



COUNTY OF KENDALL, ILLINOIS
FINANCE AND BUDGET
Kendall County Historic Courthouse
110 W. Madison Street- 3rd Floor, Yorkville, IL 60560
Thursday, June 26, 2025 at 4:00 p.m.

1. Call to Order
2. Roll Call: Scott Gengler (Chairman), Brian DeBolt, Matt Kellogg, Seth Wormley, Ruben Rodriguez
3. *MOTION (VV) Approval of Agenda
4. *MOTION (VV) Approval of Minutes from April 24, 2025 Finance and Budget Meeting(Pg. 3)
5. *MOTION (Forward to County Board) Approval of Claims
6. Committee Reports and Updates
 - A. Personnel Reports(Pg. 7)
 - B. ARPA Update(Pg. 9)
 - C. FY24 General Fund Report(Pg. 10)
 - D. Q2 Financial Report(Pg. 13)
7. New Committee Business
 - A. Approval of FY2025 Opioid Fund Applications(Pg. 31)
 - B. Review of Opioid Settlement Funds(Pg. 32)
 - C. Approval of change to FY25 Capital Project Scope- Probation(Pg. 38)
 - D. Approval of increased FY25 Budget Appropriation for the County Clerk Recorders Document Storage Fund, Salaries – Deputy Clerks 132806 51040 and the County Clerk Recorder GIS Fund, Salaries – Deputy Clerk 132906 51040 in a sum total amount not to exceed \$7,000(Pg. 40)
 - E. Approval of an increased FY26 Budget Appropriations for the IMRF Fund in the amount of \$676, for the Social Security Fund in the amount of \$803, and the Healthcare Fund in the amount of \$7,510.07 to pay associated costs with moving a part-time Assistant State's Attorney to a full-time Assistant State's Attorney.(Pg. 42)
 - F. Discussion of EV Charging Station Grant(Pg. 44)
 - G. Discussion and Approval of Credit Card for Matt Dolymer, County Veterans Service Officer, for the amount of \$2,500
 - H. Discussion of Kendall County Credit Card Users and Limit Updates(Pg. 45)
 - I. Approval of Resolution Authorizing Accounts Payable Policy(Pg. 54)
 - J. Discussion of Kendall Area Transit Townships Funding Contributions(Pg. 74)
 - K. Approval of Fiscal Year 2024 General Fund Balance Reserve 7-months Transfers Out(Pg. 76)
 - L. Approval of Ordinance Authorizing a Budget Amendment to the Kendall County Fiscal Year 2025 Budget(Pg. 81)
 - M. Discussion of FY26 Budget Calendar(Pg. 90)
 - N. Discussion and Approval of FY26 Budget Parameters(Pg. 92)
8. Old Committee Business
9. Chairman's Report
10. Public Comment
11. Executive Session
12. Items for Committee of the Whole

If special accommodations or arrangements are needed to attend this County meeting, please contact

the Administration Office at 630-553-4171, a minimum of 24-hours prior to the meeting time

13. Action Items for County Board
14. Adjournment

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COUNTY OF KENDALL, ILLINOIS
FINANCE & BUDGET COMMITTEE
Meeting Minutes for Thursday, April 24, 2025

Call to Order – Committee Chair Scott Gengler called the Finance & Budget Committee meeting to order at 4:01 p.m.

Roll Call

Attendee	Status	Arrived	Left Meeting
Scott Gengler	Here		
Brian DeBolt	Here		
Matt Kellogg	Here		
Ruben Rodriguez	Absent		
Seth Wormley	Here		

With four (4) members present a quorum was established.

Staff Present – Christina Burns, Latreese Caldwell, Jennifer Breault, Amber Garry, Leslie Johnson, Matt Prochaska, Dwight Baird, RaeAnn Van Gundy

Approval of Agenda – Member DeBolt made a motion to approve the agenda, second by Member Kellogg. **With four (4) members present voting aye, the motion carried by a vote of 4 - 0.**

Approval of Minutes – Member Wormley made a motion to approve the minutes from March 27, 2025, second by Member Kellogg. **With four (4) members present voting aye, the motion carried by a vote of 4 - 0.**

Approval of Claims – Member DeBolt made a motion to forward the approval of the claims to the next County Board Meeting , second by Member Kellogg. **With four (4) members present voting aye, the motion carried by a vote of 4 - 0.**

Committee Reports and Updates

- A. **Personnel Reports** - Treasurer Jill Ferko provided the Treasurer’s Employee Status Report to the committee, which can be found on page 5 of the packet. There was no discussion of the report.
- B. **ARPA Update** - Finance and Budget Analyst Jennifer Breault provided the committee with an update of the ARPA funds, which can be found on page 6 of the packet. She explained that by end of the month \$1.2 million balance, but all money is obligated. She has filed the quarterly report in compliance with U.S. Treasury.
- C. **Opioid Status Filing** - Finance and Budget Analyst Jennifer Breault directed the committee to page 10 of the packet. The Opioid Settlement Funds quarterly report has been filed for Q1 2025.
- D. **Quarterly Reports** - Deputy Administrator Latreese Caldwell directed the committee to page 13 for the start of the following reports General Fund, Public Safety Sales Tax Fund, and All Funds. She explained how each report will be generated each quarter and brought before the committee.

1. Q1 2025 General Fund – Summary schedule of revenues, expenditures and changes in fund balance for period ending 02/28/25. Expenditures are under budget approximately 3% for this quarter. Ms. Caldwell explained that any surplus after the audit can be transferred into Capital Funds.

2. Q1 2025 Public Safety Sales Tax Fund (PSST) - Ms. Caldwell explained that the PSST pays for debt service for the Courthouse and can be found on page 31 of the packet.

3. Q1 2025 All Funds – Ms. Caldwell directed member to Page 17 for this new report. The funds are broken down by fund types and operational use. Included in this report are the fund descriptions which explain the purpose and use of each of the funds. This is a snapshot of the funds for each quarter. Ms. Caldwell responded to a committee member's inquiry by indicating that the majority of the Sheriff's Office's funding is derived from grants.

New Committee Business

A. Discussion of KCPAT and KCSO Fiduciary Agreement for Task Force 2025

Chair Gengler directed the members to page 35 of the packet for the Fiduciary Agreement and explained that this was discussed at a previous meeting. This is an agreement between the Kendall County Sheriff's Office and the Kendall County Cooperative Police Assistance Team (KCPAT). The agreement outlines the fiduciary requirements of KCSO for receiving, maintaining and expending funds awarded to the KCSO on behalf of KCPAT through the Department of Justice and Department of the Treasury Equitable Sharing Programs. Ms. Caldwell explained that this is the final executed document and the Sheriff's office has been set up in the necessary portals for applying and receiving the grants. The Sheriff's office will then work with the Treasurer's office after funds are received.

B. Approval of a Resolution Authorizing the Circuit Clerk to Deposit Funds at Designated Banks

Circuit Clerk Matt Prochaska informed the board that he is the custodian of funds allocated for the Court system. The proposed resolution for approval is included on page 39 of the packet. Deputy Administrator Latreese Caldwell noted that this resolution will replace the previously approved 2021 Resolution. Chair Gengler abstained from voting on this resolution, as he is employed by one of the banks listed in the resolution.

Member DeBolt made a motion to forward the Resolution Authorizing the Circuit Clerk to Deposit Funds at Designated Banks to the next County Board Meeting, second by Member Kellogg. **With three (3) members present voting aye, the motion carried by a vote of 3 - 0.**

C. Discussion of FY26 Budget Calendar

Financial and Budget Analyst Jennifer Breault directed the committee members' attention to page 40 of the packet. The key date for the board members to note is Friday, September 19, 2025, for the Budget Hearings. Mr. Kellogg inquired with Director of Human Resources Leslie Johnson whether there have been any requests to conduct salary studies for elected officials or departments. She stated that she has not been asked to perform any such studies at this time.

D. Approval of FY2025 Opioid Fund Applications

Chair Gengler noted that this month there are two applications, the first one on page 41 of the packet from the State's Attorney's office is for \$4000 for training. The money will fund the memberships to the National Association of Drug Court Professionals and to attend their annual conference. The conference provides much needed training to address the Opioid crisis. This would be for multiple State's Attorney's to attend. The second application is from the Health Department, and they provided a narrative with their application which can be found on page 43. Chair Gengler asked RaeAnn Van Gundy about the media campaign as this is the bulk of money that is requested. They are partnering with Amazon Prime videos for their public education campaign on the live-saving importance of naloxone. The ads can be targeted to 10 zip codes and members over 18 years of age. They will discontinue the movie theaters at this time. This campaign will run for six months May through December. A suggestion was made for the Health Department to look into ads on TikTok, as this may be the desired audience that they are trying to reach.

Member DeBolt made a motion to Approve the State’s Attorney’s Opioid Fund Application and the Health Department Opioid Fund Application, second by Member Kellogg. **With four (4) members present voting aye, the motion carried by a vote of 4 - 0.**

E. Discussion and Approval of Resolution for Credit Card Policy and Credit Card Acknowledgement

Deputy Administrator Latreese Caldwell stated that this policy was developed by the Administration Department to establish a formal Credit Card Policy for the County, as no such policy has previously been in place. The policy aims to ensure that employees acknowledge receipt of their credit cards and understand the proper and ethical use of these accounts. Ms. Caldwell stated that the policy will be reviewed by the State’s Attorney’s office before going to the County Board.

Member Wormley made a motion to forward the approval to the next County Board Meeting, pending State’s Attorney’s review, second by Member DeBolt. **With four (4) members present voting aye, the motion carried by a vote of 4 - 0.**

Old Committee Business – None

Chairman’s Report – None

Public Comment – Sheriff Dwight Baird expressed concerns over the credit card policy that was brought before the board today.

Items for County of the Whole - None

Items for County Board

- Claims
- Approval of Resolution Authorizing the Circuit Clerk to Deposit Funds at Designated Banks
- Approval of Resolution for Credit Card Policy and Credit Card Acknowledgement, after State’s Attorney’s Review

Executive Session - (1) The appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee, a specific individual who serves as an independent contractor in a park, recreational, or educational setting, or a volunteer of the public body or against legal counsel for the public body to determine its validity. However, a meeting to consider an increase in compensation to a specific employee of a public body that is subject to the Local Government Wage Increase Transparency Act may not be closed and shall be open to the public and posted and held in accordance with this Act.

Member DeBolt made a motion to enter Executive Session, second by Member Kellogg. **With four (4) members present voting, the motion was carried 4 - 0.**

Board Member	Status
Seth Wormley	yes
Scott Gengler	yes
Ruben Rodriguez	absent
Matt Kellogg	yes
Brian DeBolt	Yes

Reconvened into Open Session at 4:49 p.m.

Adjournment – Member DeBolt made a motion to adjourn the Finance and Budget Committee meeting, second by Member Wormley.

With four (4) members present voting aye; the meeting was adjourned at 4:51 p.m. by a vote of 4 - 0.

Respectfully submitted,

Sally A. Seeger /Administrative Assistant and Recording Clerk

Human Resource's Employee Status Report as of 5/22/2025

Name	Department	Date	Job Title / Reason for Pay Change	Pay Rate	Budget Charged	GL Org
New Hires:						
Larry Simmons	PBZ	4/21/2025	Rehire - Code Enforcement Officer	\$63,500.00	PBZ	11001902
Sara Gavin	VAC	4/21/2025	Outreach Specialist	\$55,000.00	VAC	121123
James Stafford	Judicial	4/28/2025	Bailiff	\$16.70/hr	Judicial	11001516
Natalia Borowska	Admin	4/28/2025	Management Analyst	\$75,000.00	Admin	11000530
Israel Mendez	Sheriff	4/30/2025	Patrol Deputy	\$70,729.96	Sheriff	11002009
Benjamin Pienkos	Admin	5/5/2025	Intern	\$15.00/hr	Admin	11000530
Payton Maughan	HR	5/5/2025	Intern	\$15.0/hr	HR	11003131
Taylor Thomas	SAO	5/5/2025	Victim/Witness Advocate	\$42,500.00	SAO	174121
Madeline Ellingson	Public Def.	5/5/2025	Intern	\$20.00/hr	Public Defender	11001719
Adelia Archer	FP	5/8/2025	Horsemanship Instructor	\$15.00/hr	FP	190011
Rose Claahsen	Circuit Clerk	5/12/2025	Deputy Circuit Clerk - Traffic	\$17.13/hr	Circuit Clerk	11000314
Chevelle Valdez	Circuit Clerk	5/12/2025	Deputy Circuit Clerk - Traffic	\$17.13/hr	Circuit Clerk	11000314
Arnold Martinez	Highway	5/13/2025	Summer Help			
Union/Step Increases:						
Emmanuel Morales	Sheriff	4/26/2025	April Increase	Increase from \$76,693.48 to \$80,839.28	Sheriff	11002009
Title/Salary Changes:						
Austin West	Sheriff	4/30/2025	Patrol Deputy/Change in Division (Corrections to Patrol)	Increase from \$66,701.97 to \$70,729.96	Sheriff	11002009
Brenda Benz	HR	5/10/2025	Pay Increase	Increase from \$60,320.00 to \$62,118.00	HR	11003131
Annabelle Owen	Forest Preserve	5/17/2025	Promotion - Increase in Hours not Salary	Increase to 40 hrs/pay period	FP	190011
Francis Klaas	Highway	5/20/2025	Salary Increase	Increase from \$140,000 to \$142,600	Highway	120207
Discretionary Bonuses:						
Rachel Toftoy	County Clerk	5/15/2025	Discretionary Bonus	One time \$1,500	County Clerk	11000607
Julie Hanna	County Clerk	5/15/2025	Discretionary Bonus	One time \$1,500	County Clerk	11000607
Patty Kuhn	County Clerk	5/15/2025	Discretionary Bonus	One time \$1,500	County Clerk	11000607
Kathleen Miller	County Clerk	5/15/2025	Discretionary Bonus	One time \$1,500	County Clerk	11000607
Randall Hutchison	County Clerk	5/15/2025	Discretionary Bonus	One time \$1,500	County Clerk	11000607
Beth Mack	County Clerk	5/15/2025	Discretionary Bonus	One time \$1,500	County Clerk	11000607
Kara Larson	County Clerk	5/15/2025	Discretionary Bonus	One time \$1,500	County Clerk	11000607
Valerie Martin	County Clerk	5/15/2025	Discretionary Bonus	One time \$1,500	County Clerk	11000607
Natalie Anderson	County Clerk	5/15/2025	Discretionary Bonus	One time \$1,500	County Clerk	11000607
Judith Maechtle	County Clerk	5/15/2025	Discretionary Bonus	One time \$1,500	County Clerk	11000607
Dana Keller	County Clerk	5/15/2025	Discretionary Bonus	One time \$1,500	County Clerk	11000607
Terminations:						
Bartosz Kozlowski	Sheriff	4/16/2025	Resigned		Sheriff	11002009
Scott McTurner	FP	4/20/2025	Resigned		FP	190011
Ashley Winston	HHS	4/23/2025	Resigned		HHS	120513
Alicia Behan	Circuit Clerk	4/30/2025	Resigned		Circuit Clerk	11000314
Tricia Sohst	HR	5/9/2025	Resigned		HR	11003131
Zachary Russo	Highway	5/9/2025	Terminate - Not Returning this Summer		Highway	120207
Geoffery Diver	Public Def.	5/9/2025	End of Internship		Public Defender	11001719
Jenny Ugalde	HHS	5/9/2025	Resigned		HHS	120513
Vincent Vizza	FP	5/14/2025	Resigned		FP	190011
Arnold Martinez	Highway	5/19/2025	Resigned		Highway	120207
Denise Helmers	FP	5/20/2025	Resigned		FP	190011

Human Resource's Employee Status Report as of the 06/20/2025 Payroll

Name	Department	Date	Job Title / Reason for Pay Change	Pay Rate	Budget Charged	GL Org
New Hires:						
Lily Smogor	PBZ	5/19/2025	Intern	\$15/hr	PBZ	11001902
Alexandra Metrou	SAO	5/19/2025	Intern	\$15/hr	SAO	11002120
Jovi Phillips	Highway	5/19/2025	Summer Help	\$18/hr	Highway	120207
Evan Bohr	Highway	5/27/2025	Summer Help	\$20/hr	Highway	120207
Madison Hurst	SAO	5/27/2025	Administrative Assistant	\$38,000.00	SAO	11002120
Ronald Johnson	Highway	5/27/2025	Summer Help	\$18/hr	Highway	120207
Eric Grochowski	FP	5/28/2025	Seasonal	\$16.5/hr	FP	19001178
Adam Waite	Highway	5/29/2025	Summer Help	\$18/hr	Highway	120207
Helen Chase	FP	5/30/2025	Seasonal	\$17/hr	FP	19001176
Alejandro Ayala	HR	6/2/2025	Intern	\$15/hr	HR	11003131
Samantha Klingel	FP	6/2/2025	Deputy Circuit Clerk Traffic	\$17.13/hr	Circuit Clerk	11000314
Nicholas Mohr	FP	6/2/2025	Grounds Maintenance	\$42,000.00	FP	19001171
Jennifer Wiedmann	Sheriff	6/2/2025	Records Clerk	\$36,075.00	Sheriff	11002009
Abby McCune	Circuit Clerk	6/9/2025	Rehire - Ellis Equestrian Center	\$15.25/hr	FP	19001163
Union/Step Increases:						
Brian Baird	Sheriff	5/23/2025	May 2025 Increase - Longevity	Increase from \$104,086.02 to \$104,398.02	Sheriff	11002010
Brian Evans	Sheriff	5/28/2025	May 2025 Increase	Increase from \$68,009.58 to \$73,529.90	Sheriff	11002010
Eric Buis	Sheriff	6/5/2025	June 2025 Increase - Longevity	Increase from \$103,774.02 to \$104,086.02	Sheriff	11002010
Title/Salary Changes:						
Tyler Aters	Highway	5/19/2025	Increase	Increase from \$16.00/hr to \$18.00/hr	Highway	120207
Fran Klaas	Highway	5/20/2025	Salary Increase	Increase from \$140,000.00 to \$152,775.00	Highway	120207
Discretionary Bonuses:						
Terminations:						
Alyssa Small	SAO	5/23/2025	Resignation		SAO	11002120
Madeline Smiles	HHS	5/30/2025	Resignation		HHS	120513
Kevin Radley	Probation	5/30/2025	Resignation		Probation	11001618
William Craig	Sheriff	6/2/2025	Retirement		Sheriff	11002010
Adam Borowiak	GIS	6/6/2025	Internship ended		GIS	131712

American Rescue Plan Act (ARPA) Overview

6/26/2025

Beginning Balance	\$	25,054,796
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Expenditures

1 FY21 Expenditures	\$	2,389,878	
2 FY22 Expenditures		4,221,338	
3 FY23 Expenditures		14,320,639	
4 FY24 Expenditures		2,849,557	
5 FY25 Expenditures		138,311	
Total Expenditures Currently Spent			<u>23,919,723</u>

Balance April 2025	\$	1,153,197
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Capital Expenditures

HVAC		341,420
Water and Sewer		325,000
Broadband		527,045
Administration Expense		18,506

FY26 Ending Balance	\$	(58,774)
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**Kendall County General Fund
Summary Schedule of Revenues, Expenditures and Changes in Fund Balance
For Period Ended 11/30/24**

Monthly Budget Percent = 100%

	Current Year FY23-24			Prior Year FY22-23		YTD Variance	
	Budget	YTD 2024 NOV	Actual % of Budget	Budget	YTD 2023 NOV	Amount	%
Beg Balance (Cash)	24,233,978	24,322,728		21,871,537	21,871,537	2,451,191	11%
Property Tax	15,043,725	15,074,848	100%	13,612,375	13,577,559	1,497,289	
Revenues	15,881,160	20,684,545	130%	14,426,761	19,859,122	825,423	4%
Other Taxes	9,488,117	13,233,732	139%	9,500,435	12,595,260	638,472	5%
Fees & Revenue fm Services	3,241,536	4,279,755	132%	3,507,793	3,628,323	651,432	18%
Interest Income	1,603,219	2,453,411	153%	75,000	1,670,556	782,855	47%
Intergovernmental	1,548,288	717,647	46%	1,343,533	1,964,983	(1,247,336)	-63%
Transfers In	400,117	384,485	96%	257,060	250,310	134,175	
Expenditures	25,993,323	25,150,207	97%	24,263,697	23,173,803	1,976,404	9%
Salaries	19,633,099	19,545,572	100%	18,451,097	18,131,977	1,413,595	8%
Contracts	2,718,855	2,387,597	88%	2,381,891	2,146,548	241,049	11%
Facilities Management Contracts	527,402	634,316	120%	519,210	534,610	99,706	19%
Utilities	740,175	909,914	123%	665,764	718,156	191,758	27%
Commodities	922,577	873,581	95%	969,568	901,094	(27,513)	-3%
Capital	499,960	456,267	91%	464,964	411,674	44,593	11%
Contingency	636,860	-	0%	499,431	-	-	
Other	314,395	342,960	109%	311,772	329,744	13,216	4%
Transfers Out	10,479,294	10,479,294	100%	6,656,211	7,156,211	3,323,083	
Ending Balance	19,086,363	24,837,105		19,247,825	25,228,514	(391,409)	

Kendall County General Fund
Summary Schedule of Revenues, Expenditures and Changes in Fund Balance
For Period Ended 11/30/24

Monthly Budget Percent = 100%

		Current Year FY23-24			Prior Year FY22-23		YTD Variance	
		Budget	YTD 2024 NOV	Actual % of Budget	Budget	YTD 2023 NOV	Amount	%
REVENUE								
Property Tax	48.0%	15,043,725	15,074,848	100%	13,612,375	13,577,559	1,497,289	11%
Other Taxes	30.3%	9,488,117	13,233,732	139%	9,500,435	12,595,260	638,472	
Personal Prop. Repl. Tax		915,000	672,531	74%	915,000	1,145,841	(473,310)	-41%
State Income Tax		3,208,685	4,341,289	135%	3,158,685	4,083,067	258,222	6%
State Sales Tax (Retailers Tax)		600,000	1,137,017	190%	650,000	972,931	164,086	17%
County 1/4 Cent Tax		3,280,000	4,904,325	150%	3,228,750	4,645,518	258,807	6%
Co. Real Estate Transfer Tax		450,000	647,644	144%	450,000	528,574	119,071	23%
State Use Tax (Local Use Tax)		810,000	917,468	113%	760,000	1,011,782	(94,314)	-9%
Franchise Tax		149,432	207,038	139%	338,000	207,547	(509)	0%
Cannabis Tax		75,000	406,420	542%	-	-	406,420	0%
Fees & Rev fm Service	10.3%	3,241,536	4,279,755	132%	3,507,793	3,628,323	651,432	
County Clerk Fees		350,000	300,587	86%	350,000	309,879	(9,292)	-3%
Circuit Clerk Fees		1,000,000	1,472,583	147%	1,050,000	1,408,980	63,603	5%
Corrections Board & Care		136,875	138,150	101%	-	63,545	74,605	117%
Federal Inmate Revenue		503,700	253,092	50%	584,000	456,876	(203,784)	-45%
Sheriff Fees		107,250	114,083	106%	113,663	118,521	(4,438)	-4%
Fines & Forfeiture		260,000	458,183	176%	250,000	457,383	800	0%
Other Fees & Rev fm Service		883,711	1,543,077	175%	1,160,130	813,138	729,939	90%
Interest	5.1%	1,603,219	2,453,411	153%	75,000	1,670,556	782,855	
Interest Income		650,000	2,453,411	377%	75,000	1,670,556	782,855	47%
Intergovernmental	4.9%	1,548,288	717,647	46%	1,343,533	1,964,983	(1,247,336)	
Salary Reimb. from State of IL		1,378,992	761,548	55%	1,273,533	1,025,601	(264,053)	-26%
Other Intergovernmental		169,296	(43,901)	-26%	70,000	939,382	(983,283)	-105%
Total Revenue		30,924,885	35,759,393	116%	28,039,136	33,436,681	2,322,712	7%
	w/o property tax	15,881,160	20,684,545	130%	28,039,136	19,859,122		
TRANSFERS IN								
Other Department/Office		400,117	384,485	96%	257,060	250,310	134,175	54%
Total Transfers In	1.3%	400,117	384,485	96%	257,060	250,310	134,175	
		31,325,002	36,143,878		28,296,196	33,686,991		

