2	2	2	3
Total	17	17	17	18

Combined Court Services (Probation)

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
PERSONNEL						
0102-018-6101	Supervisor	63,783	63,783	66,361	67,654	1.9%
0102-018-6102	Probation Officer Supv.	90,402	79,704	94,056	98,212	4.4%
0102-018-6103	Probation Officer	352,246	412,079	449,982	461,988	2.7%
0102-018-6104	Clerical	78,619	94,217	101,030	122,621	21.4%
	Total Personnel	585,050	649,783	711,429	750,475	5.5%
CONTRACTUAL						
0102-018-6202	Books/Subscriptions	-	80	100	100	
0102-018-6203	Dues/Memberships	-				
0102-018-6505	Kane Juvenile Detention	124,323	105,500	140,000	120,000	
0102-018-6206	Training	-				
0102-018-6215	Contractual Services	3,190	2,394	4,000	4,000	
0102-018-6217	Vehicle Expense	1,547	4,305	5,000	5,000	
0102-018-6506	Juvenile Board & Care	146,067	98,832	135,000	115,000	
	Total Contractual	275,127	211,111	284,100	244,100	-14.1%
COMMODITIES						
0102-018-6200	Office Supplies	6,426	5,789	6,000	6,000	
0102-018-6201	Postage	3,841	6,605	5,000	5,000	
0102-018-6234	Equip Rental Reset Charges	-				
	Total Commodities	10,267	12,394	11,000	11,000	0.0%
OTHER						
0102-018-6503	Circuit Admin. Expense	14,408		14,500	-	
0102-018-6504	Medical Expenses	-		1,000	1,000	
	Total Other	14,408	-	15,500	1,000	-93.5%
	Department Total	884,852	873,288	1,022,029	1,006,575	-1.5%

Circuit Court Clerk

Description

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

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		2010	2011	2012	2013
	<u>Full Time</u>				
	Circuit Clerk	1	1	1	1
	Accounting Clerk	0	0	0	1
	Clerk Supervisor	2	0	0	2
	Deputy Clerk	14	15	15	15
	Fin./Personnel Mgr.	1	0	0	0.2
	Total	18	16	16	19.2

Child Support		2010	2011	2012	2013
	<u>Full Time</u>				
	Child Support Clerk	1	1	1	1.5
	Total	1	1	1	1.5

Circuit Clerk Document Storage		2010	2011	2012	2013
	<u>Full Time</u>				
	Clerk Supervisor	1	2	2	1
	Deputy Clerk	2	2	2	2.5
	Total	3	4	4	3.5

Court Automation		2010	2011	2012	2013
	<u>Full Time</u>				
	Chief Deputy Clerk	1	1	1	1
	Quality Control Mgr.	1	1	1	1
	Clerk Supervisor	0	1	1	0
	Total	2	3	3	2

Operation / Administrative		2010	2011	2012	2013
	<u>Full Time</u>				
	Fin./Personnel Mgr.	0	1	1	0.8
	Total	0	1	1	0.8

Grand Total	24	24	25	27
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Circuit Clerk

Account No.	Description	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% Change In Budget
PERSONNEL						
0102-014-6000	Circuit Clerk	83,285	85,321	87,454	87,454	
0102-014-6102	Deputy Clerks	458,081	379,350	374,199	441,771	
0102-014-6107	Overtime	3,093	1,586	4,000	4,000	
	Total Personnel	544,459	466,257	465,653	533,225	14.5%
CONTRACTUAL						
0102-014-6203	Dues/Memberships	300	780	800	800	
0102-014-6204	Conferences	1,536	1,521	1,900	1,900	
0102-014-6219	Printing Forms	23,523	18,870	25,000	25,000	
	Total Contractual	25,359	21,171	27,700	27,700	0.0%
COMMODITIES						
0102-014-6200	Office Supplies	10,847	10,204	11,000	11,000	
0102-014-6201	Postage	8,134	7,075	11,000	11,000	
0102-014-6205	Mileage	307	287	1,200	1,200	
	Total Commodities	19,288	17,566	23,200	23,200	0.0%
	Department Total	589,106	504,994	516,553	584,125	13.1%

State's Attorney

Description

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



Legal Status

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

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

Authorized Personnel Summary

	2010	2011	2012	2013
Full Time				
State's Attorney	1	1	1	1
Assistant State's Attorney	10	10	10	11
V/W Coordinator	1	1	1	1
Office Manager	1	1	1	1
Secretary	5	5	5	5
Victim Witness Advocate	1	1	1	1
Total	19	19	19	20

State's Attorney

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% Change In Budget
PERSONNEL						
0102-020-6000	State's Attorney	166,508	166,508	166,508	166,508	
0102-020-6101	Asst State's Attorney	642,395	653,685	690,262	757,713	
0102-020-6104	Clerical	282,880	271,995	289,431	297,231	
0102-020-6125	Stipends	33,570	36,352	37,000	37,000	
0102-020-6117	Temporary Help/Intern	14,327	12,538	18,500	18,500	
	Total Personnel	1,139,680	1,141,078	1,201,701	1,276,952	6.3%
CONTRACTUAL						
0102-020-6202	Books/Subscriptions	5,240	6,426	7,000	7,000	
0102-020-6203	Dues/Memberships	5,047	5,028	6,250	6,750	
0102-020-6204	Conferences	951	1,623	2,000	2,000	
0102-020-6206	Training	978	1,241	1,750	1,750	
0102-020-6207	Cell Phones/Pagers	3,785	3,000	3,750	3,250	
0102-020-6215	Contractual Services	16,500	21,337	20,000	18,000	
0102-020-6239	Transcripts	11,289	12,653	16,000	17,000	
0102-020-6522	Appellate Service	15,000	15,000	15,000	27,000	
	Total Contractual	58,790	66,308	71,750	82,750	15.3%
COMMODITIES						
0102-020-6200	Office Supplies	10,815	17,333	10,500	11,000	
0102-020-6201	Postage	10,045	9,885	12,000	12,000	
	Total Commodities	20,860	27,218	22,500	23,000	2.2%
OTHER						
0102-020-6520	Child Advocacy Board	11,041	11,772	13,500	13,000	
0102-020-6521	Trials/Hearings	13,105	9,372	31,500	13,500	
	Total Other	24,146	21,144	45,000	26,500	-41.1%
	Department Total	1,243,476	1,255,748	1,340,951	1,409,202	5.1%

Kendall County, FY13 Budget

Sheriff

Description

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



Legal Status

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

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

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

Authorized Personnel Summary

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>Full Time</u>				
Sheriff	1	1	1	1
Chief Deputy	1	1	1	1
Commander	2	2	2	2
Deputy Commander	0	0	1	1
Sergeant	8	8	8	8
Deputy	45	45	44	44
Business Manager	1	1	1	1
Admin. Asst./HR Manager	1	1	1	1
Records Clerk	6	6	6	6
	65	65	65	65
<u>Part Time</u>				
Deputy	1	1	1	1
Sheriff Records Clerk	1	1	1	1
Corrections Records Clerk	0.5	0.5	0.5	0.5
	2.5	2.5	2.5	2.5
Total	67.5	67.5	67.5	67.5

Sheriff

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
PERSONNEL						
0102-009-6000	Sheriff	104,000	106,600	108,732	108,732	
0102-009-6102	Chief/Commander	301,393	286,449	396,013	399,913	
0102-009-6103	Deputies	3,480,739	3,577,798	3,781,356	3,868,008	
0102-009-6104	Clerical	307,096	300,434	299,983	325,365	
0102-009-6105	Deputies Part Time	-	-	6,000	3,500	
0102-009-6106	Deputies Overtime	125,451	124,163	96,500	110,000	
0102-009-6107	Clerical Overtime	3,673	186	1,000	1,000	
	Total Personnel	4,322,352	4,395,630	4,689,584	4,816,518	2.7%
CONTRACTUAL						
0102-009-6202	Books/Subscriptions	3,056	2,825	3,000	3,000	
0102-009-6204	Conferences/Dues	8,300	5,641	5,000	7,500	
0102-009-6206	Training	16,195	23,263	50,500	50,000	
0102-009-6207	Cellular Phone	7,906	9,611	5,000	1,000	
0102-009-6215	Contractual Services	33,452	33,275	24,500	25,600	
0102-009-6216	Equipment Maintenance	20,298	13,710	22,000	27,000	
0102-009-6217	Vehicle Maintenance	130,494	105,753	102,000	110,000	
0102-009-6219	Printing	4,901	1,516	3,000	3,500	
0102-009-6436	Weapons/Ammunition	13,947	8,850	6,000	7,000	
0102-009-6438	Contract Expenses		-	18,600	21,000	
0102-009-6445	Drug Testing		1,350	2,600	2,600	
0102-009-6440	Public Safety Dispatch				25,000	
	Total Contractual	238,549	205,794	242,200	283,200	16.9%
COMMODITIES						
0102-009-6437	Canine Expenses	1,721	2,744	3,500	2,500	
0102-009-6200	Office Supplies	7,646	4,331	18,000	16,000	
0102-009-6201	Postage	9,201	5,184	6,500	6,000	
0102-009-6205	Fuel	175,778	213,713	162,000	175,000	
0102-009-6240	Uniforms	15,010	11,949	18,000	16,000	
0102-009-6435	Police Supplies	8,647	8,032	15,000	17,000	
	Total Commodities	218,003	245,953	223,000	232,500	4.3%
OTHER						
0102-009-6442	Major Crimes Taskforce	1,000	1,000	1,000	1,000	
0102-009-6439	Investigations	923	2,047	5,000	7,500	
0102-009-6441	Special Response Team Co. Clerk and Recorder	2,000	2,436	2,000	2,000	
	Total Other	3,923	5,483	8,000	10,500	31.3%
	Department Total	4,782,827	4,852,860	5,162,784	5,342,718	3.5%

Corrections

Description

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



Legal Status

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

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

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

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

Authorized Personnel Summary

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Full Time				
Commander	1	1	1	1
Deputy Commander	0	0	2	2
Sergeant	5	5	5	5
Deputy	47	47	45	45
Food Manager	1	1	1	1
	54	54	54	54
Part Time				
Food Service Provider	0.5	0.5	0.5	0.5
	0.5	0.5	0.5	0.5
Total	54.5	54.5	54.5	54.5

Corrections

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
PERSONNEL						
0102-010-6102	Commander/Sergeant	464,555	473,140	658,042	670,923	
0102-010-6103	Deputies	2,690,113	2,859,079	2,932,490	3,031,559	
0102-010-6106	Deputy Overtime	85,967	32,998	30,000	30,000	
0102-010-6108	Food Management	77,155	79,211	83,025	83,366	
	Total Personnel	3,317,790	3,444,428	3,703,557	3,815,848	3.0%
CONTRACTUAL						
0102-010-6206	Training	6,950	10,012			
0102-010-6215	Contractual Services	83,675	80,052	89,600	92,000	
0102-010-6216	Equipment Maintenance	1,591	3,933			
0102-010-6451	Prisoner Transport	9,108	4,779	10,000	9,000	
0102-010-6453	Courthouse Security		-			
0102-010-6455	Medical Expenses	45,579	23,669	58,000	43,000	
0102-010-6456	Food Service	167,303	167,690	160,000	160,000	
0102-010-6443	Drug Testing		1,200			
	Total Contractual	314,206	291,335	317,600	304,000	-4.3%
COMMODITIES						
0102-010-6200	Office Supplies	5,877	7,381			
0102-010-6240	Uniforms	8,090	6,496			
	Total Commodities	13,967	13,877	-	-	
	Department Total	3,645,963	3,749,640	4,021,157	4,119,848	2.5%

Emergency Management Agency

Description

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

Legal Status

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



Authorized Personnel Summary

	2010	2011	2012	2013
<u>Part-time</u>				
Director	1	1	1	1
Assistant	1	1	1	1
Total	2	2	2	2

Emergency Management Agency

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
PERSONNEL						
0102-012-6101	Director	6,306	6,005	6,350	6,418	1.1%
0102-012-6104	Clerical	3,329	3,393	5,295	5,383	1.7%
	Total Personnel	9,635	9,398	11,645	11,801	1.3%
CONTRACTUAL						
0102-012-6203	Dues/Memberships	-		740	750	
0102-012-6204	Conferences	-		750	750	
0102-012-6206	Training	934	1,051	2,500	2,500	
0102-012-6207	Telephone		422		4,000	
0102-012-6217	Vehicle Maintenance	-		10,750	10,750	
0102-012-6219	Printing	-	40	500	500	
0102-012-6227	Telephone	2,105	3,352	4,000	-	
0102-012-6461	Radio/Siren Maintenance	345	1,644	2,000	2,000	
	Total Contractual	3,384	6,509	21,240	21,250	0.0%
COMMODITIES						
0102-012-6200	Office Supplies	598	1,619	3,000	2,575	
0102-012-6201	Postage	-		100	100	
0102-012-6205	Mileage	166	198	1,500	1,500	
	Total Commodities	764	1,817	4,600	4,175	-9.2%
	Department Total	13,783	17,724	37,485	37,226	-0.7%

Merit Commission

Description

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

Legal Status

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

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



**Kendall County Sheriff
Merit Commission**

Merit Commission

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
OTHER						
0102-011-6459	Merit Commission	2,860	6,216	5,500	5,000	
	Total Other	2,860	6,216	5,500	5,000	
	Department Total	2,860	6,216	5,500	5,000	-9.1%

Coroner

Description

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



Legal Status

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

Authorized Personnel Summary				
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>Full Time</u>				
Coroner	1	1	1	1
Deputy Coroner	1	1	1	1
Total	2	2	2	2

Coroner

ACCOUNT & DESCRIPTION		ACTUAL 2010	BUDGET 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
PERSONNEL						
0102-017-6000	Coroner	52,000	54,000	56,244	57,088	
0102-017-6102	Deputy Coroner	33,340	34,000	35,163	36,138	
0102-017-6156	Per Call - Salaries	17,430	19,787	16,000	18,000	
	Total Personnel	102,770	107,787	107,407	111,226	3.6%
CONTRACTUAL						
0102-017-6151	Inquest Transcripts					
0102-017-6203	Dues/Memberships	1,079	959	1,200	500	
0102-017-6206	Training	4,248	7,816	6,000	700	
0102-017-6207	Cellular Phone	5,822	5,882	5,000	2,400	
0102-017-6217	Vehicle Maintenance	5,296	4,225	5,000	6,000	
0102-017-6220	Pager Expense	477	-			
0102-017-6490	Autopsies	17,625	18,650	12,500	20,000	
0102-017-6491	X-rays	-		1,000	1,000	
0102-017-6492	Toxicology Testing	5,167	4,470	5,000	5,000	
	Total Contractual	39,714	42,002	35,700	35,600	-0.3%
COMMODITIES						
0102-017-6200	Office Supplies	3,419	2,808	2,500	2,000	
0102-017-6201	Postage	528	510	600	600	
0102-017-6205	Mileage	467	637	400	400	
0102-017-6240	Clothing Allowance			1,000	400	
0102-017-6494	Morgue Supplies	2,709	4,145	4,000	3,500	
	Total Commodities	7,123	8,100	8,500	6,900	-18.8%
OTHER						
0102-017-6495	Personal Property Disposal	65	701	800	500	
	Total Other	65	701	800	500	-37.5%
	Department Total	149,672	158,590	152,407	154,226	1.2%

Treasurer

Description

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



Legal Status

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

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

Authorized Personnel Summary

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>Full Time</u>				
Treasurer	1	1	1	1
Chief Deputy Treasurer				1
Tax Collection Manager	1	1	1	1
Accounting Manager	1	1	1	1
Payroll Manager	1	1	1	1
Accounting Assistant	1	1	1	1
Payroll Assistant	1	1	1	1
Total	6	6	6	7

Treasurer

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
PERSONNEL						
0102-025-6000	Treasurer	83,200	85,321	87,454	87,454	
0102-025-6102	Deputy Treasurers	196,340	200,242	207,161	243,729	
0102-025-6105	Temporary - Salaries	-	-			
0102-025-6107	Overtime	562	188	500	250	
0102-025-6150	Temporary Help	1,934	600	2,500	1,000	
	Total Personnel	282,036	286,351	297,615	332,433	11.7%
CONTRACTUAL						
0102-025-6203	Dues/Memberships	855	894	950	950	
0102-025-6204	Conferences	627	450	650	600	
0102-025-6209	Legal Publications	1,571	1,482	3,000	2,500	
0102-025-6215	Contractual Services	7,236	4,055	7,000	7,000	
	Total Contractual	10,289	6,881	11,600	11,050	-4.7%
COMMODITIES						
0102-025-6200	Supplies	4,433	2,707	5,000	5,000	
0102-025-6201	Postage	20,911	19,976	24,500	22,000	
0102-025-6205	Mileage	360	807	700	750	
0102-025-6540	Payroll Materials	2,054	3,503	3,000	3,000	
	Total Commodities	27,758	26,993	33,200	30,750	-7.4%
	Department Total	320,083	320,225	342,415	374,233	9.3%

Auditing and Accounting

Description

Provides for the audit of all County funds. The auditors for Fiscal Years 2010 and 2011 have been Mack & Associates, P.C. Their contract has been renewed through Fiscal Year 2013.

Legal Status

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

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



Property Tax Services (Contractual Services)

Description

Provides for property tax services software.



Auditing and Accounting

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
CONTRACTUAL						
0102-028-6549	Auditing & Accounting	31,000	34,975	39,950	44,650	
	Total Other	31,000	34,975	39,950	44,650	11.8%
	Department Total	31,000	34,975	39,950	44,650	11.8%

Property Tax Services (Contractual Services)

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
CONTRACTUAL						
0102-041-6215	Property Tax Assess - Devnet	66,133	54,900	70,000	75,000	
	Total Other	66,133	54,900	70,000	75,000	7.1%
	Department Total	66,133	54,900	70,000	75,000	36.6%

**estimate going through RFP process.

Administrative Services

Description:

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



Legal Status:

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

Authorized Personnel Summary				
	2010	2011	2012	2013
Full Time				
Administrator	1	1	1	1
HR Coordinator	1	1	1	1
Admin. Asst.	1	1	1	1
Budget Coord.	1	1	1	1
Econ Dev. Coord./Special Projects	0	0	0	0.5
	4	4	4	4.5
Part Time				
Intern	0.5	0.5	0.5	0
	0.5	0.5	0.5	0
Total	4.5	4.5	4.5	4.5

Administrative Services

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
PERSONNEL						
0102-030-6101	Exempt Positions	179,719	183,313	189,582	265,287	
0102-030-6102	Other Salaries	87,400	83,292	92,197	39,975	
0102-030-6107	Overtime	346	305			
0102-030-6150	Temporary Help/ Interns	-	-	3,000	-	
	Total Personnel	267,465	266,910	284,779	305,262	7.2%
CONTRACTUAL						
0102-030-6202	Books/Subscriptions	195	275	250	250	
0102-030-6203	Dues/Memberships	1,320	1,340	1,600	1,600	
0102-030-6204	Conferences	90	534	1,300	1,300	
0102-030-6206	Training	180	85	500	500	
0102-030-6207	Cell Phones	867	922	840	840	
0102-030-6215	Contractual Services	33,385	29,602	50,350	50,350	
0102-030-6230	Labor Negotiations Contracted	66,219	27,561	55,251	20,000	
0102-030-6561	Advertisements	311	820	3,500	3,500	
0102-030-6564	Bristol Twp. Compost Fee	1,633	988	2,100	2,100	
0102-030-6565	Employee Assistance	6,182	6,182	6,400	6,400	
0102-030-6567	Flu Shots	-		1,300	1,300	
0102-030-6568	Educational Services	9,299	2,248	9,000	9,000	
0102-030-6570	Mayors & Managers Meeting	-	311	300	300	
0102-030-6571	Fiscal Agent Fees	-		-	-	
	Total Contractual	119,681	70,868	132,691	97,440	-26.6%
COMMODITIES						
0102-030-6200	Office Supplies	756	1,372	1,800	1,800	
0102-030-6201	Postage	538	380	850	850	
0102-030-6205	Mileage	310	592	1,400	1,400	
0102-030-6237	County Supplies	153	806	700	700	
0102-030-6566	Employee Recognition	2,090	1,622	2,000	2,000	
	Total Commodities	3,847	4,772	6,750	6,750	0.0%
	Department Total	390,993	342,550	424,220	409,452	-3.5%

Facilities Management

Description

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

Legal Status

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

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

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



Authorized Personnel Summary				
	2010	2011	2012	2013
Full Time				
Director	1	1	1	1
Maintenance II	2	2	2	2
Maintenance I	4	4	4	4
Admin. Asst.	1	1	1	1
Total	8	8	8	8

Facilities Management

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
PERSONNEL						
0102-001-6101	Supervisor	85,849	87,566	90,561	92,561	
0102-001-6102	Maintenance	284,592	282,468	301,666	301,666	
0102-001-6104	Clerical	34,495	35,185	36,388	37,363	
0102-001-6106	Overtime	5,797	5,722	7,000	6,000	
	Total Personnel	410,733	410,941	435,615	437,590	0.5%
CONTRACTUAL						
0102-001-6206	Training	-	-	-	-	
0102-001-6207	Cellular Phones	5,555	4,214	4,000	4,000	
0102-001-6215	Contractual Services	473,233	478,424	445,000	490,679	
0102-001-6216	Equipment Maintenance	44,755	81,504	60,000	60,000	
0102-001-6217	Vehicle Maintenance	3,501	2,282	2,800	2,800	
0102-001-6351	Electric (All Utilities 2010)	877,688	542,188	535,000	544,000	
0102-001-6352	Natural Gas		172,143	180,000	180,000	
0102-001-6353	Water		27,642	28,000	28,000	
0102-001-6354	Telephones		95,495	90,000	95,000	
0102-001-6355	Waste Pick-up		17,133	16,000	11,000	
	Total Contractual	1,404,732	1,421,025	1,360,800	1,415,479	4.0%
COMMODITIES						
0102-001-6200	Office Supplies	235	36	200	200	
0102-001-6201	Postage	21	8	50	50	
0102-001-6205	Mileage	484	462	550	550	
0102-001-6237	County Supplies	128,877	119,469	100,000	117,000	
	Total Commodities	129,617	119,975	100,800	117,800	16.9%
	Department Total	1,945,082	1,951,941	1,897,215	1,970,869	3.9%

Planning, Building and Zoning

Description

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



Legal Status

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

Authorized Personnel Summary				
	2010	2011	2012	2013
Full Time				
Director	1	0	0	0
Senior Planner	1	1	1	1
Assoc. Planner	1	1	1	0
Code Officer	1	1	1	1
Permit Clerk	1	1	1	1
Secretary	1	1	1	0
Total	6	5	5	3
Part Time				
Intern	0	0	0	0
Total	0	0	0	0

