

17-27

Annual Budget and Appropriation Ordinance

An Ordinance making appropriations for all corporate purposes for the County of Kendall, Illinois for the fiscal year commencing on the 1st day of December, A. D., 2017 and ending on the 30th day of November, A. D. 2018. Be it ordained by the County Board of Kendall County, Illinois:

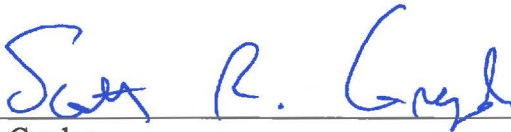
The amounts appropriated for each object and purpose is attached as the document titled, Kendall County Fiscal Year 2018 Budget.

PASSED AND APPROVED by the County Board of the County of Kendall, this 27 day of November, A. D. 2017.

Ayes: 6


Nays: 3

Absent: 1



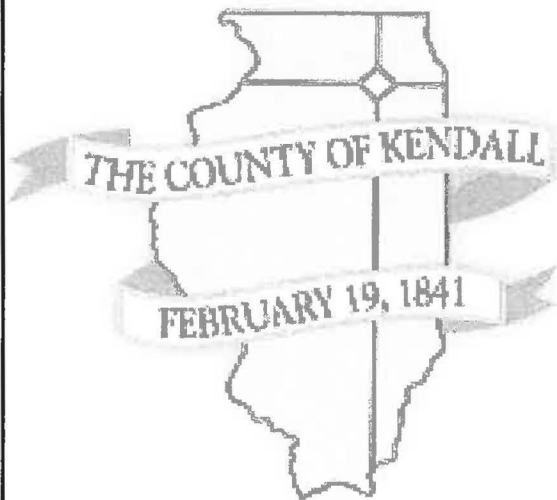
Scott Gryder
Chairman, County Board

I, Debbie Gillette, County Clerk and Clerk of the County Board in Kendall County, Illinois, and keeper of the records and files thereof, do hereby certify the foregoing to be a true and correct copy of an Ordinance adopted by the County Board at a meeting on the 27 day of November, A. D. 2017.



Debbie Gillette
County Clerk & Clerk of the County Board of
Kendall County, Illinois

Kendall County
Fiscal Year 2018 Budget



Kendall County, Illinois
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County of Kendall Annual Operating Budget

Fiscal Year
2017-2018

December 1, 2017 - November 30, 2018

ADOPTED November 27, 2017

2017 COUNTY BOARD

Scott Gryder, Chairman

John P. Purcell, Finance Committee Chairman

Lynn Cullick, Finance Committee

Robert Davidson, Finance Committee

Matthew Kellogg, Finance Committee

Matthew Prochaska, Finance Committee

Elizabeth Flowers

Tony Giles

Judy Gilmour

Audra Hendrix

Scott Koeppel

Acting County Administrator

Jill Ferko

County Treasurer

Latreese D. Caldwell

Budget & Research Coordinator

Wipfli LLP, Auditor

Kendall County
Elected & Appointed Officials

ELECTED OFFICIALS

Dwight Baird, Sheriff
Jill Ferko, Treasurer
Deborah Gillette, County Clerk & Recorder
Robyn Ingemunson, Clerk of the Circuit Court
Timothy McCann, Presiding Judge
Christopher Mehochko, Superintendent, Regional Office of Education
Jacqueline Purcell, Coroner
Eric Weis, State's Attorney

APPOINTED OFFICIALS

Victoria Chuffo, Public Defender
Joseph Gillespie, Emergency Management Agency
Francis Klaas, Highway
Scott Koeppe, Acting County Administrator
Scott Koeppe, Technology Services
Chad Lockman, Veteran's Assistance Commission
Andrew Nicoletti, Assessments
Laura Pawson, Animal Control
James Smiley, Facilities Management
Amaal Tokars, Health & Human Services
Tina Varney, Probation/Court Services

GENERAL FUND BUDGET SUMMARY

	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance (Cash Basis)	15,551,082	15,600,108	14,648,040	14,802,022	14,829,639	1.2%
Revenue	23,920,801	23,700,240	24,899,145	24,971,987	25,084,674	0.7%
Transfers In	1,805,124	1,937,487	2,110,534	2,239,933	3,724,488	76.5%
Total Revenue & Transfers In	25,725,925	25,637,727	27,009,679	27,211,920	28,809,162	6.7%
Expenditure	25,334,927	25,895,068	27,299,744	26,643,804	28,093,689	2.9%
Transfers Out	341,973	540,745	540,500	540,500	440,500	-18.5%
Total Expenditure & Transfers Out	25,676,900	26,435,813	27,840,244	27,184,304	28,534,189	2.5%
Change in Fund Balance	49,025	(798,087)	(830,566)	27,616	274,973	
Ending Balance (Cash Basis)	15,600,108	14,802,022	13,817,475	14,829,639	15,104,613	9.3%
Fund Balance Months	7.3	6.7	6.0	6.5	6.4	

GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
General Fund Total Revenues		25,725,927	25,637,745	27,009,679	27,211,920	28,809,162	6.7%
TAXES							
010-1-000-1100	Current Property Tax	10,387,619	10,628,855	11,158,725	10,928,502	11,020,153	-1.2%
010-1-000-1110	Personal Property Repl. Tax	412,804	365,463	370,000	390,305	400,000	8.1%
010-1-000-1115	State Income Tax	2,886,356	2,241,829	2,400,000	2,672,458	2,470,000	2.9%
010-1-000-1120	Local Use Tax	405,525	729,938	625,000	626,562	630,000	0.8%
010-1-000-1125	State Sales Tax	626,905	410,417	480,000	557,243	550,000	14.6%
010-1-000-1130	Franchise Tax	213,238	220,855	220,000	235,433	230,000	4.5%
010-1-000-1175	1/4 Cent Sales Tax	2,775,859	2,842,110	2,920,000	2,917,549	2,950,000	1.0%
010-1-000-1185	Co. Real Estate Transfer Tax	401,885	372,609	396,420	432,228	440,000	11.0%
Total Taxes		18,110,191	17,812,076	18,570,145	18,760,281	18,690,153	0.6%
LICENSES, PERMITS, & FEES FROM SERVICES							
010-1-000-1170	Miscellaneous Revenue	54,025	27,056	35,000	18,958	30,000	-14.3%
010-1-000-1180	Property Tax Late Pymnt. Penalty	385,634	350,977	360,000	315,736	350,000	-2.8%
010-1-001-1205	Facility Mgt Miscellaneous	271	288	4,000	92	4,000	0.0%
010-1-002-1205	Building Fees	75,852	63,222	62,000	92,891	65,000	4.8%
010-1-002-1215	Recording Fees	660	590	660	746	700	6.1%
010-1-002-1220	Zoning Fees	7,085	12,725	10,000	11,605	12,000	20.0%
010-1-002-1225	Special Use Hearing Officer	1,400	2,450	2,100	1,750	2,450	16.7%
010-1-006-1205	County Clerk Fees	365,118	367,914	330,000	395,594	400,000	21.2%
010-1-006-1210	Recorder's Miscellaneous	52,642	50,241	45,000	58,671	50,000	11.1%
010-1-009-1205	Sheriff Fees	318,833	253,851	255,000	197,602	245,000	-3.9%
010-1-009-1210	Prisoner Transport	526	437	2,000	1,202	1,000	-50.0%
010-1-009-1220	Sheriff Miscellaneous	9,096	7,822	12,000	5,681	8,500	-29.2%
010-1-009-1225	Bond Fees	13,210	14,132	12,000	11,301	13,000	8.3%
010-1-009-1235	Security Detail Income	8,476	9,233	6,000	31,585	25,000	316.7%
010-1-009-1240	HIDTA Reimbursement	7,986	13,022	7,500	36,114	20,000	166.7%
010-1-009-1363	Vest Grant			7,600		7,600	0.0%
010-1-010-1205	Corrections Board & Care	746,238	568,520	875,000	1,079,257	832,200	-4.9%
010-1-010-1210	Federal Inmate Revenue	56,700	229,650	225,000	283,200	328,500	46.0%
010-1-010-1211	Federal Inmate Mileage Reimbursement	1,192	3,559	3,700	4,538	4,050	9.5%
010-1-010-1212	Federal Inmate Transport Fees	9,713	29,348	31,000	40,163	35,200	13.5%
010-1-014-1205	Circuit Clerk Fees	920,345	890,647	950,000	736,060	850,000	-10.5%
010-1-014-1210	Cir. Clk. System Fee	45,605	44,947	43,000	39,978	42,000	-2.3%
010-1-014-1220	Cir. Clk. GPS Service Fee	4,975	7,650	5,000	9,353	7,000	40.0%
010-1-014-1225	Cir. Clk. Periodic Impris. Fee	14,920	18,072	15,000	20,739	18,000	20.0%
010-1-018-1205	Probation Board & Care	5,092	15,530	5,000	22,728	5,000	0.0%
010-1-019-1205	Public Defender Fees	30,185	19,841	20,000	10,723	15,000	-25.0%
010-1-020-1205	Fines & Forfeits	465,017	391,889	430,000	320,614	380,000	-11.6%
010-1-020-1215	State's Attorney Miscellaneous Revenue	313	112	750	84	500	-33.3%
010-1-020-1220	State's Attorney Trial Fee	0		250		250	0.0%
010-1-020-1225	Comptroller Collection Fines/Fees		281		5,174	5,000	
010-1-022-1205	Assessment Miscellaneous	5,716	11,263	3,000	5,696	3,000	0.0%
010-1-023-1205	Mapping Fees	168	56		122		
010-1-025-1205	Treasurer Fees	22,727	20,728	21,000	26,590	21,000	0.0%
010-1-027-1205	Health Insurance - Empl. Ded.	1,076,569	1,107,191	1,266,058	1,143,839	1,299,440	2.6%
010-1-027-1210	Retired & COBRA Health Insurance	54,418	104,115	105,608	152,421	185,191	75.4%
010-1-027-1215	Employee Health Ins. Reimbursement	4,427	7,474		238		
010-1-029-1205	County Building Postage Reimb.	77,848	65,698	40,000	83,119	38,500	-3.8%
010-1-030-1205	Liquor License	19,580	21,500	21,500	19,200	0	-100.0%
010-1-030-1210	Compost Fees	6,815	10,557	8,000	41,669	8,000	0.0%
010-1-032-1205	Liquor License					25,000	
010-1-033-1210	Tech - Municipality Reimb.	35,625	31,654	35,625	9,739	0	-100.0%
010-1-035-1205	KenCom Health Insurance Reimbursement	185,084	229,307	252,508	231,248	261,951	3.7%
Total Licenses, Permits & Fees from Services		5,090,087	5,003,548	5,507,859	5,466,020	5,599,032	1.7%

GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
INTEREST							
010-1-000-1135	Interest Income	18,813	64,145	37,500	113,771	86,500	130.7%
	Total Interest	18,813	64,145	37,500	113,771	86,500	130.7%
INTERGOVERNMENTAL							
010-1-000-1140	State's Attorney Salary	84,395	192,903	144,677	144,677	144,677	0.0%
010-1-000-1145	Probation Officer Salary	428,045	325,345	357,147	283,628	357,147	0.0%
010-1-000-1150	Supervisor of Assmnt. Salary	26,710	58,221	41,500	42,279	42,350	2.0%
010-1-000-1155	Public Defender Salary	74,921	133,193	99,900	99,895	99,895	0.0%
010-1-000-1160	Election Judge	26,370	15,210			33,615	
010-1-000-1195	Reimb. PTI	13,275	18,056	2,000	5,176	2,000	0.0%
010-1-012-1210	EMA Reimbursement from IEMA	33,843	47,997	36,250	9,315	38,000	4.8%
010-1-018-1220	Probation Officer Salary (Municipal)	7,828	8,894	8,000	13,331	11,000	37.5%
010-1-018-1366	Probation Drug Court Officer Salary			80,247			-100.0%
010-1-020-1210	St. Atty. Victim's Assistance Grant	6,325	20,670	13,920		13,920	0.0%
	Total Intergovernmental	701,712	820,489	783,641	631,916	708,989	-9.5%
TOTAL REVENUE		23,920,803	23,700,258	24,899,145	24,971,987	25,084,674	0.7%
TRANSFERS IN							
010-1-000-1368	Transfer from Drug Court Fund - Health Insurance					24,716	
010-1-000-1500	Transfer from PS Sales Tax Fund	1,300,000	1,218,000	1,468,000	1,468,000	1,822,523	24.2%
010-1-000-1500	Transfer from Court Security Fund	150,000	110,000	80,000	80,000	80,000	0.0%
010-1-000-1500	Transfer from Probation Services Fund	37,785	38,692	30,000		37,000	23.3%
010-1-000-1500	Transfer from GIS Mapping	25,665	27,539	27,868	26,847	42,965	54.2%
010-1-000-1500	Sale in Error	275,000	250,000				
010-1-000-1500	Transfer from VAC	9,197	9,591	30,775	7,805	11,536	-62.5%
010-1-000-1500	Transfer from Animal Control Fund	7,476	8,665	8,491	10,282	48,475	470.9%
010-1-000-1500	Transfer from Health Dept. - Benefits Reimbursement		125,000	375,400	602,000	457,638	21.9%
010-1-000-1500	Transfer from County Clerk & Recorder Fund		150,000				
010-1-000-1500	Transfer from Cir Clerk - Court Automation			45,000		46,350	3.0%
010-1-000-1500	Transfer from KenCom			45,000	45,000	46,350	3.0%
010-1-000-1500	Transfer from Co. Special Reserve Fund					256,002	
010-1-000-1500	Transfer from Building Fund					850,933	
	Total Transfers	1,805,124	1,937,487	2,110,534	2,239,933	3,724,488	76.5%
General Fund Total Revenue & Transfers In		25,725,927	25,637,745	27,009,679	27,211,920	28,809,162	6.7%
GF Expenditures & Transfers Out		(25,676,900)	(26,435,813)	(27,840,244)	(27,184,304)	(28,534,189)	
GF Revenues & Transfers In		25,725,927	25,637,745	27,009,679	27,211,920	28,809,162	
Surplus (Deficit)		49,027	(798,069)	(830,565)	27,616	274,973	

GENERAL FUND EXPENDITURE SUMMARY

DESCRIPTION	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
EXPENSES					
Administrative Services	350,172	365,700	362,087	343,200	-6.2%
Auditing & Accounting	53,300	56,925	56,925	56,925	0.0%
Board of Review	58,560	77,545	54,675	77,545	0.0%
Bonds & Notaries	2,004	3,000	3,055	5,320	77.3%
Capital Expenditures	140,310	153,000	144,566	20,000	-86.9%
CASA Expenditures	12,000	12,000	12,000	12,000	0.0%
Circuit Court Clerk	589,888	610,060	584,863	604,715	-0.9%
Circuit Court Judge	336,859	308,947	326,227	308,947	0.0%
Combined Court Services (Probation)	1,094,379	1,225,107	1,223,173	1,194,018	-2.5%
Contingency	0	125,000	4,073	126,168	0.9%
Coroner	169,784	167,094	162,770	174,066	4.2%
Corrections	4,222,296	4,443,715	4,613,016	4,597,901	3.5%
County Assessments	293,604	292,617	300,836	298,432	2.0%
County Board	124,930	137,110	226,025	137,110	0.0%
County Clerk & Recorder	182,277	192,307	187,339	170,934	-11.1%
Election Costs	691,338	676,008	381,614	775,758	14.8%
Emergency Management Agency	33,688	36,250	34,950	38,000	4.8%
Employee Health Insurance	4,771,025	5,106,257	5,047,056	5,502,000	7.8%
Facilities Management	1,217,794	1,086,616	1,123,721	1,072,157	-1.3%
Farmland Review Board	248	360	119	325	-9.7%
Jury Commission	62,228	84,788	53,654	84,788	0.0%
KenCom Intergovernmental Agreement	1,957,820	1,951,720	1,951,721	1,982,505	1.6%
Merit Commission	5,579	4,000	7,050	4,000	0.0%
Planning, Building & Zoning	185,779	226,700	193,223	215,596	-4.9%
Postage County Building	67,101	47,620	28,022	45,120	-5.2%
Property Tax Services	75,199	75,000	73,460	90,000	20.0%
Public Defender	473,395	496,017	488,534	509,451	2.7%
Regional Office of Education	83,195	81,725	81,294	84,420	3.3%
Sheriff	5,389,309	5,721,448	5,525,538	5,911,448	3.3%
Soil & Water Conservation District Grant	32,000	32,000	32,000	32,000	0.0%
State's Attorney	1,458,046	1,538,328	1,450,695	1,553,514	1.0%
Technology Services	523,891	722,280	639,161	719,809	-0.3%
Treasurer	416,056	430,500	455,213	470,363	9.3%
Unemployment Compensation	25,618	35,000	28,562	35,000	0.0%
Utilities	795,394	777,000	786,591	840,154	8.1%
Total Expenditures	25,895,068	27,299,744	26,643,804	28,093,689	2.9%

GENERAL FUND EXPENDITURE SUMMARY

DESCRIPTION	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
TRANSFERS OUT:					
Debt Service					
County Bldg Debt Svs Transfer	140,000	140,000	140,000	140,000	0.0%
Courthouse Expansion Debt Svs Transfer	200,000	200,000	200,000	200,000	0.0%
Subtotal - Debt Service	340,000	340,000	340,000	340,000	0.0%
Capital/Reserves					
Capital Improvement Fund	150,000	150,000	150,000	50,000	-66.7%
Subtotal - Capital/Reserve Funds	150,000	150,000	150,000	50,000	-66.7%
Other Transfers Out					
Kendall Area Transit Fund	25,500	25,500	25,500	25,500	0.0%
Economic Development Fund	24,000	25,000	25,000	25,000	0.0%
State of IL - Unclaimed Funds	1,245	-	-	-	-
Subtotal - Other Transfers Out	50,745	50,500	50,500	50,500	0.0%
TOTAL TRANSFERS OUT	540,745	540,500	540,500	440,500	-18.5%
TOTAL EXPENDITURES AND TRANSFERS OUT	26,435,813	27,840,244	27,184,304	28,534,189	2.5%

Other Funds Summary

	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	10/31/2017 YTD 2017	BUDGET 2018	% Change In Budget
<u>PUBLIC SAFETY SALES TAX FUND (Fund 200)</u>						
Beginning Balance	2,510,132	2,723,006	2,775,248	2,775,248	2,451,375	-11.7%
Revenues	4,835,262	4,971,255	5,073,000	5,098,627	5,078,000	0.1%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	(4,622,388)	(4,919,013)	(5,072,500)	(5,422,500)	(5,188,073)	2.3%
Change in Fund Balance	212,874	52,242	500	(323,873)	(110,073)	-22114.6%
Ending Balance	2,723,006	2,775,248	2,775,748	2,451,375	2,341,302	-15.7%
<u>GIS MAPPING FUND (Fund 510)</u>						
Beginning Balance	621,213	595,973	558,733	558,732	540,166	-3.3%
Revenues	325,565	318,953	261,000	341,368	315,000	20.7%
Expenses	295,894	298,437	335,319	304,159	362,931	8.2%
Net Transfers In (Out)	(54,911)	(57,757)	(68,368)	(55,775)	(82,465)	20.6%
Change in Fund Balance	(25,240)	(37,241)	(142,687)	(18,566)	(130,396)	-8.6%
Ending Balance	595,973	558,732	416,046	540,166	409,770	-1.5%
<u>GIS RECORDING FUND (Fund 370)</u>						
Beginning Balance	110,493	108,581	104,623	104,623	100,066	-4.4%
Revenues	40,490	39,646	39,000	39,120	43,000	10.3%
Expenses	42,402	43,604	47,476	43,677	48,876	2.9%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(1,912)	(3,958)	(8,476)	(4,557)	(5,876)	-30.7%
Ending Balance	108,581	104,623	96,147	100,066	94,190	-2.0%
<i>Levy Funds</i>						
<u>HEALTH & HUMAN SERVICES FUND (Fund 210)</u>						
Beginning Balance	2,745,659	3,103,613	3,006,873	3,031,665	2,915,108	-3.1%
Revenues	3,691,718	3,650,180	3,406,899	3,822,805	3,375,600	-0.9%
Expenses	4,032,854	4,312,392	4,667,050	4,076,226	4,512,410	-3.3%
Net Transfers In (Out)	699,090	590,264	363,464	136,864	284,613	-21.7%
Change in Fund Balance	357,954	(71,948)	(896,687)	(116,557)	(852,197)	-5.0%
Ending Balance	3,103,613	3,031,665	2,110,186	2,915,108	2,062,911	-2.2%
<u>COMMUNITY 708 MENTAL HEALTH BOARD FUND (Fund 050)</u>						
Beginning Balance	8	4	2	2	220	12054.7%
Revenues	922,601	929,668	930,000	930,218	932,000	0.2%
Expenses	120,297	127,770	104,500	104,500	118,500	13.4%
Net Transfers In (Out)	(802,308)	(801,900)	(825,500)	(825,500)	(813,500)	-1.5%
Change in Fund Balance	(4)	(2)	0	218	0	
Ending Balance	4	2	2	220	220	12054.7%
<u>SOCIAL SERVICES FOR SENIOR CITIZENS FUND (Fund 060)</u>						
Beginning Balance	5	14,203	13,394	13,393	10,995	-17.9%
Revenues	348,178	349,190	350,000	350,110	350,000	0.0%
Expenses	249,302	265,322	324,500	271,008	324,500	0.0%
Net Transfers In (Out)	(84,678)	(84,678)	(25,500)	(81,500)	(25,500)	0.0%
Change in Fund Balance	14,198	(810)	0	(2,398)	0	
Ending Balance	14,203	13,393	13,394	10,995	10,995	-17.9%
<u>EXTENSION EDUCATION FUND (Fund 080)</u>						
Beginning Balance	3	3	0	0	5,746	1336179.1%
Revenues	185,671	187,082	187,527	187,691	187,527	0.0%
Expenses	185,671	187,085	187,527	181,945	187,527	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	(3)	0	5,746	0	
Ending Balance	3	0	0	5,746	5,746	1336179.1%
<u>COUNTY HIGHWAY FUND (Fund 120)</u>						
Beginning Balance	132,663	210,229	262,256	262,173	230,470	-12.1%
Revenues	1,658,436	1,741,528	1,690,000	1,651,693	1,681,000	-0.5%
Expenses	1,480,870	1,649,584	1,679,331	1,583,396	1,680,132	0.0%
Net Transfers In (Out)	(100,000)	(40,000)	(100,000)	(100,000)	(75,000)	-25.0%
Change in Fund Balance	77,566	51,944	(89,331)	(31,703)	(74,132)	-17.0%
Ending Balance	210,229	262,173	172,925	230,470	156,338	-9.6%
<u>COUNTY BRIDGE FUND (Fund 130)</u>						
Beginning Balance	1,165,120	625,435	509,913	461,913	1,151,525	125.8%
Revenues	1,775,672	1,611,064	630,000	1,537,547	580,000	-7.9%
Expenses	2,315,357	2,028,574	650,000	885,830	1,560,000	140.0%
Net Transfers In (Out)	0	253,988	60,000	37,895	230,000	283.3%
Change in Fund Balance	(539,685)	(163,522)	40,000	689,612	(750,000)	-1975.0%
Ending Balance	625,435	461,913	549,913	1,151,525	401,525	-27.0%

Other Funds Summary

	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	10/31/2017 YTD 2017	BUDGET 2018	% Change In Budget
Levy Funds (cont.)						
<u>FEDERAL AID MATCHING FUND (Fund 140)</u>						
Beginning Balance	27,880	32,900	37,895	37,895	0	-100.0%
Revenues	5,020	4,995	0	0	0	
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	(35,000)	(37,895)	0	-100.0%
Change in Fund Balance	5,020	4,995	(35,000)	(37,895)	0	-100.0%
Ending Balance	32,900	37,895	2,895	0	0	-100.0%
<u>IMRF FUND (Fund 090)</u>						
Beginning Balance	1,311,541	1,601,085	2,297,768	2,060,213	2,781,860	21.1%
Revenues	7,305,148	7,418,556	7,642,550	7,865,484	4,708,292	-38.4%
Expenses	7,093,472	7,032,665	7,995,000	7,204,781	4,663,000	-41.7%
Net Transfers In (Out)	77,868	73,237	80,090	60,944	40,633	-49.3%
Change in Fund Balance	289,544	459,128	(272,360)	721,647	85,925	-131.5%
Ending Balance	1,601,085	2,060,213	2,025,408	2,781,860	2,867,785	41.6%
<u>SOCIAL SECURITY FUND (Fund 091)</u>						
Beginning Balance					0	
Revenues					3,276,736	
Expenses					3,284,000	
Net Transfers In (Out)					44,149	
Change in Fund Balance					36,885	
Ending Balance					36,885	
<u>LIABILITY INSURANCE FUND (Fund 100)</u>						
Beginning Balance	222,510	210,377	501,010	565,165	663,534	32.4%
Revenues	1,240,963	1,377,827	1,175,508	1,246,660	1,290,314	9.8%
Expenses	1,007,966	808,266	866,913	734,696	922,158	6.4%
Net Transfers In (Out)	(245,130)	(214,773)	(274,995)	(413,595)	(374,995)	36.4%
Change in Fund Balance	(12,133)	354,788	33,600	98,369	(6,839)	-120.4%
Ending Balance	210,377	565,165	534,610	663,534	656,695	22.8%
<u>TUBERCULOSIS FUND (Fund 070)</u>						
Beginning Balance	4,157	4,239	7,223	7,223	9,811	35.8%
Revenues	15,082	15,006	15,000	15,049	15,000	0.0%
Expenses	15,000	12,022	15,000	12,461	15,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	82	2,984	0	2,588	0	
Ending Balance	4,239	7,223	7,223	9,811	9,811	35.8%
<u>PUBLIC BUILDING COMMISSION LEASE FUND (Fund 110)</u>						
Beginning Balance	2,862	2,864	(0)	0	1	-626.7%
Revenues	2	1	0	1	0	
Expenses	180,000	0	0	0	0	
Net Transfers In (Out)	180,000	(2,864)	0	0	0	
Change in Fund Balance	2	(2,863)	0	1	0	
Ending Balance	2,864	0	(0)	1	1	-626.7%
<u>VETERANS ASSISTANCE CMS FUND (Fund 890)</u>						
Beginning Balance	182,383	286,443	422,359	422,362	523,619	24.0%
Revenues	401,472	402,865	403,789	403,776	369,735	-8.4%
Expenses	270,664	240,675	341,100	277,676	335,440	-1.7%
Net Transfers In (Out)	(26,748)	(26,271)	(49,975)	(24,841)	(33,136)	-33.7%
Change in Fund Balance	104,060	135,919	12,714	101,259	1,159	-90.9%
Ending Balance	286,443	422,362	435,073	523,619	524,778	20.6%
<i>Special Revenue Funds</i>						
<u>ECONOMIC DEVELOPMENT COMMISSION FUND (Fund 020)</u>						
Beginning Balance	5,998	11,264	15,604	15,604	18,479	18.4%
Revenues	3,810	2,368	1,640	120	1,640	0.0%
Expenses	26,818	27,384	30,405	26,759	31,050	2.1%
Net Transfers In (Out)	28,274	29,356	29,514	29,514	29,804	1.0%
Change in Fund Balance	5,266	4,340	749	2,875	394	-47.4%
Ending Balance	11,264	15,604	16,353	18,479	18,873	15.4%
<u>RESTRICTED ECONOMIC DEVELOPMENT REVOLVING LOAN FUND (Fund 030)</u>						
Beginning Balance	1,987,307	1,725,485	1,774,494	1,779,415	1,785,295	0.6%
Revenues	30,478	80,789	175,922	177,926	49,086	-72.1%
Expenses	290,000	21,503	880,787	167,532	532,000	-39.6%
Net Transfers In (Out)	(2,300)	(5,356)	(4,514)	(4,514)	(4,804)	6.4%
Change in Fund Balance	(261,822)	53,930	(709,379)	5,880	(487,718)	-31.2%
Ending Balance	1,725,485	1,779,415	1,065,115	1,785,295	1,297,577	21.8%

Other Funds Summary

	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	10/31/2017 YTD 2017	BUDGET 2018	% Change In Budget
<i>Special Revenue Funds (Cont.)</i>						
<u>COUNTY MOTOR FUEL TAX FUND - State Transfer (Fund 150)</u>						
Beginning Balance	1,473,486	810,284	1,842,114	1,842,188	1,790,145	-2.8%
Revenues	1,173,896	2,271,704	1,671,000	1,668,197	1,778,000	6.4%
Expenses	1,837,098	1,239,800	2,500,000	1,720,240	2,250,000	-10.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(663,202)	1,031,904	(829,000)	(52,043)	(472,000)	-43.1%
Ending Balance	810,284	1,842,188	1,013,114	1,790,145	1,318,145	30.1%
<u>TOWNSHIP BRIDGE FUND (Fund 170)</u>						
Beginning Balance	56	230,197	6,893	6,893	6,893	0.0%
Revenues	250,859	30,684	25,000	0	225,000	800.0%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	(20,717)	(253,988)	(25,000)	0	(230,000)	820.0%
Change in Fund Balance	230,141	(223,304)	0	0	(5,000)	
Ending Balance	230,197	6,893	6,893	6,893	1,893	-72.5%
<u>COUNTY HIGHWAY RESTRICTED FUND (Fund 180)</u>						
Beginning Balance	313,969	315,969	315,969	315,969	324,969	2.8%
Revenues	7,000	4,000	10,000	9,000	10,000	0.0%
Expenses	0	4,000	0	0	0	
Net Transfers In (Out)	(5,000)	0	(10,000)	0	(10,000)	0.0%
Change in Fund Balance	2,000	0	0	9,000	0	
Ending Balance	315,969	315,969	315,969	324,969	324,969	2.8%
<u>TRANSPORTATION SALES TAX FUND (Fund 190)</u>						
Beginning Balance	6,099,610	7,599,129	8,849,788	8,851,980	9,321,308	5.3%
Revenues	4,904,027	5,195,208	4,760,000	5,128,339	4,780,000	0.4%
Expenses	3,404,508	3,892,357	5,600,000	4,609,011	12,200,000	117.9%
Net Transfers In (Out)	0	(50,000)	(40,000)	0	(40,000)	0.0%
Change in Fund Balance	1,499,519	1,252,851	(880,000)	469,328	(7,460,000)	747.7%
Ending Balance	7,599,129	8,851,980	7,969,788	9,321,308	1,861,308	-76.6%
<u>TRANSPORTATION ALTERNATIVES PROGRAM - TAP (Fund 191)</u>						
Beginning Balance	62,916	89,419	98,674	98,674	148,674	50.7%
Revenues	0	0	0	0	0	
Expenses	23,497	40,745	50,000	0	100,000	100.0%
Net Transfers In (Out)	50,000	50,000	50,000	50,000	50,000	0.0%
Change in Fund Balance	26,503	9,255	0	50,000	(50,000)	
Ending Balance	89,419	98,674	98,674	148,674	98,674	0.0%
<u>SALT STORAGE BUILDING MAINT. FUND (Fund 220)</u>						
Beginning Balance	8,000	10,750	13,500	13,500	2,980	-77.9%
Revenues	2,750	2,750	2,750	2,750	2,750	0.0%
Expenses	0	0	0	13,270	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	2,750	2,750	2,750	(10,520)	2,750	0.0%
Ending Balance	10,750	13,500	16,250	2,980	5,730	-64.7%
<u>ANIMAL CONTROL FUND (Fund 350)</u>						
Beginning Balance	60,179	112,935	127,463	128,837	188,754	48.1%
Revenues	242,188	232,446	226,300	252,135	238,820	5.5%
Expenses	146,310	131,041	180,376	151,457	178,586	-1.0%
Net Transfers In (Out)	(43,122)	(85,503)	(44,381)	(40,761)	(82,975)	87.0%
Change in Fund Balance	52,756	15,902	1,543	59,917	(22,741)	-1573.8%
Ending Balance	112,935	128,837	129,006	188,754	166,013	28.7%
<u>ANIMAL MEDICAL CARE FUND (Fund 341)</u>						
Beginning Balance	21,935	33,497	32,810	32,810	32,404	-1.2%
Revenues	12,915	25	0	950	1,000	
Expenses	1,353	712	3,000	1,356	4,000	33.3%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	11,562	(687)	(3,000)	(406)	(3,000)	0.0%
Ending Balance	33,497	32,810	29,810	32,404	29,404	-1.4%
<u>STATE PET POPULATION FUND (Fund 860)</u>						
Beginning Balance	5,865	7,990	9,670	9,830	11,315	17.0%
Revenues	2,125	1,840	1,500	1,485	1,500	0.0%
Expenses	0	0	9,490	0	10,990	15.8%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	2,125	1,840	(7,990)	1,485	(9,490)	18.8%
Ending Balance	7,990	9,830	1,680	11,315	1,825	8.6%