**Kendall County General Fund
Summary Schedule of Revenues, Expenditures and Changes in Fund Balance
For Period Ended 11/30/24**

Monthly Budget Percent = 100%

		Current Year FY23-24			Prior Year FY22-23		YTD Variance	
		Budget	YTD 2024 NOV	Actual % of Budget	Budget	YTD 2023 NOV	Amount	%
EXPENDITURE								
SAL	53.8%	19,633,099	19,545,572	100%	18,451,097	18,131,977	1,413,595	8%
CON	7.5%	2,718,855	2,387,597	88%	2,381,891	2,146,548	241,049	11%
FM Contracts	1.4%	527,402	634,316	120%	519,210	534,610	99,706	19%
UTIL	2.0%	740,175	909,914	123%	665,764	718,156	191,758	27%
COM	2.5%	922,577	873,581	95%	969,568	901,094	(27,513)	-3%
CAP	1.4%	499,960	456,267	91%	464,964	411,674	44,593	11%
CONT	1.7%	636,860	-	0%	499,431	-	-	0%
OTH	0.9%	314,395	342,960	109%	311,772	329,744	13,216	4%
Total Expenditure		25,993,323	25,150,207	97%	24,263,697	23,173,803	1,976,404	9%
TRANSFERS OUT								
TR -DEBT	0.3%	104,760	104,760	100%	92,000	92,000	12,760	14%
TR - Ops	0.1%	25,500	25,500	100%	125,500	125,500	(100,000)	-80%
TR - Reserves	17.3%	6,299,034	6,299,034	100%	2,888,711	2,888,711	3,410,323	118%
Transfer to Health/Unempl	11.1%	4,050,000	4,050,000	100%	3,550,000	4,050,000	-	0%
Total Transfers Out		10,479,294	10,479,294	100%	6,656,211	7,156,211	3,323,083	46%
		36,472,617	35,629,501		30,919,908	30,330,014		

Kendall County
2Q - YTD Revenue, Expenditure, Fund Balance
May 31st, 2025

											Fund EXP Budget/Total EXP Budget
		A	B	C	D	E	F	G	(A + C - F)		
Categories of Funds		Fund Count	Beg. Balance	REV Budget	REV YTD	% of REV Budget	EXP Budget	EXP YTD	% of EXP Budget	End. Balance	% of EXP
1	Major Operating Funds	3	39,941,480	41,396,362	12,881,931	31.1%	40,531,839	18,460,344	45.5%	34,363,067	33.9%
2	Capital & Reserve Funds	9	15,717,900	5,704,264	701,811	12.3%	16,398,608	4,482,136	27.3%	11,937,575	13.7%
3	Debt Service Funds	2	1,474,076	3,308,710	3,311,070	100.1%	3,310,260	3,082,730	93.1%	1,702,416	2.8%
4	Risk Management Funds	2	1,799,540	2,106,356	277,678	13.2%	2,348,324	1,271,827	54.2%	805,391	2.0%
5	Technology & Broadband Funds	3	1,475,466	794,600	198,135	24.9%	875,501	400,884	45.8%	1,272,717	0.7%
6	Highway & Bridge Funds	6	21,717,290	16,034,800	5,977,786	37.3%	19,516,570	3,812,413	19.5%	23,882,662	16.3%
7	Employee Benefits Funds	3	8,885,383	11,820,319	2,291,471	19.4%	12,154,354	6,216,457	51.1%	4,960,397	10.2%
8	Citizen Services Funds	13	4,195,459	4,237,244	833,193	19.7%	4,507,415	1,148,746	25.5%	3,879,906	3.8%
9	Health & Social Services Funds	9	6,998,323	9,003,379	2,004,951	22.3%	9,626,240	3,837,576	39.9%	5,165,697	8.0%
10	Judiciary Funds	19	2,092,540	1,158,382	465,334	40.2%	1,589,834	382,789	24.1%	2,175,084	1.3%
11	Public Safety Funds	33	1,135,854	2,788,385	1,826,220	65.5%	2,925,943	1,966,295	67.2%	995,779	2.4%
12	Custodial Funds	15	3,947,527	5,877,750	2,623,579	44.6%	5,898,100	3,070,859	52.1%	3,500,247	4.9%
Total		117	109,380,837	104,230,551	33,393,159		119,682,988	48,133,058		94,640,938	100.0%

Kendall County
2Q - YTD Revenue, Expenditure, Fund Balance
May 31st, 2025

Major Operating Funds

				A	B	C	D	E	F	G	(A + C - F)	
	Fund	Fund/Org	Oversight	Beg. Balance	REV Budget	REV YTD	% of REV Budget	EXP Budget	EXP YTD	% of EXP Budget	End. Balance	
1	General Fund	1100	25	Various	25,200,612	33,339,238	9,494,447	28.5%	33,339,239	12,772,927	38.3%	21,922,132
2	Public Safety Sales Tax Fund	1327	25	County Board	13,467,484	8,056,124	3,369,846	41.8%	5,607,600	5,607,599	100.0%	11,229,731
3	American Rescue Plan Act ARPA	1770	25	County Board	1,273,384	1,000	17,638	1763.8%	1,585,000	79,818	5.0%	1,211,204
					39,941,480	41,396,362	12,881,931	31.1%	40,531,839	18,460,344	45.5%	34,363,067

Major Operating Funds

	Fund	Fund/Org		Oversight	Fund Description
1	General Fund	1100	25	Various	County major operating fund. Pays 76.7% of all county salaries.
2	Public Safety Sales Tax Fund	1327	25	County Board	Countywide 1/2% sales tax. Pays debt service, capital, KenCom.
3	American Rescue Plan Act ARPA	1770	25	County Board	Federal grant fun, captures costs associated with COVID-19 response.

Kendall County
2Q - YTD Revenue, Expenditure, Fund Balance
May 31st, 2025

Capital & Reserve Funds

				A	B	C	D	E	F	G	(A + C - F)
	Fund	Fund/Org	Oversight	Beg. Balance	REV Budget	REV YTD	% of REV Budget	EXP Budget	EXP YTD	% of EXP Budget	End. Balance
1	Animal Control Capital Fund	1400 01	Animal Control	61,942	15,000	-	0.0%	15,000	-	0.0%	61,942
2	Salt Shed Bldg. Maint. Fund	1332 07	Highway	69	2,750	2,750	100.0%	2,750	-	0.0%	2,819
3	27th Payroll Fund	1300 25	County Board	870,000		-			-		870,000
4	Judicial Facilities Construction	1362 25	County Board	373,316	100,000	103,580	103.6%	86,460	28,820	33.3%	448,075
5	Building Fund	1401 25	County Board	10,832,040	35,000	-	0.0%	8,012,410	2,840,739	35.5%	7,991,301
6	Capital Improvement Fund	1402 25	County Board	2,850,698	250,000	70,481	28.2%	755,000	11,349	1.5%	2,909,830
7	Courthouse Restoration Fund	1403 25	County Board	3,830	1,000	-	0.0%	1,000	-	0.0%	3,830
8	Public Safety Cap.. Imp. Fund	1404 25	County Board	726,006	525,000	525,000	100.0%	2,749,474	1,601,228	58.2%	(350,222)
9	KAT Capital	1766 25	Administration	-	4,775,514	-	0.0%	4,776,514	-	0.0%	-
				<u>15,717,900</u>	<u>5,704,264</u>	<u>701,811</u>	<u>12.3%</u>	<u>16,398,608</u>	<u>4,482,136</u>	<u>27.3%</u>	<u>11,937,575</u>

Capital & Reserve Funds

	Fund	Fund/Org	Oversight	Fund Description
1	Animal Control Capital Fund	1400 01	Animal Control	The building fund is set up as a reserve for capital purchases and improvements to the facility.
2	Salt Shed Bldg. Maint. Fund	1332 07	Highway	Fund captures funding from county municipalities & townships for maintenance of the community salt storage facility.
3	27th Payroll Fund	1300 25	County Board	Fund to offset costs associated with the county's 27th payroll which occurs every 11-12 years.
4	Judicial Facilities Construction	1362 25	County Board	Fund to capture capital costs for Courthouse.
5	Building Fund	1401 25	County Board	The building fund is set up to capture revenue and expenditure associated with construction and/or renovation of county buildings.
6	Capital Improvement Fund	1402 25	County Board	This is a capital reserve fund created to provide cash-on-hand for future building construction projects.
7	Courthouse Restoration Fund	1403 25	County Board	This fund was set-up to receive and expend Federal and State grant dollars to restore the historic courthouse.
8	Public Safety Cap.. Imp. Fund	1404 25	County Board	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.
9	KAT Capital	1766 25	Administration	IDOT Grant fund for construction of a future KAT facility.

Kendall County
2Q - YTD Revenue, Expenditure, Fund Balance
May 31st, 2025

Debt Service Funds

	Fund	Fund/Org	Oversight	A Beg. Balance	B REV Budget	C REV YTD	D % of REV Budget	E EXP Budget	F EXP YTD	G % of EXP Budget	(A + C - F) End. Balance
1	County Building Debt Service	1500	08 Treasurer	153,382	257,360	252,572	98.1%	258,910	33,380	12.9%	372,573
2	Courthouse Exp. Debt Service	1501	08 Treasurer	1,320,694	3,051,350	3,058,498	100.2%	3,051,350	3,049,350	99.9%	1,329,842
				1,474,076	3,308,710	3,311,070	100.1%	3,310,260	3,082,730	93.1%	1,702,416

		Fund 1500 HHS County Building Bond Series 2019B	Fund 1501 Courthouse Bond Series 2016 Bond Series 2017		Total Debt
Fiscal Year					
1	2025	256,760	110,350	2,939,000	3,306,110
2	2026	259,160	107,350	2,935,375	3,301,885
3	2027	271,160	104,350	2,915,750	3,291,260
4	2028	243,160	96,425	1,988,500	2,328,085
5	2029	253,160	-	-	253,160
6	2030	273,160	-	-	273,160
7	2031	288,160	-	-	288,160
8	2032	291,698	-	-	291,698
		\$ 2,136,418	\$ 418,475	\$ 10,778,625	\$ 13,333,518

Funding Sources: GF Fund #1100 PSST Fund #1327 PSST Fund #1327
HHS Fund #1205
KHA - rental income
Workforce Dev - rental income

Debt Service Funds

	Fund	Fund/Org	Oversight	Fund Description
1	County Building Debt Service	1500	08 Treasurer	Fund to pay debt service for bond issue for new county office building that houses Health & Human Services, Technology Services and the Veterans' Assistance Commission. Revenues are currently transferred in from the General Fund, the Health Department Fund and Rental Income from Kendall County Housing Authority and KCDEE. Bond Series 2019B \$2.8M
2	Courthouse Exp. Debt Service	1501	08 Treasurer	Fund to pay debt service for bond issues for the new courthouse addition opened in October 2009: Bond Series 2016 \$5,045M; Bond Series 2017 \$14.315M

Kendall County
2Q - YTD Revenue, Expenditure, Fund Balance
May 31st, 2025

Risk Management Funds

				A	B	C	D	E	F	G	(A + C - F)	
Fund		Fund/Org		Oversight	Beg. Balance	REV Budget	REV YTD	% of REV Budget	EXP Budget	EXP YTD	% of EXP Budget	End. Balance
1	Liability Insurance	1207	25	Human Resources	1,765,631	1,601,356	117,678	7.3%	1,843,324	1,124,534	61.0%	758,775
2	Liability Ins. Program Fund	1325	25	Human Resources	33,909	505,000	160,000	31.7%	505,000	147,293	29.2%	46,616
					1,799,540	2,106,356	277,678	13.2%	2,348,324	1,271,827	54.2%	805,391

Risk Management Funds

	Fund	Fund/Org		Oversight	Fund Description
1	Liability Insurance	1207	25	Human Resources	Property tax levy to fund premiums and claims associated with liability, property and worker's compensation insurances.
2	Liability Ins. Program Fund	1325	25	Human Resources	Funded by Liability Insurance Fund. Captures costs to pay workers comp claims.

Kendall County
2Q - YTD Revenue, Expenditure, Fund Balance
May 31st, 2025

Technology & Broadband Funds

				A	B	C	D	E	F	G	(A + C - F)
	Fund	Fund/Org	Oversight	Beg. Balance	REV Budget	REV YTD	% of REV Budget	EXP Budget	EXP YTD	% of EXP Budget	End. Balance
1	Mapping - GIS	1317	12 GIS	1,475,466	600,000	198,135	33.0%	680,901	278,640	40.9%	1,394,961
2	IL Court Tech Modernization	1747	15 Presiding Judge		194,600	-	0.0%	194,600	122,244	62.8%	(122,244)
3	Fox Fiber Broadband	1772	25 County Board			-			-		-
				<u>1,475,466</u>	<u>794,600</u>	<u>198,135</u>	<u>24.9%</u>	<u>875,501</u>	<u>400,884</u>	<u>45.8%</u>	<u>1,272,717</u>

Technology & Broadband Funds

	Fund	Fund/Org	Oversight	Fund Description
1	Mapping - GIS	1317	12 GIS	A \$32 fee collected on property filings. \$2 resides in the GIS Recording Fund and \$30 goes to the GIS Mapping Fund.
2	IL Court Tech Modernization	1747	15 Presiding Judge	AOIC - Administrative Office of the Illinois Courts grant to fund courthouse technology upgrades.
3	Fox Fiber Broadband	1772	25 County Board	Fund established to captures costs associated with last mile broadband for rural Kendall County.

Kendall County
2Q - YTD Revenue, Expenditure, Fund Balance
May 31st, 2025

Highway & Bridge Funds

				A	B	C	D	E	F	G	(A + C - F)			
Fund				Fund/Org	Oversight	Beg. Balance	REV Budget	REV YTD	% of REV Budget	EXP Budget	EXP YTD	% of EXP Budget	End. Balance	
1	County Bridge Fund			1201	07	Highway	674,449	1,192,500	209,477	17.6%	1,559,000	188,388	12.1%	695,538
2	County Highway Fund			1202	07	Highway	396,916	1,756,300	183,663	10.5%	1,825,040	736,165	40.3%	(155,586)
3	County Highway Restricted Fund			1311	07	Highway	310,969	10,000	9,000	90.0%	1,000	-	0.0%	319,969
4	County Motor Fuel Fund			1312	07	Highway	9,191,497	3,616,000	2,155,359	59.6%	3,250,000	159,455	4.9%	11,187,401
5	Transportation Alt. Prog.. Fund			1348	07	Highway	405,779	150,000	-	0.0%	266,530	-	0.0%	405,779
6	Transportation Sales Tax Fund			1350	07	Highway	10,737,680	9,310,000	3,420,287	36.7%	12,615,000	2,728,405	21.6%	11,429,562
							21,717,290	16,034,800	5,977,786	37.3%	19,516,570	3,812,413	19.5%	23,882,662

Highway & Bridge Funds

Fund		Fund/Org		Oversight	Fund Description
1	County Bridge Fund	1201	07	Highway	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.
2	County Highway Fund	1202	07	Highway	Levy fund to fund the Highway Department activities, including salaries, maintenance materials and operating supplies.
3	County Highway Restricted Fund	1311	07	Highway	This fund represents contributions and/or assessments on new developments that will fund improvements to the County highway system.
4	County Motor Fuel Fund	1312	07	Highway	The County Motor Fuel tax provides for construction and maintenance of roads and bridges in the County Highway Network.
5	Transportation Alt. Prog.. Fund	1348	07	Highway	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.
6	Transportation Sales Tax Fund	1350	07	Highway	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.

Kendall County
2Q - YTD Revenue, Expenditure, Fund Balance
May 31st, 2025

Employee Benefits Funds

				A	B	C	D	E	F	G	(A + C - F)			
Fund				Fund/Org	Oversight	Beg. Balance	REV Budget	REV YTD	% of REV Budget	EXP Budget	EXP YTD	% of EXP Budget	End. Balance	
1	IMRF			1206	08	Treasurer	1,882,777	3,393,857	521,328	15.4%	3,815,000	1,550,248	40.6%	853,857
2	Social Security			1208	08	Treasurer	1,765,631	1,601,356	313,014	19.5%	1,843,324	933,303	50.6%	1,145,341
3	Health Care / Benefit Fund			1361	25	County Board	5,236,975	6,825,106	1,457,130	21.3%	6,496,030	3,732,906	57.5%	2,961,199
							8,885,383	11,820,319	2,291,471	19.4%	12,154,354	6,216,457	51.1%	4,960,397

Employee Benefits Funds

	Fund	Fund/Org	Oversight	Fund Description	
1	IMRF	1206	08	Treasurer	This fund provides for 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. This fund also receives 1/6 or 17% of the Personal Property Replacement Tax.
2	Social Security	1208	08	Treasurer	This fund provides for Social Security and Medicare. Revenue is received through a property tax levy as well as employee payroll deductions. This fund also receives 1/6 or 17% of the Personal Property Replacement Tax.
3	Health Care / Benefit Fund	1361	25	County Board	This fund captures the cost of employee/retiree/COBRA/Forest Preserve/KenCom healthcare and unemployment costs. This fund is funded by the General Fund and employee deductions.

Kendall County
2Q - YTD Revenue, Expenditure, Fund Balance
May 31st, 2025

Citizen Services Funds

				A	B	C	D	E	F	G	(A + C - F)	
	Fund	Fund/Org	Oversight	Beg. Balance	REV Budget	REV YTD	% of REV Budget	EXP Budget	EXP YTD	% of EXP Budget	End. Balance	
1	Economic Development Com. Fund	1315	05	Administration	32,866	221,300	1,000	0.5%	214,864	89,190	41.5%	(55,323)
2	Restricted Econ. Dev. Com. Fund	1316	05	Administration	1,837,572	48,965	19,045	38.9%	1,281,975	16,232	1.3%	1,840,384
3	Kendall Area Transit	1765	05	Administration	292,134	2,250,188	564,902	25.1%	1,452,741	699,634	48.2%	157,402
4	County Clerk Automation Fund	1310	06	County Clerk	105,249	17,000	16,255	95.6%	45,183	22,686	50.2%	98,818
5	Recorder Document Storage Fund	1328	06	County Clerk	349,661	209,000	95,497	45.7%	22,108	115,038	520.3%	330,121
6	Recorder - GIS	1329	06	County Clerk	67,205	40,000	30,670	76.7%	68,753	31,732	46.2%	66,143
7	Rental Housing Supp. Prog. Fund	1330	06	County Clerk		396,000	104,580	26.4%	396,000	104,580	26.4%	-
8	County Clerk Election Fund	1357	06	County Clerk	952,510	860,500	-	0.0%	860,500	8,500	1.0%	944,010
9	County Clerk Death Cert. Grant	1730	06	County Clerk	(1,690)	4,135	-	0.0%	4,135	-	0.0%	(1,690)
10	Help America Vote Act	1731	06	County Clerk	220,804	98,156	-	0.0%	98,156	61,154	62.3%	159,650
11	Sale in Error Interest Fund	1331	08	Treasurer	261,841	30,000	-	0.0%	5,000	-	0.0%	261,841
12	Tax Sale Automation Fund	1347	08	Treasurer	51,356	18,000	1,245	6.9%	14,000	-	0.0%	52,601
13	Historic Preservation CLG Grant	1720	19	PBZ	25,950	44,000	-	0.0%	44,000	-	0.0%	25,950
					4,195,459	4,237,244	833,193	19.7%	4,507,415	1,148,746	25.5%	3,879,906

Citizen Services Funds

	Fund	Fund/Org	Oversight	Fund Description
1	Economic Development Com. Fund	1315	05 Administration	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, Montgomery and Sandwich.
2	Restricted Econ. Dev. Com. Fund	1316	05 Administration	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.
3	Kendall Area Transit	1765	05 Administration	This funds captures financial activity for the Kendall County Para Transit program.
4	County Clerk Automation Fund	1310	06 County Clerk	This fund captures the activity associated with tax sale automation.
5	Recorder Document Storage Fund	1328	06 County Clerk	This fund was established per state statute to help defray the cost of document storage.
6	Recorder - GIS	1329	06 County Clerk	A \$32 fee collected on property filings. \$2 resides in the GIS Recording Fund and \$30 goes to the GIS Mapping Fund.
7	Rental Housing Supp. Prog. Fund	1330	06 County Clerk	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 to the IL Department of Revenue for the purpose of funding and administering the... Program.
8	County Clerk Election Fund	1357	06 County Clerk	This fund was established to capture activity for election costs.
9	County Clerk Death Cert. Grant	1730	06 County Clerk	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.
10	Help America Vote Act	1731	06 County Clerk	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.
11	Sale in Error Interest Fund	1331	08 Treasurer	No payment shall be made from this fund except by order of the court declaring a tax sale in error.
12	Tax Sale Automation Fund	1347	08 Treasurer	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.
13	Historic Preservation CLG Grant	1720	19 PBZ	This is a reimbursable grant to fund a survey of structures in unincorporated Na-Au-Say and Seward Townships that could be eligible for local, state, or national historic landmark designation.