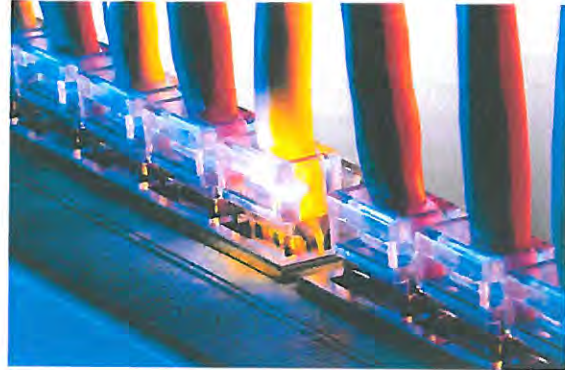
Planning, Building and Zoning

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
PERSONNEL						
0102-002-6101	Supervisor	90,610	-			
0102-002-6102	Planners	96,645	98,905	101,948	64,782	
0102-002-6103	Compliance Officers	45,676	47,035	48,575	48,575	
0102-002-6104	Clerical	62,039	69,725	71,801	38,245	
0102-002-6106	Overtime	-	-	500	250	
0102-002-6115	ZBA Per Diem	2,250	1,650	3,500	3,500	
0102-002-6151	Reporter	464	35	200	200	
	Total Personnel	297,684	217,350	226,524	155,552	-31.3%
CONTRACTUAL						
0102-002-6202	Books/Subscriptions	226	94	600	500	
0102-002-6203	Dues/Memberships	1,117	481	700	700	
0102-002-6204	Conferences	898	1,341	2,000	2,000	
0102-002-6206	Training	1,590	339	500	500	
0102-002-6207	Cellular Phones	2,275	942	1,000	1,000	
0102-002-6209	Legal Publications	1,086	493	1,000	750	
0102-002-6217	Vehicle Maintenance	3,122	9,850	4,000	4,000	
0102-002-6238	Microfilming/Reproduction	7,032	5,099	5,000	8,000	
0102-002-6361	Plumbing Inspections	3,196	2,970	3,500	3,500	
0102-002-6363	Consultants	47,845	58,574	45,750	37,500	
0102-002-6365	Contracted Inspections	881	370	2,000	2,000	
0102-002-6367	NPDES Permit Fee	4,294	1,083	1,000	1,000	
0102-002-6368	NPDES Permit Assist.	1,000	1,000	3,100	3,100	
0102-002-6370	Recording Fees	-	-	-	2,500	
	Total Contractual	74,562	82,636	70,150	67,050	-4.4%
COMMODITIES						
0102-002-6200	Office Supplies	1,488	1,501	1,000	1,000	
0102-002-6201	Postage	985	618	1,300	750	
0102-002-6205	Mileage	168	180	1,000	250	
	Total Commodities	2,641	2,299	3,300	2,000	-39.4%
CAPITAL						
0102-002-6216	Equipment	-	130	500	500	
	Total Capital	-	130	500	500	0.0%
OTHER						
0102-002-6380	Regional Planning Comm.	11,262	4,441	5,280	4,000	
0102-002-6381	Zoning Board of Appeals	2,310	977	950	950	
0102-002-6382	Hearing Officer	525	1,225	2,620	2,620	
0102-002-6383	Historic Preservation	-	-	1,200	1,200	
0102-002-6384	Ad Hoc Zoning	16,822	1,320	6,130	6,100	
0102-002-6385	Refunds	-	248	-	-	
	Total Other	30,919	8,211	16,180	14,870	-8.1%
	Department Total	405,806	310,626	316,654	239,972	-24.2%

Technology

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>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>Full Time</u>				
Director	1	1	1	1
Network Admin.	1	1	1	1
Lan Support I	1	1	1	1
Lan Support II	1	1	1	1
PC Tech	1	1	1	1
Total	5	5	5	5

Technology

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
PERSONNEL						
0102-033-6101	Supervisor	97,142	99,085	102,474	103,449	
0102-033-6102	Network/LAN Support	207,037	211,177	218,400	222,300	
0102-033-6106	Overtime					
	Total Personnel	304,179	310,262	320,874	325,749	1.5%
CONTRACTUAL						
0102-033-6202	Books/Subscriptions	-		100	100	
0102-033-6203	Dues/Memberships	-		200	200	
0102-033-6204	Conferences	-		1,000	1,000	
0102-033-6206	Training	-	200	3,000	3,000	
0102-033-6207	Cell Phones	4,798	4,786	3,200	4,200	
0102-033-6215	Contractual Services	23,024	24,995	26,160	38,120	
0102-033-6217	Vehicle Maintenance	35	781	300	300	
	Total Contractual	27,857	30,762	33,960	46,920	38.2%
COMMODITIES						
0102-033-6200	Office Supplies	1,762	1,229	1,500	1,000	
0102-033-6201	Postage	114	29	300	300	
0102-033-6205	Mileage	284	188	500	500	
		2,160	1,446	2,300	1,800	-21.7%
CAPITAL						
0102-033-6585	Computer Software	82,847	123,235	106,004	98,850	
0102-033-6586	Computer Hardware	121,112	79,354	78,878	86,100	
0102-033-6587	Central Computer Supplies	38,139	29,571	40,000	35,000	
	Total Commodities	242,098	232,160	224,882	219,950	-2.2%
	Department Total	576,294	574,630	582,016	594,419	2.13%

Chief County Assessing Office

Description

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

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



Legal Status

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

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

Authorized Personnel Summary

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>Full Time</u>				
Supervisor	1	1	1	1
Operations Manager	1	1	1	1
Secretary	1	1	1	1
PRC Clerk	2	2	2	2
Total	5	5	5	5

Chief County Assessing Office

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
PERSONNEL						
0102-022-6101	Supervisor	68,340	69,700	72,084	76,084	5.5%
0102-022-6102	Clerks	114,698	117,700	119,105	119,105	0.0%
0102-022-6107	Overtime	-	-	2,500	2,500	
	Total Personnel	183,038	187,400	193,689	197,689	2.1%
CONTRACTUAL						
0102-022-6202	Books/Subscriptions	391		400	200	
0102-022-6203	Dues/Memberships	445	413	200	400	
0102-022-6206	Training	1,277	2,168	2,800	2,800	
0102-022-6209	Publications	35,095	45,830	40,000	35,000	
0102-022-6215	Contractual Services	3,260	4,515	5,000	5,000	
0102-022-6219	Printing	5,683	11,817	10,000	9,000	
	Total Contractual	46,151	64,743	58,400	52,400	-10.3%
COMMODITIES						
0102-022-6200	Office Supplies	2,986	1,659	2,800	2,500	
0102-022-6201	Postage	13,735	6,014	14,000	12,000	
0102-022-6205	Mileage	550	341	1,200	800	
0102-022-6207	Cellular Phone			-		
	Total Commodities	17,271	8,014	18,000	15,300	-15.0%
	Department Total	246,460	260,157	270,089	265,389	-1.7%

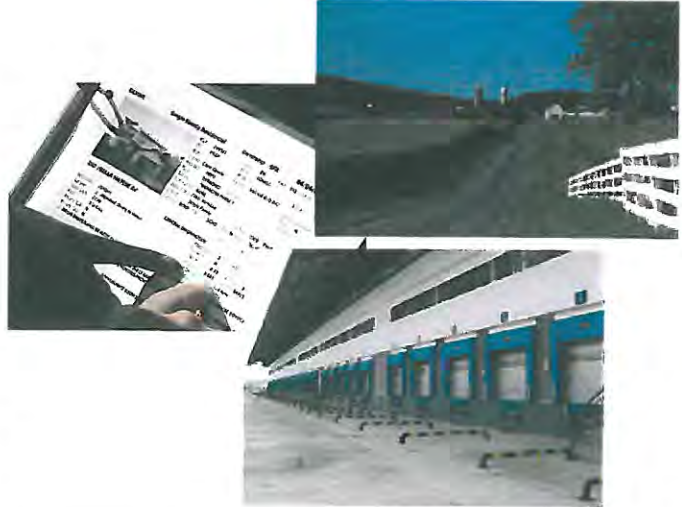
Board of Review

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				
	2010	2011	2012	2013
<u>Part Time</u>				
Chair	1	1	1	1
Member	2	2	2	2
Total	3	3	3	3

Board of Review

Account No.	Description	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% Change In Budget
PERSONNEL						
0102-021-6102	Board Members	47,135	47,135	48,747	51,747	
	Total Personnel	47,135	47,135	48,747	51,747	6.2%
COMMODITIES						
0102-021-6200	Office Supplies	2,350	913	2,700	2,100	
0102-021-6201	Postage	3,898	4,700	3,500	3,500	
0102-021-6205	Mileage	-	-	500	100	
	Total Commodities	6,248	5,613	6,700	5,700	-14.9%
CONTRACTUAL						
0102-021-6203	Dues	-	-	300	100	
0102-021-6204	Conferences	243	-	1,800	1,000	
0102-021-6209	Legal Publications	1,160	4,570	2,000	1,000	
0102-021-6215	Contractual Services	6,000	-	15,000	10,000	
	Total Contractual	7,403	4,570	19,100	12,100	-36.6%
CAPITAL						
0102-021-6208	Capital Equipment	-	-	-	5,000	
	Total Capital	-	-	-	5,000	
	Department Total	60,786	57,318	74,547	74,547	0.0%

Farmland Review Board

Description

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

Legal Status

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



Farmland Review Board

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
PERSONNEL						
0102-024-6115	Per Diem	255	255	255	255	
	Total Personnel	255	255	255	255	0.0%
CONTRACTUAL						
0102-024-6209	Publications	24	73	100	75	
	Total Contractual	24	73	100	75	-25.0%
COMMODITIES						
0102-024-6205	Mileage	23	28	40	30	
	Total Commodities	23	28	40	30	-25.0%
	Department Total	302	356	395	360	-8.9%

Employee Health Insurance

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

Description:

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

Legal Status:

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



Employee Health Insurance

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2012	% CHANGE IN BUDGET
PERSONNEL						
0102-027-6547	Health Insurance Premiums	3,550,599	3,899,805	4,507,272	4,943,786	9.7%
0102-027-6548	Employee Reimbursements	-	325	-	-	
	Total Personnel	3,550,599	3,900,130	4,507,272	4,943,786	9.7%
	Department Total	3,550,599	3,900,130	4,507,272	4,943,786	9.7%

General Insurance and Bonding

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
OTHER						
0102-031-6575	Bonds and Notaries	1,300	5,205	1,300	1,430	10.0%
	Total Other	1,300	5,205	1,300	1,430	
	Department Total	1,300	5,205	1,300	1,430	10.0%

Unemployment Compensation

Description

Unemployment compensation for former employees.

Legal Status

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

A. He has registered for work at and thereafter has continued to report at an employment office...

B. He has made a claim for benefits...

C. He is able to work, and is available for work...

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
OTHER						
0102-026-6546	Contributions/St. Unemp.	46,209	32,712	50,000	45,000	
	Total Other	46,209	32,712	50,000	45,000	
	Department Total	46,209	32,712	50,000	45,000	-10.0%

Postage County Building

Description

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

Legal Status

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
COMMODITIES						
0102-029-6550	Pre Paid Postage	30,000	30,000	60,000	44,600	
0102-029-6232	Postage Supplies	-	530	1,300	2,000	
	Total Commodities	30,000	30,530	61,300	46,600	-24.0%
CONTRACTUAL						
0102-029-6234	Equipment Rental/Reset	2,441	2,563	2,600	3,000	
	Total Contractual	2,441	2,563	2,600	3,000	15.4%
OTHER						
0102-029-6201	VAC Postage				1,200	
0102-029-6233	Miscellaneous	1,054	1,123	1,200	-	
	Total Other	1,054	1,123	1,200	1,200	0.0%
	Department Total	33,495	34,216	65,100	50,800	-22.0%

Soil and Water Conservation District Grant

Description

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

Legal Status

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



Soil and Water Conservation District Grant

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
0102-036-6215	Contractual Services	41,709	39,707	32,000	32,000	0.0%

		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Grant Breakdown						
PERSONNEL						
	Education Coordinator	12,204	12,448	13,000	13,000	
	Total Personnel	12,204	12,448	13,000	13,000	0.0%
CONTRACTUAL						
	Workshop	124	126	300	300	
	Education Newsletter	124	126	200	200	
	Travel	1,164	1,187	1,350	1,350	
	Copying	428	437	575	575	
	Total Contractual	1,840	1,876	2,425	2,425	0.0%
COMMODITIES						
	Education Supplies	1,717	1,751	1,850	1,850	
	Soil Stewardship Materials	124	126	200	200	
	Office Supplies	248	256	325	325	
	Newsletter Postage					
	Total Commodities	2,089	2,133	2,375	2,375	0.0%
OTHER						
	Edu Contest & Awards	248	253	200	200	
	District Operations	25,328	22,997	14,000	14,000	
	Total Other	25,576	23,250	14,200	14,200	0.0%
	Department Total	41,709	39,707	32,000	32,000	0.0%

Regional Office of Education

Description

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



Legal Status

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

Kendall County

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

Grundy County

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

Regional Office of Education

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
PERSONNEL						
0102-008-6431	Staff Reimbursement	59,447	58,670	60,677	59,477	-2.0%
0102-008-6430	Grundy Benefits Reimb.	12,768	11,025	11,340	10,980	-3.2%
	Total Personnel	72,215	69,695	72,017	70,457	-2.2%
OTHER						
0102-008-6650	Misc. Grundy Reimb.	17,740	16,166	20,759	15,921	
	Total Other	17,740	16,166	20,759	15,921	-23.3%
	Department Total	89,955	85,861	92,776	86,378	-6.9%

Capital Expenditures

Description

Includes all capital expenditures for all General Fund departments.

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
CAPITAL						
0102-100-9101	Facilities Management	148,234	15,155		100,000	
0102-100-9109	Sheriff	79,951	51,594	26,000	110,000	323.1%
0102-100-9114	Circuit Court Clerk					
0102-100-9133	Technology Services					
	Total Capital	228,185	66,749	26,000	210,000	707.7%
	Department Total	228,185	66,749	26,000	210,000	707.7%

Contingency

Description

Used to stabilize the budget for unforeseen expenditures.

IL Statute: 55 ILCS 5/6-24002

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
OTHER						
0102-037-6999	Contingency	-	29,664	327,770	556,358	69.7%
	Total Other	-	29,664	327,770	556,358	
	Department Total	-	29,664	327,770	556,358	69.7%

General Fund Transfers Out

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
TO DEBT SERVICE:						
0102-038-6310	County Bldg Debt Svs Transfer	120,638	11,830	8,355	0	
0102-038-6315	Court Expansion Debt Svs Transfer	200,000	200,000	200,000	200,000	
	Subtotal (Debt Service)	320,638	211,830	208,355	200,000	-4.0%
TO RESERVE FUNDS:						
0102-039-6310	Gen Fund Special Reserve for Tax Appeals	50,000	50,000	0		
0102-039-6310	Capital Improvement Fund	175,000	150,000	150,000	150,000	
	Subtotal (Reserve Funds)	225,000	200,000	150,000	150,000	0.0%
OTHER TRANSFERS:						
0102-039-6310	To Kendall Area Transit Fund	25,500	25,500	25,500	25,500	
0102-039-6310	To Economic Development Fund			15,000	24,000	
0102-039-6310	To Special Mines	19,869				
0102-039-6310	To Building Fund	300,000				
0102-039-6310	To KenCom		1,433,296	1,775,000		
0102-000-6630	To PBC		68,550	419,630	-	
0102-039-6630	To Special Construction - Public Safety		1,291,100			
	Subtotal (Other Transfers)	345,999	2,818,446	2,235,130	49,500	-97.8%
	TOTAL TRANSFERS OUT	891,637	3,230,276	2,593,485	399,500	-84.6%

KenCom Intergovernmental Agreement

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.

ACCOUNT & DESCRIPTION		BUDGET 2013	% CHANGE IN BUDGET
OTHER			
0102-035-6600	Intergovernmental Agreement	1,775,000	
	Total Other	1,775,000	
	Department Total	1,775,000	

Public Safety Sales Tax Fund

Fund Description

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

IL Statute: 55 ILCS 5/5-1006.5

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		2,977,526	1,634,717	2,416,990	1,955,548	-19.1%
REVENUE						
2001-000-1320	Sales Tax	4,209,113	4,318,302	4,000,000	4,200,000	
2001-000-1325	Misc					
2001-000-1135	Interest Income	11,039	8,975	10,000	8,000	
Total Revenue		4,220,152	4,327,277	4,010,000	4,208,000	4.9%
TRANSFERS OUT						
2002-000-6300	Transfer to General Fund	2,143,225	0	1,643,171	1,500,000	-8.7%
2002-000-6310	Transfer to PS Cap. Projects Fund	300,000	300,000	300,000	300,000	
2002-000-6875	Transfer to Public Building Commission Lease	1,000,000	1,000,000	1,000,000	0	
2002-000-6880	Transfer to Jail Add. Debt Srvs. 2002A	342,313	396,513	451,825	679,038	
2002-000-6880	Transfer to Jail Add. Debt Srvs. Refunding 2010				300,700	
2002-000-6885	Transfer to Courthouse Exp 2007A	322,815	319,820	289,820	297,620	
2002-000-6886	Transfer to Courthouse Exp Series 2008	773,840	281,340	656,465	777,340	
2002-000-6887	Transfer to Courthouse Exp Series 2009	680,768	399,148	399,148	399,148	
Total Transfers Out		5,562,961	2,696,821	4,740,429	4,253,846	-10.3%
Revenue over/(under) Expenditure & Transfers Out		(1,342,809)	1,630,456	(730,429)	(45,846)	
Ending Balance		1,634,717	3,265,173	1,686,561	1,909,702	13.2%

GEOGRAPHIC INFORMATION SYSTEMS

GIS Mapping Fund

Description

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



Legal Status

IL Statute: 55 ILCS 5/3-5018

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

Authorized Personnel Summary

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Full Time				
GIS Coordinator	1	1	1	1
Deputy Mapper	1	0	0	0
Senior Cadastral/GIS System Spec.	0	1	1	1
CAD Specialist II	1	0	0	0
GIS Analyst	1	1	1	1
Total	4	3	3	3

GIS Mapping Fund

<u>Staffing</u>		2010	2011	2012	2012	
Full time staff in fund		4	3	3	3	
ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		390,453	535,450	538,801	620,000	15.1%
REVENUE						
5101-000-1320	GIS Receipts	385,471	351,964	288,000	288,000	
5101-000-1325	Miscellaneous Revenue	2,243				
5101-000-1530	IDOT GIS Grant					
	Total Revenue	387,714	351,964	288,000	288,000	0.0%
PERSONNEL						
5102-000-6101	Salaries	179,862	147,117	152,148	155,074	
	Total Personnel	179,862	147,117	152,148	155,074	1.9%
COMMODITIES						
5102-000-6201	Postage		17	300	300	
5102-000-6537	Plotter supplies			5,000	5,000	
5102-000-6205	Mileage			1,000	1,000	
5102-000-6200	Office Supplies	406	784	1,000	1,000	
	Total Commodities	406	801	7,300	7,300	0.0%
CONTRACTUAL						
5102-000-6203	Dues and Memberships			1,000	1,000	
5102-000-6206	Training			3,000	3,000	
5102-000-6204	Conferences			4,000	4,000	
5102-000-6650	GIS Expenditures	62,449	26,846	80,900	80,900	
5102-000-6926	Aerial Reflight		71,869		100,000	
	Total Other	62,449	98,715	88,900	188,900	112.5%
	Total Expenditure	242,717	246,633	248,348	351,274	41.4%
Revenue over/(under) Expenditure		144,997	105,331	39,652	(63,274)	
TRANSFERS OUT						
5102-000-6300	To General Fund		21,285	21,711	25,718	18.5%
5102-000-6305	To IMRF/FICA		28,055	28,361	29,843	
	Total Transfers Out	0	49,340	50,072	55,561	
Ending Balance		535,450	591,441	528,381	501,165	-5.2%

GIS Recording Fund

Fund Description

Previously, a fee of \$9 (increased from \$3 and \$6 in 2003 and 2006 respectively) was collected on property filings.

From FY06 to FY08 \$3 resided in the GIS Recording Fund and \$6 was revenue for the GIS Mapping Fund.

Effective October 2008 a fee of \$18 will be collected on property filings. \$2 will reside in the GIS Recording Fund, \$16 is revenue for the GIS Mapping Fund

IL Statute: 55 ILCS 5/3-5018

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

Staffing

	2010	2011	2012	2012
Full time staff in fund	1	1	1	1

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		90,711	98,273	95,000	119,000	25.3%
REVENUE						
3701-000-1320	GIS Receipts	48,350	43,768	43,000	43,000	
3701-000-1325	Misc Revenue					
	Total Revenue	48,350	43,768	43,000	43,000	0.0%
PERSONNEL						
3702-000-6101	Salaries	40,788	42,604	43,027	44,002	2.3%
	Total Personnel	40,788	42,604	43,027	44,002	
OTHER						
3702-000-6650	GIS Expenditure	0	0	0	0	
	Total Other	0	0	0	0	
	Total Expenditure	40,788	42,604	43,027	44,002	2.3%
Revenue over/(under) Expenditure		7,562	1,164	(27)	(1,002)	
Ending Balance		98,273	99,437	94,973	117,998	24.2%

Health and Human Services Fund



Description

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

Legal Status

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

Personnel Summary

		2010	2011	2012	2013
Administration / Support	Full Time				
	Executive Director	1	1	1	1
	Fiscal Director	1	1	1	0
	Operations Administrator	0	0	0	1
	Environmental Unit Director	0	0	0	1
	Community Health Administrator	1	0	0	0
	Assistant Executive Director	1	1	1	0
	Admin. Asst. / Exec. Secretary	2	1	1	1
	Health Information & Grants Officer	0	0	0	1
	Fiscal Clerk	1	1	1	1
	Receptionist	0	0	0	2
	Data Entry Clerk	1	0	0	1
	Records Specialist	0	0	0	1
	Part Time				
	Fiscal Director Replacement	0	0.25	0	0
	PT Evening Records Clerk	0	0	0	0.5
Subtotal		8	5.25	5	10.5
Admissions (ASCP)	Full Time				
	Admissions Unit Director	1	1	0	0
	Case Manager	1	1	1	0
	Admissions/Outreach Counselor	1	1	1	0
	Admissions Coordinator	1	1	1	0
	Part Time				
	Intake Case Manager	0	0.5	0.7	0
Subtotal		4	4.5	3.7	0
Community Action Services	Full Time				
	Community Service Unit Director	1	1	1	1
	Weatherization Assessor	2	2	2	2
	Outreach Worker	3	2	3	3
	Community Action Secretary	1	1	1	1
	Outreach Worker/Inspector	0	1	0	0
	Clerk	1	1	1	1
	Part Time				
	Community Service Case Manager	1	1	0	0.7
	Subtotal	9	9	8	8.7
Information Services	Full Time				
	Support Services Director	1	1	0	0
	Records Specialist	1	1	1	0
	Clerk, Data Entry	0	1	1	0
	Receptionist	1	2	2	0
	Part Time				
	PT Evening Records Clerk	0.5	0.5	0.5	0
	PT Receptionist	0.75	0.3	0.3	0
Subtotal		4.25	5.8	4.8	0

		2010	2011	2012	2013
Mental Health Unit	Full Time				
	Behavioral Health Unit Director	1	1	1	1
	Asst. Director/DASA Coord.	1	1	1	1
	Subs. Abuse Eval Spec.	1	1	1	1
	Counselor	6	3	3.6	4
	Behavioral Health Secretary	1	1	1	1
	Clinical Psychologist Counselor	0	1	0.4	1
	Mental Health Nurse	1	1	0.4	0
	Case Manager	0	0	0	1
	Admissions/Outreach Counselor	0	0	0	1
	Admissions Coordinator	0	0	0	1
	Part Time				
	Clinical Psychologist Counselor	0	0.5	0.4	0.4
	Counselor	0	0.6	0.6	0.6
Subtotal		11	10.1	9.4	13.0
Community Health Services	Full Time				
	Director of Community Health Service	1	1	1	1
	Asst. Director of Community Health	1	1	1	1
	Nurse	3	3	3.6	3
	Nutritionist	1	1	0	0
	WIC Coordinator	1	1	1	1
	Clerk	2	2	2	2
	TPS/WIC Assistant	0	0	0	1
	Part Time				
	TPS/WIC Assistant	1	1.2	0.5	0
	PT Nutritionist	0	0	0.4	0.4
	Subtotal	10	10.2	9.5	9.4
Environmental Health	Full Time				
	Environmental Unit Director	1	1	1	1
	Asst. Environmental Unit Director	0	0	0	1
	Sanitarian	4	4	4	3
	Environ. Health Secretary	1	1	1	1
	Environmental Inspector	1	1	1	1
	Part Time				
	Sanitarian	0.75	0.75	0.75	0
Subtotal		7.75	7.75	7.75	7
Health Info.	Full Time				
	Health Info and Grants Coordinator	1	0	1	0
Subtotal		1	0	1	0
FTE					
	Full Time	51	47	45	46
	Part Time	4	5.6	4.15	2.6
	Total	55	52.6	49.15	48.6

