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# KENDALL COUNTY

## ANIMAL CONTROL

***Financial Statements FY25  
December 2024***

**KENDALL COUNTY ANIMAL CONTROL FUND #1301**  
**Statement of Revenues And Expenditures**  
**12/30/2024**

|                                               | CURRENT YEAR      |                    |                   |                          | PRIOR YEAR        | VARIANCE                |
|-----------------------------------------------|-------------------|--------------------|-------------------|--------------------------|-------------------|-------------------------|
|                                               | FY25<br>Budget    | December<br>Actual | FY25<br>YTD       | YTD Percent<br>of Budget | FY24<br>YTD       | FY25 YTD v.<br>FY24 YTD |
| <b>REVENUE</b>                                |                   |                    |                   |                          |                   |                         |
| Fines & Fees                                  | \$ 50,000         | 3,077              | 3,077             | 6%                       | \$ 6,408          | \$ (3,331)              |
| Miscellaneous                                 | 100               | -                  | -                 |                          |                   | -                       |
| Donations                                     | 5,000             | -                  | -                 |                          |                   | -                       |
| Rabies Tags Sold                              | 320,000           | 6,535              | 6,535             | 1%                       | 7,754             | (3,591)                 |
| Intact Registration Fee                       | 13,000            | 330                | 330               | 3%                       | 585               | (255)                   |
| <b>Total Revenue</b>                          | <b>\$ 388,100</b> | <b>\$ 9,942</b>    | <b>\$ 9,942</b>   | <b>3%</b>                | <b>\$ 202,705</b> | <b>\$ (7,177)</b>       |
| <b>EXPENDITURE</b>                            |                   |                    |                   |                          |                   |                         |
| Salaries-Part-Time                            | 93,444.00         |                    |                   |                          |                   |                         |
| Salaries-Full Time                            | 38,613.00         |                    |                   |                          |                   |                         |
| Salaries - Other                              |                   | 4,163              | 4,163             |                          | 4,164             | (1)                     |
| Salaries - Administration                     | 15,000            | 577                | 577               | 4%                       | 275               | 302                     |
| Sal Animal Control Warden                     | 70,000            | 2,692              | 2,692             | 4%                       | 2,667             | 25                      |
| Sal Asst Animal Ctrl Warden                   | 47,590            | 1,830              | 1,830             | 4%                       | 1,936             | (106)                   |
| Salaries - Overtime                           | 510               |                    |                   |                          | -                 | -                       |
| Office Supplies                               | 1,500             |                    |                   |                          | 78                | (78)                    |
| Postage                                       | 1,600             | 82                 | 82                | 5%                       | -                 | 82                      |
| Training                                      | 2,500             |                    |                   |                          | 50                | (50)                    |
| Cellular Phones                               | 1,200             | 85                 | 85                | 7%                       | 85                | 0                       |
| Contractual Services                          | 6,000             |                    |                   |                          | -                 | -                       |
| Equipment                                     | 4,000             | 380                | 380               | 10%                      | 595               | (214)                   |
| Vehicle Maintenance / Repairs                 | 1,600             | 812                | 812               | 51%                      | -                 | 812                     |
| Gasoline / Fuel / Oil                         | 100               | 122                | 122               | 122%                     | -                 | 122                     |
| Uniforms / Clothing                           | 750               |                    |                   |                          | -                 | -                       |
| Refunds                                       | 500               |                    |                   |                          | -                 | -                       |
| Observation / Disposal                        | 750               |                    |                   |                          | -                 | -                       |
| Microchips                                    | 1,850             | 979                | 979               | 53%                      | 955               | 24                      |
| Volunteers / Public Relations                 | 1,000             |                    |                   |                          | -                 | -                       |
| Rabies Tags                                   | 2,500             | 2,511              | 2,511             | 100%                     | 2,422             | 90                      |
| Transportation Board and Care                 | 8,000             | 198                | 256               | 3%                       | 846               | (590)                   |
| <b>Total Operating Expenditure</b>            | <b>\$ 299,007</b> | <b>\$ 14,432</b>   | <b>\$ 14,491</b>  | <b>5%</b>                | <b>\$ 119,840</b> | <b>\$ 418</b>           |
| <b>TRANSFERS OUT</b>                          |                   |                    |                   |                          |                   |                         |
| Transf. to General Fund                       |                   | -                  | -                 |                          | \$ 1,590          | (1,590)                 |
| Transf. to IMRF Fund                          | 16,500            | 1,020              | -                 |                          | 948               | (948)                   |
| Transf. to SSI Fund                           | 20,668            | 1,429              | -                 |                          | 1,271             | (1,271)                 |
| Transf to Animal Cntr Cap Imp                 | 15,000            | -                  | -                 |                          |                   | -                       |
| Trns. to Health Care Fund                     | 22,781            | 1,020              | -                 |                          | -                 |                         |
| <b>Total Transfers Out</b>                    | <b>\$ 74,949</b>  | <b>\$ 3,470</b>    | <b>\$ -</b>       |                          | <b>21,481</b>     | <b>\$ (3,809)</b>       |
| <b>Total Expenditure &amp; Transfers Out</b>  | <b>\$ 373,956</b> | <b>\$ 17,902</b>   | <b>\$ 14,491</b>  | <b>4%</b>                | <b>141,321</b>    | <b>\$ (3,391)</b>       |
| <b>Total Revenue Over/(Under) Expenditure</b> | <b>\$ 14,144</b>  | <b>\$ (7,960)</b>  | <b>\$ (4,549)</b> | <b>-32%</b>              | <b>\$ 61,384</b>  | <b>\$ (65,933)</b>      |