Kendall County
2Q - YTD Revenue, Expenditure, Fund Balance
May 31st, 2025

Health & Social Services Funds

				A	B	C	D	E	F	G	(A + C - F)
Fund	Fund/Org	Oversight		Beg. Balance	REV Budget	REV YTD	% of REV Budget	EXP Budget	EXP YTD	% of EXP Budget	End. Balance
1 Health and Human Services	1205	13	Health Department	5,749,702	6,645,252	1,805,818	27.2%	7,155,468	3,609,419	50.4%	3,946,102
2 Tuberculosis	1210	13	Health Department	794	30,000	2,060	6.9%	30,000	-	0.0%	2,854
3 HHS Restricted for WIC	1318	13	Health Department	81,462	6,000	1,399	23.3%		-	0.0%	82,861
4 708 Mental Health	1200	14	Mental Health Board		1,098,107	74,922	6.8%	1,097,107	-	0.0%	74,922
5 Veteran's Assist Commission	1211	23	Veteran's Asst. Commission	662,589	519,287	35,455	6.8%	569,287	206,068	36.2%	491,976
6 Social Services for Seniors	1209	25	Senior Services		406,500	27,744	6.8%	406,500	-	0.0%	27,744
7 Kendall County Drug Srv. Fund	1322	25	County Board	30	370	15	4.1%	15	-	0.0%	45
8 Opioid Settlement Fund	1363	25	County Board	503,746	100,000	44,037	44.0%	200,000	22,090	11.0%	525,693
9 Extension Education	1203	29	IL Extension Education		197,863	13,500	6.8%	167,863	-	0.0%	13,500
				<u>6,998,323</u>	<u>9,003,379</u>	<u>2,004,951</u>	<u>22.3%</u>	<u>9,626,240</u>	<u>3,837,576</u>	<u>39.9%</u>	<u>5,165,697</u>

Health & Social Services Funds

	Fund	Fund/Org	Oversight	Fund Description
1 Health and Human Services	1205	13	Health Department	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.
2 Tuberculosis	1210	13	Health Department	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.
3 HHS Restricted for WIC	1318	13	Health Department	This fund is established via donation from an estate and is intended to be used to enhance the WIC related program.
4 708 Mental Health	1200	14	Mental Health Board	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.
5 Veteran's Assist Commission	1211	23	Veteran's Asst. Commission	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.
6 Social Services for Seniors	1209	25	Senior Services	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).

Health & Social Services Funds

	Fund	Fund/Org		Oversight	Fund Description
7	Kendall County Drug Srv. Fund	1322	25	County Board	This fund captures the fines for violation of the Cannabis Control Act.
8	Opioid Settlement Fund	1363	25	County Board	This fund captures funding from opioid settlements.
9	Extension Education	1203	29	IL Extension Education	Levy fund for Extension educational programs: 4-H Youth Development, Family and Consumer Sciences, Community Development, and Agriculture and Natural Resources.

Kendall County
2Q - YTD Revenue, Expenditure, Fund Balance
May 31st, 2025

Judiciary Funds

					A	B	C	D	E	F	G	(A + C - F)
	Fund	Fund/Org		Oversight	Beg. Balance	REV Budget	REV YTD	% of REV Budget	EXP Budget	EXP YTD	% of EXP Budget	End. Balance
1	Child Support Collection Fund	1303	03	Circuit Clerk	18,476	44,500	18,494	41.6%	44,000	496	1.1%	36,474
2	Circuit Clerk Doc. Storage Fund	1304	03	Circuit Clerk	342,239	150,000	82,569	55.0%	150,000	76,125	50.7%	348,684
3	Circuit Clerk Elect. Cit. Fund	1305	03	Circuit Clerk	79,828	25,000	16,228	64.9%	34,000	11,273	33.2%	84,782
4	Circuit Clerk Oper. Admin. Fnd	1306	03	Circuit Clerk	119,829	37,000	24,039	65.0%	52,000	9,332	17.9%	134,536
5	Circuit Clerk Automation Fund	1313	03	Circuit Clerk	187,616	150,000	82,746	55.2%	175,000	-	0.0%	270,362
6	Access to Justice SRL Coord Gr	1780	03	Circuit Clerk	13,875	15,000	-	0.0%	15,000	-	0.0%	13,875
7	Law Library Fund	1324	15	Presiding Judge	39,650	65,000	45,395	69.8%	63,184	33,659	53.3%	51,386
8	Victim Impact Panel Fund	1351	15	Presiding Judge	11,194	3,200	110	3.4%	3,200	-	0.0%	11,304
9	Mental Health Trtmt. Court Fnd	1358	15	Presiding Judge	382,581	1,000	-	0.0%	69,168	23,245	33.6%	359,336
10	Drug Court Revenue Fund	1359	15	Presiding Judge	10,144	1,000	-	0.0%	-	-	0.0%	10,144
11	Adult Redeploy Illinois	1745	15	Presiding Judge	10,402	248,537	76,488	30.8%	242,559	104,099	42.9%	(17,209)
12	Probation Services Fund	1326	16	Probation Supervisor	570,275	121,500	61,311	50.5%	261,154	50,052	19.2%	581,533
13	Family Violence Coord. Council	1746	16	Probation Supervisor	(11,536)	62,000	19,821	32.0%	62,000	22,234	35.9%	(13,949)
14	Public Defend Auto Fund	1354	17	Public Defender	13,345	1,121	1,733	154.6%	13,312	-	0.0%	15,078
15	Public Defender State Funding	1785	17	Public Defender	127,816	99,251	19	0.0%	213,484	-	0.0%	127,835
16	State's Atty Child Adv Ctr Fnd	1342	21	State's Attorney	29,615	55,773	14,639	26.2%	55,773	28,045	50.3%	16,209
17	State's Atty Drug Enf. Fund	1343	21	State's Attorney	70,452	8,000	2,064	25.8%	38,000	-	0.0%	72,516
18	State's Atty Rec.s Auto. Fund	1346	21	State's Attorney	54,966	6,500	3,677	56.6%	34,000	-	0.0%	58,643
19	Viol. Crms Victim's Assist Gr.	1740	21	State's Attorney	21,774	64,000	16,000	25.0%	64,000	24,229	37.9%	13,545
					2,092,540	1,158,382	465,334	40.2%	1,589,834	382,789	24.1%	2,175,084

Judiciary Funds

	Fund	Fund/Org	Oversight	Fund Description
1	Child Support Collection Fund	1303	03 Circuit Clerk	this fund captures past-due child support obligations owed by non-custodial parents to their children.
2	Circuit Clerk Doc. Storage Fund	1304	03 Circuit Clerk	This fund is established to help defray the expense of document storage.
3	Circuit Clerk Elect. Cit. Fund	1305	03 Circuit Clerk	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.
4	Circuit Clerk Oper. Admin. Fnd	1306	03 Circuit Clerk	This fund augments the Circuit Clerk's operation and administration costs.
5	Circuit Clerk Automation Fund	1313	03 Circuit Clerk	This fund captures cost to improve, update and provide an integrated record keeping system for Kendall County courts.
6	Access to Justice SRL Coord Gr	1780	03 Circuit Clerk	Grant to have courts help to think about what their locality needs to help advance access to justice.
7	Law Library Fund	1324	15 Presiding Judge	This is a statutory fee, 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.
8	Victim Impact Panel Fund	1351	15 Presiding Judge	The Alliance Against Intoxicated Motorists (AAIM) organizes Victim Impact Panels. Judges order DUI defendants to attend Victim Impact Panels for prevention measures.
9	Mental Health Trtmt. Court Fnd	1358	15 Presiding Judge	This fund's costs are dedicated to the support the rehabilitation and recovery of individuals within the justice system who are affected by mental health challenges.
10	Drug Court Revenue Fund	1359	15 Presiding Judge	This fund captures funding to assist in breaking the cycle of addiction and criminal behavior by providing a structured, supportive, and therapeutic approach to justice.
11	Adult Redeploy Illinois	1745	15 Presiding Judge	State of IL Grant funds to provide financial incentives to local jurisdictions for programs that allow diversion of individuals from state prisons by providing community-based services.
12	Probation Services Fund	1326	16 Probation Supervisor	This fund captures the costs to hold defendants accountable to the orders of the Court and to ensure a level of protection to the community.
13	Family Violence Coord. Council	1746	16 Probation Supervisor	The fund was established to create a forum that promotes a coordinated response to family violence in our communities.
14	Public Defender Auto Fund	1354	17 Public Defender	This fund captures costs for use in financing the court system.
15	Public Defender State Funding	1785	17 Public Defender	This fund captures costs for use by the Public Defender's office to upgrade its technology.
16	State's Atty Child Adv Ctr Fnd	1342	21 State's Attorney	This fund captures the grants and donations given to the State's Attorney's Office Child Advocacy Center.
17	State's Atty Drug Enf. Fund	1343	21 State's Attorney	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.
18	State's Atty Rec.s Auto. Fund	1346	21 State's Attorney	\$2 fee 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 for establishing and maintaining automated record keeping systems.
19	Viol. Crms Victim's Assist Gr.	1740	21 State's Attorney	This fund captures revenue and expenditure for the Violent Crime Victim's Assistance Fund which intends to provide for faster and more complete victim recovery from the effects of crime through the establishment of victim and witness assistance centers.

Kendall County
2Q - YTD Revenue, Expenditure, Fund Balance
May 31st, 2025

Public Safety Funds

				A	B	C	D	E	F	G	(A + C - F)
	Fund	Fund/Org	Oversight	Beg. Balance	REV Budget	REV YTD	% of REV Budget	EXP Budget	EXP YTD	% of EXP Budget	End. Balance
1	Animal Control Fund	1301 01	Animal Control	279,471	388,100	191,636	49.4%	373,956	166,099	44.4%	305,007
2	Animal Medical Care Fund	1302 01	Animal Control	27,189	10	15,453	154525.0%	5,500	13,814	251.2%	28,828
3	Cty Animal Ctrl Popl. Ctrl Fnd	1309 01	Animal Control	82,933	18,000	12,290	68.3%	30,000	19,653	65.5%	75,569
4	Coroner Special Fees Fund	1308 04	Coroner	15,286	15,000	14,650	97.7%	20,000	3,650	18.2%	26,286
5	Coroner Death Cert. Grant	1735 04	Coroner	5,400	3,000	4,404	146.8%	5,000	-	0.0%	9,804
6	Coroner SUDORS	1736 04	Coroner	1,568	500	-	0.0%	1,000	-	0.0%	1,568
7	Nuclear Grant Fund	1754 09	EMA	32,840	20,000	-	0.0%	13,680	8,284	60.6%	24,557
8	Cook County Reimbursement Fund	1307 20	Sheriff	5,049	5,600	-	0.0%	5,600	-	0.0%	5,049
9	Court Security Fund	1314 20	Sheriff	45,013		435		50,305	21,841	43.4%	23,607
10	Illinois Gaming Law Enf. Fund	1319 20	Sheriff	10,663	1,730	-	0.0%		-		10,663
11	K-9 Donations	1323 20	Sheriff	6,125		-			-		6,125
12	Sheriff Drug Abuse Fund	1333 20	Sheriff	54,466		500		11,287	7,206	63.8%	47,761
13	Sheriff Drug Forfeiture Fund	1334 20	Sheriff	8,715	10,500	1,731	16.5%	10,500	1,049	10.0%	9,397
14	Sheriff E-Ticket Fund	1335 20	Sheriff	31,796	3,059	1,480	48.4%	8,325	802	9.6%	32,475
15	Sheriff FTA Fund	1336 20	Sheriff	85,711		12,641		10,000	16,339	163.4%	82,013
16	DUI Fund	1337 20	Sheriff	75,720	29,613	18,067	61.0%	23,498	10,773	45.8%	83,013
17	Sheriff Range Fund	1338 20	Sheriff	6,182	4,800	4,566	95.1%	14,449	2,215	15.3%	8,533
18	Sheriff Spec. Assgm. Dtl. Fund	1339 20	Sheriff	(250)	30,000	19,675	65.6%	30,000	19,821	66.1%	(397)
19	Sheriff Vehicle Fund	1340 20	Sheriff	3,492	4,149	674	16.3%	1,500	-	0.0%	4,166
20	Transp. Safety Hire Back Fund	1349 20	Sheriff	250		-			-		250
21	County Jail Medical Cost Fund	1355 20	Sheriff	20,322	5,964	2,050	34.4%	10,000	-	0.0%	22,372
22	L.E. Operations Support Fund	1356 20	Sheriff	10,348	16,240	10,000	61.6%	12,190	12,674	104.0%	7,674
23	Sheriff Elctrc Home Monitoring	1360 20	Sheriff	72,367	50,075	30,001	59.9%	26,350	25	0.1%	102,343
24	Sheriff Equitable Sharing Prog	1365 20	Sheriff	10,518		1		14,888	-	0.0%	10,519
25	Sheriff IL Med Assist Recovery	1503 20	Sheriff	116,587		-		64,750	3,708	5.7%	112,879
26	HIDTA	1750 20	Sheriff	(10,719)	2,065,000	1,471,305	71.2%	2,061,000	1,639,528	79.6%	(178,941)
27	IDOT CPS Grt (Child Sfty Seat)	1751 20	Sheriff	465		-			-		465
28	Traffic Enforcement Grants	1752 20	Sheriff	4,080	90,675	14,663	16.2%	90,675	14,261	15.7%	4,482
29	Smoke Free Act Fund	1753 20	Sheriff	100		-			-		100
30	SCAAP Grant	1755 20	Sheriff	108,203	12,000	-	0.0%	14,120	-	0.0%	108,203
31	Tobacco Grant Fund	1757 20	Sheriff	965		-			-		965
32	Bulletproof Vest Partnership G	1759 20	Sheriff		14,370	-	0.0%	17,370	-	0.0%	-
33	Domestic Violence Response Tm	1366 25	County Board	25,000		-			4,556	100.0%	20,444
				1,135,854	2,788,385	1,826,220	65.5%	2,925,943	1,966,295	67.2%	995,779

Public Safety Funds

	Fund	Fund/Org	Oversight	Fund Description
1	Animal Control Fund	1301	01 Animal Control	This fund is used for the operations of the animal control facility.
2	Animal Medical Care Fund	1302	01 Animal Control	This fund was funded by a donor who left \$25,000 in her will to Kendall County Animal Control to be used for the medical care of the animals in the care of Kendall County Animal Control.
3	Cty Animal Ctrl Popl. Ctrl Fnd	1309	01 Animal Control	This fund was created in FY 2006 by state statute. Revenue is received from registration fees collected for intact dogs and cats.
4	Coroner Special Fees Fund	1308	04 Coroner	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.
5	Coroner Death Cert. Grant	1735	04 Coroner	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.
6	Coroner SUDORS	1736	04 Coroner	The State Unintentional Drug Overdose Reporting System (SUDORS) initiative compiles data on unintentional opioid-related deaths in Illinois and the Centers for Disease Control's ("CDC") initiative to develop a National Unintentional Opioid-Related Death Reporting System.
7	Nuclear Grant Fund	1754	09 EMA	This fund captures costs to develop and exercise methods and plans to mitigate the effects of incidents involving nuclear power plants.
8	Cook County Reimbursement Fund	1307	20 Sheriff	This fund captures expenditure for Cook County inmate medical expenses. Expenditures are reimbursed by Cook County.
9	Court Security Fund	1314	20 Sheriff	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.
10	Illinois Gaming Law Enf. Fund	1319	20 Sheriff	This fund captures revenue and expenditure attributed to the Illinois Pull Tabs and Jar Games Act.
11	K-9 Donations	1323	20 Sheriff	This fund captures public donations to be used toward canine expenses.
12	Sheriff Drug Abuse Fund	1333	20 Sheriff	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.
13	Sheriff Drug Forfeiture Fund	1334	20 Sheriff	This fund captures revenue and expenditure attributed to the Drug Asset Forfeiture Procedure Act.
14	Sheriff E-Ticket Fund	1335	20 Sheriff	A fee paid by the defendant in any traffic, misdemeanor, municipal ordinance or conservation case upon a judgment of guilty or grant of supervision.
15	Sheriff FTA Fund	1336	20 Sheriff	A fee collected from individuals arrested on outstanding Failure to Appear warrants.

Public Safety Funds

	Fund	Fund/Org	Oversight	Fund Description
16	DUI Fund	1337	20 Sheriff	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.
17	Sheriff Range Fund	1338	20 Sheriff	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.
18	Sheriff Spec. Assgm. Dtl. Fund	1339	20 Sheriff	This fund captures overtime expenditure for Sheriff Deputies assigned to special assignments such as USMC, CPAT and FBI. Expenditure is reimbursed by the special agency to which the Sheriff Deputy is assigned.
19	Sheriff Vehicle Fund	1340	20 Sheriff	Revenue collected from fines are used to purchase vehicles for the Sheriff's fleet.
20	Transp. Safety Hire Back Fund	1349	20 Sheriff	This fund captures the fees paid for exceeding the speed limit while traveling through a highway construction or maintenance speed zone.
21	County Jail Medical Cost Fund	1355	20 Sheriff	This fund captures the reimbursement of medical expenses for a person held in custody.
22	L.E. Operations Support Fund	1356	20 Sheriff	This fund provides ancillary funding for the general operations procurement of the Sheriff's Office.
23	Sheriff Elctrc Home Monitoring	1360	20 Sheriff	captures fees and costs for Electronic Home Monitoring. Fees paid by participants.
24	Sheriff Equitable Sharing Prog	1365	20 Sheriff	The KCSO is the fiduciary agent for KCPAT (Kendall County Cooperative Police Assistance Team).
25	Sheriff IL Med Assist Recovery	1503	20 Sheriff	Stipend received from Health Management Associates for the County's participation in the learning collaborative to treat Substance Use Disorder in incarcerated people.
26	HIDTA	1750	20 Sheriff	The KCSO is the fiduciary agent for the High Intensity Drug Trafficking Areas Program.
27	IDOT CPS Grt (Child Sfty Seat)	1751	20 Sheriff	This fund captures Illinois Traffic Safety grant revenue and expenditure for Child Passenger Safety (CPS).
28	Traffic Enforcement Grants	1752	20 Sheriff	Illinois Traffic Safety grant revenue and expenditure for Speeding, Impaired Driving, Occupant Restraint, and Distracted Driving initiatives.
29	Smoke Free Act Fund	1753	20 Sheriff	Utilization of the grant is dependent upon application and need for enforcement or educational activities.
30	SCAAP Grant	1755	20 Sheriff	SCAAP (State Criminal Alien Assistance Program) provides federal payments for correctional officer salary costs for incarcerating undocumented criminal aliens.
31	Tobacco Grant Fund	1757	20 Sheriff	Use to implement science-based, policy-focused tobacco prevention and control strategies and activities.
32	Bulletproof Vest Partnership Gr	1759	20 Sheriff	This fund funds up to 50 percent of the cost of body armor vests for law enforcement officers.
33	Domestic Violence Response Tm	1366	25 County Board	To provide emergency support, alternatives, and referrals for victims of domestic violence.

Kendall County
2Q - YTD Revenue, Expenditure, Fund Balance
May 31st, 2025

Custodial Funds

				A	B	C	D	E	F	G	(A+C-F)
	Fund	Fund/Org	Oversight	Beg. Balance	REV Budget	REV YTD	% of REV Budget	EXP Budget	EXP YTD	% of EXP Budget	End. Balance
1	Jail Commissary Fund	1321	20 Sheriff	15,286	15,000	31,639	210.9%	20,000	32,704	163.5%	14,220
2	Sheriff Sale Foreclosure Fund	1808	20 sheriff	1,714,227		1,412,859	100.0%		2,383,402	100.0%	743,684
3	Sheriff Sale Forcls Srpls Fund	1809	20 sheriff	258,923		184,840	100.0%		188,667	100.0%	255,096
4	State's Atty Juv. Just. Cncl	1344	21 State's Attorney	27,248	14,000	-	0.0%	19,000	4,635	24.4%	22,613
5	State's Atty Mny Laund Forf.	1345	21 State's Attorney	22,123	100	-	0.0%	7,000	-	0.0%	22,123
6	Township Bridge	1810	07 Highway	6,536	600,000	598,565	99.8%	600,000	175,337	29.2%	429,763
7	Township Motor Fuel	1811	07 Highway	1,000,696	925,000	343,275	37.1%	925,000	242,861	26.3%	1,101,110
8	Indemnity Fund	1320	08 Treasurer	169,707	1,000	-	0.0%	5,000	-	0.0%	169,707
9	Trust Account	1812	08 Treasurer	99,760		983	100.0%		-		100,742
10	State Stipend Fund	1813	08 Treasurer		16,000	22,500	140.6%	16,000	22,500	140.6%	-
11	HRA Fund	1803	08 Treasurer	4,370	6,050	40	0.7%	6,000	630	10.5%	3,780
12	Payroll Clearing Account	1803	08 Treasurer	35,529	4,300,600	40	0.0%	4,300,100	630	0.0%	34,939
13	Eng. / Constl. Escrow Acct	1801	19 PBZ	462,457		27,550	100.0%		19,492	100.0%	470,514
14	Henneberry Woods	1802	19 PBZ	120,848		1,191	100.0%		-		122,039
15	Ravine Woods	1807	19 PBZ	9,819		97	100.0%		-		9,915
				<u>3,947,527</u>	<u>5,877,750</u>	<u>2,623,579</u>	<u>44.6%</u>	<u>5,898,100</u>	<u>3,070,859</u>	<u>52.1%</u>	<u>3,500,247</u>

Custodial Funds

	Fund	Fund/Org	Oversight	Fund Description
1	Jail Commissary Fund	1321	20 Sheriff	The Fund shall consist of all profits generated by the Kendall County Jail Commissary system. These funds shall be used for
2	Sheriff Sale Foreclosure Fund	1808	20 sheriff	Fund for proceeds from auction of defaulted or repossessed properties at the end of the foreclosure process.
3	Sheriff Sale Forcls Srpls Fund	1809	20 sheriff	Surplus funds from a Sheriff's foreclosure sale are held in trust.
4	State's Atty Juv. Just. Cncl	1344	21 State's Attorney	Provides a forum for the development of a community-based interagency assessment of the local juvenile justice system and juvenile delinquency for dealing with juveniles who are found to be involved in crime, or who are truant or have been suspended or expelled from school.
5	State's Atty Mny Laund Forf.	1345	21 State's Attorney	Proceeds obtained directly or indirectly from a violation of the Money Laundering Act for use in the enforcement of laws.
6	Township Bridge	1810	07 Highway	This fund captures activity for the construction and maintenance of all bridges on the County Highway System, and participates in the construction and maintenance on the Township System.
7	Township Motor Fuel	1811	07 Highway	This fund captures funds are collected through the sale of motor fuels and distributed to respective counties to administer these funds on behalf of the townships.
8	Indemnity Fund	1320	08 Treasurer	This fund provides for sale in error of taxes and deeds. Payments from this fund are authorized by court order.
9	Trust Account	1812	08 Treasurer	This fund holds monies ordered by the court.
10	State Stipend Fund	1813	08 Treasurer	This fund holds monies sent by the state to be paid as stipends to certain elected officials and the Supervisor of Assessments.
11	HRA Fund	1803	08 Treasurer	Health Reimbursements are paid out to employees that are reimbursed for eligible medical expenses
12	Payroll Clearing Account	1803	08 Treasurer	This is a custody account for employee payroll.
13	Eng. / Constl. Escrow Acct	1801	19 PBZ	This fund is funded by stormwater permits and certain developers; custody of stormwater escrow accounts to finance stormwater projects and permits throughout the County.
14	Henneberry Woods	1802	19 PBZ	This fund is funded by developers; custody of funds for "park improvements" inside the Henneberry Wood Subdivision.
15	Ravine Woods	1807	19 PBZ	This fund is funded by developers; custody of funds for the construction of a bike path Ravine Woods Subdivision.

