



FY26 Kendall County Budget Book

Kendall County



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COUNTY OF KENDALL, ILLINOIS
KENDALL COUNTY COURTHOUSE
807 WEST JOHN STREET, SECOND FLOOR
YORKVILLE, ILLINOIS 60560
630.553.4171

Honorable County Board Chairman, Board Members, and Citizens of Kendall County:

We are honored to present the Fiscal Year 2026 Kendall County Annual Budget to the Kendall County Board. This annual budget represents approved FY26 appropriations as adopted by the County Board in accordance with the adopted budget and financial policies of Kendall County and the law of the State of Illinois. The annual budget is a financial policy embodying the County’s dedication to service for the citizens of Kendall County through efficient operations of County Departments and Offices and keeping up with necessary capital investments throughout the County. Expenditures across all funds total \$139,498,325, which is a 2% increase over the FY2025 budget.

This document details financial projections for the fiscal year beginning December 1, 2025, and ending November 30, 2026. Along with FY26 financial projections, included are historical profiles and narratives for more than 100 funds, including Property Tax Levy Funds, Special Department Funds, Capital Funds, Reserve Funds, and Debt Services Funds.

Budget Highlights

Kendall County is characterized in large part for its ongoing and substantial growth, growing from approximately 54,000 residents in 2000 to an estimated population of more than 143,000 in 2024. The County continues to be the fastest growing County in Illinois on a percentage basis, bringing both residential and business growth. An increase in population increases demand on County operations. While the County has been judicious in adding staff, seeking alternative ways to ensure adequate service delivery such as technology deployment and shared services, ultimately it is people who deliver services. The FY2026 budget adds 8 new full-time positions to the County’s current workforce of 339 full-time positions.

Additionally, the County is in the middle of a multi-phase plan to re-invest in its facilities to accommodate growing operations. Many of the County’s buildings were built between 1990 and 2008. In early 2026, the County will open its renovated County Office Building and complete the expansion and upgrades to its Main Street Campus located in downtown Yorkville. The construction was funded with no debt issued by County, paid for through American Rescue Plan Act and funds the County had set aside for the construction project. The FY26 budget includes \$8,000,000 in Public Safety Capital to begin the buildout of shell space in the Kendall County courthouse to accommodate the growing operational demands on the judicial system.

The 2025 Property Tax Levy increased by 5%, which results from capturing 1.9% increase in Equalized Assessed Value resulting from new construction and 2.9% consumer Price Index increase, as allowed by the Property Tax Extension Limitation Law. The resulting property tax rate, estimated at 0.50219, is the lowest Kendall County rate in at least 25 years.

General Fund Overview

The General Fund, which is the major operating fund for the County, totals \$34,946,805 in expenditures. This is a 4.8% increase over the previous fiscal year’s budget, driven largely by overall operating cost increase especially in technology services and funding additional staff to accommodate the County’s growing population demands. Narratives for each department and office within the General Fund detail mission statements, historical background, departmental and office functions, 2025 Highlights, 2026 Goals, historical and current performance measures, full-time equivalent employee count and organizational charts. All other fund’s narratives detail the mission and background of each of those funds. The FY26 Kendall County Annual Budget presents a balanced General Fund and projects that Kendall County will uphold its six-month fund balance policy.

Allocated revenue from state sales tax, quarter cent sales tax, and local share cannabis tax expect an increase in the General Fund as Kendall County's population grows, and more online sales are captured based on both origin and destination of sales. Personal property replacement tax and local use tax are expected to decrease, while franchise and County Real Estate Transfer Tax remain flat. Circuit Clerk Fees can expect an increase as population increases. Intergovernmental Revenue, primarily from the State of Illinois for reimbursement of various positions, are expected to increase based on increases in those contract wages and routine salary increases.

The County's financial forecast remains strong, with stable and growing revenues. Additionally, the County will retire the majority of its outstanding debt in 2027 freeing up additional Public Safety Sales Tax to fund future capital investment. The County's long history of conservative financial policies continues to benefit its current and future residents.

We would like to take this opportunity to thank the County Board Members, Elected Officials and Appointed Department Heads for their engagement and consideration in the development of this budget document. The County's Officials remain committed to responsible stewardship of public funds, ensuring that tax dollars and fees are spent wisely in service of the residents of Kendall County.

Respectfully submitted,



Christina Burns, County Administrator



Latreese Caldwell, Deputy County Administrator

COUNTY OF KENDALL, ILLINOIS
Annual Budget and Appropriation Ordinance

ORDINANCE 2025 - ____

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., 2025 and ending on the 30th day of November, A. D. 2026. 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, FY26 Kendall County Budget Book.

PASSED AND APPROVED by the County Board of the County of Kendall, this ____ day of
November, A. D. 2025.

Ayes: _____

Nays: _____

Absent: _____

Matt Kellogg
Chairman, Kendall 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 ____ day of November, A. D. 2025.

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



County of Kendall, Illinois Annual Operating Budget

Fiscal Year
2025-2026

December 1, 2025 – November 30, 2026

Adopted November 25, 2025

2025 County Board

Matt Kellogg, County Board Chair, and Finance & Budget
Committee

Scott Gengler, Finance & Budget Committee Chair

Seth Wormley, Finance & Budget Committee Vice- Chair

Brian DeBolt, Finance & Budget Committee

Ruben Rodriguez, Finance & Budget Committee

Zach Bachmann

Elizabeth Flowers

Dan Koukol

Jason Peterson

Brooke Shanley

County of Kendall, Illinois Elected and Appointed Officials

Elected Officials

Dwight Baird, Sheriff

Jill Ferko, Treasurer

Deborah Gillette, County Clerk & Recorder

Hon. Stephen Krentz, Presiding Judge

Meghan Martin, Superintendent, Regional Office of Education

Matthew G. Prochaska, Clerk of the Circuit Court

Jacqueline Purcell, Coroner

Eric Weis, State's Attorney

Appointed Officials

Roger Bonuchi, Emergency Management Agency

Christina Burns, County Administrator

Taylor Cosgrove, Animal Control

Alice Elliott, Probation/Court Services

Matthew Kinsey, Technology Services

Francis Klaas, Highway

Jason Majer, Public Defender

Andrew Nicoletti, Assessments

Dan Polvere, Facilities Management

Timothy Stubinger, Veteran's Assistance Commission

RaeAnn VanGundy, Health & Human Services

Kendall County Property Tax Rate

The estimated property tax rate is calculated using the formula:

$$\frac{\text{Current Year Levy} * 100}{\text{Prior Year EAV}}$$

$$\frac{\$28,845,766 * 100}{\$5.74 B} = .50219$$

$$\frac{\$27,501,479 * 100}{\$5.21 B} = .52808$$

Fund	Maximum Rate	FY26 Budget		FY25 Budget	
		FY25 Est. Levy	FY20 Est. Rate	FY24 Levy	FY24 Tax Rate
General Fund		17,494,625	0.30457	16,343,195	0.31382
IMRF		3,300,000	0.05745	2,620,577	0.05032
Social Security		700,000	0.01219	1,200,404	0.02305
County Highway Fund	0.200	1,850,000	0.03221	1,500,374	0.02881
Liability Insurance Fund		1,691,322	0.02945	1,537,871	0.02953
708 Mental Health Fund	0.050	1,098,330	0.01912	1,098,330	0.02109
Health & Human Services Fund	0.100	1,511,000	0.02631	1,511,311	0.02902
County Bridge Fund	0.250	-	0.00000	500,472	0.00961
Veterans Assistance CMMS	0.020	519,287	0.00904	519,741	0.00988
Social Services for Seniors Fund	0.025	447,404	0.00779	406,731	0.00781
Extension Education Fund	0.050	203,798	0.00355	197,897	0.00380
Tuberculosis Fund	0.050	30,000	0.00052	30,205	0.00058
Total Capped Levies		28,845,766	0.50219	27,467,108	0.52742
Total Uncapped Levies				34,372	0.00066
Total Levies		28,845,766	0.50219	27,501,479	0.52808

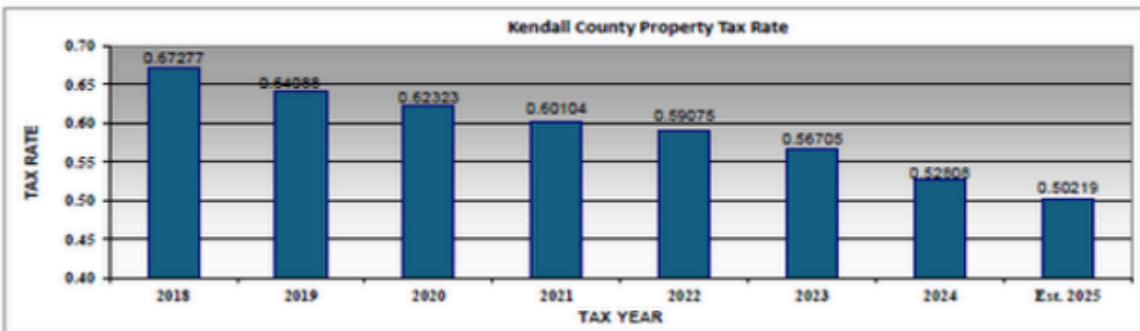
Property Tax Bill - Village of Oswego Example	2025 Levy; FY26 Budget		2024 Levy; FY25 Budget	
	Rate per \$100	%Change	Rate per \$100	% of Total
Kendall County	0.50219	-4.90%	0.52808	6.56%
Oswego School District #308			5.37282	66.77%
Oswego FPD			0.68350	8.49%
Waubensee JC #516			0.41827	5.20%
Oswegoland Park District			0.38046	4.73%
Oswego Library District			0.22520	2.80%
Village of Oswego			0.13171	1.64%
Forest Preserve			0.13040	1.62%
Oswego Road District			0.12597	1.57%
Oswego Township			0.05085	0.63%
Total			8.04726	100.00%

Estimated Kendall County Property Tax - Residential Home

The estimated property tax can be calculated using the formula:
Assessed Value / 3 / \$100 * Tax Rate = Estimated Property Tax



	2025 Levy; FY26 Budget	2024 Levy; FY25 Budget
Residential Home Assessed Value \$300,000	\$300,000	\$300,000
Taxable Assessed Value = 1/3	\$100,000	\$100,000
Taxable Assessed Value per \$100	\$1,000	\$1,000
Rate per \$100	0.50219	0.52808
Estimated Tax	\$502.19	\$528.08
Estimated Tax Decrease	(\$25.89)	



FY26 Kendall County Budget Summary



ALL FUNDS BUDGET SUMMARY

	BUDGET 2025		YTD 2025		Est. BUDGET 2026
Beginning Balance	\$ 107,253,850	\$	107,253,850	\$	107,254,574
Total Revenue & Transfers In	117,674,612		114,886,903		119,391,916
Total Expenditures & Transfers Out	136,638,929		114,886,179		139,511,825
Change in Fund Balance	(18,964,317)		724		(20,119,909)
Ending Balance (Cash Basis)	\$ 88,289,533	\$	107,254,574	\$	87,134,665

GENERAL FUND BUDGET SUMMARY

	BUDGET 2025		YTD 2025		Est. BUDGET 2026
Beginning Balance	\$ 25,195,662	\$	25,195,662	\$	29,135,104
Revenue	32,559,651		35,552,680		34,184,090
Transfers In	780,035		808,365		762,716
Total Revenue & Transfers In	33,339,685		36,361,045		34,946,805
Expenditure	29,156,492		26,219,247		30,727,058
Transfers Out	4,182,747		6,202,356		4,219,746
Total Expenditures & Transfers Out	33,339,239		32,421,603		34,946,805
Change in Fund Balance	446		3,939,442		0
Ending Balance (Cash Basis)	\$ 25,196,108	\$	29,135,104	\$	29,135,104

GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION			BUDGET 2025	BUDGET 2026	% CHANGE IN BUDGET
General Fund Total Revenues			33,339,685	34,946,805	9.8%
TAXES	OVERSIGHT				
11002539 41010	Admin	Current Property Tax	16,343,195	17,494,625	7.0%
11002539 41020	Admin	Personal Property Repl. Tax	650,000	450,000	-30.8%
11002539 41030	Admin	State Income Tax	3,640,768	3,710,000	1.9%
11002539 41040	Admin	Local Use Tax	810,000	450,000	-44.4%
11002539 41050	Admin	State Sales Tax	700,000	900,000	28.6%
11002539 41060	Admin	Franchise Tax	150,000	150,000	0.0%
11002539 41070	Admin	Local Share Cannabis Tax	250,000	320,000	28.0%
11002539 41140	Admin	1/4 Cent Sales Tax	3,906,000	4,158,148	6.5%
11000606 41160	Co. Clerk	Co. Real Estate Transfer Tax	450,000	450,000	0.0%
Total Taxes			26,899,963	28,082,773	9.7%
LICENSES, PERMITS, & FEES FROM SERVICES					
11000222 41390	Assessor	Assessment Miscellaneous	3,000	3,000	0.0%
11000314 41290	Circuit Clerk	Circuit Clerk Fees	1,310,000	1,625,000	24.0%
11000314 41300	Circuit Clerk	Cir. Clk. System Fee	9,000	500	-94.4%
11000314 42130	Circuit Clerk	Cir. Clk. GPS Service Fee	0	0	0.0%
11000314 42140	Circuit Clerk	Cir. Clk. Periodic Impris. Fee	8,500	12,000	41.2%
11000314 42250	Circuit Clerk	Circuit Clerk Revenue	0	6,000	100.0%
11000529 42200	Admin	County Building Postage Reimb.	120,000	120,000	0.0%
11002539 42220	Admin	Compost Fees	5,000	5,000	0.0%
11000606 41210	County Clerk	County Clerk Fees	300,000	300,000	0.0%
11000606 41220	County Clerk	Recorder's Miscellaneous	40,000	40,000	0.0%
11000825 41150	Treasurer	Property Tax Late Pymnt. Penalty	325,000	325,000	0.0%
11000825 41400	Treasurer	Treasurer Fees	20,000	20,000	0.0%
11000825 41700	Treasurer	Miscellaneous Revenue	30,000	30,000	0.0%
11001618 41340	Probation	Probation Board & Care	0	25,000	100.0%
11001719 41360	Public Defender	Public Defender Fees	4,050	4,050	0.0%
11001902 41180	PBZ	Building Fees	100,000	100,000	0.0%
11001902 41190	PBZ	Recording Fees	1,200	1,100	-8.3%
11001902 41200	PBZ	Zoning Fees	10,000	10,000	0.0%
11001902 41450	PBZ	2012 NRA Fee	10	10	0.0%
11002009 41240	Sheriff	Sheriff Fees	121,765	114,139	-6.3%
11002009 41250	Sheriff	Sheriff Miscellaneous	8,618	42,658	395.0%
11002009 41260	Sheriff	HIDTA Reimbursement	52,181	60,362	15.7%
11002009 42070	Sheriff	Security Detail Income	4,528	5,725	26.4%
11002011 41270	Sheriff	Merit Commission Revenue	41,150	45,958	11.7%
11002010 42050	Sheriff	Prisoner Transport	818	810	-1.0%
11002010 42060	Sheriff	Sheriff Bond Fee	25,620	9,600	-62.5%
11002010 42080	Sheriff	Corrections Board & Care	170,820	142,350	-16.7%
11002010 42090	Sheriff	Federal Inmate Revenue	201,480	210,000	4.2%
11002010 42100	Sheriff	Federal Inmate Mileage Reimbursement	2,428	1,800	-25.9%
11002010 42110	Sheriff	Federal Inmate Transport Fees	21,648	7,216	-66.7%
11002120 41370	Circuit Clerk	Fines & Forfeits	310,000	375,000	21.0%
11002120 41380	State's Attorney	State's Attorney Miscellaneous Revenue	1	0	-100.0%
11002120 42150	State's Attorney	State's Attorney Trial Fee	0	0	0.0%
11002120 42160	State's Attorney	State's Attorney Comptroller Collection Fines/Fees	2,000	800	-60.0%
11002233 41410	ICT	Technology Revenue	1,000	1,000	0.0%
11002233 41420	ICT	Technology Municipality	0	0	0.0%
11002532 41460	Admin	UCCI Reimbursement	3,000	3,000	0.0%
11002532 42210	Admin	Liquor License	21,500	21,500	0.0%
Total Licenses, Permits & Fees from Services			3,274,317	3,668,578	12.0%



GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION	BUDGET 2025	BUDGET 2026	% CHANGE IN BUDGET
INTEREST			
11000825 41350 Treasurer Interest Income	800,000	800,000	0.0%
Total Interest	800,000	800,000	0.0%
INTERGOVERNMENTAL			
11000530 41080 Admin State's Attorney Salary	184,885	197,100	6.6%
11000530 41090 Probation Probation Officer Salary	747,441	771,042	3.2%
11000530 41100 Admin Supervisor of Assmnt. Salary	49,736	50,873	2.3%
11000530 41110 Admin Public Defender Salary	124,017	123,089	-0.7%
11000530 41500 Probation State Comp-Pretrial Officer	180,439	181,757	0.7%
11000530 41130 Admin Sheriff Salary	104,517	109,413	4.7%
11002233 41430 ICT KenCom Operations Reimbursement	104,335	107,465	3.0%
11000606 41120 Co Clerk State Com Election Judge	30,000	30,000	0.0%
11000912 43930 EMA Chief Assoc.	0	2,000	100.0%
11000912 41280 EMA EMA Reimbursement from IEMA	40,000	40,000	0.0%
11001618 41440 Probation Probation Officer Salary (Municipal)	20,000	20,000	0.0%
Total Intergovernmental	1,585,370	1,632,738	3.0%
TOTAL REVENUE	32,559,651	34,184,090	5.0%
TRANSFERS IN			
11003038 40060 Admin Transfer from Probation Services Fund	20,654	0	-100.0%
11003038 40020 Admin Transfer from Forest Preserve		40,000	
11003038 40530 Admin Transfer from Public Defender Auto	12,191	12,191	0.0%
11003038 40030 Admin Transfer from Animal Control Fund	0	0	0.0%
11003038 40050 Admin Transfer from GIS Mapping	13,560	9,650	-28.8%
11003038 40220 Admin Transfer from Court Security Fund	18,630	0	-100.0%
11003038 40390 Admin Transfer from ARPA	20,000	0	-100.0%
11003038 40430 Admin Transfer From CirClk Child Support Fund #1303	10,000	10,250	2.5%
11003038 40440 Admin Transfer From CirClk Document Storage Fund #1304	60,000	61,500	2.5%
11003038 40450 Admin Transfer from CirClk Court Operation #1306	15,000	15,375	2.5%
11003038 40550 Admin Transfer from Public Defender State Funding	90,000	90,000	0.0%
11003038 40540 Admin Transfer From Election Fund	370,000	370,000	0.0%
11003038 40230 Admin Transfer from CirClk Automation Fund #1313	150,000	153,750	2.5%
Total Transfers	780,035	762,716	-2.2%
General Fund Total Revenue & Transfers In	<u>33,339,685</u>	<u>34,946,805</u>	4.8%
GF Expenditures & Transfers Out	(33,339,239)	(34,946,804)	
GF Revenues & Transfers In	33,339,685	34,946,805	4.8%
Surplus (Deficit)	<u>446</u>	<u>0</u>	



GENERAL FUND EXPENDITURE SUMMARY

DESCRIPTION	BUDGET 2025	BUDGET 2026	% CHANGE IN BUDGET
EXPENSES			
11000530 Administrative Services	737,559	736,081	-0.2%
11000828 Auditing & Accounting	440,000	98,000	-77.7%
11002621 Board of Review	88,839	91,627	3.1%
11002550 Capital Expenditures	0	0	0.0%
11002734 CASA Expenditures	12,000	42,000	250.0%
11000314 Circuit Court Clerk	1,572,930	1,584,246	0.7%
11001516 Circuit Court Judge	381,387	397,465	4.2%
11001618 Combined Court Services (Probation)	1,556,631	1,600,367	2.8%
11002537 Contingency	429,513	737,359	71.7%
11000417 Coroner	298,704	309,113	3.5%
11002010 Corrections	5,408,225	5,493,387	1.6%
11000222 County Assessments	387,969	426,342	9.9%
11002532 County Board	226,640	340,226	50.1%
11000606 County Clerk & Recorder & Bonds	202,154	198,144	-2.0%
11000607 Election Costs	797,107	760,604	-4.6%
11000912 Emergency Management Agency	117,309	125,748	7.2%
11001001 Facilities Management	1,596,028	1,693,458	6.1%
11000224 Farmland Review Board	353	353	0.0%
11001515 Jury Commission	94,250	94,850	0.6%
11002011 Merit Commission	107,506	64,618	-39.9%
11001902 Planning, Building & Zoning	269,643	371,664	37.8%
11000529 Postage County Building	141,068	141,068	0.0%
11001719 Public Defender	784,032	814,343	3.9%
11001808 Regional Office of Education	103,149	108,701	5.4%
11002009 Sheriff	8,051,474	8,744,333	8.6%
11002836 Soil & Water Conservation District Grant	60,000	60,000	0.0%
11002120 State's Attorney	2,108,594	2,277,652	8.0%
11002233 Technology Services	1,274,711	1,524,834	19.6%
11000825 Treasurer	578,919	534,850	-7.6%
11003131 Human Resources	392,483	407,332	3.8%
11001044 Utilities	937,315	948,293	1.2%
TOTAL EXPENDITURES	29,156,492	30,727,058	5.4%

GENERAL FUND EXPENDITURE SUMMARY

DESCRIPTION	BUDGET 2025	BUDGET 2026	% CHANGE IN BUDGET
TRANSFERS OUT:			
Debt Service			
11003038 Trsn to Adm Bldg Debt Serv	96,547	96,546	0.0%
Subtotal - Debt Service	96,547	96,546	0.0%
Capital/Reserves			
11003038 Trns to Building Fund	35,000	35,000	0.0%
11003038 Trsn to Cap Improve Fund	150,000	150,000	0.0%
Subtotal - Capital/Reserve Funds	185,000	185,000	0.0%
Other Transfers Out			
11003038 Trns to Kendall Area Transit	-	-	0.0%
11003038 Trns to DVRT		25,000	
11003038 Trns to 27th Payroll Fund	-	50,000	100.0%
11003038 Trns to Health Care Fund	3,888,000	3,850,000	-1.0%
11003038 Trns to Historic Pres. CLG	13,200	13,200	0.0%
Subtotal - Other Transfers Out	3,901,200	3,938,200	0.9%
TOTAL TRANSFERS OUT	4,182,747	4,219,746	0.9%
TOTAL EXPENDITURES AND TRANSFERS OUT	33,339,239	34,946,804	4.8%

Assessments Department



Overview and Background

The Supervisor of Assessments Office has three major functions as set by statute. One is to supervise the township assessors in making uniform assessments to taxable real estate, serve as Clerk of the County Board of Review when it is in session and to serve as Chairperson of the Farmland Assessment Review Committee.

Functions

Mandated by State Statute/County Board

- This Division handles edits the records submitted by the township assessors, administers all homestead exemptions, equalizes and sends out the evaluation notices to property owners prior to certification.

2025 Highlights

Received 1.000 equalization factor from Illinois Department of Revenue for the 16th straight year.

Achieved a Coefficient of Dispersion (COD) of 9.59%. The COD measures the uniformity of assessments within the jurisdiction. The lower the COD, the more uniform the assessments are. The Illinois Department of Revenue views 15% as an acceptable number. Kendall County has had the lowest COD of all of the counties for 8 years in a row.

2026 Goals

Coefficient of Dispersion of 10% or less.

Equalization Factor of 1.000 from Illinois Department of Revenue.