Other Funds Summary

	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	10/31/2017 YTD 2017	BUDGET 2018	% Change In Budget
<i>Special Revenue Funds (cont.)</i>						
<u>COUNTY ANIMAL POPULATION CONTROL FUND (Fund 870)</u>						
Beginning Balance	71,549	83,094	97,715	97,935	107,413	9.9%
Revenues	16,057	19,214	16,000	16,140	16,000	0.0%
Expenses	4,512	4,373	7,000	6,662	7,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	11,545	14,841	9,000	9,478	9,000	0.0%
Ending Balance	83,094	97,935	106,715	107,413	116,413	9.1%
<u>COUNTY CLERK DEATH CERTIFICATE SURCHARGE FUND (Fund 371)</u>						
Beginning Balance	(3)	(1,415)	(2,874)	(2,874)	(1,317)	-54.2%
Revenues	0	0	1,459	3,016	1,477	1.2%
Expenses	1,412	1,459	1,459	1,459	1,477	1.2%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(1,412)	(1,459)	0	1,557	0	
Ending Balance	(1,415)	(2,874)	(2,874)	(1,317)	(1,317)	-54.2%
<u>COUNTY CLERK DEATH AUTOMATION FUND (Fund 372)</u>						
Beginning Balance				0	17,792	
Revenues				18,828	18,500	
Expenses				1,036	32,132	
Net Transfers In (Out)				0	0	
Change in Fund Balance				17,792	(13,632)	
Ending Balance				17,792	4,160	
<u>RECORDER DOCUMENT STORAGE FUND (Fund 380)</u>						
Beginning Balance	534,348	522,714	517,305	517,304	500,116	-3.3%
Revenues	192,221	188,649	185,250	201,945	204,250	10.3%
Expenses	203,855	194,059	232,490	219,133	267,440	15.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(11,634)	(5,410)	(47,240)	(17,188)	(63,190)	33.8%
Ending Balance	522,714	517,304	470,065	500,116	436,926	-7.0%
<u>STATE RENTAL HOUSING SUPPORT PROGRAM FUND (Fund 810)</u>						
Beginning Balance	0	0	0	0	0	
Revenues	166,806	167,562	175,500	179,532	193,500	10.3%
Expenses	166,806	167,562	175,500	179,532	193,500	10.3%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	0	0	0	0	
Ending Balance	0	0	0	0	0	
<u>HELP AMERICA VOTE ACT - HAVA (Fund 920)</u>						
Beginning Balance	66,709	68,865	74,139	74,139	74,139	0.0%
Revenues	2,156	5,274	5,000	0	5,000	0.0%
Expenses	0	0	5,000	0	5,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	2,156	5,274	0	0	0	
Ending Balance	68,865	74,139	74,139	74,139	74,139	0.0%
<u>TAX SALE AUTOMATION FUND (Fund 530)</u>						
Beginning Balance	12,851	12,138	15,779	15,779	12,423	-21.3%
Revenues	13,940	21,135	15,000	10,845	15,000	0.0%
Expenses	14,653	17,494	21,000	14,201	26,000	23.8%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(713)	3,641	(6,000)	(3,356)	(11,000)	83.3%
Ending Balance	12,138	15,779	9,779	12,423	1,423	-85.5%
<u>INDEMNITY FUND (Fund 540)</u>						
Beginning Balance	225,647	234,807	245,807	245,807	245,807	0.0%
Revenues	9,160	11,000	10,000	0	10,000	0.0%
Expenses	0	0	5,000	0	5,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	9,160	11,000	5,000	0	5,000	0.0%
Ending Balance	234,807	245,807	250,807	245,807	250,807	0.0%
<u>SALE IN ERROR INTEREST FUND (Fund 820)</u>						
Beginning Balance	41,472	35,161	60,901	60,901	60,901	0.0%
Revenues	270,600	275,740	30,000	0	30,000	0.0%
Expenses	1,911	0	5,000	0	5,000	0.0%
Net Transfers In (Out)	(275,000)	(250,000)	0	0	0	
Change in Fund Balance	(6,311)	25,740	25,000	0	25,000	0.0%
Ending Balance	35,161	60,901	85,901	60,901	85,901	0.0%

Other Funds Summary

	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	10/31/2017 YTD	BUDGET 2018	% Change In Budget
<i>Special Revenue Funds (cont.)</i>						
<u>SHERIFF'S E-TICKET (Fund 360)</u>						
Beginning Balance	10,346	12,948	15,250	15,250	16,774	10.0%
Revenues	2,602	2,302	2,600	1,524	2,100	-19.2%
Expenses	0	0	2,000	0	2,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	2,602	2,302	600	1,524	100	-83.3%
Ending Balance	12,948	15,250	15,850	16,774	16,874	6.5%
<u>SHERIFF PREVENTION OF ALCOHOL/CRIMINAL VIOLENCE FUND (Fund 390)</u>						
Beginning Balance	46,392	38,666	52,039	52,038	70,400	35.3%
Revenues	19,179	21,080	21,000	18,787	20,289	-3.4%
Expenses	26,905	7,708	11,850	425	13,675	15.4%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(7,726)	13,372	9,150	18,362	6,614	-27.7%
Ending Balance	38,666	52,038	61,189	70,400	77,014	25.9%
<u>SHERIFF'S DRUG ABUSE REVENUE FUND (Fund 400)</u>						
Beginning Balance	55,663	67,946	94,727	96,027	113,623	19.9%
Revenues	40,938	55,700	45,225	32,084	53,225	17.7%
Expenses	28,655	27,619	18,570	14,488	20,830	12.2%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	12,283	28,081	26,655	17,596	32,395	21.5%
Ending Balance	67,946	96,027	121,382	113,623	146,018	20.3%
<u>SHERIFF'S RANGE FEES FUND (Fund 402)</u>						
Beginning Balance	30,732	34,625	39,214	39,217	42,732	9.0%
Revenues	4,034	5,038	4,000	5,039	4,000	0.0%
Expenses	141	446	15,000	1,524	15,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	3,893	4,592	(11,000)	3,515	(11,000)	0.0%
Ending Balance	34,625	39,217	28,214	42,732	31,732	12.5%
<u>JAIL COMMISSARY (Fund 403)</u>						
Beginning Balance	79,927	140,328	122,560	122,563	138,208	12.8%
Revenues	81,534	63,035	74,000	95,039	84,000	13.5%
Expenses	21,132	80,800	78,886	79,394	109,112	38.3%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	60,401	(17,765)	(4,886)	15,645	(25,112)	414.0%
Ending Balance	140,328	122,563	117,674	138,208	113,096	-3.9%
<u>SHERIFF'S FTA Fund (Fund 840)</u>						
Beginning Balance	59,007	58,396	59,423	59,424	56,363	-5.1%
Revenues	26,134	26,453	30,000	15,750	24,595	-18.0%
Expenses	26,745	25,425	32,000	18,811	32,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(611)	1,028	(2,000)	(3,061)	(7,405)	270.3%
Ending Balance	58,396	59,424	57,423	56,363	48,958	-14.7%
<u>SHERIFF'S VEHICLE FUND - Statutory (Fund 910)</u>						
Beginning Balance	39,171	39,767	50,782	50,782	47,531	-6.4%
Revenues	27,940	35,087	30,000	20,318	25,000	-16.7%
Expenses	27,345	24,072	28,243	23,569	25,000	-11.5%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	596	11,015	1,757	(3,251)	0	-100.0%
Ending Balance	39,767	50,782	52,539	47,531	47,531	-9.5%
<u>COUNTY RESERVE (Fund 600)</u>						
Beginning Balance	121,859	129,526	95,545	103,089	104,803	9.7%
Revenues	31,118	21,208	15,100	6,694	24,100	59.6%
Expenses	23,450	47,645	11,100	4,980	20,100	81.1%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	7,667	(26,437)	4,000	1,714	4,000	0.0%
Ending Balance	129,526	103,089	99,545	104,803	108,803	9.3%
<u>COURT SECURITY FUND (Fund 420)</u>						
Beginning Balance	301,787	312,645	343,528	354,247	391,943	14.1%
Revenues	199,682	200,225	185,000	165,235	185,000	0.0%
Expenses	38,825	48,623	122,000	47,539	113,356	-7.1%
Net Transfers In (Out)	(150,000)	(110,000)	(80,000)	(80,000)	(80,000)	0.0%
Change in Fund Balance	10,858	41,602	(17,000)	37,696	(8,356)	-50.8%
Ending Balance	312,645	354,247	326,528	391,943	383,587	17.5%

Other Funds Summary

	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	10/31/2017 YTD 2017	BUDGET 2018	% Change In Budget
<i>Special Revenue Funds (cont.)</i>						
<u>STATE'S ATTORNEY RECORDS AUTOMATION (Fund 442)</u>						
Beginning Balance	13,618	19,978	25,916	26,230	30,816	18.9%
Revenues	6,360	6,252	5,500	4,667	5,000	-9.1%
Expenses	0	0	14,500	81	25,000	72.4%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	6,360	6,252	(9,000)	4,586	(20,000)	122.2%
Ending Balance	19,978	26,230	16,916	30,816	10,816	-36.1%
<u>STATE'S ATTORNEY JUVENILE JUSTICE COUNCIL (Fund 443)</u>						
Beginning Balance	923	4,851	12,164	12,164	9,933	-18.3%
Revenues	5,029	13,803	15,000	14,248	12,500	-16.7%
Expenses	1,101	6,490	15,000	16,479	17,000	13.3%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	3,928	7,313	0	(2,231)	(4,500)	
Ending Balance	4,851	12,164	12,164	9,933	5,433	-55.3%
<u>STATE'S ATTORNEY MONEY LAUNDERING ASSET FORFEITURE FUND (Fund 444)</u>						
Beginning Balance	0	0	38	0	38	0.0%
Revenues	0	0	1	38	1	0.0%
Expenses	0	0	1	0	1	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	0	0	38	0	
Ending Balance	0	0	38	38	38	0.0%
<u>STATE'S ATTORNEY DRUG ENFORCEMENT FUND (Fund 500)</u>						
Beginning Balance	42,127	45,090	46,600	46,599	51,233	9.9%
Revenues	4,456	11,046	5,000	7,899	6,000	20.0%
Expenses	1,492	9,537	20,000	3,265	25,000	25.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	2,963	1,509	(15,000)	4,634	(19,000)	26.7%
Ending Balance	45,090	46,599	31,600	51,233	32,233	2.0%
<u>CHILD ADVOCACY (Fund 770)</u>						
Beginning Balance	4,107	4,107	3,865	3,865	3,865	0.0%
Revenues	0	0	1	0	1	0.0%
Expenses	0	242	3,500	0	3,500	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	(242)	(3,499)	0	(3,499)	0.0%
Ending Balance	4,107	3,865	366	3,865	366	0.0%
<u>CIRCUIT CLERK DOCUMENT STORAGE FUND (Fund 440)</u>						
Beginning Balance	775,767	758,700	666,352	673,864	527,963	-20.8%
Revenues	150,092	146,819	155,000	118,534	125,000	-19.4%
Expenses	167,159	231,655	295,850	264,435	363,050	22.7%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(17,067)	(84,836)	(140,850)	(145,901)	(238,050)	69.0%
Ending Balance	758,700	673,864	525,502	527,963	289,913	-44.8%
<u>CIRCUIT CLERK TRANSPORTATION SAFETY HIGHWAY HIRE-BACK (Fund 441)</u>						
Beginning Balance	125	125	125	125	125	0.0%
Revenues	0	0	0	0	0	
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	0	0	0	0	
Ending Balance	125	125	125	125	125	0.0%
<u>COURT AUTOMATION FUND (Fund 450)</u>						
Beginning Balance	691,688	608,387	509,195	520,342	467,246	-8.2%
Revenues	147,254	151,765	200,000	180,122	180,000	-10.0%
Expenses	230,555	239,810	369,362	233,218	420,562	13.9%
Net Transfers In (Out)	0	0	(45,000)	0	(46,350)	3.0%
Change in Fund Balance	(83,301)	(88,045)	(214,362)	(53,096)	(286,912)	33.8%
Ending Balance	608,387	520,342	294,833	467,246	180,334	-38.8%
<u>CHILD SUPPORT COLLECTION FUND (Fund 460)</u>						
Beginning Balance	252,933	233,075	242,020	245,180	245,299	1.4%
Revenues	46,994	72,833	49,000	64,671	51,000	4.1%
Expenses	66,852	60,728	83,434	64,552	88,834	6.5%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(19,858)	12,105	(34,434)	119	(37,834)	9.9%
Ending Balance	233,075	245,180	207,586	245,299	207,465	-0.1%

Other Funds Summary

	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	10/31/2017 YTD 2017	BUDGET 2018	% Change In Budget
<i>Special Revenue Funds (cont.)</i>						
<u>ELECTRONIC CITATION FUND (Fund 830)</u>						
Beginning Balance	35,679	44,523	52,677	53,121	59,312	12.6%
Revenues	8,844	8,598	9,000	6,191	6,000	-33.3%
Expenses	0	0	46,000	0	56,000	21.7%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	8,844	8,598	(37,000)	6,191	(50,000)	35.1%
Ending Balance	44,523	53,121	15,677	59,312	9,312	-40.6%
<u>CIRCUIT CLERK OPERATION FUND (Fund 900)</u>						
Beginning Balance	12,335	14,946	29,398	30,419	33,779	14.9%
Revenues	20,751	21,280	20,000	15,921	16,000	-20.0%
Expenses	18,141	5,807	19,635	12,561	13,000	-33.8%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	2,611	15,473	365	3,360	3,000	721.9%
Ending Balance	14,946	30,419	29,763	33,779	36,779	23.6%
<u>LAW LIBRARY FUND (Fund 430)</u>						
Beginning Balance	195,522	141,428	78,571	81,834	44,405	-43.5%
Revenues	51,155	52,663	50,000	48,971	50,000	0.0%
Expenses	105,249	112,257	74,648	86,400	74,648	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(54,094)	(59,594)	(24,648)	(37,429)	(24,648)	0.0%
Ending Balance	141,428	81,834	53,923	44,405	19,757	-63.4%
<u>KENDALL COUNTY DRUG COURT FUND (Fund 481)</u>						
Beginning Balance	0	0	0	31,074	(29,197)	
Revenues	0	31,074	0	16,377	198,186	
Expenses	0	0	0	76,648	166,121	
Net Transfers In (Out)	0	0	0	0	(30,316)	
Change in Fund Balance	0	31,074	0	(60,271)	1,749	
Ending Balance	0	31,074	0	(29,197)	(27,448)	
<u>PROBATION SERVICES FUND (Fund 480)</u>						
Beginning Balance	746,348	754,701	736,833	744,223	751,083	1.9%
Revenues	231,156	195,456	194,150	182,909	155,300	-20.0%
Expenses	168,692	152,328	321,300	146,049	324,750	1.1%
Net Transfers In (Out)	(54,112)	(53,606)	(30,000)	(30,000)	(43,782)	45.9%
Change in Fund Balance	8,353	(10,478)	(157,150)	6,860	(213,232)	35.7%
Ending Balance	754,701	744,223	579,683	751,083	537,851	-7.2%
<u>CORONER'S DEATH CERTIFICATE GRANT (Fund 470)</u>						
Beginning Balance	4,160	6,815	6,783	6,782	6,251	-7.8%
Revenues	5,794	1	4,000	9,192	4,000	0.0%
Expenses	3,139	34	4,000	9,723	8,000	100.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	2,655	(33)	0	(531)	(4,000)	
Ending Balance	6,815	6,782	6,783	6,251	2,251	-66.8%
<u>CORONER'S FEES (Fund 940)</u>						
Beginning Balance	4,526	9,365	11,517	12,427	9,382	-18.5%
Revenues	7,330	7,173	3,500	9,710	3,500	0.0%
Expenses	2,491	4,111	3,500	12,755	11,500	228.6%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	4,839	3,062	0	(3,045)	(8,000)	
Ending Balance	9,365	12,427	11,517	9,382	1,382	-88.0%
<u>WIC (Fund 211)</u>						
Beginning Balance	68,063	68,393	68,403	68,403	67,944	-0.7%
Revenues	330	10	15	(459)	15	0.0%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	330	10	15	(459)	15	0.0%
Ending Balance	68,393	68,403	68,418	67,944	67,959	-0.7%
<u>CSBG REVOLVING LOAN FUND (Fund 250)</u>						
Beginning Balance	54,095	49,422	61,028	61,418	66,115	8.3%
Revenues	7,850	11,996	4,656	4,697	4,715	1.3%
Expenses	12,523	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(4,673)	11,996	4,656	4,697	4,715	1.3%
Ending Balance	49,422	61,418	65,684	66,115	70,830	7.8%

Other Funds Summary

	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	10/31/2017 YTD 2017	BUDGET 2018	% Change In Budget
Special Revenue Funds (cont.)						
<u>KENDALL AREA TRANSIT (Fund 550)</u>						
Beginning Balance	210,210	177,497	167,033	167,041	170,325	2.0%
Revenues	688,546	719,342	1,001,116	918,649	931,678	-6.9%
Expenses	772,259	776,071	1,023,016	960,460	844,578	-17.4%
Net Transfers In (Out)	51,000	46,273	45,095	45,095	44,500	-1.3%
Change in Fund Balance	(32,713)	(10,456)	23,195	3,284	131,600	467.4%
Ending Balance	177,497	167,041	190,228	170,325	301,925	58.7%
<u>LIABILITY INSURANCE PROGRAM (Fund 230)</u>						
Beginning Balance	23,529	30,588	22,131	21,875	31,030	40.2%
Revenues	0	0	0	0	0	0.0%
Expenses	262,941	233,875	300,000	415,845	400,000	33.3%
Net Transfers In (Out)	270,000	225,162	300,000	425,000	400,000	33.3%
Change in Fund Balance	7,059	(8,713)	0	9,155	0	0.0%
Ending Balance	30,588	21,875	22,131	31,030	31,030	40.2%
<u>COUNTY DRUG SERVICES FUND (Fund 421)</u>						
Beginning Balance	0	0	0	605	2,985	0.0%
Revenues	605	605	0	2,380	2,700	0.0%
Expenses	0	0	0	0	0	0.0%
Net Transfers In (Out)	0	0	0	0	(5,565)	0.0%
Change in Fund Balance	605	605	0	2,380	(2,865)	0.0%
Ending Balance	605	605	0	2,985	120	0.0%
Capital Projects & Debt Service Funds						
<u>GENERAL FUND SPECIAL RESERVE FUND (Fund 760)</u>						
Beginning Balance	445,001	265,001	265,001	265,001	265,001	0.0%
Revenues	0	0	0	0	0	0.0%
Expenses	0	0	265,001	0	0	-100.0%
Net Transfers In (Out)	(180,000)	0	0	0	(265,001)	0.0%
Change in Fund Balance	(180,000)	0	(265,001)	0	(265,001)	0.0%
Ending Balance	265,001	265,001	0	265,001	0	-100.0%
<u>CAPITAL IMPROVEMENT FUND (Fund 040)</u>						
Beginning Balance	805,912	1,022,298	1,137,380	1,137,379	1,332,830	17.2%
Revenues	117,636	157,152	130,000	151,208	145,000	11.5%
Expenses	51,250	192,071	133,400	111,673	77,000	-42.3%
Net Transfers In (Out)	150,000	150,000	155,915	155,915	50,000	-67.9%
Change in Fund Balance	216,386	115,081	152,515	195,450	118,000	-22.6%
Ending Balance	1,022,298	1,137,379	1,289,895	1,332,830	1,450,830	12.5%
<u>PUBLIC SAFETY CAPITAL IMPROVEMENT FUND (Fund 750)</u>						
Beginning Balance	3,391,194	3,691,125	4,184,584	4,184,584	2,253,015	-46.2%
Revenues	0	0	7,143	25,000	17,837	150.0%
Expenses	69	391,042	3,467,817	2,285,953	2,118,993	-38.9%
Net Transfers In (Out)	300,000	884,501	329,384	329,384	325,000	-1.3%
Change in Fund Balance	299,931	493,459	(3,131,290)	(1,931,569)	(1,776,136)	-43.3%
Ending Balance	3,691,125	4,184,584	1,053,294	2,253,015	476,879	-54.7%
<u>COURTHOUSE RESTORATION FUND (Fund 850)</u>						
Beginning Balance	6,625	8,515	10,905	10,945	8,677	-20.4%
Revenues	2,090	2,690	2,000	3,816	2,000	0.0%
Expenses	200	260	10,000	6,084	10,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	0.0%
Change in Fund Balance	1,890	2,430	(8,000)	(2,268)	(8,000)	0.0%
Ending Balance	8,515	10,945	2,905	8,677	677	-76.7%
<u>BUILDING FUND (Fund 260)</u>						
Beginning Balance	639,852	747,352	854,852	854,852	962,352	12.6%
Revenues	7,500	67,500	7,500	7,500	7,500	0.0%
Expenses	0	0	0	0	0	0.0%
Net Transfers In (Out)	100,000	40,000	100,000	100,000	(775,932)	-875.9%
Change in Fund Balance	107,500	107,500	107,500	107,500	(768,432)	-814.8%
Ending Balance	747,352	854,852	962,352	962,352	193,920	-79.8%
<u>ANIMAL CONTROL CAPITAL IMPROV. FUND (Fund 340)</u>						
Beginning Balance	51,661	69,276	125,571	125,571	134,969	7.5%
Revenues	2,615	0	0	2,180	0	0.0%
Expenses	0	3,705	17,800	2,782	48,100	170.2%
Net Transfers In (Out)	15,000	60,000	10,000	10,000	10,000	0.0%
Change in Fund Balance	17,615	56,295	(7,800)	9,398	(38,100)	388.5%
Ending Balance	69,276	125,571	117,771	134,969	96,869	-17.7%

Other Funds Summary

	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	10/31/2017 YTD 2017	BUDGET 2018	% Change In Budget
Capital Projects & Debt Service Funds (cont.)						
COURTHOUSE EXPANSION BOND PROCEEDS (Fund 970)						
Beginning Balance	4,379	4,381	4,383	4,383	2	-100.0%
Revenues	2	2	0	2	0	
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	(4,384)	(4,384)	(2)	-100.0%
Change in Fund Balance	2	2	(4,384)	(4,382)	(2)	-100.0%
Ending Balance	4,381	4,383	(0)	2	(0)	-16.2%
COUNTY BUILDING BOND PROCEEDS FUND 2011 (Fund 300)						
Beginning Balance	5,915	5,915	5,915	5,915	0	-100.0%
Revenues	0	0	0	0	0	
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	(5,915)	(5,915)	0	-100.0%
Change in Fund Balance	0	0	(5,915)	(5,915)	0	-100.0%
Ending Balance	5,915	5,915	0	0	0	
JAIL ADDITION DEBT SERVICE FUND 2002A & 2010 (Fund 580)						
Beginning Balance	1,591	2,069	2,708	2,708	3,278	21.1%
Revenues	407	464	200	486	200	0.0%
Expenses	968,578	1,174,875	1,107,050	1,206,966	1,244,050	12.4%
Net Transfers In (Out)	968,650	1,175,050	1,107,050	1,207,050	1,244,050	12.4%
Change in Fund Balance	478	639	200	570	200	0.0%
Ending Balance	2,069	2,708	2,908	3,278	3,478	19.6%
COUNTY BUILDING DEBT SERVICE FUND 2002B & 2011 (Fund 560)						
Beginning Balance	78,921	97,113	113,435	114,243	122,082	7.6%
Revenues	14,686	15,896	14,596	13,496	14,596	0.0%
Expenses	282,308	284,580	291,555	291,471	293,155	0.5%
Net Transfers In (Out)	285,814	285,814	285,814	285,814	285,814	0.0%
Change in Fund Balance	18,192	17,130	8,855	7,840	7,255	-18.1%
Ending Balance	97,113	114,243	122,290	122,082	129,337	5.8%
COURTHOUSE EXPANSION DEBT SERVICE FUND - 2007A, 2008, 2009, 2016 (Fund 980)						
Beginning Balance	1,633,182	1,680,735	1,883,146	1,883,147	1,958,226	4.0%
Revenues	987	2,067	400	318,299	400	0.0%
Expenses	2,007,172	2,225,618	2,372,450	2,865,670	1,996,500	-15.8%
Net Transfers In (Out)	2,053,738	2,425,963	2,372,450	2,622,450	1,996,500	-15.8%
Change in Fund Balance	47,553	202,412	400	75,079	400	0.0%
Ending Balance	1,680,735	1,883,147	1,883,546	1,958,226	1,958,626	4.0%
Other Funds Summary						
	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	
Beginning Balance	30,973,395	32,821,858	36,794,645	36,694,256	36,605,728	-0.5%
Total Revenue	32,013,292	33,654,819	31,401,297	33,648,530	32,145,185	2.4%
Total Transfers In	5,413,720	6,572,598	5,850,900	6,236,356	5,764,520	-1.5%
Total Revenue and Transfers In	37,427,012	40,227,417	37,252,197	39,884,886	37,909,705	1.8%
Total Expenditure	28,727,849	29,116,319	37,498,691	32,055,802	42,844,064	14.3%
Total Transfers Out	6,850,700	7,238,699	7,303,156	7,239,624	8,936,853	22.4%
Total Expenditure & Transfers Out	35,578,549	36,355,018	44,801,847	39,295,426	51,780,917	15.6%
Change in Fund Balance	1,848,463	3,872,399	(7,549,650)	589,460	(13,871,212)	
Ending Balance	32,821,858	36,694,256	29,244,995	37,283,716	22,734,516	
All Funds Summary						
Total Revenue & Transfers In - Other Funds	37,427,012	40,227,417	37,252,197	39,884,886	37,909,705	1.8%
Total Revenue & Transfers In - General Fund	25,725,927	25,637,745	27,009,679	27,211,920	28,809,162	6.7%
Total Revenue & Transfers In - All Funds	63,152,939	65,865,161	64,261,876	67,096,806	66,718,867	3.8%
Total Expenditure & Transfers Out - Other Funds	35,578,549	36,355,018	44,801,847	39,295,426	51,780,917	15.6%
Total Expenditure & Transfers Out - General Fund	25,676,900	26,435,813	27,840,244	27,184,304	28,534,189	2.5%
Total Expenditure & Transfers Out - All Funds	61,255,449	62,790,831	72,642,091	66,479,730	80,315,106	10.6%

County Board

Description

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



Legal Status

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

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

Authorized Personnel Summary

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>Part Time</u>				
Chairman	1	1	1	1
Finance Chair	1	1	1	1
PBZ Chair	1	1	1	1
Member	7	7	7	7
Total	10	10	10	10

County Board

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL							
010-2-032-6000	Chairman	12,012	12,012	12,012	12,693	12,012	
010-2-032-6101	Board Members Salaries	21,600	21,200	21,600	21,400	21,600	
010-2-032-6112	Liquor Commissioner	1,188	1,188	1,188	-	1,188	
010-2-032-6115	Per Diem	68,765	71,060	82,300	76,905	82,300	
	Total Personnel	103,565	105,460	117,100	110,998	117,100	0.0%
CONTRACTUAL							
010-2-032-6203	Dues/Memberships	3,464	3,464	3,500	4,314	3,500	
010-2-032-6204	Conferences	1,179	1,515	2,000	1,276	2,000	
	Total Contractual	4,643	4,979	5,500	5,590	5,500	0.0%
COMMODITIES							
010-2-032-6205	Mileage	8,301	7,994	8,010	6,313	8,010	
	Total Commodities	8,301	7,994	8,010	6,313	8,010	0.0%
OTHER							
010-2-032-6199	Miscellaneous	5,777	6,497	6,500	6,478	6,500	
010-2-032-6582	Settlements, Arbitration, Atty Fees				96,646		
	Total Other	5,777	6,497	6,500	103,124	6,500	0.0%
	Department Total	122,285	124,930	137,110	226,025	137,110	0.0%

County Clerk and Recorder

Description

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

Legal Status

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

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

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



Authorized Personnel Summary

County Clerk & Recorder		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	<u>Full Time</u>				
	County Clerk	1	1	1	1
	Deputy Clerk	2	2	2	1
	Total	3	3	3	2

Election Costs		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	<u>Full Time</u>				
	Chief Deputy Clerk	1	1	1	1
	Accounts Payable Coord.	1	1	1	1
	Voter Reg. Coord.	1	1	1	1
	Total	3	3	3	3

GIS Recording		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	<u>Full Time</u>				
	Chief Deputy Recorder	1	1	1	1
	Deputy Recorder	0	0	0	0
	Total	1	1	1	1

Recorder's Document Storage		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	<u>Full Time</u>				
	Deputy Clerk	4	5	5	5
	Total	4	5	5	5

County Clerk's Automation Fund		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	<u>Full Time</u>				
	Deputy Clerk				1
	Total	0	0	0	1

Grand Total	11	12	12	12
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County Clerk and Recorder

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL							
010-2-006-6000	County Clerk	88,716	90,046	93,025	92,912	95,584	2.8%
010-2-006-6102	Deputy Clerks	54,395	56,785	56,887	59,148	33,055	-41.9%
010-2-006-6150	Temporary Help	6,150	5,750	7,000	6,150	7,000	
	Total Personnel	149,260	152,581	156,912	158,211	135,639	-13.6%
CONTRACTUAL							
010-2-006-6202	Books/Subscriptions	54	-	200	24	100	
010-2-006-6203	Dues/Memberships	545	445	445	445	445	
010-2-006-6204	Conferences	-	-	750	-	650	
010-2-006-6209	Legal Publications	198	371	1,000	953	1,500	
010-2-006-6215	Contractual Services	3,295	2,655	4,500	3,971	4,500	
	Total Contractual	4,092	3,471	6,895	5,393	7,195	4.4%
COMMODITIES							
010-2-006-6200	Office Supplies	9,267	10,931	11,000	9,456	11,000	
010-2-006-6201	Postage	12,241	11,655	13,500	10,803	13,300	
010-2-006-6205	Mileage	481	589	1,000	475	800	
	Total Commodities	21,989	23,175	25,500	20,735	25,100	-1.6%
OTHER							
010-2-006-6411	Birth & Death Reg	3,500	3,050	3,000	3,000	3,000	
	Total Other	3,500	3,050	3,000	3,000	3,000	
	Department Total	178,841	182,277	192,307	187,339	170,934	-11.1%

Election Costs

Description

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

Legal Status

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

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



Authorized Personnel Summary

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>Full Time</u>				
Chief Deputy Clerk	1	1	1	1
A/P Coordinator	1	1	1	1
Voter Registration Coord.	1	1	1	1
Total	3	3	3	3

Election Costs

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL							
010-2-007-6102	Salaries	118,308	121,910	123,258	125,473	130,258	5.7%
010-2-007-6107	Overtime	5,277	12,713	8,000	6,416	15,000	
010-2-007-6152	Election Judges Per Diem	41,120	114,290	75,000	48,570	125,000	
010-2-007-6426	Extra Help	10,255	34,981	25,000	17,247	50,000	
	Total Personnel	174,960	283,894	231,258	197,706	320,258	38.5%
CONTRACTUAL							
010-2-007-6209	Legal Publications	1,562	5,686	5,000	2,529	8,000	
010-2-007-6215	Contractual Services	70,554	123,729	150,000	88,713	130,000	
010-2-007-6420	School for Judges	-	1,180	750		1,500	
010-2-007-6424	Polling Place Rental	2,465	2,785	4,000	3,075	6,000	
010-2-007-6428	Polling Place Set-up	8,514	9,174	15,000	8,858	20,000	
	Total Contractual	83,094	142,554	174,750	103,175	165,500	-5.3%
COMMODITIES							
010-2-007-6201	Postage	22,076	8,786	30,000	26,321	20,000	
010-2-007-6205	Election Judge Mileage	1,669	12,371	5,000	2,203	15,000	
010-2-007-6421	Ballots	31,753	107,880	100,000	35,668	150,000	
010-2-007-6422	Registration Supplies	4,851	2,552	5,000	4,920	5,000	
010-2-007-6427	Election Supplies	33,252	133,301	130,000	11,621	100,000	
	Total Commodities	93,601	264,890	270,000	80,734	290,000	7.4%
	Department Total	351,655	691,338	676,008	381,614	775,758	14.8%

Circuit Court Judge

Description

The Circuit Court Judge is part of the 23rd Judicial Circuit made up of Kendall and DeKalb Counties. There are five judges within Kendall County assigned to adjudicate civil and criminal matters that come before the court.