Opioid Application Project Application Internal

1. Date: 6/13/2025
2. Applicant Name: Vanessa Melendez
3. Department: Judiciary

4. Budget

Overall Budget	
0	A. Treat Opioid Use Disorder (OUD)
9,500	B. Support People in Treatment and Recovery
0	C. Connect People Who Need Help To The Help They Need (Connections To Care)
0	D. Address The Needs of Criminal Justice-Involved Persons
0	E. Address The Needs Of Pregnant Or Parenting Women And Their families, Including Babies With Neonatal Abstinence Syndrome
0	F. Prevent Over-Prescribing And Ensure Appropriate Prescribing And Dispensing Of Opioids
0	G. Prevent Misuse of Opioids
0	H. Prevent Overdose Deaths and Other Harms (Harm Reduction)
0	I. First Responders
0	J. Leadership, Planning and Coordination
0	K. Training
0	L. Research
<u>9,500</u>	TOTAL

Kendall County Drug Court is requesting funds for Sober Living fees/Halfway House fees for 3 individuals in the program so that they can continue focusing on their treatment and recovery while at the Sober Living/halfway house and build long-term stability. While remaining at the sober living these individual swill receive wrap around services to address their treatment needs for a total request in this category of \$5,000

In addition for funds for Sober Living fee/Halfway House fees another request of \$4,500 to support treatment services for two participants whose recommended care includes outpatient counseling and psychiatry services. Typically, insurance would cover the cost of these services; however, one participants is currently uninsured and actively working on obtaining coverage. The other participant insurance does not cover any substance use or mental health services. In the meantime, they are unable to access critical components of their treatment plan, which poses a significant barrier to their recovery progress. These funds would allow us to cover the cost of outpatient services while insurance is being secured, ensuring there is no interruption in care.



Kendall County Agenda Briefing

Meeting Type: Finance
Meeting Date: 6/26/2025
Subject: Review of Opioid Settlement Funds
Prepared by: Natalia Borowska, Management Analyst
Department: Administration

Action Requested:

Re-evaluate Kendall County's opioid settlement fund allocation process to ensure it effectively addresses the needs of the community, including individuals impacted by opioid use and the service providers who support them.

Board/Committee Review:

NA

Fiscal impact:

NA

Background and Discussion:

Since 2022, Kendall County has received a total of \$726,247.92 in opioid settlement funds. Of that amount, \$185,333.40 has been spent on various initiatives, with remaining funds totaling \$540,914.52.

This report provides an overview of how Kendall County has used its opioid settlement funds to date, and highlights strategies and best practices from other counties to guide fund allocation in a transparent, results-oriented, and community-focused manner.

Staff Recommendation:

Staff is seeking the Committee's input on a plan to engage with subject-matter experts and relevant community stakeholders to review the Opioid Settlement Fund grant process and make recommendations for revisions to the Committee.

Attachments:

Report: Strategies for Opioid Settlement Fund Allocation Among Counties



Report: Strategies for Opioid Settlement Fund Allocation Among Counties

Presented to the Kendall County Finance Committee

Prepared by
Natalia Borowska, Management Analyst

Executive Summary

The Illinois Opioid Settlements Initiative, managed by the Illinois Department of Human Services, oversees the state and municipal distribution and reporting of opioid settlement funds in Illinois. These funds are strictly regulated and must be used for approved opioid remediation uses such as drug use prevention, treatment, recovery, and education. Thus far, Kendall County has received a total of \$726,247 in opioid settlement funds. A total of \$185,333 has been used to fund anti-drug advertising, employee trainings, drug buy-back programs, and rehabilitation services, among other efforts. There is a remaining balance of \$540,914, with additional funds anticipated in the future.

Counties have taken diverse, and often collaborative, approaches to addressing their opioid settlement funds. The varied use of opioid settlement funds reflects a common trend: most counties are establishing task forces/committees comprised of health experts, law enforcement, and community stakeholders to assess local needs and determine the most effective use of funds. These groups often conclude with allocating funds towards local treatment facilities and services, supporting drug courts, and distributing opioid antagonists to reduce overdose deaths.

By investing in immediate harm reduction strategies and long-term recovery support, counties are working to ensure that opioid settlement funds are used to address the opioid epidemic in meaningful and sustainable ways.

Introduction

Opioid settlement funds present an important opportunity to address the ongoing opioid epidemic at the local level. Yet across the country, victims of opioids and their families have voiced concerns regarding the lack of community involvement in the decision-making process related to settlement fund spending.

Kendall County currently has a remaining balance of \$540,915 in opioid settlement funds, with additional funds anticipated in the future. This report provides an overview of how Kendall County has used its settlement funds to date, and highlights strategies and best practices from other counties to guide fund allocation in a transparent, effective, results-oriented and community-focused manner.

Kendall County's Approach to Opioid Settlement Funds

Since 2022, Kendall County has received a total of \$726,247.92 in opioid settlement funds. Of that amount, \$185,333.40 has been spent on various initiatives, with remaining funds totaling \$540,914.52. Kendall County's finance committee currently reviews departmental requests for the use of settlement funds.

	2022	2023	2024	2025	Total
Total Revenue	\$82,154.07	\$203,976.34	\$380,574.71	\$59,542.80	\$726,247.92
Total Expense	\$-	\$76,547.78	\$86,695.39	\$22,090.23	\$185,333.40
Remaining Balance (as of 6/23/25)					\$540,914.52

Most of Kendall's opioid settlement expenditures went towards drug prevention and education efforts. This includes advertising initiatives, employee training, drug take-back programs, and rehabilitation facility costs.

Uses	Dollar Amount	Percentage of Total Spent (%)
Advertising	\$84,680.73	45.7
Training	\$27,504.29	14.8
Take-Back Programs	\$24,594.87	13.3
Overdose Prevention Materials & Medications	\$16,682.62	9.0
Rehabilitation Facilities	\$30,271.89	16.3
Toxicology	\$1,599.00	0.9

Note: Additional research is needed to evaluate the effectiveness and outcomes of these funded initiatives.

Strategies from Other Counties

To ensure funds are used effectively and transparently, many counties have implemented formal governance structures to guide spending. Below are models that Kendall County can consider:

1. Ad-Hoc Opioid Settlement Committees

Counties such as Kane (IL), Grundy (IL), Clinton (IN), New Hanover (NC), and Dane (WI) have formed dedicated opioid settlement committees or task forces to guide funding decisions. These groups are typically composed of subject-matter experts and community stakeholders, meeting either regularly or on an as-needed basis. Common opioid settlement committee participants include:

- County Board members
- State's Attorney
- County Sheriff
- Coroner
- County Administrator
- Finance Director
- Health Department Leadership
- Public Defender
- Drug Court Judge
- Veteran's Affairs Commission
- Mental Health Organization Stakeholders
- First Responders

These committees enhance transparency and ensure that allocation decisions are informed, desired, and positively impactful. Their formation also addresses public concerns over the exclusion of community voices in decision-making processes.

2. Departmental Oversight Models

Some governments assign oversight to existing departments or boards with relevant expertise:

- DuPage County (IL): The County Board has authorized their Health Department to use opioid settlement funds, with the provision being that they provide the County Board with a quarterly invoice for reimbursements and transparency.
- Madison County (IL): Their Mental Health Board manages opioid settlement funds and requires completed applications from departments seeking to use them, ensuring accountability and transparency.
- Arkansas: The Arkansas Opioid Recovery Partnership pools local resources together to create a more effective and collaborative response to opioid use. This model of intergovernmental collaboration could be explored by Kendall County in partnership with its municipalities or neighboring counties.

3. Standing Committees with Expanded Roles

Other counties have expanded the role of existing bodies such as health and human services committees. Dane County (WI), for example, has a subcommittee on opioid settlements that

incorporates public feedback through hearings and outreach, ensuring that community priorities are reflected in how funds are allocated.

Examples of Effective Fund Use

Counties have applied opioid settlement funds in numerous impactful ways, including:

- Grants: Kane County (IL) provided a local addiction treatment center with a grant to support their work in addiction treatment and allow them to expand their services in the community.
- Forensics Lab: Kane County (IL) has also dedicated some of their opioid settlement funds to reimburse the County Sheriff's Office for the maintenance and renovation of their forensics lab.
- Rehabilitation Support: Many counties, including Kendall, have directed funds towards the rehabilitation and treatment of problem-solving court participants. This includes paying for the rent costs associated with an individual staying at an inpatient treatment facility, and medication associated with their recovery.
- Crisis Centers & Response Teams: Counties have used funds to support their crisis centers and drug abuse response teams. Funds have allowed counties to hire key positions in drug abuse prevention and abatement, including crisis counselors, peer/engagement specialists, and psychiatric nurses.
- Overdose Death Prevention Services: Snohomish County (WA) has launched a mobile treatment van that provides medication for individuals with opioid-use disorder. The County also used opioid settlement funds to support their Leave-Behind program, which allows first responders to leave behind naloxone after responding to an overdose incident.

Conclusion

The opioid epidemic has left deep and lasting impacts on communities across the country, and Kendall County is no exception. By learning from successful models in other counties and engaging local stakeholders, Kendall County can ensure opioid settlement funds are used to deliver maximum impact.

This report highlights best practices from counties across the nation, showcasing a range of strategies for assessing needs, engaging stakeholders, and maximizing the impact of available resources. Whether through the formation of a dedicated opioid settlement advisory committee, increased public engagement, or intergovernmental collaboration, Kendall County can adopt an approach that ensures transparency, accountability, and measurable outcomes.



Kendall County Agenda Briefing

Meeting Type: Finance
Meeting Date: 6/26/2025
Subject: Approval of change to FY25 Capital Project Scope- Probation
Prepared by: Jennifer Breault, Finance and Budget Analyst
Department: Administration

Action Requested:

Approval of change to FY25 Capital Project Scope- Probation

Board/Committee Review:

N/A

Fiscal impact:

N/A

Background and Discussion:

FY25 Capital Approved:

1. 2 TV Monitor \$4,000
2. 6 Tablets for Clients \$2,400
3. 10 Desktop Scanners \$2,000

Remaining Balance \$7421.32

During last year's budget planning, Probation was unaware that Windows 10 would no longer be supported and that all laptops would need to operate with Windows 11 by October. As a result, this was not included in our budget. Probation would like to remove its current desk scanners funding request and instead upgrade laptops to support Windows 11.

Additionally, the tablets were initially designated for client use in the lobby. However, in January, probation learned that a new detention screening tool will require supervisor authorization for juvenile detentions during nights and weekends.

Although they rotate one on-call staff member, probation cannot guarantee access to a laptop if staff are out in the field. Utilizing a tablet would facilitate completing this work more efficiently. The new tablet would also be of higher quality than the previously considered options for client use.

Probation is seeking approval to reallocate funds initially designated for client tablets to purchase staff tablets instead, and propose using any remaining funds from the purchase of laptops for this purpose.

Staff Recommendation:

Approval of change to FY25 Capital Project Scope- Probation

Attachments:

N/A



Kendall County Agenda Briefing

Meeting Type: County Board Meeting
Meeting Date: 6/26/2025
Subject: Approval of Increased FY25 Budget Appropriations
Prepared by: Latreese Caldwell, Deputy County Administrator
Department: Administration

Action Requested:

Approval of increased FY25 Budget Appropriations for the County Clerk Recorders Document Storage Fund, Salaries – Deputy Clerks 132806 51040 and the County Clerk Recorder GIS Fund, Salaries – Deputy Clerk 132906 51040 in a sum total amount not to exceed \$7,000

Board/Committee Review:

Finance & Budget Committee 6/26/25

Fiscal impact:

\$7,000 sum total increase in FY25 Budget Appropriations to be allocated among 2 funds - Recorder Document Storage Fund, and the Recorder GIS Fund. \$7,000 allocation to be determined by the County Clerk after budget appropriation approval. \$0 impact on both IMRF and Social Security Funds due to attrition of a County Clerk staff person.

Background and Discussion:

The Kendall County Clerk & Recorder seeks to increase the salary for 4 employees. This increased salary would constitute a budget appropriation increase in the Recorder Document Storage Fund and the Recorder GIS Fund. Per statute, changes to appropriations affecting personnel shall be voted on by the County Board.

Effective January 1, 2025, in the Counties Code (55 ILCS 5), the Illinois General Assembly enacted: **55 ILCS 5/6-1003 Further appropriations barred; transfers.**

...After the adoption of the county budget, transfers of appropriations may be made without a vote of the board; however, transfers of appropriations affecting personnel and capital may be made at any meeting of the board by a two-thirds vote of all the members constituting such board....

This Section applies to all elected officials, including elected officials with control of the internal operations of their office.

(Source: P.A. 103-865, eff. 1-1-25.)

Staff Recommendation:

Staff recommends the budget appropriation increase in each fund to cover the cost of the salary increase.

Attachments:

None



Kendall County Agenda Briefing

Meeting Type: Finance
Meeting Date: 6/26/2025
Subject: Approval of Increased FY25 Budget Appropriations
Prepared by: Latreese Caldwell, Deputy County Administrator
Department: Administration

Action Requested:

Approval of increased FY25 Budget Appropriations for the IMRF Fund in the amount of \$676, for the Social Security Fund in the amount of \$804, and for the HealthCare Fund in the amount of \$7,510 to pay associated costs with moving part-time Assistant State's Attorney to a full-time Assistant State's Attorney.

Board/Committee Review:

Click or tap here to enter text.

Fiscal impact:

\$8,898.07 increase in FY25 Budget Appropriations

\$ 676.00	120608 52000	Remit to IMRF
803.00	120808 52010	Remit to IRS
7,510.07	136125 65470	Health Insurance Premium
8,989.07	Total Increased Benefits Costs	

Background and Discussion:

Per statute, changes to appropriations affecting personnel shall be voted on by the County Board. The Kendall State's Attorney seeks to move a part-time Assistant State's Attorney to a full-time State's Attorney. The increased salary is within the State's Attorney General Fund budget amount but would require a budget amendment to increase appropriations in the IMRF Fund, the Social Security Fund and the Healthcare Fund.

The State's Attorney previously requested an increase in these benefit funds to cover a new Children's Advocacy Center position whose salary was covered by grant. The State's Attorney anticipates receiving approval for the grant to also be available to reimburse the County for these additional benefit costs through a transfer of funds, which was not originally anticipated. The benefits costs for the increased hours for an Assistant State's Attorney are less than what was planned for the CAC position. The additional expenditures can be absorbed in the respective accounts' fund balances.

Staff Recommendation:

Staff recommends the budget appropriation increase in each fund to cover the cost of the benefits increase.

Attachments:

None



Kendall County Agenda Briefing

Meeting Type: Finance
Meeting Date: 6/26/2025
Subject: Discussion of EV Charging Station Grant
Prepared by: Jennifer Breault, Finance and Budget Analyst
Department: Administration

Action Requested:

Discussion

Board/Committee Review:

N/A

Fiscal impact:

N/A

Background and Discussion:

The County received grant funds to purchase 20 electric vehicle chargers. Staff is seeking input from the Committee on whether to proceed with accepting the grant. There are several factors to consider:

- The awarded funding amount is \$100,000.
- The approximate cost per charging station is estimated at \$16,000.
- Each designated location will feature 10 ADA-compliant parking spots.
- All grant requirements must be fulfilled prior to reimbursement.
- The project stipulates a minimum of two locations.
- Appropriate signage is required at each site.
- Infrastructure must be maintained for a minimum duration of five years.
- Each charging station supplies 100 kW of power for vehicle charging.
- The installation surface must be composed of asphalt or concrete.

Alternative methods for reimbursement include utilizing available tax credits and rebate programs.

Staff Recommendation:

The staff recommends against proceeding with the EV Charging Station Grant.

Attachments: N/A



Kendall County Agenda Briefing

Meeting Type: Finance
Meeting Date: 6/26/2025
Subject: Discussion of Kendall County Credit Card Users and Limit Updates
Prepared by: Amber Garry, Finance Analyst
Department: Administration

Action Requested:

Discussion of Kendall County Credit Card Users and Limit Updates

Board/Committee Review:

Resolution 2025-19 Credit Card Policy approved at 5/20/2025 County Board

Fiscal impact:

N/A

Background and Discussion:

The Kendall County Credit Card Policy and accompanying Credit Card Acknowledgement Form was sent to Department Heads and Elected Officials for their review and completion. We have determined there are 42 County issued credit card accounts. Currently, the Treasurer's Office has oversight of 25 credit card accounts. The Treasurer's Office has granted Amber Garry, Finance Analyst, with access to the overall account for additional oversight and monitoring of payments.

The Kendall County Sheriff's Office has oversight and control of their 13 credit cards. The Sheriff's Office adopted a similar Credit Card Policy and Acknowledgement Form, see attached form "Sheriff Office Credit Card Acknowledgment". All 13 credit card holders signed off on the Sheriff's Office Credit Card Acknowledgement.

Additionally, the Coroner's Office adopted a similar Credit Card Policy and copied the Kendall County Credit Card Acknowledgement Form, see attached form "Kendall County Coroner's Office Credit Card Policy". All 4 Coroners Office credit card holders signed the Kendall County Credit Card Acknowledgment.

The Kendall County Health Department has 3 credit cards under the Health Department's oversight. The Kendall County Health Department already has a Credit Card Policy, attached form "Kendall County Health Department's Credit Card Policy", documenting the monitoring, purchasing, and storage of Health Department credit cards. The Kendall County Health Department is in the process of developing a similar acknowledgement form.

The Kendall County Circuit Clerk's Office appear to have a credit card in Matthew Prochaska's name, we have not received an acknowledgement form.

Kendall County Probation/Court Services has oversight on 1 credit card account in the name of Kendall County Probation with 4 associated credit cards. No acknowledgement forms have been received.

We will continue to work with these Office's to either adopt the Kendall County Credit Card Policy or enact their own policy and acknowledgement form that adhere to comparable standards. We will provide updates as new information becomes available.

Finally, during our reconciliation of credit cards, we were able to inactivate 3 credit cards for former staff and identify 1 credit card no longer being used by a staff member. With the Administration Department's increased oversight on all County-issued credit cards, we have successfully avoided late fees and interest charges on our credit card accounts. Additionally, we proactively notified a department of an upcoming due date to prevent a potential late fee.

Staff Recommendation:

N/A

Attachments:

Credit Card Users and Limits Update 6-20-2025

Kendall County Sheriff's Office Credit Card Acknowledgement

Kendall County Coroner's Office Credit Card Policy

Kendall County Health Department's Credit Card Policy

Credit Card Users and Limits Update 6-20-2025

Department	Job Title	Last Name	First Name	Credit Limit	ACK Received
ADMINISTRATION	COUNTY ADMINISTRATOR	BURNS	CHRISTINA	\$ 10,000	X
ADMINISTRATION	DEPUTY ADMINISTRATOR	CALDWELL	LATREESE	\$ 5,000	X
ADMINISTRATION	EXECUTIVE ADMINISTRATIVE ASSISTANT	VILLA	NANCY	\$ 300	X
ANIMAL CONTROL	DIRECTOR	COSGROVE	TAYLOR	\$ 5,000	X
CIRCUIT CLERK	CIRCUIT CLERK	PROCHASKA	MATTHEW	\$ 5,000	
CORONER	DEPUTY CORONER	FENOGLIO	TERRY	\$ 2,500	X
CORONER	CHIEF DEPUTY CORONER	GOTTE	LEVI	\$ 2,500	X
CORONER	DEPUTY CORONER	MCCARRON	CHERIE	\$ 2,500	X
CORONER	COUNTY CORONER	PURCELL	JACQUELINE	\$ 2,500	X
EMA	DIRECTOR	BONUCHI	MICHAEL	\$ 5,000	X
FACILITIES	DIRECTOR	POLVERE	DAN	\$ 10,000	X
FOREST PRESERVE	EXECUTIVE ADVISOR	GURITZ	DAVID	\$ 5,000	X
FOREST PRESERVE	ELLIS HOUSE & EQUESTRIAN CENTER FA	VICK	MARSHALL	\$ 1,500	X
FOREST PRESERVE	ACTING EXECUTIVE DIRECTOR	WHITE	ANTOINETTE	\$ 5,000	X
FOREST PRESERVE	ENVIRONMENTAL EDUCATION AND OUT	WIENCKE	STEFANIE	\$ 1,000	X
HEALTH DEPARTMENT	EXECUTIVE DIRECTOR	VANGUNDY	RAEANN	\$ 15,000	
HEALTH DEPARTMENT	EXECUTIVE DIRECTOR	VANGUNDY	RAEANN	\$ 15,000	
HEALTH DEPARTMENT	FISCAL DIRECTOR	WILLIAMS	KATHRYN	\$ 10,000	
HEALTH DEPARTMENT	FISCAL DIRECTOR	WILLIAMS	KATHRYN	\$ 10,000	
HIGHWAY	COUNTY ENGINEER	KLAAS	FRANCIS	\$ 5,000	X
HUMAN RESOURCES	DIRECTOR	JOHNSON	LESLIE	\$ 5,000	X
INFORMATION	DIRECTOR	KINSEY	MATTHEW	\$ 14,500	X
JUDICIAL	PSC COORDINATOR	MELLENDEZ	VANESSA	\$ 5,000	X
JUDICIAL	COURT ADMINISTRATOR	VOSE	MARCI	\$ 2,500	X
PBZ	DIRECTOR	ASSELMEIER	MATTHEW	\$ 5,000	X
PROBATION	KENDALL COUNTY PROBATION	KENDALL COUNTY PROBATION		\$ 10,000	
SHERIFF	SHERIFF	BAIRD	DWIGHT	\$ 30,000	X
SHERIFF	INSPECTOR GENERAL	BURGNER	JEFF	\$ 5,000	X
SHERIFF				\$ 10,000	X
SHERIFF	COMMANDER	LANGSTON	JASON	\$ 5,000	X
SHERIFF	DETECTIVE SERGEANT	MROZEK	MICHAEL	\$ 5,000	X
SHERIFF	TRAINING COORD.	OSTROM	JEN	\$ 10,000	X
SHERIFF	BUSINESS MANAGER	PAGE	TRACY	\$ 10,000	X
SHERIFF	CHIEF DEPUTY	PETERS	MICHAEL	\$ 5,000	X
SHERIFF	UNDERSHERIFF	RICHARDSON	BOBBY	\$ 5,000	X
SHERIFF	DEPUTY COMMANDER	THOMPSON	CHARLES	\$ 5,000	X
SHERIFF	DEPUTY COMMANDER	VACLAVIK	KEVIN	\$ 5,000	X
SHERIFF	COMMANDER	VELEZ	NANCY	\$ 5,000	X
SHERIFF	DEPUTY COMMANDER	WALTMIRE	CALEB	\$ 5,000	X
VETERANS ASSISTANCE COMMISSION	ASSISTANT SUPERINTENDENT	GAGNER	ANDREW	\$ 2,500	X

Credit Card Acknowledgement

Employee Name: _____ Job Title: _____

Division: _____ Credit Limit: _____

I understand and agree:

1. The card is issued in my name, and I will be responsible for its safe keeping.
2. The card can only be used for official county business purchases.
3. I will not use the credit card to withdraw cash.
4. I will not use the credit card for personal purchases for myself or others.
5. I will ensure all purchases will be made in accordance with the County's Procurement Ordinance.
6. I will notify all vendors that the purchase is tax-exempt and provide a copy of the certificate upon request.
7. I will report a lost or stolen card immediately to the Sheriff or their designee.
8. I will immediately report any suspected fraudulent activity to the Sheriff or their designee
9. I will assist the Sheriff or their designee in resolving disputes and reconciling monthly credit card purchases.
10. I will keep and submit all itemized purchase receipts from the point of sale where the items were purchased.
11. I will submit an "Expense Receipt Form" with all itemized receipts and necessary documentation through the chain of command for review and then to the designated accounts payable person in my department for processing.
12. I understand that my division is responsible for any late fees and interest.
13. I agree to immediately surrender the card upon termination of employment, whether for retirement, voluntary or involuntary reasons.
14. I understand that I am subject to routine verification of my credit card and may be asked to provide it to verify at any given time.