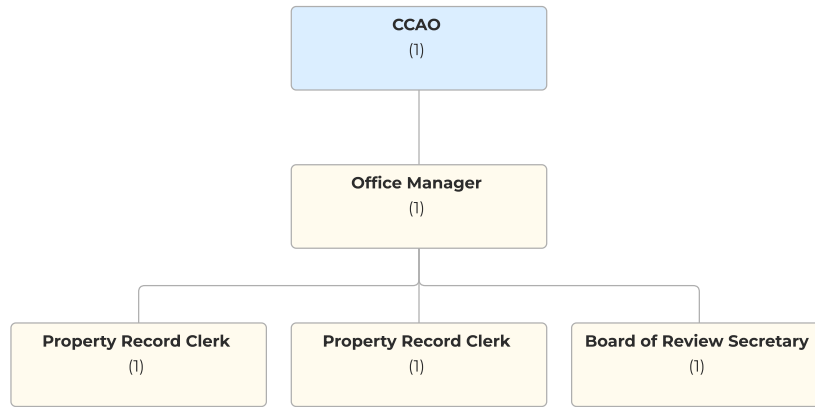
Performance Measures

Indicator	2024	2025 Est.	2026
Deeds reviewed and processed	5,421	5,488	5,556
Board of Review documents processed	2,426	2,435	2,444
PTAX 203 Transfer Declarations processed	2,814	2,848	2,884
Assessments published	48,970	49,205	49,441
Exemption Renewals (Senior, Disabled Vet, Disabled Persons)	7,282 (Seniors) 1,087 (Disabled Vet) 602(Disabled Person)	7,385 (Seniors) 1,100 (Disabled Vet) 605(Disabled Person)	7,460 (Seniors) 1,150 (Disabled Vet) 610(Disabled Person)

Full Time Equivalents

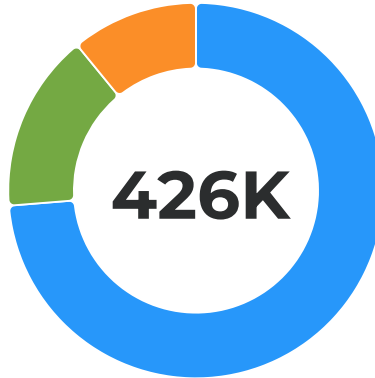
	Job Title	2023-24	2024-25	2025-26
1	Chief Assessing Official	1	1	1
2	Office Manager	1	1	1
3	Clerk-Record	2	2	2
4	Secretary—Board of Review	1	1	1
	Total	5	5	5

Organizational Chart



Supervisor of Assessment- General Fund

FY26 Requested Expenditures



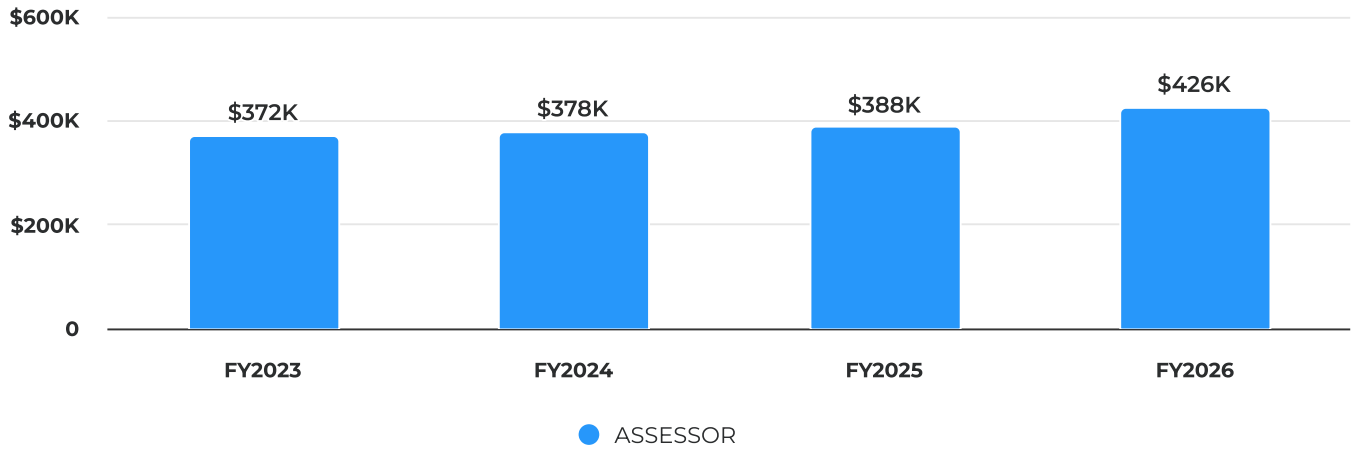
<ul style="list-style-type: none"> ● SALARIES ● CONTRACTUAL ● COMMODITIES 	<table border="0"> <tr> <td style="font-weight: bold;">\$314,302</td> <td style="font-weight: bold;">73.72%</td> </tr> <tr> <td style="font-weight: bold;">\$65,515</td> <td style="font-weight: bold;">15.37%</td> </tr> <tr> <td style="font-weight: bold;">\$46,525</td> <td style="font-weight: bold;">10.91%</td> </tr> </table>	\$314,302	73.72%	\$65,515	15.37%	\$46,525	10.91%
\$314,302	73.72%						
\$65,515	15.37%						
\$46,525	10.91%						

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
SALARIES						
SALARIES - DEPT. HEAD	96,677	105,589	93,606	105,815	109,519	3.50%
SALARIES - CLERICAL	168,347	169,751	158,739	179,444	203,783	13.56%
SALARIES - OVERTIME	-	-	-	1,000	1,000	0.00%
Total SALARIES	265,024	275,340	252,344	286,259	314,302	9.80%
COMMODITIES						
OFFICE SUPPLIES	965	1,084	1,050	1,515	1,200	-20.79%
POSTAGE	37,535	38,068	43,288	38,000	45,000	18.42%
MILEAGE	269	154	56	325	325	0.00%
Total COMMODITIES	38,768	39,306	44,394	39,840	46,525	16.78%
CONTRACTUAL						
DUES	615	565	870	570	615	7.89%
TRAINING	2,260	2,114	417	3,000	3,000	0.00%
LEGAL PUBLICATIONS	44,410	39,219	40,638	39,000	39,500	1.28%
CONTRACTUAL SERVICES	3,810	3,975	60	4,300	4,400	2.33%
PRINTING	17,335	17,609	20,242	15,000	18,000	20.00%
Total CONTRACTUAL	68,429	63,481	62,227	61,870	65,515	5.89%
Total Expenditures	372,222	378,128	358,965	387,969	426,342	9.89%



Expenditures by Year



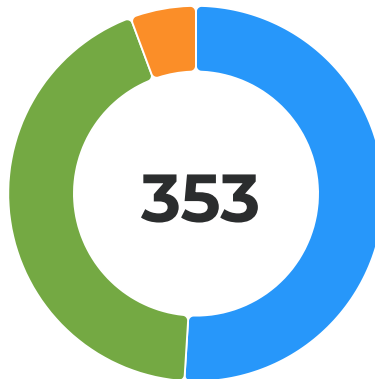
Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
FEES & REVENUES FROM SERVICE	\$5,941	\$5,716	\$5,951	\$3,000	\$3,000	-
ASSESSMENT REVENUE	\$5,941	\$5,716	\$5,951	\$3,000	\$3,000	-
Total Revenues	\$5,941	\$5,716	\$5,951	\$3,000	\$3,000	-

Farmland Review Board- General Fund

FY26 Requested Expenditures

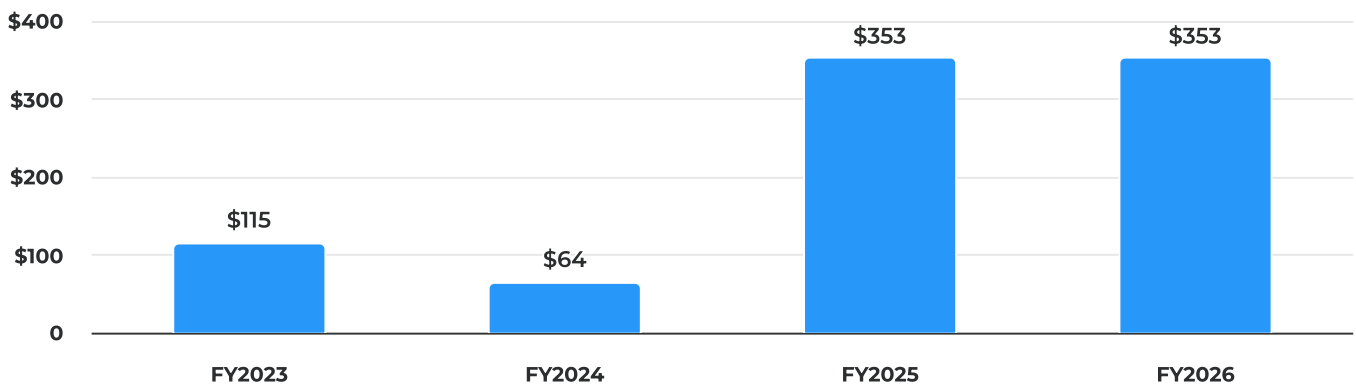


● SALARIES	\$180 50.99%
● CONTRACTUAL	\$153 43.34%
● COMMODITIES	\$20 5.67%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
SALARIES						
SALARIES - PER DIEM	0	0	0	180	180	0.00%
Total SALARIES	0	0	0	180	180	0.00%
COMMODITIES						
MILEAGE	0	0	0	20	20	0.00%
Total COMMODITIES	0	0	0	20	20	0.00%
CONTRACTUAL						
LEGAL PUBLICATIONS	115	64	110	153	153	0.00%
Total CONTRACTUAL	115	64	110	153	153	0.00%
Total Expenditures	115	64	110	353	353	0.00%

Expenditures by Year



● ASSESSOR



Circuit Clerk



Mission Statement

The mission of the Circuit Clerk's Office is to ensure the integrity and accessibility of the judicial process by maintaining accurate, timely, and secure court records.

Overview and Background

The Circuit Clerk's Office is a non-judicial officer of the Judicial Branch of State Government. The Circuit Clerk is an elected official responsible for maintaining the records of the Circuit Court, the state trial court system. The primary functions of the Circuit Clerk's Office are as follows:

Functions

- **Record Keeping:** The office is responsible for maintaining all court records, including case files, documents, and evidence. This includes criminal, civil, traffic, family, and juvenile cases. The records must be accurate, secure, and accessible to the public, attorneys, and court officials.
- **Case Management:** The Circuit Clerk's Office manages the flow of cases through the court system. This includes assigning case numbers, scheduling court dates, and tracking the progress of cases.
- **Financial Responsibilities:** The office handles the collection of fees, fines, and other court-related financial transactions. This includes filing fees, fines from traffic violations, and payments related to court judgments. The office is also responsible for disbursing funds, such as child support payments ordered by the court.
- **Court Orders and Judgments:** The Circuit Clerk's Office is responsible for recording and maintaining court orders, judgments, and other legal documents issued by the court. This includes issuing warrants, subpoenas, and other legal notices.
- **Public Access and Services:** The office provides access to court records for the public and legal professionals. The Circuit Clerk's Office offers online services where individuals can search for case information, pay fines, and access other court-related services.
- **Administrative Support:** The Circuit Clerk's Office provides administrative support to the judges and court staff. This includes preparing courtrooms, managing court dockets, and assisting with the overall operation of the court system.

2025 Highlights

Worked to implement real-time Order of Protection Notifications to the Sheriff and KenCom. Worked to update courthouse visuals and implement AI to help self-represented filers. Implemented new laws, reports, and Supreme Court Orders.

2026 Goals

Comply with all mandates of the State of Illinois, the Supreme Court, and Court Orders; Implement the vast new reporting requirements for Circuit Clerks under the IL Supreme Court's "Socrata" initiative which will eventually replace all current static quarterly reporting to the Supreme Court and automated dispositional reporting to Secretary of State and Illinois State Police.

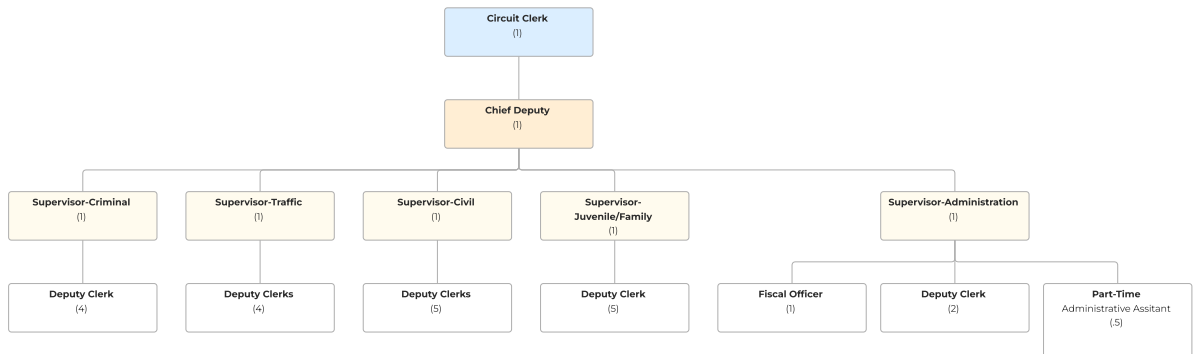
Performance Measures

Indicator	2023	2024	2025 est.
Traffic Cases Filed	6464	6836	8350
Small Claims Cases Filed	1286	1715	2233
Pending Cases	6256	5941	7056
Total Eviction Cases Filed	579	527	543
Total Foreclosure Cases Filed	234	211	253
Total Cases Filed	12310	13157	14920
Cases Closed	12538	14527	15052

Full Time Equivalents

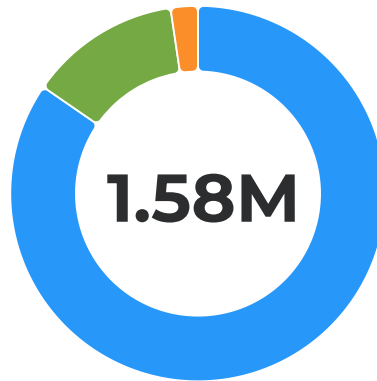
	Job Title	2023-24	2024-25	2025-26
1	Clerk of the Court	1	1	1
2	Chiref Deputy Circuit Clerk	1	1	1
3	Administrative Supervisor	1	1	1
4	Fiscal Officer	1	1	1
5	Civil Supervisor	1	1	1
6	Criminal Supervisor	1	1	1
7	Traffic Supervisor	1	1	1
8	Juvenile/Family Supervisor	1	1	1
9	Clerk-Deputy	20	20	20
10	Part-Time Administrative Assistant	0	0	.5
	Total	28	28	28.5