Legal Status

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

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

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

Authorized Personnel Summary

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>Full Time</u>				
Court Administrator	0.8	0.8	0.8	0.8
Bailiff	1	1	1	1
Total	1.8	1.8	1.8	1.8

Circuit Court Judge

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% Change In Budget
PERSONNEL							
010-2-016-6101	Court Administrator	40,265	41,306	41,682	41,842	41,682	
010-2-016-6106	Overtime	3,062	2,445	5,000	3,528	5,000	
010-2-016-6116	Bailiffs	84,425	86,947	92,363	93,793	93,326	
010-2-016-6482	St Apport/Judges' Salaries	2,938	3,392	3,392	3,392	3,392	
	Total Personnel	130,689	134,089	142,437	142,555	143,400	0.7%
CONTRACTUAL							
010-2-016-6151	Court Reporter/Transcripts	1,880	2,810	2,000	4,906	2,000	
010-2-016-6204	Conferences	3,297	2,094	5,230	3,786	5,230	
010-2-016-6206	Training	-	-	2,000		2,000	
010-2-016-6234	Postage Meter Lease	4,620	4,620	5,600	4,620	5,600	
	Total Contractual	9,797	9,524	14,830	13,311	14,830	0.0%
COMMODITIES							
010-2-016-6200	Office Supplies	3,987	2,767	4,500	3,257	4,500	
010-2-016-6201	Postage	317	318	500	419	500	
010-2-016-6550	Pre-paid Postage	31,000	32,000	32,000	28,000	32,000	
010-2-016-6232	Postage Meter Supplies	572	155	1,000	340	1,000	
	Total Commodities	35,876	35,241	38,000	32,016	38,000	0.0%
OTHER							
010-2-016-6481	Statutory Expenses	102,001	154,349	110,000	134,664	109,037	
010-2-016-6483	Judges Insurance	1,706	1,706	1,705	1,706	1,705	
010-2-016-6484	Judges Dues		1,950	1,975	1,975	1,975	
	Total Other	103,706	158,005	113,680	138,345	112,717	-0.8%
	Department Total	280,069	336,859	308,947	326,227	308,947	0.0%

Jury Commission

Description

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

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

Legal Status

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



Jury Commission

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL							
010-2-015-6102	Salaries	6,188	6,316	6,317	6,316	6,317	
010-2-015-6153	Petit Juror Per Diem	31,920	20,391	40,000	25,712	40,000	
010-2-015-6154	Grand Juror Per Diem	12,625	17,236	20,000	7,848	20,000	
	Total Personnel	50,733	43,943	66,317	39,877	66,317	0.0%
CONTRACTUAL							
010-2-015-6206	Training	-	-	1,500	1,587	1,500	
010-2-015-6475	Meals	2,225	456	5,000	699	5,000	
	Total Contractual	2,225	456	6,500	2,286	6,500	0.0%
COMMODITIES							
010-2-015-6200	Office Supplies	3,686	9,326	3,500	2,953	3,500	
010-2-015-6201	Postage	2,570	3,032	3,000	2,892	3,000	
	Total Commodities	6,255	12,358	6,500	5,845	6,500	0.0%
OTHER							
010-2-015-6476	Automation	5,314	5,471	5,471	4,075	5,471	
010-2-015-6477	Jury System Update				1,570		
	Total Other	5,314	5,471	5,471	5,645	5,471	0.0%
	Department Total	64,526	62,228	84,788	53,654	84,788	0.0%

Public Defender

Description

The Public Defender's Office gives legal representation to indigent and criminally charged adults and juveniles in Kendall County, and represents the abused and dependant minors of this county. The Public Defender is appointed by a majority vote of the entire number of Judges of the Circuit Court within the 23rd Judicial Circuit.



Legal Status

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

55 ILCS 5/3-4008 The Public Defender...shall have power to appoint...the number of assistants, all duly licensed practitioners...necessary for the proper discharge of the duties of the office...The compensation of the assistants,

Authorized Personnel Summary				
	2015	2016	2017	2018
<u>Full Time</u>				
Public Defender	1	1	1	1
Asst. Defender	4	4	4	4
Admin. Asst.	1	1	1	1
	6	6	6	6
Total	6	6	6	6

Public Defender

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL							
010-2-019-6101	Public Defender	149,857	149,857	149,857	149,857	149,857	
010-2-019-6102	Asst. Public Defender	259,195	253,748	258,657	259,951	269,003	
010-2-019-6104	Clerical	41,361	42,402	43,503	43,462	44,591	
	Total Personnel	450,413	446,007	452,017	453,271	463,451	2.5%
CONTRACTUAL							
010-2-019-6202	Books/Subscriptions	1,391	1,862	2,000	1,797	2,000	
010-2-019-6203	Dues / Memberships	4,347	3,955	4,000	4,012	4,000	
010-2-019-6204	Conferences	312	1,068	4,000	2,655	4,000	
010-2-019-6215	Contractual Services	2,728	12,856	21,000	15,241	21,000	
010-2-019-6239	Transcripts	464	1,267	2,000	1,971	2,500	
010-2-019-6511	Interpreter Service			1,000	202	1,000	
010-2-019-6513	PT Investigators	3,567	3,403	5,000	6,416	7,000	
	Total Contractual	12,809	24,410	39,000	32,293	41,500	6.4%
COMMODITIES							
010-2-019-6200	Office Supplies	2,495	2,451	2,500	2,475	2,500	
010-2-019-6201	Postage	452	527	1,500	496	1,000	
	Total Commodities	2,946	2,978	4,000	2,970	3,500	-12.5%
OTHER							
010-2-019-6512	Subpoena Witness Fees			1,000		1,000	
	Total Other	0	0	1,000	0	1,000	0.0%
	Department Total	466,168	473,395	496,017	488,534	509,451	2.7%

Combined Court Services (Probation)

Description

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



Legal Status

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

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

Authorized Personnel Summary

	2015	2016	2017	2018
Full Time				
Director	1	1	1	1
Supervisor	2	2	2	2
Admin. Officer	2	2	2	2
Investigative Officer	1	1	1	1
G.P.S. Officer	2	2	2	2
Diversion Specialist	1	1	1	1
Adult Officer	3	3	3	3
Juvenile Officer	3	3	3	3
Pre-Trial Officer	2	2	2	2
Drug Court Officer	0	1	1	0
Admin. Asst.	1	1	1	1
Secretary	3	3	3	3
Total	21	22	22	21

Combined Court Services (Probation)

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL							
010-2-018-6101	Supervisor	72,205	76,413	78,464	79,260	78,464	0.0%
010-2-018-6102	Probation Officer Supv.	104,644	87,076	108,878	108,142	111,278	2.2%
010-2-018-6103	Probation Officer	607,494	619,064	646,996	640,259	646,996	0.0%
010-2-018-6104	Clerical	132,934	132,801	144,298	136,337	148,180	2.7%
010-2-018-6128	Drug Court Officer			45,371			-100.0%
	Total Personnel	917,277	915,354	1,024,007	963,997	984,918	-3.8%
CONTRACTUAL							
010-2-018-6202	Books/Subscriptions	113	123	100	142	100	
010-2-018-6215	Contractual Services	1,851	2,000	4,000	2,011	3,000	
010-2-018-6217	Vehicle Expense	4,628	3,166	5,000	4,143	5,000	
010-2-018-6505	Kane Juvenile Detention	82,140	112,450	90,000	106,150	100,000	
010-2-018-6506	Juvenile Board & Care	47,408	52,509	90,000	138,308	90,000	
	Total Contractual	136,140	170,248	189,100	250,755	198,100	4.8%
COMMODITIES							
010-2-018-6200	Office Supplies	5,975	5,861	6,000	6,000	6,000	
010-2-018-6201	Postage	3,674	2,916	5,000	2,388	4,000	
	Total Commodities	9,648	8,777	11,000	8,388	10,000	-9.1%
OTHER							
010-2-018-6504	Medical Expenses	268		1,000	33	1,000	
	Total Other	268	0	1,000	33	1,000	0.0%
	Department Total	1,063,333	1,094,379	1,225,107	1,223,173	1,194,018	-2.5%

Circuit Court Clerk

Description

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

Legal Status

705 ILCS 105/20 The necessary rooms and office furniture, the proper vaults or other means for the safe keeping of the archives...shall be provided for...by the county boards...and the cost thereof paid out of the county treasury.

705 ILCS 105/27.3 The county board shall provide the compensation of Clerks of the Circuit Court, and the amount necessary for clerk hire, stationery, fuel and other expenses.

705 ILCS 105/27.3b The clerk of the circuit court is authorized to negotiate the assessment of convenience and



Authorized Personnel Summary

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Circuit Clerk	<u>Full Time</u>			
	Circuit Clerk	1	1	1
	Clerk Supervisor	1	0	0
	Assistant Clerk Supervisor	0	1	1
	Deputy Clerk	14	15	14
	Fin./Personnel Mgr.	0.7	0.7	0.75
	Total	16.7	17.7	16.75

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Circuit Clerk Document Storage	<u>Full Time</u>			
	Clerk Supervisor	1	3	3
	Deputy Clerk	3	2	2
		4	5	5
	<u>Part Time</u>			
	Office Manager	1	1	1
	Total	5	6	6

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Court Automation	<u>Full Time</u>			
	Chief Deputy Clerk	1	1	1
	Quality Control Mgr.	1	0	0
	Clerk Supervisor	1	0	0
	Total	3	1	1

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Child Support	<u>Full Time</u>			
	Child Support Clerk	2	2	2
	Total	2	2	2

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Operation / Administrative	<u>Full Time</u>			
	Fin./Personnel Mgr.	0.30	0.30	0.25
	Total	0.30	0.30	0.25

Grand Total	27.0	27.0	26.0	27.0
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Circuit Clerk

Account No.	Description	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% Change In Budget
PERSONNEL							
010-2-014-6000	Circuit Clerk	88,716	90,046	90,097	90,097	90,097	
010-2-014-6102	Deputy Clerks	430,664	461,866	471,463	455,013	466,618	
010-2-014-6107	Overtime	3,147	1,028	5,000	552	2,000	
	Total Personnel	522,526	552,940	566,560	545,662	558,715	-1.4%
CONTRACTUAL							
010-2-014-6203	Dues/Memberships	790	810	1,000	800	1,000	
010-2-014-6204	Conferences	1,829	1,886	3,000	3,058	6,000	
010-2-014-6219	Printing Forms	18,930	17,402	18,000	17,245	15,000	
	Total Contractual	21,549	20,098	22,000	21,103	22,000	0.0%
COMMODITIES							
010-2-014-6200	Office Supplies	9,862	7,371	11,000	9,574	14,000	
010-2-014-6201	Postage	7,240	8,328	9,000	7,425	8,000	
010-2-014-6205	Mileage	1,063	1,151	1,500	1,098	2,000	
	Total Commodities	18,165	16,850	21,500	18,097	24,000	11.6%
	Department Total	562,241	589,888	610,060	584,863	604,715	-0.9%

State's Attorney

Description

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



Legal Status

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

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

Authorized Personnel Summary

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>Full Time</u>				
State's Attorney	1	1	1	1
Assistant State's Attorney	11	11	11	11
V/W Coordinator	1	1	1	1
Office Manager	1	1	1	1
Secretary	5	5	5	5
Victim Witness Advocate	1	1	1	1
Total	20	20	20	20

State's Attorney

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% Change In Budget
PERSONNEL							
010-2-020-6000	State's Attorney	166,508	166,508	166,508	166,508	166,508	
010-2-020-6101	Asst State's Attorney	774,890	800,743	842,834	815,003	852,429	
010-2-020-6104	Clerical	308,987	310,095	318,986	295,622	320,827	
010-2-020-6125	Stipends	42,154	42,051	44,500	39,876	44,500	
010-2-020-6117	Temporary Help/Intern	6,587	3,990	7,000	4,896	7,000	
	Total Personnel	1,299,125	1,323,387	1,379,828	1,321,906	1,391,264	0.8%
CONTRACTUAL							
010-2-020-6202	Books/Subscriptions	3,403	4,272	4,500	3,736	4,500	
010-2-020-6203	Dues/Memberships	8,901	9,509	9,750	8,261	10,500	
010-2-020-6204	Conferences	1,633	198			2,000	
010-2-020-6206	Training	1,250	1,872	3,500	2,531	3,500	
010-2-020-6207	Cell Phones/Pagers	2,215	2,247	3,250	3,029	3,250	
010-2-020-6215	Contractual Services	12,000	13,000	15,000	13,000	15,000	
010-2-020-6239	Transcripts	10,520	10,041	15,000	12,627	17,500	
010-2-020-6522	Appellate Service	32,000	32,000	37,000	32,000	37,000	
0102-020-6523	Special Litigation Fees						
	Total Contractual	71,922	73,140	88,000	75,184	93,250	6.0%
COMMODITIES							
010-2-020-6200	Office Supplies	12,518	17,276	13,500	17,865	14,500	
010-2-020-6201	Postage	11,519	13,895	13,000	13,313	13,000	
	Total Commodities	24,036	31,171	26,500	31,178	27,500	3.8%
OTHER							
010-2-020-6520	Child Advocacy Board	17,788	12,229	14,000	11,032	14,000	
010-2-020-6521	Trials/Hearings	19,194	18,118	30,000	11,395	27,500	
	Total Other	36,982	30,347	44,000	22,427	41,500	-5.7%
	Department Total	1,432,066	1,458,046	1,538,328	1,450,695	1,553,514	1.0%

Sheriff

Description

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



Legal Status

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

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

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

Authorized Personnel Summary				
	2015	2016	2017	2018
Full Time				
Sheriff	1	1	1	1
Chief Deputy	1	1	0	0
Undersheriff	1	1	1	1
Commander	2	1	1	1
Deputy Commander	1	0	1	1
Evidence Custodian/Fleet Mgr		1	1	1
Business Manager	1	1	1	1
Admin. Asst./HR Manager	1	1	0	0
Records Division Manager			1	1
Sergeant	8	8	8	8
Patrol Deputy	45	45	44	44
Records Clerk	6	6	3	4
	67	66	62	63
Part Time				
Deputy	1	1	1.5	2
Sheriff Records Clerk	1	1	3	2.5
Corrections Records Clerk	0.5	0.5	0	0
	2.5	2.5	4.5	4.5
Total	69.5	68.5	66.5	67.5

Sheriff

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL							
010-2-009-6000	Sheriff	110,820	112,504	116,226	116,085	119,422	
010-2-009-6102	Chief/Commander	389,188	272,744	378,739	298,060	329,822	
010-2-009-6103	Deputies/Sergeants	4,179,930	4,131,344	4,207,152	4,105,272	4,421,063	
010-2-009-6104	Clerical	323,321	356,076	396,801	397,854	418,510	
010-2-009-6105	Deputies Part Time	7,529	7,186	7,000	10,774	40,000	
010-2-009-6106	Deputies Overtime	123,769	109,904	160,000	145,541	141,600	
010-2-009-6107	Clerical Overtime		45	500	12	500	
010-2-009-6162	Security Detail	6,861	11,458		33,217		
	Total Personnel	5,141,418	5,001,261	5,266,418	5,106,815	5,470,917	3.9%
CONTRACTUAL							
010-2-009-6202	Books/Subscriptions	1,253	1,886	1,100	130	1,396	
010-2-009-6204	Conferences/Dues	7,794	12,704	18,661	18,486	19,748	
010-2-009-6206	Training	50,780	53,377	52,152	53,509	45,991	
010-2-009-6207	Cellular Phone	1,000	1,000	6,000	6,000	6,000	
010-2-009-6215	Contractual Services	31,937	31,226	41,034	40,914	45,120	
010-2-009-6216	Equipment Maintenance	31,224	23,997	22,500	22,500	22,500	
010-2-009-6217	Vehicle Maintenance	103,255	49,708	51,000	51,890	51,126	
010-2-009-6219	Printing	4,919	4,000	4,000	2,837	3,643	
010-2-009-6436	Weapons/Ammunition	13,551	14,584	19,435	19,435	20,058	
010-2-009-6438	Contract Expenses	23,170	26,150	27,875	23,067	25,300	
010-2-009-6440	Public Safety Dispatch	70,000					
010-2-009-6445	Drug Testing	2,983	2,827	2,130	1,725	2,130	
	Total Contractual	341,864	221,459	245,887	240,493	243,012	-1.2%
COMMODITIES							
010-2-009-6200	Office Supplies	15,963	11,657	13,580	13,580	14,415	
010-2-009-6201	Postage	5,000	4,999	5,500	5,595	4,750	
010-2-009-6205	Fuel	115,716	100,865	137,400	106,967	125,400	
010-2-009-6240	Uniforms	21,977	19,500	21,000	21,000	24,925	
010-2-009-6435	Police Supplies	17,614	16,750	19,263	18,820	18,129	
010-2-009-6437	Canine Expenses	2,116	2,000	2,000	1,889	2,000	
	Total Commodities	178,385	155,771	198,743	167,851	189,619	-4.6%
OTHER							
010-2-009-6439	Investigations	3,223	5,372	4,900	4,880	4,900	
010-2-009-6441	Special Response Team	2,000	4,446	4,500	4,500	2,000	
010-2-009-6442	Major Crimes Taskforce	1,000	1,000	1,000	1,000	1,000	
	Total Other	6,223	10,818	10,400	10,380	7,900	-24.0%
	Department Total	5,667,891	5,389,309	5,721,448	5,525,538	5,911,448	3.3%

Corrections

Description

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



Legal Status

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

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

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

55 ILCS 5/3-15015 The County Board must...provide funds for the...cost incurred by...the Sheriff in the performance of

Authorized Personnel Summary

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>Full Time</u>				
Commander	1	1	1	1
Deputy Commander	2	1	1	1
Sergeant	5	6	5	5
Deputy	45	44	43	43
Food Manager	1	1	0	0
Cook	1	1	0	0
Total	55	54	50	50

Corrections

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL							
010-2-010-6102	Commander/Sergeant	719,506	656,899	670,264	682,226	721,225	
010-2-010-6103	Deputies	3,182,818	3,182,428	3,291,553	3,430,891	3,390,790	
010-2-010-6106	Deputy Overtime	32,026	25,209	55,000	74,161	58,988	
010-2-010-6108	Food Management	89,738	66,397				
	Total Personnel	4,024,088	3,930,932	4,016,817	4,187,277	4,171,003	3.8%
CONTRACTUAL							
010-2-010-6215	Contractual Services	172,562	80,553	344,739	333,654	344,610	
010-2-010-6451	Prisoner Transport	8,729	16,495	30,000	26,270	30,000	
010-2-010-6455	Medical Expenses	46,338	68,203	50,159	65,508	50,288	
010-2-010-6456	Food Service	124,768	126,112	2,000	306	2,000	
	Total Contractual	352,397	291,363	426,898	425,739	426,898	0.0%
	Department Total	4,376,484	4,222,296	4,443,715	4,613,016	4,597,901	3.5%

Merit Commission

Description

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

Legal Status

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

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



**Kendall County Sheriff
Merit Commission**

Merit Commission

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
OTHER							
010-2-011-6459	Merit Commission	6,371	5,579	4,000	7,050	4,000	0.0%
	Total Other	6,371	5,579	4,000	7,050	4,000	
	Department Total	6,371	5,579	4,000	7,050	4,000	0.0%

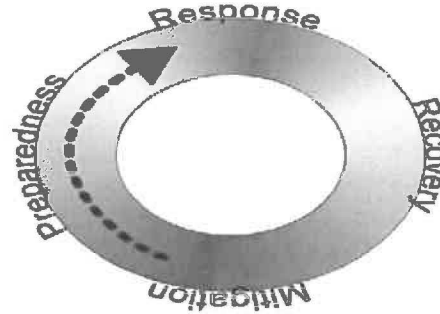
Emergency Management Agency

Description

Previously known as the Emergency Services & Disaster Agency (ESDA), the Emergency Management Agency is directed by a Director of Emergency Services whom is appointed by the County Board. The Director coordinates disaster planning and training with local public safety and health agencies.

Legal Status

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



Authorized Personnel Summary

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>Part-time</u>				
Director	1	1	1	1
Assistant	1	1	1	1
Total	2	2	2	2

Emergency Management Agency

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL							
010-2-012-6101	Director	7,118	7,410	7,638	7,990	8,138	
010-2-012-6104	Clerical	6,093	6,214	6,410	6,397	6,910	
	Total Personnel	13,212	13,624	14,048	14,387	15,048	7.1%
CONTRACTUAL							
010-2-012-6203	Dues/Memberships	750	246	250	250	250	
010-2-012-6204	Conferences	1,112	500	500	500	527	
010-2-012-6206	Training	2,994	1,500	1,250	1,449	1,250	
010-2-012-6207	Cellular Telephone	4,152	4,096	4,250	4,122	4,250	
010-2-012-6217	Vehicle Maintenance	10,800	10,024	11,074	9,898	11,075	
010-2-012-6219	Printing	190	158	50	38	50	
010-2-012-6461	Radio/Siren Maintenance	2,675	1,661	2,478	2,100	2,700	
	Total Contractual	22,674	18,185	19,852	18,358	20,102	1.3%
COMMODITIES							
010-2-012-6200	Office Supplies	2,576	1,600	1,600	1,600	1,750	
010-2-012-6201	Postage	100	100	100	100	100	
010-2-012-6205	Mileage	848	179	500	500	500	
010-2-012-6446	Uniforms			150	5	500	
	Total Commodities	3,524	1,879	2,350	2,205	2,850	21.3%
	Department Total	39,409	33,688	36,250	34,950	38,000	4.8%

Coroner

Description

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



Legal Status

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

Authorized Personnel Summary

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>Full Time</u>				
Coroner	1	1	1	1
Deputy Coroner	1	1	1	1
Total	2	2	2	2

Coroner

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL							
010-2-017-6000	Coroner	57,944	57,944	57,944	57,498	57,944	
010-2-017-6102	Deputy Coroner	37,999	38,025	48,000	27,282	26,000	
010-2-017-6156	Per Call - Salaries	16,093	17,372	16,000	22,044	35,000	
	Total Personnel	112,037	113,341	121,944	106,824	118,944	-2.5%
CONTRACTUAL							
010-2-017-6203	Dues/Memberships	984	1,179	1,000	999	1,000	
010-2-017-6206	Training	4,121	3,284	4,000	3,835	3,500	
010-2-017-6207	Cellular Phone	3,211	2,985				
010-2-017-6217	Vehicle Maintenance	3,595	4,067	4,000	2,921	3,000	
010-2-017-6490	Autopsies	19,325	28,050	20,000	30,380	30,380	
010-2-017-6491	X-rays			500		250	
010-2-017-6492	Toxicology Testing	5,654	8,507	7,000	9,787	9,592	
010-2-017-6497	Histology	314	50	250	91	200	
	Total Contractual	37,205	48,122	36,750	48,013	47,922	30.4%
COMMODITIES							
010-2-017-6200	Office Supplies	1,600	1,939	2,000	2,048	1,800	
010-2-017-6201	Postage	320	481	500	207	250	
010-2-017-6205	Mileage	251		400	980	400	
010-2-017-6240	Clothing Allowance	244	592	1,000	967	1,000	
010-2-017-6494	Morgue Supplies	2,203	4,265	3,000	2,796	2,500	
	Total Commodities	4,619	7,277	6,900	6,999	5,950	-13.8%
OTHER							
010-2-017-6495	Bio-hazard Removal	818	1,045	1,000	935	1,000	
010-2-017-6496	Disposition for Indigent Persons			500		250	
	Total Other	818	1,045	1,500	935	1,250	-16.7%
	Department Total	154,677	169,784	167,094	162,770	174,066	4.2%

Treasurer

Description

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



Legal Status

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

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

Authorized Personnel Summary

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>Full Time</u>				
Treasurer	1	1	1	1
Chief Deputy Treasurer	1	1	1	1
Tax Collection Manager	1	1	1	1
Accounting Manager	1	1	1	1
Payroll Manager	1	1	1	1
Payroll Assistant	1	1	1	1
<u>Part Time</u>				
Accounting Assistant	1	1	1	0.7
Total	7	7	7	6.7

Treasurer

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL							
010-2-025-6000	Treasurer	88,716	90,046	93,025	92,913	95,584	2.8%
010-2-025-6102	Deputy Treasurers	278,552	286,377	295,625	312,564	325,929	10.3%
010-2-025-6106	Salaries - Bldg Security				3,975		
010-2-025-6107	Overtime			50		50	
	Total Personnel	367,268	376,423	388,700	409,452	421,563	8.5%
CONTRACTUAL							
010-2-025-6203	Dues/Memberships	769	769	800	769	800	
010-2-025-6204	Conferences	218	219	750	192	750	
010-2-025-6209	Legal Publications	1,792	2,032	2,000	2,064	2,500	
010-2-025-6215	Contractual Services	5,408	7,318	7,000	13,091	12,500	
	Total Contractual	8,187	10,338	10,550	16,116	16,550	56.9%
COMMODITIES							
010-2-025-6200	Office Supplies	3,840	4,723	5,000	4,391	5,000	
010-2-025-6201	Postage	21,440	21,248	22,500	21,971	22,500	
010-2-025-6205	Mileage	565	420	750	355	750	
010-2-025-6540	Payroll Materials	1,884	2,904	3,000	2,928	4,000	
	Total Commodities	27,729	29,295	31,250	29,646	32,250	3.2%
	Department Total	403,184	416,056	430,500	455,213	470,363	9.3%

Auditing and Accounting

Description

Provides for the audit of all County funds. The auditors for Fiscal Years 2014, 2015 and 2016 have been Wipfli CPA and Consultants. Their contract has been renewed for Fiscal Year 2017.

Legal Status

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

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



Property Tax Services (Contractual Services)

Description

Provides for property tax services software.