15. The Sheriff's Office reserves the right to terminate my credit card use for any reason. I agree to return the card to the Kendall County Sheriff's Office immediately upon request.
16. I reviewed the Credit Card Acknowledgement form and understand the procedures and requirements for using the county issued credit card.

Employee Signature: _____

Date: _____

Sheriff's Signature: _____

Date: _____





POLICY & PROCEDURE MANUAL

Kendall County Coroner's Office

Document Name: Credit Card Policy
Policy Number: 1.02
Effective Date: June 13, 2025
Revised: None
Replaces: None
Scope: All Employees

Purpose: The purpose of this policy is to outline the procedures of acceptable use for county-issued credit cards.

Policy: Pursuant to Kendall County Resolution 2025-19, the following policy and guidelines shall be followed by any employees utilizing a county-issued credit card, whether the card has been issued in their name, or in the name of another employee of the office.

1. All credit card requests shall be presented by the Coroner (or her designee) at the Finance & Budget Committee meeting prior to establishing an account with the County's bank of choice.
2. If the Finance & Budget Committee approves the request for the employee to receive a credit card, the card shall be issued in the name of the employee.
3. The credit card accounts for county-issued cards shall be administered and cards shall be issued with the Treasurer's Office.
4. The Administration Department shall review monthly credit card statements and receipts, and process payment of the statements.
5. Credit cards are a method of payment and supplement the procurement process and all purchases must be made in accordance with the County's Procurement Ordinance.
6. All purchases made with a county-issued credit card shall be accounted for with itemized purchase receipts retained from the point of sale at which the item(s) were purchased. In the event that an itemized purchase receipt is lost or unavailable, the cardholder shall complete a Written Notation of No Receipt form documenting the purchase details and purpose. The cardholder is responsible for monthly reconciliation of credit card statements. All itemized receipts and necessary documentation are to be submitted to the designated accounts-payable person in the office who will confirm the accuracy of all receipts against the credit card statement prior to entry for payment in the first check run of the month.
7. Personal use of any kind of a county-issued credit card is strictly prohibited and unauthorized charges are the responsibility of the employee. A purchase that would be ineligible for reimbursement under the Employee Expense Reimbursement Policy (1.01) in this manual may not be made with a county-issued credit card unless the employee's supervisor deems the purchase necessary for the employee's work assignment. Misuse of a county-issued credit card will be considered grounds for disciplinary action up to and including termination.
8. County-issued credit cards may not be used to pay for meals that have been paid through per diem.

9. Issues with lost or stolen cards or suspected fraudulent activity must be reported immediately to the Treasurer's Office.
10. All employees issued a credit card must sign a credit card acknowledgement form referencing this policy (see attachment A). Additional Cardholder responsibilities will be communicated as necessary.
11. If the Coroner wishes for herself or any of her employees to obtain a credit card administered through the Treasurer's Office, the Coroner shall request the card be issued in accordance with this policy. Nothing in this policy shall be construed as prohibiting the Coroner from establishing and administering her own credit card account for the use of herself and her employees.

Approved: Coroner Jacquie Purcell

Date

(Attachment A)

Kendall County Credit Card Acknowledgement

Employee Name: _____ Job Title: _____

Department: _____ Credit Limit: _____

I understand and agree that:

1. The card is issued in my name and I will be responsible for its safe keeping.
2. The card is used for purchases related to official county business only.
3. I will not use the credit card to withdraw cash.
4. I will not use the credit card for personal purchases for myself or others.
5. I will ensure all purchases will be made in accordance with the County's Procurement Ordinance.
6. I will advise all vendors that the purchase is tax exempt and will provide a copy of the tax-exempt certificate if requested.
7. I will report a lost or stolen card immediately to the Treasurer's Office.
8. I will report any suspected fraudulent activity immediately to the Treasurer's Office.
9. I will assist the Treasurer's Office in resolving any disputes.
10. I will retain and submit all itemized purchase receipts from the point of sale at which the item(s) were purchased.
11. I am responsible for the monthly reconciliation of my credit card statements. I will download the monthly credit card statement, attach all itemized receipts and necessary documentation, and submit the signed and dated reconciliation to the designated accounts payable person in my department to be processed.
12. I acknowledge that any late fees and interest is the responsibility of my department.
13. I agree to surrender the card immediately upon termination of employment, whether for retirement, voluntary or involuntary reasons.
14. I understand that I am subject to routine verification of my credit card and may be asked to provide it to verify at any given time.
15. The county can terminate my privilege to use the credit card at any time for any reason. I agree to return the card to Kendall County immediately upon request.
16. I have reviewed the attached Credit Card Policy and understand the procedures and requirements for using the county issued credit card.

Employee signature: _____ Date: _____

Manager's signature: _____ Date: _____

Credit Card Policy

1. Purpose

The purpose is to outline the proper guidelines for using the agency's credit cards in a responsible and accountable manner.

2. Process

1. **Credit Card Monitoring:** The Fiscal Director and the Accounting Clerk are responsible for monitoring the agency's credit cards to ensure compliance with the established policies. This includes reviewing transactions, verifying receipts, and addressing any discrepancies in a timely manner.
2. **Credit Card Storage:** All agency credit cards are securely stored in the Fiscal Safe, with access strictly limited to the Accounting Clerk and Fiscal Director. Any removal or return of a credit card must be documented for accountability.
3. **Purchase or Travel Request:** Before obtaining the credit card, an employee must complete a Purchase or Travel Request and obtain approval from their supervisor within the KCHD's Accounting System. The request must clearly outline the purpose of the expense, the maximum amount, and any relevant documentation.
4. **Scheduling an Appointment:** To obtain the credit card, staff must schedule an appointment with the Accounting Clerk through the KCHD's Accounting System. Appointments should be scheduled in advance to ensure availability and allow time for necessary approvals and documentation review.
5. **Credit Card Sign Out and Tax Exempt Certificate:** The employee must sign the Credit Card Sign Out log when receiving the credit card and will be provided with a Tax Exempt Certificate if needed.
6. **Documentation and Receipt Requirements:** Employees using the credit card must obtain an itemized receipt(s) for ALL credit card purchases. In addition, complete documentation for the business purpose must be attached (e.g., conference brochure, letter, and/or registration).
7. **Returning the Credit Card:** Employees must return the credit card immediately after completing the transaction. They are required to provide all related receipts and supporting documents to the Accounting Clerk for reconciliation. They will then sign the Credit Card Sign Out log to confirm that the card was returned. Failure to comply with return and documentation policies may result in restrictions on future card use.



Kendall County Agenda Briefing

Meeting Type: Finance
Meeting Date: 6/26/2025
Subject: Approval of Resolution Authorizing Accounts Payable Policy
Prepared by: Amber Garry, Finance Analyst
Department: Administration

Action Requested:

Approval of Resolution Authorizing Accounts Payable Policy

Board/Committee Review:

N/A

Fiscal impact:

N/A

Background and Discussion:

The Kendall County Administration Department recognized a need to establish an Accounts Payable Policy to establish clear responsibilities and procedures for the efficient and effective management of Kendall County's Accounts Payable processes.

This policy aims to ensure the timely and accurate processing of payments, maintain strong internal controls to reduce the risk of errors and fraud, ensure compliance with applicable legal and regulatory requirements, facilitate accounts payable reconciliation, and support the efficiency of year-end audits.

Additionally, this document details the responsibilities and procedures of each Elected Office and County Department concerning the accounts payable process, with the aim of enhancing workflow efficiency.

County Administrator Christina Burns presented Department Heads and Elected Officials with a draft of this policy and procedures at the Department Heads and Elected Officials meeting on June 4th, 2025. Finance Analyst Amber Garry and Finance and Budget Analyst Jennifer Breault met with Departments and Elected Offices to answer any questions upon request. The feedback was generally positive, with many noting that, although there are few procedural changes, it appears we are simply formalizing our existing processes and requirements through documentation.

Following implementation of this policy, the Accounts Payable team will remain available to address any questions or concerns related to the changes or new procedures. Additionally, new

internal Accounts Payable forms will be distributed to staff for use. These updated forms incorporate core elements from our previous versions while including additional information to align with industry best practices, regulatory compliance, and reporting requirements.

Accounts Payable is currently developing internal procedures for invoice entry, approval processes, and other related workflows. Once these procedures are finalized, Accounts Payable staff plans to offer live and/or recorded training sessions to support understanding and implementation.

Staff Recommendation:

Approval of resolution authorizing Accounts Payable Policy and Procedures

Attachments:

Kendall County Accounts Payable Policy and Procedures

Accounts Payable Form A – Vendor Information Form

Accounts Payable Form B – EFT Authorization Form

Accounts Payable Form C – Request for Void/Check Replacement

Accounts Payable Form D – Request for Check

Accounts Payable Form E – Employee Reimbursement Form

Accounts Payable Form F – Mileage Reimbursement Form

Accounts Payable Form G – Per Diem Request Form

COUNTY OF KENDALL, ILLINOIS

Resolution 2025 - _____

Resolution Adopting Accounts Payable Policy and Procedures DRAFT

WHEREAS, Kendall County recognizes the importance of establishing policies to ensure accountability within the accounts payable process; and

WHEREAS, Kendall County acknowledges the necessity of developing procedures that clearly define responsibilities to promote the efficient and effective management of Kendall County's accounts payable activities; and

WHEREAS, this policy is designed to ensure the prompt and accurate processing of payments, strengthen internal controls to minimize the risk of errors and fraud, facilitate accounts payable reconciliation, and enhance the efficiency of year-end audits; and

WHEREAS, this policy ensures alignment with industry best practices and adherence to applicable legal and regulatory requirements; and

WHEREAS, this policy enhances transparency to support the promotion of public trust in our government; and

WHEREAS, all Department Heads and Elected officials will be given this policy, referenced in Exhibit A.

NOW, THEREFORE, BE IT RESOLVED, by the Kendall County Board that the following policy is adopted to govern the use of Kendall County's Accounts Payable processes.

Approved and Adopted by the County Board of Kendall County, Illinois this ____ day of ____ 2025.

Matt Kellogg
County Board Chairman

Debbie Gillette
County Clerk and Recorder





Exhibit A

Accounts Payable Policy and Procedures

I. Purpose

The underlying purpose of the Accounts Payable Policy is to:

- A. Define the responsibilities for the accounts payable process in compliance with the Kendall County Procurement Code.
- B. Promote public trust through openness and transparency of county government spending.
- C. Ensure timely and accurate payment of liabilities.
- D. Maintain internal controls to minimize the risk of errors and fraud.
- E. Comply with legal and regulatory requirements.
- F. Facilitate accounts payable reconciliation.
- G. Enhance the efficiency of the year-end auditing process.

II. Scope

This policy aims to serve as a comprehensive guide for all users regarding how Kendall County manages the invoice processing, approval procedures, and payment procedures.

III. Definitions

- A. Accounts Payable – team of staff overseeing the accounts payable process
- B. Budget Personnel – team of staff overseeing the budget process
- C. Claims List – a detailed record of unpaid accounts payable claims owed to a vendor, organized by Department, account, and vendor
- D. Kendall County Board – the elected body that sets county policy, ordinances and budget appropriations for programs
- E. County Department – a County Officer, employee, department, office, or agency whose purchasing authority is subject to the Kendall County Board
- F. County Office – the office of an Elected Official including its employees
- G. Department Head – the supervisor of a County Department, not including Elected Officials
- H. Elected Official – for purposes of this policy, Elected Official may include: Clerk of the Circuit Court, County Board Members, County Clerk, County Coroner, County Treasurer, County Recorder, County Sheriff, and State's Attorney
- I. Employee – individuals, including elected and appointed officials, providing services for and drawing a salary from Kendall County
- J. Invoice – an itemized request for payment for specific goods or services rendered

- K. Purchaser – the employee responsible for entering the invoice in Tyler Munis on behalf of their department or office
- L. Statement – a summary of all account activity over a specific period
- M. Treasurer’s Office – employees of the Treasurer’s Office
- N. Vendor – the company or individual to whom payment is owed

IV. Responsibilities

- A. Purchasers are responsible for:
 - 1. adhering to the Kendall County Procurement Code (Chapter 2, Article IV of the Kendall County Code), when applicable, and the Kendall County Accounts Payable Policy and Procedures for purchases
 - 2. requesting IRS Form W-9 from vendors/contractors
 - 3. requesting vendors complete the Vendor Information Form (Accounts Payable Form A) and an IRS Form W-9 for all new vendors or update/change to existing vendors. If vendors are unable to complete the Vendor Information Form, it is the responsibility of the Purchaser to complete the form on behalf of the vendor to the best of their ability.
 - 4. providing vendors with the Kendall County Tax Exemption Certificate
 - 5. ensuring goods and/or services have been received before processing payment. For instances such as pre-paying a subscription, ensure the dates are clearly listed and accurate.
 - 6. ensuring the payment is being made in accordance with contract terms, if applicable
 - 7. comparing quantities, prices, discounts, and terms with those specified on the purchase order or price quote with those specified on the packing slip and the invoice, when applicable
 - 8. verifying the calculations and clerical accuracy of invoices for payment
 - 9. confirming the invoice does not include sales tax. If sales tax is included, the purchaser is responsible for providing the vendor with the Kendall County Tax Exemption Certificate and coordinating with the vendor to determine if the invoice can be reissued without tax or if the county should process a partial payment reflecting the tax exemption.
 - 10. coding invoices to the appropriate budget line item that corresponds to the expenditures
 - 11. scanning and attaching all supporting documentation, in a timely and accurate manner
 - 12. sending remittance stubs or other required invoice documentation to Accounts Payable to be processed with payments. These can be submitted electronically via email, sent through interoffice mail, or printed directly to the Accounts Payable staff member’s printer. For the printer path, please reach out to Accounts Payable at accountspayable@kendallcountyil.gov.
 - 13. completing and submitting a Request for Check (Accounts Payable Form D) if no

invoice is available

14. completing and submitting the Request for Void/Check Replacement Form (Accounts Payable Form C) to Accounts Payable promptly upon discovering that a check has been issued in error or is lost

B. Department Heads/Elected Officials are responsible for:

1. adhering to the Kendall County Procurement Code, when applicable, and the Kendall County Accounts Payable Policy and Procedures
2. verifying goods and services have been received
3. reviewing their Department's/Office's invoices for proper coding
4. approving their Department's/Office's invoices in a timely manner
5. appointing a designated official to approve invoices in their absence and contact Accounts Payable at accountspayable@kendallcountyil.gov to forward their approvals to their designee

C. Budget Personnel are responsible for:

1. reviewing and approving invoices to ensure accurate coding and compliance with budgetary guidelines, thereby preventing any deviations from approved expenditures.

D. Accounts Payable is responsible for:

1. ensuring IRS Form W-9 and Vendor Information Forms are completed accurately and entirely
2. entering new vendors and updating existing vendor records
3. providing vendor numbers to departments/elected offices
4. reviewing EFT Authorization Forms (Accounts Payable Form B) and setting up Electronic Fund Transfer Banking Information for vendor payments upon request
5. reviewing and approving invoices to ensure tax exemption compliance and clerical accuracy of vendor name and address, invoice numbers, dates, and amounts
6. processing invoices for payment
7. printing checks, processing EFTs and disbursing payments to vendors
8. generating positive pay file and submitting to Treasurer's Office for processing
9. submitting claims to the Kendall County Board for approval or disapproval
10. reviewing submitted Request for Void/Check Replacement Forms (Accounts Payable Form C) for completeness and forwarding to the Treasurer's Office for further processing
11. mailing letters monthly for outstanding checks
12. processing and filing annual 1099 forms for all vendors at the end of each calendar year
13. reviewing vendor records biennially ensuring up-to-date vendor information every 2 years

E. Treasurer's Office is responsible for:

1. verifying accounts payable batch totals to be paid from the bank prior to posting to the general ledger
 2. verifying that the funds for claims to be paid are covered by sufficient cash flow
 3. submitting EFT transmission to the bank for vendor payments
 4. sending positive pay file to the bank
 5. processing void requests and submitting the completed documentation to Accounts Payable
 6. mailing and filing annual unclaimed property with the State of Illinois
- F. Kendall County Board is responsible for:
1. verifying that claims submitted align with the intended purposes of county expenditures
 2. approving or disapproving such claims for payment

V. Procedures

A. Vendor Records

1. Kendall County Vendor Information Form
 - a. <https://kendallctc.sharepoint.com/SitePages/Forms-and-Reference-Guides.aspx> > Accounts Payable > Accounts Payable Forms > Accounts Payable Form A – Vendor Information Form.pdf
 - b. If an employee is purchasing services and/or goods from a vendor or contractor not previously paid by check/EFT, or if the Tyler Munis vendor status is Stopped, the initiating Department/Office must have the vendor complete the Kendall County Vendor Information Form and the IRS Form W-9, “*Request for Taxpayer Identification Number and Certification*”, and submit to accountspayable@kendallcountyil.gov.
 - c. If the Purchaser or Accounts Payable identifies a change in Vendor name or remittance address, the Purchaser must have the vendor complete the Kendall County Vendor Information Form and the IRS Form W-9 and submit to accountspayable@kendallcountyil.gov.
 - d. If the vendor is unable to complete the Vendor Information Form, it is the responsibility of the Purchaser to complete the form on behalf of the vendor to the best of their ability.
 - e. Accounts Payable will conduct a biennial review of vendor records and will request that vendors complete the Kendall County Vendor Information Form and IRS Form W-9 every two years. This process ensures the accuracy of vendor information and supports compliance with industry best practices.
2. Kendall County EFT Authorization Form
 - a. <https://kendallctc.sharepoint.com/SitePages/Forms-and-Reference-Guides.aspx> > Accounts Payable > Accounts Payable Forms > Accounts Payable Form B – EFT Authorization Form.pdf
 - b. If the Vendor requests payment via ACH, the Purchaser should provide the

Vendor the Kendall County EFT Authorization Form and the IRS Form W-9 to be completed in its entirety, and submitted to Accounts Payable at accountspayable@kendallcountyil.gov along with a voided check or bank confirmation letter on bank letterhead.

3. IRS Form W-9

- a. <https://kendallctc.sharepoint.com/SitePages/Forms-and-Reference-Guides.aspx> > Accounts Payable > Blank W9 for Vendors.pdf
- b. The IRS Form W-9 obtains the vendor's correct name, address, employer identification number, and certifies the federal tax classification of the entity. Departments or Offices who fail to obtain a W-9 and/or Vendor Information Form, or vendors who fail to provide a W-9 and/or Vendor Information Form, will delay payment pending receipt of these documents. Federal and State statutes require the County to obtain the vendor's Taxpayer Identification Number, Illinois Statute.

4. W-9 Exemptions

- a. The following situations can be entered as a One-Time Pay vendor payment and are exempt from requiring IRS Form W-9:
 - i. Employee Reimbursements
 - One-Time Pay Vendor #89995 should be used for employee reimbursements including but not limited to approved employee expenses, mileage reimbursement, and per diem. As these expenses are not 1099 reportable, IRS Form W-9 is not required for these employee reimbursements.
 - Purchaser must use one of the following Accounts Payable Forms for reimbursement: Employee Reimbursement Form (Accounts Payable Form E), Mileage Reimbursement Form (Accounts Payable Form F), or Per Diem Request (Accounts Payable Form G).
 - Supporting documentation (copy of receipts, MapQuest printout, GSA printout, etc.) must be included for payment.
 - ii. Refunds
 - One-Time Pay Vendor #89996 should be used for any one-time refund or reimbursement to citizens or residents, including but not limited to overpayments on taxes or permits, refunds for unused permits, refunds for programming, etc. Refunds/reimbursements are not 1099 reportable therefore IRS Form W-9 is not required for these types of refund payments.
 - Purchaser must use the Request for Check Form (Accounts Payable Form D) and include all supporting documentation to complete a refund payment request.
 - iii. Security Deposit Returns
 - One-Time Pay Vendor #89997 should be used for return of security deposit funds. Return of security deposit funds are not 1099 reportable, IRS Form W-9 is not required for these refund payments.

- Purchaser must use the Request for Check Form (Accounts Payable Form D) and include all supporting documentation to complete a request for a return of security deposit funds.

B. Receipt of Invoices

1. Invoices should be received by the Department or Elected Office that initiated the transactions or by Accounts Payable. If the invoice is received by Accounts Payable, it will be forwarded to the initiating Department or Office.
2. Payments are made from vendor invoices or Accounts Payable Forms D-G (see Section XII Forms and Links). Credit card payments should be submitted with the corresponding statement and all supporting documentation in order to comply with the Kendall County Credit Card Policy.
3. In cases where an official invoice is not available, the Request for Check Form (Accounts Payable Form D) must be completed and submitted along with all supporting documentation verifying the purchase of goods and/or services.

C. Entering Invoices

1. Each Purchaser is responsible for entering invoices into Tyler Munis in compliance with the Kendall County Procurement Code and Kendall County Accounts Payable Policy and Procedures for purchases.
2. Invoices should be recorded in Tyler Munis promptly upon receipt by the Department or Office. To ensure an efficient approval process, the batch should be released as soon as possible. As additional invoices are received, you may either add them to the existing released batch and re-release it for approval or create a new batch to include the new invoices.
3. Enter the invoice number exactly as it appears on the invoice including any characters, text, dashes, etc. The invoice date should also be entered as it appears on the invoice.
4. When entering an invoice without an invoice number, the purchaser should use the invoice date formatted as MM/DD/YYYY. For Credit Card Statements, use the credit card holder last name and billing cycle end date in format: LAST NAME MM/DD/YYYY.

D. Submission of Invoices

1. All invoices should be entered, released, and approved in Tyler Munis by end of day on the Monday prior to the bi-monthly check run on Wednesdays. HIDTA claims are due by 10:00am every Wednesday.

E. Approving Invoices

1. Department Heads and Elected Officials are responsible for approving their Department's or Office's invoices in accordance with the Kendall County Procurement Code and the Kendall County Accounts Payable Policies and Procedures. All invoices must be approved by end of day Monday prior to the bi-monthly check run on Wednesday.

