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# KENDALL COUNTY

## ANIMAL CONTROL

***Financial Statements FY25  
January 2025***

**KENDALL COUNTY ANIMAL CONTROL FUND #1301**  
**Statement of Revenues And Expenditures**  
**1/31/2025**

|                                               | CURRENT YEAR      |                   |                   |                          | PRIOR YEAR        | VARIANCE                |
|-----------------------------------------------|-------------------|-------------------|-------------------|--------------------------|-------------------|-------------------------|
|                                               | FY25<br>Budget    | January<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         | 6,739             | 9,815             | 20%                      | \$ 5,387          | \$ 4,428                |
| Miscellaneous                                 | 100               | -                 | -                 |                          | -                 | -                       |
| Donations                                     | 5,000             | -                 | 10,000            | 200%                     | -                 | 10,000                  |
| Rabies Tags Sold                              | 320,000           | 24,140            | 30,675            | 5%                       | 12,060            | 4,855                   |
| Intact Registration Fee                       | 13,000            | 1,405             | 1,735             | 13%                      | 470               | 1,265                   |
| <b>Total Revenue</b>                          | <b>\$ 388,100</b> | <b>\$ 32,284</b>  | <b>\$ 52,225</b>  | <b>13%</b>               | <b>\$ 17,917</b>  | <b>\$ 20,548</b>        |
| <b>EXPENDITURE</b>                            |                   |                   |                   |                          |                   |                         |
| Salaries-Part-Time                            | 93,444.00         |                   |                   |                          |                   |                         |
| Salaries-Full Time                            | 38,613.00         |                   |                   |                          |                   |                         |
| Salaries - Other                              |                   | 12,753            | 16,915            |                          | 8,132             | 8,784                   |
| Salaries - Administration                     | 15,000            | 1,731             | 2,308             | 15%                      | 500               | 1,808                   |
| Sal Animal Control Warden                     | 70,000            | 8,077             | 10,769            | 15%                      | 4,849             | 5,920                   |
| Sal Asst Animal Ctrl Warden                   | 47,590            | 5,528             | 7,359             | 15%                      | 3,520             | 3,839                   |
| Salaries - Overtime                           | 510               |                   |                   |                          | -                 | -                       |
| Office Supplies                               | 1,500             | 373               | 373               | 25%                      | 204               | 169                     |
| Postage                                       | 1,600             | 90                | 172               | 11%                      | 115               | 57                      |
| Training                                      | 2,500             | 50                | 50                | 2%                       | -                 | 50                      |
| Cellular Phones                               | 1,200             | 85                | 169               | 14%                      | 85                | 84                      |
| Contractual Services                          | 6,000             |                   |                   |                          | -                 | -                       |
| Equipment                                     | 4,000             | 354               | 734               | 18%                      | 5,760             | (5,026)                 |
| Vehicle Maintenance / Repairs                 | 1,600             |                   | 812               | 51%                      | -                 | 812                     |
| Gasoline / Fuel / Oil                         | 100               |                   | 122               | 122%                     | -                 | 122                     |
| Uniforms / Clothing                           | 750               |                   |                   |                          | -                 | -                       |
| Refunds                                       | 500               |                   |                   |                          | -                 | -                       |
| Observation / Disposal                        | 750               | 454               | 454               | 61%                      | -                 | 454                     |
| Microchips                                    | 1,850             |                   | 979               | 53%                      | -                 | 979                     |
| Volunteers / Public Relations                 | 1,000             |                   |                   |                          | -                 | -                       |
| Rabies Tags                                   | 2,500             |                   | 2,511             | 100%                     | -                 | 2,511                   |
| Transportation Board and Care                 | 8,000             | 272               | 471               | 6%                       | 666               | (195)                   |
| <b>Total Operating Expenditure</b>            | <b>\$ 299,007</b> | <b>\$ 29,765</b>  | <b>\$ 44,198</b>  | <b>15%</b>               | <b>\$ 23,831</b>  | <b>\$ 20,368</b>        |
| <b>TRANSFERS OUT</b>                          |                   |                   |                   |                          |                   |                         |
| Transf. to General Fund                       |                   | -                 | -                 |                          | \$ -              | -                       |
| Transf. to IMRF Fund                          | 16,500            | 1,534             | 2,554             | 15%                      | 960               | 1,594                   |
| Transf. to SSI Fund                           | 20,668            | 2,149             | 3,578             | 17%                      | 1,301             | 2,277                   |
| Transf to Animal Cntr Cap Imp                 | 15,000            |                   | -                 |                          |                   | -                       |
| Trns. to Health Care Fund                     | 22,781            | 3,279             | 4,299             | 19%                      | 1,775             |                         |
| <b>Total Transfers Out</b>                    | <b>\$ 74,949</b>  | <b>\$ 6,961</b>   | <b>\$ 10,431</b>  | <b>14%</b>               | <b>\$ 4,036</b>   | <b>\$ 3,871</b>         |
| <b>Total Expenditure &amp; Transfers Out</b>  | <b>\$ 373,956</b> | <b>\$ 36,727</b>  | <b>\$ 54,630</b>  | <b>15%</b>               | <b>\$ 27,867</b>  | <b>\$ 24,239</b>        |
| <b>Total Revenue Over/(Under) Expenditure</b> | <b>\$ 14,144</b>  | <b>\$ (4,443)</b> | <b>\$ (2,405)</b> | <b>-17%</b>              | <b>\$ (9,949)</b> | <b>\$ 7,545</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                    | (4,443)                                                           | \$ 267,068                                  | 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)                   | \$ (12,404)                                                       |                                             | \$ 76,073                                                         |                                             |
| YTD Fund Balance              |                                                                   | \$ 267,068                                  |                                                                   | \$ 279,472                                  |