Health and Human Services

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		1,217,159	920,262	750,125	1,450,727	93.4%
REVENUE						
2101-000-1100	Property Taxes	753,680	755,623	757,000	757,000	0.0%
2101-000-1135	Interest Income	72	31	100	65	
2101-000-1325	Miscellaneous Income	12,379	12,162	10,000	10,000	
2101-000-1415	Coffee Revenue	1,047	775	900	600	
2101-000-1422	State Grant Health Protection	63,201	63,201	62,500	63,201	
2101-000-1446	IL Viol. Prot. Grant Fiscal Agent	22,886	19,500	19,500	0	
2101-000-1447	Facility Utilization Contract	10,504	9,688	10,920	15,720	
Total Levy & General Revenues		863,769	860,980	860,920	846,586	-1.7%
2101-000-1401	Behavioral Health Counsel Fee	110,230	118,942	110,300	110,300	
2101-000-1414	Behavioral Health Grants	60,650	50,992	97,000	97,778	
2101-000-1417	Fox Valley United Way	38,515	31,322	20,000	27,300	
2101-000-1425	Title III NEIAA on Aging	8,072	13,198	7,969	7,969	
2101-000-1426	DCFS Counseling	3,765	5,809	3,500	3,000	
TBD	Homeless Intervention	0	0	0	0	
Total ASCPE & Mental Health		221,232	220,263	238,769	246,347	3.2%
2101-000-1402	Septic Inspection Fees	8,160	10,100	6,000	6,500	
2101-000-1403	Restaurant Inspection Fees	151,952	154,675	147,500	147,500	
2101-000-1404	Tanning Fees	1,450	1,200	1,500	1,500	
2101-000-1405	Kendall Co. Well Permit Fee	6,475	9,625	4,000	4,500	
2101-000-1406	Solid Waste Fee	1,685	2,750	2,500	1,700	
2101-000-1409	West Nile Virus Grant	10,238	7,200	7,500	14,400	
2101-000-1412	Plat Review Fees	3,050	0	1,000	0	
2101-000-1428	Non-Community Well Grant	1,062	1,088	1,300	1,300	
2101-000-1441	Radon Test Kit Fees		6,162	9,348	9,348	
Total Environmental Health		184,072	192,800	180,648	186,748	3.4%
2101-000-1410	Immunization Clinic	21,926	19,170	20,000	15,000	
2101-000-1411	Hepatitis B Shots	58,037	55,452	52,000	47,000	
2101-000-1427	State Grant FCM	103,575	96,895	99,000	94,288	
2101-000-1429	Public Aid FCM	95,743	102,851	75,000	85,000	
2101-000-1430	Public Aid Immunizations	60,261	23,812	20,000	20,000	
2101-000-1431	W.I.C. Grant	150,200	156,661	156,800	156,800	
2101-000-1432	TB Board Contract	22,355	16,480	15,000	15,000	
2101-000-1435	Flu Clinic	3,676	725	0	0	
2101-000-1436	State Grant Lead Prevention	406	812	500	1,000	
2101-000-1448	Teen Parent Services	19,300	2,300	0	0	
Total Community Nursing		535,479	475,158	438,300	434,088	-1.0%
2101-000-1413	FCM Homeless Service	9,918	3,306	0	4,019	
2101-000-1433	State Grant CAT Programs	2,996,173	2,506,216	1,325,100	1,296,298	
Total Community Action		3,006,091	2,509,522	1,325,100	1,300,317	-1.9%
2101-000-1400	Women's Health Fair	13,396	9,712	0	0	
2101-000-1424	State Grant Tobacco	24,568	19,871	24,000	27,475	
Total Community Education		37,964	29,583	24,000	27,475	14.5%
2101-000-1443	Emergency Response Grants	433,907	181,935	129,624	129,624	
Total Emergency Response		433,907	181,935	129,624	129,624	0.0%
TOTAL REVENUE		5,282,514	4,470,241	3,197,361	3,171,185	-0.8%

Health and Human Services

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
EXPENDITURES						
PERSONNEL						
2102-000-6101	Administration/Support	403,404	324,307	335,329	564,318	
2102-000-6102	Community Action Services	597,965	541,719	603,812	347,467	
2102-000-6103	Mental Health Unit	483,147	494,199	479,944	665,251	
2102-000-6104	Comm Health Services Unit	394,936	424,137	440,381	442,047	
same account	Environmental Health Unit	348,290	348,282	360,437	319,532	
2102-000-6105	Information Services	143,367	136,145	149,307	0	
2102-000-6106	Overtime	1,138	186	5,000	5,000	
	Total Personnel	2,372,247	2,268,975	2,374,210	2,343,615	-1.3%
CONTRACTUAL						
2102-000-6203	Dues/Subscriptions	9,236	8,132	9,600	9,600	
2102-000-6204	Conferences & Training	23,466	23,218	20,950	26,400	
2102-000-6215	Contractual Services	182,915	142,627	155,670	180,100	
2102-000-6217	Vehicle Maintenance	2,500	2,210	2,500	5,000	
2102-000-6219	Printing & Publications	15,181	12,961	11,900	12,400	
2102-000-6227	Telephone	15,091	8,929	10,800	6,460	
2102-000-6561	Personnel Advertising	19,296	1,500	5,800	7,500	
2102-000-6781	Direct Client Assistance	3,023,756	1,686,934	1,041,562	979,717	
2102-000-6785	Homeless Intervention - rent		0	30,000	0	
2102-000-6790	Solid Waste	3,267	2,051	3,000	3,000	
	Total Contractual	3,294,708	1,888,562	1,296,782	1,230,177	-5.1%
COMMODITIES						
2102-000-6201	Postage	7,141	6,351	7,570	9,250	
2102-000-6205	Mileage	21,946	23,155	33,100	36,000	
2102-000-6775	Non-Medical Supplies	52,196	24,944	42,500	44,372	
2102-000-6776	Medical Supplies	8,059	7,760	10,100	11,000	
2102-000-6777	Community Education Supplies	10,061	10,000	10,750	2,500	
2102-000-6789	Hepatitis B Vaccine	45,953	0	48,000	52,000	
2102-000-6793	Psychological Testing Material	617	84	1,500	2,000	
	Total Commodities	145,973	72,294	153,520	157,122	2.3%
CAPITAL						
2102-000-9999	Capital Expenditures	39,187	13,031	38,400	39,500	
	Total Capital	39,187	13,031	38,400	39,500	2.9%
OTHER						
2102-000-6650	Miscellaneous Expense	30,463	6,432	0	0	
2102-000-6784	Refunds	1,266	644	2,000	2,500	
2102-000-6786	IL Viol. Prot. Grant Fiscal Agent	19,684	19,497	19,500	0	
2102-000-6787	IPLAN	4,317	0	1,500	0	
2102-000-TBD	PHAB	0	0	8,000	8,000	
	Total Other	55,730	26,573	31,000	10,500	-66.1%
	TOTAL EXPENDITURE	5,907,845	4,269,435	3,893,912	3,780,914	-2.9%
Revenue over/(under) Expenditure		(625,332)	200,806	(696,551)	(609,729)	

Health and Human Services

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
TRANSFERS IN						
2101-000-1416	708 Fund Transfer	788,898	791,611	804,889	804,000	
2101-000-1437	Senior Citizens Fund Transfer	64,804	63,903	64,000	59,178	
	Total Transfers In	853,702	855,514	868,889	863,178	-0.7%
TRANSFERS OUT						
2102-000-6780	Administrative Rent	169,712	280,426	282,251	327,761	
2102-000-6792	Insurance Reimbursement	13,600	13,600	13,600	13,600	
	Total Transfers Out	183,312	294,026	295,851	341,361	15.4%
NON-CASH ITEMS						
REVENUE						
2101-000-1449	State Donated Vaccines	153,521	165,164	180,000	180,000	
2101-000-1439	W.I.C. Supplemental Nutrition	530,227	631,528	575,000	575,000	
EXPENDITURE						
2102-000-6794	State Donated Vaccines	164,695	2,929	180,000	180,000	
2102-000-6778	Supplemental Food Coupons	530,227	631,528	575,000	575,000	
	Total Non-Cash Items Surplus/(Deficit)	(11,174)	162,235	0	0	
Ending Balance		1,251,043	1,844,791	626,612	1,362,815	117.5%

Community 708 Mental Health Board Fund

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		31	47	47	1,500	3091.5%
REVENUE						
0501-000-1100	Current Tax	924,585	926,627	927,889	927,889	0.0%
0501-000-1105	Protested & Back Tax					
0501-000-1135	Interest	88	24			
	Total Revenue	924,673	926,651	927,889	927,889	0.0%
CONTRACTUAL						
<u>Agency Grants</u>						
0502-000-6661	Family Counseling	1,982	1,981	500		
0502-000-6663	AID	24,776	24,836	24,500	25,000	
0502-000-6664	Open Door	40,646	40,684	41,000	42,000	
0502-000-6665	Mutual Ground	34,695	34,753	34,000	34,889	
0502-000-6667	Operating Expense	58	24	0	0	
0502-000-6668	Fox Valley Family YMCA	4,955	4,975	500	2,500	
0502-000-6669	CASA Kendall County	5,453	5,468	9,500	0	
0502-000-6670	Suicide Prevention Services	4,955	4,975	500	0	
0502-000-6672	Aunt Martha's	5,946	5,948	3,000	3,000	
0502-000-6673	Senior Services	3,964	3,980	2,000	6,000	
0502-000-6676	Fox Valley Hospice	2,477	2,487	1,000	2,000	
0502-000-6678	Education Services Network	499	0	0	0	
0502-000-6679	Day One Network	4,955	4,975	4,500	5,000	
0502-000-6680	NAMI					
	Total Contractual	135,361	135,086	121,000	120,389	-0.5%
	Total Expenditure	135,361	135,086	121,000	120,389	-0.5%
Revenue over/(under) Expenditure		789,312	791,565	806,889	807,500	
TRANSFERS OUT						
0502-000-6660	Transfer to HHS	788,898	791,611	804,889	804,000	-0.1%
0502-000-6681	Probation Court Services	398	0	500	2,000	
	Total Transfers Out	789,296	791,611	805,389	806,000	
Ending Balance		47	1	1,547	3,000	93.9%

Social Services for Senior Citizens Fund

Description

Voter referendum approved a property tax rate up to \$0.25 to aid senior independence. Voter referendum also approved a "Property Tax Cap" which caps the overall levy of the County.
 Agencies which provide services to the seniors of Kendall County will make requests for funds in April 2013. Funds will be awarded and distributed in July, October and November 2013.

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		5	26	30	0	
REVENUE						
0601-000-1100	Current Tax	330,088	342,981	343,678	343,678	
0601-000-1135	Interest	32	8			
	Total Revenue	330,120	342,989	343,678	343,678	0.0%
CONTRACTUAL						
	Program Expenses Budgeted			254,178	259,000	
	Allocations:					
0602-000-6668	Fox Valley YMCA	2,492	1,500			
0602-000-6677	Visiting Nurses Association	7,478	7,455			
0602-000-6686	Prairie State Legal Services	8,474	8,480			
0602-000-6689	Fox Valley Older Adults	54,435	54,512			
0602-000-6690	Senior Services Assoc., Inc.	117,145	119,310			
0602-000-6691	CNN (Community Nutrition Network	8,474	8,480			
0602-000-6692	Community Meal for Seniors - Plano	9,471	14,983			
0602-000-6693	Oswego Senior Center	31,903	38,938			
	Total Contractual	239,872	253,658	254,178	259,000	1.9%
	Total Expenditure	239,872	253,658	254,178	259,000	
Revenue over/(under) Expenditure		90,248	89,331	89,500	84,678	
TRANSFERS OUT						
0602-000-6310	Transfer to KAT (transit)	25,423	25,454	25,500	25,500	
0602-000-6660	Transfer to HHS	64,804	63,903	64,000	59,178	
	Total Transfers Out	90,227	89,357	89,500	84,678	
Ending Balance		26	0	30	0	-100.0%

Extension Education Service Fund

Fund Description

Extension educational programs are offered in four broad areas:

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

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

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

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

IL Statute: 505 ILCS 45/8

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		68	39	67	0	-100.0%
REVENUE						
0801-000-1100	Current Tax	177,957	181,781	180,558	180,558	0.0%
0801-000-1135	Interest	14	4			
	Total Revenue	177,971	181,785	180,558	180,558	0.0%
OTHER						
0802-000-6700	Tax Distribution	178,000	181,824	180,558	180,558	
	Total Other	178,000	181,824	180,558	180,558	
	Total Expenditure	178,000	181,824	180,558	180,558	0.0%
Revenue over/(under) Expenditure		-29	-39	0	0	
Ending Balance		39	0	67	0	-100.0%

County Highway Fund

Description

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



Legal Status

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

Authorized Personnel Summary

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>Full Time</u>				
Engineer	1	1	1	1
Asst. Engineer	1	1	1	1
Civil Engineer	1	1	1	1
Foreman	1	1	1	1
Maintenance	8	8	8	8
Admin. Asst.	1	1	1	1
Total	13	13	13	13

County Highway Fund

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		19,530	65,113	50,000	200,000	300.0%
REVENUE						
1201-000-1100	Current Tax	1,459,437	1,462,793	1,485,000	1,475,000	-0.7%
1201-000-1105	Protested & Back Tax					
1201-000-1325	Miscellaneous Income	92,042	45,907	40,000	40,000	0.0%
1201-000-1373	Overweight Permits		14,022	20,000	15,000	-25.0%
1201-000-1371	Federal Salary Reimb.	50,065	51,063	51,000	52,000	2.0%
1201-000-1372	Other Governments Reimb.	12,722	0			
1201-000-1374	Twp. Engineering Income	30,977	48,918	35,000	40,000	14.3%
1201-000-1135	Interest	139	37	500	100	-80.0%
1201-000-1375	Subdivision Inspection Fees					
	Total Revenue	1,645,382	1,622,740	1,631,500	1,622,100	-0.6%
PERSONNEL						
1202-000-6101	Superintendent	99,481	101,174	102,126	103,101	1.0%
1202-000-6102	Other	593,242	612,082	609,862	616,521	1.1%
1202-000-6105	Temporary	42,795	30,090	40,000	40,000	0.0%
1202-000-6106	Overtime	44,253	47,260	45,000	40,000	-11.1%
	Total Personnel	779,771	790,606	796,988	799,622	0.3%
CONTRACTUAL						
1202-000-6203	Dues/Conferences	3,473	2,533	4,000	4,000	0.0%
1202-000-6207	Mobile Telephones	2,533	2,308	2,500	2,500	0.0%
1202-000-6216	Equipment Maintenance	67,887	62,873	70,000	70,000	0.0%
1202-000-6251	Utilities		210	1,000	1,000	0.0%
1202-000-6720	Building & Grounds Maint.	43,089	45,716	45,000	50,000	11.1%
1202-000-6721	Street Lights Maint.	20,253	21,492	24,000	20,000	-16.7%
1202-000-6723	Pavement & Striping	19,364	42,727	35,000	35,000	0.0%
1202-000-6726	Traffic Signal Maintenance	22,362	13,381	20,000	20,000	0.0%
1202-000-6727	Road & Bridge Maintenance	41,712	47,402	50,000	50,000	0.0%
	Total Contractual	220,673	238,642	251,500	252,500	5.8%
COMMODITIES						
1202-000-6200	Office Supplies	1,818	2,904	2,500	2,500	0.0%
1202-000-6201	Postage	854	1,142	1,000	1,000	0.0%
1202-000-6205	Mileage	4,043	3,730	5,000	5,000	0.0%
1202-000-6217	Gasoline/Oil	93,135	110,490	110,000	110,000	0.0%
1202-000-6240	Clothing Allowance	2,100	1,800	2,100	2,100	0.0%
1202-000-6722	Highway Maint. Materials	310,621	252,624	320,000	300,000	-6.3%
1202-000-6724	Sign Supplies	19,261	18,198	20,000	20,000	0.0%
1202-000-6725	Engineering Supplies	1,993	4,816	5,000	5,000	0.0%
	Total Commodities	433,825	395,704	465,600	445,600	-4.3%

County Highway Fund

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
CAPITAL						
1202-000-9999	Capital Equipment	165,530	19,155	50,000	100,000	100.0%
	Total Capital Equipment	165,530	19,155	50,000	100,000	100.0%
	Total Expenditure	1,599,799	1,444,107	1,564,088	1,597,722	2.2%
Revenue over/(under) Expenditure		45,583	178,633	67,412	24,378	
TRANSFERS OUT						
1202-000-6312	Transfer to Building Fund		50,000	75,000	100,000	
	Total Transfers Out	0	50,000	75,000	100,000	
Ending Balance		65,113	193,746	42,412	124,378	193.3%

County Bridge Fund

Description

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

Legal Status

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		566,333	1,146,870	1,400,000	1,500,000	7.1%
REVENUE						
1301-000-1100	Current Tax	591,826	592,843	565,000	575,000	1.8%
1301-000-1105	Protested & Back Tax					
1301-000-1325	Miscellaneous Income	136,486	504,738	560,000	500,000	-10.7%
1301-000-1380	Township Reimbursement			25,000	25,000	
1301-000-1135	Interest Income	56	15	1,000	1,000	
	Other Income		16,914			
	Total Revenue	728,368	1,114,510	1,151,000	1,101,000	-4.3%
CAPITAL						
1302-000-6735	Construction of Bridges	210,798	872,688	900,000	1,250,000	38.9%
1302-000-6736	Twp. Bridge Program	0	0	250,000	250,000	
	Total Capital	210,798	872,688	1,150,000	1,500,000	30.4%
	Total Expenditure	210,798	872,688	1,150,000	1,500,000	30.4%
Revenue over/(under) Expenditure		517,570	241,822	1,000	(399,000)	-40000.0%
TRANSFERS IN						
1301-000-1383	Transfer from Township Bridge	62,967		22,500	200,000	
	Total Transfers In	62,967	0	22,500	200,000	
Ending Balance		1,146,870	1,388,692	1,423,500	1,301,000	-8.6%

Federal Aid Matching Fund

Fund Description

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

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

IL Statute: 605 ILCS 5/5-603

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		5,572	9,715	15,000	19,000	
REVENUE						
1401-000-1100	Current Tax	5,035	5,064	4,000	4,000	0.0%
1401-000-1105	Protested & Back Tax					
1401-000-1325	Miscellaneous Income		0			
	Restricted Funds					
1401-000-1135	Interest Income					
	Federal Revenue		0			
	Total Revenue	5,035	5,064	4,000	4,000	0.0%
CAPITAL						
1402-000-6740	Road Construction		0	0	0	
1402-000-6741	Right of Way Acquisition		0			
	Total Capital	0	0	0	0	
OTHER						
1402-000-6742	Engineering Fees	892	0			
	Total Other	892	0	0	0	
	Total Expenditure	892	0	0	0	
Revenue over/(under) Expenditure		4,143	5,064	4,000	4,000	0.0%
Ending Balance		9,715	14,779	19,000	23,000	21.1%

IMRF and Social Security Fund

Fund Description

This fund provides for Social Security, Medicare and the three different pension plans authorized by the State of Illinois: IMRF, SLEP (Law Enforcement and ECO (Elected Officials).

Revenue is received through a property tax levy, employee payroll deductions and 1/3 of the Personal Property Replacement Tax. 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 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		1,117,237	1,006,178	800,000	950,000	18.8%
REVENUE						
0901-000-1100	IMRF Current Tax	2,067,346	2,151,590	2,255,504	2,370,000	5.1%
0901-000-1110	Personal Property Repl. Tax	189,349	166,247	140,000	130,000	
0901-000-1135	Interest Income	315	87	100	50	
0901-000-1345	Forest Preserve IMRF & SS	89,712	88,370	85,815	89,138	
0901-000-1360	Soc. Sec. Current Tax	1,237,937	1,288,608	1,290,746	1,340,000	3.8%
0901-000-1361	Employee Contributions	2,367,020	2,052,877	2,215,000	2,401,902	
0901-000-1349	IGA KenCom IMRF& SS		220,950	254,802	265,028	4.0%
Total Revenue		5,951,679	5,968,729	6,241,967	6,596,118	5.7%
PERSONNEL						
0902-000-6705	Remitted to IMRF	3,423,368	3,485,549	3,940,000	4,353,066	
0902-000-6706	Remitted to Social Security	2,689,486	2,379,518	2,600,000	2,720,000	
0902-000-6707	Other					
Total Personnel		6,112,854	5,865,067	6,540,000	7,073,066	
Total Expenditure		6,112,854	5,865,067	6,540,000	7,073,066	8.2%
Revenue over/(under) Expenditure		(161,175)	103,662	(298,033)	(476,948)	
TRANSFERS IN						
0901-000-1346	Transfer from Animal Control	19,576	17,474	15,000	25,808	72.1%
0901-000-1347	Transfer from Veteran's Asst.	30,540	30,576	13,079	13,406	2.5%
0901-000-1348	Transfer from GIS Mapping		28,055	28,361	29,843	5.2%
Total Transfers In		50,116	76,105	56,440	69,057	
TRANSFERS OUT						
0902-000-6306	Transfer to KenCom Fund		220,950			
Total Transfers Out		0	220,950	0	0	
Ending Balance		1,006,178	964,995	558,407	542,109	-2.9%

Liability Insurance Fund

Fund Description

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	BUDGET 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		244,223	170,000	200,000	176,703	-11.6%
REVENUE						
1001-000-1100	Current Tax	716,152	737,900	774,795	806,118	4.0%
1001-000-1135	Interest	68				
1001-000-1325	Other Revenue	10,836				
1001-000-1345	Forest Preserve Liability	16,500	51,000	51,780	59,300	14.5%
1001-000-1349	IGA KenCom Liability		8,936	8,936	12,569	40.7%
Total Revenue		743,556	797,836	835,511	877,987	5.1%
CONTRACTUAL						
1002-000-6650	Other Exp. & Deductibles	58,626	150,000	150,000	165,000	
1002-000-6710	Premiums	759,198	675,000	725,000	806,000	11.2%
Total Contractual		817,824	825,000	875,000	971,000	11.0%
Total Expenditure		817,824	825,000	875,000	971,000	
Revenue over/(under) Expenditure		(74,268)	(27,164)	(39,489)	(93,013)	
TRANSFERS IN						
1001-000-1340	Transfer from HHS (Reimb.)	13,600	13,600	13,600	13,600	
1001-000-1352	Transfer from VAC	2,500	3,000	3,605	3,690	
Total Transfers In		16,100	16,600	17,205	17,290	
TRANSFERS OUT						
1002-000-6306	Transfer to KenCom		8,936			
Total Transfers Out		0	8,936	0	0	
Ending Balance		186,055	150,500	177,716	100,980	-43.2%

Tuberculosis Fund

Fund Description

To continue the services in Kendall County for County residents who have tuberculosis. The projected expenses

IL Statute: 70 ILCS 920/5

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		7,495	(4,438)	5,000	0	-100.0%
REVENUE						
0701-000-1100	Current Tax	14,066	25,017	15,000	15,000	0.0%
0701-000-1105	Protested & Back Tax					
0701-000-1325	Other Income	564				
	Interest Income	1	1			
	Total Revenue	14,631	25,018	15,000	15,000	0.0%
CONTRACTUAL						
0702-000-6695	Services	26,143	18,100	14,580	15,000	
0702-000-6696	Secretarial Services	421	420	420	0	
	Total Contractual	26,564	18,520	15,000	15,000	2.9%
	Total Expenditure	26,564	18,520	15,000	15,000	0.0%
Revenue over/(under) Expenditure		(11,933)	6,498	0	0	
Ending Balance		(4,438)	2,060	5,000	0	-100.0%

Public Building Commission Lease Fund

Partial Debt Service Schedule (beg. FY08)

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

Public Building Commission Lease Fund

Fund Description

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

Public Act 094-0355

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

IL Statute: 50 ILCS 20/14.1

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

Account #	Description	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% Change In Budget
Beginning Balance		6,798	864	800	50	-93.8%
REVENUE						
1101-000-1100	Property Taxes	1,449,060	1,741,156	1,447,410	180,000	
1101-000-1105	Protested & Back Taxes					
1101-000-1135	Interest Income	597	164	40		
1101-000-1140	Public Safety Sales Tax					
1101-000-1325	Other Revenue					
	Total Revenue	1,449,657	1,741,320	1,447,450	180,000	-87.6%
OTHER						
1102-000-6650	Other Expenses					
1102-000-6715	Lease of Building	2,455,000	2,744,000	2,867,000	180,000	
	Total Other	2,455,000	2,744,000	2,867,000	180,000	
	Total Expenditure	2,455,000	2,744,000	2,867,000	180,000	-93.7%
Revenue over/(under) Expenditure		(1,005,343)	(1,002,680)	(1,419,550)	0	
TRANSFERS IN						
1101-000-1320	Transfer from General Fund		68,550	419,630	0	
1101-000-1310	Transfer from Operating	1,000,000	1,000,000	1,000,000	0	
	Total Transfers In	1,000,000	1,068,550	1,419,630	0	
TRANSFERS OUT						
	Transfers to Operating	591	66,700			
	Total Transfers Out	591	66,700	0	0	
Ending Balance		864	34	880	50	-94.3%

Veterans Assistance Commission Fund

Fund Description

VAC's are the only legally authorized veterans assistance agencies as specified in Illinois Compiled Statutes, Chapter 330, Sections 45.01/0 to 45/11. These offices are staffed with veteran service officers that have been trained and accredited by the US Department of Veterans Affairs. Our pro-bono services are provided to veterans, widows of veterans, and certain dependents of veterans. These benefits fall into three categories; County, Federal, and State. In order to receive the County benefits the veterans most recent discharge must be "honorable" except for the indigent burial.