Auditing and Accounting

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
CONTRACTUAL							
010-2-028-6549	Auditing & Accounting	56,500	53,300	56,925	56,925	56,925	
	Total Other	56,500	53,300	56,925	56,925	56,925	
	Department Total	56,500	53,300	56,925	56,925	56,925	0.0%

Property Tax Services (Contractual Services)

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
CONTRACTUAL							
010-2-041-6215	Contractual Services	74,199	75,199	75,000	73,460	90,000	
	Total Other	74,199	75,199	75,000	73,460	90,000	
	Department Total	74,199	75,199	75,000	73,460	90,000	20.0%

Administrative Services

Description:

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



Legal Status:

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

Authorized Personnel Summary				
	2015	2016	2017	2018
Full Time				
Administrator	1	1	1	1
HR Coordinator	1	1	1	0
Admin. Asst.	1	1	1	1
Budget Coord.	1	1	1	1
Econ Dev. Coord./Special Projects	0.5	0.5	0.5	0.5
Total	4.5	4.5	4.5	3.5

Administrative Services

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL							
010-2-030-6101	Exempt Positions	273,963	282,680	290,810	283,635	233,715	
010-2-030-6102	Other Salaries	42,362	43,429	44,775	53,722	79,870	
	Total Personnel	316,325	326,109	335,585	337,357	313,585	-6.6%
CONTRACTUAL							
010-2-030-6202	Books/Subscriptions	313	205	315	292	315	
010-2-030-6203	Dues/Memberships	1,620	1,460	1,655	240	1,655	
010-2-030-6204	Conferences	296	395	1,300	515	1,300	
010-2-030-6206	Training		257	500	119	500	
010-2-030-6207	Cell Phones	787	1,078	845	714	845	
010-2-030-6215	Contractual Services	5,193		5,000		5,000	
010-2-030-6230	Labor Negotiations Contracted	1,643	12,218	3,000		3,000	
010-2-030-6561	Advertisements	2,589	1,528	2,000	1,983	1,500	
010-2-030-6565	Employee Assistance	6,472		6,500	13,138	6,600	
010-2-030-6567	Flu Shots	1,845		1,000			
010-2-030-6568	Educational Services	1,201					
010-2-030-6570	Mayors & Managers Meeting	526	437	300	441	500	
	Total Contractual	22,485	17,578	22,415	17,441	21,215	-5.4%
COMMODITIES							
010-2-030-6200	Office Supplies	1,474	1,868	2,300	2,188	2,000	
010-2-030-6201	Postage	395	443	600	368	600	
010-2-030-6205	Mileage	672	883	1,400	552	1,400	
010-2-030-6237	County Supplies	881	185	700	370	700	
010-2-030-6566	Employee Recognition	1,646	3,106	2,700	3,810	3,700	
	Total Commodities	5,069	6,485	7,700	7,289	8,400	9.1%
OTHER							
0102-030-6572	Baxa v. Kendall Co. Settlement	13,922					
	Total Other	13,922	0	0	0	0	
	Department Total	357,801	350,172	365,700	362,087	343,200	-6.2%

Facilities Management

Description

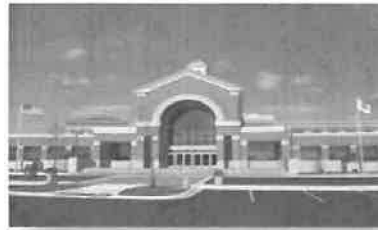
To maintain the facilities in a cost effective manner for the safety and comfort of the taxpayers and County employees. To support all other County departments in the delivery of their services.

Legal Status

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

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

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



Authorized Personnel Summary				
	2015	2016	2017	2018
Full Time				
Director	1	1	1	1
Maintenance II	2	2	2	2
Maintenance I	4	4	4	4
Admin. Asst.	1	1	1	1
Total	8	8	8	8

Facilities Management

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL							
010-2-001-6101	Director	98,115	100,559	103,169	103,072	105,748	
010-2-001-6102	Maintenance	290,643	310,539	327,867	334,908	342,189	
010-2-001-6104	Clerical	39,984	35,434	41,030	39,028	40,170	
010-2-001-6106	Overtime	6,303	8,339	7,000	9,179	7,000	
	Total Personnel	435,045	454,871	479,066	486,188	495,107	3.3%
CONTRACTUAL							
010-2-001-6207	Cellular Phones	5,858	4,015	6,500	5,426	6,500	
010-2-001-6214	Annual Contracts					347,000	
010-2-001-6215	Contractual Services	526,714	542,582	394,000	398,841	31,000	
010-2-001-6216	Equipment Maintenance	77,451	83,551	72,000	93,022	67,000	
010-2-001-6217	Vehicle Maintenance	2,824	4,926	2,500	4,020	3,500	
010-2-001-6236	Equipment Rental		520	1,000	943	1,000	
010-2-001-6351	Electric	459,560	525,439	510,000	498,215		
010-2-001-6352	Natural Gas	139,780	130,920	143,000	127,041		
010-2-001-6353	Water	33,186	40,629	36,000	50,378		
010-2-001-6354	Telephones	84,365	98,406	88,000	110,956		
010-2-001-6355	Waste Pick-up	11,044	10,431	10,500	1,808		
	Total Contractual	1,340,783	1,441,419	1,263,500	1,290,651	456,000	-63.9%
COMMODITIES							
010-2-001-6200	Office Supplies			200		200	
010-2-001-6201	Postage	9	45	50	40	50	
010-2-001-6205	Mileage	674	953	800	542	800	
010-2-001-6237	County Supplies	122,766	115,901	120,000	132,891	120,000	
	Total Commodities	123,449	116,899	121,050	133,473	121,050	0.0%
	Department Total	1,899,277	2,013,188	1,863,616	1,910,312	1,072,157	-42.5%

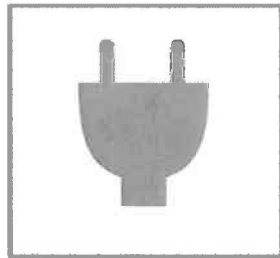
Utilities

Description

Fiscal Year 2018 is the first year utilities will be separated from the Facilities Management Departmental Budget.

The Fiscal Year 2018 Utilities Budget will track the aggregated cost of countywide telephone service.

The Fiscal Year 2018 Utilities Budget will track costs of Electricity, Natural Gas and Water by building and/or area of usage.



Utilities

* FY17 Budget, YTD and % Change in Budget shown for informational purposes only.
FY17 Utilities were budgeted in Facilities Management: Fund 010, Cost Center 001.

ACCOUNT & DESCRIPTION		BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
TELEPHONE					
010-2-044-6354	Telephone - Government Campuses			108,000	
	Total Telephone	88,000	110,956	108,000	22.7%
ELECTRIC					
010-2-044-6701	Electric - Public Safety Center			177,394	
010-2-044-6702	Electric - Courthouse			246,392	
010-2-044-6704	Electric - County Office Building			40,663	
010-2-044-6705	Electric - Animal Control			4,186	
010-2-044-6706	Electric - Highway Department			7,096	
010-2-044-6707	Electric - Annex Building Fox Street			1,414	
010-2-044-6708	Electric - Historic Courthouse			17,176	
010-2-044-6709	Electric - Tower			2,609	
010-2-044-6710	Electric - Annex 2 Building Ridge Street			325	
010-2-044-6711	Electric - Facilities/Coroner			2,995	
010-2-044-6712	Electric - Health Department			39,724	
	Total Electric	510,000	498,215	539,974	5.9%
NATURAL GAS					
010-2-044-6801	Natural Gas - Public Safety Center			51,818	
010-2-044-6802	Natural Gas - Courthouse			51,678	
010-2-044-6804	Natural Gas - County Office Building			9,047	
010-2-044-6805	Natural Gas - Animal Control			1,829	
010-2-044-6806	Natural Gas - Highway Department			6,002	
010-2-044-6807	Natural Gas - Annex Building Fox Street			1,668	
010-2-044-6808	Natural Gas - Historic Courthouse			6,504	
010-2-044-6810	Natural Gas - Annex 2 Building Ridge Street			524	
010-2-044-6811	Natural Gas - Facilities/Coroner			1,549	
010-2-044-6812	Natural Gas - Health Department			12,380	
	Total Natural Gas	143,000	127,041	142,999	0.0%
WATER					
010-2-044-6901	Water - Public Safety Center			38,914	
010-2-044-6902	Water - Courthouse			1,063	
010-2-044-6904	Water - County Office Building			1,424	
010-2-044-6905	Water - Animal Control			2,687	
010-2-044-6907	Water - Annex Building Fox Street			921	
010-2-044-6908	Water - Historic Courthouse			1,011	
010-2-044-6911	Water - Facilities/Coroner			937	
010-2-044-6912	Water - Health Department			2,224	
	Total Water	36,000	50,378	49,181	36.6%
Total Utilities		777,000	786,591	840,154	
Department Total		777,000	786,591	840,154	8.1%

Planning, Building and Zoning

Description

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



Legal Status

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

Authorized Personnel Summary

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>Full Time</u>				
Planning & Zoning Mgr.	1	1	1	1
Senior Planner	0	0	0	0
Code Officer	1	1	1	1
Permit Clerk	1	1	0	0
<u>Part Time</u>				
Office Assistant			0.5	0.5
Intern			0.5	0.5
Total	3	3	3	3

Planning, Building and Zoning

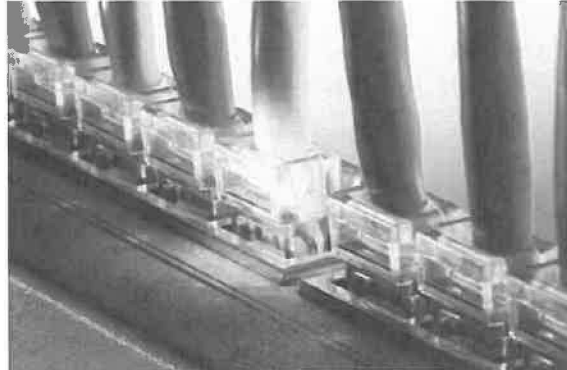
ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL							
010-2-002-6102	Planning & Zoning Staff	46,140	51,667	65,000	56,000	66,950	
010-2-002-6103	Compliance Officers	52,379	53,574	53,625	55,172	55,234	
010-2-002-6104	Clerical	41,799	33,148	46,475	33,712	36,322	
010-2-002-6106	Overtime			250			
010-2-002-6115	ZBA Per Diem	2,100	1,150	2,450	2,500	2,450	
	Total Personnel	142,418	139,539	167,800	147,384	160,956	-4.1%
CONTRACTUAL							
010-2-002-6202	Books/Subscriptions			200	59	200	
010-2-002-6203	Dues/Memberships	260	601	700	748	750	
010-2-002-6204	Conferences			2,000	656	2,000	
010-2-002-6206	Training		39	200	215	200	
010-2-002-6207	Cellular Phones	867	869	890	966	890	
010-2-002-6209	Legal Publications	567	636	750	666	750	
010-2-002-6217	Vehicle Maintenance	6,829	4,470	6,500	1,835	3,500	
010-2-002-6238	Microfilming/Reproduction	535	640	1,500	1,388	150	
010-2-002-6361	Plumbing Inspections	12,048	12,460	12,000	13,580	12,000	
010-2-002-6363	Consultants	36,299	19,211	24,000	17,543	24,000	
010-2-002-6365	Contracted Inspections			500		500	
010-2-002-6367	NPDES Permit Fee	1,000	1,000	1,000	1,000	1,000	
010-2-002-6370	Recording Fees	742	605	660	1,266	700	
	Total Contractual	59,147	40,530	50,900	39,922	46,640	-8.4%
COMMODITIES							
010-2-002-6200	Office Supplies	1,507	1,659	1,550	1,590	1,550	
010-2-002-6201	Postage	540	439	650	430	650	
010-2-002-6205	Mileage	32	36	200	31	200	
	Total Commodities	2,078	2,135	2,400	2,051	2,400	0.0%
CAPITAL							
010-2-002-6216	Equipment	507	328	500	279	500	
	Total Capital	507	328	500	279	500	0.0%
OTHER							
010-2-002-6380	Regional Planning Comm.	762	77	750	55	750	
010-2-002-6381	Zoning Board of Appeals	608	281	750	1,306	750	
010-2-002-6382	Hearing Officer	2,100	2,800	2,100	1,750	2,100	
010-2-002-6383	Historic Preservation	411	90	750	371	750	
010-2-002-6384	Ad Hoc Zoning			750	55	750	
010-2-002-6385	Refunds				50		
	Total Other	3,880	3,247	5,100	3,587	5,100	0.0%
	Department Total	208,031	185,779	226,700	193,223	215,596	-4.9%

Technology

Description

Provide technology solutions and support for all County Offices with the goal to:

- 1 Maintain and improve the reliability of the Kendall County network procedures and technology.
- 2 Update County departments to current technologies and improved software solutions.
- 3 Enhance employee's effectiveness through training on new technology and software.
- 4 Implement projects that increase access to County services and information.
- 5 Develop staff through education and work assignments.
- 6 Design and implement new network structure for Technology data center.



Authorized Personnel Summary				
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>Full Time</u>				
Director	0	0.6	0.6	0.6
Network Admin.	1	1	1	1
Lan Support II	1	1	1	1
PC Technician	2	2	2	2
Technician II			1	1
Total	4	4.6	5.6	5.6

Technology

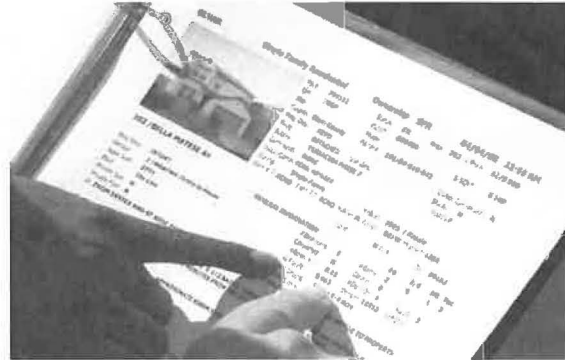
ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL							
010-2-033-6101	Director	66,529	51,300	52,839	52,780	59,676	
010-2-033-6102	Network/LAN Support	227,319	236,650	298,076	288,711	300,186	
	Total Personnel	293,848	287,950	350,915	341,491	359,862	2.5%
CONTRACTUAL							
010-2-033-6202	Books/Subscriptions	428	29	100	395	100	
010-2-033-6203	Dues/Memberships			200		200	
010-2-033-6204	Conferences	27		1,000	577	1,000	
010-2-033-6206	Training	27	1,075	3,000	199	3,000	
010-2-033-6207	Cell Phones	3,171	4,056	4,800	6,511	5,400	
010-2-033-6215	Contractual Services	17,636	23,963	156,560	149,169	15,915	
010-2-033-6217	Vehicle Maintenance						
	Total Contractual	21,290	29,123	165,660	156,852	25,615	-84.5%
COMMODITIES							
010-2-033-6200	Office Supplies	1,142	964	1,000	1,033	1,000	
010-2-033-6201	Postage	32		50		50	
010-2-033-6205	Mileage	51	88	500	506	500	
		1,225	1,052	1,550	1,539	1,550	0.0%
CAPITAL							
010-2-033-6585	Computer Software	116,359	106,984	103,755	45,059	91,737	
010-2-033-6586	Computer Hardware	118,445	63,353	65,400	70,786	65,400	
010-2-033-6587	Printer Expense	31,283	35,430	35,000	23,434	35,000	
010-2-033-6588	Copier Expense					130,000	
010-2-033-6589	Internet Expense					10,645	
	Total Commodities	266,087	205,766	204,155	139,279	332,782	63.0%
	Department Total	582,450	523,891	722,280	639,161	719,809	-0.3%

Chief County Assessing Office

Description

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

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



Legal Status

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

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

Authorized Personnel Summary

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Full Time				
Supervisor	1	1	1	1
Operations Manager	1	1	1	1
Secretary	1	1	1	1
PRC Clerk	2	2	2	2
Total	5	5	5	5

Chief County Assessing Office

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL							
010-2-022-6101	Chief County Assessment Officer	80,627	82,912	84,700	84,635	85,900	1.4%
010-2-022-6102	Clerks	130,732	137,844	135,117	141,412	146,317	8.3%
010-2-022-6107	Overtime	1,688		1,800	2,757	1,000	
	Total Personnel	213,047	220,756	221,617	228,804	233,217	5.2%
CONTRACTUAL							
010-2-022-6202	Books/Subscriptions	28			56	30	
010-2-022-6203	Dues/Memberships	500	595	500	500	500	
010-2-022-6206	Training	2,288	2,336	2,500	3,089	2,000	
010-2-022-6209	Publications	43,040	35,242	30,000	34,884	32,765	9.2%
010-2-022-6215	Contractual Services	5,328	5,724	6,000	6,701	6,000	
010-2-022-6219	Printing	9,985	6,112	9,200	5,848	6,000	
	Total Contractual	61,170	50,008	48,200	51,078	47,295	-1.9%
COMMODITIES							
010-2-022-6200	Office Supplies	1,471	1,662	2,300	1,204	1,200	
010-2-022-6201	Postage	21,549	20,766	20,000	19,531	16,500	-17.5%
010-2-022-6205	Mileage	557	411	500	220	220	
	Total Commodities	23,577	22,839	22,800	20,954	17,920	-21.4%
	Department Total	297,793	293,604	292,617	300,836	298,432	2.0%

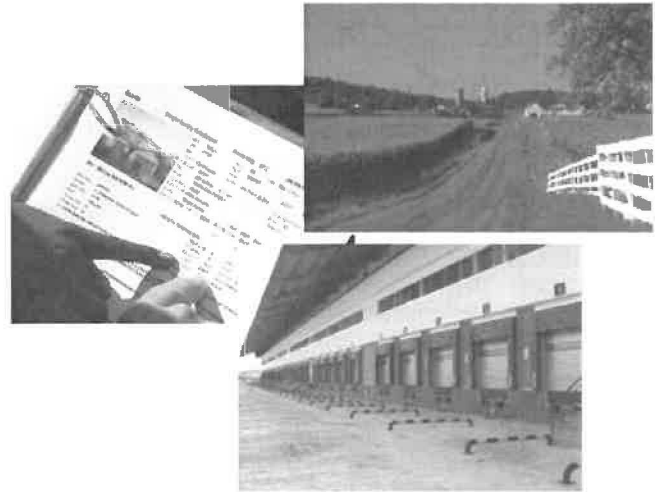
Board of Review

Description

The Board of Review is charged with administering the Statutory requirements regarding property tax complaints as set forth in the Property Tax code incorporated in the revenue act of 1913 as amended through Public Act 88-525 and including amendments of the 88th General Assembly of the predecessor acts, and as amended to date.

Legal Status

35 ILCS 200/6-5 In counties under township organization with less than 3,000,000 inhabitants...there shall be an appointed board of review to review the assessments made by the supervisor of assessments. When there is no existing appointed board of review, the chairman of the county board shall appoint, with approval of the county board, 3 citizens of the county to comprise the board of review for that county. No person may serve on the board of review who is not qualified by experience and training in property appraisal and property tax administration.



Authorized Personnel Summary				
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>Part Time</u>				
Chair	1	1	1	1
Member	2	2	2	2
Total	3	3	3	3

Board of Review

Account No.	Description	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% Change In Budget
PERSONNEL							
010-2-021-6102	Board Members	49,556	56,482	58,045	51,381	59,545	
	Total Personnel	49,556	56,482	58,045	51,381	59,545	2.6%
COMMODITIES							
010-2-021-6200	Office Supplies	646		1,500	33	1,000	
010-2-021-6201	Postage	1,455	1,001	3,000	731	3,000	
010-2-021-6205	Mileage			100		100	
	Total Commodities	2,101	1,001	4,600	764	4,100	-10.9%
CONTRACTUAL							
010-2-021-6203	Dues						
010-2-021-6204	Conferences			1,000		500	
010-2-021-6209	Legal Publications			1,500		1,000	
010-2-021-6215	Contractual Services			10,000	2,530	10,000	
	Total Contractual	0	0	12,500	2,530	11,500	-8.0%
CAPITAL							
010-2-021-6208	Capital Equipment		1,078	2,400		2,400	
	Total Capital	0	1,078	2,400	0	2,400	
	Department Total	51,657	58,560	77,545	54,675	77,545	0.0%

Farmland Review Board

Description

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

Legal Status

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



Farmland Review Board

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL							
010-2-024-6115	Per Diem	170	85	180		180	
	Total Personnel	170	85	180	0	180	0.0%
CONTRACTUAL							
010-2-024-6209	Publications	78	159	160	119	125	
	Total Contractual	78	159	160	119	125	-21.9%
COMMODITIES							
010-2-024-6205	Mileage	7	4	20		20	
	Total Commodities	7	4	20	0	20	0.0%
	Department Total	256	248	360	119	325	-9.7%

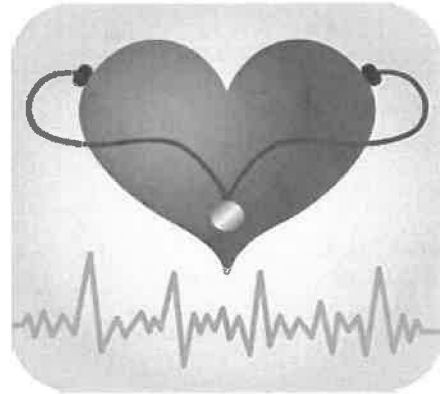
Employee Health Insurance

Description:

Kendall County's current health insurance provider is United Health Care. United Health Care offers both HMO and PPO plans for county employees and their families. United Health Care is also the Kendall County dental provider.

Legal Status:

820 ILCS 160/1 Any employer who promises in writing to make payments to an employee welfare plan, vacation plan, health plan, dental plan, insurance plan, supplemental unemployment benefit plan, profit sharing plan, pension plan or any employee welfare plan, either by contract with an individual employee, by a collective bargaining agreement or by agreement with such employee plan, and who...fails to make such payments within 30 days after they become due and payable, is guilty of a business offense...for which the penalty is a \$100 fine, and is guilty of a Class B misdemeanor for the second and subsequent such failure.



General Insurance and Bonding

Description:

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

Legal Status:

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



Employee Health Insurance

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL							
010-2-027-6547	Health Insurance Premiums	4,343,333	4,771,025	5,106,257	5,047,056	5,502,000	7.8%
010-2-027-6548	Employee Reimbursements						
010-2-027-6560	Wellness Program						
	Total Personnel	4,343,333	4,771,025	5,106,257	5,047,056	5,502,000	7.8%
	Department Total	4,343,333	4,771,025	5,106,257	5,047,056	5,502,000	7.8%

General Insurance and Bonding

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
OTHER							
010-2-031-6575	Bonds	5,448	924	1,675	1,672	4,700	180.6%
010-2-031-6576	Notaries	1,286	1,080	1,325	1,383	620	
	Total Other	6,734	2,004	3,000	3,055	5,320	
	Department Total	6,734	2,004	3,000	3,055	5,320	77.3%

Unemployment Compensation

Description

This account captures costs for unemployment compensation for former employees.

Legal Status

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

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

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

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

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	BUDGET 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
OTHER							
010-2-026-6546	Contributions/St. Unemp.	18,441	25,618	35,000	28,562	35,000	
	Total Other	18,441	25,618	35,000	28,562	35,000	
	Department Total	18,441	25,618	35,000	28,562	35,000	0.0%

Postage County Building

Description

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

Legal Status

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
COMMODITIES							
010-2-029-6550	Pre Paid Postage	60,000	60,000	40,000	20,000	37,500	
010-2-029-6232	Postage Supplies	1,026	895	2,000	1,510	2,000	
	Total Commodities	61,026	60,895	42,000	21,510	39,500	-6.0%
CONTRACTUAL							
010-2-029-6234	Equipment Rental/Reset	4,238	4,620	4,620	3,465	4,620	
	Total Contractual	4,238	4,620	4,620	3,465	4,620	0.0%
OTHER							
010-2-029-6201	VAC Postage	631	1,586	1,000	3,047	1,000	
	Total Other	631	1,586	1,000	3,047	1,000	0.0%
	Department Total	65,895	67,101	47,620	28,022	45,120	-5.2%

Soil and Water Conservation District Grant

Description

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



Kendall County Soil & Water Conservation District

Legal Status

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

Soil and Water Conservation District Grant

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
010-2-036-6215 Contractual Services	32,000	32,000	32,000	32,000	32,000	0.0%

	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
<u>Grant Breakdown</u>						
PERSONNEL						
Education Coordinator	13,000	13,000	13,000	13,000	13,000	
Total Personnel	13,000	13,000	13,000	13,000	13,000	0.0%
CONTRACTUAL						
Workshop	300	300	300	300	300	
Education Newsletter	200	200	200	200	200	
Travel	1,350	1,350	1,350	1,350	1,350	
Copying	575	575	575	575	575	
Total Contractual	2,425	2,425	2,425	2,425	2,425	0.0%
COMMODITIES						
Education Supplies	1,850	1,850	1,850	1,850	1,850	
Soil Stewardship Materials	200	200	200	200	200	
Office Supplies	325	325	325	325	325	
Total Commodities	2,375	2,375	2,375	2,375	2,375	0.0%
OTHER						
Edu Contest & Awards	200	200	200	200	200	
District Operations	14,000	14,000	14,000	14,000	14,000	
Total Other	14,200	14,200	14,200	14,200	14,200	0.0%
Department Total	32,000	32,000	32,000	32,000	32,000	0.0%

Regional Office of Education

Description

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



Legal Status

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

Kendall County

Newark CHSD 18
Newark CCSD 66
Plano CUSD 88
Lisbon Grade School 90
Yorkville CUSD 115
Oswego CUSD 308
Kendall Co. Special Ed. Coop

Grundy County

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

Regional Office of Education

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL							
010-2-008-6431	Staff Reimbursement	59,297	60,182	60,182	60,182	62,345	3.6%
010-2-008-6430	Grundy Benefits Reimb.	10,620	10,620	10,620	10,620	11,010	3.7%
	Total Personnel	69,917	70,802	70,802	70,802	73,355	3.6%
OTHER							
010-2-008-6650	Misc. Grundy Reimb.	9,529	12,393	10,923	10,492	11,065	
	Total Other	9,529	12,393	10,923	10,492	11,065	1.3%
	Department Total	79,446	83,195	81,725	81,294	84,420	3.3%

CASA (Contractual Services)

Description

CASA is an acronym for Court Appointed Special Advocate. CASA Kendall County was founded in 1998, is an Illinois not for profit organization and is a charter of Illinois CASA. CASA Kendall County's mission is: for our volunteer advocates to provide children in abuse and neglect court proceedings with an attentive and consistent voice. The vision is to advocate that every abused and neglected child is placed in a safe, permanent and nurturing home.

Legal Status

55 ILCS 5/5-1101 In each county in which the Court Appointed Special Advocates provide services, the county board may, in addition to any fine imposed under Section 5-9-1 of the Unified Code of Corrections, adopt a mandatory fee of between \$10 and \$30 to be paid by the defendant on a judgment of guilty or a grant of supervision....

ACCOUNT & DESCRIPTION		BUDGET 2015	BUDGET 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
OTHER							
010-2-034-6215	Contractual Services		12,000	12,000	12,000	12,000	0%
	Total Other	0	12,000	12,000	12,000	12,000	
	Department Total	0	12,000	12,000	12,000	12,000	0.0%

KenCom Intergovernmental Agreement

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
OTHER							
010-2-035-6600	Intergovernmental Agreement	1,775,000	1,775,000	1,775,000	1,775,000	1,775,000	
010-2-035-6601	Public Safety Dispatch	179,771	182,820	176,720	176,721	207,505	17.4%
	Total Other	1,954,771	1,957,820	1,951,720	1,951,721	1,982,505	
	Department Total	1,954,771	1,957,820	1,951,720	1,951,721	1,982,505	1.6%

Contingency

Description

Used to stabilize the budget for unforeseen expenditures.

IL Statute: 55 ILCS 5/6-24002

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
OTHER							
010-2-037-6999	Contingency	81,031		125,000	4,073	188,288	
	Total Other	81,031	0	125,000	4,073	188,288	
	Department Total	81,031	0	125,000	4,073	188,288	50.6%

General Fund Transfers Out

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
TO DEBT SERVICE:							
010-2-038-6310	County Bldg Debt Svs Transfer	140,000	140,000	140,000	140,000	140,000	
010-2-038-6315	Court Expansion Debt Svs Transfer		200,000	200,000	200,000	200,000	
	Subtotal (Debt Service)	140,000	340,000	340,000	340,000	340,000	0.0%
TO RESERVE FUNDS:							
010-2-039-6303	Public Safety Capital Improvement Fund						
010-2-039-6310	Capital Improvement Fund	150,000	150,000	150,000	150,000	50,000	
	Subtotal (Reserve Funds)	150,000	150,000	150,000	150,000	50,000	-66.7%
OTHER TRANSFERS:							
010-2-039-6630	To Kendall Area Transit Fund	25,500	25,500	25,500	25,500	25,500	
010-2-039-6631	To Economic Development Fund	25,974	24,000	25,000	25,000	25,000	
010-2-039-6632	To State of Illinois - Unclaimed Funds	499	1,245			-	
	Subtotal (Other Transfers)	51,973	50,745	50,500	50,500	50,500	0.0%
	TOTAL TRANSFERS OUT	341,973	540,745	540,500	540,500	440,500	-18.5%

Capital Expenditures

FY18 Capital Expenditures

Facilities Management	
Parking Lot Maintenance/Roofs/Misc.	\$20,000
	<hr/>
Total FY18 Capital Expenditure	<u><u>\$20,000</u></u>

FY17 Capital Expenditures

Facilities Management	
Parking Lot Maintenance/Roofs/Misc.	\$40,000
County Clerk	
Ordinance Codification	8,000
Sheriff	
Police Vehicles and equipment	85,000
Coroner	
Autopsy Table	20,000
	<hr/>
Total FY17 Capital Expenditure	<u><u>\$153,000</u></u>

Capital Expenditures

Description

These accounts capture capital expenditures for all General Fund departments.

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
CAPITAL							
010-2-100-9101	Facilities Management	34,547	46,440	40,000	41,624	20,000	-50.0%
010-2-100-9102	Building & Zoning						
010-2-100-9106	County Clerk			8,000			
010-2-100-9109	Sheriff	88,564	83,655	85,000	84,602		-100.0%
010-2-100-9114	Circuit Court Clerk						
010-2-100-9117	Coroner			20,000	18,340		
010-2-100-9119	Public Defender						
010-2-100-9133	Technology Services		10,215				
Total Capital		123,111	140,310	153,000	144,567	20,000	
Department Total		123,111	140,310	153,000	144,567	20,000	-86.9%

Public Safety Sales Tax Fund

Fund Description

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

IL Statute: 55 ILCS 5/5-1006.5

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

This additional tax may not be imposed on the sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food which has been prepared for immediate consumption) and prescription

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		2,510,132	2,723,005	2,775,248	2,775,248	2,451,374	-11.7%
REVENUE							
200-1-000-1320	Sales Tax	4,833,270	4,960,810	5,068,000	5,070,966	5,068,000	0.0%
200-1-000-1135	Interest Income	1,992	10,445	5,000	27,661	10,000	
Total Revenue		4,835,262	4,971,255	5,073,000	5,098,627	5,078,000	0.1%
TRANSFERS OUT							
200-2-000-6300	Transfer to General Fund	1,300,000	1,218,000	1,468,000	1,468,000	1,822,523	24.2%
200-2-000-6310	Transfer to PS Cap. Projects Fund	300,000	300,000	325,000	325,000	325,000	
200-2-000-6880	Transfer to Jail Add. Debt Srvs. Refunding 2010	968,650	1,175,050	1,107,050	1,207,050	1,244,050	
200-2-000-6885	Transfer to Courthouse Debt Series 2007A	387,250	381,975	1,077,000	1,077,000	1,018,750	
200-2-000-6886	Transfer to Courthouse Debt Series 2008	867,340	1,052,340	250,000	500,000		
200-2-000-6887	Transfer to Courthouse Debt Series 2009	799,148	791,648	688,335	688,335	489,000	
200-2-000-6888	Transfer to Courthouse Debt Series 2016			157,115	157,115	288,750	
Total Transfers Out		4,622,388	4,919,013	5,072,500	5,422,500	5,188,073	2.3%
Revenue over/(under) Expenditure & Transfers Out		212,874	52,242	500	(323,873)	(110,073)	
Ending Balance		2,723,005	2,775,248	2,775,748	2,451,374	2,341,301	-15.7%

GIS Mapping Fund

Description

- Provide tax maps and various other maps for both the County and private sector.
- The County Board approved an \$18 fee on 8/19/08 to be collected on property filings. \$16 revenue for the GIS Mapping Fund and \$2 revenue for the GIS Recording Fund. Fee was increased from \$9 in 2006 and \$6 prior to 2006.