**KENDALL COUNTY ANIMAL CONTROL**  
**Statement of Revenues And Expenditures**  
**1/31/2025**

**Animal Medical Care Fund #1302**

|                              | <b>FY25<br/>Budget</b> | <b>January<br/>Actual</b> | <b>YTD<br/>Actual</b> | <b>YTD Percent<br/>of Budget</b> | <b>Fund Balance</b>                                      |
|------------------------------|------------------------|---------------------------|-----------------------|----------------------------------|----------------------------------------------------------|
| <b>Beginning Balance</b>     | <b>\$ 16,300</b>       | <b>\$ 26,429</b>          |                       |                                  | FY13 \$250<br>FY14 21,935<br>FY15 33,497                 |
| <b>Revenue</b>               |                        |                           |                       |                                  | FY16 32,810<br>FY17 32,325<br>FY18 26,165<br>FY19 20,132 |
| Donations & Receipts         | 10                     | 5,497                     | 7,416                 | 74160.0%                         | FY20 18,939<br>FY21 18,050                               |
| Total Revenue                | 10                     | 5,497                     | 7,416                 | 74160.0%                         | FY22 16,300<br>FY23 18,140<br>FY24 26,429                |
| <b>Expenditure</b>           |                        |                           |                       |                                  |                                                          |
| Animal Medical Care Expenses | 3,000                  | 1,579                     | 2,246                 | 74.9%                            |                                                          |
| Heartworm Testing            | 500                    | -                         | 69                    | 13.8%                            |                                                          |
| FeLuk/FIV Testing            | 2,000                  | -                         | 325                   | 16.3%                            |                                                          |
| Total Expenditure            | 5,500                  | 1,579                     | 2,640                 | 48.0%                            |                                                          |
| <b>Ending Balance</b>        | <b>\$ 10,810</b>       | <b>\$ 31,965</b>          | <b>\$ 4,776</b>       |                                  |                                                          |

**County Animal Population Control Fund #1309**

|                                       | <b>FY25<br/>Budget</b> | <b>January<br/>Actual</b> | <b>YTD<br/>Actual</b> | <b>YTD Percent<br/>of Budget</b> | <b>Fund Balance</b>                                                                                        |
|---------------------------------------|------------------------|---------------------------|-----------------------|----------------------------------|------------------------------------------------------------------------------------------------------------|
| <b>Beginning Balance</b>              | <b>\$ 114,739</b>      | <b>\$ 83,124</b>          |                       |                                  | FY11 \$ 46,246<br>FY12 60,939<br>FY13 64,358                                                               |
| <b>Revenue</b>                        |                        |                           |                       |                                  | FY14 71,549<br>FY15 83,094<br>FY16 97,935<br>FY17 106,508                                                  |
| Fees                                  | 18,000                 | 2,270                     | 2,730                 | 15.2%                            | 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 83,124 |
| Total Revenue                         | 18,000                 | 2,270                     | 2,730                 | 15.2%                            |                                                                                                            |
| <b>Expenditure</b>                    |                        |                           |                       |                                  |                                                                                                            |
| Spay/Neuter Fees - Targeted Dogs/Cats | 10,000                 | 2,214                     | 1,335                 | 13.4%                            |                                                                                                            |
| Spay/Neuter Fees - Adopted Dogs/Cats  | 20,000                 | 680                       | 1,559                 | 7.8%                             |                                                                                                            |
| Total Expenditure                     | 30,000                 | 2,894                     | 2,894                 | 9.7%                             |                                                                                                            |
| <b>Ending Balance</b>                 | <b>\$ 102,739</b>      | <b>\$ 82,769</b>          | <b>\$ (164)</b>       |                                  |                                                                                                            |

**Animal Control Capital Fund #1400**

|                                         | <b>FY25<br/>Budget</b> | <b>January<br/>Actual</b> | <b>YTD<br/>Actual</b> | <b>YTD Percent<br/>of Budget</b> | <b>Fund Balance</b>                                                                                                                                                                                   |
|-----------------------------------------|------------------------|---------------------------|-----------------------|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Beginning Balance</b>                | <b>\$ 42,131</b>       | <b>\$ 67,702</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                 | -                         | 5,760                 | 38.4%                            |                                                                                                                                                                                                       |
| Total Transfers In                      | 15,000                 | -                         | 5,760                 |                                  |                                                                                                                                                                                                       |
| <b>Ending Balance</b>                   | <b>\$ 42,131</b>       | <b>\$ 61,942</b>          | <b>\$ 5,760</b>       |                                  |                                                                                                                                                                                                       |