Organizational Chart



Circuit Clerk- General Fund

FY26 Requested Expenditures



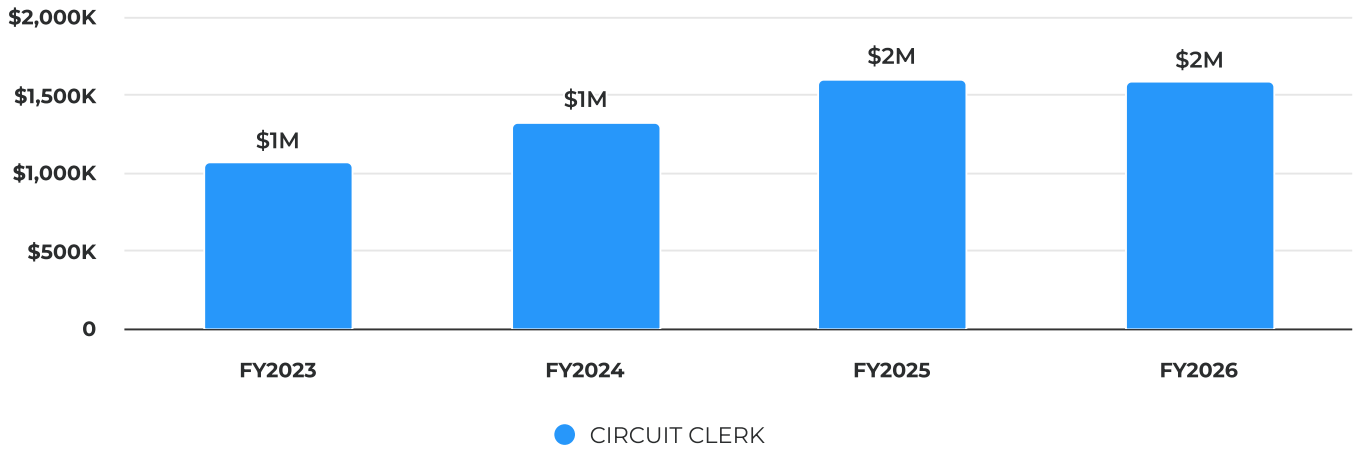
●	SALARIES	\$1,340,246	84.60%
●	CONTRACTUAL	\$206,750	13.05%
●	COMMODITIES	\$37,250	2.35%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
SALARIES						
SALARIES - ELECTED	91,906	91,906	85,040	96,132	100,940	5.00%
SALARIES - DEPUTY CLERKS	626,589	730,679	688,821	820,370	807,895	-1.52%
SALARIES - SUPERVISORS	273,227	271,313	344,861	405,959	397,831	-2.00%
SALARIES - CLERICAL OVERTIME	5,622	9,520	11,525	20,800	21,580	3.75%
CLERK IN CHARGE STIPEND	0	0	0	0	12,000	
Total SALARIES	997,344	1,103,418	1,130,247	1,343,261	1,340,246	-0.22%
COMMODITIES						
OFFICE SUPPLIES	7,634	6,226	6,504	10,000	10,000	0.00%
POSTAGE	6,726	10,484	13,299	15,000	18,000	20.00%
MILEAGE	1,318	927	1,746	2,000	2,500	25.00%
UNIFORMS / CLOTHING	0	0	3,332	6,750	6,750	0.00%
Total COMMODITIES	15,678	17,637	24,882	33,750	37,250	10.37%
CONTRACTUAL						
DUES	1,124	989	1,736	1,750	1,750	0.00%
CONFERENCES	3,533	5,661	6,496	7,500	8,000	6.67%
CONTRACTUAL SERVICES	32,896	181,930	121,312	180,000	180,000	0.00%
PRINTING	14,879	14,260	13,960	14,000	17,000	21.43%
Total CONTRACTUAL	52,433	202,840	143,504	203,250	206,750	1.72%
OTHER EXPENSES						
TRANSITION COST	0	0	0	17,500	0	-100.00%
Total OTHER EXPENSES	0	0	0	17,500	0	-100.00%
Total Expenditures	1,065,455	1,323,894	1,298,633	1,597,761	1,584,246	-0.85%



Expenditures by Year



Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budgeted	% Change
FEES & REVENUES FROM SERVICE	1,439,660	1,492,160	1,391,491	1,327,500	1,643,500	23.80%
CIRCUIT CLERK FEES	1,408,980	1,460,183	1,375,832	1,310,000	1,625,000	24.05%
CIRCUIT COURT SYSTEM FEES	8,135	8,150	546	9,000	500	-94.44%
GPS SERVICE FEE	4,521	-	-	-	-	-
PERIODIC IMPRISONMENT FEE	10,324	11,427	12,164	8,500	12,000	41.18%
CIRCUIT CLERK REVENUE IN	7,700	12,400	2,950	-	6,000	-
Total Revenues	1,439,660	1,492,160	1,391,491	1,327,500	1,643,500	23.80%

Coroner



Overview and Background

Illinois law requires that the Coroner's Office investigate any death of a sudden, violent, or suspicious nature. Any death that occurs outside of a hospital setting requires notification of the Coroner's Office. The principal responsibility of the coroner is to assure that a death did not occur as the result of foul play. To help determine the manner and cause of death, the investigator may employ a variety of investigative techniques including interviews with family members and physicians, scene analysis and photography, and physical examination of the decedent. Oftentimes, these aspects of the investigation will provide the information needed to close the death investigation. The primary physician may be allowed to certify the death certificate.

2025 Highlights

- Purchased a Ferno power cot
- Coroner & Deputies attended IL Coroner's & Medical Examiner's trainings
- Coroner chaired the Opioid Fatal Review Team and advised the CDC on setting up countywide OFR teams throughout the state
- Piloted a program with Gift of Hope for direct referral processes. Increased our referral numbers for eye/tissue donations
- Hosted DEA Take Back Events with shred and sharps disposal additions
- Presented to various high school law enforcement classes (Oswego HS, Oswego East, IVVC) regarding the role of the coroner in law enforcement
- Coroner presented for the IL Society of Histotechnologists for their Spring Symposium
- Coroner attended the Master's Conference for Advanced Death Investigators through St. Louis University School of Medicine, Division of Forensic Sciences

2026 Goals

- Begin working with county/facilities at upcoming construction phases for upgrading the Kendall County Forensic Science Center and Offices
- Begin archival project for all of the onsite case files dating back to the mid-1800s.
- Have all full-time deputy coroners complete ABMDI Certification
- Update policies/procedures to maintain current standards
- Continue to work to increase our referrals for tissue donation with Gift of Hope
- Continue with community support and harm reduction program
- Enhance training program for part-time staff

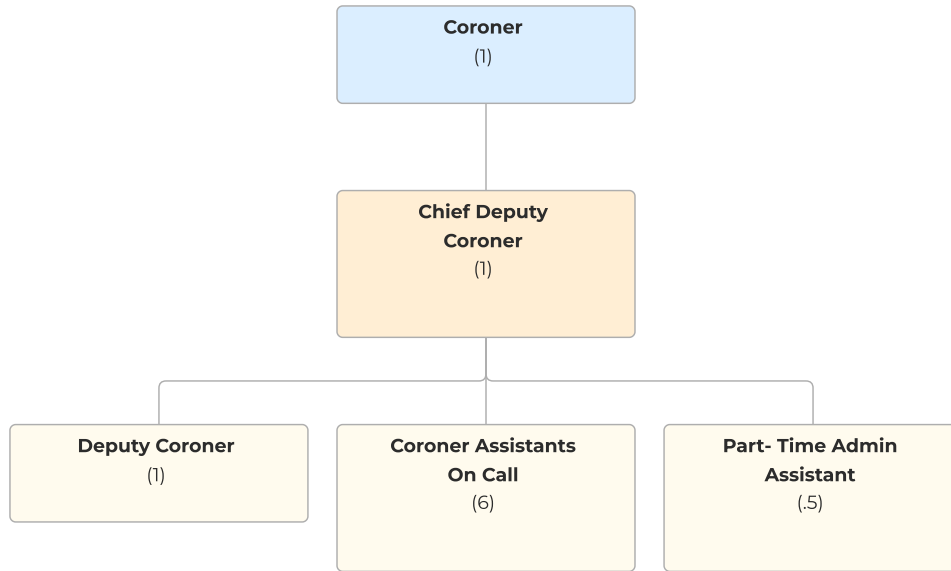
Performance Measures

Indicator	2024	2025 Est.	2026
Community Service Hours Served at the Kendall County Coroner's Office	229.5	298 projected	300
Community Events/Involvement	14	12 projected	16
Investigations Closed <90 days	100%	100%	100%

Full Time Equivalents

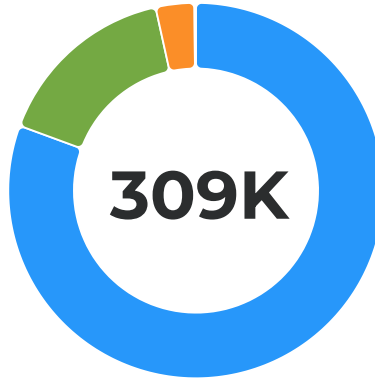
	Job Title	2023-24	2024-25	2025-26
1	Coroner	1	1	1
2	Chief Deputy Coroner	1	1	1
3	Full Time Deputy Coroner	1 - ARPA	1	1
4	Administrative Assistant	.5	.5	.5
5	PRN Deputy Coroners	2	2	2
6	PRN Senior Deputy Coroner	1	1	1
7	Coroner Assistants	5	3	3
8	Transporters	0	2	2
	Total	11.5	11.5	11.5

Organizational Chart



Coroner- General Fund

FY26 Requested Expenditures



● SALARIES	\$249,178	80.61%
● CONTRACTUAL	\$49,260	15.94%
● COMMODITIES	\$10,275	3.32%
● OTHER EXPENSES	\$400	0.13%

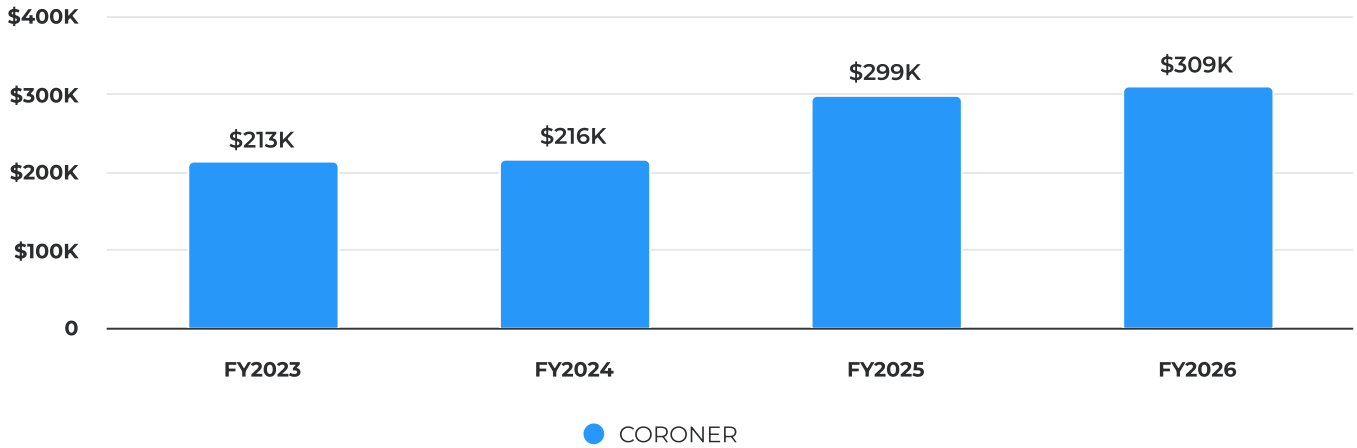
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
SALARIES						
SALARIES - ELECTED	70,992	72,411	67,002	75,741	79,528	5.00%
SALARIES - PART TIME	0	0	13,251	15,413	15,952	3.50%
SALARIES - DEPUTY CORONER	59,131	60,115	62,808	71,000	73,485	3.50%
ON CALL	15,306	15,863	19,075	20,000	20,700	3.50%
SALARIES - ADMIN. ASST.	9,041	11,044	374	0	0	
SALARIES - FULL TIME	0	0	50,865	57,500	59,513	3.50%
Total SALARIES	154,470	159,433	213,376	239,654	249,178	3.97%
COMMODITIES						
OFFICE SUPPLIES	2,422	1,460	1,290	3,000	3,000	0.00%
POSTAGE	223	383	593	300	600	100.00%
VEHICLE MAINTENANCE / REPAIRS	1,590	2,409	2,584	2,500	2,425	-3.00%
UNIFORMS / CLOTHING	1,214	1,125	1,250	1,250	1,250	0.00%
MORGUE SUPPLIES	2,922	3,072	2,897	3,000	3,000	0.00%
Total COMMODITIES	8,370	8,449	8,614	10,050	10,275	2.24%
CONTRACTUAL						
DUES	1,329	1,497	1,545	1,500	1,500	0.00%
TRAINING	3,878	3,669	3,666	4,000	4,000	0.00%
CELLULAR PHONES	1,018	1,085	991	1,200	1,560	30.00%
TLO SUBSCRIPTION	0	0	825	900	1,200	33.33%
AUTOPSIES	32,465	32,080	22,785	30,000	30,000	0.00%
TOXICOLOGY TESTING	7,773	7,498	8,383	8,000	8,000	0.00%
BIO HAZARD DISPOSAL	1,707	1,557	1,298	2,000	2,000	0.00%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
ANCILLARY FOR SERVICES	1,648	525	2,750	1,000	1,000	0.00%
Total CONTRACTUAL	49,818	47,911	42,243	48,600	49,260	1.36%
OTHER EXPENSES						
DISPOSITION - INDIGENT PERSONS	0	0	0	400	400	0.00%
Total OTHER EXPENSES	0	0	0	400	400	0.00%
Total Expenditures	212,658	215,793	264,232	298,704	309,113	3.48%