IL Statute: 330 ILCS 45/01-11

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		117,958	102,445	69,952	107,912	54.3%
REVENUE						
8901-000-1100	Tax Levy Revenue	362,601	370,529	382,857	389,837	1.8%
8901-000-1135	Interest Income	35	10			
8901-000-1320	Reimbursement					
	Total Revenue	362,636	370,539	382,857	389,837	1.8%
PERSONNEL						
8902-000-6101	Superintendent	46,242	46,242	49,017	49,997	
8902-000-6102	Office Administrator	36,524	36,524	38,715	40,186	
8902-000-6103	Salaries - Assistant	37,822	37,822	40,091	40,893	
8902-000-6105	Salaries - Drivers & PT	42,785	39,748	35,000	35,840	
8902-000-6979	Bonding Superintendent	0	0	250	250	
	Total Personnel	163,373	160,336	163,073	167,166	2.5%
CONTRACTUAL						
8902-000-6203	Report Fees/Membership	575	350	600	600	
8902-000-6204	Local/Twp/Co/State Training	0	685	1,200	1,200	
8902-000-6205	Mileage/Transportation	525	1,233	1,200	1,200	
8902-000-6206	Fed Certification & Continuing Ed.	2,016	1,190	1,500	1,500	
8902-000-6215	Professional Services	3,223	1,921	3,000	3,000	
8902-000-6216	Equipment Maintenance	3,071	3,008	3,800	4,000	
8902-000-6217	VAC Vehicle Fuel	7,642	8,091	10,000	11,000	
8902-000-6970	Advertising	977	438	800	800	
8902-000-6974	VAC Vehicle I-Pass	360	400	800	800	
8902-000-6975	VAC Vehicle Maintenance	5,305	5,606	6,700	7,000	
8902-000-6983	Lodging & Meal Allowance	2,366	4,371	6,000	6,000	
8902-000-6984	Travel	217	2,841	3,000	3,000	
	Total Contractual	26,277	30,134	38,600	40,100	3.9%
COMMODITIES						
8902-000-6200	Office Supplies	2,122	2,130	2,500	2,500	
	Total Commodities	2,122	2,130	2,500	2,500	0.0%

Veterans Assistance Commission Fund

Fund Description

VAC's are the only legally authorized veterans assistance agencies as specified in Illinois Compiled Statutes, Chapter 330, Sections 45.01/0 to 45/11. These offices are staffed with veteran service officers that have been trained and accredited by the US Department of Veterans Affairs. Our pro-bono services are provided to veterans, widows of veterans, and certain dependents of veterans. These benefits fall into three categories; County, Federal, and State. In order to receive the County benefits the veterans most recent discharge must be "honorable" except for the indigent burial.

IL Statute: 330 ILCS 45/01-11

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
CAPITAL						
8902-000-6231	Computers/Peripherals	3,597	-1,436	1,500	1,800	
8902-000-6977	Equipment & Furniture	150	29	500	500	
8902-000-6978	VAC Vehicle Purchases					
	Total Capital	3,747	-1,407	2,000	2,300	15.0%
OTHER						
8902-000-6595	Shelter Assistance	95,661	91,608	82,000	82,000	0.0%
8902-000-6596	Utility Assistance	20,137	22,762	27,000	27,000	0.0%
8902-000-6597	Food Assistance	14,375	15,000	21,000	20,000	-4.8%
8902-000-6598	Veterans/Widow Emerg. Assistance				1,000	
	Total Other	130,173	129,370	130,000	130,000	0.0%
	Total Expenditures	325,692	320,563	336,173	342,066	1.8%
Revenues over (Expenses)		36,944	49,976	46,684	47,771	
TRANSFERS OUT						
8902-000-6973	VAC Vehicle Insurance Premium		571	571	580	1.6%
8902-000-6985	To FICA	12,533	12,265	13,079	13,406	2.5%
8902-000-6986	To Dental/Medical Insurance	19,419	23,044	27,000	27,675	2.5%
8902-000-6987	To IMRF	18,005	18,311	0	0	
8902-000-6988	To Unemployment Insurance	0	0	3,000	3,000	0.0%
8902-000-6989	To Workers Comp./Liability Ins.	2,500	3,034	3,034	3,110	2.5%
	Total Transfers Out	52,457	57,225	46,684	47,771	2.3%
Ending Balance		102,445	95,196	69,952	107,912	54.3%

Economic Development Fund

Fund Description

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

Authorized Full Time Staff (annual):

2010

2011

2012

2013
0.5

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		9,028	9,354	4,000	14,000	250.0%
REVENUE						
0201-000-1350	Municipal Contribution					
	Total Revenue					
PERSONNEL						
0202-000-6102	Other Salaries				22,780	
	Total Personnel				22,780	
CONTRACTUAL						
0202-000-6202	Books/Subscriptions					
0202-000-6203	Dues/Memberships	3,500	3,500	5,000	3,475	
0202-000-6204	Conferences/Training	60	16	1,000	2,000	
0202-000-6219	Printing/Publications/Brochures/Subscriptions			2,500	1,500	
0202-000-6561	Advertising/Publicity/Marketing/Trade Shows		783	5,000	3,500	
0202-000-6562	Travel			2,500	2,000	
	Total Contractual	3,560	4,299	16,000	12,475	-22.0%
COMMODITIES						
0202-000-6200	Office Supplies			1,000	750	
0202-000-6201	Postage			500	500	
0202-000-6205	Mileage	114	237	1,500	1,000	
	Total Commodities	114	237	3,000	2,250	
	Total Expenditure	3,674	4,536	19,000	37,505	97.4%
Revenue over/(under) Expenditure		(3,674)	(4,536)	(19,000)	(37,505)	
TRANSFERS IN						
0201-000-1351	REDC Transfer	4,000			1,000	
0201-000-1300	Transfer from General Fund			15,000	24,000	
	Total Transfers In	4,000		15,000	25,000	
Ending Balance		9,354	4,818		1,495	

Restricted Economic Development Revolving Loan Fund

Fund Description

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

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		2,686,851	2,731,379	1,900,000	1,930,570	1.6%
REVENUE						
0301-000-1135	Interest Income	13,609	6,486		2,897	
0301-000-1355	EDC Surplus					
0301-000-1356	Federal Grants					
0301-000-1357	WB Holdings	25,313	6,063	3,000		
0301-000-1358	Humidors by AROL	0		0		
0301-000-1359	The Custard Cup	9,606	3,402	12,800	12,800	
0301-000-1360	Can Man		234	3,102	4,302	
	Total Revenue	48,528	16,185	18,902	19,999	5.8%
OTHER						
0302-000-6640	Approved Program Loans			1,000,000	250,000	
0302-000-6645	Uncollectible Loan Expense					
	Total Other	0	0	1,000,000	250,000	
	Total Expenditure	0	0	1,000,000	250,000	-75.0%
Revenue over/(under) Expenditure		48,528	16,185	(981,098)	(230,001)	
TRANSFERS OUT						
0302-000-6310	EDC Fund Transfer	4,000			1,000	
0302-000-6643	General Fund Transfer					
	Total Transfers Out	4,000	0	0	1,000	
Ending Balance		2,731,379	2,747,564	918,902	1,699,569	85.0%

PBZ Hearing Officer Fund

Account #	Description	ACTUAL 2010	THIS FUND HAS BEEN CLOSED AND ACTIVITY TRANSFERRED TO THE PBZ FUND
Beginning Balance		(1,680)	
REVENUE			
3601-000-1320	Fees	1,050	
3601-000-1325	Code Compliance Fees		
	Total Revenue	1,050	
PERSONNEL			
3602-000-6101	Code/SU Hearing Officer		
3602-000-6109	Reporter		
	Total Personnel	0	
	Total Expenditure	0	
Revenue over/(under) Expenditure		1,050	
TRANSFERS IN			
3601-000-1300	Transfer from General Fund	630	
	Total Transfers In	630	
Ending Balance		0	

Transportation Sales Tax

Fund Description

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

IL Statute: 55 ILCS 5/5 - 1006.5

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		1,958,452	3,184,268	2,900,000	5,000,000	72.4%
REVENUE						
1901-000-1135	Interest Income	6,522	4,073	10,000	10,000	
1901-000-1320	Transportation Sales Tax	4,209,114	4,318,302	4,000,000	4,200,000	
1901-000-1325	Other Income	347,058	10,000	100,000	80,000	
	Total Revenue	4,562,694	4,332,375	4,110,000	4,290,000	4.4%
CAPITAL						
1902-000-6740	Road and Bridge Construction	2,839,851	519,011	2,600,000	4,050,000	
1902-000-6741	Land Acquisition	188,430	930,388	500,000	1,000,000	100.0%
	Total Capital	3,028,281	1,449,399	3,100,000	5,050,000	62.9%
OTHER						
1902-000-6742	Engineering Fees	308,597	384,011	400,000	250,000	
	Total Other	308,597	384,011	400,000	250,000	-37.5%
	Total Expenditure	3,336,878	1,833,410	3,500,000	5,300,000	51.4%
Revenue over/(under) Expenditure		1,225,816	2,498,965	610,000	(1,010,000)	
Ending Balance		3,184,268	5,683,233	3,510,000	3,990,000	13.7%

County Motor Fuel Tax Fund (State Transfer)

Fund Description

Provide construction and maintenance of roads and bridges in the County Highway Network.

Revenues from this fund continue to be used to improve the safety and efficiency of the County Highway System.

IL Statute: 605 ILCS 5/5-701.1

Any county board may use any motor fuel tax money allotted to it for the construction of

(1) highways within the county designated as county highways, or

(2) county highways within the corporate limits of any municipality within such county, or

(3) county highways within the corporate limits of any park district within such county, or

(4) any county highway to be constructed under Section 5-406 of this Code.

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		1,429,446	1,471,779	1,580,000	750,000	-52.5%
REVENUE						
1501-000-1135	Interest Income	2,337	1,394	10,000	1,000	
1501-000-1325	State Grants	317,500				
1501-000-1325	Federal Grants	2,769,523				
1501-000-1386	County Consolidated Program	186,761	186,761	186,761	186,761	
1501-000-1387	Allotments	2,191,514	2,125,188	1,600,000	1,750,000	9.4%
1501-000-1388	State Capital Bill				303,000	
	Total Revenue	5,467,635	2,313,343	1,796,761	2,240,761	24.7%
CAPITAL						
1502-000-6761	Road Construction & Maint.	5,425,302	1,828,042	2,300,000	2,000,000	
	Total Capital	5,425,302	1,828,042	2,300,000	2,000,000	-13.0%
	Total Expenditure	5,425,302	1,828,042	2,300,000	2,000,000	
Revenue over/(under) Expenditure		42,333	485,301	(503,239)	240,761	
Ending Balance		1,471,779	1,957,080	1,076,761	990,761	-8.0%

Township Bridge Fund

Fund Description

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

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

IL Statute: 605 ILCS 5/5-503

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		18,855	21	21	21	0.0%
REVENUE						
1701-000-1320	Receipts	44,131	0	22,500	200,000	
1701-000-1135	Interest Earned	1				
	Total Revenue	44,132	0	22,500	200,000	
EXPENDITURES						
1702-000-6650	Miscellaneous Expenditures	0	0		0	
	Total Expenditure	0	0	0	0	
Revenue over/(under) Expenditure		44,132	0	22,500	200,000	
TRANSFERS OUT						
1702-000-6701	Transfer to County Bridge	62,966	0	22,500	200,000	
	Total Transfers Out	62,966	0	22,500	200,000	
Ending Balance		21	21	21	21	0.0%

County Highway Restricted Fund

Fund Description

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013
Beginning Balance		589,568	340,987	341,000	312,000
REVENUE					
1801-000-1320	Revenues	24,611	4,000	5,000	5,000
	Total Revenue	24,611	4,000	5,000	5,000
CONTRACTUAL					
1802-000-6650	Expenditures	108,967	0	0	5,000
	Total Contractual	108,967	0	0	5,000
	Total Expenditure	108,967	0	0	5,000
Revenue over/(under) Expenditure		(84,356)	4,000	5,000	0
Ending Balance		505,212	344,987	346,000	312,000

Salt Storage Building Maintenance Fund

Fund Description

This fund was established in FY12. This fund captures the billing and collection of funds from multiple agencies around the county for future maintenance of the Community Salt Storage Facility.

ACCOUNT & DESCRIPTION		BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		0	2,500	
REVENUE				
2201-000-1320	Revenue	2,500	2,750	10.0%
	Total Revenue	2,500	2,750	
EXPENDITURE				
2202-000-6650	Building Maintenance	0	0	
	Total Expenditure	0	0	
	Total Expenditure	0	0	
Revenue over/(under) Expenditure		2,500	2,750	
Ending Balance		2,500	5,250	110.0%

Kendall County

Transportation Alternatives Program (KC-TAP)

Fund Description

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

ACCOUNT & DESCRIPTION		BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		0	
REVENUE			
1911-000-1320	Other Revenues		
	Total Revenue	0	
EXPENDITURES			
1912-000-6750	Path/Sidewalk Construction	50,000	
	Total Expenditure	50,000	
Revenue over/(under) Expenditure		(50,000)	
TRANSFERS IN			
1912-000-1305	Transfer from Transportation Sales Tax Fund	50,000	
	Total Transfers In	50,000	
Ending Balance		0	

Animal Control Fund

Fund Description

The Fund is used for animal control operations.

IL Statute: 55 ILCS 5/5-1005

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

IL Statute: 510 ILCS 5/3

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

2010
2

2011
1

2012
2

2013
2

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		16,582	2,378	17,000	25,000	47%
REVENUE						
3501-000-1320	Rabies Tags Sold	128,985	147,220	145,000	165,000	
3501-000-1325	Fines & Fees	32,519	26,786	30,000	32,000	
3501-000-1335	Donations	4,180	5,952	3,000	7,000	
3501-000-1340	Misc. Revenue					
3501-000-1330	General Revenue Transfer					
3501-000-1336	Intact Registration Fee > \$10				10,000	
	Total Revenue	165,684	179,958	178,000	214,000	20%
PERSONNEL						
3502-000-6101	Warden	36,692	31,164	40,000	44,000	
3502-000-6102	Assistant Warden	15,080	6,346	33,000	35,500	
3502-000-6103	Other	53,252	49,318	33,904	49,400	
3502-000-6104	Administrator	4,800	4,800	4,800	5,800	
	Total Personnel	109,824	91,628	111,704	134,700	21%
CONTRACTUAL						
3502-000-6206	Training & Conferences	225	1,124	3,000	4,000	
3502-000-6207	Cellular Phones	1,043	903	1,100	750	
3502-000-6217	Vehicle Expense/Gas	2,198	1,547	3,000	3,500	
3502-000-6219	Printing/Publications					
3502-000-6892	Copier Maintenance					
3502-000-6894	Volunteers/Public Relations	125	184	600	600	
3502-000-6895	Neuter/Spay Fees	50				
3502-000-6897	Transportation/Board & Care	11,472	12,654	16,000	16,000	
3502-000-6900	Observation/Disposal	400	400	1,000	1,000	
	Total Contractual	15,513	16,812	24,700	25,850	5%

Animal Control Fund

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% Change In Budget
COMMODITIES						
3502-000-6200	Supplies	1,159	1,659	2,500	2,500	
3502-000-6201	Postage	664	900	1,000	1,100	
3502-000-6369	Uniforms	300			500	
3502-000-6891	Copier Supplies					
3502-000-6896	Rabies Tags	1,905	2,740	2,000	3,000	
3502-000-6901	Microchips	1,455	1,737	1,550	2,000	
3502-000-6890	Water					
	Total Commodities	5,483	7,036	7,050	9,100	29%
CAPITAL						
3502-000-6216	Equipment	97	2,441	5,000	5,000	
3502-000-6898	Kennel Expenditures					
3502-000-9999	Capital Expenditures	2,782		5,000	5,000	
	Total Capital	2,879	2,441	10,000	10,000	
OTHER						
3502-000-6893	Killed/Injured Animal Reimb.	1,613				
	Total Other	1,613				
	Total Expenditure	135,312	117,917	153,454	179,650	17%
Revenue over/(under) Expenditure		30,372	62,041	24,546	34,350	
TRANSFERS OUT						
3502-000-6300	Transfer to General Fund	25,000		17,000	17,637	
3502-000-6305	Transfer to IMRF/SS	19,576	17,474	15,000	25,808	
3502-000-6310	Transfer to AC Building Fund		17,769	9,000	10,000	
	Total Transfers Out	44,576	35,243	41,000	53,445	
Ending Balance		2,378	29,176	546	5,905	982%

County Animal Population Control Fund

Fund Description

This fund was created in FY 2006 by state statute.

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		28,113	29,314	38,000	61,500	61.8%
REVENUE						
8701-000-1320	Fees Collected: Intact Registration	19,641	23,424	18,000	20,000	
	Total Revenue	19,641	23,424	18,000	20,000	11.1%
CONTRACTUAL						
8702-000-6650	Spay/Neuter Adopted Dogs/Cats	18,440	6,492	18,000	10,000	
8702-000-6895	Spay/Neuter Targeted Dogs/Cats				10,000	
	Total Expenditure	18,440	6,492	18,000	20,000	11.1%
Revenue over/(under) Expenditure		1,201	16,932	0	0	
Ending Balance		29,314	46,246	38,000	61,500	61.8%

State Pet Population Fund

Fund Description

Fund created in FY 2006 by state statute.

All fees collected are remitted to the State of Illinois.

Account No.	Description	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% Change In Budget
Beginning Balance		4,390	4,750	0	0	
REVENUE						
8601-000-1320	Fees Collected: Running at Large Fee	360	850	300	3,400	
8601-000-1325	Dangerous Dog Fee					
8601-000-1330	Vicious Dog Fee					
	Total Revenue	360	850	300	3,400	1033.3%
EXPENDITURE						
8602-000-6650	Remittance to State	-	4,750	300	3,400	
	Total Expenditure	-	4,750	300	3,400	1033.3%
Revenue over/(under) Expenditure		360	(3,900)	0	0	
Ending Balance		4,750	850	0	0	

Recorder Document Storage Fund

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		616,517	581,815	580,000	617,000	6.4%
REVENUE						
3801-000-1320	Doc Storage Fund	228,880	207,764	204,250	204,250	
	Total Revenue	228,880	207,764	204,250	204,250	
PERSONNEL						
3802-000-6102	Salaries	107,786	105,685	105,522	128,554	
	Total Personnel	107,786	105,685	105,522	128,554	21.8%
OTHER						
3802-000-6650	Expenses & Capital	155,795	76,405	100,000	250,000	
3802-000-6910	Cost Study					
	Total Other	155,795	76,405	100,000	250,000	150.0%
	Total Expenditure	263,581	182,090	205,522	378,554	84.2%
Revenue over/(under) Expenditure		-34,701	25,674	-1,272	-174,304	
Ending Balance		581,816	607,489	578,728	442,696	-23.5%

Rental Housing Support Program Fund

IL Statute: 55ILCS 5/4-12002

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		0	0	0	0	
REVENUE						
8101-000-1320	Revenues	201,213	182,799	193,500	193,500	
	Total Revenue	201,213	182,799	193,500	193,500	0.0%
OTHER						
8102-000-6650	Remittance to State	201,213	182,799	193,500	193,500	
	Total Other	201,213	182,799	193,500	193,500	
	Total Expenditure	201,213	182,799	193,500	193,500	0.0%
Revenue over/(under) Expenditure		0	0	0	0	
Ending Balance		0	0	0	0	

Help America Vote Act (HAVA)

Fund Description

The Help America Vote Act (HAVA) was passed by the United States Congress to make sweeping reforms to the nation's voting process. HAVA addresses improvements to voting systems and voter access. HAVA creates new mandatory minimum standards for states to follow and provides funding to help states meet these new standards, replace voting systems and improve election administration. HAVA established the Election Assistance Committee (EAC) to assist states regarding HAVA compliance and to distribute funds to the states.

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		0	0	0	192,980	
REVENUE						
9201-000-1320	Grant Revenue				50,000	
	Total Revenue	0	0	0	50,000	
EXPENDITURE						
9202-00-6650	Grant Expenditure				50,000	
	Total Expenditure	0	0	0	50,000	
Revenue over/(under) Expenditure		0	0	0	0	
Ending Balance		0	0	0	192,980	

County Clerk Death Certificate Surcharge Fund

Fund Description

The State of Illinois Public Health Department is granting funds as specified by the legislation of Public Act 93-0045, in relation to Public Health, Section 5 The Vital Records Act and Section 25.5 The Death Certificate Surcharge Fund.

Account No.	Description	BUDGET 2013	Change In Budget
Beginning Balance		1,174	
REVENUE			
3711-000-1320	Grant	1,174	
	Total Revenue	1,174	
OTHER			
3712-000-6650	Expenditure	1,174	
	Total Other	1,174	
	Total Expenditure	1,174	
Revenue over/(under) Expenditure		0	
Ending Balance		1,174	

Indemnity Fund

Fund Description

To provide for sale in error of taxes and deeds.

Payments from this fund are authorized by court order.

IL Statute: 35 ILCS 200/21-305

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		137,907	160,567	184,000	212,000	15.2%
REVENUE						
5401-000-1320	Tax Sale Fees	22,660	26,720	25,000	25,000	
5401-000-1325	Miscellaneous Income					
	Total Revenue	22,660	26,720	25,000	25,000	0.0%
OTHER						
5401-000-6650	Expenditures					
	Total Other	0	0	0	0	
	Total Expenditure	0	0	0	0	
Revenue over/(under) Expenditure		22,660	26,720	25,000	25,000	
TRANSFERS OUT						
5401-000-6300	Transfer to General Fund	0	0	0	0	
	Total Transfers Out	0	0	0	0	
Ending Balance		160,567	187,287	209,000	237,000	13.4%

Tax Sale Automation Fund

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		44,590	48,324	38,500	24,000	-38%
REVENUE						
5301-000-1320	Tax Sale Fees	20,930	22,960	20,500	20,500	
	Total Revenue	20,930	22,960	20,500	20,500	0%
PERSONNEL						
5302-000-6101	Salaries	6,196	14,289	15,000	15,000	
	Total Personnel	6,196	14,289	15,000	15,000	0%
OTHER						
5302-000-6650	Expenditures	11,000	9,113	18,000	20,000	
	Total Other	11,000	9,113	18,000	20,000	11%
	Total Expenditure	17,196	23,402	33,000	35,000	6%
Revenue over/(under) Expenditure		3,734	(442)	(12,500)	-14,500	
Ending Balance		48,324	47,882	26,000	9,500	-63%

Sale In Error Interest Fund

IL Statute: 35 ILCS 200/21-330

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		203,320	100,000	100,000	100,000	0.0%
REVENUE						
8201-000-1320	Tax Sale Fees	122,168	55,078	75,000	75,000	
	Total Revenue	122,168	55,078	75,000	75,000	0.0%
OTHER						
8202-000-6650	Expenditures	107,702	0	5,000	5,000	
	Total Other	107,702	0	5,000	5,000	
	Total Expenditure	107,702	0	5,000	5,000	0.0%
Revenue over/(under) Expenditure		14,466	55,078	70,000	70,000	
TRANSFERS OUT						
8202-000-6300	Transfer to GF	117,786	55,078	65,000	65,000	
	Total Transfers Out	117,786	55,078	65,000	65,000	
Ending Balance		100,000	100,000	105,000	105,000	0.0%

Sheriff's E- Ticket Fund

Fund Description

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

IL Statute: 705 ILCS 105/27.3e

To defray the expense of establishing and maintaining electronic citations, each Circuit Court Clerk shall charge and collect an electronic citation fee of \$5....60% of the fee shall be deposited into the Circuit Court Clerk Electronic Citation Fund and 40% of the fee shall be disbursed to the arresting agency to defray expenses related to the establishment and maintenance of electronic citations.