2. Budget Personnel Approval
 - a. Budget Personnel will review and approve invoices and supporting documentation to ensure accurate coding and compliance with budgetary guidelines.
 - i. In the event of a coding issue, Budget Personnel will reject the invoice. The Purchaser will be notified via email with an explanation, and they will be responsible for updating, deleting or re-entering the invoice for further processing.
 - ii. Budget Personnel will attempt to resolve all coding issues promptly to prevent any delays in the accounts payable process. However, if an issue is unable to be resolved in a timely manner to facilitate payment processing, Budget Personnel will remove the invoice from the current batch or reject the entire batch from the current check run, to be processed in the subsequent check run. The Purchaser will be notified via email if either action is taken.
3. Accounts Payable Approval
 - a. Accounts Payable will review and approve invoices and supporting documentation for clerical accuracy, verify that the remittance address on the invoice matches the information on file, ensure compliance with the Kendall County Procurement Code and the Kendall County Accounts Payable Policy and Procedures, and confirm that all necessary approvals have been secured.
 - b. Accounts Payable will attempt to resolve all issues promptly to prevent any delays in the accounts payable process. However, if an invoice entry is determined to be incomplete in accordance with this policy, Accounts Payable will proceed with the following steps:
 - i. In the event of a minor issue such as an incomplete or incorrect Vendor name, address, invoice number, invoice date, or purchase amount, Accounts Payable will communicate with the Purchaser via email to resolve the matter.
 - ii. In the event of a significant issue such as insufficient documentation, duplicate invoice entry, invoice entry made from an incorrect fund, etc., Accounts Payable will reject the invoice. The Purchaser will be notified via email with an explanation, and they will be responsible for updating or deleting and re-entering the invoice for further processing.
 - iii. If an invoice batch status is "Held" or "Pending" by end of day Monday before the Wednesday check run, Accounts Payable will email the purchaser to resolve the issue.
 - iv. If a problem cannot be resolved via email or phone in a timely manner to facilitate payment processing, Accounts Payable will either remove the invoice from the current batch or reject the entire batch from the current check run, to be processed in the subsequent check run. The Purchaser will be notified via email if either action is taken.

F. Processing Invoices

1. Printing of Checks – Accounts Payable will process and print checks on the second and fourth Wednesday of each month. These dates are subject to change at the discretion of Accounts Payable, depending on the varying number of weeks in each month.
2. Accounts Payable Reports – Invoice Proof List and Accounts Payable Check Run Reports are processed for each check run and reviewed by Accounts Payable prior to printing checks.
3. Treasurer Verification – A Cash Disbursement Report is processed and reviewed for each check run by Accounts Payable. The Cash Disbursement Report and associated checks are presented to the Treasurer's Office for verification prior to posting to the general ledger.
4. Preparation of Claims List – Accounts Payable will prepare a Claims Listing for review and discussion by the Kendall County Board Members at either the Committee of the Whole or the Finance and Budget Committee Meetings, whichever occurs first.
5. Transparency – To maintain openness and transparency of county government spending to the public, the claims listing will be posted to the Kendall County website under Transparency.

G. Approval of Claims

1. Checks will be securely stored within a locked cabinet until approval is received from the Kendall County Board. Access to the cabinet is restricted to authorized personnel with authorized key access.
2. The Kendall County Board will approve or disapprove claims at the Kendall County Board Meeting on the first and third Tuesday of the month. If a Kendall County Board Meeting is cancelled or unable to call a quorum, claims will be sent to the following Kendall County Board Meeting for approval.

H. Disbursing Payment

1. Accounts Payable will mail checks to vendors and initiate EFT payments through the Treasurer's Office following approval at the Kendall County Board Meeting.
2. Accounts Payable may occasionally disburse payments for utility bills and credit card expenses prior to obtaining board approval, provided that the expenses are within budget and classified as allowable expenses. These transactions will continue to be documented within the Claims Listing. This approach aims to support positive relationships with our utility and credit card providers and to prevent service interruptions within the County.

I. Exceptions to the Above Procedures:

1. HIDTA checks will be processed weekly on Wednesdays. Checks and EFTs will be mailed and submitted to the bank as they are generated. Due to the confidential nature of the work, HIDTA claims will not be posted to the Transparency page of the

Kendall County website.

2. Civil Process claims will be processed in the bi-weekly check run and their payments will be released the day they are processed.

VI. Prompt Payment Act

The Illinois Local Government Prompt Payment Act (50 ILCS 505/4) requires that local governments must approve or disapprove bills within 30 days of receipt or 30 days after receiving the goods or services, whichever is later. Approved bills must be paid within 30 days of the approval date.

VII. Internal Control

The Kendall County Accounts Payable Policy and Procedures should be adhered to in order to ensure the segregation of duties between the preparation and entry of accounts payable transactions and the approval and release of payments.

The Kendall County Accounts Payable Policy and Procedures shall be periodically reviewed and updated to ensure it remains effective and aligns with Kendall County's evolving needs, legal compliance requirements, and industry best practices.

VIII. Records Retention

Original expenditure documents, including but not limited to invoices, receipts, check copies, check registers, etc., are to be maintained for a minimum of seven years. Accounts payable records shall be properly disposed of in accordance with the Illinois Local Records Act (50 ILCS 205/).

IX. Check Run Schedule

- A. <https://kendallctc.sharepoint.com/SitePages/Forms-and-Reference-Guides.aspx> > Accounts Payable > Check Run Schedule.pdf
- B. Invoices are generally paid twice per month. The Check Run Schedule is sent out to Department Heads and Elected Officials by Accounts Payable prior to the first month of each new fiscal year.

X. Fiscal Year-End Procedures

Year-end procedures outlining the schedule for claims and accruals deadlines will be distributed to Departments Heads and Elected Officials prior to the end of each fiscal year.

XI. Calendar Year End Procedures

Accounts Payable will complete and mail Form 1099 to applicable vendors and e-file 1099s with the Internal Revenue Service (IRS) prior to the January 31st deadline.

XII. Forms and Links

Accounts Payable Forms are located at on the County's SharePoint website <https://kendallctc.sharepoint.com/> at <https://kendallctc.sharepoint.com/SitePages/Forms-and-Reference-Guides.aspx>.

You can also navigate to kendallcountyil.gov, select Staff Login <https://www.kendallcountyil.gov/offices/staff-login> select Employee Website Login and log in, select Forms and Reference Guides, select Accounts Payable.

Accounts Payable Forms on the County's SharePoint website include:

- Accounts Payable Form A - Vendor Information Form.pdf
- Accounts Payable Form B - EFT Authorization Form.pdf
- Accounts Payable Form C - Request for Void-Check Replacement Form Form.pdf
- Accounts Payable Form D - Request for Check Form.pdf
- Accounts Payable Form E - Employee Reimbursement Form.pdf
- Accounts Payable Form F - Mileage Reimbursement Form.pdf
- Accounts Payable Form G - Per Diem Request Form.pdf

Other forms referenced in this policy:

- Blank W9 for Vendors.pdf
- Check Run Schedule.pdf
- Kendall County Tax Exemption Certificate.pdf



KENDALL COUNTY

Accounts Payable

807 W John St 2nd FL, Yorkville 60560

accountspayable@kendallcountyil.gov

New/Update Vendor Information Form

This is a fillable PDF form. ALL FIELDS ARE REQUIRED. Enter all information, save it to your device, or print. W-9 must be included to complete the vendor onboarding process

1. INFORMATION TYPE: New Change/Update Existing Add Additional Remit Address		2. FEDERAL I.D. # OR SOCIAL SECURITY #:	3. DATE:
4. BUSINESS NAME & ADDRESS:		5. REMIT ADDRESS FOR PAYMENTS (if different than Item 4):	
6. STATUS OF OWNERSHIP (Please select at least one): Illinois Public Act 102-0265 was approved in August 2021 requiring us to collect Status of Ownership information. <i>This information is collected for reporting purposes only and not vendor selections. Please check any of the following that apply to the ownership of your firm.</i> Prefer not to disclose Not Applicable Minority-Owned Women-Owned Veteran-Owned Small Business		8. SCOPE OF BUSINESS Please indicate your scope of work with Kendall County Performing Services Supplying Goods Other, please explain:	
7. HOW ARE YOU CERTIFYING? This refers to whether your organization has obtained official certification from your home state as a Minority, Women, Veteran-owned, or Small Business. If you have certificates from your state, please attach them & select "Certificates Attached". If not, select "Self-Certifying". Certificates Attached Self-Certifying		9. TYPE OF SERVICES Is your business or organization performing medical or legal services? Yes, Medical Yes, Legal Neither	
10. PRIMARY CONTACT PERSON (Bids/Quotes/Purchase Orders): Name: Official Capacity: Telephone #: E-Mail:		11. ACCOUNTS RECEIVABLE CONTACT PERSON: Name: Official Capacity: Telephone #: E-Mail:	
By completing and submitting this form, you affirm that the information provided is accurate and complete. Kendall County reserves the right to verify the information submitted through appropriate means as necessary.			

FOR ACCOUNTS PAYABLE USE ONLY

Vendor #

Assigned Date:

W9 Received:

Received By:

Dept:



KENDALL COUNTY

Accounts Payable

807 W John St 2nd Fl, Yorkville IL 60560

accounts payable@kendallcountyil.gov

EFT PAYMENT AUTHORIZATION FORM

This form is for electronic fund transfer payments. Submit completed form with voided check OR bank confirmation letter on bank letterhead to accounts payable@kendallcountyil.gov or mail to above address.

ACTION REQUESTED

☐ New ☐ Change ☐ Cancel

VENDOR INFORMATION

Name: _____ Fed ID/SSN: _____
Address: _____
City: _____ State: _____ Zip: _____
Contact: _____ Title: _____
Phone: _____ Fax: _____ Email: _____

REMITTANCE EMAIL NOTIFICATION CONTACT

Name: _____ Title: _____
Email: _____ Phone: _____

BANK ACCOUNT INFORMATION

Call your financial institution to verify this information

Bank Name: _____
Bank Address: _____
City/State/Zip: _____
Routing Number: _____ Account Number: _____
☐ Checking ☐ Savings

**Routing number should match your check, NOT deposit tickets*

I, the undersigned, am a duly authorized representative of the vendor listed above. I authorize Kendall County to deposit payments directly to the account indicated above and to recover money electronically deposited in error. I authorize the financial institution to post these transactions. This authorization remains in effect until written notice of cancellation is received.

Signature

Date

Title

For Internal Use Only

Date Received/By: _____ Bank Code #: _____ Vendor #: _____ W9: _____



KENDALL COUNTY

Accounts Payable

807 W John St 2nd FL, Yorkville 60560
accounts payable@kendallcountyil.gov

REQUEST FOR VOID/CHECK REPLACEMENT

Instructions: Complete all required fields, attach original check (if available), and return to AccountsPayable@kendallcountyil.gov

VENDOR INFORMATION

Vendor Name

Vendor #

Address

CHECK INFORMATION

Check #

Check Date

Amount (\$)

Run #

Invoice #

REASON FOR VOID

- ☐ Check was lost
- ☐ Wrong Amount
- ☐ Wrong Vendor
- ☐ Wrong Address
- ☐ Other (please explain):

REQUIRED ACTION

- ☐ Void & NO Reissue
- ☐ Void & Reissue

Additional Comments if Needed:

Requestor Information

Name (Print)

Signature

Date

ACCOUNTS PAYABLE USE ONLY

Sent to Treasurer

Reissue Check Run #

Reissue Check #

Completed Date

AP Staff Signature

TREASURER'S OFFICE USE ONLY

☐ Stop Payment Issued?

Completed Date

Treasurer Staff Signature



KENDALL COUNTY

Accounts Payable

807 W John St 2nd Fl, Yorkville IL 60560

accounts payable@kendallcountyil.gov

REQUEST FOR CHECK

Instructions: Complete all required fields, attach original check (if available), and return to AccountsPayable@kendallcountyil.gov

PAY TO:

Vendor #

Vendor Name

Address

City, State, Zip Code

If check needs to be interofficed instead of mailed, please indicate to whom check should be sent:

Name

Department

EXPENSE DETAILS:

Date of Expense	DESCRIPTION	GL ACCOUNT		AMOUNT
		ORG	OBJECT	
TOTAL:				

Requester Information

Name (Print)

Signature

Date

Supervisor Information

Name (Print)

Signature

Date



KENDALL COUNTY

Accounts Payable

807 W John St 2nd Fl, Yorkville IL 60560
accountspayable@kendallcountyil.gov

Employee Reimbursement Form

This is a fillable PDF form. **ALL FIELDS ARE REQUIRED.** Enter all information, save it to your device, or print. W-9 must be included to complete the vendor onboarding process

1. PAY TO:

Vendor #:

Employee Name:

2. MAIL TO:

Address:

City, State, Zip Code:

3. EXPENSE DETAILS:

DATE OF EXPENSE	DESCRIPTION	GL ACCOUNT		AMOUNT
		ORG	OBJECT	
TOTAL:				\$

4. SIGNATURES:

EMPLOYEE SIGNATURE:

DATE:

SUPERVISOR SIGNATURE:

DATE:



KENDALL COUNTY

Accounts Payable

807 W John St 2nd Fl, Yorkville IL 60560
Email: accountspayable@kendallcountyil.gov

Employee Information

PER DIEM REQUEST FORM

Name:		Department/Office:	
Vendor/EE #:		G/L Line Item:	

Trip Information

Travel Destination:		*Per Diem Rate:	
Reason for Travel:			

Per Diem Information

Date	Destination	1st Travel Day (75%)	Other Travel Days	Last Travel Day (75%)	Comments

Total Per Diem: \$ -

Printout from GSA website (www.gsa.gov) is attached: YES ☐ No ☐

By signing my name below, I hereby affirm that the information provided herein is true and complete to the best of my knowledge and that I have not already been paid for these claims.

EMPLOYEE'S SIGNATURE: _____ DATE: _____

SUPERVISOR'S SIGNATURE: _____ DATE: _____

*Please attach per diem rate for the travel destination as found on GSA website at www.gsa.gov

Pursuant to Kendall County's Reimbursement Policy: Per diem can be claimed as total per day or by specific meals/incidents. The first and last day of travel are calculated at 75% of per diem. If attending a conference or other event where one or more meals are provided as part of the event, the amount of per diem should be prorated based upon the number of meals received at the conference or event.



Kendall County Agenda Briefing

Meeting Type: Finance
Meeting Date: 6/26/2025
Subject: **Kendall Area Transit Township Funding**
Prepared by: Jennifer Breault, PCOM
Department: Administration

Action Requested:

Approval of Township funding

Board/Committee Review:

N/A

Fiscal impact:

FY25 \$15,233, FY26 \$30,467, FY27 \$45,700 for Kendall Area Transit

Background and Discussion:

1. The one-way cost of a trip is \$60.36.
2. Based on the total number of rides Kendall Area Transit can produce if at full capacity, municipalities incurred expenses of \$297,660 After accounting for municipal funding of \$251,961, there is a shortfall of \$45,700.
3. Using Kendall County's population data—similar to our approach with other municipalities—we calculate each area's share of the shortfall by applying the percentage of the population. The resulting amount is then divided over three years, aiming to address the shortfall by FY27.

Staff Recommendation:

Approval of Township funding

Attachments:

Kendall Area Transit Township Request

**Kendall Area Transit
Township Request
June 2025**

1

Cost of Trip 1-way is funded by:		
State-DOAP	37.32	
Federal- Section 5311 and 5310	15.78	
Municipal Contribution	7.26	
Total	\$	60.36

2

Ridership Cost- Municipalities		
Rides	41,000	
Cost of Ride(municipalities)	\$	7.26
Total Cost of Ride	297,660	
Subtract Municipal Funding	251,961	
Shortfall	(45,700)	

4

Municipal Contributions		
Other Townships	FY25	Funding
Aurora	\$	13,370
Joliet		31,573
Millbrook		623
Millington		464
Minooka		2,270
Montgomery		19,505
Newark		2,122
Oswego		56,586
Plainfield		7,220
Plano		25,497
Plattville		495
Sandwich		363
Yorkville		31,874
Kendall County		60,000
Total	\$	251,961

3

Township Population		
Township	Population	%
Little Rock	11	%
Fox	1	%
Big Grove	1	%
Bristol	24	%
Kendall	6	%
Lisbon	1	%
Oswego	42	%
Na-Au-Say	8	%
Seward	5	%

5

Proposed Township Contribution Request by Population %				
Township	FY25	FY26	FY27	
Little Rock	1,621	3,243	4,864	
Fox	194	388	583	
Big Grove	187	375	562	
Bristol	3,700	7,400	11,100	
Kendall	986	1,971	2,957	
Lisbon	89	178	267	
Oswego	6,443	12,885	19,328	
Na-Au-Say	1,244	2,489	3,733	
Seward	769	1,538	2,306	
Total Township	15,233	30,467	45,700	



Kendall County Agenda Briefing

Meeting Type: Finance
Meeting Date: 6/26/2025
Subject: Approval of Fiscal Year 2024 General Fund Balance Reserve 7-Month Transfers Out
Prepared by: Jennifer Breault and Latreese Caldwell
Department: Administration

Action Requested:

Approval of Fiscal Year 2024 General Fund Balance Reserve 7-Month Transfers Out

Board/Committee Review:

N/A

Fiscal impact:

\$8,215,176 from the General fund to \$4,465,000 to Building Fund #1401, \$2,150,000 Capital Improvement Fund #1402, and \$1,600,176 HealthCare Fund #1361

Background and Discussion:

The purpose of this transfer is to allocate additional unrestricted funds following the Kendall County Annual Audit. Kendall County directs 58.33% of financials to a capital or other designated fund as approved by the county board. To support capital projects and initiatives, we will transfer \$4,465,000 to Building Fund #1401 and \$2,150,000 to Capital Improvement Fund #1402. Additionally, to establish a reserve within the healthcare fund, we will be transferring \$1,548,181.

Staff Recommendation:

Approval of Fiscal Year 2024 General Fund Balance Reserve 7-Month Transfers Out

Attachments:

General Fund Balance Reserve Policy

General Fund Balance Calculation

COUNTY OF KENDALL, ILLINOIS
RESOLUTION 2022- 07

RESOLUTION AMENDING A GENERAL FUND BALANCE RESERVE POLICY

WHEREAS, the Kendall County Board established a General Fund – Fund Balance Reserve Policy on November 18, 2014 with Resolution 2014-33 which read:

WHEREAS, the Kendall County Board desires to maintain a prudent level of financial resources to fund current and future operations and capital needs as well as cash flow requirements; and WHEREAS, it is the intention of the Kendall County Board to establish appropriate levels of unrestricted Fund Balance Reserve for the General Fund and the method to calculate the Fund Balance Reserve; and WHEREAS, the Kendall County Board will document the procedure the County Board will follow in order to maintain the approved level of unrestricted Fund Balance Reserve.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY BOARD OF KENDALL COUNTY, AS FOLLOWS: The Kendall County Board hereby adopts the *General Fund - Fund Balance Reserve Policy*, attached hereto as “Exhibit A” Approved and adopted by the County Board of Kendall County, Illinois, this 18th day of November, 2014.

WHEREAS, the Kendall County Board does now amend the General Fund – Fund Balance Reserve Policy “Exhibit A” to revise: the General Fund’s fund number, and the timeframe for when the year-end report will be presented, and the County Board meeting when appropriated expenditures will be transferred to a capital fund by majority vote.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY BOARD OF KENDALL COUNTY, AS FOLLOWS:

The Kendall County Board hereby amends and adopts the *General Fund – Fund Balance Reserve Policy*, attached hereto as “Exhibit A”.

Approved and adopted by the County Board of Kendall County, Illinois, this 1st day of February 2022.



Scott Gryder, Chairman
County Board

Attest:



Debbie Gillette
County Clerk

EXHIBIT A

KENDALL COUNTY BOARD FINANCIAL POLICY General Fund - Fund Balance Reserve Policy

Purpose

The Kendall County Board desires to maintain a prudent level of financial resources to fund current and future operations and capital needs as well as annual cash flow requirements. This policy is intended to establish the appropriate level of unrestricted Fund Balance Reserve for the General Fund and the method to calculate the Fund Balance Reserve. This policy is also intended to document the procedure the County Board will follow in order to maintain the approved level of unrestricted Fund Balance Reserve.

Appropriate Level of Unrestricted Fund Balance Reserve for General Fund

The Kendall County Board has established that the appropriate level of unrestricted Fund Balance Reserve for the General Fund (Fund Number 1100) shall be sufficient to cover between six (6) months and seven (7) months of a fiscal year's annual appropriated expenditures including expenses for operations and transfers-out of the General Fund to debt service funds, capital funds, and reserve funds.

Procedure to Maintain Appropriate Level of Unrestricted Fund Balance Reserve for General Fund

During the annual budget appropriation process between June and November, the projected ending unrestricted Fund Balance Reserve for the General Fund for the fiscal year will be calculated using revenue and expenditure projections for the current fiscal year. If the projected unrestricted Fund Balance Reserve is not sufficient to cover six (6) months or 50% of the projected fiscal year budget appropriated expenditures including expenses for operations and transfers-out of General Fund to debt service funds, capital funds, and reserve funds, the Kendall County Board will reduce expenditures and appropriations and/or request revenue transfers-in from other funds to increase the projected unrestricted Fund Balance Reserve for the General Fund to six (6) months or 50% of appropriated expenditures.

Annually, 30 days after the Kendall County Annual Financial Report has been approved by the Kendall County Board, a year-end report will be presented for the unrestricted Fund Balance Reserve for the General Fund. At the subsequent County Board meeting, unrestricted Fund Balance Reserve exceeding seven (7) months or 58.33% of appropriated expenditures for the current fiscal year will be transferred to capital fund designated by the County Board by a majority vote.

GENERAL FUND

June 26, 2025

* Goal is to have 7 month Fund Balance

YEAR END

	Description	FY24 Year End	Fund Balance Mos.
1	Beginning Fund Balance	\$ 24,270,733	8.2
2	Est. Revenue & Transfers In	36,554,431	
3	Est. Expenditure & \$4M Transfer to HC Fund	(29,200,208)	
4	Est. Transfers Out	(6,429,294)	
5	Est. Surplus / (Deficit)	924,929	
6	Est. Year End Fund Balance	\$ 25,195,662	
7	Est. Year End Fund Bal. months		8.5
8	Current Expense + \$4M Transfer to HC Fund	29,200,208	
9	GOAL: Fund Balance = 7 month (58.33) Expense & \$4M Transfer to HC Fund	17,032,481	7.0
10	Current Fund Balance	25,195,662	
11	58.33% Expenditure	(17,032,481)	
12	Amt to reduce Current FB to 58.33 of EXP & T/O	8,163,181	
13	Est. Yer End Fund Balance	\$ 25,195,662	
14	Amt to reduce Current FB to 58.33% of EXP & \$4M Transfer to HC Fund	(8,163,181)	
15	Est. Ending Balance	\$ 17,032,481	
16	Fund Balance Months		7.0

\$8,163,181 Surplus transfer to Capital

Revenue

GF Fund Balance Policy

8,163,181

Capital Expenditures

Transfer to Building Fund 1401 4,465,000

Transfer to Capital Improv Fund 1402 2,150,000

HealthCare 1,548,181

27th Payroll -

Mental Health Court -

Election Fund

Total Expenditure 8,163,181



Kendall County Agenda Briefing

Meeting Type: Finance
Meeting Date: 6/26/2025
Subject: Approval of an Ordinance Approving a Budget Amendment #1
Prepared by: Jennifer Breault
Department: Administration

Action Requested:

Approval of an Ordinance Approving a Budget Amendment #1

Board/Committee Review:

N/A

Fiscal impact:

General Fund Impact Increase Expense \$8,354,978.96

General Fund Impact Increase Revenue \$28,330

Other Fund Impact Expense \$3,640,109.80

Other Fund Impact Revenue \$11,574,559.30

Background and Discussion:

This first budget amendment provides:

Per our 6-month fund balance resolution we are moving funds into capital funds for building projects. There have been new accounts that have been set up with no budget. Increase in capital needs thus causes an increase in capital expenditure. Social Service for Seniors budget allocation of expenditures.