Legal Status

IL Statute: 55 ILCS 5/3-5018

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

Authorized Personnel Summary				
	2015	2016	2017	2018
Full Time				
Technology Director		1	0.4	0.4
GIS Coordinator	1	1	1	1
Senior Cadastral/GIS System Spec.	1	1	1	1
GIS Analyst	1	1	1	1
Total	3	4	3.4	3.4

GIS Mapping Fund

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		621,213	595,973	558,732	558,732	540,167	-3.3%
REVENUE							
510-1-000-1320	GIS Receipts	325,565	318,953	261,000	341,368	315,000	
	Total Revenue	325,565	318,953	261,000	341,368	315,000	20.7%
PERSONNEL							
510-2-000-6101	Salaries	215,457	209,342	215,819	221,278	227,931	
	Total Personnel	215,457	209,342	215,819	221,278	227,931	5.6%
COMMODITIES							
510-2-000-6200	Office Supplies	55	68	500	108	500	
510-2-000-6201	Postage	1	5	50		50	
510-2-000-6205	Mileage	0	55	1,000	641	1,000	
510-2-000-6537	Plotter supplies	1,790	1,586	2,000	0	2,000	
	Total Commodities	1,846	1,714	3,550	749	3,550	0.0%
CONTRACTUAL							
510-2-000-6203	Dues and Memberships	150	340	750	355	750	
510-2-000-6204	Conferences	0	2,446	3,000	1,218	3,000	
510-2-000-6206	Training	0	314	2,500		2,500	
510-2-000-6207	Cellular Phones	937	635	1,000	614	1,000	
510-2-000-6215	Contractual Svcs./Consultants	0	5,000	12,000	206	12,000	
510-2-000-6650	GIS Expenditures	509	844	2,000		2,000	
510-2-000-6926	Aerial Reflight	3,450	31,560	0		35,000	
	Total Contractual	5,046	41,138	21,250	2,393	56,250	164.7%
CAPITAL							
510-2-000-6585	Computer Software	43,305	39,541	50,000	39,879	50,000	
510-2-000-6586	Computer Hardware	29,348	6,293	42,700	38,720	23,200	
510-2-000-6587	Central Computer Supplies	893	408	2,000	1,140	2,000	
	Total Capital	73,546	46,242	94,700	79,739	75,200	
	Total Expenditure	295,895	298,437	335,319	304,159	362,931	8.2%
Revenue over/(under) Expenditure		29,671	20,517	(74,319)	37,209	(47,931)	
TRANSFERS OUT							
510-2-000-6300	To General Fund	25,665	27,539	27,868	26,847	42,965	54.2%
510-2-000-6305	To IMRF Fund	29,246	30,219	40,500	28,928	22,500	-44.4%
510-2-000-6319	To SS Fund					17,000	
	Total Transfers Out	54,911	57,757	68,368	55,775	82,465	
Ending Balance		595,973	558,732	416,045	540,167	409,771	-1.5%

GIS Recording Fund

Fund Description

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

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

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

IL Statute: 55 ILCS 5/3-5018

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

Staffing

	2015	2016	2017	2018
Full time staff in fund	1	1	1	1

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		110,493	108,581	104,623	104,623	100,066	-4.4%
REVENUE							
370-1-000-1320	GIS Receipts	40,490	39,646	39,000	39,120	43,000	
	Total Revenue	40,490	39,646	39,000	39,120	43,000	10.3%
PERSONNEL							
370-2-000-6101	Salaries	42,402	43,604	47,476	43,677	48,876	
	Total Personnel	42,402	43,604	47,476	43,677	48,876	2.9%
	Total Expenditure	42,402	43,604	47,476	43,677	48,876	2.9%
Revenue over/(under) Expenditure		(1,912)	(3,958)	(8,476)	(4,557)	(5,876)	
Ending Balance		108,581	104,623	96,147	100,066	94,190	-2.0%

Health and Human Services Fund

Kendall County Health Department



Description

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

Legal Status

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

Authorized Personnel Summary

					2015	2016	2017	2018						2015	2016	2017	2018
Administration / Support	Full Time									Full Time							
	Executive Director	1	1	1	1	Community Health Services Director	1	1	1	1							
	Operations Administrator	1	1	1	1	Community Health Services Asst. Director	1	1	1	1							
	Environmental Unit Director	1	0	0	0	WIC Coordinator	1	1	1	1							
	Program Administrator		1	1	1	Community Health Specialist	0	1	1	1							
	Executive Assistant	1	1	1	1	WIC Case Worker	0	1	1	1							
	Health Information & Grants Coordinator	1	1	1	1	Clerk	2	0	0	0							
	Support Services	4	4	4	3	Nurse	2	2	1	1							
	Specialist - Fiscal	1	1	1	1	TPS/WIC Assistant	1	1	0	0							
	Specialist - Data Entry/Billing				1	Administrative Assistant			1	1							
	Part Time																
	Support Services	0.5	0.5	0.7	0.7	Nutritionist	1	1	0	0							
Billing Specialist				0.7	Emergency Response Coordinator			1	1								
Subtotal				10.5	10.5	10.7	11.4	Part Time									

Health and Human Services

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		2,745,659	3,103,613	3,031,665	3,031,665	2,915,109	-3.8%
REVENUE							
210-1-000-1100	Property Taxes	752,654	754,942	532,000	757,009	757,000	42.3%
210-1-000-1135	Interest Income	365	3,863	2,500	1,914	4,000	
210-1-000-1325	Miscellaneous Income	26,647	39,781	17,000	59,914	33,000	
210-1-000-1415	Coffee Revenue	450	555	600	322	500	
210-1-000-1422	State Grant Health Protection	63,201	63,201	63,201	63,201	59,900	
Total Levy & General Revenues		843,317	862,341	615,301	882,360	854,400	38.9%
210-1-000-1401	Behavioral Health Counsel Fee	102,551	98,763	106,650	96,840	108,100	
210-1-000-1414	Mental Health Grants	99,606	103,575	66,888	103,783	141,600	
210-1-000-1417	Fox Valley United Way	21,077	21,150	20,800	16,893	20,000	
210-1-000-1423	We Choose Health Grant	25,616					
210-1-000-1425	Title III NEIAA on Aging	7,019	11,461	6,937	9,656	8,000	
210-1-000-1426	DCFS Counseling	3,749	2,925	2,000	927		
Total ASCPE & Mental Health		259,617	237,874	203,275	228,100	277,700	36.6%
210-1-000-1402	Wells & Septic Inspection Fees	11,950	16,525	12,000	20,295	15,000	
210-1-000-1403	Restaurant Inspection Fees	181,405	195,980	190,500	212,078	192,000	
210-1-000-1404	Tanning Facility Inspection Fees	1,000	2,100	1,650	1,350	2,000	
210-1-000-1405	Kendall Co. Well Permit Fee	8,100	16,900	14,750	17,485	15,000	
210-1-000-1406	Solid Waste Fee	1,775	1,275	1,275	925	1,000	
210-1-000-1407	Electronic Solid Waste	2,000			900		
210-1-000-1409	West Nile Virus Grant	21,092	28,323	25,045	36,170	26,600	
210-1-000-1428	Non-Community Well Grant	1,250	1,575	1,500	1,963	2,000	
210-1-000-1441	Radon Test Kit Fees	11,944	17,487	13,010	10,107	11,400	
210-1-000-1442	Climate Change Grant		13,500	12,700	13,700	7,100	
Total Environmental Health		240,516	293,665	272,430	314,971	272,100	-0.1%
210-1-000-1410	Immunization Clinic	3,735	4,187	2,300	4,546	3,000	
210-1-000-1411	Adult Immunizations	19,045	18,860	16,800	8,269	12,000	
210-1-000-1419	In-Person Counselor Grant						
210-1-000-1420	Epilepsy Program				35,135		
210-1-000-1421	Zika Virus Grant				2,750		
210-1-000-1427	State Grant FCM	93,276	74,563	54,566	99,018	79,900	
210-1-000-1429	Public Aid FCM	47,447	22,669	47,000	126,713	76,000	
210-1-000-1430	Public Aid Immunizations	10,837	10,631	12,500	8,918	11,400	
210-1-000-1431	W.I.C. Grant	139,101	131,095	100,230	153,111	145,300	
210-1-000-1432	TB Board Contract	15,000	12,022	15,000	12,461	15,000	
210-1-000-1435	Flu Clinic	1,505	1,475				
Total Community Nursing		329,946	275,501	248,396	450,923	342,600	37.9%
210-1-000-1413	FCM Homeless Service	1,339	8,032	5,221	25,257	10,500	
210-1-000-1433	State Grant CAT Programs	1,859,411	1,758,001	1,423,160	1,744,880	1,463,200	
Total Community Action		1,860,750	1,766,033	1,428,381	1,770,137	1,473,700	3.2%
210-1-000-1424	Tobacco Freedom from Smoking	26,141	36,998	42,093	36,932	34,200	
Total Community Education		26,141	36,998	42,093	36,932	34,200	-18.8%
210-1-000-1443	Bioterrorism Grants	131,431	177,768	121,513	139,383	120,900	
Total Emergency Response		131,431	177,768	121,513	139,383	120,900	-0.5%
TOTAL REVENUE		3,691,719	3,650,180	2,931,389	3,822,805	3,375,600	15.2%

Health and Human Services

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
EXPENDITURES							
PERSONNEL							
210-2-000-6101	Administration/Support	546,848	567,203	613,733	614,945	656,518	7.0%
210-2-000-6102	Community Action Services	373,888	364,014	396,197	395,756	434,310	9.6%
210-2-000-6103	Mental Health Unit	633,605	630,696	716,745	674,534	771,902	7.7%
210-2-000-6104	Comm Health Services Unit	776,161	808,805	945,326	942,666	1,023,580	8.3%
210-2-000-6105	Information Services	4,973					
	Total Personnel	2,335,475	2,370,719	2,672,001	2,627,901	2,886,310	8.0%
CONTRACTUAL							
210-2-000-6203	Dues/Subscriptions	16,495	11,454	11,230	12,528	14,400	
210-2-000-6204	Conferences & Training	21,435	17,664	30,000	14,969	26,000	
210-2-000-6215	Contractual Services	165,636	173,445	187,919	109,110	161,500	
210-2-000-6217	Vehicle Maintenance	4,477	1,015	4,500	1,489	5,000	
210-2-000-6219	Printing & Publications	5,797	5,848	9,850	7,351	9,900	
210-2-000-6227	Telephone	5,238	5,697	5,850	6,093	7,000	
210-2-000-6561	Personnel Advertising	8,415	7,090	8,620	2,518	6,000	
210-2-000-6781	Direct Client Assistance	1,332,344	1,578,478	1,124,080	1,194,341	1,180,500	
210-2-000-6790	Solid Waste	-620	1,000			-	
210-2-000-6791	Building Maintenance	387				-	
	Total Contractual	1,559,604	1,801,691	1,382,049	1,348,401	1,410,300	2.0%
COMMODITIES							
210-2-000-6201	Postage	4,592	4,096	6,800	4,811	7,300	
210-2-000-6205	Mileage	14,799	13,780	20,050	13,894	18,000	
210-2-000-6775	Non-Medical Supplies	25,170	41,937	36,540	26,810	39,000	
210-2-000-6776	Medical Supplies	9,534	2,943	11,100	6,761	10,000	
210-2-000-6777	Community Education Supplies	120		5,000	5,000		
210-2-000-6789	Adult Vaccines	14,962	12,288	19,000	6,105	13,000	
210-2-000-6793	Psychological Testing Material	1,004	99	1,000	150	1,000	
	Total Commodities	70,180	75,144	99,490	63,530	88,300	-11.2%
CAPITAL							
210-2-000-9999	Capital Expenditures	27,787	27,389	19,500	13,260	65,000	
	Total Capital	27,787	27,389	19,500	13,260	65,000	233.3%
OTHER							
210-2-000-6650	Miscellaneous Expense	40	2,270		8,330	30,000	
210-2-000-6784	Refunds	28,803	17,976	10,500	14,805	19,500	
210-2-000-6787	IPLAN	5,896	343	2,000		2,000	
210-2-000-6788	CARF	5,068	16,862	500		1,000	
210-2-000-6797	PHAB			5,500		10,000	
	Total Other	39,808	37,450	18,500	23,135	62,500	237.8%
	TOTAL EXPENDITURE	4,032,854	4,312,392	4,191,540	4,076,226	4,512,410	7.7%
Revenue over/(under) Expenditure		(341,136)	(662,213)	(1,260,151)	(253,421)	(1,136,810)	

Health and Human Services

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
TRANSFERS IN							
210-1-000-1367	County Drug Court Transfer					5,565	
210-1-000-1416	708 Fund Transfer	799,326	801,900	825,500	825,500	825,500	
210-1-000-1437	Senior Citizens Fund Transfer	59,178	59,178	59,178	59,178	57,000	
	Total Transfers In	858,504	861,078	884,678	884,678	888,065	0.4%
TRANSFERS OUT							
210-2-000-6300	To General Fund						
210-2-000-6780	Administrative Rent	145,814	270,814	145,814	145,814	145,814	
210-2-000-6792	Insurance Reimbursement	13,600		375,400	602,000	457,638	21.9%
	Total Transfers Out	159,414	270,814	521,214	747,814	603,452	15.8%
NON-CASH ITEMS							
REVENUE							
210-1-000-1449	State Donated Vaccines			50,000		50,000	
210-1-000-1439	W.I.C. Supplemental Nutrition			425,510		425,510	
EXPENDITURE							
210-2-000-6794	State Donated Vaccines			50,000		50,000	
210-2-000-6778	Supplemental Food Coupons			425,510		425,510	
	Total Non-Cash Items Surplus/(Deficit)						
Ending Balance		3,103,613	3,031,665	2,134,978	2,915,109	2,062,912	-3.4%

Community 708 Mental Health Board Fund

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		8	4	2	2	220	9159.7%
REVENUE							
050-1-000-1100	Current Tax	922,595	929,660	930,000	930,218	932,000	
050-1-000-1135	Interest	6	8				
Total Revenue		922,601	929,668	930,000	930,218	932,000	0.2%
CONTRACTUAL							
<u>Agency Grants</u>							
050-2-000-6661	Family Counseling	497					
050-2-000-6663	AID	25,849	25,938	28,000	28,000	26,000	
050-2-000-6664	Open Door	34,797	34,961	35,000	35,000	32,000	
050-2-000-6665	Mutual Ground	38,773	44,913			39,000	
050-2-000-6667	Operating Expense			500	500		
050-2-000-6668	Fox Valley Family YMCA						
050-2-000-6669	CASA (Court Appointed Special Advocates) - Kendall County	4,971	5,000	10,000	10,000	6,000	
050-2-000-6672	Aunt Martha's						
050-2-000-6673	Senior Services	5,965	5,000	12,000	12,000	7,000	
050-2-000-6676	Fox Valley Hospice	2,983					
050-2-000-6678	Education Services Network						
050-2-000-6679	Day One PACT	4,971	5,000	7,000	7,000	5,000	
050-2-000-6680	NAMI (Nat'l Alliance for Mentally Ill)	1,491				500	
050-2-000-6682	Celebrate Differences		1,958	5,000	5,000		
050-2-000-6689	Fox Valley Older Adults		5,000	7,000	7,000	3,000	
Total Contractual		120,297	127,770	104,500	104,500	118,500	
Total Expenditure		120,297	127,770	104,500	104,500	118,500	13.4%
Revenue over/(under) Expenditure		802,305	801,899	825,500	825,718	813,500	
TRANSFERS OUT							
050-2-000-6660	Transfer to HHS	799,326	801,900	825,500	825,500	804,000	-2.6%
050-2-000-6681	Transfer to Probation Court Services	2,983				500	
050-2-000-6684	Transfer to Kendall County Drug Court					9,000	
Total Transfers Out		802,308	801,900	825,500	825,500	813,500	
Ending Balance		4	2	2	220	220	9159.7%

Social Services for Senior Citizens Fund

Description

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		5	14,203	13,393	13,393	10,995	
REVENUE							
060-1-000-1100	Current Tax	348,176	349,187	350,000	350,110	350,000	
060-1-000-1135	Interest	2	3				
	Total Revenue	348,178	349,190	350,000	350,110	350,000	0.0%
CONTRACTUAL							
060-2-000-999	Unallocated			324,500		324,500	
060-2-000-6668	Fox Valley YMCA	1,118					
060-2-000-6677	Visiting Nurses Association	8,144	10,000		10,000		
060-2-000-6686	Prairie State Legal Services	7,126	8,500		9,000		
060-2-000-6689	Fox Valley Older Adults	55,226	58,703		58,500		
060-2-000-6690	Senior Services Assoc., Inc.	121,142	124,619		120,000		
060-2-000-6691	CNN (Community Nutrition Network	16,797	20,274		26,000		
060-2-000-6692	Community Meal for Seniors - Plano		0		1,008		
060-2-000-6693	Oswego Senior Center	39,749	43,226		46,500		
	Total Contractual	249,302	265,322	324,500	271,008	324,500	0.0%
	Total Expenditure	249,302	265,322	324,500	271,008	324,500	
Revenue over/(under) Expenditure		98,876	83,868	25,500	79,101	25,500	
TRANSFERS OUT							
060-2-000-6310	Transfer to KAT (transit)	25,500	25,500	25,500	25,500	25,500	
060-2-000-6660	Transfer to HHS	59,178	59,178		56,000		
	Total Transfers Out	84,678	84,678	25,500	81,500	25,500	0.0%
Ending Balance		14,203	13,393	13,393	10,995	10,995	

Extension Education Service Fund

Fund Description

Extension educational programs are offered in four broad areas:

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

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

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

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

IL Statute: 505 ILCS 45/8

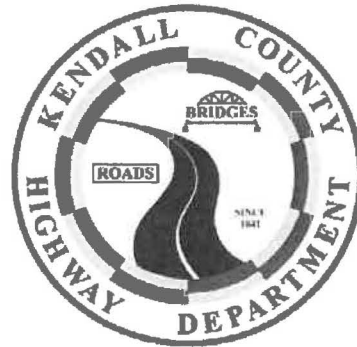
The county governing board shall annually... consider the total funds needed for Cooperative Extension Service programs in the county. The county governing board may appropriate and pay 50% of the total so determined from the general corporate fund or other available funds or from an existing education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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		3	3	1	1	5,746	941886.9%
REVENUE							
080-1-000-1100	Current Tax	184,779	187,081	187,527	187,691	187,527	
080-1-000-1135	Interest	1	2				
	Total Revenue	184,780	187,082	187,527	187,691	187,527	0.0%
OTHER							
080-2-000-6700	Tax Distribution	184,780	187,085	187,527	181,945	187,527	
	Total Other	184,780	187,085	187,527	181,945	187,527	
	Total Expenditure	184,780	187,085	187,527	181,945	187,527	0.0%
Revenue over/(under) Expenditure		0	-3	0	5,746	0	
Ending Balance		3	1	1	5,746	5,746	

County Highway Fund

Description

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



Legal Status

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

Authorized Personnel Summary

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>Full Time</u>				
Engineer	1	1	1	1
Asst. Engineer	1	1	1	1
Civil Engineer	1	1	1	1
Foreman	1	1	1	1
Maintenance	7	7	7	7
Admin. Asst.	1	1	1	1
Total	12	12	12	12

County Highway Fund

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		132,663	210,229	262,172	262,172	230,469	-12.1%
REVENUE							
120-1-000-1100	Current Tax	1,466,608	1,495,919	1,500,000	1,500,104	1,500,000	0.0%
120-1-000-1325	Miscellaneous Income	92,645	31,034	65,000	51,879	50,000	-23.1%
120-1-000-1373	Overweight Permits	40,571	40,468	20,000	41,897	25,000	25.0%
120-1-000-1371	Federal Salary Reimb.		108,460	55,000	55,575	56,000	1.8%
120-1-000-1374	Twp. Engineering Income	58,603	65,635	50,000	2,238	50,000	0.0%
120-1-000-1135	Interest	9	13				
	Total Revenue	1,658,436	1,741,528	1,690,000	1,651,693	1,681,000	-0.5%
PERSONNEL							
120-2-000-6101	Superintendent	107,101	108,444	109,000	110,034	112,350	3.1%
120-2-000-6102	Other	652,524	668,286	600,831	631,733	593,282	-1.3%
120-2-000-6105	Temporary	34,218	32,538	55,000	44,315	55,000	0.0%
120-2-000-6106	Overtime	45,257	35,270	45,000	44,612	45,000	27.6%
	Total Personnel	839,100	844,538	809,831	830,694	805,632	-0.5%
CONTRACTUAL							
120-2-000-6203	Dues/Conferences	4,630	3,971	5,000	4,037	5,000	0.0%
120-2-000-6207	Cellular Telephones	3,015	2,952	3,000	2,632	3,000	0.0%
120-2-000-6216	Equipment & Maintenance	94,590	97,564	80,000	116,396	95,000	18.8%
120-2-000-6251	Utilities	974	1,049	1,000	1,050	1,000	0.0%
120-2-000-6720	Building & Grounds Maint.	30,755	127,501	75,000	39,265	75,000	0.0%
120-2-000-6721	Street Lights & Maint.	23,029	22,806	25,000	18,607	25,000	0.0%
120-2-000-6723	Pavement & Striping	39,555	29,877	35,000	17,953	35,000	0.0%
120-2-000-6726	Traffic Signal Maintenance	7,080	19,959	20,000	36,665	25,000	25.0%
120-2-000-6727	Road & Bridge Maintenance	46,474	50,918	50,000	54,437	50,000	0.0%
	Total Contractual	250,102	356,597	294,000	291,043	314,000	6.8%
COMMODITIES							
120-2-000-6200	Office Supplies	3,162	2,540	3,000	2,334	3,000	0.0%
120-2-000-6201	Postage	1,284	1,054	1,500	1,215	1,500	0.0%
120-2-000-6205	Mileage	3,245	3,136	3,500	3,464	3,500	0.0%
120-2-000-6217	Gasoline/Oil	90,598	61,821	100,000	54,405	85,000	-15.0%
120-2-000-6240	Clothing Allowance	2,450	0	2,500	4,900	2,500	0.0%
120-2-000-6722	Highway Maint. Materials	110,579	186,140	250,000	170,334	250,000	0.0%
120-2-000-6724	Sign Supplies	9,192	19,268	25,000	26,876	30,000	20.0%
120-2-000-6725	Engineering Supplies	6,568	3,096	5,000	1,244	5,000	61.5%
	Total Commodities	227,079	277,056	390,500	264,772	380,500	-2.6%
CAPITAL							
120-2-000-9999	Capital Equipment	164,589	171,393	185,000	196,888	180,000	
	Total Capital Equipment	164,589	171,393	185,000	196,888	180,000	-2.7%
	Total Expenditure	1,480,870	1,649,584	1,679,331	1,583,396	1,680,132	0.0%
Revenue over/(under) Expenditure		177,566	91,944	10,669	68,297	868	

County Highway Fund

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
TRANSFERS OUT							
120-2-000-6312	Transfer to Building Fund	100,000	40,000	100,000	100,000	75,000	-25.0%
	Total Transfers Out	100,000	40,000	100,000	100,000	75,000	
Ending Balance		210,229	262,172	172,841	230,469	156,337	-9.5%

County Bridge Fund

Description

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

Legal Status

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		1,165,120	625,435	461,914	461,914	1,151,526	149.3%
REVENUE							
130-1-000-1100	Current Tax	571,899	548,631	500,000	500,035	500,000	0.0%
130-1-000-1135	Interest Income	4	5	0		0	0.0%
130-1-000-1325	Federal Reimbursements	1,183,052	1,062,429	130,000	1,037,512	80,000	-38.5%
Total Revenue		1,754,954	1,611,064	630,000	1,537,547	580,000	-7.9%
CAPITAL							
130-2-000-6735	Construction of Bridges	2,289,460	2,013,025	650,000	874,647	1,250,000	92.3%
130-2-000-6736	Twp. Bridge Program	25,897	15,548	0	11,183	310,000	
Total Capital		2,315,357	2,028,574	650,000	885,830	1,560,000	140.0%
Total Expenditure		2,315,357	2,028,574	650,000	885,830	1,560,000	140.0%
Revenue over/(under) Expenditure		(560,403)	(417,509)	(20,000)	651,717	(980,000)	
TRANSFERS IN							
130-1-000-1353	Transfer from Federal Aid Matching		0	35,000	37,895	0	
130-1-000-1383	Transfer from Township Bridge	20,717	253,988	25,000		230,000	
Total Transfers In		20,717	253,988	60,000	37,895	230,000	
Ending Balance		625,435	461,914	501,914	1,151,526	401,526	-20.0%

Federal Aid Matching Fund

Fund Description

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

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

IL Statute: 605 ILCS 5/5-603

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		27,880	32,900	37,895	37,895		-100.0%
REVENUE							
140-1-000-1100	Current Tax	5,020	4,995				
	Total Revenue	5,020	4,995				
CAPITAL							
140-2-000-6740	Road Construction						
140-2-000-6741	Right of Way Acquisition						
	Total Capital						
OTHER							
140-2-000-6742	Engineering Fees						
	Total Other						
	Total Expenditure						
Revenue over/(under) Expenditure		5,020	4,995				
TRANSFERS							
140-2-000-6701	Transfer to County Bridge			35,000	37,895		
	Total Transfers Out			35,000	37,895		
Ending Balance		32,900	37,895	2,895			-100.0%

Illinois Municipal Retirement Fund (IMRF)

Fund Description

A new Social Security fund was established in 2018 to separate IMRF and FICA financial activity.

This fund captures financial activity 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, employee payroll deductions and 1/3 of the Personal Property Replacement Tax.

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

IL Statute: 40 ILCS 5/7-102

The purpose of this fund is to provide a[n] ...efficient system for the payment of annuities and other benefits, in addition to the annuities and benefits available... under the Federal Social Security Act, to certain officers and employees, and to their beneficiaries, of municipalities... It is the mission of this Fund to... develop... and administer program that provide income protection to members and their beneficiaries on behalf of participating employers...

IL Statute: 40 ILCS 5/7-107

...having power... authorize expenditures for, payment of earnings to employees from any fund... derived from taxes, assessments, fees or other revenues...

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		1,311,541	1,601,085	2,297,768	2,060,213	2,781,861	21.1%
REVENUE							
090-1-000-1100	IMRF Current Tax	3,181,573	2,802,405	3,000,000	2,999,925	3,100,767	3.4%
090-1-000-1110	Personal Property Repl. Tax	203,321	180,004	123,000	192,240	78,000	
090-1-000-1135	Interest Income	26	36	50		25	
090-1-000-1344	Soc. Sec. Refund	9,748			10		
090-1-000-1345	Forest Preserve IMRF	87,606	83,582	94,500	89,860	52,500	
090-1-000-1349	IGA KenCom IMRF	178,754	168,349	240,000	166,961	232,000	-3.3%
090-1-000-1360	Soc. Sec. Current Tax	994,243	1,495,919	1,535,000	1,535,030	0	-100.0%
090-1-000-1361	Employee Contributions	2,649,877	2,688,261	2,650,000	2,881,459	1,245,000	
Total Revenue		7,305,148	7,418,556	7,642,550	7,865,484	4,708,292	-38.4%
PERSONNEL							
090-2-000-6650	Miscellaneous Reimbursement	5,627	2,666		1,409	100,000	
090-2-000-6705	Remitted to IMRF	4,231,220	4,199,479	4,855,000	4,217,888	4,563,000	
090-2-000-6706	Remitted to Social Security	2,856,625	2,830,520	3,140,000	2,985,483		
Total Personnel		7,093,472	7,032,665	7,995,000	7,204,781	4,663,000	
Total Expenditure		7,093,472	7,032,665	7,995,000	7,204,781	4,663,000	-41.7%
Revenue over/(under) Expenditure		211,676	385,891	(352,450)	660,703	45,292	
TRANSFERS IN							
090-1-000-1346	Transfer from Animal Control	20,646	16,838	25,890	20,479	14,000	-45.9%
090-1-000-1347	Transfer from Veteran's Asst.	11,650	11,181	13,700	11,537		-100.0%
090-1-000-1348	Transfer from GIS Mapping	29,246	30,219	40,500	28,928	22,500	-44.4%
090-1-000-1350	Transfer from Probation Fund	16,326	15,000			4,133	
Total Transfers In		77,868	73,237	80,090	60,944	40,633	
Ending Balance		1,601,085	2,060,213	2,025,408	2,781,861	2,867,786	41.6%

Social Security Fund

Fund Description

This fund was established in 2018 to separate IMRF and FICA financial activity.

This fund captures financial activity for Social Security and Medicare.

Revenue is received through a property tax levy, employee payroll deductions and 1/3 of the Personal Property Replacement Tax.

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

IL Statute: 40 ILCS 5/7-102

The purpose of this fund is to provide a[n] ...efficient system for the payment of annuities and other benefits, in addition to the ann available... under the Federal Social Security Act, to certain officers and employees, and to their beneficiaries, of municipalities...