ACCOUNT & DESCRIPTION		BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		2,750	
REVENUE			
3601-000-1320	Fines/Fees Collected	2,400	
	Total Revenue	2,400	
EXPENDITURE			
3602-000-3650	Expenditures	2,000	
	Total Expenditure	2,000	
	Total Expenditure	2,000	
Revenue over/(under) Expenditure		400	
Ending Balance		3,150	

Sheriff Prevention of Alcohol/Criminal Violence Fund

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		8,702	14,886	17,300	21,900	26.6%
REVENUE						
3901-000-1320	Fines	8,550	9,136	8,200	8,400	
	Total Revenue	8,550	9,136	8,200	8,400	2.4%
CAPITAL						
3902-000-6650	Law Enforcement Equipment	2,366	294	10,000	12,000	
	Total Capital	2,366	294	10,000	12,000	
	Total Expenditure	2,366	294	10,000	12,000	20.0%
Revenue over/(under) Expenditure		6,184	8,842	(1,800)	(3,600)	
Ending Balance		14,886	23,728	15,500	18,300	18.1%

Drug Abuse Revenue Fund

Fund Description

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

IL Statue: 725ILCS 150/2

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		53,096	29,228	55,000	17,500	-68.2%
REVENUE						
4001-000-1320	Circuit Clerk Fines	22,287	31,493	26,000	25,000	
4001-000-1325	Sheriff Drug Forfeitures	22,867	19,053	12,000	15,000	
	Total Revenue	45,154	50,546	38,000	40,000	5.3%
CONTRACTUAL						
4002-000-6650	Drug Abuse Prevention	69,022	54,391	65,000	35,000	
	Total Other	69,022	54,391	65,000	35,000	
	Total Expenditure	69,022	54,391	65,000	35,000	-46.2%
Revenue over/(under) Expenditure		(23,868)	(3,845)	(27,000)	5,000	
Ending Balance		29,228	25,383	28,000	22,500	-19.6%

Sheriff's FTA Fund

Fund Description

A fee collected from individuals arrested on outstanding Failure to Appear warrants.

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

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

ACCOUNT & DESCRIPTION		ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		0	34,000	37,000	8.8%
REVENUE					
8401-000-1320	FTA Fund Revenue	36,330	25,000	30,000	
	Total Revenue	36,330	25,000	30,000	20.0%
EXPENDITURE					
8402-000-6650	FTA Fund Expense	0	34,000	36,000	
	Total Expenditure	0	34,000	36,000	5.9%
	Total Expenditure	0	34,000	36,000	
Revenue over/(under) Expenditure		36,330	(9,000)	(6,000)	
Ending Balance		36,330	25,000	31,000	24.0%

Sheriff's Vehicle Fund (Statutory)

Description

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

Legal Status

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

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		56,735	41,372	46,700	24,500	-47.5%
REVENUE						
9101-000-1320	Fines	40,004	30,563	28,000	28,000	
	Total Revenue	40,004	30,563	28,000	28,000	0.0%
CAPITAL						
9102-000-6650	Vehicles	55,368	23,457	52,000	24,000	
	Total Capital	55,368	23,457	52,000	24,000	-53.8%
	Total Expenditure	55,368	23,457	52,000	24,000	
Revenue over/(under) Expenditure		-15,364	7,106	-24,000	4,000	
Ending Balance		41,372	48,478	22,700	28,500	25.6%

Sheriff's Range Fees

Fund Description

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

ACCOUNT & DESCRIPTION		BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		29,500	
REVENUE			
4021-000-1135	Interest		
4021-000-1320	Fees	4,500	
	Total Revenue	4,500	
EXPENDITURE			
4022-000-6650	Expenditures	1,800	
	Total Expenditure	1,800	
	Total Expenditure	1,800	
Revenue over/(under) Expenditure		2,700	
Ending Balance		32,200	

Sheriff's Commissary Fund

Fund Description

The Fund shall consist of all profits generated by the Kendall County Jail Commissary system. These funds shall be used for detainee welfare and shall be subject to audit.

IL Statute

Authorized by Illinois Administrative Code Title 20 Chapter I (f) 701.250 (f).

ACCOUNT & DESCRIPTION		BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		82,000	
REVENUE			
4031-000-1325	Interest		
4031-000-1320	Receipts	72,000	
	Total Revenue	72,000	
EXPENDITURE			
4032-000-6454	Inmate Supplies	7,500	
4032-000-6455	Inmate Medical	82,000	
	Total Expenditure	89,500	
	Total Expenditure	89,500	
Revenue over/(under) Expenditure		(17,500)	
Ending Balance		64,500	

COPs Technology Fund

Fund Description

This fund receives grants from the Federal Government to purchase and maintain in-car video systems. This fund will be closed out in FY13.

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		12,549	12,567	0	0	
REVENUE						
8001-000-1135	Interest	18	10			
8001-000-1320	Grant Revenue					
	Total Revenue	18	10	0	0	
EXPENDITURE						
8002-000-6650	Grant Expenditure					
	Total Expenditure	0	0	0	0	
Revenue over/(under) Expenditure		18	10	0	0	
Ending Balance		12,567	12,577	0	0	

County Reserve Fund

Fund Description

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		100,672	125,103	0	95,000	
REVENUE						
6001-000-1135	Interest	297	90			
6001-000-1320	Misc. Clearing Revenue					
6001-000-1321	Enforcement Grant Revenue	51,042	9,295	0	15,925	
6001-000-1322	Equipment Grant Revenue					
6001-000-1323	Camera Grant Revenue		16,538			
6001-000-1324	Nuclear Grant Revenue	15,470	48,006			
6001-000-1325	Smoke Free Grant Revenue	1,100	1,100			
	Total Revenue	67,909	75,029	0	15,925	
EXPENDITURE						
6002-000-6101	Salaries - Misc. Clearing Grant					
6002-000-6102	Salaries - Enforcement Grant	23,032	62,567	0	15,925	
6002-000-6103	Salaries - Equipment Grant					
6002-000-6104	Salaries - Nuclear Grant					
6002-000-6650	Misc. Clearing Expense	3,609	3,229			
6002-000-6651	Enforcement Grant - Expense	11,715	34,154			
6002-000-6652	Equipment Grant - Expense					
6002-000-6653	Nuclear Grant - Expense					
6002-000-6654	Camera Expense	4,852				
6002-000-6655	Smoke Free Grant Expense					
	Total Expenditure	43,208	99,950	0	15,925	
Revenue over/(under) Expenditure		24,701	-24,921	0	0	
TRANSFERS OUT						
6002-000-6310	Transfers Out	270				
	Total Transfers Out	270	0	0	0	
Ending Balance		125,103	100,182	0	95,000	

State's Attorney Drug Enforcement Fund

Description

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

Legal Status

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

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		21,037	24,288	21,860	38,000	73.8%
REVENUE						
5001-000-1320	Fines & Forfeitures	3,251	3,614	1,500	4,000	
	Total Revenue	3,251	3,614	1,500	4,000	166.7%
OTHER						
5002-000-6650	Drug Abuse Prevention		1,756	1,000	2,000	
	Total Other	0	1,756	1,000	2,000	
	Total Expenditure	0	1,756	1,000	2,000	100.0%
Revenue over/(under) Expenditure		3,251	1,858	500	2,000	
Ending Balance		24,288	26,146	22,360	40,000	78.9%

State's Attorney Child Advocacy Center

Description

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		6,379	5,839	0	4,107	
REVENUE						
7701-000-1320	Donations/Revenues					
	Total Revenue	0	0	0	0	
OTHER						
7702-000-6650	Expenditures	540	1,216		700	
	Total Other	540	1,216	0	700	
	Total Expenditure	540	1,216	0	700	
Revenue over/(under) Expenditure		(540)	(1,216)	0	(700)	
Ending Balance		5,839	4,623	0	3,407	

State's Attorney Records Automation

Fund Description

The State's Attorney shall be entitled to a \$2 fee to be paid by the defendant on a judgment of guilty or a grant of supervision for a violation of any provision of the Illinois Vehicle Code or any felony, misdemeanor, or petty offense to discharge the expense of the State's Attorneys' Office for establishing and maintaining automated record keeping systems.

IL Statute

55 ILCS 5/4-2002

...The fee shall be remitted monthly to the county treasurer, to be deposited by him or her into a special fund designated as the State's Attorney Records Automation Fund. Expenditures from this fund may be made by the State's Attorney for hardware, software, research, and development costs and personnel related thereto.

ACCOUNT & DESCRIPTION		BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		1,000	
REVENUE			
4421-000-1320	Fees	1,500	
	Total Revenue	1,500	
EXPENDITURE			
4422-000-6650	Expenditure	500	
	Total Expenditure	500	
	Total Expenditure	500	
Revenue over/(under) Expenditure		1,000	
Ending Balance		2,000	

Circuit Clerk Document Storage Fund

Fund Description

Fund established to help defray the expense of document storage.

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

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

Full Time Staff paid from fund (annual):		2010 3	2011 4	2012 4	2013 4	
ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		614,817	764,938	687,123	681,523	-0.8%
REVENUE						
4401-000-1320	Fees Collected	258,239	207,981	225,000	200,000	
4401-000-1325	Miscellaneous					
	Total Revenue	258,239	207,981	225,000	200,000	-11.1%
PERSONNEL						
4402-000-6101	Salaries	83,282	130,952	140,600	128,350	
	Total Personnel	83,282	130,952	140,600	128,350	-8.7%
CONTRACTUAL						
4402-000-6650	Document Storage	24,836	11,499	65,000	71,000	
	Total Other	24,836	11,499	65,000	71,000	
	Total Expenditure	108,118	142,451	205,600	199,350	-3.0%
Revenue over/(under) Expenditure		150,121	65,530	19,400	650	
Ending Balance		764,938	830,468	706,523	682,173	-3.4%

Court Automation Fund

Fund Description

Fee established by County Board ordinance. Fee collected by and directed by the Circuit Clerk.

The goal is to continually improve, update and provide an integrated record keeping system for Kendall County courts that will function with efficiency and maintain the integrity of our judicial system.

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

Full Time Staff paid from fund (annual):		2010 2	2011 2	2012 2	2013 2	
Account No.	Description	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% Change In Budget
Beginning Balance		717,129	836,659	856,859	841,130	-1.8%
REVENUE						
4501-000-1320	Fees Collected	254,440	205,044	225,000	200,000	
4501-000-1325	Court Automation					
	Total Revenue	254,440	205,044	225,000	200,000	-11.1%
PERSONNEL						
4502-000-6101	Salaries	81,289	118,280	118,229	90,500	-23.5%
	Total Personnel	81,289	118,280	118,229	90,500	
CONTRACTUAL						
	Equipment Maintenance					
	Total Contractual	0	0	0	0	
OTHER						
4502-000-6650	Court Automation Exp.	53,621	86,263	97,500	480,650	
	Total Other	53,621	86,263	97,500	480,650	
	Total Expenditure	134,910	204,543	215,729	571,150	164.8%
Revenue over/(under) Expenditure		119,530	501	9,271	(371,150)	
TRANSFERS OUT						
	Transfer to IMRF					
	Total Transfers Out	0	0	0	0	
Ending Balance		836,659	837,160	866,130	469,980	-45.7%

Child Support Collection Fund

IL Statute: 705ILCS 105/27.1a

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

Full Time Staff paid from fund (annual):		2010 1	2011 1	2012 1	2012 1.5	
ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		160,199	187,727	211,084	220,349	4.4%
REVENUE						
4601-000-1320	Fees Collected	48,442	51,610	47,000	47,000	
4601-000-1325	IL State Reimbursement	3,613	6,256	5,000	5,000	
	Total Revenue	52,055	57,866	52,000	52,000	
PERSONNEL						
4602-000-6101	Salaries	22,253	23,041	23,953	34,661	
	Total Personnel	22,253	23,041	23,953	34,661	44.7%
CONTRACTUAL						
4602-000-6216	Equipment Maintenance	79	12,000	4,500	16,000	
	Total Contractual	79	12,000	4,500	16,000	255.6%
COMMODITIES						
4602-000-6200	Office Supplies	1,236	1,129	1,500	1,500	
4602-000-6201	Postage	959	997	2,500	2,500	
4602-000-6231	Computer Supplies		100	200	200	
	Total Commodities	2,195	2,226	4,200	4,200	
OTHER						
4602-000-6650	Miscellaneous				2,000	
	Total Other				2,000	
	Total Expenditure	24,527	37,267	32,653	56,861	74.1%
Revenue over/(under) Expenditure		27,528	20,599	19,347	(4,861)	
Ending Balance		187,727	208,326	230,431	215,488	-6.5%

Circuit Clerk Electronic Citation Fund

Fund Description

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

New fund established in FY2011.

IL Statute: 705 ILCS 105/27.3e

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

ACCOUNT & DESCRIPTION		BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		7,600	17,600	131.6%
REVENUE				
8301-000-1320	Fines Collected/Circuit Clerk	7,500	10,000	
	Total Revenue	7,500	10,000	33.3%
EXPENDITURE				
8302-000-6650	Expenditures		10,000	
	Total Expenditure	0	10,000	
	Total Expenditure	0	10,000	
Revenue over/(under) Expenditure		7,500	0	
Ending Balance		15,100	17,600	16.6%

Circuit Clerk Operation/Administration Fund

Fund Description

Newly created fund and fees by statute in FY 2008.

Augments the Circuit Clerk's operation and administration

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

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

Account No.	Description	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	Change In Budget
Beginning Balance		45,032	59,336	39,800	17,480	-56.1%
REVENUE						
9001-000-1320	Fees Collected	16,194	19,607	16,500	18,000	
	Total Revenue	16,194	19,607	16,500	18,000	9.1%
OTHER						
9002-000-6101	Salaries	300	38,536	38,820	33,682	
9002-000-6650	Expenses	1,590			0	
	Total Other	1,890	38,536	38,820	33,682	-13.2%
	Total Expenditure	1,890	38,536	38,820	33,682	
Revenue over/(under) Expenditure		14,304	(18,929)	(22,320)	(15,682)	
Ending Balance		59,336	40,407	17,480	1,798	-89.7%

Transportation Safety Highway Hire-Back Fund

Fund Description

This fund captures the fees paid for exceeding the speed limit while traveling through a highway construction or maintenance speed zone.

IL Statute: 625 ILCS 5/11-605.1 (e)

If a fine for a violation of this Section is \$250 or greater, the person who violated this Section shall be charged an additional \$125... (i) the violation occurred on a highway other than an interstate highway and (ii) a county police officer wrote the ticket for the violation, in which case the \$125 shall be deposited into that county's Transportation Safety Highway Hire-back Fund. In the case of a second or subsequent violation of this Section, if the fine is \$750 or greater, the person who violated this Section shall be charged an additional \$250... (i) the violation occurred on a highway other than an interstate highway and (ii) a county police officer wrote the ticket for the violation, in which case the \$250 shall be deposited into that county's Transportation Safety Highway Hire-back Fund.

Account No.	Description	BUDGET 2013	Change In Budget
Beginning Balance		0	
REVENUE			
4411-000-1320	Revenue	125	
	Total Revenue	125	
OTHER			
4412-000-6650	Expenses		
	Total Other	0	
	Total Expenditure	0	
Revenue over/(under) Expenditure		125	
Ending Balance		125	

Court Security Fund

Fund Description

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

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

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

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

IL Statute: 55ILCS 5/5-1103

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		534,743	589,318	425,800	384,750	-9.6%
REVENUE						
4201-000-1320	Circuit Clerk Fees	344,188	290,163	340,000	320,000	
	Total Revenue	344,188	290,163	340,000	320,000	-5.9%
PERSONNEL						
4202-000-6101	Court Security Officers					
4202-000-6106	Salaries - Overtime	21,031	22,715	27,000	40,000	
	Total Personnel	21,031	22,715	27,000	40,000	48.1%
OTHER						
4202-000-6650	Expenditures	18,582	24,989	70,000	60,000	
	Total Other	18,582	24,989	70,000	60,000	-14.3%
	Total Expenditure	39,613	47,704	97,000	100,000	3.1%
Revenues over/(under) Expenses		304,575	242,459	243,000	220,000	
TRANSFERS OUT						
4202-000-6300	Transfer to Gen Fund	250,000	375,000	275,000	250,000	
4202-000-6308	Transfer to CH Project Fund	0				
	Total Transfers Out	250,000	375,000	275,000	250,000	-9.1%
Ending Balance		589,318	456,777	393,800	354,750	-9.9%

Law Library Fund

Fund Description

Statutory fee set by County Board ordinance which established the County Law Library by Ordinance No. 69-1 on February 11, 1969.

The fee is collected on all civil cases at the time of filing of the first pleading, paper or other appearance filed, for the purpose of defraying the cost of establishing and maintaining the County Law Library.

The most recent fee increase was set at \$10 by County Board Ordinance No. 97-18 dated December 16, 1997 (effective Jan 1 1998).

IL Statute: 55 ILCS 5/5-39001

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		267,476	287,387	290,000	299,000	3.1%
REVENUE						
4301-000-1320	Law Library Fees	65,000	81,289	85,000	75,000	
	Total Revenue	65,000	81,289	85,000	75,000	-11.8%
PERSONNEL						
4302-000-6101	Salaries	6,300	0	10,000	10,000	
	Total Personnel	6,300	0	10,000	10,000	
CAPITAL						
4302-000-6650	Expenditure				7,000	
	Total Expenditure	0	0	0	7,000	
CONTRACTUAL						
4302-000-7005	Westlaw Online	11,500	32,106	33,075	34,068	
4302-000-7006	Public Def. Westlaw Online	6,930	0			
4302-000-7007	Judges Westlaw Online	11,400	0			
4302-000-7008	Law Lib. Books/ Subscriptions	25,000	38,070	25,750	35,000	
	Total Contractual	54,830	70,176	58,825	69,068	17.4%
	Total Expenditure	61,130	70,176	68,825	86,068	25.1%
Revenue over/(under) Expenditure		3,870	11,113	16,175	(11,068)	
TRANSFERS OUT						
	Total Transfers Out	0	0	0	0	
Ending Balance		271,346	298,500	306,175	287,932	-6.0%

Probation Services Fund

Fund Description

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

IL Statute: 730ILCS 110/15.1

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		888,468	822,366	848,021	827,966	-2.4%
REVENUE						
4801-000-1320	Circuit Clerk Fees	148,610	164,411	158,000	160,000	
4801-000-1520	Domestic Violence	22,985	32,144	36,000	26,000	
4801-000-1521	GPS Monitoring Program	11,094	15,650	18,000	12,000	
4801-000-1522	Underage Drinking Program	7,375	7,551	7,000	7,000	
4801-000-1525	O/P Risk Assessment	225	230	200	200	
4801-000-1526	Drug Testing Revenue	265	283	300	400	
4801-000-1527	Domestic Violence Surveillance	360	1,843	1,200	1,200	
4801-000-1529	Training				0	
Total Revenue		190,914	222,112	220,700	206,800	-6.3%
CONTRACTUAL						
4802-000-6205	Travel	0	0	0	0	
4802-000-6206	Training	3,389	10,664	12,000	12,000	
4802-000-6214	Contractual Services - Programs				190,000	
4802-000-6215	Contractual Services - Other	140,590	135,048	204,000	57,000	-72.1%
4802-000-6915	Drug Testing	11,599	8,059	12,000	12,000	
4802-000-6916	GPS Monitoring Program	16,783	19,896	30,000	30,000	
4802-000-6917	O/P Risk Assessment	1,325	1,175	3,000	3,500	
4802-000-6918	Functional Family Therapy	0	0	0	0	
4802-000-6203	Dues/Memberships	450	900	1,500	1,500	
Total Contractual		174,136	175,742	262,500	306,000	16.6%
CAPITAL						
4802-000-6216	Equipment	47,548	3,203	20,500	25,500	24.4%
4802-000-6231	Software	5,731	8,568	8,000	11,600	
Total Capital		53,279	11,771	28,500	37,100	30.2%
Total Expenditure		227,415	187,513	291,000	343,100	17.9%
Revenue over/(under) Expenditure		(36,501)	34,599	(70,300)	(136,300)	
TRANSFERS IN						
4801-000-1524	Mental Health Transfer	400	0	500	2,000	
Total Transfers In		400	0	500	2,000	
TRANSFERS OUT						
4802-000-6300	Transfer to General Fund	30,000	30,000	30,000	30,000	
Total Transfers Out		30,000	30,000	30,000	30,000	
Ending Balance		822,367	826,965	748,221	663,666	-11.3%

Community Services Block Grant - Revolving Loan Fund

Fund Description

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

IL Statute: 20 ILCS 625/2

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

IL Statute: 20 ILCS 625/4

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		32,933	32,933	9,000	4,378	-51.4%
REVENUE						
2501-000-1320	Receipts		28,679	9,000	8,178	
2501-000-1135	Interest Earned		19	30	40	
2501-000-1485	ILL. Ventures Receipts					
	Loan 1 - Midwest Horse Interest					
	Loan 2 - Compass Interest					
	Loan 3 - Just In Time Interest					
	Total Revenue	0	28,698	9,030	8,218	-9.0%
CONTRACTUAL						
2502-000-6203	Dues			100		
	Total Contractual	0	0	100	0	
OTHER						
2502-000-6820	Loan Administration			500	0	
2502-000-6821	Loans			8,000	0	
	Total Other	0	0	8,500	0	
	Total Expenditure	0	0	8,600	0	-100.0%
Revenue over/(under) Expenditure		0	28,698	430	8,218	
Ending Balance		32,933	61,631	9,430	12,596	33.6%

Kendall Area Transit Fund

Description

Fund created in FY09 to fund Kendall County Para Transit.

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		148,241	117,886	118,399	147,647	24.7%
REVENUE						
5501-000-1575	IL DOAP (Downstate Operating Asst. Program)	30,514	129,419	135,000	130,000	
5501-000-1576	IDOT JARC (Job Access Reverse Commute)					
5501-000-1577	IDOT NF (New Freedom)					
5501-000-1578	RTA JARC					
5501-000-1579	RTA NF (New Freedom)		7,490		100,000	
5501-000-1580	Municipal Contributions	28,538	27,353	55,887	138,589	
5501-000-1581	Agency Contributions					
5501-000-1582	IDOT Section 5311 Program	96,843	106,151	57,000	106,000	
5501-000-1583	Lease Revenue				43,200	
5501-000-1135	Interest Income	190	98			
Total Revenue		156,085	270,511	247,887	517,789	108.9%
CONTRACTUAL						
5502-000-7050	DVAC (DeKalb Voluntary Action Center)	223,069	297,704	321,887	519,589	
5502-000-6216	Vehicle Maintenance	1,470				
5502-000-7051	Vehicle Lease & Insurance				43,200	
Total Contractual		224,539	297,704	321,887	562,789	
CAPITAL						
5502-000-6252	Vehicles	50	0	2,000	5,000	
5502-000-6208	Equipment	12,774	0		10,000	
5502-000-6253	Facilities					
Total Capital		12,824	0	2,000	15,000	
Total Expenditure		237,363	297,704	323,887	577,789	78.4%
Revenue over/(under) Expenditure		(81,278)	(27,193)	(76,000)	(60,000)	
TRANSFERS IN						
5501-000-1305	Transfer from Senior Services Levy	25,423	25,454	25,500	25,500	
5501-000-1300	Transfer from General Fund	25,500	25,500	25,500	25,500	
Total Transfers In		50,923	50,954	51,000	51,000	
TRANSFERS OUT						
5502-000-6310	Transfer to Liability Insurance Fund					
Total Transfers Out		0	0	0	0	
Ending Balance		117,886	141,647	93,399	138,647	48.4%

Coroner Death Certificate Grant

Fund Description

A portion of the fees collected for death certificates goes into a state fund. The state allocates the funds between the County Coroners based on the number of death certificates created by each office. Grant money is sent annually. The funds can be used by the Coroner's office specifically for training and/or equipment.