Expenditures by Year



Administration Department



Mission Statement

Kendall County Administration is committed to delivering exceptional public services to the residents of Kendall County through its dedicated workforce and effective partnerships, ensuring transparency, accountability, and a focus on the health, safety, and welfare of the community.

Overview and Background

The Department of Administration is under the leadership of the County Administrator, who supervises the activities and personnel of several departments, including Animal Control, Emergency Management Agency (EMA), Facilities Management, Human Resources, Information and Communication Technology (ICT), and Planning, Building and Zoning (PBZ). Additionally, the Administration Department provides support to the County Board by preparing and distributing agendas and supporting documents for meetings of standing committees and the County Board in accordance with the Open Meetings Act.

Functions

Mandated by State Statute/County Board

- Legislation
- Budget — With the budget policy and guidelines approved by the Kendall County Board, the Administration will create the schedule and processes to be followed by all county departments and elected offices for the preparation and adoption of the annual budget.
- Communications
- County Board Support – The Administration is tasked with the preparation and distribution of agendas, minutes, packets, and supporting documentation for standing committees. Furthermore, the Administration is also responsible for the agenda and packet documentation for County Board meetings.

2025 Highlights

- Created and Implemented Accounts Payable Policy
- Created and Implemented Kendall County Credit Card Policy
- Engaged in enhancing communication with the public
- Secured full municipal funding for the Kendall Area Transit Program.

2026 Goals

1. Improve communication with Kendall County Residents
2. Working on receiving GFOA Budgeting Award
3. Creating Policy and Procedures to document Administration office functions and budget controls
4. Implementing a County-Wide Broadband Network

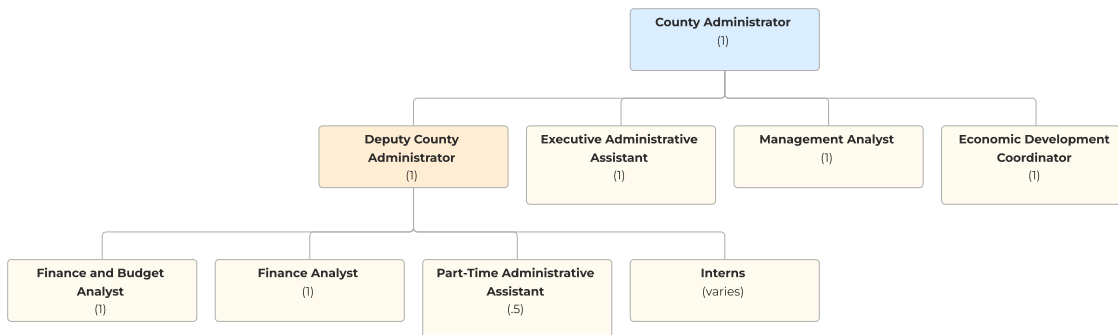
Performance Measures

Indicator	2024	2025 Est.	2026
Number of Agendas Prepared	38	36	36
Number of Special Events/Recognitions	3	5	5
Number of Agendas Posted in Compliance with Open Meetings Act	100%	100%	100%
Telephone calls answered efficiently	100%	100%	100%

Full Time Equivalents

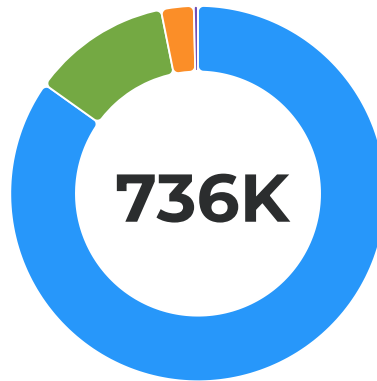
	Job Title	2023-24	2024-25	2025-26
1	County Administrator	1	1	1
2	Deputy County Administrator	1	1	1
3	Finance and Budget Analyst	1	1	1
4	Finance Analyst	0	1	1
5	Executive Administrative Assistant	1	1	1
6	Management Analyst	0	1	1
7	Economic Development Coordinator	0	0	1
8	Part-Time Administrative Assistant	.5	.5	.5
Total		4.5	6.5	7.5

Organizational Chart



Administration Services-General Fund

FY26 Requested Expenditures



● SALARIES	\$624,665	84.86%
● CONTRACTUAL	\$88,016	11.96%
● COMMODITIES	\$20,775	2.82%
● OTHER EXPENSES	\$2,625	0.36%

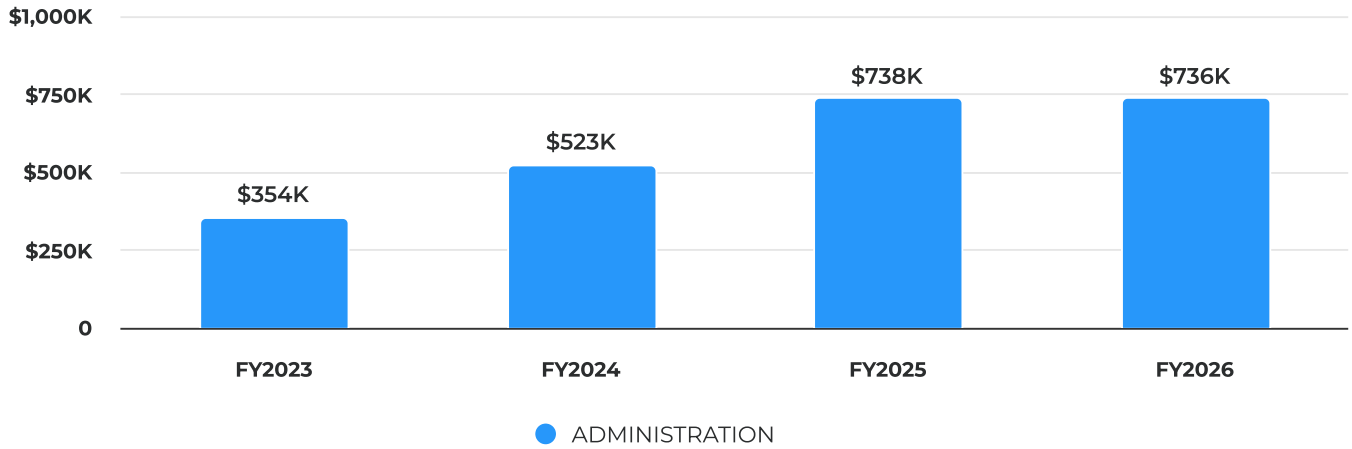
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	% Change
SALARIES					
SALARIES - ADMIN. ASST.	49,204	144,417	87,610	90,673	3.50%
SALARIES - ADMINISTRATION	251,564	311,800	391,724	377,099	-3.73%
SALARIES - OVERTIME	0	0	1,000	1,000	0.00%
SALARIES - INTERNS	0	3,541	8,100	8,500	4.94%
SALARIES - FINANCE	0	0	142,409	147,393	3.50%
Total SALARIES	300,768	459,758	630,843	624,665	-0.98%
COMMODITIES					
OFFICE SUPPLIES	3,733	4,243	4,000	7,500	87.50%
POSTAGE	516	1,273	11,375	11,375	0.00%
MILEAGE	994	1,748	1,600	1,600	0.00%
COUNTY SUPPLIES	35	244	800	300	-62.50%
EMPLOYEE RECOGNITION	5,171	0	0	0	
Total COMMODITIES	10,449	7,508	17,775	20,775	16.88%
CONTRACTUAL					
SUBSCRIPTIONS / BOOKS	234	91	315	315	0.00%
DUES	200	3,470	3,000	4,000	33.33%
CONFERENCES	0	893	5,000	5,000	0.00%
TRAINING	136	2,480	22,000	20,000	-9.09%
CELLULAR PHONES	1,582	1,075	1,600	2,400	50.00%
CONTRACTUAL SERVICES	38,984	45,895	53,100	53,100	0.00%
LABOR/UNION NEGOTIATIONS	0	50	1	1	0.00%
LEGAL FEES	0	0	400	400	0.00%
ADVERTISEMENTS	398	143	800	2,800	250.00%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	% Change
Total CONTRACTUAL	41,535	54,097	86,216	88,016	2.09%
OTHER EXPENSES					
MAYOR'S AND MANAGERS MEETING	0	192	725	0	-100.00%
NOTARIES	1,014	1,076	2,000	2,625	31.25%
Total OTHER EXPENSES	1,014	1,268	2,725	2,625	-3.67%
Total Expenditures	353,765	522,632	737,559	736,081	-0.20%

Expenditures by Year



Administration Department-Postage Fund Oversight

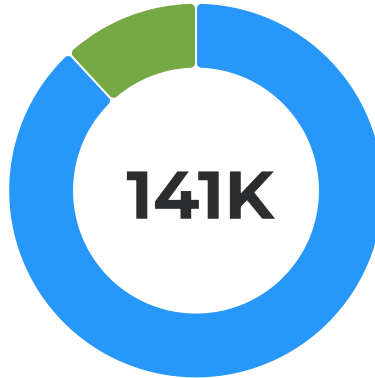
Administration

Overview and Background

This fund to pay for postage, freight, express or similar charges.

Postage County Building-General Fund

FY26 Requested Expenditures

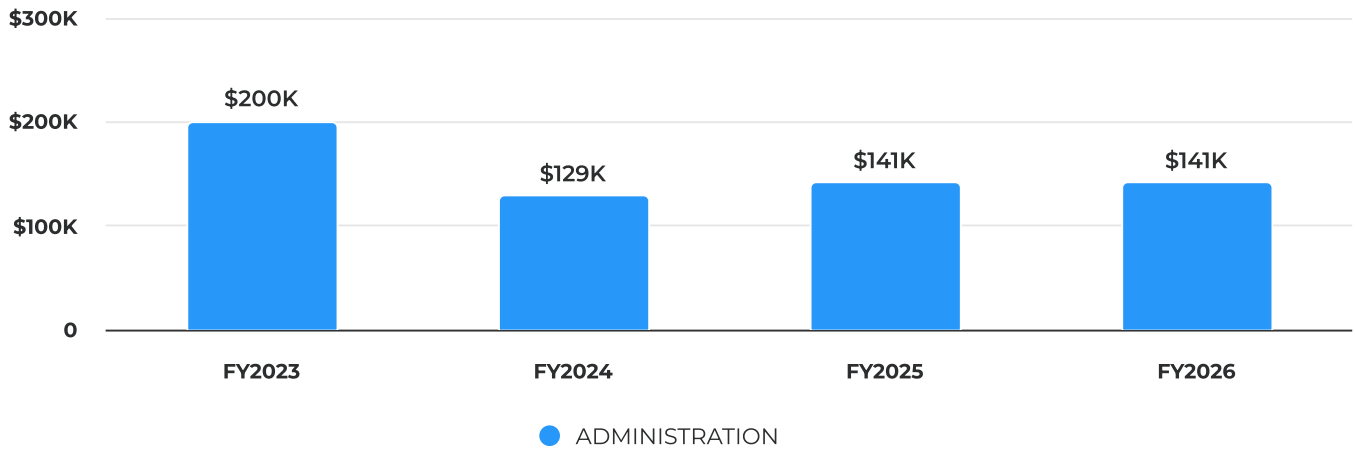


●	COMMODITIES	\$124,300	88.11%
●	CONTRACTUAL	\$16,768	11.89%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
COMMODITIES						
POSTAGE	19	0	0	1,000	1,000	0.00%
POSTAGE METER SUPPLIES	2,869	1,345	2,036	3,300	3,300	0.00%
PRE-PAID POSTAGE	190,000	120,000	120,000	120,000	120,000	0.00%
Total COMMODITIES	192,888	121,345	122,036	124,300	124,300	0.00%
CONTRACTUAL						
POSTAGE METER LEASE	7,465	7,441	5,925	16,768	16,768	0.00%
Total CONTRACTUAL	7,465	7,441	5,925	16,768	16,768	0.00%
Total Expenditures	200,353	128,786	127,961	141,068	141,068	0.00%

Expenditures by Year



Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
FEES & REVENUES FROM SERVICE						
POSTAGE REIMBURSEMENT	126,825	85,505	142,799	120,000	120,000	0.00%
Total FEES & REVENUES FROM SERVICE	126,825	85,505	142,799	120,000	120,000	0.00%
Total Revenues	126,825	85,505	142,799	120,000	120,000	0.00%



County Clerk



Mission Statement

To record, certify, maintain and retrieve all information that is mandated by the State of Illinois to be filed and held by the County Clerk's Office in a manner that accounts for accuracy, efficiency and extends public courtesy when information is requested. Record, maintain and retrieve all real estate records, documents and plats of subdivision in Kendall County, while providing an efficient office giving the public courteous, fast and correct information on any of the over 3 million documents recorded. The Offices will accurately maintain all filings and records as mandated by law.