Fund to... develop... and administer program that provide income protection to members and their beneficiaries on behalf of partic

IL Statute: 40 ILCS 5/7-107

...having power... authorize expenditures for, payment of earnings to employees from any fund... derived from taxes, assessments,

ACCOUNT & DESCRIPTION		BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		0	
REVENUE			
091-1-000-1100	IMRF Current Tax	1,557,201	
091-1-000-1110	Personal Property Repl. Tax	78,000	
091-1-000-1135	Interest Income	25	
091-1-000-1344	Refunds from IRS	10	
091-1-000-1345	Reimbursement from Forest Preserve	46,500	
091-1-000-1361	Employee Contributions	1,595,000	
	Total Revenue	3,276,736	
PERSONNEL			
091-2-000-6650	Miscellaneous Reimbursement	1,000	
091-2-000-6706	Remitted to Social Security	3,283,000	
	Total Personnel	3,284,000	
	Total Expenditure	3,284,000	
Revenue over/(under) Expenditure		(7,264)	
TRANSFERS IN			
091-1-000-1346	Transfer from Animal Control	10,500	
091-1-000-1347	Transfer from Veteran's Asst.	13,500	
091-1-000-1348	Transfer from GIS Mapping	17,000	
091-1-000-1350	Transfer from Probation Fund	3,149	
	Total Transfers In	44,149	
Ending Balance		36,885	

Liability Insurance Fund

Fund Description

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		222,510	210,376	565,164	565,164	663,534	17.4%
REVENUE							
100-1-000-1100	Current Tax	1,093,797	1,196,743	1,100,000	1,087,718	1,183,600	7.6%
100-1-000-1135	Interest	7	10	0		10	
100-1-000-1325	Other Revenue	55,730	58,460	20,000	117,962	70,152	250.8%
100-1-000-1345	Forest Preserve Liability	91,429	105,134	55,508	40,980	36,552	-34.2%
100-1-000-1349	IGA KenCom Liability		17,480				
Total Revenue		1,240,963	1,377,827	1,175,508	1,246,660	1,290,314	9.8%
CONTRACTUAL							
100-2-000-6650	Other Exp. & Deductibles	73,115	75,882	140,000	44,360	140,000	0.0%
100-2-000-6710	Premiums	934,851	732,384	726,913	690,336	782,158	7.6%
Total Contractual		1,007,966	808,266	866,913	734,696	922,158	6.4%
Total Expenditure		1,007,966	808,266	866,913	734,696	922,158	
Revenue over/(under) Expenditure		232,997	569,561	308,595	511,964	368,156	
TRANSFERS IN							
100-1-000-1340	Transfer from HHS (Reimb.)	13,600		13,600		13,600	
100-1-000-1352	Transfer from VAC	5,899	5,500	5,500	5,500	5,500	
100-1-000-1354	Transfer from Kendall Area Transit	5,371	4,727	5,905	5,905	5,905	
Total Transfers In		24,870	10,227	25,005	11,405	25,005	0.0%
TRANSFERS OUT							
100-2-000-6304	Transfer to Liability Insurance Program	270,000	225,000	300,000	425,000	400,000	
Total Transfers Out		270,000	225,000	300,000	425,000	400,000	33.3%
Ending Balance		210,376	565,164	598,764	663,534	656,695	9.7%

Tuberculosis Fund

Fund Description

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

IL Statute: 70 ILCS 920/5

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		4,157	4,238	7,222	7,222	9,810	
REVENUE							
070-1-000-1100	Current Tax Interest Income	15,082	15,006	15,000	15,049	15,000	
	Total Revenue	15,082	15,006	15,000	15,049	15,000	0.0%
CONTRACTUAL							
070-2-000-6695	Services	15,000	12,022	15,000	12,461	15,000	
070-2-000-6696	Secretarial Services						
	Total Contractual	15,000	12,022	15,000	12,461	15,000	0.0%
	Total Expenditure	15,000	12,022	15,000	12,461	15,000	0.0%
Revenue over/(under) Expenditure		82	2,984	0	2,588	0	
Ending Balance		4,238	7,222	7,222	9,810	9,810	

Veterans Assistance Commission Fund

Fund Description

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

IL Statute: 330 ILCS 45/01-11

Full Time Staff paid from fund (annual):

		2015 3	2016 3	2017 3	2018 3		
ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		182,383	286,443	422,362	422,362	523,620	24.0%
REVENUE							
890-1-000-1100	Tax Levy Revenue	401,470	402,862	403,789	403,776	369,735	
890-1-000-1135	Interest Income	2	3		0	0	
Total Revenue		401,472	402,865	403,789	403,776	369,735	-8.4%
PERSONNEL							
890-2-000-6101	Superintendent	54,581	46,005	54,060	54,019	57,168	
890-2-000-6102	Assistant Superintendent	44,060	40,846	42,640	42,577	45,092	
890-2-000-6103	CVSO Coordinator	38,731	29,991	39,000	35,250	39,780	
890-2-000-6105	Salaries - Drivers & PT	25,523	29,810	38,000	32,229	40,000	
Total Personnel		162,895	146,652	173,700	164,075	182,040	4.8%
CONTRACTUAL							
890-2-000-6203	Report Fees/Membership	385	555	600	225	800	
890-2-000-6204	Local/Twp/Co/State Training	1,060	298	2,000	632	2,000	
890-2-000-6205	Mileage/Transportation	1,309	1,077	2,000	530	1,400	
890-2-000-6206	Fed Certification & Continuing Ed.	900	1,220	1,800	660	1,800	
890-2-000-6215	Professional Services	912	2,641	3,800	3,931	4,000	
890-2-000-6216	Equipment Maintenance	1,061	1,093	4,000	2,257	4,000	
890-2-000-6217	VAC Vehicle Fuel	6,695	4,976	10,000	4,709	10,000	
890-2-000-6970	Advertising	252	586	1,200	1,482	6,000	
890-2-000-6974	VAC Vehicle I-Pass	300	352	800	510	1,000	
890-2-000-6975	VAC Vehicle Maintenance	2,887	2,580	6,200	710	6,200	
890-2-000-6983	Lodging & Meal Allowance	3,721	4,071	5,800	7,191	7,200	
890-2-000-6984	Travel	895	1,495	2,600	1,180	3,000	
Total Contractual		20,377	20,944	40,800	24,017	47,400	16.2%
COMMODITIES							
890-2-000-6200	Office Supplies	1,626	1,934	2,500	1,866	3,000	
Total Commodities		1,626	1,934	2,500	1,866	3,000	20.0%
CAPITAL							
890-2-000-6231	Computers/Peripherals	4,926	3,925	2,500	1,196	5,000	
890-2-000-6976	Building Fund				1,150		
890-2-000-6977	Equipment & Furniture	645	538	600	0	1,000	
890-2-000-6978	VAC Vehicle Purchases		21,951		16,595		
Total Capital		5,571	26,414	3,100	18,941	6,000	93.5%
OTHER							
890-2-000-6593	Mental Health Assistance		194	8,000	419	4,000	
890-2-000-6594	Dental Assistance		345	5,000	0	3,000	
890-2-000-6595	Shelter Assistance	65,850	36,895	72,000	38,730	50,000	-30.6%
890-2-000-6596	Utility Assistance	7,830	3,602	20,000	5,454	10,000	-50.0%
890-2-000-6597	Food Assistance	5,216	3,016	12,000	23,985	26,000	116.7%
890-2-000-6598	Veterans/Widow Emerg. Assistance	1,301	680	4,000	190	4,000	0.0%
Total Other		80,197	44,732	121,000	68,777	97,000	-19.8%
Total Expenditures		270,665	240,675	341,100	277,676	335,440	-1.7%
Revenues over (Expenses)		130,807	162,190	62,689	126,100	34,295	

Veterans Assistance Commission Fund

Fund Description

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

IL Statute: 330 ILCS 45/01-11

Full Time Staff paid from fund (annual):		2015 3	2016 3	2017 3	2018 3		
ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
TRANSFERS OUT							
890-2-000-6973	VAC Vehicle Insurance Premium	1,033	4,200	4,200	4,200	6,300	50.0%
890-2-000-6979	To General Fund; Bonding Superintendent	250	100				
890-2-000-6985	To FICA	11,650	11,181	13,700	11,537	14,000	2.2%
890-2-000-6986	To Dental/Medical Insurance	8,947	9,491	27,775	7,805	8,536	-69.3%
890-2-000-6988	To Unemployment Insurance			3,000		3,000	0.0%
890-2-000-6989	To Workers Comp./Liability Ins.	4,866	1,300	1,300	1,300	1,300	0.0%
	Total Transfers Out	26,747	26,271	49,975	24,841	33,136	-33.7%
Ending Balance		286,443	422,362	435,076	523,620	524,779	20.6%

Public Building Commission Lease Fund

Fund Description

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

Public Act 094-0355

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

IL Statute: 50 ILCS 20/14.1

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

Account #	Description	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% Change In Budget
Beginning Balance		2,862	2,863	0	0	0	
REVENUE							
110-1-000-1100	Property Taxes						
110-1-000-1135	Interest Income	2	1				
	Total Revenue	2	1	0	0	0	
OTHER							
110-2-000-6650	Other Expenses						
110-2-000-6715	Lease of Building	180,000					
	Total Other	180,000	0	0	0	0	
	Total Expenditure	180,000	0	0	0	0	
Revenue over/(under) Expenditure		(179,998)	1	0	0	0	
TRANSFERS IN							
110-1-000-1305	Transfer from County Special Reserve Fund	180,000					
	Total Transfers In	180,000	0	0	0	0	
TRANSFERS OUT							
110-02-000-6300	Transfer to General Fund		2,864				
	Total Transfers Out	0	2,864	0	0	0	
Ending Balance		2,863	0	0	0	0	0.0%

Economic Development Fund

Fund Description

This fund is used for activities related to economic development within the County including expanding, retaining, and attracting new businesses and

Authorized Full Time Staff (annual):

2015
0.5

2016
0.5

2017
0.5

2018
0.5

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		5,998	11,264	15,604	15,604	18,479	18.4%
REVENUE							
020-1-000-1499	Fundraising Event Revenue	1,640	1,700	1,640	120	1,640	
020-1-000-1350	Revenue	2,170	668				
	Total Revenue	3,810	2,368	1,640	120	1,640	
PERSONNEL							
020-2-000-6102	Other Salaries	16,805	20,481	21,500	21,670	22,145	
	Total Personnel	16,805	20,481	21,500	21,670	22,145	3.0%
CONTRACTUAL							
020-2-000-6202	Books/Subscriptions						
020-2-000-6203	Dues/Memberships	4,000	3,075	4,255	2,781	4,255	
020-2-000-6204	Conferences/Training	1,025	565	600	750	600	
020-2-000-6215	Consulting Fees	1,653					
020-2-000-6219	Printing/Publications/Brochures/Subscriptions			250		250	
020-2-000-6561	Advertising/Publicity/Marketing/Trade Shows	2,000	2,263	1,400	546	1,400	
020-2-000-6562	Travel	276	209	500	251	500	
020-2-000-6499	Fundraising Event Expenditure	873	775	1,000	263	1,000	
	Total Contractual	9,827	6,887	8,005	4,591	8,005	
COMMODITIES							
020-2-000-6200	Office Supplies	172	12	200	156	200	
020-2-000-6201	Postage			200		200	
020-2-000-6205	Mileage	13	5	500	342	500	
	Total Commodities	186	17	900	498	900	
	Total Expenditure	26,818	27,384	30,405	26,759	31,050	2.1%
Revenue over/(under) Expenditure		(23,008)	(25,016)	(28,765)	(26,639)	(29,410)	
TRANSFERS IN							
020-1-000-1300	Transfer from General Fund	25,974	24,000	25,000	25,000	25,000	
020-1-000-1351	REDC Transfer	2,300	5,356	4,514	4,514	4,804	6.4%
	Total Transfers In	28,274	29,356	29,514	29,514	29,804	1.0%
Ending Balance		11,264	15,604	16,353	18,479	18,873	21.0%

Restricted Economic Development Revolving Loan Fund

Fund Description

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

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		1,987,307	1,725,485	1,779,415	1,779,415	1,785,296	0.3%
REVENUE							
030-1-000-1135	Interest Income	2,548	3,598	2,400	3,830	3,600	
030-1-000-1355	Surplus - Education		21,503	130,787	131,626		
030-1-000-1357	Lucky Beef N Dogs				487	5,880	
030-1-000-1359	The Custard Cup	12,800	14,659	4,129	3,167		
030-1-000-1360	Can Man	4,320	2,423				
030-1-000-1361	Law Office Corporation	2,895	6,949	6,949	6,370	6,949	
030-1-000-1362	Civilian Force Arms	4,840	19,358	19,358	17,745	19,358	
030-1-000-1363	Countryside Café	3,075	12,299	12,299	11,274	12,299	
030-1-000-1364	Application Fees				3,428	1,000	
Total Revenue		30,478	80,789	175,922	177,926	49,086	-72.1%
OTHER							
030-2-000-6640	Approved Program Loans	290,000		750,000	32,500	530,000	
030-2-000-6641	Bank Charges						
030-2-000-6642	Grant Administration						
030-2-000-6644	Close Out Paid Loans		21,503	130,787	131,626		
030-2-000-6645	Uncollectible Loan Expense						
030-2-000-6646	Application Expenses				1,953	1,000	
030-2-000-6650	Other Expenditures				1,453	1,000	
Total Other		290,000	21,503	880,787	167,532	532,000	
Total Expenditure		290,000	21,503	880,787	167,532	532,000	-39.6%
Revenue over/(under) Expenditure		(259,522)	59,286	(704,865)	10,395	(482,914)	
TRANSFERS OUT							
030-2-000-6310	EDC Fund Transfer	2,300	5,356	4,514	4,514	4,804	
Total Transfers Out		2,300	5,356	4,514	4,514	4,804	6.4%
Ending Balance		1,725,485	1,779,415	1,070,036	1,785,296	1,297,578	21.3%

Transportation Sales Tax

Fund Description

In 2006, the voters of Kendall County approved by referendum to impose a 1/2% sales tax for transportation purposes.

The Board appropriates expenditures from this fund for engineering and construction of roads and bridges on the county's system.

IL Statute: 55 ILCS 5/5 - 1006.5

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

This additional tax may not be imposed on the sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food which has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes, and needles used by diabetics.

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		6,099,610	7,599,129	8,851,980	8,851,980	9,321,308	5.3%
REVENUE							
190-1-000-1135	Interest Income	5,757	19,376	10,000	51,841	30,000	
190-1-000-1320	Transportation Sales Tax	4,833,270	4,960,810	4,750,000	5,070,966	4,750,000	
190-1-000-1325	Other Income	65,000	215,022		5,532		
Total Revenue		4,904,027	5,195,208	4,760,000	5,128,339	4,780,000	0.4%
CAPITAL							
190-2-000-6740	Road and Bridge Construction	2,452,707	2,779,474	4,500,000	3,173,692	10,000,000	
190-2-000-6741	Land Acquisition	247,718	163,412	600,000	711,161	700,000	16.7%
Total Capital		2,700,425	2,942,886	5,100,000	3,884,852	10,700,000	109.8%
OTHER							
190-2-000-6742	Engineering Fees	654,083	949,472	500,000	724,158	1,500,000	
Total Other		654,083	949,472	500,000	724,158	1,500,000	200.0%
Total Expenditure		3,354,508	3,892,357	5,600,000	4,609,011	12,200,000	117.9%
Revenue over/(under) Expenditure		1,549,519	1,302,851	(840,000)	519,328	(7,420,000)	
TRANSFERS IN							
190-1-000-1305	Transfer from Highway Restricted Fund			10,000		10,000	
Total Transfers In		0	0	10,000	0	10,000	
TRANSFERS OUT							
190-2-000-6313	Transfer to Transportation Alt. Prog.	50,000	50,000	50,000	50,000	50,000	
Total Transfers Out		50,000	50,000	50,000	50,000	50,000	
Ending Balance		7,599,129	8,851,980	7,971,980	9,321,308	1,861,308	-76.7%

County Motor Fuel Tax Fund (State Transfer)

Fund Description

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

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

IL Statute: 605 ILCS 5/5-701.1

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

- (1) highways within the county designated as county highways, or
- (2) county highways within the corporate limits of any municipality within such county, or
- (3) county highways within the corporate limits of any park district within such county, or
- (4) any county highway to be constructed under Section 5-406 of this Code.

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		1,473,486	810,284	1,842,187	1,842,187	1,790,144	-2.8%
REVENUE							
150-1-000-1135	Interest Income	1,114	782	1,000	1,109	1,000	
150-1-000-1386	County Consolidated Program	269,918	277,167	270,000	138,603	277,000	
150-1-000-1387	Allotments	902,865	1,993,754	1,400,000	1,528,485	1,500,000	7.1%
150-1-000-1388	State Capital Bill						
	Total Revenue	1,173,896	2,271,704	1,671,000	1,668,197	1,778,000	6.4%
CAPITAL							
150-2-000-6761	Road Construction & Maint.	1,837,098	1,239,800	2,500,000	1,720,240	2,250,000	
	Total Capital	1,837,098	1,239,800	2,500,000	1,720,240	2,250,000	-10.0%
	Total Expenditure	1,837,098	1,239,800	2,500,000	1,720,240	2,250,000	
Revenue over/(under) Expenditure		(663,202)	1,031,903	(829,000)	(52,043)	(472,000)	
Ending Balance		810,284	1,842,187	1,013,187	1,790,144	1,318,144	30.1%

Township Bridge Fund

Fund Description

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

The goal/objective of this fund is to continue to gain financial momentum in an effort to provide safe and functional bridges in Kendall County.

This program operates under an 80-10-10 cost sharing format, with the State providing 80% of the funding, the township providing 10% of the funding and the county providing the remaining 10% of funding.

IL Statute: 605 ILCS 5/5-503

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		56	230,197	6,893	6,893	6,894	0.0%
REVENUE							
170-1-000-1320	Receipts from State of IL	250,843		25,000		225,000	
170-1-000-1321	Receipts from Township		30,523				
170-1-000-1135	Interest Earned	16	161		1		
	Total Revenue	250,859	30,684	25,000	1	225,000	800.0%
EXPENDITURES							
170-2-000-6650	Miscellaneous Expenditures						
	Total Expenditure	0	0	0	0	0	
Revenue over/(under) Expenditure		250,859	30,684	25,000	1	225,000	
TRANSFERS OUT							
170-2-000-6701	Transfer to County Bridge	20,717	253,988	25,000		230,000	
	Total Transfers Out	20,717	253,988	25,000	0	230,000	820.0%
Ending Balance		230,197	6,893	6,893	6,894	1,894	-72.5%

County Highway Restricted Fund

Fund Description

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		313,969	315,969	315,969	315,969	324,969	2.85%
REVENUE							
180-1-000-1320	Revenues	7,000	4,000	10,000	9,000	10,000	
	Total Revenue	7,000	4,000	10,000	9,000	10,000	0.00%
CONTRACTUAL							
180-2-000-6650	Expenditures	5,000	4,000				
	Total Expenditure	5,000	4,000	0	0	0	
Revenue over/(under) Expenditure		2,000	0	10,000	9,000	10,000	
TRANSFERS OUT							
180-2-000-6651	Transfer to Trans. Sales Tax Fund			10,000		10,000	
	Total Transfers Out	0	0	10,000	0	10,000	
Ending Balance		315,969	315,969	315,969	324,969	324,969	2.85%

Transportation Alternatives Program Fund

Fund Description

New Fund Established in 2013.

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		62,916	89,419	98,674	98,674	148,674	50.7%
REVENUE							
191-1-000-1320	Other Revenues						
	Total Revenue	0	0	0	0	0	
EXPENDITURES							
191-2-000-6750	Path/Sidewalk Construction		0	50,000		100,000	
191-2-000-6751	City of Yorkville	10,000	35,000				
191-2-000-6752	Oswegoland Park District		5,745				
191-2-000-6753	Village of Lisbon						
191-2-000-6754	Village of Oswego						
191-2-000-6755	City of Plano	13,497					
	Total Expenditure	23,497	40,745	50,000	0	100,000	100.0%
Revenue over/(under) Expenditure		(23,497)	(40,745)	(50,000)	0	(100,000)	
TRANSFERS IN							
191-1-000-1305	Transfer from Transportation Sales Tax Fund	50,000	50,000	50,000	50,000	50,000	
	Total Transfers In	50,000	50,000	50,000	50,000	50,000	
Ending Balance		89,419	98,674	98,674	148,674	98,674	0.0%

Salt Storage Building Maintenance Fund

Fund Description

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		8,000	10,750	13,500	13,500	2,980	-77.9%
REVENUE							
220-1-000-1320	Revenue	2,750	2,750	2,750	2,750	2,750	
	Total Revenue	2,750	2,750	2,750	2,750	2,750	0.0%
EXPENDITURE							
220-2-000-6650	Building Maintenance				13,270		
	Total Expenditure	0	0	0	13,270	0	
	Total Expenditure	0	0	0	13,270	0	
Revenue over/(under) Expenditure		2,750	2,750	2,750	-10,520	2,750	
Ending Balance		10,750	13,500	16,250	2,980	5,730	-64.7%

Animal Control Fund

Fund Description

The Fund is used for animal control operations.

IL Statute: 55 ILCS 5/5-1005

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

IL Statute: 510 ILCS 5/3

The County Board Chairman with the consent of the County Board shall appoint and Administrator... The Administrator may appoint as many Deputy Administrators and Animal Control Wardens to aid him or her as authorized by the Board. The Compensation... shall be fixed by the Board. The Board shall provide necessary personnel, training, equipment, supplies and facilities... to effectuate the program.

Authorized Full Time Staff (annual):

Authorized Full Time Staff (annual):		2015 2	2016 2	2017 2	2018 2		
ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		60,179	112,935	128,836	128,836	188,754	46.5%
REVENUE							
350-1-000-1320	Rabies Tags Sold	181,835	188,869	184,000	198,070	189,520	
350-1-000-1325	Fines & Fees	30,544	26,002	25,000	36,241	32,000	
350-1-000-1335	Donations	17,708	2,731	5,000	5,318	5,000	
350-1-000-1336	Intact Registration Fee > \$10	11,762	14,649	12,000	12,240	12,000	
350-1-000-1340	Misc. Revenue	340	196	300	265	300	
Total Revenue		242,188	232,446	226,300	252,135	238,820	5.5%
PERSONNEL							
350-2-000-6101	Director	30,450	38,039	47,800	47,615	49,234	
350-2-000-6102	Kennel Mgr/AC Officer	35,240	4,454	29,120	17,424	29,994	
350-2-000-6103	Other	54,667	57,142	61,906	57,217	58,058	
350-2-000-6104	AC Administrator	6,000	6,289	6,500	6,492	6,500	
350-2-000-6106	Overtime					3,000	
Total Personnel		126,357	105,923	145,326	128,749	146,786	1.0%
CONTRACTUAL							
350-2-000-6206	Training & Conferences	75	393	1,500	688	1,500	
350-2-000-6207	Cellular Phones	97	119	250	188	250	
350-2-000-6217	Vehicle Expense/Gas	1,689	1,034	2,500	625	2,500	
350-2-000-6894	Volunteers/Public Relations	363	599	1,000	648	1,000	
350-2-000-6895	Neuter/Spay Fees		223				
350-2-000-6897	Transportation/Board & Care	9,457	8,671	15,000	11,334	12,000	
350-2-000-6900	Observation/Disposal	300	300	500	150	500	
Total Contractual		11,981	11,338	20,750	13,633	17,750	-14.5%

Animal Control Fund

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% Change In Budget
COMMODITIES							
350-2-000-6200	Supplies	498	1,147	2,000	1,294	1,500	
350-2-000-6201	Postage	839	931	1,100	1,119	1,100	
350-2-000-6369	Uniforms	172		500	305	750	
350-2-000-6896	Rabies Tags	2,683	3,538	2,500	147	2,500	
350-2-000-6901	Microchips	1,300	1,738	1,700		1,700	
	Total Commodities	5,492	7,354	7,800	2,865	7,550	-3.2%
CAPITAL							
350-2-000-6216	Equipment	2,479	1,718	4,000	1,175	4,000	
350-2-000-6898	Kennel Improvements		333				
350-2-000-9999	Capital Expenditures		4,376	2,500	5,034	2,500	
	Total Capital	2,479	6,427	6,500	6,209	6,500	
	Total Expenditure	146,310	131,041	180,376	151,457	178,586	-1.0%
Revenue over/(under) Expenditure		95,878	101,405	45,924	100,678	60,234	
TRANSFERS OUT							
350-2-000-6300	Transfer to General Fund	7,476	8,665	8,491	10,282	48,475	
350-2-000-6305	Transfer to IMRF Fund	20,646	16,838	25,890	20,479	14,000	
350-2-000-6319	Transfer to SS Fund					10,500	
350-2-000-6310	Transfer to AC Cap. Imp. Fund	15,000	60,000	10,000	10,000	10,000	
	Total Transfers Out	43,122	85,503	44,381	40,761	82,975	87.0%
Ending Balance		112,935	128,836	130,379	188,754	166,013	27.3%

Animal Medical Care Fund

Fund Description

This fund was established in 2013. A donor left \$25,000 in her will to Kendall County Animal Control to be used for the care of the animals. This fund will be used for the medical needs for the animals under the care of Kendall County Animal Control. This includes surgeries and other medical procedures that are above and beyond the spay/neuter and vaccinations budgeted in the Animal Control Fund and the Pet Population Fund.

Account No.	Description	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% Change In Budget
Beginning Balance		21,935	33,497	32,810	32,810	32,404	-1.2%
REVENUE							
341-1-000-1335	Donations and Receipts	12,915	25	0	950	1,000	
	Total Revenue	12,915	25	0	950	1,000	
EXPENDITURE							
341-2-000-6902	Animal Medical Care Expenses		443	3,000	1,091	3,000	
341-2-000-6903	Heartworm Testing	762	159	-	265	500	
341-2-000-6904	FeLuk/FIV Testing	591	110	-		500	
	Total Expenditure	1,353	712	3,000	1,356	4,000	33.3%
	Revenue over/(under) Expenditure	11,562	(687)	(3,000)	(406)	(3,000)	
Ending Balance		33,497	32,810	29,810	32,404	29,404	-1.4%

State Pet Population Control Fund

Fund Description

Fund created in FY 2006 by state statute.

All fees collected are remitted to the State of Illinois.

Account No.	Description	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% Change In Budget
Beginning Balance		5,865	7,990	9,830	9,830	11,315	15.1%
REVENUE							
860-1-000-1320	Fees Collected: Running at Large Fee	2125	1840	1500	1,485	1,500	
	Total Revenue	2,125	1,840	1,500	1,485	1,500	0.0%
EXPENDITURE							
860-2-000-6650	Remittance to State			9,490		10,990	
	Total Expenditure	0	0	9,490	0	10,990	15.8%
Revenue over/(under) Expenditure		2,125	1,840	(7,990)	1,485	(9,490)	
Ending Balance		7,990	9,830	1,840	11,315	1,825	

County Animal Population Control Fund

Fund Description

This fund was created in FY 2006 by state statute.

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		71,549	83,094	97,935	97,935	107,413	9.7%
REVENUE							
870-1-000-1320	Fees Collected: Intact Registration	16,057	19,214	16,000	16,140	16,000	
	Total Revenue	16,057	19,214	16,000	16,140	16,000	0.0%
CONTRACTUAL							
870-2-000-6650	Spay/Neuter Adopted Dogs/Cats	2,326	2,760	4,500	4,275	4,500	
870-2-000-6895	Spay/Neuter Targeted Dogs/Cats	2,186	1,613	2,500	2,387	2,500	
	Total Expenditure	4,512	4,373	7,000	6,662	7,000	0.0%
Revenue over/(under) Expenditure		11,545	14,841	9,000	9,478	9,000	
Ending Balance		83,094	97,935	106,935	107,413	116,413	8.9%

County Clerk Death Certificate Surcharge Fund

Fund Description

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		-3	-1,415	-2,874	-2,874	-1,317	
REVENUE							
371-1-000-1320	Grant			1,459	3,016	1,477	
	Total Revenue	0	0	1,459	3,016	1,477	1.2%
OTHER							
371-2-000-6650	Expenditure	1,412	1,459	1,459	1,459	1,477	
	Total Other	1,412	1,459	1,459	1,459	1,477	
	Total Expenditure	1,412	1,459	1,459	1,459	1,477	1.2%
Revenue over/(under) Expenditure		-1,412	-1,459	0	1,557	0	
Ending Balance		-1,415	-2,874	-2,874	-1,317	-1,317	

County Clerk Automation Fund

Fund Description

This fund captures the activity associated with tax sale cancellation.

IL Statute: 55ILCS

The county board of any county of the first or second class may by ordinance authorize the county treasurer to establish a special fund for deposit of the additional charge. Moneys in the special fund shall be used solely to provide the equipment, material and necessary expenses incurred to help defray the cost of implementing and maintaining such document storage system

			2018	
Full Time Staff paid from fund (annual):			1	
ACCOUNT & DESCRIPTION	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	0	0	17,792	
REVENUE				
372-1-000-1575 Tax Certificate Fee		11,560	13,000	
372-1-000-1576 Tax Sale Fees		5,134	3,000	
372-1-000-1577 Postage Fees		2,134	2,500	
Total Revenue	0	18,828	18,500	
EXPENDITURE				
372-2-000-6102 Salaries			29,432	
372-2-000-6200 Office Supplies				
372-2-000-6201 Postage		1,036	200	
372-2-000-6650 Misc. Expense			2,500	
Total Other	0	1,036	32,132	
Total Expenditure	0	1,036	32,132	
Revenue over/(under) Expenditure	0	17,792	-13,632	
Ending Balance	0	17,792	4,160	

Recorder Document Storage Fund

Full Time Staff paid from fund (annual):		2015 5	2016 5	2017 5	2018 5		
ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		534,348	522,715	517,305	517,305	500,116	-3.3%
REVENUE							
380-1-000-1320	Doc Storage Fund	192,221	188,649	185,250	201,945	204,250	
	Total Revenue	192,221	188,649	185,250	201,945	204,250	10.3%
PERSONNEL							
380-2-000-6102	Salaries	128,022	107,964	137,490	141,123	147,440	
	Total Personnel	128,022	107,964	137,490	141,123	147,440	36.6%
OTHER							
380-2-000-6650	Expenses & Capital	75,833	81,095	90,000	78,010	120,000	
380-2-000-6910	Cost Study		5,000	5,000			
	Total Other	75,833	86,095	95,000	78,010	120,000	39.4%
	Total Expenditure	203,855	194,059	232,490	219,133	267,440	37.8%
Revenue over/(under) Expenditure		(11,634)	(5,410)	(47,240)	(17,188)	(63,190)	
Ending Balance		522,715	517,305	470,065	500,116	436,926	-7.0%

Rental Housing Support Program Fund

IL Statute: 55ILCS 5/4-12002

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		0	0	0	0	0	
REVENUE							
810-1-000-1320	Revenues	166,806	167,562	175,000	179,532	193,500	
	Total Revenue	166,806	167,562	175,000	179,532	193,500	10.6%
OTHER							
810-2-000-6650	Remittance to State	166,806	167,562	175,000	179,532	193,500	
	Total Other	166,806	167,562	175,000	179,532	193,500	
	Total Expenditure	166,806	167,562	175,000	179,532	193,500	10.6%
Revenue over/(under) Expenditure		0	0	0	0	0	
Ending Balance		0	0	0	0	0	

Help America Vote Act (HAVA)

Fund Description

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		66,709	68,865	74,139	74,139	74,139	0.0%
REVENUE							
920-1-000-1320	Grant Revenue	2,156	5,274	5,000		5,000	
	Total Revenue	2,156	5,274	5,000	0	5,000	0.0%
EXPENDITURE							
920-2-000-6650	Grant Expenditure			5,000		5,000	
	Total Expenditure	0	0	5,000	0	5,000	0.0%
Revenue over/(under) Expenditure		2,156	5,274	0	0	0	
TRANSFERS OUT							
920-2-000-6300	Transfer to General Fund						
	Total Transfers Out	0	0	0	0	0	
Ending Balance		68,865	74,139	74,139	74,139	74,139	0.0%

Tax Sale Automation Fund

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		12,851	12,138	15,779	15,779	12,423	-21.3%
REVENUE							
530-1-000-1320	Tax Sale Fees	13,940	21,135	15,000	10,845	15,000	
	Total Revenue	13,940	21,135	15,000	10,845	15,000	0.0%
PERSONNEL							
530-2-000-6101	Salaries	6,267	7,999	4,000	968	9,000	
	Total Personnel	6,267	7,999	4,000	968	9,000	125.0%
OTHER							
530-2-000-6650	Expenditures	8,387	9,495	17,000	13,233	17,000	
	Total Other	8,387	9,495	17,000	13,233	17,000	0.0%
	Total Expenditure	14,653	17,494	21,000	14,201	26,000	23.8%
Revenue over/(under) Expenditure		(713)	3,641	(6,000)	(3,356)	(11,000)	
Ending Balance		12,138	15,779	9,779	12,423	1,423	-85.4%

Indemnity Fund

Fund Description

To provide for sale in error of taxes and deeds.