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		6,849	6,861	0	6,865	
REVENUE						
4701-000-1135	Interest					
4701-000-1325	Receipts - Fees	12	4	0	2,500	
	Total Revenue	12	4	0	2,500	
EXPENDITURE						
4702-000-6650	Expenditure	0		0	2,000	
	Total Expenditure	0	0	0	2,000	
Revenue over/(under) Expenditure		12	4	0	500	
Ending Balance		6,861	6,865	0	7,365	

Coroner Fees

Fund Description

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

IL Statute: 55 ILCS 5/4-7001

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		0	1,500	2,633	5,500	108.9%
REVENUE						
9401-000-1320	Fees	1,500	5,429	4,000	4,000	
	Total Revenue	1,500	5,429	4,000	4,000	
EXPENDITURE						
9402-000-6650	Expenditure	0	2,146	0	1,000	
	Total Expenditure	0	2,146	0	1,000	
Revenue over/(under) Expenditure		1,500	3,283	4,000	3,000	
Ending Balance		1,500	4,783	6,633	8,500	28.1%

KenCom

Account #	Description	ACTUAL 2011	BUDGET 2012
Beginning Balance			
REVENUE			
3301-000-1300	Kendall County - Base	1,857,819	1,775,000
3301-000-1611	Kendall County - Sheriff Usage		
3301-000-1325	Miscellaneous Revenue	6,211	5,000
3301-000-1599	Alarm Revenue		1,850
3301-000-1600	ETSB Contribution		
3301-000-1609	Sandwich FD	11,784	11,784
	Total Revenue	1,875,814	1,793,634
PERSONNEL			
3302-000-6101	Director	94,316	96,202
3302-000-6105	Assistant Director	69,706	71,100
3302-000-6102	Supervisors	139,960	198,018
3302-000-6103	Operators	787,525	800,420
3302-000-6106	Overtime	152,892	100,000
3302-000-6110	Holiday Pay	61,370	61,200
3302-000-6114	Salaries - Training	3,362	9,200
3302-000-6109	Recorder	576	1,500
3302-000-6300	Kendall County Health Insurance	194,637	215,000
3302-000-6305	Kendall County IMRF/SS	220,950	254,802
3302-000-6309	Kendall County Liability Insurance	8,936	8,936
	Total Personnel	1,734,230	1,816,378
CONTRACTUAL			
3302-000-6202	Books/Subscriptions	-	200
3302-000-6203	Dues/Memberships	1,810	1,500
3302-000-6204	Conferences	1,397	2,000
3302-000-6206	Training	515	6,000
3302-000-6216	Equipment Maintenance	2,222	6,000
3302-000-6219	Printing/Publications	1,181	750
3302-000-6227	Telephone	1,891	2,500
3302-000-6601	Radio Lines	66,478	
3302-000-6601	Reverse 9-1-1		25,000
	Total Contractual	75,493	43,950
COMMODITIES			
3302-000-6200	Office Supplies	1,682	3,000
3302-000-6201	Postage	11	350
3302-000-6205	Mileage	976	2,000
	Total Commodities	2,669	5,350
OTHER			
3302-000-6602	Leads/Livescan/Alerts	14,359	10,530
3302-000-6603	Employee Screening	91	1,000
3302-000-6604	Alerts (current mobile MDT's)		4,200
	Total Other	14,450	15,730
	Total Expenditure	1,826,842	1,881,408
Ending Balance		48,972	(87,774)

Kendall County's
FY13 Budget Appropriations
for KenCom will be captured
in the following
General Fund Accounts:

Sheriff's Public Safety Dispatch:
0102-009-6440
and
KenCom Intergovernmental
Agreement:
0102-035-6600

Fox Valley Ecosystem Fund

Fund Description

The Fox River Ecosystem Partnership (FREP) is a 501c3 organization made up of non-profit organizations, government agencies, businesses and individuals that work to protect and enhance the resources of the Fox River watershed. This fund receives revenues from dues and donations. Expenditures include various projects including seminars and rain garden construction. The Kendall County Forest Preserve Director served as Treasurer. When his term ended the account funds were passed on to the new FREP Treasurer.

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		6,135	8,060	0	0	
REVENUE						
8801-000-1135	Interest	3	2			
8801-000-1325	Miscellaneous Income	6,740	6,164			
8801-000-1335	Donations	75				
8801-000-1365	Dues	4,737	987			
8801-000-1510	IDNR Grant					
8801-000-1511	CMAQ Grant	1,498	940			
8801-000-1512	Riverboat Grant	4,777				
	Total Revenue	17,830	8,093	0	0	
EXPENDITURE						
8802-000-6650	Expenditures	15,905	16,153	0		
	Total Expenditure	15,905	16,153	0	0	
Revenue over/(under) Expenditure		1,925	(8,060)	0	0	
Ending Balance		8,060	0	0	0	

Liability Insurance Program

Fund Description

The Fund captures payments for General Liability and Worker's Compensation Insurance Claims.

ACCOUNT & DESCRIPTION		BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		17,791	
REVENUE			
2301-000-1135	Interest	1	
	Total Revenue	1	
EXPENDITURE			
2302-000-6650	Premiums	100,000	
	Total Expenditure	100,000	
Revenue over/(under) Expenditure		(99,999)	
TRANSFERS IN			
2301-000-1310	Transfer from Liability Ins. Fund	100,000	
	Total Transfers In	100,000	
Ending Balance		17,792	

General Fund Special Reserve Fund

Description

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

Account No.	Description	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% Change In Budget
Beginning Balance		1,450,000	1,500,000	1,550,000	1,440,000	-7.1%
REVENUE						
7601-000-1320	Revenues			0		
	Total Revenue	0	0	0	0	
OTHER						
7602-000-6650	Expenditures		121,734	0	400,000	
	Total Expenditure	0	121,734	0	400,000	
Revenue over/(under) Expenditure		0	(121,734)	0	(400,000)	
TRANSFERS IN						
7601-000-1300	General Fund Transfer	50,000	50,000			
	Total Transfers In	50,000	50,000	0	0	
TRANSFERS OUT						
7602-000-6300	General Fund Transfer			110,000	140,000	
	Total Transfers Out	0	0	110,000	140,000	
Ending Balance		1,500,000	1,428,266	1,440,000	900,000	-37.5%

Capital Improvement Fund

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.

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		859,464	1,048,827	1,032,432	1,178,222	14.1%
REVENUE						
0401-000-1325	Other Revenue	155,052	186,552			
0401-000-1546	Lease Income - KenCom				100,000	
0401-000-1650	Off Track Betting					
	Total Revenue	155,052	186,552	0	100,000	
CAPITAL						
0402-000-6650	Expenditures	141,124	301,777	539,000	500,000	
	Total Expenditure	141,124	301,777	539,000	500,000	-7.2%
Revenue over/(under) Expenditure		13,928	(115,225)	(539,000)	(400,000)	
TRANSFERS IN						
0401-000-1300	Transfer from Gen Fund	175,000	150,000	150,000	150,000	
	Total Transfers In	175,000	150,000	150,000	150,000	
Ending Balance		1,048,392	1,083,602	643,432	928,222	44.3%

Public Safety Capital Improvement Fund

Fund Description

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		831,957	1,131,957	1,431,957	1,729,064	52.7%
REVENUE						
7501-000-1565	Architect Deposits		800			
	Total Revenue	0	800	0	0	
CAPITAL						
7502-000-6650	Expenditures		3,693		1,500,000	
	Total Expenditure	0	3,693	0	1,500,000	
Revenue over/(under) Expenditure		0	-2,893	0	(1,500,000)	
TRANSFERS IN						
7501-000-1300	Transfer from Gen Fund					
7501-000-1305	Reimb. from Bond Proceeds					
7501-000-1310	Transfer from Public Safety	300,000	300,000	300,000	300,000	
	Total Transfers In	300,000	300,000	300,000	300,000	0.0%
Ending Balance		1,131,957	1,429,064	1,731,957	529,064	-63.0%

Courthouse Restoration Fund

Description

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

Construction was completed in 2003.

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		3,082	344	600	1,300	74.4%
REVENUE						
8501-000-1320	Fed. National Park Grant State Illinois First Grant Revenue	1,000	3,718	3,000	3,000	
	Total Revenue	1,000	3,718	3,000	3,000	
CAPITAL						
8502-000-6650	Restoration Expenses	3,738	3,265	3,600	3,600	
	Total Capital	3,738	3,265	3,600	3,600	
	Total Expenditure	3,738	3,265	3,600	3,600	0.0%
Revenue over/(under) Expenditure		(2,738)	453	(600)	(600)	
Ending Balance		344	797	0	700	

Building Fund

Description

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

Projects

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

Project 1 (Salt Storage) Financing:

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

Project 2 (Storage Building) Financing:

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		1,000,000	178,951	353,000	425,000	20.4%
REVENUE						
2601-000-1135	Interest Income					
2601-000-1320	Miscellaneous Income					
2601-000-1325	Other Contributions		36,200			
2601-000-1350	Township & Municipality Contrib.	170,250	51,000	30,000	7,500	
2601-000-1545	Rental Income					
	Total Revenue	170,250	87,200	30,000	7,500	-75.0%
EXPENDITURE						
2602-000-7100	A & E Fees Salt Storage	5,626				
2602-000-7101	A & E Fees Storage Bldg	24,617				
2602-000-7102	Construction Costs Salt Storage	462,673				
2602-000-7103	Construction Costs Storage Bldg	798,384	13,799			
2602-000-7104	Demolition Costs Storage Bldg					
	Total Expenditure	1,291,299	13,799	0	0	
Revenue over/(under) Expenditure		(1,121,049)	73,401	30,000	7,500	
TRANSFERS IN						
2601-000-1300	Transfer from General Fund	300,000	0	0	0	
2601-000-1315	Transfer from Highway Fund		50,000	75,000	100,000	
	Total Transfers In	300,000	50,000	75,000	100,000	
Ending Balance		178,951	302,352	458,000	532,500	16.3%

Animal Control Building Fund

Fund Description

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		70,000	70,000	70,000	25,229	-64.0%
REVENUE						
3401-000-1325	Other Revenue					
	Total Revenue	0	0	0	0	
CAPITAL						
3402-000-6650	Building Improvements				10,000	
3402-000-6978	Vehicles Purchased	0	0	0	0	
	Total Capital	0	0	0	10,000	
	Total Expenditure	0	0	0	10,000	
Revenue over/(under) Expenditure		0	0	0	(10,000)	
TRANSFERS IN						
3401-000-1305	Transfer from Animal Control Fund		17,769	9,000	10,000	
	Total Transfers In	0	17,769	9,000	10,000	
Ending Balance		70,000	87,769	79,000	25,229	-68.1%

Special Construction Fund for Public Safety Center Basement

Description

This fund was established in November of FY11 by County Board Resolution to capture revenue and expenditure related to the build out of the Public Safety Center basement for KenCom.

ACCOUNT & DESCRIPTION		ACTUAL 2010	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance			1,291,100	53,331	-95.9%
REVENUE					
2401-000-1320	Revenue				
	Total Revenue		0	0	
CAPITAL					
2402-000-6650	Expenditure		1,291,100	53,331	
	Total Expenditure		1,291,100	53,331	
	Total Expenditure		1,291,100	53,331	-95.9%
Revenue over/(under) Expenditure			(1,291,100)	(53,331)	
TRANSFERS IN					
2401-000-1301	Transfer from General Fund	1,291,100			
	Total Transfers In	1,291,100	0	0	
Ending Balance		1,291,100	0	0	

Jail Addition Construction Fund - Bond Proceeds

Description

This fund was established to receive bond proceeds issued in 2002 and transfers from the Public Safety Sales Tax Fund to provide for the construction of a new jail addition. Construction was complete in 2005. The addition opened the first quarter of 2006. All funds have been expended, the fund balance is \$0 for Fiscal Year 2013.

IL Statute: 55 ILCS 5/6-11001

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

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		44,370	34,010	8,000	0	-100.0%
REVENUE						
5701-000-1135	Interest Income	70	15			
5701-000-1515	Project Fund Deposit					
	Total Revenue	70	15	0	0	
CAPITAL						
5702-000-6850	Project Fund Expense	10,430	28,439	8,000		
	Total Other	10,430	28,439	8,000	0	-100.0%
	Total Expenditure	10,430	28,439	8,000	0	-100.0%
Revenue over/(under) Expenditure		(10,360)	(28,424)	(8,000)	0	
Ending Balance		34,010	5,586	0	0	

Courthouse Expansion Construction Fund - Bond Proceeds

Description

Fund created in FY 2008 to receive bond proceeds to expand and renovate courthouse

Estimated bond proceeds needed is between \$30M and \$35M. Issuances of \$10M planned for 2007, 2008 and 2009.

Construction to start Spring 2008 with final completion July 2010.

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		3,414,599	94,498	88,500	38,600	-56.4%
REVENUE						
9701-000-1135	Interest Income	1,515	135			
9701-000-1515	Proj. Fund Dep. 2007A &B					
9701-000-1516	Proj. Fund Dep. 2008					
9701-000-1517	Proj. Fund Dep. 2009					
9701-000-1570	Insurance					
9701-000-1325	Miscellaneous					
	Total Revenue	1,515	135	0	0	
CAPITAL						
9702-000-6850	Project Fund Expenses	3,261,010				
9702-000-7020	Architect Fees	59,330				
9702-000-7021	Engineering Fees	1,276	6,000			
9702-000-7022	Testing Fees					
9702-000-7023	Furnishings & Equipment			60,000	38,600	
9702-000-7024	Construction Fees			28,500		
	Total Expenditure	3,321,616	6,000	88,500	38,600	-56.4%
Revenue over/(under) Expenditure		(3,320,101)	(5,865)	(88,500)	(38,600)	
Ending Balance		94,498	88,633	0	0	

County Building Bond Proceeds 2011 Refunding

Fund Description

Fund created in FY11 to receive bond proceeds to pay costs of issuance for the refunding of \$4.5M General Obligation Bonds, Series 2002B which provided funds to construct the County Office Building housing the Health and Human Services Department, Technology Department and Veterans Assistance Commission.

ACCOUNT & DESCRIPTION		ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% CHANGE IN BUDGET
Beginning Balance		0	0	0	5,915	
REVENUE						
3001-000-1515	Bond Proceeds	0	84,900	0		
	Total Revenue	0	84,900	0	0	
EXPENDITURE						
3002-000-6850	Cost of Issuance	0	0	0		
	Total Expenditure	0	0	0	0	
Revenue over/(under) Expenditure		0	84,900	0	0	
TRANSFERS OUT						
3002-000-6300	Transfers Out	0	0	0	5,915	
Ending Balance		0	84,900	0	0	

Debt Service Sources

	Sources			
	Public Safety Sales Tax	General Fund	HHS Fund	
Jail Expansion 2002A & 2010	964,919	964,919		
County Office Bldg 2002B & 2011	278,605		95,844	182,761
Courthouse 2007A	297,620	297,620		
Courthouse 2007B	-			
Courthouse 2008	977,340	777,340	200,000	
Courthouse 2009	399,148	399,148		
Total FY13 Debt Service	2,917,632	2,439,027	295,844	182,761

Jail Addition Debt Service Fund 2002A and 2010

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

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

Debt Service Schedule

	Fiscal Year	Rate	Principal	Interest	Debt Service
Series 2002A G.O. Bonds Paid By Kendall County	2003			44,869	44,869
	2004			89,738	89,738
	2005			89,738	89,738
	2006			89,738	89,738
	2007	3.000	50,000	88,988	138,988
	2008	3.250	100,000	86,613	186,613
	2009	3.500	150,000	82,363	232,363
	2010	3.750	210,000	75,800	285,800
	2011	4.000	270,000	64,275	334,275
	2012	4.250	335,000	51,756	386,756
	2013	4.000	405,000	36,538	441,538
	2014	4.375	650,000 ¹	14,219	664,219
			2,170,000	814,631	2,984,631
Series 2010 G.O. Refunding Bonds Paid from Escrow Account Paid by Kendall County	2010			52,623	52,623
	2011			300,700	300,700
	2012			300,700	300,700
	2013			300,700	300,700
	2014	2.000	635,000	300,700	935,700
	2015	2.000	680,000	288,000	968,000
	2016	2.000	900,000	274,400	1,174,400
	2017	4.000	950,000	256,400	1,206,400
	2018	4.000	1,025,000	218,400	1,243,400
	2019	4.000	1,095,000	177,400	1,272,400
	2020	4.000	1,175,000	133,600	1,308,600
	2021	4.000	1,255,000	86,600	1,341,600
	2022	4.000	910,000	36,400	946,400
			8,625,000 ²	2,726,623	11,351,623
Total Debt Service			10,795,000	3,541,254	14,336,254

Notes

¹ \$50,000 of Bond Series 2002A, Year 2014 Principal was refunded. Principal reduced from \$700,000.

² Bond Series 2010 Interest to be paid from refunding escrow account until December 1, 2012.

Jail Addition Debt Service Fund 2002A and 2010

Fund Description

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

IL Statute: 55 ILCS 5/6-3001

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

Account #	Description	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% Change in Budget
Beginning Balance		250,374	307,221	1,500	1,050	
REVENUE						
5801-000-1135	Interest Income	334	358	150	0	
5801-000-1325	Capitalized Revenue					
	Total Revenue	334	358	150	0	
DEBT						
5802-000-6650	Other Expenses	0	510	600	600	
5802-000-6865	Debt Service Interest	75,800	96,993	46,825	329,138	
5802-000-6870	Debt Service Principal	210,000	270,000	405,000	650,000	
	Total Other	285,800	367,503	452,425	979,738	
	Total Expenditure	285,800	367,503	452,425	979,738	116.6%
Revenue over/(under) Expenditure		(285,466)	(367,145)	(452,275)	(979,738)	
TRANSFERS IN						
5801-000-1310	Transfer from Public Safety	342,313	396,513	451,825	979,738	
	Total Transfers In	342,313	396,513	451,825	979,738	
Ending Balance		307,221	336,589	1,050	1,050	

County Office Building Debt Service 2011

**\$4,215,000 G.O. Bonds, Refunding Bonds, Alternate Revenue Source
County Office Building, Series 2011**

Note: \$4,215,000 G.O. Bonds, Series 2011 Refunded \$4,500,000 G.O Bonds, Series 2002B

Date of Issuance December 8, 2011
Date of Maturity December 1, 2032
Interest Rates 2.00 - 4.00%
Payable June 1 & December 1
Payable at Amalgamated Bank

Debt Service Schedule

Date	Rate	Principal	Interest	Debt Service
12/8/2011				
6/1/2012			64,541	64,541
12/1/2012	2.00%	55,000	67,153	122,153
6/1/2013			66,603	66,603
12/1/2013	2.00%	145,000	66,603	211,603
6/1/2014			65,153	65,153
12/1/2014	2.00%	155,000	65,153	220,153
6/1/2015			63,603	63,603
12/1/2015	2.00%	155,000	63,603	218,603
6/1/2016			62,053	62,053
12/1/2016	2.00%	160,000	62,053	222,053
6/1/2017			60,453	60,453
12/1/2017	2.00%	170,000	60,453	230,453
6/1/2018			58,753	58,753
12/1/2018	3.00%	175,000	58,753	233,753
6/1/2019			56,128	56,128
12/1/2019	3.00%	180,000	56,128	236,128
6/1/2020			53,428	53,428
12/1/2020	3.00%	190,000	53,428	243,428
6/1/2021			50,578	50,578
12/1/2021	3.00%	200,000	50,578	250,578
6/1/2022			47,578	47,578
12/1/2022	3.00%	210,000	47,578	257,578
6/1/2023			44,428	44,428
12/1/2023	3.20%	190,000	44,428	234,428
6/1/2024			41,388	41,388
12/1/2024	3.45%	205,000	41,388	246,388
6/1/2025			38,108	38,108
12/1/2025	3.45%	205,000	38,108	243,108
6/1/2026			34,571	34,571
12/1/2026	3.45%	215,000	34,571	249,571
6/1/2027			30,863	30,863
12/1/2027	3.65%	235,000	30,863	265,863
6/1/2028			26,574	26,574
12/1/2028	3.85%	245,000	26,574	271,574
6/1/2029			22,103	22,103
12/1/2029	3.85%	255,000	22,103	277,103
6/1/2030			17,194	17,194
12/1/2030	3.85%	275,000	17,194	292,194
6/1/2031			11,900	11,900
12/1/2031	4.00%	290,000	11,900	301,900
6/1/2032			6,100	6,100
12/1/2032	4.00%	305,000	6,100	311,100
Totals		4,215,000	1,846,796	6,061,796

County Building Debt Service Fund 2011

Fund Description

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

IL Statute: 30 ILCS 350/7

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

Account #	Description	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% Change in Budget
Beginning Balance		179,358	183,226	1,100	1,250	13.6%
REVENUE						
5601-000-1135	Interest Income	222	209	150		
5601-000-1325	Capitalized Revenue					
5601-000-1545	HHS Rental Income	169,712	280,426	282,251	327,761	
	Total Revenue	169,934	280,635	282,401	327,761	16.1%
OTHER						
5602-000-6865	Debt Service Interest	216,194	319,031	210,006	133,005	
5602-000-6870	Debt Service Principal	70,000	75,000	80,000	145,000	
5602-000-6650	Misc. Expense	510	510	600	600	
	Total Other	286,704	394,541	290,606	278,605	
	Total Expenditure	286,704	394,541	290,606	278,605	-4.1%
Revenue over/(under) Expenditure		(116,770)	(113,906)	(8,205)	49,156	
TRANSFERS IN						
5601-000-1300	Transfer from Gen Fund	120,638	11,830	8,355	0	
	Total Transfers In	120,638	11,830	8,355	0	
Ending Balance		183,226	81,150	1,250	50,406	3932.5%

Courthouse Expansion Debt Service 2007A

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

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

Debt Service Schedule

Date	Rate	Principal	Interest	Debt Service
6/15/2008			105,677	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
Totals		4,695,000	1,081,842	5,776,842

Courthouse Expansion Debt Service 2007B

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

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

Debt Service Schedule

Date	Rate	Principal	Interest	Debt Service
12/15/2018	4.100%	446,418	253,582	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
Totals		5,303,762	5,261,238	10,565,000

Courthouse Expansion Debt Service 2008

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

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

Debt Service Schedule

Date	Rate	Principal	Interest	Debt Service
6/15/2009			315,627	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
Totals		10,000,000	3,792,347	13,792,347

Courthouse Expansion Debt Service 2009

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

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

Debt Service Schedule

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

Courthouse Expansion Debt Service

Fund Description

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

IL Statute: 30 ILCS 350/7

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

Account #	Description	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	% Change in Budget
Beginning Balance		1,218,216	1,251,039	7,000	2,000	
REVENUE						
9801-000-1135	Interest Income	1,747	1,033			
	Total Revenue	1,747	1,033	0	0	
DEBT						
9802-000-6650	Disclosure & fiscal agent	2,150	2,180	1,800	1,800	
9802-000-6865	Debt Service 2007A Interest	131,038	181,027	109,820	102,620	
9802-000-6866	Debt Service 2007A Principal	245,000	195,000	180,000	195,000	
9802-000-6867	Debt Service 2007B Interest					
9802-000-6868	Debt Service 2007B Principal					
9802-000-6869	Debt Service 2008 Interest	386,965	538,260	346,465	327,340	
9802-000-6870	Debt Service 2008 Principal	700,000	600,000	510,000	650,000	
9802-000-6871	Debt Service 2009 Interest	481,194	598,721	399,148	399,148	
9802-000-6872	Debt Service 2009 Principal					
	Total Other	1,946,347	2,115,188	1,547,233	1,675,908	
	Total Expenditure	1,946,347	2,115,188	1,547,233	1,675,908	8.3%
Revenue over/(under) Expenditure		(1,944,600)	(2,114,155)	(1,547,233)	(1,675,908)	
TRANSFERS IN						
9801-000-1300	Transfer from Gen Fund	200,000	200,000	200,000	200,000	
9801-000-1310	Tr fr PS Sales Tax Fund	1,777,423	1,000,308	1,345,433	1,474,108	
	Total Transfers In	1,977,423	1,200,308	1,545,433	1,674,108	
Ending Balance		1,251,039	337,192	5,200	200	

Appendix Tab

Appendix Tab

Debt Service Management

Kendall County Rating

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

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

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

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

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

Standard & Poor's Ratings

Rating Watch

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

Rating Outlook

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

Ratings

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

• **AAA** rated bonds are judged the best quality. This denotes the lowest expectation of credit risk. They are assigned only in case of exceptionally strong capacity for payment of financial commitments. This capacity is highly unlikely to be adversely affected by foreseeable events.