Staff Recommendation:

Approval of Budget Amendment #1

Attachments:

Ordinance for Budget Amendment and Exhibit A

COUNTY OF KENDALL, ILLINOIS

ORDINANCE 2025-__

**ORDINANCE AUTHORIZING A BUDGET AMENDMENT TO THE
KENDALL COUNTY FISCAL YEAR 2025 BUDGET**

WHEREAS, 55 ILCS 5/6-1002 provides that, the authority of the County Board to amend the annual appropriation ordinance at any point during the fiscal year shall be the same as its authority to determine and adopt the original annual budget; such amended budget shall be prepared as otherwise provided in this Section; and

WHEREAS, 55 ILCS 5/6-1003 provides that, after the adoption of the county budget, transfers of budget appropriations affecting personnel and capital may be made at any meeting of the county board by a two-thirds vote of all members constituting such board, provided any such transfer of appropriations does not affect the total amount appropriated for the fund; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increased transfer out of \$4,465,000 to remain in compliance with the County's 6 Month General Fund Balance Policy adopted by Resolution 2014-33 to Corporate (General) Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increased transfer in of \$4,465,000 to remain in compliance with the County's 6 Month General Fund Balance Policy adopted by Resolution 2014-33 to Building Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increased transfer out of \$2,150,000 to remain in compliance with the County's 6 Month General Fund Balance Policy adopted by Resolution 2014-33 to Corporate (General) Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increased transfer in of \$2,150,000 to remain in compliance with the County's 6 Month General Fund Balance Policy adopted by Resolution 2014-33 to Capital Improvement Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increased transfer out of \$1,548,181 to remain in compliance with the County's 6 Month General Fund Balance Policy adopted by Resolution 2014-33 to Corporate (General) Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increased transfer in of \$1,548,181 to remain in compliance with the County's 6 Month General Fund Balance Policy adopted by Resolution 2014-33 to HealthCare Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase transfer out of \$3,000,000 to the Transfer to Public Safety Capital Line in the Public Safety Sales Tax Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase transfer in of \$3,000,000 to the Transfer from Public Safety Sales Tax Line in the Public Safety Capital Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$39,000 to the Salaries-Compliance Officer Line in the Corporate General Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$18,000 to the Salaries-Clerical Line in the Corporate General Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$8,522 to the Natural Gas-COB2 Line in the Corporate General Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$1,050 to the Water-Firehouse Line in the Corporate General Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$1,575 to the Water-COB2 Line in the Corporate General Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$2,160 to the Electric-Firehouse Line in the Corporate General Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$30,418 to the Electric-COB2 Line in the Corporate General Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$3,180 to the Natural Gas-Firehouse Line in the Corporate General Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the decrease expense of \$2,160 to the Electric-Firehouse Line in the Corporate General Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the decrease expense of \$30,418 to the Electric-COB2 Line in the Corporate General Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the decrease expense of \$3,180 to the Natural Gas-Firehouse Line in the Corporate General Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the decrease expense of \$8,522 to the Natural Gas-COB2 Line in the Corporate General Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the decrease expense of \$1,050 to the Water-Firehouse Line in the Corporate General Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the decrease expense of \$1,575 to the Water-COB2 Line in the Corporate General Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$79,539.75 to the Salaries-Chief/Commander Line in the Corporate General Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$30,427.21 to the Salaries-Chief/Commander Line in the Corporate General Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$354,487 to the Salaries-Full-time Line in the GIS Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the decrease expense of \$354,487 to the Salaries-Other Line in the GIS Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$40,000 to the Miscellaneous Expense Line in the Kendall Area Transit Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase revenue of \$30,000 to the RTA Mobility Manager Line in the Kendall Area Transit Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$5,000 to the Salaries Other Line in the Law Library Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase revenue of \$313,378.30 to the Grant Award in the IL Court Tech Modernization Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$72,795.85 to the Equipment Line in the IL Court Tech Modernization Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the decrease expense of \$64,800 to the Supplies Line in the IL Court Tech Modernization Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$305,382.45 to the Contractual Line in the IL Court Tech Modernization Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase revenue of \$55,000 to the Grant Award Line in the National Children Alliance Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$6,000 to the Equipment Line in the National Children Alliance Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$50,000 to the Salaries and Wages Line in the National Children Alliance Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$17,310 to the Health Care Insurance Premium Line in the Healthcare Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$714 to the Dental Insurance Line in the Healthcare Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$3,220 to the Remit to IMRF Line in the IMRF Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$3,825 to the Remit to IRS Line in the SSI Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$25,000 to the Miscellaneous Expense Line in the Domestic Violence Response Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase transfer out of \$2,900 to the Transfer to the Healthcare Fund Line in the Mental Health Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$20,000 to the Vehicle Purchases Line in the Public Safety Capital Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$60,000 to the Other Public Health Services Line in the American Rescue Plan Act Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase revenue of \$13,000 to the Revenue Line in the Sheriff FTA Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$10,000 to the Miscellaneous Expense Line in the Sheriff FTA Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$600 to the L.E. Ops Miscellaneous Line in the Sheriff FTA Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$17,000 to the Animal Medical Care Line in the Animal Medical Care Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$27,901.50 to the Capital Expenditures Line in the GIS Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$4,919 to the Salaries-Superintendent Line in the County Highway Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$317 to the Remit to IMRF Line in the IMRF Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$376 to the Remit to IRS Line in the SSI Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$24,831 to the Salaries-Supervisors Line in the Corporate General Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$1,599 to the Remit to IMRF Line in the IMRF Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$1,900 to the Remit to IRS Line in the SSI Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase transfer in of \$28,330 to the Transfer from Doc Storage Line in the Corporate General Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase transfer out of \$28,330 to the Transfer to General Fund Line in the Circuit Clerk Doc Storage Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$35,845 to the CNN Line in the Social Services for Seniors Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$64,395 to the Fox Valley Older Adults Line in the Social Services for Seniors Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$81,474 to the Oswegoland Seniors Line in the Social Services for Seniors Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$10,759 to the Prairie State Legal Line in the Social Services for Seniors Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$129,970 to the Senior Services Associates Line in the Social Services for Seniors Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the increase expense of \$12,877 to the VNA HealthCare Line in the Social Services for Seniors Fund Budget; and

WHEREAS, the Fiscal Year 2025 Budget did not include the decrease expense of \$335,500 to the Distribution Line in the Social Services for Seniors Fund Budget; and

NOW, THEREFORE, BE IT RESOLVED, by this County Board of Kendall County, Illinois that the following budget revisions and journal entries in the Fiscal Year 2025 Budget are hereby authorized as follows in attached Exhibit A.

BE IT FURTHER RESOLVED that the Kendall County Clerk is hereby authorized to distribute a certified copy of this Ordinance to the County Administrator and the Kendall County Treasurer.

Approved and adopted by a two-thirds majority vote of the County Board of Kendall County, Illinois, this _____ day of _____ 2025.

Board Chairman Signature:

Attest:

Matt Kellogg, Chairman
County Board

Debbie Gillette
County Clerk

_____ Ayes
_____ Nays
_____ Abstain

Exhibit A

Kendall County
FY25 Budget Amendment
6/26/2025

No.	Fund	Org	Object	Description	Debit	Credit
1	General Fund	11003038	61100	Transfer to Building Fund	4,465,000.00	
2	Building Fund	140125	40000	Transfer from General Fund		4,465,000.00
3	General Fund	11003038	61030	Transfer to Capital Improvement Fund	2,150,000.00	
4	Capital Improvement Fund	140225	40000	Transfer to General Fund		2,150,000.00
5	General Fund	11003038	61450	Transfer to Health Care	1,548,181.00	
6	HealthCare Fund	136125	40000	Transfer from General Fund		1,548,181.00
7	Public Safety Sales Tax Fund	132725	61040	Transfer to Public Safety Capital	3,000,000.00	
8	Public Safety Capital	140425	40200	Transfer from Public Safety Sales Tax Fund		3,000,000.00
9	General Fund	11001902	51080	Salaries - Compliance Officer	39,000.00	
10	General Fund	11002009	51030	Salaries- Clerical	18,000.00	
11	General Fund	11001044	69340	Natural Gas - COB2	8,522.00	
12	General Fund	11001044	69390	Water - Firehouse	1,050.00	
13	General Fund	11001044	69400	Water - COB2	1,575.00	
14	General Fund	11001044	69140	Electric- Firehouse	2,160.00	
15	General Fund	11001044	69150	Electric- COB2	30,418.00	
16	General Fund	11001044	69330	Natural Gas- Firehouse	3,180.00	
17	General Fund	11001044	69590	Electric Firehouse		2,160.00
18	General Fund	11001044	69600	Electric-COB2		30,418.00
19	General Fund	11001044	69610	Natural Gas -Firehouse		3,180.00
20	General Fund	11001044	69620	Natural Gas- COB2		8,522.00
21	General Fund	11001044	69630	Water- Firehouse		1,050.00
22	General Fund	11001044	69640	Water-COB2		1,575.00
23	General Fund	11002009	51150	Salaries-Chief/Commander	79,539.75	
24	General Fund	11002010	51150	Salaries-Chief/Commander	30,427.21	
25	GIS Fund	131712	51390	Salaries-Full Time	354,487.00	
26	GIS Fund	131712	51330	Salaries-Other		354,487.00
27	Kendall Area Transit	176505	66500	Misc. Expense	40,000.00	
28	Kendall Area Transit	176505	43910	RTA Mobility Manager		30,000.00
29	Law Library	132415	51330	Salaries Other	5,000.00	
30	IL Court Tech Modernization	174715	42970	Grant Award		313,378.30
31	IL Court Tech Modernization	174715	70030	Equipment	72,795.85	-
32	IL Court Tech Modernization	174715	70040	Supplies		64,800.00
33	IL Court Tech Modernization	174715	70050	Contractual	305,382.45	-
34	National Children Alliance NCA	174121	42970	Grant Award		55,000.00
35	National Children Alliance NCA	174121	62160	Equipment	6,000.00	
36	National Children Alliance NCA	174121	70000	Salaries and Wages	50,000.00	
37	HealthCare	136125	65470	Health Care Insurance Premium	17,310.00	

Exhibit A

Kendall County
FY25 Budget Amendment
6/26/2025

No.	Fund	Org	Object	Description	Debit	Credit
38	HealthCare	136125	65420	Dental Insurance	714.00	
39	IMRF	120608	52000	Remit to IMRF	3,220.00	
40	SSI	120808	52010	Remit to IRS	3,825.00	
41	Domestic Violence Response Tm	133625	66500	Misc. Expense	25,000.00	
42	Mental Health	135815	61450	Trns. to Health Care Fund	2,900.00	-
43	Public Safety Capital	140425	69760	Vehicle Purchase	20,000.00	
44	American Rescue Plan Act	177025	79114	Other Public Health Services	60,000.00	
45	Sheriff FTA Fund	133620	42250	Revenue		13,000.00
46	Sheriff FTA Fund	133620	66500	Misc. Expense	10,000.00	
47	L.E. Operations	135620	66500	L.E. Ops Miscellaneous	600.00	
48	Animal Medical Care Fund	130201	67020	Animal Medical Care Expense	17,000.00	
49	GIS Fund	131712	69780	Capital Expenditures	27,901.50	
50	County Highway Fund	120207	51050	Salaries Superintendent	4,919.00	
51	IMRF	120608	52000	Remit to IMRF	317.00	
52	SSI	120808	52010	Remit to IRS	376.00	
53	General Fund	11000314	51230	Clerk Salaries-Supervisors	24,831.00	
54	IMRF	120608	52000	Remit to IMRF	1,599.00	
55	SSI	120808	52010	Remit to IRS	1,900.00	
56	General Fund	11003038	40440	Transfer from Document Storage		28,330.00
57	Circuit Clerk Document Storage Fund	130403	61000	Transfer to General Fund	28,330.00	
58	Social Services for Seniors	120925	66910	Community Nutrition Network (CNN)	35,845.00	
59	Social Services for Seniors	120925	66890	Fox Valley Older Adult Services	64,395.00	
60	Social Services for Seniors	120925	66930	Oswegoland Seniors, Inc.	81,474.00	
61	Social Services for Seniors	120925	66860	Prairie State Legal Service	10,759.00	
62	Social Services for Seniors	120925	66730	Senior Services Associates, Inc.	129,970.00	
63	Social Services for Seniors	120925	66770	VNA Health Care	12,877.00	
64	Social Services for Seniors	120925	66990	Distribution		335,500.00



Kendall County Agenda Briefing

Meeting Type: Finance and Budget
Meeting Date: 6/26/25
Subject: FY26 Budget Calendar
Prepared by: Jennifer Breault, Finance and Budget Analyst
Department: Administration

Action Requested:

N/A

Board/Committee Review:

N/A

Fiscal impact:

N/A

Background and Discussion:

****FY26 Budget Highlights: ****

- June 30: Finance Committee establishes budget criteria
- July 1: Departments and Elected Offices submit budget proposals
- August 19: Deadline for budget submissions
- September 19: Budget hearings take place
- November 4: Final approval of the budget
- November 18: Approval of the levy

Staff Recommendation:

N/A

Attachments:

FY26 Budget Approval Calendar

FY26 Budget Approval Calendar

	Date	Responsible Party/Meeting	Time	Task	
JUN	6/23/2025	Admin & User Departments/Offices		Prepare salary spreadsheets/narrative sheets	
	6/26/2025	Finance Committee	4:00pm	Establish FY26 Budget Criteria and authorize FY26-FY29 Capital Budget Process	
	6/30/2025	Administration		Send FY26 Budget Criteria and Capital Plan Process (FY26-FY29)	
JUL	7/1/2025	*DHEOs		End Users enter budgets and salaries	
	7/10/2025	COW	4:00pm		
	7/15/2025	County Board Meeting	9:00am		
	7/24/2025	Finance Committee	4:00pm		
AUG	8/5/2025	County Board Meeting	6:00pm		
	8/19/2025	*DHEOs		Operations Budgets and FY25-FY29 Capital Plan Budgets due	
	8/19/2025	County Board Meeting	9:00am		
	8/22-8/27	*DHEOs and Finance Chairman		DHEOs meet with Finance Chairman and Admin:	
	8/28/2025	Finance Committee	4:00pm		
SEP	9/2/2025	County Board Meeting	6:00pm		
	9/11/2025	COW	4:00pm		
	9/16/2025	County Board Meeting	9:00am		
	9/19/2025	COW/Finance Committee	8:30am	Budget Hearings - Historic Courthouse	
	9/22/2025	Admin		Place Ad - Notice for Public Inspection of Tentative Budget on Nov 4	FY26 Tentative Budget
	9/25/2025	Finance Committee	4:00pm	Approve FY26 Tentative Budget and forward to County Board	
OCT	10/7/2025	County Board Meeting	6:00pm	Approve FY26 Tentative Budget at least 15 days prior to final action	
	10/16/2025	COW	4:00pm	Discuss FY26 Budget	
	10/21/2025	County Board Meeting	9:00am		
	10/23/2025	Human Resources		Send FY26 salaries to KC Treasurer JFferko for Total Compensation Package; Treasurer must post \$150k salary & benefits 6 days prior to Nov 4 FY26 Budget Approval	FY26 Budget Approval
	10/30/2025	Finance Meeting	5:00pm	Discuss FY26 Budget - Forward final budget to County Board	
NOV	11/4/2025	County Board Meeting	6:00pm	Approve FY26 Budget	
	11/3-11/12	Admin		Calculate Levy Increase; Run Ad - Notice of Proposed Tax Increase (less than 14 days; greater than 7 days prior to Levy Hearing)	Levy Approval
	11/13/2025	COW	4:00pm		
	11/18/2025	County Board Meeting	9:00am	Levy Hearing; Approve Levy	
	11/27/2025	Finance Meeting	4:00pm		
DEC	12/2/2025	County Board Meeting	6:00pm		
	12/11/2025	COW	4:00pm		
	12/16/2025	County Board Meeting	9:00am	Last day to certify Levy on or before the last Tuesday in December	

*DHEOs = Department Heads &
Elected Officials



Kendall County Agenda Briefing

Meeting Type: Finance
Meeting Date: 6/26/2025
Subject: FY26 Budget Parameters
Prepared by: Jennifer Breault and Latreese Caldwell
Department: Administration

Action Requested:

Discussion and Approval of FY26 Budget Parameters

Board/Committee Review:

Finance & Budget Committee 06/26/25

Fiscal impact:

N/A

Background and Discussion:

Each year, the Budget and Finance Committee establishes budget parameters for Department and Office operations, including increases for salaries, contractual services, commodities, and other departmental operating expenditures for the upcoming fiscal year. Staff is seeking the committee's input for the FY2025-2026 budget process. Five-Year Capital Spreadsheets will be distributed to Departments/Offices to capture capital requests, which are those individual items costing greater than \$5,000 and with a useful life greater than two years.

New this year, a five-year personnel staffing spreadsheet will be included in the Fiscal Drive for informational purposes only, to assist Administration as we begin to look at strategic and long-term planning for Kendall County.

Administration is in the process of obtaining the GFOA Distinguished Budget Award, and will again request narrative information sheets, including mission statement, overview/background, department/office functions, 2025 Highlights, 2026 Goals, performance measures, FTE Staff count, and organization charts.

Staff Recommendation:

Discussion of budget parameter options for salaries and expenditures.

Attachments:

- **FY25 Revenue Summary**
- **General Fund Revenue Summary**
- **Tax Year 2025 Levy**

- **PTELL Calculation and History**
- **General Fund Salaries**
- **General Fund Expenditures**
- **FY25 New Positions**
- **Preliminary HealthCare Increases**

Month: **May**
Date %: **50%**

FY25 Monthly Revenue Summary

	Current Year Analysis Measures : Surplus/ (Deficit)					Prior Year Analysis Measures: Growth / Contraction		
	Prior Year Budget	Current Budget	YTD REV	% Collected	over (under) budget	FY24 YTD	FY25 YTD	% Δ
1 PPRT	915,000	650,000	276,984	43%	-7%	387,660	276,984	-29%
2 St Income	3,208,685	3,640,768	2,342,014	64%	15%	2,124,316	2,342,014	10%
3 Sales Tax	600,000	700,000	359,738	51%	2%	366,065	359,738	-2%
4 .25 Cent Tax	3,228,750	3,906,000	1,718,780	44%	-6%	1,545,821	1,718,780	11%
5 Use Tax	810,000	810,000	211,238	26%	-24%	332,068	211,238	-36%
6 Franchise Tax	149,432	150,000	17,605	12%	-38%	100,736	17,605	-83%
7 Cannabis Tax	75,000	250,000	144,172	58%	8%	134,651	144,172	7%
8 Co Real Estate	450,000	450,000	230,716	51%	1%	215,120	230,716	7%
9 Co Clerk Fees	350,000	300,000	124,993	42%	-8%	108,540	124,993	15%
10 Cir Clerk Fees	1,000,000	1,310,000	679,437	52%	2%	627,321	679,437	8%
11 Corr Board & Care	136,875	170,820	86,220	50%	1%	39,825	86,220	116%
12 Fed Inmate Rev	503,700	201,480	105,432	52%	3%	126,040	105,432	-16%
13 SH Fees	107,250	121,765	53,763	44%	-6%	69,413	53,763	-23%
14 Fines & Forfeits	260,000	310,000	167,197	54%	4%	212,556	167,197	-21%
15 Building Permit Fees	85,000	100,000	57,075	57%	7%	51,643	57,075	11%
16 Interest Income	650,000	800,000	1,020,182	128%	78%	1,217,025	1,020,182	-16%
		Budget	YTD REV	% Collected	over (under) budget	FY24 YTD	FY25 YTD	% Δ
17 PSST	8,000,000	8,000,000	3,992,646	50%	0%	3,568,358	3,992,646	12%
18 TST	8,000,000	8,000,000	3,992,646	50%	0%	3,568,358	3,992,646	12%
19 MFT	275,000	2,750,000	2,155,359	78%	29%	1,242,523	2,155,359	73%

**Kendall County General Fund
Summary Schedule of Revenues, Expenditures and Changes in Fund Balance
For Period Ended 05/31/2025**

Monthly Budget Percent = 50%

	Current Year FY24-25			Prior Year FY23-24		YTD Variance	
	Budget	YTD 2025 May	Actual % of Budget	Budget	YTD 2024 May	Amount	%
Beg Balance (Cash)	24,233,978	24,322,728		21,871,537	21,871,537	2,451,191	11%
Property Tax	16,342,749	1,117,195	7%	15,043,725	673,499	443,696	
Revenues	16,216,455	8,377,254	52%	14,927,941	8,350,608	26,646	0%
Other Taxes	10,556,768	5,301,247	50%	9,488,117	5,206,437	94,810	2%
Fees & Revenue fm Services	3,274,317	1,523,004	47%	3,241,536	1,520,554	2,450	0%
Interest Income	800,000	1,020,182	128%	650,000	1,217,025	(196,843)	-16%
Intergovernmental	1,585,370	532,821	34%	1,548,288	406,592	126,229	31%
Transfers In	780,035	-	0%	400,117	-	-	
Expenditures	30,046,903	12,676,381	42%	25,993,323	11,675,663	1,000,718	9%
Salaries	21,956,458	9,888,638	45%	19,633,099	8,895,555	993,083	11%
Contracts	3,934,957	1,320,207	34%	2,718,855	1,303,364	16,843	1%
Facilities Management Contracts	610,313	297,118	49%	527,402	291,446	5,672	2%
Utilities	890,410	406,556	46%	740,175	347,456	59,100	17%
Commodities	1,123,987	324,822	29%	922,577	424,386	(99,564)	-23%
Capital	570,218	309,434	54%	499,960	246,622	62,812	25%
Contingency	429,514	-	0%	636,860	-	-	
Other	531,046	129,606	24%	314,395	166,834	(37,228)	-22%
Transfers Out	4,182,746	96,546	2%	10,479,294		96,546	
Ending Balance	23,343,568	21,044,250		15,770,703	19,219,981	1,824,269	
Total Expenditures	30,046,903						
Fund Balance (months)	9.3						
7-Month Required Fund Balance	17,526,359						
FB Surplus	5,817,209						

Kendall County General Fund
Summary Schedule of Revenues, Expenditures and Changes in Fund Balance
For Period Ended 05/31/2025