Payments from this fund are authorized by court order.

IL Statute: 35 ILCS 200/21-305

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2018	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		225,647	234,807	245,807	245,807	245,807	0.0%
REVENUE							
540-1-000-1320	Tax Sale Fees	9,160	11,000	10,000		10,000	
540-1-000-1325	Miscellaneous Income						
Total Revenue		9,160	11,000	10,000	0	10,000	0.0%
OTHER							
540-2-000-6650	Expenditures			5,000		5,000	
Total Other		0	0	5,000	0	5,000	
Total Expenditure		0	0	5,000	0	5,000	
Revenue over/(under) Expenditure		9,160	11,000	5,000	0	5,000	
Ending Balance		234,807	245,807	250,807	245,807	250,807	0.0%

Sale In Error Interest Fund

IL Statute: 35 ILCS 200/21-330

In counties of under 3,000,000 inhabitants, the county board may impose a fee of up to \$60, which shall be paid to the county collector, upon each person purchasing any property at a sale held... prior to the issuance of any certificate of purchase...

All sums of money received... shall be paid... to the county treasurer of the county in which the property is situated for deposit into a special fund. It shall be the duty of the county treasurer... to invest the principal and income of the fund...

No payment shall be made from the fund except by order of the court declaring a sale in error... Any moneys accumulated in the fund by the county treasurer in excess of (i) \$100,000 in counties with 250,000 or less inhabitants... shall be paid each year prior to the commencement of the annual tax sale, first to satisfy any existing unpaid judgments entered... and any funds remaining thereafter shall be paid to the general fund of the county.

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		41,472	35,161	60,901	60,901	60,901	0.0%
REVENUE							
820-1-000-1320	Tax Sale Fees	270,600	275,740	30,000		30,000	
	Total Revenue	270,600	275,740	30,000	0	30,000	0.0%
OTHER							
820-2-000-6650	Expenditures	1,911		5,000		5,000	
	Total Expenditure	1,911	0	5,000	0	5,000	0.0%
Revenue over/(under) Expenditure		268,689	275,740	25,000	0	25,000	
TRANSFERS OUT							
8202-000-6300	Transfer to GF	275,000	250,000				
	Total Transfers Out	275,000	250,000	0	0	0	
Ending Balance		35,161	60,901	85,901	60,901	85,901	0.0%

Sheriff's E- Ticket Fund

Fund Description

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

IL Statute: 705 ILCS 105/27.3e

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		10,346	12,948	15,250	15,250	16,775	10.0%
REVENUE							
360-1-000-1320	Fines/Fees Collected	2,602	2,302	2,600	1,524	2,100	
	Total Revenue	2,602	2,302	2,600	1,524	2,100	-19.2%
EXPENDITURE							
360-2-000-3650	Expenditures			2,000		2,000	
	Total Expenditure	0	0	2,000	0	2,000	0.0%
	Total Expenditure	0	0	2,000	0	2,000	
Revenue over/(under) Expenditure		2,602	2,302	600	1,524	100	
Ending Balance		12,948	15,250	15,850	16,775	16,875	6.5%

Sheriff Prevention of Alcohol/Criminal Violence Fund

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		46,392	38,666	52,038	52,038	70,400	35.3%
REVENUE							
390-1-000-1320	Fines	19,179	21,080	21,000	18,787	20,289	
	Total Revenue	19,179	21,080	21,000	18,787	20,289	-3.4%
CAPITAL							
390-2-000-6650	Law Enforcement Equipment	26,905	7,708	11,850	425	13,675	
	Total Capital	26,905	7,708	11,850	425	13,675	
	Total Expenditure	26,905	7,708	11,850	425	13,675	15.4%
Revenue over/(under) Expenditure		(7,726)	13,372	9,150	18,362	6,614	
Ending Balance		38,666	52,038	61,188	70,400	77,014	25.9%

Drug Abuse Revenue Fund

Fund Description

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

IL Statute: 725ILCS 150/2

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		55,663	67,946	96,026	96,026	113,622	18.3%
REVENUE							
400-1-000-1320	Circuit Clerk Fines	26,714	34,375	28,225	21,598	28,225	
400-1-000-1325	Sheriff Drug Forfeitures	14,224	21,325	17,000	10,486	25,000	
	Total Revenue	40,938	55,700	45,225	32,084	53,225	17.7%
CONTRACTUAL							
400-2-000-6650	Drug Abuse Prevention	28,655	27,619	18,570	14,488	20,830	
	Total Other	28,655	27,619	18,570	14,488	20,830	
	Total Expenditure	28,655	27,619	18,570	14,488	20,830	12.2%
Revenue over/(under) Expenditure		12,283	28,081	26,655	17,596	32,395	
TRANSFERS OUT							
8202-000-6300	Transfer to GF		0			0	
	Total Transfers Out	0	0	0	0	0	
Ending Balance		67,946	96,026	122,681	113,622	146,017	19.0%

Sheriff's Range Fund

Fund Description

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		30,732	34,625	39,217	39,217	42,732	9.0%
REVENUE							
402-1-000-1135	Interest	34	38		39		
402-1-000-1320	Fees	4,000	5,000	4,000	5,000	4,000	
	Total Revenue	4,034	5,038	4,000	5,039	4,000	0.0%
EXPENDITURE							
402-2-000-6650	Expenditures	141	446	15,000	1,524	15,000	
	Total Expenditure	141	446	15,000	1,524	15,000	0.0%
	Total Expenditure	141	446	15,000	1,524	15,000	
Revenue over/(under) Expenditure		3,893	4,592	(11,000)	3,515	(11,000)	
Ending Balance		34,625	39,217	28,217	42,732	31,732	12.5%

Jail Commissary Fund

Fund Description

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

II. Statute

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		79,927	140,328	122,563	122,563	138,208	12.8%
REVENUE							
403-1-000-1125	Interest	34	35		39		
403-1-000-1320	Revenue	81,500	63,000	74,000	95,000	84,000	
Total Revenue		81,534	63,035	74,000	95,039	84,000	13.5%
EXPENDITURE							
403-2-000-6454	Inmate Supplies	21,132	20,800	35,475	35,984	39,400	
403-2-000-6455	Inmate Medical		60,000	43,411	43,411	39,712	
403-2-000-6457	Maintenance for Inmate Welfare & Health					30,000	
Total Expenditure		21,132	80,800	78,886	79,394	109,112	38.3%
Total Expenditure		21,132	80,800	78,886	79,394	109,112	
Revenue over/(under) Expenditure		60,401	(17,765)	(4,886)	15,645	(25,112)	
Ending Balance		140,328	122,563	117,677	138,208	113,096	-3.9%

Sheriff's FTA Fund

Fund Description

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

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

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		59,006	58,396	59,423	59,423	56,363	-5.2%
REVENUE							
840-1-000-1320	FTA Fund Revenue	26,134	26,453	30,000	15,750	24,595	
	Total Revenue	26,134	26,453	30,000	15,750	24,595	-18.0%
EXPENDITURE							
840-2-000-6650	FTA Fund Expense	26,745	25,425	32,000	18,811	32,000	
	Total Expenditure	26,745	25,425	32,000	18,811	32,000	0.0%
	Total Expenditure	26,745	25,425	32,000	18,811	32,000	
Revenue over/(under) Expenditure		(611)	1,028	(2,000)	(3,061)	(7,405)	
Ending Balance		58,396	59,423	57,423	56,363	48,958	-14.7%

Sheriff's Vehicle Fund (Statutory)

Description

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

Legal Status

(c) Any person who receives a disposition of court supervision for a violation of the Illinois Vehicle Code or a similar provision of a local ordinance shall, in addition to any other fines, fees, and court costs, pay an additional fee of \$20, to be disbursed as provided in Section 16 104c of the Illinois Vehicle Code. In addition to the fee of \$20, the person shall also pay a fee of \$5, if not waived by the court. If this \$5 fee is collected, \$4.50 of the fee shall be deposited into the Circuit Court Clerk Operation and Administrative Fund created by the Clerk of the Circuit Court and 50 cents of the fee shall be deposited into the Prisoner Review Board Vehicle and Equipment Fund in the State treasury. (Source: P.A. 94 1009, eff. 1 1 07; 95 428, eff. 8 24 07.)

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		39,171	39,767	50,781	50,781	47,531	-6.4%
REVENUE							
910-1-000-1320	Fines	27,940	35,087	30,000	20,318	25,000	
	Total Revenue	27,940	35,087	30,000	20,318	25,000	-16.7%
CAPITAL							
910-2-000-6650	Vehicles	27,345	24,072	28,243	23,569	25,000	
	Total Capital	27,345	24,072	28,243	23,569	25,000	-11.5%
	Total Expenditure	27,345	24,072	28,243	23,569	25,000	
Revenue over/(under) Expenditure		596	11,015	1,757	(3,251)	0	
Ending Balance		39,767	50,781	52,538	47,531	47,531	-9.5%

County Reserve Fund

Fund Description

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

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	121,859	129,526	103,089	103,089	104,803	1.7%
REVENUE						
600-1-000-1135 Interest	30	31		24		
600-1-000-1320 Miscellaneous Clearing Revenue	14,555		15,100		15,100	
600-1-000-1321 Enforcement Grant Revenue	1,182	2,200				
600-1-000-1324 Nuclear Grant Revenue	350	11,435		319	9,000	
600-1-000-1325 Smoke Free Grant Revenue		7,542				
600-1-000-1326 Drug Court Redeployment	15,000			6,351		
Total Revenue	31,118	21,208	15,100	6,694	24,100	59.6%
EXPENDITURE						
600-2-000-6102 Salaries - Enforcement Grant	1,107	1,107		998		
600-2-000-6650 Miscellaneous Clearing Expense	6,586	38,515	11,100	3,715	11,100	
600-2-000-6653 Nuclear Grant - Expense	757	8,023		267	9,000	
600-2-000-6656 Drug Court Redeployment	15,000					
Total Expenditure	23,450	47,645	11,100	4,980	20,100	81.1%
Revenue over/(under) Expenditure	7,667	(26,437)	4,000	1,714	4,000	
Ending Balance	129,526	103,089	107,089	104,803	108,803	1.6%

Court Security Fund

Fund Description

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

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

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

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

IL Statute: 55ILCS 5/5-1103

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		301,787	312,645	354,246	354,246	391,942	10.6%
REVENUE							
420-1-000-1320	Circuit Clerk Fees	199,682	200,225	185,000	165,235	185,000	
	Total Revenue	199,682	200,225	185,000	165,235	185,000	0.0%
PERSONNEL							
420-2-000-6105	Deputies Part-Time					52,000	
420-2-000-6106	Salaries - Overtime	24,193	8,929	27,000	7,609	20,000	
	Total Personnel	24,193	8,929	27,000	7,609	72,000	166.7%
OTHER							
420-2-000-6650	Expenditures	14,632	39,694	95,000	39,931	40,669	
420-2-000-6203	Dues and Membership					687	
	Total Other	14,632	39,694	95,000	39,931	41,356	-56.5%
	Total Expenditure	38,825	48,623	122,000	47,539	113,356	-7.1%
Revenues over/(under) Expenses		160,858	151,601	63,000	117,696	71,644	
TRANSFERS OUT							
420-2-000-6300	Transfer to Gen Fund	150,000	110,000	80,000	80,000	80,000	
	Total Transfers Out	150,000	110,000	80,000	80,000	80,000	0.0%
Ending Balance		312,645	354,246	337,246	391,942	383,586	13.7%

State's Attorney Records Automation

Fund Description

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

IL Statute

55 ILCS 5/4-2002

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		13,618	19,978	26,230	26,230	30,816	17.5%
REVENUE							
442-1-000-1320	Fees	6,360	6,252	5,500	4,667	5,000	
	Total Revenue	6,360	6,252	5,500	4,667	5,000	-9.1%
EXPENDITURE							
442-2-000-6650	Expenditure			14,500	81	25,000	
	Total Expenditure	0	0	14,500	81	25,000	
Revenue over/(under) Expenditure		6,360	6,252	(9,000)	4,586	(20,000)	
Ending Balance		19,978	26,230	17,230	30,816	10,816	-37.2%

State's Attorney Juvenile Justice Council

Fund Description

The purpose of a county juvenile justice council is to provide a forum for the development of a community-based interagency assessment of the local juvenile justice system, juvenile delinquency, and to make recommendations to the county board, or county boards, for more effectively utilizing existing community resources in dealing with juveniles who are found to be involved in crime, or who are truant or have been suspended or expelled from school.

IL Statute

705 ILCS 405/6-12

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		923	4,851	12,163	12,163	9,932	-18.3%
REVENUE							
443-1-000-1320	Revenue	5,029	13,803	15,000	14,248	12,500	
	Total Revenue	5,029	13,803	15,000	14,248	12,500	
EXPENDITURE							
443-2-000-6650	Expenditure	1,101	6,490	15,000	16,479	17,000	
	Total Expenditure	1,101	6,490	15,000	16,479	17,000	13.3%
	Total Expenditure	1,101	6,490	15,000	16,479	17,000	
Revenue over/(under) Expenditure		3,928	7,313	0	(2,232)	(4,500)	
Ending Balance		4,851	12,163	12,163	9,932	5,432	-55.3%

State's Attorney Money Laundering Asset Forfeiture Fund

Fund Description

Any real or personal property derived from, or traceable to any proceeds the person obtained directly or indirectly from a violation of the Money Laundering Act shall be subject to forfeiture under Illinois law and a portion of the proceeds to be awarded to State's Attorney's Office for use in the enforcement of laws.

IL Statute

720 ILCS 5/29(b)-1

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		0	0	38	38	38	
REVENUE							
444-1-000-1320	Revenue		38	1		1	
	Total Revenue	0	38	1	0	1	
EXPENDITURE							
444-2-000-6650	Expenditure			1		1	
	Total Expenditure	0	0	1	0	1	
	Total Expenditure	0	0	1	0	1	
Revenue over/(under) Expenditure		0	38	0	0	0	
Ending Balance		0	38	38	38	38	

State's Attorney Drug Enforcement Fund

Description

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

Legal Status

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

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		42,127	45,090	46,599	46,599	51,233	9.9%
REVENUE							
500-1-000-1320	Fines & Forfeitures	4,456	11,046	5,000	7,899	6,000	
	Total Revenue	4,456	11,046	5,000	7,899	6,000	20.0%
OTHER							
500-2-000-6650	Drug Abuse Prevention	1,492	9,537	20,000	3,265	25,000	
	Total Other	1,492	9,537	20,000	3,265	25,000	
	Total Expenditure	1,492	9,537	20,000	3,265	25,000	25.0%
Revenue over/(under) Expenditure		2,963	1,509	(15,000)	4,634	(19,000)	
Ending Balance		45,090	46,599	31,599	51,233	32,233	2.0%

State's Attorney Child Advocacy Center

Description

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		4,107	4,107	3,865	3,865	3,865	0.0%
REVENUE							
770-1-000-1320	Donations/Revenues			1		1	
	Total Revenue	0	0	1	0	1	
OTHER							
770-2-000-6650	Expenditures		242	3,500		3,500	
	Total Other	0	242	3,500	0	3,500	0.0%
	Total Expenditure	0	242	3,500	0	3,500	
Revenue over/(under) Expenditure		0	(242)	(3,499)	0	(3,499)	
Ending Balance		4,107	3,865	366	3,865	366	0.0%

Circuit Clerk Document Storage Fund

Fund Description

Fund established to help defray the expense of document storage.

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

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

Full Time Staff paid from fund (annual):		2015 5.0	2016 6.0	2017 6.0	2018 6.0		
ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		775,767	758,700	673,864	673,864	527,963	-21.7%
REVENUE							
440-1-000-1320	Fees Collected	150,092	146,819	155,000	118,534	125,000	
440-1-000-1325	Miscellaneous						
	Total Revenue	150,092	146,819	155,000	118,534	125,000	-14.9%
PERSONNEL							
440-2-000-6101	Salaries	140,938	220,369	255,850	246,345	258,050	
	Total Personnel	140,938	220,369	255,850	246,345	258,050	0.9%
CONTRACTUAL							
440-2-000-6650	Document Storage	26,221	11,286	40,000	18,090	105,000	
	Total Other	26,221	11,286	40,000	18,090	105,000	
	Total Expenditure	167,159	231,655	295,850	264,435	363,050	22.7%
Revenue over/(under) Expenditure		(17,067)	(84,836)	(140,850)	(145,901)	(238,050)	
Ending Balance		758,700	673,864	533,014	527,963	289,913	-45.6%

Transportation Safety Highway Hire-Back Fund

Fund Description

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

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

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

Account No.	Description	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	Change In Budget
Beginning Balance		125	125	125	125	125	0.0%
REVENUE							
441-1-000-1320	Revenue						
	Total Revenue	0	0	0	0	0	
OTHER							
441-2-000-6650	Expenses						
	Total Expenditure	0	0	0	0	0	
Revenue over/(under) Expenditure		0	0	0	0	0	
Ending Balance		125	125	125	125	125	0.0%

Court Automation Fund

Fund Description

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

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

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

		2015	2016	2017	2018		
Full Time Staff paid from fund (annual):		3	1	1	1		
Account No.	Description	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% Change In Budget
Beginning Balance		691,688	608,387	520,341	520,341	467,246	-10.2%
REVENUE							
450-1-000-1320	Fees Collected	147,254	151,765	200,000	180,122	180,000	
450-1-000-1325	Court Automation						
	Total Revenue	147,254	151,765	200,000	180,122	180,000	-10.0%
PERSONNEL							
450-2-000-6101	Salaries	133,242	65,235	69,362	66,266	70,562	1.7%
	Total Personnel	133,242	65,235	69,362	66,266	70,562	
OTHER							
450-2-000-6650	Court Automation Exp.	97,313	174,575	300,000	166,952	350,000	
	Total Other	97,313	174,575	300,000	166,952	350,000	
	Total Expenditure	230,555	239,810	369,362	233,218	420,562	13.9%
Revenue over/(under) Expenditure		(83,301)	(88,046)	(169,362)	(53,095)	(240,562)	
TRANSFERS OUT							
450-2-000-6300	Transfer to General Fund			45,000		46,350	
	Total Transfers Out	0	0	45,000	0	46,350	
Ending Balance		608,387	520,341	305,979	467,246	180,334	-41.1%

Child Support Collection Fund

IL Statute: 705ILCS 105/27.1a

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

Full Time Staff paid from fund (annual):		2015 2	2016 2	2017 2	2018 2		
ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		252,933	233,075	245,180	245,180	245,298	0.0%
REVENUE							
460-1-000-1320	Fees Collected	38,231	59,658	45,000	51,704	45,000	
460-1-000-1325	IL State Reimbursement	8,763	13,175	4,000	12,967	6,000	
	Total Revenue	46,994	72,833	49,000	64,671	51,000	4.1%
PERSONNEL							
460-2-000-6101	Salaries	56,218	58,579	65,234	63,142	67,634	
	Total Personnel	56,218	58,579	65,234	63,142	67,634	3.7%
CONTRACTUAL							
460-2-000-6216	Equipment Maintenance	8,925		13,000		16,000	
	Total Contractual	8,925	0	13,000	0	16,000	23.1%
COMMODITIES							
460-2-000-6200	Office Supplies	489	1,036	2,000	260	2,000	
460-2-000-6201	Postage	1,221	1,113	1,000	1,150	1,000	
460-2-000-6231	Computer Supplies	0	0	200		200	
	Total Commodities	1,710	2,149	3,200	1,410	3,200	0.0%
OTHER							
460-2-000-6650	Miscellaneous			2,000		2,000	
	Total Other	0	0	2,000	0	2,000	
	Total Expenditure	66,852	60,728	83,434	64,552	88,834	6.5%
Revenue over/(under) Expenditure		(19,858)	12,105	(34,434)	119	(37,834)	
Ending Balance		233,075	245,180	210,746	245,298	207,464	-15.4%

Circuit Clerk Operation/Administration Fund

Fund Description

Newly created fund and fees by statute in FY 2008.

Augments the Circuit Clerk's operation and administration

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

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

	2015	2016	2017	2018
Full Time Staff paid from fund (annual):	0.3	0.3	0.25	0.25

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	Change In Budget
Beginning Balance		12,335	14,945	30,419	30,419	33,779	11.0%
REVENUE							
900-1-000-1320	Fees Collected	20,751	21,280	20,000	15,921	16,000	
	Total Revenue	20,751	21,280	20,000	15,921	16,000	-20.0%
OTHER							
900-2-000-6101	Salaries	18,141	5,807	15,000	7,786	10,000	
900-2-000-6650	Expenses	0	0	4,635	4,775	3,000	
	Total Other	18,141	5,807	19,635	12,561	13,000	-33.8%
	Total Expenditure	18,141	5,807	19,635	12,561	13,000	
Revenue over/(under) Expenditure		2,611	15,474	365	3,360	3,000	
Ending Balance		14,945	30,419	30,784	33,779	36,779	19.5%

Circuit Clerk Electronic Citation Fund

Fund Description

A fee paid by the defendant in any traffic, misdemeanor, municipal ordinance or conservation case upon a judgment of guilty or grant of supervision.
New fund established in FY2011.

IL Statute: 705 ILCS 105/27.3e

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		35,679	44,523	53,121	53,121	59,312	11.7%
REVENUE							
830-1-000-1320	Fines Collected/Circuit Clerk	8,844	8,598	9,000	6,191	6,000	
	Total Revenue	8,844	8,598	9,000	6,191	6,000	-33.3%
EXPENDITURE							
830-2-000-6650	Expenditures			46,000		56,000	
	Total Expenditure	0	0	46,000	0	56,000	21.7%
	Total Expenditure	0	0	46,000	0	56,000	
Revenue over/(under) Expenditure		8,844	8,598	(37,000)	6,191	(50,000)	
Ending Balance		44,523	53,121	16,121	59,312	9,312	-42.2%

Law Library Fund

Fund Description

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

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

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

IL Statute: 55 ILCS 5/5-39001

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

Full Time Staff paid from fund (annual):		2015 0.2	2016 0.2	2017 0.2	2018 0.2		
ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		195,522	141,427	81,834	81,834	44,405	-45.7%
REVENUE							
430-1-000-1320	Law Library Fees	51,155	52,663	50,000	48,971	50,000	
430-1-000-1325	Miscellaneous Revenue						
Total Revenue		51,155	52,663	50,000	48,971	50,000	0.0%
PERSONNEL							
430-2-000-6101	Salaries	10,066	10,326	10,000	9,840	10,000	
Total Personnel		10,066	10,326	10,000	9,840	10,000	
CAPITAL							
430-2-000-6650	Expenditure	6,880	2,739			0	
Total Expenditure		6,880	2,739	0	0	0	
CONTRACTUAL							
430-2-000-7004	Online Legal Research - Patron Access	12,355	15,759	12,648	9,178	12,648	
430-2-000-7005	Online Legal Research - CH Staff	35,455	32,000	22,000	20,108	22,000	
430-2-000-7008	Law Lib. Books/ Subscriptions	40,493	51,432	30,000	47,274	30,000	
Total Contractual		88,303	99,191	64,648	76,560	64,648	0.0%
Total Expenditure		105,249	112,257	74,648	86,400	74,648	0.0%
Revenue over/(under) Expenditure		(54,094)	(59,594)	(24,648)	(37,429)	(24,648)	
Ending Balance		141,427	81,834	57,186	44,405	19,757	-65.5%

Kendall County Drug Court Fund

Fund Description

This fund captures the activity associated with the Kendall County Drug Court. Drug Courts are programs designed to provide drug-addicted defendants with successful drug treatment as an alternative to incarceration. A drug court is a special program - usually within a standard criminal court - that channels non-violent drug-addicted defendants into highly structured and closely monitored drug treatment programs.

IL Statute: 730 ILCS 166

The Chief Judge of each judicial circuit may establish a drug court program including the format under which it operates under this Act.

IL Statute: 705 ILCS 410

The Chief Judge of each judicial circuit may establish a drug court program for minors including the format under which it operates under this Act.

ACCOUNT & DESCRIPTION		ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance			31,074	31,074	-29,197	-194.0%
REVENUE						
481-1-000-1320	Adult Redeployment Grant	31,074		15,431	192,186	
481-1-000-1526	Drug Testing			946	4,000	
481-1-000-1534	Drug Treatment				2,000	
	Total Revenue	31,074	0	16,377	198,186	
PERSONNEL						
481-2-000-6101	Salaries			42,669	129,247	
	Total Personnel	0	0	42,669	129,247	
COMMODITIES						
481-2-000-6200	Supplies			1,738	620	
	Total Commodities	0	0	1,738	620	
CONTRACTS						
481-2-000-6203	Memberships/Conferences			765	480	
481-2-000-6205	Training/Travel			3,648	2,589	
481-2-000-6206	Training/Conferences			855	975	
481-2-000-6915	Drug Testing			4,941	8,226	
481-2-000-6916	GPS			561	1,397	
481-2-000-6919	Treatment - Residential			11,361	17,987	
481-2-000-6921	Assessments				1,100	
	Total Contracts	0	0	22,130	32,754	
CAPITAL						
481-2-000-6216	Equipment			10,110	3,500	
	Total Capital	0	0	10,110	3,500	
	Total Expenditure	0	0	76,648	166,121	
Revenue over/(under) Expenditure		31,074	0	(60,271)	32,065	
TRANSFERS IN						
481-1-000-1536	Transfer from 708 Mental Health				9,000	
	Total Transfers In	0	0	0	9,000	
TRANSFERS OUT						
481-2-000-6300	Transfer To General Fund				24,716	
481-2-000-6318	Transfer To IMRF Fund				8,300	
481-2-000-6319	Transfer To SS Fund				6,300	
	Total Transfers Out	0	0	0	39,316	
Ending Balance		31,074	31,074	(29,197)	(27,448)	-188.3%

Probation Services Fund

Fund Description

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

IL Statute: 730ILCS 110/15.1

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		746,348	754,701	744,224	744,224	811,084	9.0%
REVENUE							
480-1-000-1320	Circuit Clerk Fees	180,540	138,611	145,000	107,945	110,000	
480-1-000-1520	Domestic Violence	30,401	21,343	25,000	18,481	15,000	
480-1-000-1521	GPS Monitoring Program	13,081	27,571	20,000	30,072	25,000	
480-1-000-1522	Underage Drinking Program	2,980	2,732	2,300	2,510	2,300	
480-1-000-1523	Equipment	51					
480-1-000-1525	O/P Risk Assessment			100			
480-1-000-1526	Drug Testing Revenue	651	792	750	5,415	2,000	
480-1-000-1528	Evaluation Reimbursement		872			2,828	
480-1-000-1529	Training	471	3,235	1,000	6,248	1,000	
480-1-000-1531	Parenting Education Program		100		200		
480-1-000-1532	Protective Order Violation Fee		200		200		
480-1-000-1533	Software				8,964		
480-2-000-1535	Contractual Services - Other				45		
Total Revenue		228,175	195,456	194,150	182,909	155,300	-20.0%
CONTRACTUAL							
480-2-000-6203	Dues/Memberships	1,456	915	1,850	1,990	1,900	
480-2-000-6206	Training	18,122	19,990	20,000	17,597	20,000	
480-2-000-6214	Contractual Services - Programs	65,712	48,296	173,250	35,549	141,750	
480-2-000-6215	Contractual Services - Other	11,627	13,563	25,500	13,128	30,100	
480-2-000-6915	Drug Testing	12,136	13,049	18,000	23,111	20,000	
480-2-000-6916	GPS Monitoring Program	29,993	38,598	41,000	35,281	40,000	
480-2-000-6917	O/P Risk Assessment	2,250					
Total Contractual		141,296	134,410	279,600	126,656	253,750	-9.2%
CAPITAL							
480-2-000-6216	Equipment	12,081	6,509	21,700	4,698	51,000	
480-2-000-6231	Software	15,315	11,408	20,000	14,696	20,000	
Total Capital		27,396	17,918	41,700	19,394	71,000	70.3%
Total Expenditure		168,692	152,328	321,300	146,049	324,750	1.1%
Revenue over/(under) Expenditure		59,483	43,128	(127,150)	36,860	(169,450)	
TRANSFERS IN							
480-1-000-1524	Transfer from 708 Mental Health	2,981	86			500	
Total Transfers In		2,981	86	0	0	500	
TRANSFERS OUT							
480-2-000-6300	Transfer to General Fund	37,785	38,692	30,000	-30,000	37,000	
480-2-000-6305	Transfer to IMRF Fund	16,326	15,000			4,133	
480-2-000-6319	Transfer to SS Fund					3,149	
Total Transfers Out		54,112	53,692	30,000	-30,000	44,282	47.6%
Ending Balance		754,701	744,224	587,074	811,084	597,852	1.8%

Coroner Death Certificate Grant

Fund Description

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		4,160	6,815	6,782	6,782	6,251	-7.8%
REVENUE							
470-1-000-1135	Interest	1	1		1		
470-1-000-1325	Receipts - Fees	5,793		4,000	9,191	4,000	
	Total Revenue	5,794	1	4,000	9,192	4,000	0.0%
COMMODITIES							
470-2-000-6200	Office Equipment	2,018		667	5,656	2,000	
470-2-000-6207	Cell Phone Equipment	367		667	623	500	
470-2-000-6217	Vehicle Equipment	679		667		2,000	
470-2-000-6494	Morgue Equipment			667		1,500	
470-2-000-6497	Scene/Investigation Equipment			667	3,443	1,500	
470-2-000-6650	Expenditure	74	34	665		500	
	Total Expenditure	3,139	34	4,000	9,723	8,000	100.0%
Revenue over/(under) Expenditure		2,655	(33)	0	(531)	(4,000)	
Ending Balance		6,815	6,782	6,782	6,251	2,251	-66.8%

Coroner Fees

Fund Description

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

IL Statute: 55 ILCS 5/4-7001

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		4,526	9,365	12,427	12,427	9,382	-24.5%
REVENUE							
940-1-000-1320	Fees	7,330	7,173	3,500	9,710	3,500	
	Total Revenue	7,330	7,173	3,500	9,710	3,500	0.0%
CONTRACTUAL							
940-2-000-6206	Training Expenses	1,790		583	7,092	7,000	
	Total Contractual	1,790	0	583	7,092	7,000	
COMMODITIES							
940-2-000-6200	Office Supplies			583	1,900	500	
940-2-000-6205	Mileage			583	353	500	
940-2-000-6240	Clothing Allowances	597		583	5,896	1,500	
940-2-000-6494	Morgue Supplies		901	583		1,000	
940-2-000-6650	Expenditure	103	3,210	585	(2,485)	1,000	
	Total Commodities	701	4,111	2,917	5,664	4,500	54.3%
	Total Expenditure	2,491	4,111	3,500	12,755	11,500	228.6%
Revenue over/(under) Expenditure		4,839	3,062	0	(3,045)	(8,000)	
Ending Balance		9,365	12,427	12,427	9,382	1,382	-88.9%

WIC (Women, Infants and Children) Fund

Description

These funds are a donation from an estate, intended to be used to enhance the WIC (Women, Infants & Children) related program.