Overview and Background

By Illinois State Statutes, the County Clerk is an elected position within the County and is charged with providing custodial care of all the records, books and papers appertaining to and filed or deposited within the County Clerk's Office, and the same, except as otherwise provided in the Vital Records Act, shall be open to the inspection of all persons without reward. It is the function of the County's Recorder's Office to record, maintain and retrieve all real estate records, documents and plats of subdivision. Every parcel, building, and piece of property within the County is represented in a recorded document that the County Recorder's Office identifies, preserves, and protects. The integrity of the records provides important data required for precise titling, timely real estate closings, and genealogy searches.

Functions

- **County Board** – As the Clerk to the County Board, keeps an accurate record of the proceedings of the board, files and preserves all reports, resolutions, ordinance and other business acted upon by the board.
- **Vital Records** – Maintains the certified, Birth, Marriage and Death Certificates on citizens born, married or expired while in Kendall County. Per State Statute, the County Clerk is responsible for providing requested copies of said certificates, charging a fee to cover the cost of issuing the copy.
- **County Records** – Responsible for maintaining alphabetical indexes for all records and papers in the office, including all board approved contracts with the County, statutory reports filed with the Clerk by other offices of the county minutes of county board meetings, and other records as required by law. The County Clerk uploads all County Board approved ordinance onto the County's website, allowing easy access of information to the public.
- **Tax Extender** – The County Clerk is the official extender of taxes on real estate for all taxing authorities in Kendall County, in compliance with all special taxing districts, exemptions and property tax cap laws (PTELL).
- **Tax Redemption** – In concert with the County Treasurer, maintains a complete file of all property taxes sold at the County's annual tax sale. Calculates and collects all penalties and interest at time of redemption of (sold) taxes by the property owner.
- **Recording** – Upon receipt of various official documents including deeds, mortgages, affidavits, plats of survey, mechanic liens, land surveys and military discharges in Kendall County, it is the responsibility of the County Recorder to accurately record, index, image, archive and retrieve said documents. These files are retained for all time and are used for the transfer of title to property in Kendall County.
- **Security of Citizen Information** – The County Recorder has implemented security measures to protect citizens against the possibility of fraudulent activity with their recorded information. The redaction of social security numbers on the offices' computer system and on the web to help eliminate to possibility of inappropriate use: a free subscription service offering personal notification if a document is recorded in their name.
- **Data Access** – The County Recorder maintains and offers searching records online.

2025 Highlights

- Property Fraud Alert
- Notary Fraud Alert

2026 Goals

- Electronic recording of Statements of Economic Interests
- Veterans Honor Rewards

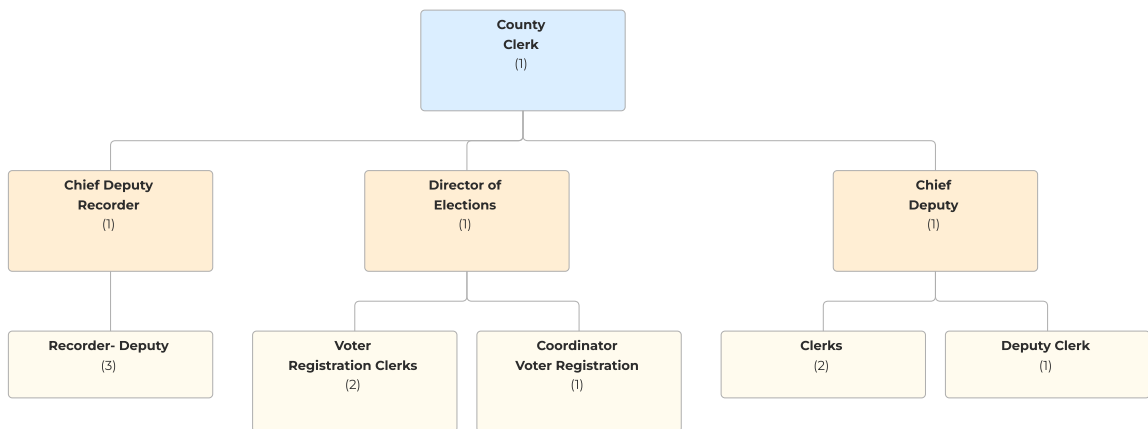
Performance Measures

Indicator	2024	2025 Est.	2026
Marriage Licenses Issued	536	500	500
Civil Union Licenses Issued	3	2	2
Death Certificates Printed	3,768	3,700	3,700
Birth Certificates Processed	16	15	10
Assumed Name Certificates	77	50	40
Documents Recorded	18,464	18,000	21,000
Statement of Economic Interests	665	650	775
Tax Sale Certificates Issued	484	450	450
FOIA Requests	62	50	50

Full Time Equivalents

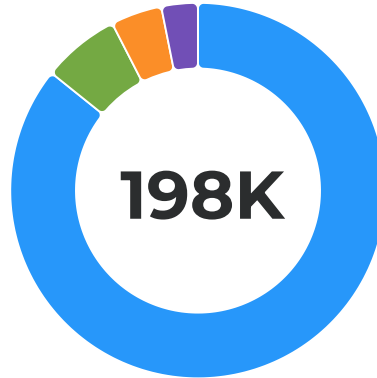
	Job Title	2023-24	2024-25	2025-26
1	County Clerk	1	1	1
2	Clerk and Recorder	1	1	1
	Total	2	2	2

Organizational Chart



County Clerk-General Fund

FY26 Requested Expenditures



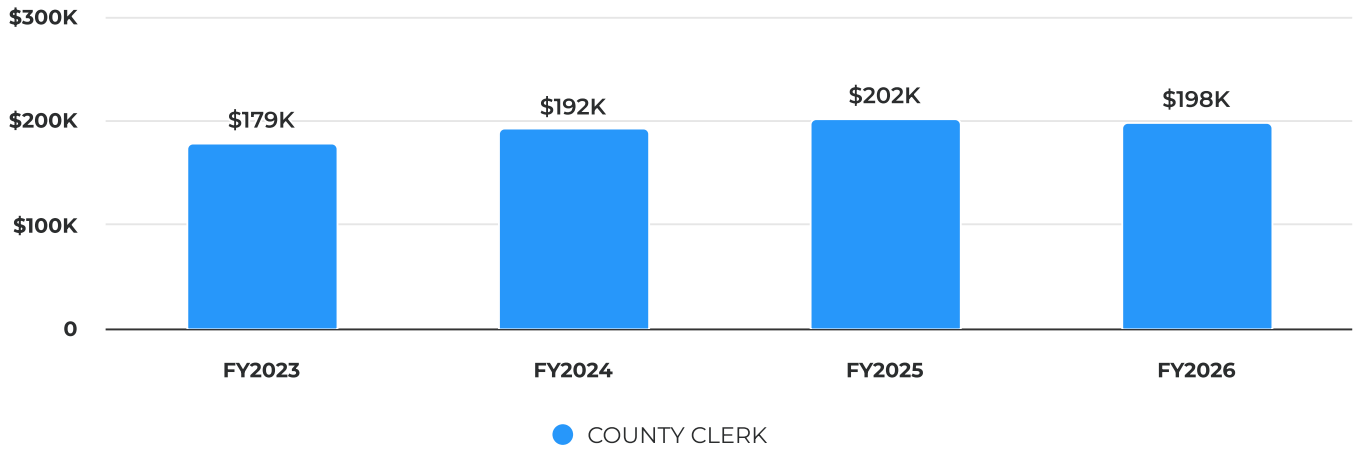
● SALARIES	\$169,930	85.76%
● COMMODITIES	\$13,250	6.69%
● OTHER EXPENSES	\$8,754	4.42%
● CONTRACTUAL	\$6,210	3.13%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
SALARIES						
SALARIES - ELECTED	108,561	111,274	100,509	113,619	116,460	2.50%
SALARIES - DEPUTY CLERKS	41,890	47,039	35,228	49,925	43,470	-12.93%
TEMPORARY SALARIES	4,338	8,430	0	10,000	10,000	0.00%
Total SALARIES	154,789	166,742	135,737	173,544	169,930	-2.08%
COMMODITIES						
OFFICE SUPPLIES	7,787	8,901	4,372	9,000	8,000	-11.11%
POSTAGE	5,916	4,987	2,376	5,000	4,500	-10.00%
MILEAGE	761	56	485	750	750	0.00%
Total COMMODITIES	14,463	13,944	7,233	14,750	13,250	-10.17%
CONTRACTUAL						
SUBSCRIPTIONS / BOOKS	32	0	0	50	50	0.00%
DUES	790	790	960	960	960	0.00%
CONFERENCES	498	692	520	1,000	500	-50.00%
LEGAL PUBLICATIONS	962	895	119	200	200	0.00%
CONTRACTUAL SERVICES	363	3,440	3,500	3,500	4,500	28.57%
Total CONTRACTUAL	2,645	5,817	5,099	5,710	6,210	8.76%
OTHER EXPENSES						
BIRTH & DEATH REG	3,150	3,150	3,150	3,150	3,754	19.17%
GENERAL INSURANCE BONDS	3,474	1,975	375	5,000	5,000	0.00%
Total OTHER EXPENSES	6,624	5,125	3,525	8,150	8,754	7.41%
Total Expenditures	178,521	191,628	151,594	202,154	198,144	-1.98%



Expenditures by Year



Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
INTERGOVERNMENTAL TRANSFERS						
STATE COMP - ELECTION JUDGE	23,760	38,025	14,940	30,000	30,000	0.00%
Total INTERGOVERNMENTAL TRANSFERS	23,760	38,025	14,940	30,000	30,000	0.00%
OTHER TAXES						
COUNTY REAL ESTATE TRANSFER TX	528,574	647,644	551,164	450,000	450,000	0.00%
Total OTHER TAXES	528,574	647,644	551,164	450,000	450,000	0.00%
FEES & REVENUES FROM SERVICE						
COUNTY CLERK FEES	309,879	300,587	273,893	300,000	300,000	0.00%
RECORDER'S MISCELLANEOUS	36,441	30,981	35,682	40,000	40,000	0.00%
Total FEES & REVENUES FROM SERVICE	346,320	331,568	309,575	340,000	340,000	0.00%
Total Revenues	898,654	1,017,237	875,679	820,000	820,000	0.00%



County Clerk Elections



Mission Statement

To conduct all elections in a fair, accurate, impartial and efficient manner. The County Clerk's Office will preserve all election results. The office will accurately maintain all filings and records as mandated by law.

Overview and Background

The election process for the County of Kendall is controlled by the Illinois State Board of Elections which is an independent state agency that was provided for by the 1970 Illinois Constitution to supervise the registration of voters and the administration of elections throughout the State of Illinois. The Kendall County Clerk is the official election authority for the County and is responsible for local voter registration programs, training of election judges, securing polling places, printing of the ballots, managing early voting and vote by mail processing, oversight of election day activities, and supervising the vote count at the local level.