**KENDALL COUNTY ANIMAL CONTROL FUND #1301**  
**FUND (CASH) BALANCE**  
**FY 2025**

| <b>MONTH</b>                  | <b>FY25<br/>Monthly<br/>REVENUE<br/>OVER/(UNDER)<br/>EXPENSES</b> | <b>FY25<br/>FUND<br/>(CASH)<br/>BALANCE</b> | <b>FY24<br/>Monthly<br/>REVENUE<br/>OVER/(UNDER)<br/>EXPENSES</b> | <b>FY24<br/>FUND<br/>(CASH)<br/>BALANCE</b> |
|-------------------------------|-------------------------------------------------------------------|---------------------------------------------|-------------------------------------------------------------------|---------------------------------------------|
| Beginning Fund (Cash) Balance |                                                                   | \$ 279,472                                  |                                                                   | \$ 203,399                                  |
| December-24                   | \$ (7,961)                                                        | \$ 271,511                                  | \$ (3,135)                                                        | 200,264                                     |
| January-25                    |                                                                   |                                             | 56,230                                                            | 256,493                                     |
| February-25                   |                                                                   |                                             | (9,950)                                                           | 246,543                                     |
| March-25                      |                                                                   |                                             | (3,377)                                                           | 243,167                                     |
| April-25                      |                                                                   |                                             | 8,932                                                             | 252,098                                     |
| May-25                        |                                                                   |                                             | 8,604                                                             | 260,702                                     |
| June-25                       |                                                                   |                                             | 1,245                                                             | 261,947                                     |
| July-25                       |                                                                   |                                             | (12,043)                                                          | 249,904                                     |
| August-25                     |                                                                   |                                             | 15,439                                                            | 265,343                                     |
| September-25                  |                                                                   |                                             | (139)                                                             | 265,204                                     |
| October-25                    |                                                                   |                                             | (15,355)                                                          | 249,850                                     |
| November-25                   |                                                                   |                                             | (4,201)                                                           | 245,649                                     |
| Year End Adjustment           |                                                                   |                                             | 33,823                                                            | 279,472                                     |
| Fund (Cash)                   | \$ (7,961)                                                        |                                             | \$ 76,073                                                         |                                             |
| YTD Fund Balance              |                                                                   | \$ -                                        |                                                                   | \$ 279,472                                  |

**KENDALL COUNTY ANIMAL CONTROL**  
**Statement of Revenues And Expenditures**  
**12/30/2024**

**Animal Medical Care Fund #1302**

|                              | <b>FY25<br/>Budget</b> | <b>December<br/>Actual</b> | <b>YTD<br/>Actual</b> | <b>YTD Percent<br/>of Budget</b> | <b>Fund Balance</b>                                                                                                                                                             |
|------------------------------|------------------------|----------------------------|-----------------------|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Beginning Balance</b>     | <b>\$ 27,189</b>       | <b>\$ 27,189</b>           |                       |                                  | FY13 \$250<br>FY14 21,935<br>FY15 33,497<br>FY16 32,810<br>FY17 32,325<br>FY18 26,165<br>FY19 20,132<br>FY20 18,939<br>FY21 18,050<br>FY22 16,300<br>FY23 18,140<br>FY24 27,189 |
| <b>Revenue</b>               |                        |                            |                       |                                  |                                                                                                                                                                                 |
| Donations & Receipts         | 10                     | 1,919                      | 1,919                 | 19190.0%                         |                                                                                                                                                                                 |
| Total Revenue                | 10                     | 1,919                      | 1,919                 | 19190.0%                         |                                                                                                                                                                                 |
| <b>Expenditure</b>           |                        |                            |                       |                                  |                                                                                                                                                                                 |
| Animal Medical Care Expenses | 3,000                  | 667                        | 667                   | 22.2%                            |                                                                                                                                                                                 |
| Heartworm Testing            | 500                    | 69                         | 69                    | 13.8%                            |                                                                                                                                                                                 |
| FeLuk/FIV Testing            | 2,000                  | 325                        | 325                   | 16.3%                            |                                                                                                                                                                                 |
| Total Expenditure            | 5,500                  | 1,060                      | 1,061                 | 19.3%                            |                                                                                                                                                                                 |
| <b>Ending Balance</b>        | <b>\$ 21,699</b>       | <b>\$ 28,047</b>           | <b>\$ 858</b>         |                                  |                                                                                                                                                                                 |