• **AA** rated bonds are judged to be of very high quality. This denotes expectations of very low credit risk. They indicate very strong capacity for payment of financial commitments. This capacity is not significantly vulnerable to foreseeable events.

Debt Service Management

•**A** rated bonds are judged to be of high quality. This denotes expectations of low credit risk. The capacity for payment of financial commitments is considered strong. This capacity may, nevertheless, be more vulnerable to changes in circumstances or in economic conditions that is the case for higher ratings.

•**BBB** rated bonds are considered of good credit quality. This indicates that currently there are expectations of low credit risk. The capacity for payment of financial commitments is considered adequate but adverse changes in circumstances and economic conditions are more likely to impair this capacity.

•**BB** rated bonds are speculative. This indicates that there is a possibility of credit risk developing, particularly as the result of adverse economic change over time; however, business or financial alternatives may be available to allow financial commitments to be met.

•**B** rated bonds are highly speculative. This indicates that significant credit risk is present, but a limited margin of safety remains. Financial commitments are currently being met; however, capacity for continued payment is contingent upon a sustained, favorable business and economic environment.

•**CCC** rated bonds are poor standing. For issuers and performing obligations, default is a real possibility. Capacity for meeting financial commitments is solely reliant upon sustained, favorable business or economic conditions.

•**CC** rated bonds are speculative in a high degree. For issuers and performing obligations, default of some kind appears probable.

•**D** ratings are issued when an obligor has failed to pay one or more of its financial obligations (rated or unrated) when it came due. A 'D' rating is assigned when Standard & Poor's believes that the default will be a general default and that the obligor will fail to pay all or substantially all of its obligations as they come due.

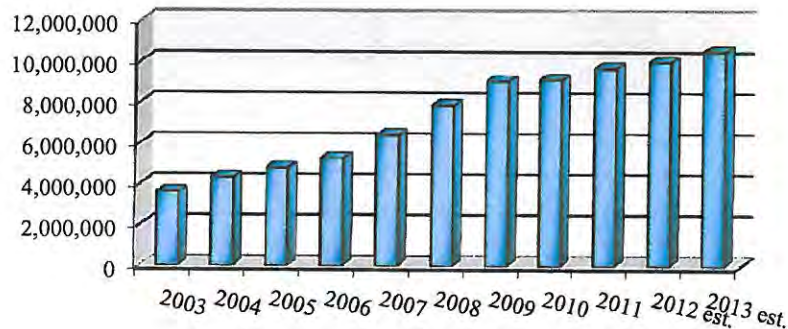
Revenue Assumptions

GENERAL FUND

1. Ad Valorem (Property) Tax

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

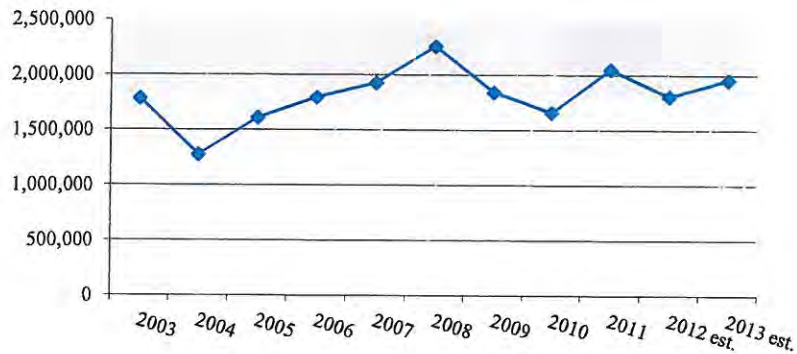
<u>Year</u>	<u>Amount</u>
2003	3,594,042
2004	4,309,607
2005	4,790,574
2006	5,265,261
2007	6,391,264
2008	7,855,710
2009	9,048,350
2010	9,122,474
2011	9,669,052
2012 est.	9,985,582
2013 est.	10,507,154



2. State Income Tax

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

<u>Year</u>	<u>Amount</u>
2003	1,780,773
2004	1,271,054
2005	1,605,532
2006	1,791,929
2007	1,920,712
2008	2,252,023
2009	1,837,602
2010	1,655,427
2011	2,044,229
2012 est.	1,800,000
2013 est.	1,950,000



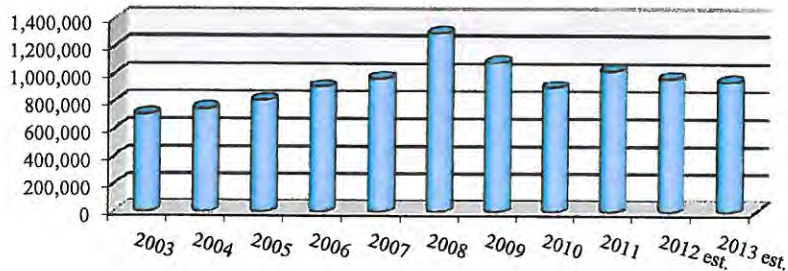
Revenue Assumptions

GENERAL FUND (cont.)

3. State Sales Tax

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

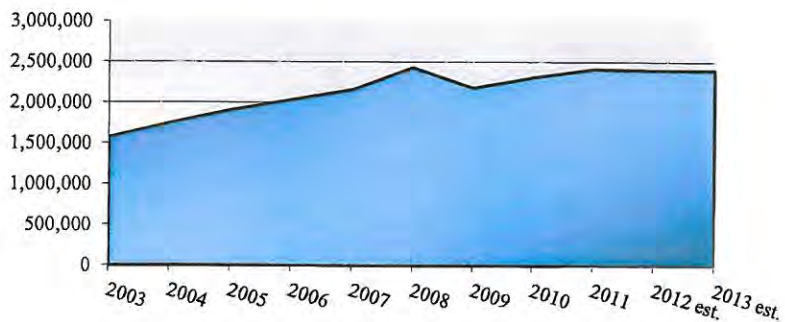
<u>Year</u>	<u>Amount</u>
2003	709,092
2004	747,576
2005	809,144
2006	909,106
2007	967,868
2008	1,299,929
2009	1,085,257
2010	904,300
2011	1,024,787
2012 est.	970,000
2013 est.	947,000



4. 1/4 Cent Sales Tax

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

<u>Year</u>	<u>Amount</u>
2003	1,571,439
2004	1,744,436
2005	1,905,409
2006	2,032,155
2007	2,154,989
2008	2,432,220
2009	2,179,677
2010	2,309,306
2011	2,411,666
2012 est.	2,400,000
2013 est.	2,400,000



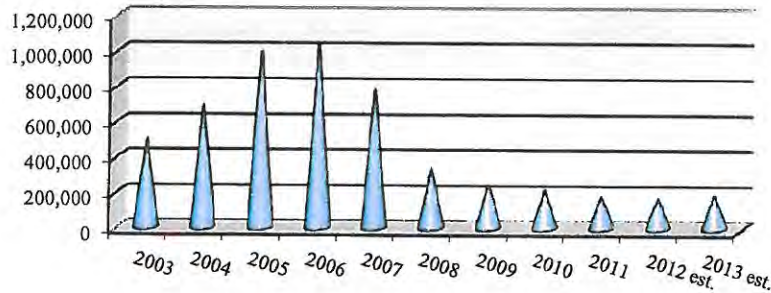
Revenue Assumptions

GENERAL FUND (cont.)

5. County Real Estate Transfer Tax

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

<u>Year</u>	<u>Amount</u>
2003	494,523
2004	689,494
2005	991,595
2006	1,033,919
2007	774,679
2008	334,600
2009	245,108
2010	214,979
2011	180,609
2012 est.	170,000
2013 est.	190,000



6. County Clerk Fees

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

<u>Year</u>	<u>Amount</u>
2003	757,031
2004	749,860
2005	680,033
2006	738,303
2007	625,179
2008	477,189
2009	480,983
2010	421,127
2011	381,281
2012 est.	380,000
2013 est.	400,000



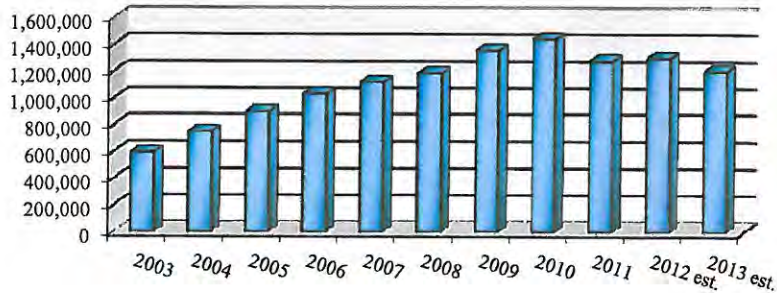
Revenue Assumptions

GENERAL FUND (cont.)

7. Circuit Clerk Fees

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

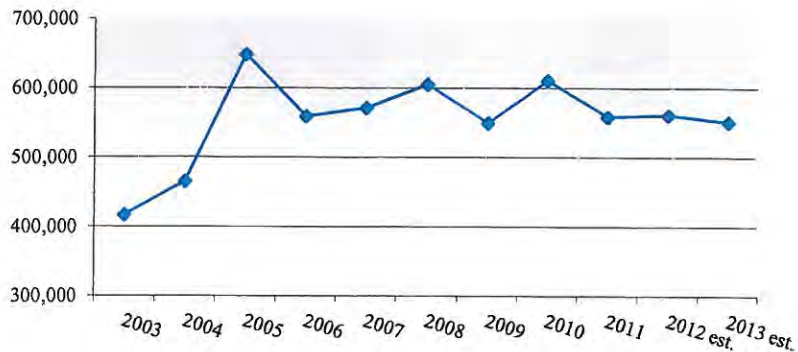
<u>Year</u>	<u>Amount</u>
2003	593,866
2004	749,860
2005	901,800
2006	1,034,175
2007	1,119,554
2008	1,185,310
2009	1,355,086
2010	1,442,173
2011	1,279,825
2012 est.	1,300,000
2013 est.	1,200,000



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	548,617
2010	609,542
2011	557,688
2012 est.	560,000
2013 est.	550,000



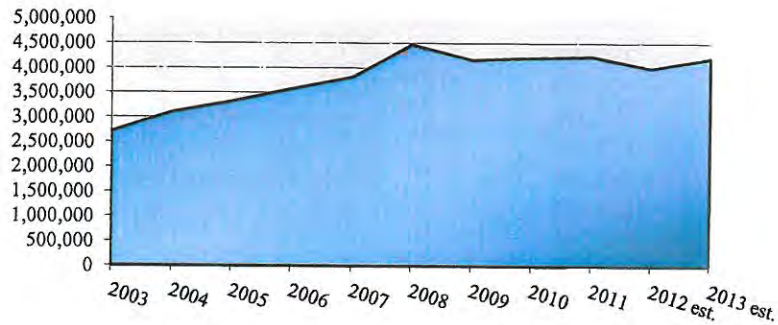
Revenue Assumptions

PUBLIC SAFETY SALES TAX

1. Public Safety Sales Tax

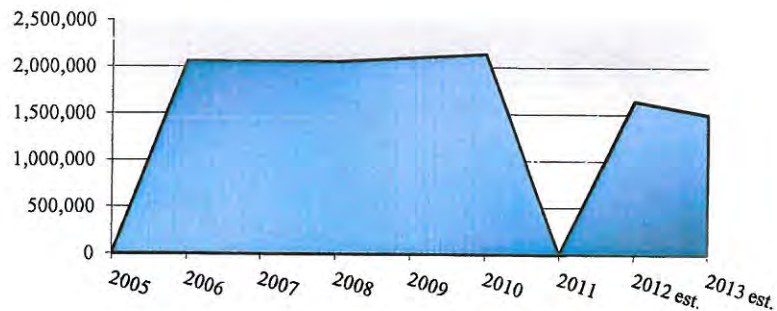
Kendall County instituted a 1/2 percent Public Safety Sales Tax after referendum approval in order to cover increasing costs of public safety and related services.

<u>Year</u>	<u>Amount</u>
2003	2,715,279
2004	3,098,809
2005	3,316,793
2006	3,571,306
2007	3,809,254
2008	4,468,596
2009	4,164,421
2010	4,209,113
2011	4,237,277
2012 est.	4,000,000
2013 est.	4,200,000



2. Transfer from Public Safety Sales Tax to General Fund

<u>Year</u>	<u>Amount</u>
2005	
2006	2,064,403
2007	2,059,228
2008	2,060,000
2009	2,101,200
2010	2,143,225
2011	0
2012 est.	1,643,171
2013 est.	1,500,000

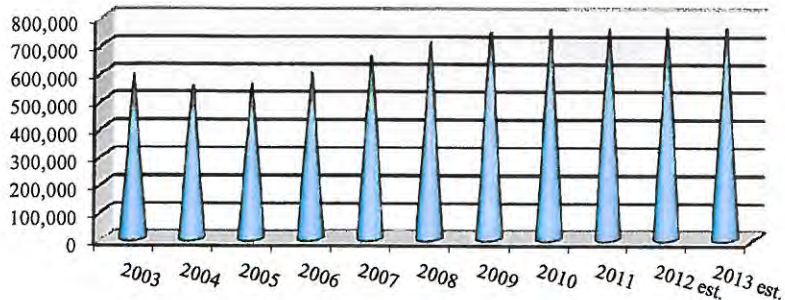


Revenue Assumptions

HEALTH & HUMAN SERVICES FUND

1. Ad Valorem (Property) Tax

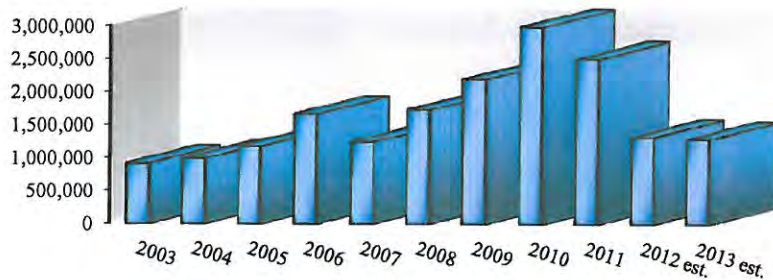
<u>Year</u>	<u>Amount</u>
2003	589,737
2004	549,074
2005	554,716
2006	591,603
2007	654,472
2008	704,226
2009	743,426
2010	753,680
2011	755,623
2012 est.	757,000
2013 est.	757,000



2. State Grant CAT Programs

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

<u>Year</u>	<u>Amount</u>
2003	921,298
2004	992,265
2005	1,175,684
2006	1,668,906
2007	1,244,866
2008	1,732,155
2009	2,196,292
2010	2,996,173
2011	2,506,216
2012 est.	1,325,100
2013 est.	1,296,298

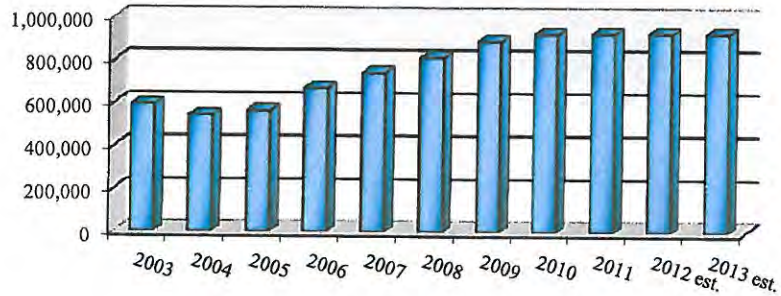


Revenue Assumptions

COMMUNITY 708 MENTAL HEALTH BOARD FUND

Ad Valorem (Property) Tax

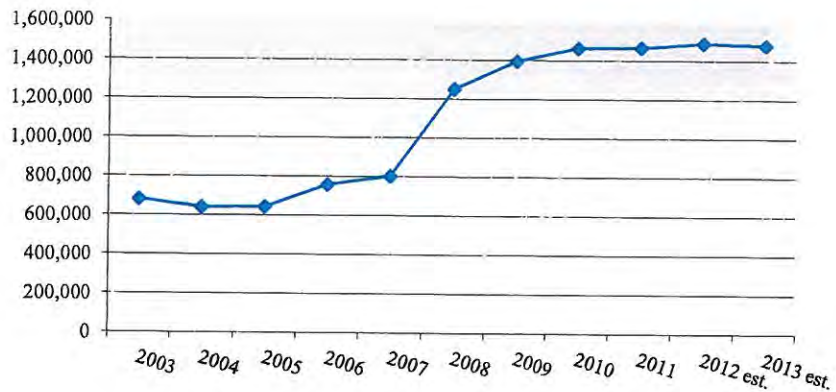
<u>Year</u>	<u>Amount</u>
2003	593,911
2004	544,288
2005	565,619
2006	669,793
2007	741,388
2008	813,497
2009	890,163
2010	924,585
2011	926,627
2012 est.	927,889
2013 est.	927,889



COUNTY HIGHWAY FUND

Ad Valorem (Property) Tax

<u>Year</u>	<u>Amount</u>
2003	678,756
2004	638,466
2005	640,193
2006	754,309
2007	800,190
2008	1,247,554
2009	1,392,300
2010	1,459,437
2011	1,462,793
2012 est.	1,485,000
2013 est.	1,475,000



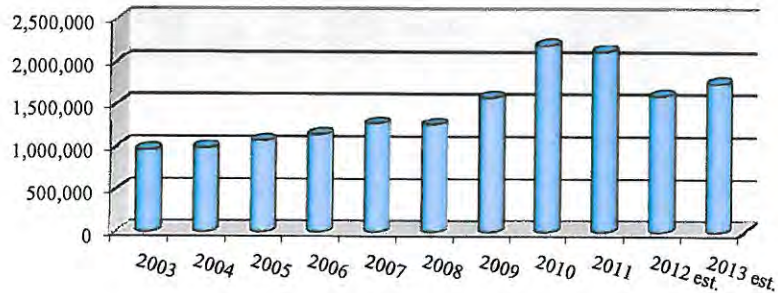
Revenue Assumptions

COUNTY MOTOR FUEL TAX FUND

State Allotments

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

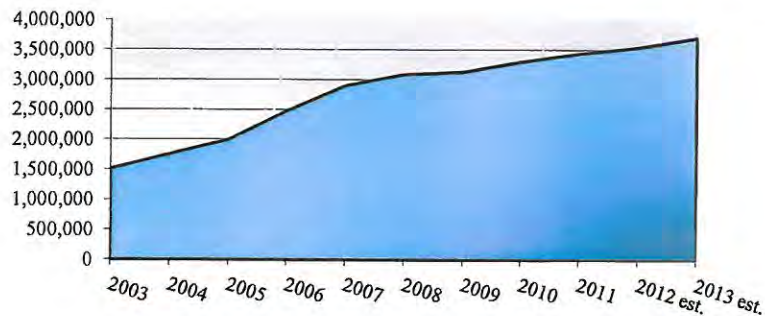
<u>Year</u>	<u>Amount</u>
2003	963,343
2004	987,429
2005	1,072,061
2006	1,147,446
2007	1,271,742
2008	1,263,287
2009	1,580,442
2010	2,191,514
2011	2,125,188
2012 est.	1,600,000
2013 est.	1,750,000



IMRF & SOCIAL SECURITY FUND

Ad Valorem (Property) Tax

<u>Year</u>	<u>Amount</u>
2003	1,510,482
2004	1,758,959
2005	1,996,981
2006	2,480,496
2007	2,899,100
2008	3,090,064
2009	3,133,508
2010	3,305,283
2011	3,440,198
2012 est.	3,546,250
2013 est.	3,710,000

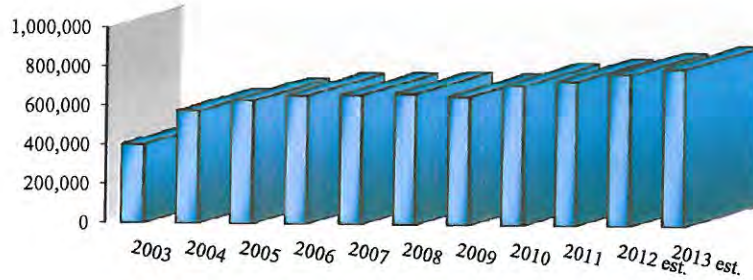


Revenue Assumptions

LIABILITY INSURANCE FUND

Ad Valorem (Property) Tax

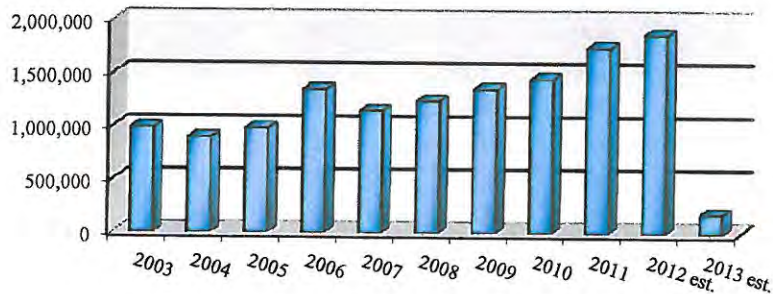
<u>Year</u>	<u>Amount</u>
2003	403,360
2004	574,616
2005	629,288
2006	657,103
2007	662,137
2008	670,837
2009	658,655
2010	716,152
2011	737,900
2012 est.	774,795
2013 est.	806,118



PUBLIC BUILDING COMMISSION LEASE FUND

Ad Valorem (Property) Tax

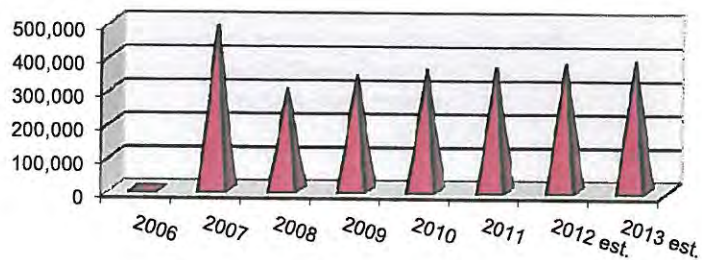
<u>Year</u>	<u>Amount</u>
2003	986,132
2004	893,842
2005	978,492
2006	1,343,792
2007	1,145,323
2008	1,238,451
2009	1,349,914
2010	1,449,060
2011	1,741,156
2012 est.	1,867,000
2013 est.	180,000



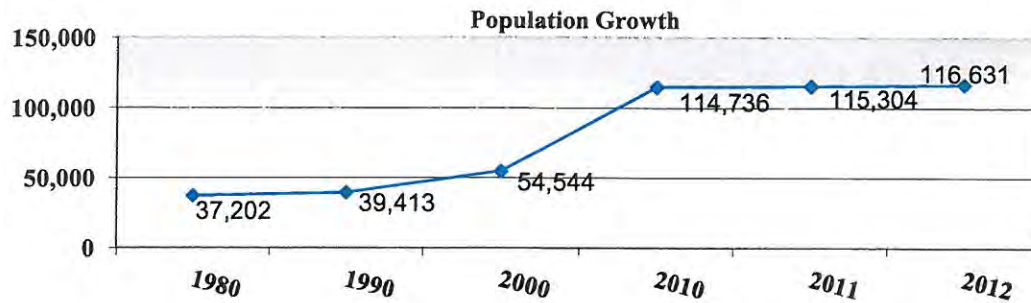
VETERANS ASSISTANCE COMMISSION

Veterans Assistance Commission

<u>Year</u>	<u>Amount</u>
2006	0
2007	493,410
2008	303,541
2009	345,639
2010	362,601
2011	370,529
2012 est.	382,857
2013 est.	389,837



Demographics



Source: US Census Bureau - American Fact Finder
 2011 American Community Survey
 2010 American Community Survey
 1980, 1990, 2010 Census

Population

	Amount			
	2012 %		2011	2010
Total Population	116,631	100%	115,304	114,736
Under 5 years	10,432	8.90%	10,431	10,092
5 to 9 years	10,625	9.10%	9,508	10,753
10 to 14 years	9,413	8.10%	10,428	9,899
15 to 19 years	8,452	7.20%	8,365	7,900
20 to 24 years	5,085	4.40%	5,707	5,318
25 to 34 years	16,426	14.10%	16,903	17,511
35 to 44 years	21,927	18.80%	20,807	20,054
45 to 54 years	15,538	13.30%	14,746	14,950
55 to 59 years	4,680	4.00%	5,959	5,416
60 to 64 years	5,888	5.00%	4,270	4,461
65 to 74 years	5,037	4.30%	4,957	5,115
75 to 84 years	2,638	2.30%	1,982	2,324
85 years and over	490	0.40%	1,241	943
 Male Population	 57,049	 48.90%	 57,418	 56,821
Female Population	59,582	51.10%	57,886	57,915
 Median Age	 33.6	 -	 33.1	 32.9