Functions

- **Election Law** – The County Clerk is the Election Authority. It is the responsibility of the Election Authority for the County to monitor and implement the changes in election law as approved by both the Federal and State Governments to assure compliance by the County in the election process. The election process (registration, voting and reporting) is in a constant status of change.
- **Recruitment and Training** – The Election Authority for the County is responsible for recruitment of enough volunteers in each precinct to work the polling places; that volunteers (election judges, election workers, election runners) are trained in election law, the election process and procedures; and on the equipment used to obtain and safeguard the voted ballot.
- **Precincts** – The Election Authority for the County is responsible for the maintenance and updating of the boundary lines to reflect population changes within the precincts of Kendall County and determine if additional precincts within in a boundary line is necessary to facilitate the election process. Inspections of all polling facilities for adherence to the Americans with Disabilities Act are completed prior to each election.
- **Registration Files** – The Voter Registration information is maintained in the County Clerk’s Election Office and is updated throughout the year to account for new registrations, address changes, registrants that have moved or passed on , and duplicate registrants.
- **Election Administration** – The County Clerk is responsible for updating and maintaining the website with the appropriate forms and election information as required by Federal Law.

2025 Highlights

- Consolidated Primary Election; Registered Voters: 23,088, Ballots Cast: 1,460, Voter Turnout 6%
- Consolidated Election; Registered Voters: 86,713, Ballots Cast 13,765, Voter Turnout 16%
- Voter Registration Purge 95,000 voters
- Polling place and precinct changes
- Voter Registration Grant received \$62,512.30

2026 Goals

- Conduct Election Judge Training classes / videos
- General Primary Election March 17, 2026
- General Election November 3, 2026
- Text my Gov communications for election information

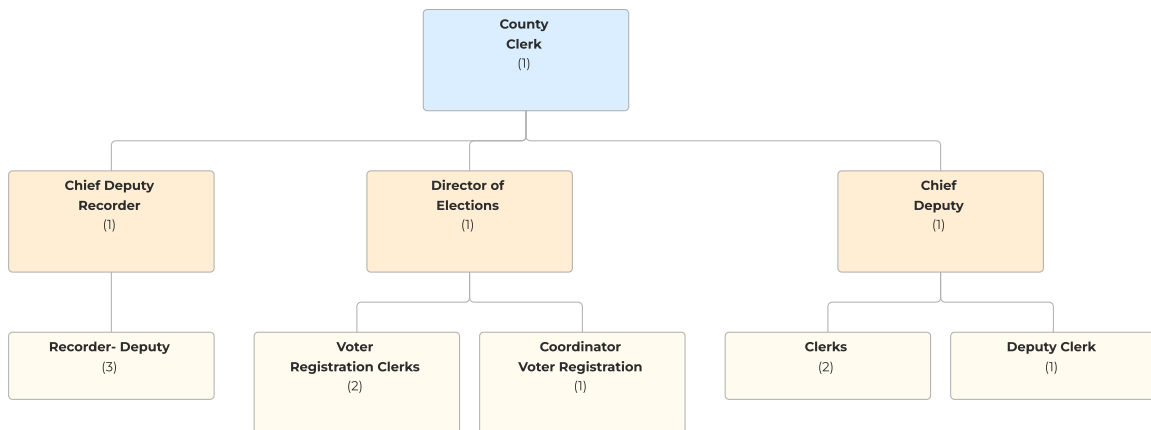
Performance Measures

Indicator	2024	2025 Est.	2026
Consolidated Primary Election		3.21%	
Consolidated Election		15.02%	
General Primary Election	14.20%		20%
General Election	72.56%		50%

Full Time Equivalents

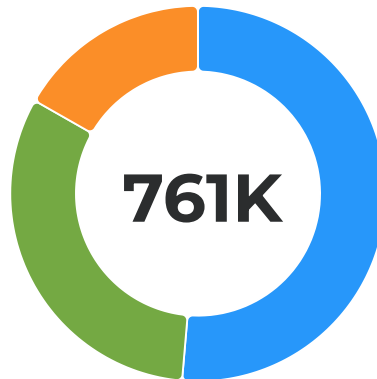
	Job Title	2023-24	2024-25	2025-26
1	Chief Deputy-Clerk	1	1	1
2	Director Elections	1	1	1
3	Coordinator—Voter Registration	1	1	1
4	Voter Registration Clerk	2	2	2
5	Deputy Clerk	1	1	1
	Total	6	6	6

Organizational Chart



Election Cost-General Fund

FY26 Requested Expenditures

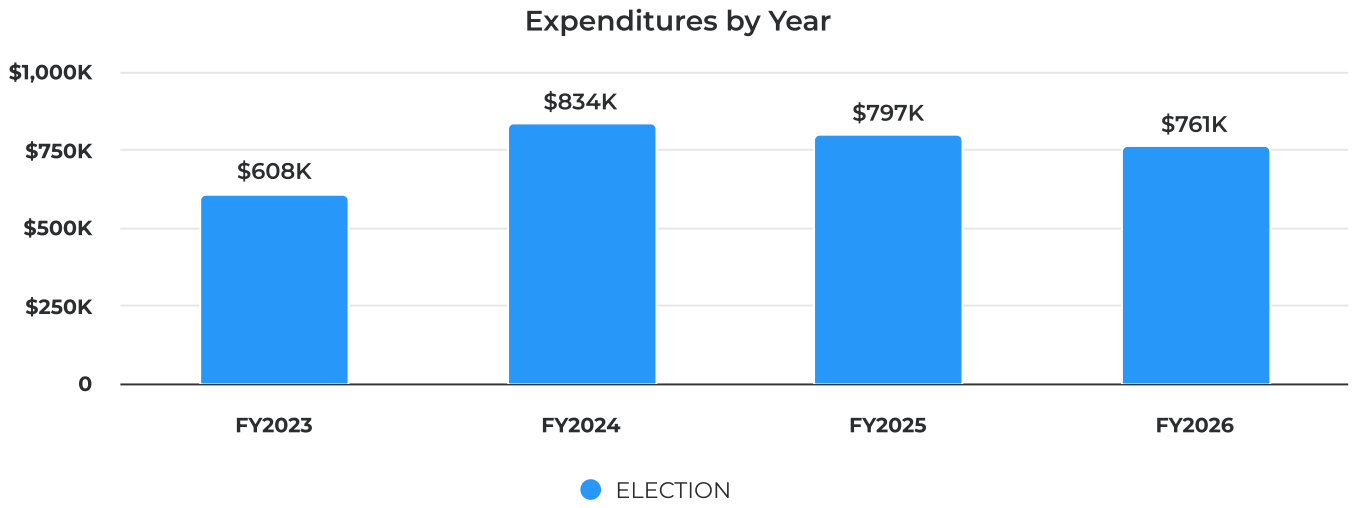


●	SALARIES	\$390,604	51.35%
●	COMMODITIES	\$242,500	31.88%
●	CONTRACTUAL	\$127,500	16.76%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
SALARIES						
SALARIES - DEPUTY CLERKS	286,674	311,290	294,053	352,107	315,604	-10.37%
ELECTION JUDGES	53,066	164,156	65,805	40,000	40,000	0.00%
SALARIES - OVERTIME	5,638	15,275	0	5,000	5,000	0.00%
ELECTION EXTRA HELP	35,391	24,587	20,847	30,000	30,000	0.00%
Total SALARIES	380,769	515,308	380,705	427,107	390,604	-8.55%
COMMODITIES						
POSTAGE	62,378	37,304	29,622	60,000	60,000	0.00%
MILEAGE	1,246	361	52	1,000	1,000	0.00%
BALLOTS	44,422	80,604	51,454	75,000	75,000	0.00%
VOTER REGISTRATION SUPPLIES	1,751	-1,751	0	6,500	6,500	0.00%
ELECTIONS SUPPLIES	92,902	66,935	57,509	100,000	100,000	0.00%
Total COMMODITIES	202,699	183,453	138,637	242,500	242,500	0.00%
CONTRACTUAL						
LEGAL PUBLICATIONS	4,513	9,901	4,735	10,000	10,000	0.00%
CONTRACTUAL SERVICES	6,523	109,110	46,124	100,000	100,000	0.00%
ELECTION JUDGE SCHOOL	500	0	500	500	500	0.00%
POLLING PLACE RENTAL	775	4,337	675	2,000	2,000	0.00%
POLLING PLACE DELIVERY & SETUP	11,896	11,779	13,865	15,000	15,000	0.00%
Total CONTRACTUAL	24,207	135,127	65,899	127,500	127,500	0.00%
Total Expenditures	607,674	833,888	585,241	797,107	760,604	-4.58%





County Board



Mission Statement

The Kendall County Board is dedicated to delivering high-quality public services efficiently and effectively through innovation, leadership, and the collaboration of committed individuals. Kendall County is resolved to provide outstanding services that promote the health, safety, and welfare of our residents and communities.

Overview and Background

The County Board is the elected body that sets county policy, ordinances and budget appropriations for programs. (see flow chart of County Organization) The Board consists of ten members elected from two districts on a partisan basis to four-year, staggered terms. However, every ten years, Illinois statute requires one election to fill all Board positions and staggering occurs through a random drawing for two- or four-year terms.

Functions

Mandated by State Statute/County Board

- Budget – It is the responsibility of the County Board to adopt an annual budget for the succeeding fiscal year. It is made conveniently available for public inspection at least fourteen days prior to final action thereon. After adoption, any adjustments to the budget requires a 2/3 vote of all members.
- County Business/Operations – The day-to-day operations of the County are guided by policies and procedures developed and set in motion by Resolutions and Ordinances.

2025 Highlights

- Groundbreaking of County Office Building II
- Created Connect Kendall County Commission
- Purchased 101 W Fox Street Firehouse

2026 Goals

- Review County Board Rules
- Implementing a County-Wide Broadband Network
- Engaged in the process of obtaining the GFOA Budgeting Award
- Enhance the County's overall communication and collaboration with all jurisdictions, and the private sector
- Empower all employees by encouraging creativity and innovation
- Address the future population growth and diversity of the County

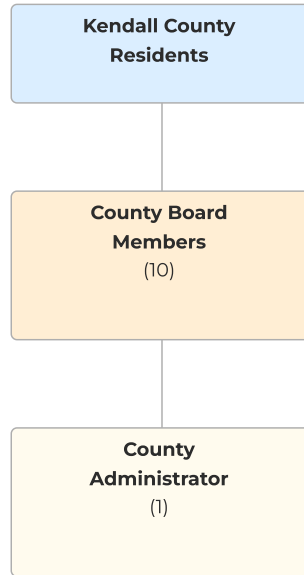
Performance Measures

Indicator	2024	2025 Est.	2026
Pass a Balanced Budget	100%	100%	100%
Number of County Board Meetings Held	24	24	24
Number of Special Recognition	3	5	5

Full Time Equivalents

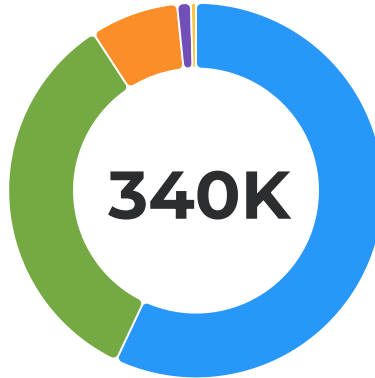
	Job Title	2023-24	2024-25	2025-26
1	County Board Members	10	10	10
Total		10	10	10

Organizational Chart



County Board-General Fund

FY26 Requested Expenditures



● SALARIES	\$193,926	57.00%
● CONTRACTUAL	\$115,000	33.80%
● OTHER EXPENSES	\$25,800	7.58%
● MISC Expense	\$4,000	1.18%
● COMMODITIES	\$1,500	0.44%