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		68,063	68,394	68,404	68,404	67,945	-0.7%
REVENUE							
211-1-000-1135	Interest Income	330	10	15	(459)	15	
211-1-000-1335	Donations						
	Total Revenue	330	10	15	(459)	15	0.0%
OTHER							
211-2-000-6650	Expenditures						
		0	0	0	0	0	
	Total Expenditures	0	0	0	0	0	
Revenue over/(under) Expenditure		330	10	15	(459)	15	
Ending Balance		68,394	68,404	68,419	67,945	67,960	-0.7%

Community Services Block Grant - Revolving Loan Fund

Fund Description

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

IL Statute: 20 ILCS 625/2

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

IL Statute: 20 ILCS 625/4

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		54,095	49,422	61,418	61,418	66,115	7.6%
REVENUE							
250-1-000-1135	Interest Earned	12	17		18		
250-1-000-1320	Receipts	7,839	11,979	4,656	4,679	4,715	
	Total Revenue	7,850	11,996	4,656	4,697	4,715	1.3%
OTHER							
250-2-000-6821	Loans	12,523					
	Total Other	12,523	0	0	0	0	
	Total Expenditure	12,523	0	0	0	0	
Revenue over/(under) Expenditure		(4,673)	11,996	4,656	4,697	4,715	
Ending Balance		49,422	61,418	66,074	66,115	70,830	7.2%

Kendall Area Transit Fund

Description

Fund created in FY09 to fund Kendall County Para Transit.

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	210,210	177,497	167,041	167,041	170,325	2.0%
REVENUE						
550-1-000-1135 Interest Income	144	106	100	91	100	
550-1-000-1421 Miscellaneous Revenue				3,200		
550-1-000-1575 IL DOAP (Downstate Operating Asst. Program)	581,386	612,633	700,000	650,095	700,000	
550-1-000-1580 Municipal Contributions	51,438	51,025	51,438	25,686	51,000	
550-1-000-1582 IDOT Section 5311	55,578	55,578	55,578	55,578	55,578	
550-1-000-1584 RTA Section 5310			194,000	184,000	125,000	
Total Revenue	688,546	719,342	1,001,116	918,649	931,678	-6.9%
CONTRACTUAL						
550-2-000-6206 Training			2,000		2,000	
550-2-000-6216 Vehicle Maintenance			10,000		5,000	
550-2-000-7050 DVAC (DeKalb Voluntary Action Center)	734,347	767,327	1,001,016	960,359	831,578	
550-2-000-7051 Vehicle Lease & Insurance	23,988	8,206				
Total Contractual	758,335	775,532	1,013,016	960,359	838,578	-17.2%
COMMODITIES						
550-2-000-6250 Expenditures		539		101	1,000	
Total Commodities	0	539	0	101	1,000	
CAPITAL						
550-2-000-6252 Vehicles	620					
550-2-000-6208 Equipment	433		10,000		5,000	
550-2-000-6253 Facilities	7,500					
Total Capital	8,553	0	10,000	0	5,000	
Total Expenditure	766,888	776,071	1,023,016	960,460	844,578	-17.4%
Revenue over/(under) Expenditure	(78,342)	(56,730)	(21,900)	(41,811)	87,100	
TRANSFERS IN						
550-1-000-1305 Transfer from Senior Services Levy	25,500	25,500		25,500	25,500	
550-1-000-1300 Transfer from General Fund	25,500	25,500		25,500	25,500	
Total Transfers In	51,000	51,000	0	51,000	51,000	
TRANSFERS OUT						
550-2-000-6310 Transfer to Liability Insurance Fund	5,371	4,727	5,905	5,905	6,500	
Total Transfers Out	5,371	4,727	5,905	5,905	6,500	
Ending Balance	177,497	167,041	139,236	170,325	301,925	116.8%

Liability Insurance Program

Fund Description

The Fund accounts for payments toward self insured worker's compensation claims.

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		23,529	30,587	21,875	21,875	31,030	
REVENUE							
230-1-000-1135	Interest			1			
	Total Revenue	0	0	1	0	0	
EXPENDITURE							
230-2-000-6650	Self Insured WC Claims	262,941	233,875	300,000	415,845	400,000	
	Total Expenditure	262,941	233,875	300,000	415,845	400,000	33.3%
Revenue over/(under) Expenditure		(262,941)	(233,875)	(299,999)	(415,845)	(400,000)	
TRANSFERS IN							
230-1-000-1310	Transfer from Liability Ins. Fund	270,000	225,162	300,000	425,000	400,000	
	Total Transfers In	270,000	225,162	300,000	425,000	400,000	
Ending Balance		30,588	21,875	21,876	31,030	31,030	41.8%

County Drug Services Fund

Fund Description

This fund captures the activity associated with the Kendall County Drug Service Fund.

IL Statute: 720 ILCS 600/3.5

If a person violates...the Cannabis Control Act...a civil law violation punishable by a minimum fine of \$100 and a maximum find of \$200. The proceeds of the fine..\$15 to the county to fund drug addiction services.

ACCOUNT & DESCRIPTION		ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		0	605	605	2,985	393.39%
REVENUE						
421-1-000-1320	Fines	605		2,380	2,700	
	Total Revenue	605	0	2,380	2,700	
EXPENDITURE						
421-2-000-6650	Expenditures					
	Total Expenditure	0	0	0	0	
Revenue over/(under) Expenditure		605	0	2,380	2,700	
TRANSFERS OUT						
421-2-000-6317	Transfer to HHS				5,565	
	Total Transfers Out	0	0	0	5,565	
Ending Balance		605	605	2,985	120	-80.17%

County Special Reserve Fund

Description

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

Account No.	Description	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% Change In Budget
Beginning Balance		445,001	265,001	265,001	265,001	265,001	0.0%
REVENUE							
760-1-000-1320	Revenues						
	Total Revenue	0	0	0	0	0	
OTHER							
760-2-000-6650	Expenditures			265,001			
	Total Expenditure	0	0	265,001	0	0	-100.0%
Revenue over/(under) Expenditure		0	0	(265,001)	0	0	
TRANSFERS IN							
760-1-000-1300	General Fund Transfer						
	Total Transfers In	0	0	0	0	0	
TRANSFERS OUT							
760-2-000-6300	Transfer to General Fund					265,001	
760-2-000-6311	Transfer to PBC Fund	180,000					
	Total Transfers Out	180,000	0	0	0	265,001	
Ending Balance		265,001	265,001	0	265,001	0	

Capital Improvement Fund

Fund Description

- Reserve fund created to provide cash-on-hand for future building projects that are non-public safety related.
- Initial uses for reserve include: construction cost for renovation to 111 W. Fox Street; future expansion to 111 W. Fox Street; final purchase closing of adjacent property prior to December 2009.
- Also see Capital Improvement Plan.

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		805,912	1,022,299	1,137,380	1,137,380	1,332,830	17.2%
REVENUE							
040-1-000-1325	Other Revenue	4,200	700		7,000		
040-1-000-1546	Lease Income - KenCom	100,000	100,000	100,000	100,000	100,000	
040-1-000-1651	Video Gaming Tax	13,436	56,452	30,000	44,208	45,000	
Total Revenue		117,636	157,152	130,000	151,208	145,000	
CAPITAL							
040-2-000-6650	Expenditures	51,250	192,071	133,400	111,673	77,000	
Total Expenditure		51,250	192,071	133,400	111,673	77,000	-42.3%
Revenue over/(under) Expenditure		66,386	(34,919)	(3,400)	39,534	68,000	
TRANSFERS IN							
040-1-000-1300	Transfer from Gen Fund	150,000	150,000	150,000	150,000	50,000	
040-1-000-1354	Transfer from Co. Bldg Bond Proceeds			5,915	5,915		
Total Transfers In		150,000	150,000	155,915	155,915	50,000	
Ending Balance		1,022,299	1,137,380	1,289,895	1,332,830	1,450,830	12.5%

	FY17	FY18
<u>Administrative Services</u>		
Office Equipment/Furnishings		2,000
<u>County Clerk</u>		
Chairs	\$5,400	
<u>Facilities Mgt</u>		
Historic CH Windows		40,000
UPS Battery Replacements		15,000
Parking Lots		20,000
COB Windows	15,000	
Historic CH Wiring	18,000	
<u>COB Security</u>		
Security Improvements	25,000	
Miscellaneous	20,000	
<u>Planning, Building & Zoning</u>		
New Truck	25,000	
<u>Technology</u>		
Dell SANS		
1 GB COB Wireless		
1/2 Microsoft Licenses		
SCCM - System Center Configuration Manager	10,000	
POE switches - Power Over Ethernet	15,000	
	<u>133,400</u>	<u>77,000</u>

Public Safety Capital Improvement

Fund Description

Reserve fund created to provide cash-on-hand for future jail and courthouse expansions.

The revenue is provided by the Public Safety Sales Tax Fund or from General Fund revenues generated by housing out of county jail inmates.

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	3,391,194	3,691,125	4,184,584	4,184,584	2,253,015	-46.2%
REVENUE						
750-1-000-1565 Architect Deposits						
750-1-000-1566 Police Memorial Contribution			7,143	25,000	17,857	
Total Revenue	0	0	7,143	25,000	17,857	
CAPITAL						
750-2-000-6650 Expenditures	69	47,513	5,000	10,316	5,000	
750-2-000-6651 Vehicles		95,255	95,255	95,255	111,694	
750-2-000-6652 Jail/Courthouse Security System		156,512	3,000,000	2,123,056	1,000,000	
750-2-000-6653 Maintenance/Equipment		52,727	355,500	57,326	1,002,299	
750-2-000-6654 Police Memorial Expense		39,035	10,965			
Total Expenditure	69	391,042	3,466,720	2,285,953	2,118,993	-38.9%
Revenue over/(under) Expenditure	(69)	(391,042)	(3,459,577)	(2,260,953)	(2,101,136)	
TRANSFERS IN						
750-1-000-1300 Transfer from Gen Fund						
750-1-000-1306 Transfer from Public Building Commission		584,501				
750-1-000-1310 Transfer from Public Safety	300,000	300,000	325,000	325,000	325,000	
750-1-000-1358 Transfer from Courthouse Expan. Const. Fund			4,384	4,384		
Total Transfers In	300,000	884,501	329,384	329,384	325,000	-1.3%
Ending Balance	3,691,125	4,184,584	1,054,391	2,253,015	476,879	-54.8%

	FY17	FY18
<u>Circuit Court Judge</u>		
Bailiff Office		\$7,500
Courtroom Furniture		10,000
Chairs	\$10,000	
<u>Emergency Management Agency</u>		
Vehicle Repair	\$20,000	
<u>Fac Mgt</u>		
UPS Battery Replacements		20,000
PSC Comet UPS		20,000
PSC HVAC (if needed)	196,000	600,000
PSC Roof Repair/Replacement		80,000
NEC Phone System Cutover at PSC	15,000	
PSC Master Control Floor replacement	15,000	
PSC Tuckpointing	17,000	
Courthouse Tuckpointing	6,500	
PSC Parking Lots		
Lighting Suppression System		
<u>Sheriff</u>		
Vehicles	95,255	111,694
New World System Buy-In		28,275
Vehicle Audio/Video Systems		191,524
<u>PSC & CH</u>		
Security Systems (as needed)	3,000,000	1,000,000
<u>Technology</u>		
SAN		45,000
SCCM - System Center Configuration Manager	14,000	
Outdoor wireless - Sheriff Office	7,000	
1/2 Microsoft Licenses	55,000	
Miscellaneous	5,000	5,000
Police Memorial	10,965	
	<u>\$3,466,720</u>	<u>\$2,118,993</u>

Courthouse Restoration Fund

Description

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

Construction was completed in 2003.

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		6,625	8,515	10,945	10,945	8,677	-20.7%
REVENUE							
850-1-000-1320	Revenue	2,090	2,690	2,000	3,815	2,000	
	Total Revenue	2,090	2,690	2,000	3,815	2,000	
CAPITAL							
850-2-000-6650	Restoration Expenses	200	260	10,000	6,084	10,000	
	Total Capital	200	260	10,000	6,084	10,000	
	Total Expenditure	200	260	10,000	6,084	10,000	
Revenue over/(under) Expenditure		1,890	2,430	(8,000)	(2,269)	(8,000)	
Ending Balance		8,515	10,945	2,945	8,677	677	-77.0%

Building Fund

Description

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

Repayment of \$1,305,098 construction costs to be made by the Highway Department along with Township and Municipality Contributions.

Projects

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

Fund Balance \$ 1,300,000

Expenditure (1,305,098)

Revenue

FY10: Township & Municipality Contributions	\$ 170,250
FY11: Highway, Township & Municipality, Other Contributions	137,200
FY12: Highway, Township & Municipality Contributions	122,500
FY13: Highway, Township & Municipality Contributions	107,500
FY14: Highway, Township & Municipality Contributions	107,500
FY15: Highway, Township & Municipality Contributions	107,500
FY16: Highway, Township & Municipality, Other Contributions	107,500
FY17: Highway, Township & Municipality Contributions	107,500

Total Revenue 967,450

Ending Balance \$ 962,352

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		639,852	747,352	854,852	854,852	962,352	12.6%
REVENUE							
260-1-000-1135	Interest Income						
260-1-000-1320	Miscellaneous Income		60,000				
260-1-000-1325	Other Contributions						
260-1-000-1350	Township & Municipality Contrib.	7,500	7,500	7,500	7,500	7,500	
260-1-000-1545	Rental Income						
	Total Revenue	7,500	67,500	7,500	7,500	7,500	
TRANSFERS IN							
260-1-000-1300	Transfer from General Fund						
260-1-000-1315	Transfer from Highway Fund	100,000	40,000	100,000	100,000	75,000	
	Total Transfers In	100,000	40,000	100,000	100,000	75,000	-25.0%
TRANSFERS OUT							
260-2-000-6300	Transfer To General Fund					850,932	
	Total Transfers Out					850,932	
Ending Balance		747,352	854,852	962,352	962,352	193,920	-79.8%

Animal Control Capital Improvement Fund

Fund Description

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		51,661	69,276	125,571	125,571	134,969	7.5%
REVENUE							
340-1-000-1325	Other Revenue	2,615			2,180		
	Total Revenue	2,615	0	0	2,180	0	
CAPITAL							
340-2-000-6650	Building Improvements		3,705	17,800	2,782	48,100	
340-2-000-6978	Vehicles Purchased						
	Total Capital	0	3,705	17,800	2,782	48,100	170.2%
	Total Expenditure	0	3,705	17,800	2,782	48,100	
Revenue over/(under) Expenditure		2,615	(3,705)	(17,800)	(602)	(48,100)	
TRANSFERS IN							
340-1-000-1305	Transfer from Animal Control Fund	15,000	60,000	10,000	10,000	10,000	
	Total Transfers In	15,000	60,000	10,000	10,000	10,000	
Ending Balance		69,276	125,571	117,771	134,969	96,869	-17.7%

Courthouse Expansion Construction Fund - Bond Proceeds

Description

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

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

Construction to start Spring 2008 with final completion July 2010.

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		4,380	4,382	4,384	4,384	2	-100.0%
REVENUE							
970-1-000-1135	Interest Income	2	2		2		
970-1-000-1325	Miscellaneous						
	Total Revenue	2	2	0	2	0	
CAPITAL							
970-2-000-7023	Furnishings & Equipment						
970-2-000-7024	Construction Fees						
	Total Expenditure	0	0	0	0	0	
Revenue over/(under) Expenditure		2	2	0	2	0	
TRANSFERS OUT							
970-2-000-6303	Transfer to Pub. Safety Cap. Improvement Fund			4,384	4,384	2	
	Total Transfers Out			4,384	4,384	2	
Ending Balance		4,382	4,384	0	2	(0)	

County Building Bond Proceeds 2011 Refunding

Fund Description

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		5,915	5,915	5,915	5,915	0	-100.0%
REVENUE							
300-1-000-1515	Premium on Bonds						
300-1-000-1515	Bond Proceeds						
Total Revenue		0	0	0	0	0	
EXPENDITURE							
300-2-000-6850	Debt Service - Principal						
300-2-000-6850	Debt Service - Interest						
300-2-000-6850	Cost of Issuance						
Total Expenditure		0	0	0	0	0	
Revenue over/(under) Expenditure		0	0	0	0	0	
TRANSFERS OUT							
300-2-000-6316	Transfer to Capital Improv. Fund			5,915	5,915	0	
Total Transfers Out		0	0	5,915	5,915	0	
Ending Balance		5,915	5,915	0	0	0	

Debt Service Sources

		FY18 Sources			
		Public Safety Sales Tax	General Fund	HHS Fund	Other
Jail Expansion 2010 (refinance 2002A)	1,244,050	1,244,050			
County Office Bldg 2011 (refinance 2002B)	293,155		140,000	145,814	7,341
Courthouse 2007A	1,018,750	1,018,750			
Courthouse 2009	489,000	489,000			
Courthouse 2016 (refinance 2008)	486,250	286,250	200,000		
Courthouse 2017 (refinance 2007B & 2009)	-				
Total FY17 Debt Service	3,531,205	3,038,050	340,000	145,814	7,341

Jail Addition Debt Service Fund 2010

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

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

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

Notes

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

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

Jail Addition Debt Service Fund 2010

Fund Description

- This fund was set up to make bond payments for the new jail addition. Revenues are currently transferred in from the Public Safety Sales Tax Fund to cover debt payments.
- On December 1, 2002 Kendall County issued 20 year General Obligation Bonds in the amount of \$6.9 million.
- On September 28, 2010 Kendall County refunded the 2002A General Obligation Bonds in the amount of \$8.625 million.

IL Statute: 55 ILCS 5/6-3001

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

Account #	Description	ACTUAL 2015	BUDGET 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% Change in Budget
Beginning Balance		1,591	2,069	2,708	2,708	3,278	21.1%
REVENUE							
580-1-000-1135	Interest Income	407	464	200	486	200	
	Total Revenue	407	464	200	486	200	
DEBT							
580-2-000-6650	Other Expenses	578	475	650	565	650	
580-2-000-6865	Debt Service Interest	288,000	274,400	156,400	256,400	218,400	
580-2-000-6870	Debt Service Principal	680,000	900,000	950,000	950,000	1,025,000	
	Total Other	968,578	1,174,875	1,107,050	1,206,965	1,244,050	
	Total Expenditure	968,578	1,174,875	1,107,050	1,206,965	1,244,050	12.4%
Revenue over/(under) Expenditure		(968,172)	(1,174,411)	(1,106,850)	(1,206,480)	(1,243,850)	
TRANSFERS IN							
580-1-000-1310	Transfer from Public Safety	968,650	1,175,050	1,107,050	1,207,050	1,244,050	
	Total Transfers In	968,650	1,175,050	1,107,050	1,207,050	1,244,050	
Ending Balance		2,069	2,708	2,908	3,278	3,478	19.6%

County Office Building Debt Service 2011

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

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

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

Debt Service Schedule

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

County Building Debt Service Fund 2011

Fund Description

- Fund set up to make bond payments for the office building that houses Health & Human Services, Technology Services and the Veterans' Assistance Commission. Revenues are currently transferred in from the General Fund and the Health Department.
- On December 1, 2002 Kendall County issued 30 year General Obligation Bonds in the amount of \$4.5 million.
- On December 8, 2011 Kendall County refunded the 2002B General Obligation Bonds in the amount of \$4.215 million.

IL Statute: 30 ILCS 350/7

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

Account #	Description	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% Change in Budget
Beginning Balance		78,921	97,112	114,242	114,242	122,082	6.9%
REVENUE							
560-1-000-1135	Interest Income	190	192	100	216	100	
560-1-000-1541	Rental Income from KHA	4,800	5,200	4,800	5,200	4,800	
560-1-000-1544	Rental Income from KCDEE	9,696	10,504	9,696	8,080	9,696	
	Total Revenue	14,686	15,896	14,596	13,496	14,596	0.0%
OTHER							
560-2-000-6650	Misc. Expense	103	475	650	565	650	
560-2-000-6865	Debt Service Interest	127,205	124,105	120,905	120,905	117,505	
560-2-000-6870	Debt Service Principal	155,000	160,000	170,000	170,000	175,000	
	Total Other	282,308	284,580	291,555	291,470	293,155	
	Total Expenditure	282,308	284,580	291,555	291,470	293,155	0.5%
	Revenue over/(under) Expenditure	(267,622)	(268,684)	(276,959)	(277,974)	(278,559)	
TRANSFERS IN							
560-1-000-1300	Transfer From Gen Fund	140,000	140,000	140,000	140,000	140,000	
560-1-000-1545	Transfer From HHS	145,814	145,814	145,814	145,814	145,814	
	Total Transfers In	285,814	285,814	285,814	285,814	285,814	
Ending Balance		97,112	114,242	123,097	122,082	129,337	5.1%

Courthouse Expansion Debt Service 2007A

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

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

Debt Service Schedule

Date	Rate	Principal	Interest	Debt Service
6/15/2008			105,677	105,677
12/15/2008	4.100%	1,100,000	90,580	1,190,580
6/15/2009			68,030	68,030
12/15/2009	4.100%	245,000	68,030	313,030
6/15/2010			63,008	63,008
12/15/2010	4.100%	195,000	63,008	258,008
6/15/2011			59,010	59,010
12/15/2011	4.100%	200,000	59,010	259,010
6/15/2012			54,910	54,910
12/15/2012	4.000%	180,000	54,910	234,910
6/15/2013			51,310	51,310
12/15/2013	3.600%	195,000	51,310	246,310
6/15/2014			47,800	47,800
12/15/2014	3.625%	280,000	47,800	327,800
6/15/2015			42,725	42,725
12/15/2015	3.650%	300,000	42,725	342,725
6/15/2016			37,250	37,250
12/15/2016	3.700%	1,000,000	37,250	1,037,250
6/15/2017			18,750	18,750
12/15/2017	3.750%	1,000,000	18,750	1,018,750
Totals		4,695,000	1,081,842	5,776,842

Courthouse Expansion Debt Service 2009 and 2017

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

Date of Issuance: April 1, 2009
 Date of Maturity: December 15, 2026
 Interest Rates: 3.75 - 4.35%
 Payable: June 15 & December 15
 Payable at: Amalgamated Bank

\$14,315,000 G.O. Refunding Bonds, Alternate Revenue Source, Series 2017

October 24, 2017
 December 15, 2027
 5%
 June 15 & December 15
 Amalgamated Bank

Debt Service Schedule

	Date	Rate	Principal	Interest	Debt Service
Series 2009 G.O. Bonds	12/15/2017		480,000	9,000	489,000
			480,000	9,000	489,000
Series 2017 G.O. Refunding Bonds	12/15/2018			817,148	817,148
	6/15/2019			357,875	357,875
	12/15/2019	5.00%	520,000	357,875	877,875
	6/15/2020			344,875	344,875
	12/15/2020	5.00%	300,000	344,875	644,875
	6/15/2021			337,375	337,375
	12/15/2021	5.00%	445,000	337,375	782,375
	6/15/2022			326,250	326,250
	12/15/2022	5.00%	1,375,000	326,250	1,701,250
	6/15/2023			291,875	291,875
	12/15/2023	5.00%	1,840,000	291,875	2,131,875
	6/15/2024			245,875	245,875
	12/15/2024	5.00%	2,510,000	245,875	2,755,875
	6/15/2025			183,125	183,125
	12/15/2025	5.00%	2,635,000	183,125	2,818,125
	6/15/2026			117,250	117,250
	12/15/2026	5.00%	2,750,000	117,250	2,867,250
	6/15/2027			48,500	48,500
	12/15/2027	5.00%	1,940,000	48,500	1,988,500
			14,315,000	5,323,148	19,638,148
Total Debt Service			14,795,000	5,332,148	20,127,148

Notes

\$14,315,000 Series 2017 refunded \$4,695,000 Bond Series 2007A and \$10,000,000 Bond Series 2009.

Courthouse Expansion Debt Service Fund 2016

	\$10,000,000 G.O. Bonds Alternate Revenue Source, Series 2008	\$5,190,000 G.O. Refunding Bonds, Alternate Revenue Source, Series 2016
Date of Issuance:	December 15, 2008	June 15, 2016
Date of Maturity:	December 15, 2027	December 15, 2027
Interest Rates:	3.75 - 4.60%	2.00 - 3.00%
Payable:	June 15 & December 15	June 15 & December 15
Payable At:	Amalgamated Bank	Amalgamated Bank

Debt Service Schedule

	Date	Rate	Principal	Interest	Debt Service
Series 2008 G.O. Bonds	6/15/2009			315,627	315,627
	12/15/2009	3.75%	700,000	200,045	900,045
	6/15/2010			186,920	186,920
	12/15/2010	3.75%	600,000	186,920	786,920
	6/15/2011			175,670	175,670
	12/15/2011	3.75%	130,000	175,670	305,670
	6/15/2012			173,233	173,233
	12/15/2012	3.75%	510,000	173,233	683,233
	6/15/2013			163,670	163,670
	12/15/2013	3.75%	650,000	163,670	813,670
	6/15/2014			151,483	151,483
	12/15/2014	3.75%	950,000	151,483	1,101,483
	6/15/2016			118,670	118,670
	12/15/2016	3.75%	450,000	8,438	458,438
			3,990,000	2,344,729	6,334,729
Series 2016 G.O. Refunding Bonds	12/15/2016			93,333	93,333
	6/15/2017			75,675	75,675
	12/15/2017	3.00%	340,000	75,675	415,675
	6/15/2018			70,575	70,575
	12/15/2018	3.00%	635,000	70,575	705,575
	6/15/2019			61,050	61,050
	12/15/2019	3.00%	420,000	61,050	481,050
	6/15/2020			54,750	54,750
	12/15/2020	3.00%	645,000	54,750	699,750
	6/15/2021			45,075	45,075
	12/15/2021	3.00%	935,000	45,075	980,075
	6/15/2022			31,050	31,050
	12/15/2022	3.00%	1,020,000	31,050	1,051,050
	6/15/2023			15,750	15,750
	12/15/2023	3.00%	655,000	15,750	670,750
	6/15/2024			5,925	5,925
	12/15/2024	3.00%	100,000	5,925	105,925
	6/15/2025			4,425	4,425
	12/15/2025	3.00%	100,000	4,425	104,425
	6/15/2026			2,925	2,925
	12/15/2026	3.00%	100,000	2,925	102,925
	6/15/2027			1,425	1,425
	12/15/2027	3.00%	95,000	1,425	96,425
			5,045,000	830,583	5,875,583
Total Debt Service			9,035,000	3,175,312	12,210,312

Courthouse Expansion Debt Service

Fund Description

Fund to account for payments of principal and interest on \$4,695,000 General Obligation Bonds, Alternate Revenue Source, Series 2007A.

Fund to account for payments of principal and interest on \$10,000,000 General Obligation Bonds, Alternate Revenue Source, Series 2009.

Fund to account for payments of principal and interest on \$5,190,000 General Obligation Bonds, Alternate Revenue Source, Series 2016.

The revenue used to pay the debt service is transferred in from the Public Safety Sales Tax and the General Fund.

IL Statute: 30 ILCS 350/7

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

Account #	Description	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% Change in Budget
Beginning Balance		1,633,182	1,680,735	1,883,147	1,883,147	1,958,226	4.0%
REVENUE							
980-1-000-1135	Interest Income	987	928	400	1,199	400	
980-1-000-1620	Refund - Good Faith Deposit		1,139		317,100		
	Total Revenue	987	2,067	400	318,299	400	
DEBT							
980-2-000-6650	Disclosure & fiscal agent	2,347	1,655	2,500	4,270	2,500	
980-2-000-6651	Bond Refinance Closing Costs				489,619		
980-2-000-6865	Debt Service 2007A Interest	90,525	79,975	74,500	56,000	18,750	
980-2-000-6866	Debt Service 2007A Principal	280,000	300,000	1,000,000	1,000,000	1,000,000	
980-2-000-6869	Debt Service 2008 Interest	285,153	252,340		8,438		
980-2-000-6870	Debt Service 2008 Principal	950,000	800,000	450,000	450,000		
980-2-000-6871	Debt Service 2009 Interest	399,148	391,648	378,335	378,335	9,000	
980-2-000-6872	Debt Service 2009 Principal		400,000	310,000	310,000	480,000	
980-2-000-6873	Debt Service 2016 Interest			157,115	169,008	146,250	
980-2-000-6874	Debt Service 2016 Principal					340,000	
	Total Other	2,007,172	2,225,618	2,372,450	2,865,670	1,996,500	
	Total Expenditure	2,007,172	2,225,618	2,372,450	2,865,670	1,996,500	-15.8%
	Revenue over/(under) Expenditure	(2,006,185)	(2,223,551)	(2,372,050)	(2,547,371)	(1,996,100)	
TRANSFERS IN							
980-1-000-1300	Transfer from Gen Fund		200,000	200,000	200,000	200,000	
980-1-000-1310	Tr fr PS Sales Tax Fund	2,053,738	2,225,963	2,172,450	2,422,450	1,796,500	
	Total Transfers In	2,053,738	2,425,963	2,372,450	2,622,450	1,996,500	
Ending Balance		1,680,735	1,883,147	1,883,547	1,958,226	1,958,626	4.0%