Source: US Census Bureau - American Fact Finder
 2011 American Community Survey
 2010 American Community Survey
 2010 Census



Demographics

Educational Attainment

	Amount		
	2012	2011	2010
Population 25 years and Over	72,624	70,865	64,009
Bachelor's Degree or Higher	36.90%	33.40%	34.30%
High School Grad or Higher	91.50%	91.80%	93.30%
Less than 9th grade	3.40%	2.50%	3.30%
9th to 12th grade, no diploma	5.10%	5.70%	3.40%
High school grad (or GED)	22.80%	26.30%	25.80%
Some college, no degree	23.60%	25.00%	22.60%
Associate's degree	8.20%	7.00%	10.70%
Bachelor's degree	23.90%	23.50%	23%
Grad or professional degree	13.00%	10.00%	11.30%



Source: US Census Bureau - American Fact Finder
 2011 American Community Survey
 2010 American Community Survey
 2010 Census

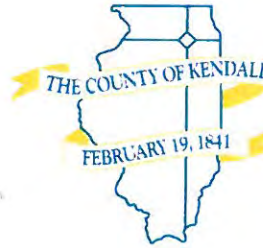
Housing

	2012	2011	2010
Total Housing Units	41,310	40,387	40,321
Occupied housing units	37,049	38,711	38,022
Owner Occupied	33,599	31,382	32,554
Renter Occupied	3,450	7,329	5,468
Vacant housing units	4,261	1,676	2,299
Homeowner Vacancy Rate	3.00%	0.80%	-
Rental Vacancy Rate	11.90%	2.90%	-
Median Owner Occupied Housing Value	\$206,800	\$223,100	-
Median Real Estate Taxes Paid	\$5,760	\$5,646	\$5,598
Median Monthly Owner Costs			
Owners with a Mortgage	\$1,947	\$1,996	-
Owners without a Mortgage	\$628	\$663	-
Renters	\$1,119	\$1,072	-
Average Household Size	3.14	2.97	3.01
Average Family Size	3.66	3.39	3.41
Median Household Income	\$80,655		\$77,987



Source: US Census Bureau - American Fact Finder
 2011 American Community Survey
 2010 American Community Survey
 2010 Census

Kendall County Facilities 2013



Public Safety Center



Government Center Campus

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

Animal Control



Government Center Campus

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

Kendall County Facilities 2013



Coroner / Facilities Management



Government Center Campus

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

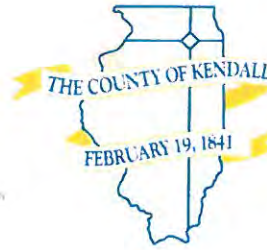
Health & Human Services



Government Center Campus

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

Kendall County Facilities 2013



Historic Courthouse



Downtown Yorkville Campus

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

County Office Building



Downtown Yorkville Campus

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

Kendall County Facilities 2013



Kendall County Courthouse



Government Center Campus

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

Kendall County Courthouse - New Addition



Government Center Campus

New addition opened October 13, 2009

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

Kendall County Facilities 2013



Highway Department



Route 47 Campus

- Opened 1970's
- 4,800 Square feet

Highway Department - Salt Storage Facility



Route 47 Campus

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

Kendall County Fund Structure

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

General Fund

1 General Corporate Fund (Fund 01)

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

Special Revenue

2 Public Safety Sales Tax Fund (Fund 20)

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

3 GIS Fund - Mapping (Fund 51)

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

4 GIS Fund - Recorder (Fund 37)

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

Levy Funds

5 Health & Human Services Fund (Fund 21)

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

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. This fund has previously granted monies for the support of senior citizens, to the Kendall Area Transit Fund, the Kendall County Health Department, the Fox Valley YMCA, Visiting Nurses Association, Prairie State Legal Services, Fox Valley Older Adults, Senior Services Association Inc. and CNN (Community Nutrition Network).

Kendall County

Fund Structure

Levy Funds (Cont.)

- 8 Extension Education Services Fund (Fund 08)**
Extension educational programs are offered in four broad areas: 4-H Youth Development, Family and Consumer Sciences, Community Development, and Agriculture and Natural Resources. The County Board approves a special levy to help fund the Extension Office's activities.
- 9 County Highway Fund (Fund 12)**
The County Highway Fund is the basic operating mechanism for funding the Highway Department activities, including salaries, maintenance materials and operating supplies. Our goal is to provide the safest, most efficient County Transportation System possible within the current fiscal restraints.
- 10 County Bridge Fund (Fund 13)**
The County Bridge Fund provides for construction and maintenance of all bridges on the County Highway System and participates in the construction and maintenance on the Township System. The goal/objective of this fund is to continue to gain financial momentum in an effort to provide safe and functional bridges in Kendall County.
- 11 Federal Aid Matching Fund (Fund 14)**
This fund assists other Highway Department revenues in the construction of roads and bridges on County Highways in the Federal-Aid Network. Normal services, including road construction, land acquisition and engineering will be provided with these revenues.
- 12 IMRF & Social Security Fund (Fund 09)**
This fund provides for Social Security, Medicare and the three different pension plans authorized by the State of Illinois: IMRF, SLEP (Law Enforcement) and ECO (Elected Officials). Revenue is received through a property tax levy as well as employee payroll deductions. Currently, it is set up as a pay-as-you-go with less than 1% reserve. This fund also receives 1/3 of the Personal Property Replacement Tax.
- 13 Liability Insurance Fund (Fund 10)**
This is a levy to fund premiums and claims associated with liability, property and worker's compensation insurances. 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

Fund Structure

Special Department Funds

- 17 Economic Development Commission Fund (Fund 02)**
The Economic Development, Revenue and Tourism Committee of the County Board reviews economic development activities within the county and acts as a liaison with the four local EDCs in Oswego, Yorkville, Plano and Montgomery.
- 18 Restricted Economic Development Commission Fund (Fund 03)**
This fund, commonly known as the Revolving Loan Fund, utilizes federal dollars from HUD through the Illinois Department of Commerce and Economic Development, predominately to provide low interest loans to local businesses for job creation in conjunction with local banks.
- 19 Transportation Sales Tax Fund (19)**
In 2002, the voters of Kendall County approved by referendum to impose a 1/2% sales tax for transportation purposes. The County Board appropriates expenditures from this fund for engineering and construction of roads and bridges on the County's highway system.
- 20 County Motor Fuel Tax Fund (Fund 15)**
The County Motor Fuel tax provides for construction and maintenance of roads and bridges in the County Highway Network. Revenues from this fund continue to be used to improve the safety and efficiency of the County highway system.
- 21 Township Bridge Fund (Fund 17)**
The Township Bridge fund provides for construction and maintenance of all bridges on the County Highway System, and participates in the construction and maintenance on the Township System. The goal/objective of this fund is to continue to gain financial momentum in an effort to provide safe and functional bridges in Kendall County.
- 22 County Highway Restricted Fund (Fund 18)**
This fund represents contributions and/or assessments on new developments that will fund improvements to the County highway system.
- 23 Highway Salt Storage (Fund 22)**
This fund was established in FY12. This fund captures the billing and collection of funds from multiple agencies around the county for future maintenance of the community Salt Storage Facility.
- 24 Kendall County Transportation Alternative Program, KC-TAP (Fund 191)**
The Kendall County Board has established the Kendall County Transportation Alternatives Program (KC-TAP) to help municipalities, forest preserves and park districts construct linear paths and sidewalks along State and County Highways in Kendall County. Applications from municipalities, forest preserves and park districts will be accepted and evaluated. Funds will be spent on the construction of the multi-use paths and sidewalks.
- 25 Animal Control Fund (Fund 35)**
This fund is used for the operations of the animal control facility.
- 26 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.

Kendall County Fund Structure

Special Department Funds (Cont.)

27 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.

28 Recorder's Document Storage Fund (Fund 38)

Fund established per state statute to help defray the cost of document storage.

29 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.

30 Help America Vote Act - HAVA (Fund 92)

The Help America Vote Act (HAVA) was passed by the United States Congress to make sweeping reforms to the nation's voting process. HAVA addresses improvements to voting systems and voter access. HAVA creates new mandatory minimum standards for states to follow and provides funding to help states meet these new standards, replace voting systems and improve election administration. HAVA established the Election Assistance Committee (EAC) to assist states regarding HAVA compliance and to distribute funds to the states.

31 County Clerk Death Certificate Surcharge Fund (Fund 371)

The State of Illinois Public Health Department is granting funds as specified by the legislation of Public Act 93-0045, in relation to Public Health, Section 5 The Vital Records Act and Section 25.5 The Death Certificate Surcharge Fund.

32 Indemnity Fund (Fund 54)

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

33 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.

34 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.

35 Sheriff E-Ticket Fund (Fund 36)

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

36 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.

Kendall County

Fund Structure

Special Department Funds (Cont.)

- 37 **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.
- 38 **Sheriff Failure To Appear - FTA Fund (Fund 84)**
A fee collected from individuals arrested on outstanding Failure to Appear warrants. New fund established in FY2011.
- 39 **Sheriff's Vehicle Fund - Statutory (Fund 91)**
Revenue collected from fines are used to purchase vehicles for the Sheriff's fleet.
- 40 **Sheriff Range Fees Fund (Fund 402)**
The Sheriff's Office Range Fee Fund shall be used solely for expenses related to the operation, maintenance and decommissioning of the Kendall County Sheriff's Office Firearms Training Range. It shall be funded by annual dues paid by law enforcement agencies that use the range for firearms training and qualifications. The Sheriff's Office Range is located at 6925 Rt. 71 Oswego, IL.
- 41 **Sheriff Commissary (Fund 403)**
The Fund shall consist of all profits generated by the Kendall County Jail Commissary system. These funds shall be used for detainee welfare and shall be subject to audit.
- 42 **COPs Technology (Fund 80)**
This fund receives grants from the Federal Government to purchase and maintain in-car video systems. This fund will be closed out in FY13.
- 43 **County Reserves (Fund 60)**
This fund captures the activity for various Sheriff and Health Department grants.
- 44 **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.
- 45 **Child Advocacy (Fund 77)**

This fund captures the grants and donations given to the State's Attorney's Office Child Advocacy Center.
- 46 **State's Attorney Records Automation (Fund 442)**
The State's Attorney shall be entitled to a \$2 fee to be paid by the defendant on a judgment of guilty or a grant of supervision for a violation of any provision of the Illinois Vehicle Code or any felony, misdemeanor, or petty offense to discharge the expense of the State's Attorneys' Office for establishing and maintaining automated record keeping systems.
- 47 **Circuit Clerk Document Storage Fund (Fund 44)**
This fund is established to help defray the expense of document storage.

Kendall County

Fund Structure

Special Department Funds (Cont.)

- 48 Court Automation Fund (Fund 45)**
Pursuant to Statute the County Board adopted a resolution on Nov 13, 1984 which established this fund. Expenditures may be made by the County Board from this fund provided they are approved by the Clerk of the Court and the Chief Judge or his designee. It was amended by county board resolution No. 92-21 on Sept. 15, 1992 effective Oct 1, 1992 in order to increase the fee to the maximum of \$5.00. The goal is to continually improve, update and provide an integrated recordkeeping system for Kendall County courts that will function with efficiency, and maintain the integrity of our judicial system.
- 49 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.
- 50 Circuit Clerk Electronic Citation Fund (Fund 83)**
This fund captures fees paid by defendants in any traffic, misdemeanor, municipal ordinance or conservation case upon a judgment of guilty or grant of supervision. This is a new fund established in FY2011.
- 51 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.
- 52 Circuit Clerk Transportation Safety Highway Hire-Back Fund (Fund 441)**
This fund captures the fees paid for exceeding the speed limit while traveling through a highway construction or maintenance speed zone.
- 53 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.
- 54 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).
- 55 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.

Kendall County Fund Structure

Special Department Funds (Cont.)

- 56 **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.
- 57 **Kendall Area Transit Fund (Fund 55)**
This fund was created in FY09 to fund Kendall County Para Transit.
- 58 **Coroner's Death Certificate Grant (Fund 47)**
A portion of the fees collected for death certificates goes into a state fund. The state allocates the funds between the County Coroners based on the number of death certificates created by each office. Grant money is sent annually. The funds can be used by the Coroner's office specifically for training and/or equipment.
- 59 **Coroner Fees (Fund 94)**
This fund captures the fees paid for copies of transcripts of sworn testimony \$5 page, autopsy reports \$50, verdicts of coroner's jury \$5, toxicology reports \$25, printed or electronic pictures: greater amount of the actual cost or \$3, copies of miscellaneous reports except police reports: greater amount of actual cost or \$25 and coroner's or medical examiner's permits to cremate a dead human body \$50.
- 60 **KenCom (Fund 33)**
This fund captures costs for 9-1-1 and emergency dispatch services to the citizens and emergency service providers of Kendall County.
- 61 **Fox Valley Ecosystem Agency (Fund 88)**
The Fox River Ecosystem Partnership (FREP) is a 501c3 organization made up of non-profit organizations, government agencies, businesses and individuals that work to protect and enhance the resources of the Fox River watershed. This fund receives revenues from dues and donations. Expenditures include various projects including seminars and rain garden construction. The Kendall County Forest Preserve Director served as Treasurer. When his term ended the account funds were passed on to the new FREP Treasurer.
- 62 **Liability Insurance Program (Fund 23)**
This fund captures costs for 9-1-1 and emergency dispatch services to the citizens and emergency service providers of Kendall County.

Reserve Funds

- 63 **General Fund Special Reserve Fund (Fund 76)**
This fund was established to set aside dollars to pay pending property tax appeals.

Capital Project Funds

- 64 **Capital Improvement Fund (Fund 04)**
This is a reserve fund created to provide cash-on-hand for future building construction projects.
- 65 **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.

Kendall County Fund Structure

Capital Project Funds (cont.)

- 66 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.
- 67 Building Fund (Fund 26)**
The building fund is set up to capture revenue and expenditure associated with construction and/or renovation of county buildings.
- 68 Animal Control Building Fund (Fund 34)**
The building fund is set up as a reserve for capital improvements to the facility.
- 69 Special Construction Fund Public Safety Center - PSC (Fund 24)**
This fund was established in November of FY11 by County Board Resolution to capture revenue and expenditure related to the build out of the Public Safety Center basement for KenCom.
- 70 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.
- 71 Courthouse Expansion Construction Fund - Bond Proceeds (Fund 97)**
Fund created in FY08 to receive bond proceeds to expand and renovate courthouse. Estimated bond proceeds needed is between \$30M and \$35M. \$10M bonds issued FY07. \$10M Bonds issued FY08. \$10M Bonds issued \$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)
- 72 County Building Bond Proceeds Fund (Fund 30)**
Fund created in FY11 to receive bond proceeds to pay costs of issuance for the refunding of \$4.5M General Obligation Bonds, Series 2002B which provided funds to construct the County Office Building housing the Health and Human Services Department, Technology Department and Veterans Assistance Commission.

Debt Service Funds

- 73 Jail Addition Debt Service Fund (Fund 58)**
Fund to pay debt service for \$6,998,396 2002 Series A General Obligation Bonds, Alternate Revenue Source & \$8,625,000 2010 General Obligation Refunding Bonds, Alternate Revenue Source. These bonds funded the expansion of the county jail.
- 74 County Building Debt Service Fund (Fund 56)**
Fund to pay debt service for thirty (30) year \$4.5M 2002 Series B General Obligation Bonds. These bonds funded the new office building that houses Health & Human Services, Technology Services and the Veterans' Assistance Commission. Revenues are currently transferred in from the General Fund and the Health Department Fund. Health & Human Services payments will amount to \$150,000 for fiscal year beginning December, 2004 and increase annually by 2.5%.

Kendall County

Fund Structure

Debt Service Funds (cont.)

75 Courthouse Expansion Debt Service Fund (Fund 98)

Fund to pay debt service for the new courthouse addition opened in October 2009:

\$4,695,000 2007 Series A General Obligation, Alternate Revenue Source (current coupon series).

\$5,303,762 2007 Series B General Obligation, Alternate Revenue Source (capital appreciation series).

\$10,000,000 2008 Series General Obligation, Alternate Revenue Source (current coupon series).

\$10,000,000 2009 Series General Obligation, Alternate revenue Source (current coupon series).

Glossary

ABATEMENT

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

ACCOUNTABILITY

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

ACCOUNT DESCRIPTION

The title in each program detail explaining various line items

ACCOUNT FUND STRUCTURE

Traditional means of categorizing various activities by particular fund.

AGENCY FUND

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

ANNUAL OPERATING BUDGET

A budget applicable to a single fiscal year.

ASSESSED VALUE

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

ASSETS

Property owned by the government.

AUDIT

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

AVAILABLE FUND BALANCE

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

BASIS OF ACCOUNTING

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

BOND

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

BOND REFINANCING

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

BUDGET

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

Glossary

BUDGETARY CONTROL

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

BUDGET HIGHLIGHTS

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

BUDGET SUMMARIES

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

CAPITAL

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

CAPITAL CONSTRUCTION

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

CAPITAL IMPROVEMENTS

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

CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL OUTLAY

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

CASH MANAGEMENT

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

CHARGES FOR SERVICES

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

COMMODITIES

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

CONTINGENCY ACCOUNT

Amount held in reserve each year for various unforeseen circumstances.

Glossary

CONTRACTUAL SERVICES

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

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

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

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

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

DEBT

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

DEBT SERVICE

The payment of principal and interest on borrowed funds.

DEBT SERVICE FUND

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

DEFICIT

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

DEPARTMENT

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

EXPENSES

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

FEES AND CHARGES

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

FINES

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

FRANCHISE FEE

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

FUND

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

Glossary

FUND BALANCE

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

FISCAL YEAR - (FY)

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

GENERAL FUND

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

GENERAL OBLIGATION BONDS

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES - (GAAP)

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

GENERAL OBLIGATION - (GO)

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

GOALS AND OBJECTIVES

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

ILLINOIS DEPARTMENT OF TRANSPORTATION (IDOT)

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

INTERGOVERNMENTAL AGREEMENTS - (IGR)

Intergovernmental Agreements are payments for services between cooperating agencies.

ILLINOIS MUNICIPAL LEAGUE - (IML)

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

ILLINOIS MUNICIPAL RETIREMENT FUND - (IMRF)

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

Glossary

IMPROVEMENTS

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

INCOME

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

INFRASTRUCTURE

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

INTERGOVERNMENTAL REVENUES

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

INTEREST INCOME

Funds earned through investment instruments of compensating balances.

INTERFUND TRANSFER

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

INVESTMENT

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

LETTER OF TRANSMITTAL

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

LEVY

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

LICENSES AND PERMITS

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

LINE ITEM

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

MOTOR FUEL TAX

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

OPERATING BUDGET

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

ORGANIZATIONAL CHART

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

Glossary

PRINCIPAL AND INTEREST - (P&I)

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

PERSONNEL

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

PERSONNEL SUMMARY

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

PROPERTY TAX

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

REFERENDUM

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

REVENUES

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

REVENUE ANALYSIS

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

SPECIAL REVENUE FUND

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

STATE INCOME TAX

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

STATE SALES TAX

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

SUMMARY OF REVENUE

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

TAX LEVY

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

Glossary

TAX RATE

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

TRUST AND AGENCY FUNDS

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

Financial Policies

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

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

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

Financial Policies

FINANCIAL GOALS & OBJECTIVES (Cont.)

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

BASIS OF BUDGETING

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

ANNUAL FINANCIAL REPORTING

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

FIXED ASSETS

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

FUND BALANCE

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

LEVEL OF SERVICE

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

OPERATING BUDGET

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

Financial Policies

PROPERTY TAX

The County levies property taxes for:

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

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

RISK MANAGEMENT

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

VEHICLE REPLACEMENTS

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

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

<u>Subject</u>	Kendall County Annual Budget Process & Timeline
<u>Purpose</u>	Standardize the budget process and timeline
<u>Statement of Policy</u>	It is the responsibility of the individual Kendall County Department Head/Elected Official to prepare and present to the Budget and Finance Committee their annual departmental/office budget along with any corresponding new initiative requests.
<u>Procedure Goal</u>	The goal of this procedure is to provide instruction and a timeline to Kendall County staff for the preparation of the annual department/office budget and corresponding new initiative requests.

Budget Preparation: Departments/Offices

Administrative Services Department	Animal Control Department
Supervisor of Assessments Department	Board of Review
Circuit Clerk's Office	Circuit Court Judge's Office
Coroner's Office	County Clerk's Office
Emergency Management Agency	Facilities Management Department
Health and Human Services Department	Highway Department
KenCom Department	Planning, Building and Zoning Department
Probation (Combined Court Services) Department	Public Defender Department
Regional Office of Education	Sheriff's Office
State's Attorney's Office	Soil & Water Conservation (Grant Request)
Technology Services Department	Treasurer's Office
Tuberculosis (Levy Request)	Veteran's Assistance Commission

Budget Review: Committee/Board

Budget & Finance Committee
County Board

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

February

Budget

Administrative Services

➤ Prepare Budget Files

Feb 1 - June 1

- Prepare initial revenue, expenditure and year end fund balances for use by Budget & Finance Committee to set budget criteria
- Enter actual figures from prior FY Annual Audit
- Update authorized positions

May

New Initiatives

Administrative Services

➤ New Initiative Forms and Budget Calendar

May 1

- 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

May 1 – June 30

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

May

- 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 Process & Timeline

Annual Budget, Revenue Projections, Levy Extension

June

Budget

Administrative Services

- **FY Budget Process and Budget Calendar** Jun 1
 - 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 schedule a budget hearing with B & F Committee :

Department/Office

- **Enter Budget** Jun 1 – Jul 31
 - 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
 - Schedule Budget Hearing

Revenue

Administrative Services

- **Refine Revenue Projections & Year End Fund Balances** Jun 1 – Jul 31
 - Analyze revenues. Prepare projections. Meet with Department Head/Elected Official, J. Purcell, J. Ferko, J. Wilkins and L. Caldwell for major revenues and fund balances.
 - Circuit Clerk Fees – Circuit Clerk
 - Fines & Forfeits/St. Attorney – Circuit Clerk
 - County Clerk Fees – County Clerk
 - County Real Estate Transfer Tax – County Clerk
 - Building & Zoning Fees – PBZ
 - Transportation Sales Tax – County Engineer
 - Corrections Board & Care – Chief Deputy Sheriff
 - Sheriff Fees – Chief Deputy Sheriff
 - Public Safety Sales Tax – Administrative Services
 - Health Insurance – Administrative Services
 - Animal Control – Animal Warden

Kendall County Process & Timeline

Annual Budget, Revenue Projections, Levy Extension

July

New Initiatives

Administrative Services

➤ Review New Initiatives

Jul 1 – Jul 31

- 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

Departments/Offices

➤ Budget Submittals Due

Jul 31

August

New Initiatives

Administrative Services

➤ Present Compiled New Initiatives to B&F Committee

1st Aug
BF Comm. Mtg.

Budget

Administrative Services

➤ Budget Analysis

Aug 1 - Aug 27

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

Budget & Finance Committee

➤ Budget Hearings

Aug

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

September

Budget

Budget & Finance Committee

- Budget Hearings
- Finance Committee reviews preliminary budget

Sep

Levy

Administrative Services

- Calculate tax rate, levy and levy allocation

Sep

Budget & Finance Committee

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

Sep

October

Budget

Administrative Services

- **Submit Ad (Public Notice) to KC Record** 1 week prior to Ad
(Public Notice) run day
 - Notice for Public Inspection of Tentative Budget 30 days prior to anticipated date of budget approval
 - Place Tentative Budget on file with the County Clerk for public inspection
 - Tentative Budget has to be available for public inspection at least 15 days prior to Budget Approval

County Board

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

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

November

Budget

County Board

➤ **Budget Approval**

- County Board approves Budget

1st Board Meeting in Nov

Levy

Administrative Services

- **Submit Levy Ad to KC Record** 1 week prior to Ad (Public Notice) run date
- 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

2nd Board Meeting in Nov