Monthly Budget Percent = 50%

		Current Year FY24-25			Prior Year FY23-24		YTD Variance	
		Budget	YTD 2025 May	Actual % of Budget	Budget	YTD 2024 May	Amount	%
REVENUE								
Property Tax	49.0%	16,342,749	1,117,195	7%	15,043,725	673,499	443,696	66%
Other Taxes	31.7%	10,556,768	5,301,247	50%	9,488,117	5,206,437	94,810	
Personal Prop. Repl. Tax		650,000	276,984	43%	915,000	387,660	(110,676)	-29%
State Income Tax		3,640,768	2,342,014	64%	3,208,685	2,124,316	217,698	10%
State Sales Tax (Retailers Tax)		700,000	359,738	51%	600,000	366,065	(6,327)	-2%
County 1/4 Cent Tax		3,906,000	1,718,780	44%	3,280,000	1,545,821	172,959	11%
Co. Real Estate Transfer Tax		450,000	230,716	51%	450,000	215,120	15,596	7%
State Use Tax (Local Use Tax)		810,000	211,238	26%	810,000	332,068	(120,830)	-36%
Franchise Tax		150,000	17,605	12%	149,432	100,736	(83,131)	-83%
Cannabis Tax		250,000	144,172	58%	75,000	134,651	9,521	7%
Fees & Rev fm Service	9.8%	3,274,317	1,523,004	47%	3,241,536	1,520,554	2,450	
County Clerk Fees		300,000	124,993	42%	350,000	108,540	16,453	15%
Circuit Clerk Fees		1,310,000	679,437	52%	1,000,000	627,321	52,116	8%
Corrections Board & Care		170,820	86,220	50%	136,875	39,825	46,395	116%
Federal Inmate Revenue		201,480	105,432	52%	503,700	126,040	(20,608)	-16%
Sheriff Fees		121,765	53,763	44%	107,250	69,413	(15,650)	-23%
Fines & Forfeiture		310,000	167,197	54%	260,000	212,556	(45,359)	-21%
Other Fees & Rev fm Service		860,252	305,962	36%	883,711	336,859	(30,897)	-9%
Interest	2.4%	800,000	1,020,182	128%	650,000	1,217,025	(196,843)	
Interest Income		800,000	1,020,182	128%	650,000	1,217,025	(196,843)	-16%
Intergovernmental	4.8%	1,585,370	532,821	34%	1,548,288	406,592	126,229	
Salary Reimb. from State of IL		1,421,036	512,824	36%	1,378,992	386,561	126,263	33%
Other Intergovernmental		164,334	19,997	12%	169,296	20,031	(34)	0%
Total Revenue		32,559,204	9,494,449	29%	29,971,666	9,024,107	470,342	5%
	w/o property tax	16,216,455	8,377,254	52%	14,927,941	8,350,608		
TRANSFERS IN								
Other Department/Office		780,035	-	0%	400,117	-	-	
Total Transfers In	2.3%	780,035	-	0%	400,117	-	-	
Total Revenue & Transfers In		33,339,239	9,494,449		30,371,783	9,024,107		

**Kendall County General Fund
Summary Schedule of Revenues, Expenditures and Changes in Fund Balance
For Period Ended 05/31/2025**

Monthly Budget Percent = 50%

		Current Year FY24-25			Prior Year FY23-24		YTD Variance	
		Budget	YTD 2025 May	Actual % of Budget	Budget	YTD 2024 May	Amount	%
EXPENDITURE								
SAL	64.1%	21,956,458	9,888,638	45%	19,633,099	8,895,555	993,083	11%
CON	11.5%	3,934,957	1,320,207	34%	2,718,855	1,303,364	16,843	1%
FM Contracts	1.8%	610,313	297,118	49%	527,402	291,446	5,672	2%
UTIL	2.6%	890,410	406,556	46%	740,175	347,456	59,100	17%
COM	3.3%	1,123,987	324,822	29%	922,577	424,386	(99,564)	-23%
CAP	1.7%	570,218	309,434	54%	499,960	246,622	62,812	25%
CONT	1.3%	429,514	-	0%	636,860	-	-	
OTH	1.6%	531,046	129,606	24%	314,395	166,834	(37,228)	-22%
Total Expenditure		30,046,903	12,676,381	42%	25,993,323	11,675,663	1,000,718	9%
TRANSFERS OUT								
TR -DEBT	0.3%	96,546	96,546	100%	104,760	104,760	(8,214)	-8%
TR - Ops	0.0%	-			25,500	-	-	
TR - Reserves	0.6%	198,200		0%	6,299,034	-	-	
Transfer to Health/Unempl	11.4%	3,888,000		0%	4,050,000	-	-	
Total Transfers Out		4,182,746	96,546	2%	10,479,294	104,760	(8,214)	-8%
		34,229,649	12,772,927		36,472,617	11,780,423		

Tax Year 2025 Levy Payable FY26 Calculation & Requests
June 26, 2025

	Tax Year 2024, Payable 2025	Tax Year 2025, Payable 2026	Difference	% Change
New Construction	\$ 102,767,129	\$ 108,871,279	\$ 6,104,150	5.9%
Rate Setting EAV	\$ 4,602,340,505	\$ 5,929,322,479	\$ 1,326,981,974	28.8%
Levy Extension w/o CPI Increase	\$ 26,614,162	\$ 28,030,811	\$ 1,416,649	5.3%
CPI Increase	\$887,317	\$797,543	(\$89,774)	-10.1%
Available Levy Extension w/ CPI	\$ 27,501,479	\$ 28,828,354	\$ 1,326,875	4.8%

	Tax Year 2024 Budget Year 2025	Tax Year 2025 Budget Year 2026 Requests	\$ Incr./ (Decr.)	% Incr./ -Decr.
Levy Funds				
General Fund	\$16,343,195		(16,343,195)	-100.0%
Health & Human Services Fund	1,511,311		(1,511,311)	-100.0%
708 Mental Health Fund	1,098,330		(1,098,330)	-100.0%
Social Services for Seniors Fund	406,731		(406,731)	-100.0%
Extension Education Fund	197,897		(197,897)	-100.0%
County Highway Fund	1,500,374		(1,500,374)	-100.0%
County Bridge Fund	500,472		(500,472)	-100.0%
IMRF	2,620,577		(2,620,577)	-100.0%
Social Security	1,200,404		(1,200,404)	-100.0%
Liability Insurance Fund	1,537,871		(1,537,871)	-100.0%
Tuberculosis Fund	30,205		(30,205)	-100.0%
Veterans Assistance Cms.	519,741		(519,741)	-100.0%
Total Requests: Capped	\$27,467,108	\$0	-\$27,467,108	-100.0%
Revenue Recapture: Uncapped	\$34,372			
Total Levy	\$27,501,479			

	FY26 PTELL Calculation	New Dollars
CPI	2.9%	
New Construction	\$ 108,871,279	New Construction amount \$ 108,871,279
Rate Setting EAV	\$ 5,929,322,479	x Limiting rate 0.004862
		= New Construction portion \$529,332
Previous Year Actual Extension	27,501,479	
Subtract Previous Year PBC Levy	-	
= Previous Year Net Extension	27,501,479	Previous Year Net Extension \$ 27,501,479
Previous Year Net Extension	27,501,479	x CPI 2.9%
x CPI Factor (1+CPI)	1.0290	= Previous Year Net Extension portion \$797,543
= Numerator	28,299,022	
Estimated New Year EAV	5,929,322,479	
Less Estimated New Construction	(108,871,279)	
= Est. Net New Year EAV (Denominator)	5,820,451,200	
Previous Year Extension x CPI (Numerator)	28,299,022	
New EAV - New Construction (Denominator)	5,820,451,200	
= Limiting Rate	0.004862	
Estimated New Year Rate Setting EAV	5,929,322,479	
x Limiting Rate	0.004862	
New Year Net Extension	28,828,354	
Less Previous Year Net Extension	(27,501,479)	
Capped Levy: Estimated New dollars	1,326,875	Est. Total New Dollars \$1,326,875
Net Extension addtl levy	28,828,354	
Total Extension	28,828,354	
Previous Year Rate Setting EAV	5,207,824,444	
Current Year Rate Setting EAV (Est.)	5,929,322,479	
EAV Increase/(Decrease)	721,498,035	
	13.85%	

Rate Setting EAV Historical Data										
Final Abstract: ANicoletti			Tax Computation: DGillette							
Tax Yr	Budget Yr	GROSS EAV (COA)	FINAL ABSTRACT GROSS EAV (BOR)	RATE SETTING EAV	Total New Property	Capped Levy	Uncapped Levy	Total	CPI	
2005	2005-06			2,132,577,040	203,290,235	11,771,839	1,356,319	13,128,158	3.3%	
2006	2006-07			2,562,012,897	260,535,620	14,049,007	1,149,161	15,198,168	3.4%	
2007	2007-08		3,179,926,464	3,044,465,911	262,983,885	15,792,158	1,242,182	17,034,340	2.5%	
2008	2008-09			3,277,539,459	181,449,389	17,403,734	1,356,901	18,760,635	4.1%	
2009	2009-10			3,615,239,348	79,100,180	17,840,550	1,455,080	19,295,630	0.1%	
2010	2010-11	3,430,144,759		3,416,531,905	38,635,983	18,547,755	1,744,216	20,291,971	2.7%	
2011	2011-12	3,162,894,335		3,149,128,883	24,359,763	18,969,075	1,447,568	20,416,633	1.5%	
2012	2012-13	2,922,578,695		2,897,850,640	22,268,159	19,702,333	180,236	19,882,569	3.0%	
2013	2013-14	2,777,822,084		2,756,669,643	2,526,688,051	24,956,200	20,237,255	20,237,255	1.7%	
2014	2014-15	2,768,955,774		2,758,296,190	2,528,541,825	25,080,332	20,444,019	20,444,019	1.5%	
2015	2015-16	2,898,470,127		2,882,920,371	2,638,618,544	20,444,019	20,869,626	20,869,626	0.8%	
2016	2017	3,108,196,593		3,095,321,296	2,839,493,270	28,608,147	21,229,471	21,229,471	0.7%	
2017	2018	3,305,543,334		3,298,640,102	3,029,500,355	38,488,173	21,472,796	21,472,796	0.0%	2.1% County opted not to take
2018	2019	3,519,181,146		3,514,794,834	3,227,251,848	39,856,955	21,711,982	21,711,982	0.0%	2.1% County opted not to take
2019	2020	3,750,431,214		3,737,852,043	3,432,921,537	49,468,337	22,000,908	22,000,908	0.0%	1.9% County opted not to take
2020	2021	3,911,810,870		3,905,693,524	3,584,835,597	59,473,274	22,341,771	22,341,771	0.0%	2.3% County opted not to take
2021	2022	4,124,445,308		4,127,731,112	3,781,079,971	75,309,152	22,725,803	22,725,803	0.0%	1.4% County opted not to take
2022	2023	4,504,414,064		4,499,450,032	4,125,581,150	81,902,729	24,345,467	24,371,871	5.0%	County took 5% CPI
2023	2024	5,018,473,353		5,018,307,885	4,602,340,505	94,600,805	26,046,026	26,097,572	5.0%	County took 5% CPI
2024	2025	5,487,164,194		5,486,999,579	5,207,824,444	102,767,129	27,467,108	27,501,479	3.4%	County took 3.4% CPI
2024 v. 2025		9.34%	9.34%	13.16%	8.63%	5.46%	-33.32%	5.38%		
		468,690,841	468,691,694	605,483,939	8,166,324	1,421,082	(17,175)	1,403,908		
Rate setting EAV v. BOR EAV			99.997%	-5.09%						
				279,175,135						

Tax Rate Δ	Tax Rate		
Capped Δ	Capped	UnCapped	Total
	0.55200	0.06360	0.61560
-0.78%	0.54770	0.04480	0.59250
-5.29%	0.51870	0.04080	0.55950
2.37%	0.53100	0.04140	0.57240
-0.16%	0.53016	0.04324	0.57340
10.28%	0.58465	0.05498	0.63963
11.22%	0.65023	0.04962	0.69985
13.48%	0.73787	0.00675	0.74462
8.55%	0.80094	0	0.80094
0.95%	0.80853	0	0.80853
-2.18%	0.79093	0	0.79093
-5.47%	0.74765	0	0.74765
-5.20%	0.70879	0	0.70879
-5.08%	0.67277	0	0.67277
-4.74%	0.64088	0	0.64088
-2.75%	0.62323	0	0.62323
-3.56%	0.60104	0.00053	0.60157
-1.82%	0.59011	0.00064	0.59075
-4.10%	0.56593	0.00112	0.56705
-6.80%	0.52742	0.00066	0.52808

Projected Data										
ANicoletti			Calculation			ANicoletti				
Assmt Yr	Budget Yr	COA EAV	BOR EAV	RATE SETTING EAV	N/C	Capped Levy	Uncapped Levy	Total	CPI	
2025	2026	6,247,362,282	6,247,174,861	5,929,322,479	108,871,279	28,828,354		28,828,354	2.9%	
2024 v. 2025		9.34%	9.34%	13.16%	8.63%	5.46%	-33.32%	5.38%		
		468,690,841	468,691,694	605,483,939	8,166,324	1,421,082	(17,175)	1,403,908		
Rate setting EAV v. BOR EAV			99.997%	-5.09%						

Estimated: 187,421 \$317,852,382
BOR Reductions Co Clerk Exemptions

0.48620% LIMITING RATE = (ratio of the previous year extension increased by CPI) to (New EAV less new construction)
 529,332 New Construction dollars = limiting rate * new construction value

0.48620%

GENERAL FUND EXPENDITURE SUMMARY
Non-Union, Non-Contracted, Non-Elected Salaries

DESCRIPTION	BUDGET				
	2025	1%	2.00%	3.00%	4.00%
EXPENDITURES					
Administrative Services	\$ 443,243	447,675.43	452,107.86	456,540.29	460,972.72
Board of Review	72,794	73,521.94	74,249.88	74,977.82	75,705.76
Circuit Court Clerk	381,128	384,939.28	388,750.56	392,561.84	396,373.12
Circuit Court Judge	196,487	198,451.87	200,416.74	202,381.61	204,346.48
Combined Court Services (Probation)	537,393	542,766.93	548,140.86	553,514.79	558,888.72
Coroner	163,913	165,552.13	167,191.26	168,830.39	170,469.52
Corrections	350,778	354,285.78	357,793.56	361,301.34	364,809.12
County Assessments	286,259	289,121.59	291,984.18	294,846.77	297,709.36
County Clerk & Recorder & Bonds	49,925	50,424.25	50,923.50	51,422.75	51,922.00
Election Costs	352,107	355,628.07	359,149.14	362,670.21	366,191.28
Emergency Management Agency	98,229	99,211.29	100,193.58	101,175.87	102,158.16
Facilities Management	253,936	256,475.36	259,014.72	261,554.08	264,093.44
Planning, Building & Zoning	213,683	215,819.83	217,956.66	220,093.49	222,230.32
Public Defender	626,045	632,305.45	638,565.90	644,826.35	651,086.80
Sheriff	841,365	849,778.65	858,192.30	866,605.95	875,019.60
State's Attorney	1,324,480	1,337,724.80	1,350,969.60	1,364,214.40	1,377,459.20
Information, Communication, and Technology Services	654,594	661,139.94	667,685.88	674,231.82	680,777.76
Treasurer	383,300	387,133.00	390,966.00	394,799.00	398,632.00
Human Resources	354,150	357,691.50	361,233.00	364,774.50	368,316.00
Total GF Salary	\$ 7,583,809	\$ 7,659,647	\$ 7,735,485	\$ 7,811,323	\$ 7,887,161
Difference		\$ 75,838	\$ 151,676	\$ 227,514	\$ 303,352

OTHER FUND EXPENDITURE SUMMARY

DESCRIPTION	BUDGET				
	2025	1%	2.00%	3.00%	4.00%
County Highway Fund	937,640	947,016.40	956,392.80	965,769.20	975,145.60
Health & Human Services Fund	3,603,978	3,640,017.78	3,676,057.56	3,712,097.34	3,748,137.12
Animal Control Fund	265,157	267,808.57	270,460.14	273,111.71	275,763.28
GIS Fund	405,063	409,113.63	413,164.26	417,214.89	421,265.52
County Clerk - Automation	42,533	42,958.33	43,383.66	43,808.99	44,234.32
Recorder's Document Storage Fund	121,088	122,298.88	123,509.76	124,720.64	125,931.52
GIS Fund - Recorder	68,753	69,440.53	70,128.06	70,815.59	71,503.12
Kendall County Drug Court Fund	23,793	24,030.93	24,268.86	24,506.79	24,744.72
Adult Redeploy	132,891	134,219.91	135,548.82	136,877.73	138,206.64
Veterans Assistance Commission	350,215	353,717.15	357,219.30	360,721.45	364,223.60
MH Treatment	23,793	24,030.93	24,268.86	24,506.79	24,744.72
EDC	130,000	131,300.00	132,600.00	133,900.00	135,200.00
Child Advocacy Fund	50,773	51,280.73	51,788.46	52,296.19	52,803.92
Total Other Fund Salary	\$ 6,155,677	\$ 6,217,234	\$ 6,278,791	\$ 6,340,347	\$ 6,401,904
Difference		\$ 61,557	\$ 123,114	\$ 184,670	\$ 246,227

GENERAL FUND EXPENDITURE SUMMARY

Expenditures Less Salaries

DESCRIPTION	BUDGET			
	2025	1%	1.50%	2.00%
EXPENDITURES				
Administrative Services	\$ 106,716	\$ 107,783	\$ 108,317	\$ 108,850
Board of Review	16,045	16,205	16,286	16,366
Circuit Court Clerk	254,500	257,045	258,318	259,590
Circuit Court Judge	184,900	186,749	187,674	188,598
Combined Court Services (Probation)	211,825	213,943	215,002	216,062
Coroner	59,050	59,641	59,936	60,231
Corrections	935,886	945,245	949,924	954,604
County Assessments	101,710	102,727	103,236	103,744
County Board	35,500	35,855	36,033	36,210
County Clerk & Recorder & Bonds	28,610	28,896	29,039	29,182
Election Costs	370,000	373,700	375,550	377,400
Emergency Management Agency	19,080	19,271	19,366	19,462
Facilities Management	344,010	347,450	349,170	350,890
Farmland Review Board	353	357	358	360
Jury Commission	33,150	33,482	33,647	33,813
Merit Commission	107,506	108,581	109,119	109,656
Planning, Building & Zoning	55,960	56,520	56,799	57,079
Public Defender	59,154	59,746	60,041	60,337
Regional Office of Education	17,955	18,135	18,224	18,314
Sheriff	803,424	811,458	815,475	819,492
State's Attorney	220,000	222,200	223,300	224,400
Information, Communication, and Technology Services	152,700	154,227	154,991	155,754
Treasurer	73,500	74,235	74,603	74,970
Human Resources	28,318	28,601	28,743	28,884
TOTAL EXPENDITURES	\$ 4,219,852	\$ 4,262,051	\$ 4,283,150	\$ 4,304,249

Difference	\$ 42,199	\$ 63,298	\$ 84,397
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Auditing & Accounting	\$ 440,000.0	\$ 440,000.0	\$ 440,000.0	\$ 440,000.0
CASA Expenditures	12,000	12,000	12,000	12,000
Facilities Management Contracts	493,049	517,701	543,587	570,766
Information, Communication, and Technology Services - Software & Hardware	467,417	490,788	515,327	541,094
Postage County Building	141,068	141,068	141,068	141,068
Soil & Water Conservation District Grant	60,000	60,000	60,000	60,000
Utilities	937,315	984,181	1,033,390	1,085,059
TOTAL CONTRACT EXPENDITURES	\$ 2,550,849	\$ 2,645,738	\$ 2,745,372	\$ 2,849,987

New Salaries Request - FY25

<u>Administration</u>		GL Coding	
1 Part-Time Admin Assistant*	27,581	11000530-51280	Salaries-Admin. Assistant
2 Management Analyst	75,000	11000530-51350	Salaries- Administration
	102,581		
<u>Circuit Clerk</u>			
1 Chief Deputy Clerk*	83,200	11000314-51230	Salaries-Supervisors
2 Deputy Clerk*	36,131	11000314-51040	Salaries-Deputy Clerk
	119,331		
<u>Coroner</u>			
1 Full Time Coroner*	57,500	11000417-51390	Salaries-Full Time
	57,500		
<u>Facilities</u>			
1 Full-Time Maintenance	50,000	11001001-51020	Salaries-Maintenance
	50,000		
<u>Probation</u>			
1 Part-Time Drug Test Tech	24,960	11001618-51030	Salaries-Clerical
<u>Public Defender</u>			
1 Public Defender-Assistant*	75,000	11001719-51260	Salaries- Asst. Public Defen
	75,000		
<u>States Attorney</u>			
1 Paralegal*	31,480	11002120-51030	Salaries- Clerical
2 States Attorney*	123,240	11002120-51270	Salaries- Asst. States Attorn
3 States Attorney	80,750	NOT FUNDED	
	154,720		
Total New General Fund Salaries	\$ 559,132		
<u>Probation</u>			
Part-Time Juvenile Court Navigator	10,400	132616-62150	Contractual Services
	10,400		
Total New Other Fund Salaries	\$ 10,400		

* Previously Funded by ARPA

Kendall County
Estimated Salary & Health Care Increases
6/26/2025

Assumptions include:

Salaries

3% Increase - All Staff
Bargaining Unit Staff not included

Benefits

11.1% PPO Increase
6.2% HMO Increase
4.5% Dental Increase

	FY25 Salary Band	FY25 Salary	FY26 Salary	FY26 MED	FY26 DENT	FY26 MED & DENT	FY26 MED & DENT	FY26 Salary Increase less FY26 MED/DENT Increase	FY26 Salary Increase less FY26 MED/DENT Increase
	Annual	AVG Annual	3% increase	AVG Annual	AVG Annual	AVG Annual	AVG Per Pay Period	AVG Annual	AVG Per Pay Period
1	\$30-39K	\$ 36,004	\$ 1,080	\$ 257	\$ 5	\$ 262	\$ 10.08	\$ 818	\$ 31.46
2	\$40-50K	47,052	1,412	343	9	352	\$ 13.53	1,060	\$ 40.76
3	\$50-60K	55,484	1,665	403	7	410	\$ 15.76	1,255	\$ 48.27
4	\$60-69K	64,995	1,950	385	11	396	\$ 15.23	1,554	\$ 59.77
5	\$70-79K	73,824	2,215	405	9	414	\$ 15.92	1,801	\$ 69.26
6	\$80-89K	83,691	2,511	633	14	647	\$ 24.88	1,864	\$ 71.69
7	\$90-98K	94,285	2,829	574	12	585	\$ 22.51	2,243	\$ 86.28
8	\$100-109K	105,547	3,166	713	16	729	\$ 28.04	2,437	\$ 93.74
9	\$110-115K	113,028	3,391	585	11	596	\$ 22.92	2,795	\$ 107.50
10	\$120-129K	124,012	3,720	524	12	536	\$ 20.63	3,184	\$ 122.46
11	\$135-138K	136,705	4,101	709	21	730	\$ 28.07	3,371	\$ 129.67
12	\$140-149K	146,583	4,397	994	16	1,010	\$ 38.83	3,388	\$ 130.31
13	\$150-154K	153,579	4,607	1,279	21	1,300	\$ 49.99	3,308	\$ 127.22
14	\$160-165K	162,696	4,881	365	21	386	\$ 14.85	4,495	\$ 172.88
15	\$170-178K	176,434	5,293	942	21	963	\$ 37.04	4,330	\$ 166.54
16	\$200K+	206,716	6,201	605	21	626	\$ 24.09	5,575	\$ 214.43