**County Animal Population Control Fund #1309**

|                                       | <b>FY25<br/>Budget</b> | <b>December<br/>Actual</b> | <b>YTD<br/>Actual</b> | <b>YTD Percent<br/>of Budget</b> | <b>Fund Balance</b>                                                                                                                                                                                                     |
|---------------------------------------|------------------------|----------------------------|-----------------------|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Beginning Balance</b>              | <b>\$ 82,933</b>       | <b>\$ 82,933</b>           |                       |                                  | FY11 \$ 46,246<br>FY12 60,939<br>FY13 64,358<br>FY14 71,549<br>FY15 83,094<br>FY16 97,935<br>FY17 106,508<br>FY18 108,859<br>FY19 117,265<br>FY20 115,665<br>FY21 114,716<br>FY22 114,739<br>FY23 94,959<br>FY24 82,933 |
| <b>Revenue</b>                        |                        |                            |                       |                                  |                                                                                                                                                                                                                         |
| Fees                                  | 18,000                 | 460                        | 460                   | 2.6%                             |                                                                                                                                                                                                                         |
| Total Revenue                         | 18,000                 | 460                        | 460                   | 2.6%                             |                                                                                                                                                                                                                         |
| <b>Expenditure</b>                    |                        |                            |                       |                                  |                                                                                                                                                                                                                         |
| Spay/Neuter Fees - Targeted Dogs/Cats | 10,000                 | (879)                      | (879)                 | -8.8%                            |                                                                                                                                                                                                                         |
| Spay/Neuter Fees - Adopted Dogs/Cats  | 20,000                 | 879                        | 879                   | 4.4%                             |                                                                                                                                                                                                                         |
| Total Expenditure                     | 30,000                 | 0                          | -                     | 0.0%                             |                                                                                                                                                                                                                         |
| <b>Ending Balance</b>                 | <b>\$ 70,933</b>       | <b>\$ 83,392</b>           | <b>\$ 460</b>         |                                  |                                                                                                                                                                                                                         |

**Animal Control Capital Fund #1400**

|                                         | <b>FY25<br/>Budget</b> | <b>December<br/>Actual</b> | <b>YTD<br/>Actual</b> | <b>YTD Percent<br/>of Budget</b> | <b>Fund Balance</b>                                                                                                                                                                                   |
|-----------------------------------------|------------------------|----------------------------|-----------------------|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Beginning Balance</b>                | <b>\$ 61,942</b>       | <b>\$ 61,942</b>           |                       |                                  | FY11 \$ 87,769<br>FY12 41,062<br>FY13 46,762<br>FY14 51,661<br>FY15 69,276<br>FY16 125,571<br>FY17 134,712<br>FY18 142,293<br>FY19 113,553<br>FY20 3,551<br>FY21 23,607<br>FY22 42,131<br>FY23 60,931 |
| <b>Expenditure</b>                      |                        |                            |                       |                                  |                                                                                                                                                                                                       |
| Expense - Building Improvements         | 10,000                 |                            |                       |                                  |                                                                                                                                                                                                       |
| Capital Expenditure                     | 5,000                  | -                          |                       | 0.0%                             |                                                                                                                                                                                                       |
| Total Expenditure                       | 15,000                 | -                          | -                     | 0.0%                             |                                                                                                                                                                                                       |
| <b>Transfers In</b>                     |                        |                            |                       |                                  |                                                                                                                                                                                                       |
| Transfers In - from Animal Control Fund | 15,000                 | -                          | -                     | 0.0%                             |                                                                                                                                                                                                       |
| Total Transfers In                      | 15,000                 | -                          | -                     |                                  |                                                                                                                                                                                                       |
| <b>Ending Balance</b>                   | <b>\$ 61,942</b>       | <b>\$ 61,942</b>           | <b>\$ -</b>           |                                  |                                                                                                                                                                                                       |