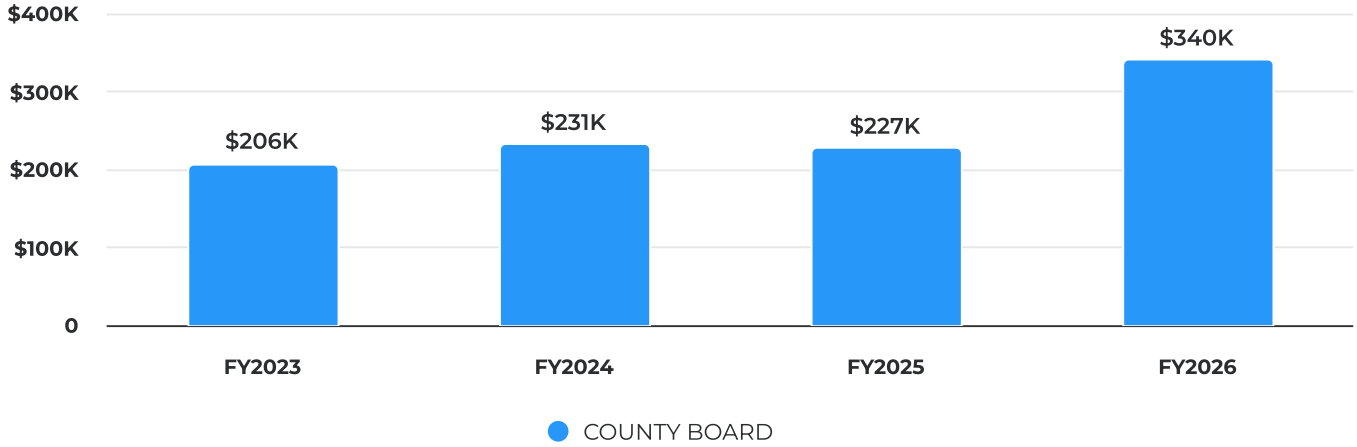
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
SALARIES						
SALARIES - BOARD CHAIRMAN	20,079	23,356	20,146	22,774	23,053	1.23%
SALARIES - BOARD MEMBERS	165,179	164,565	147,877	167,166	169,673	1.50%
LIQUOR COMMISSIONER	1,103	1,205	1,061	1,200	1,200	0.00%
Total SALARIES	186,362	189,125	169,084	191,140	193,926	1.46%
COMMODITIES						
MILEAGE	0	0	0	1,500	1,500	0.00%
Total COMMODITIES	0	0	0	1,500	1,500	0.00%
CONTRACTUAL						
DUES	10,007	9,131	8,631	10,000	10,000	0.00%
CONFERENCES	1,678	0	0	2,000	2,000	0.00%
CONTRACTUAL SERVICES	0	0	16,760	15,000	103,000	586.67%
Legal Fees	0	0	333	0	0	
Total CONTRACTUAL	11,685	9,131	25,725	27,000	115,000	325.93%
OTHER EXPENSES						
TUITION REIMBURSEMENT	0	0	0	0	10,000	
RECOGNITION AND EVENTS	0	0	0	0	15,000	
LIQUOR LICENSE EXPENSE	0	0	0	0	800	
Total OTHER EXPENSES	0	0	0	0	25,800	
MISC Expense						



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
MISCELLANEOUS EXPENSE	8,423	33,198	-15,260	7,000	4,000	-42.86%
Total MISC Expense	8,423	33,198	-15,260	7,000	4,000	-42.86%
Total Expenditures	206,470	231,455	179,549	226,640	340,226	50.12%

Expenditures by Year



County Board Contingency

Fund #11002537

Fund Oversight

County Board

Funded By

General Fund

State Statute

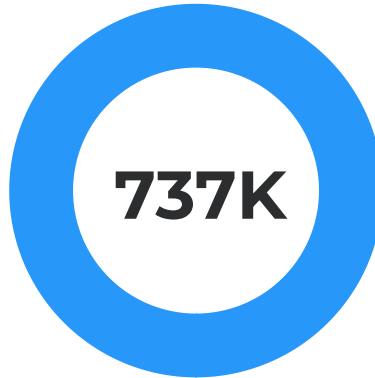
55 ILCS 56-24002

Overview/Background

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.

Contingency-General Fund

FY26 Requested Expenditures

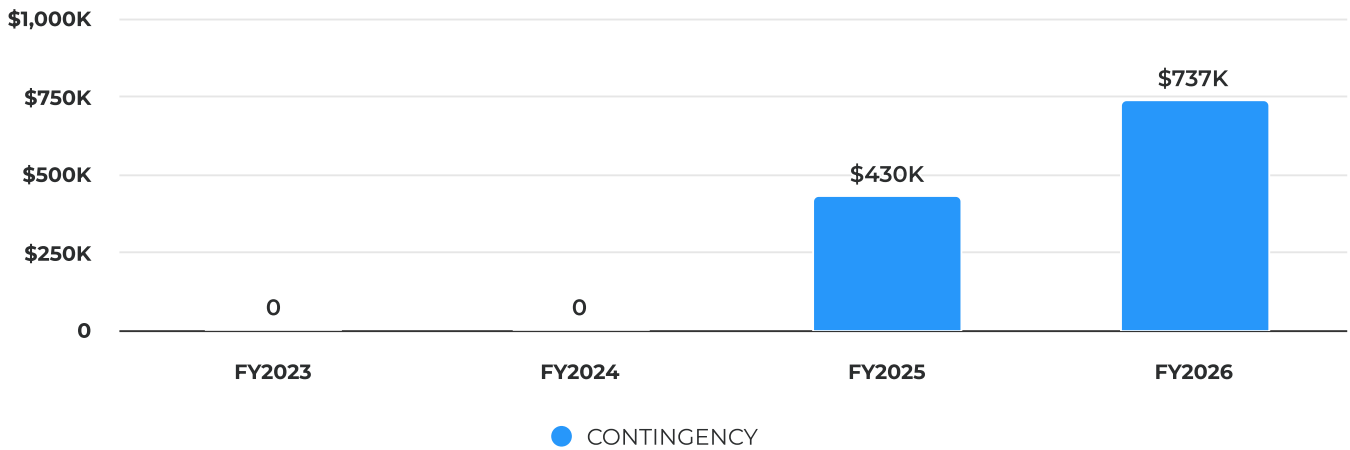


● OTHER EXPENSES **\$737,359** 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
OTHER EXPENSES						
CONTINGENCY	0	0	0	429,514	737,359	71.67%
Total OTHER EXPENSES	0	0	0	429,514	737,359	71.67%
Total Expenditures	0	0	0	429,514	737,359	71.67%

Expenditures by Year



County Board Capital Expense Fund

Fund #11002550

Fund Oversight

County Board

Funded By

General Fund

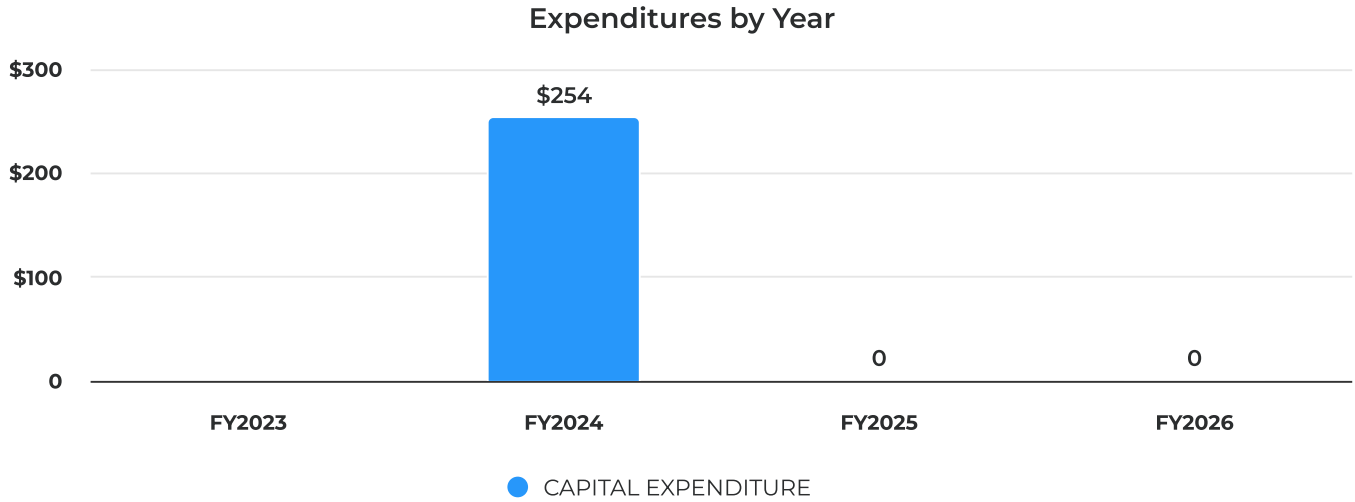
Overview/Background

These accounts capture capital expenditures for all General Fund departments.

Capital Expenditure-General Fund

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budgeted	% Change
OTHER EXPENSES						
EMA	0	254	0	0	0	
Total OTHER EXPENSES	0	254	0	0	0	
Total Expenditures	0	254	0	0	0	



County Board Transfers

Fund #11003038

Fund Oversight

County Board

Funded By

General Fund

Overview/Background

This account captures the transfers in and out of the Corporate (General) Fund.

County Board Transfers-General Fund

FY26 Requested Expenditures



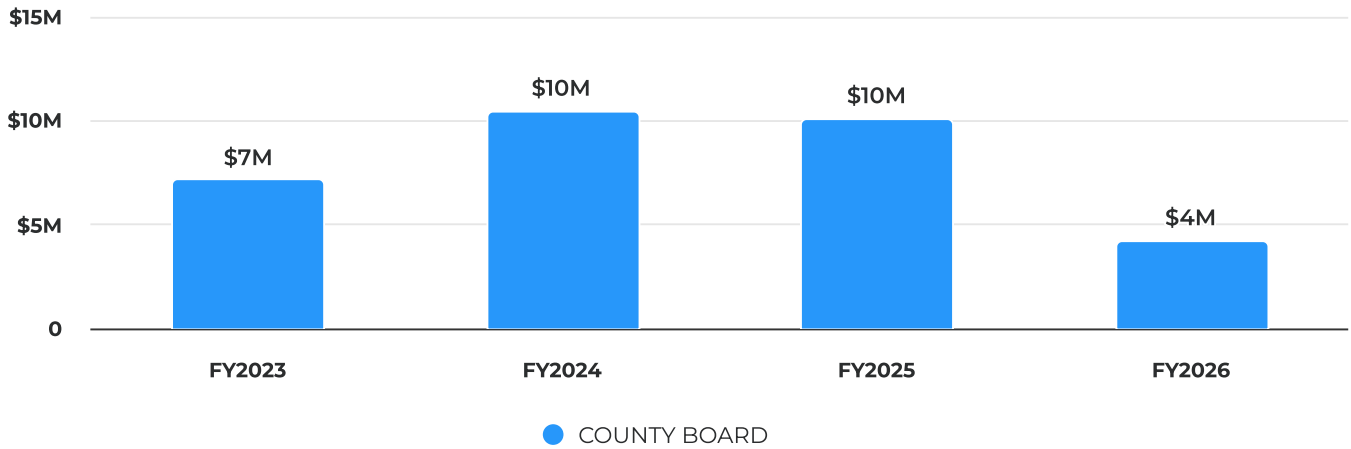
● DUE TO TRANSFERS OUT **\$4,219,746** 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
DUE TO TRANSFERS OUT						
TRSN TO ADM BLDG DEBT SERV	92,000	104,760	96,546	96,546	96,546	0.00%
TRSN TO CAP IMPROVE FUND	150,000	150,000	3,110,405	3,110,405	150,000	-95.18%
TRNS TO PUB SAF CAPITAL IMPR	650,000	0	0	0	0	
TRNS TO KENDALL AREA TRANSIT	25,500	25,500	0	0	0	
TRNS TO 27TH PAYROLL FUND	80,000	0	0	0	50,000	
TRNS TO BUILDING FUND	1,991,390	6,135,834	2,995,405	2,995,405	35,000	-98.83%
TRNS TO COUNTY ELECTION FND	100,000	0	0	0	0	
TRNS TO HEALTH CARE FUND	4,050,000	4,050,000	0	3,888,000	3,850,000	-0.98%
TRNS TO HISTORIC PRES. CLG GNT	12,750	13,200	0	13,200	13,200	0.00%
TRNS TO TUBERCULOSIS FUND	4,571	0	0	0	0	
TRNS. TO DVRT	0	0	0	0	25,000	
Total DUE TO TRANSFERS OUT	7,156,211	10,479,294	6,202,356	10,103,556	4,219,746	-58.24%
Total Expenditures	7,156,211	10,479,294	6,202,356	10,103,556	4,219,746	-58.24%



Expenditures by Year



Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
DUE FROM TRANSFERS IN						
TRANSF. FROM FOREST PRESERVE	0	0	0	0	40,000	
TRNS FR ANIMAL CONTROL	10,000	10,000	0	0	0	
TRNS FR GIS MAPPING	13,560	13,560	0	13,560	9,650	-28.83%
TRNS FR PROBATION FUND	0	14,557	0	20,654	0	-100.00%
TRNS FR COURT SECURITY	28,335	23,368	0	18,630	0	-100.00%
TRNS FR CIRCLK AUTOMATION	28,000	125,000	0	150,000	153,750	2.50%
TRANSFER FROM ARPA FUND	0	88,000	0	20,000	0	-100.00%
TRNS FR CIRCLK CHILD SUPPRT	60,500	20,000	0	10,000	10,250	2.50%
TRNS FR CIRCLK DOC STORAGE	55,000	60,000	0	88,330	61,500	-30.37%
TRNS FR CIRCLK COURT OPERAT	60,000	30,000	0	15,000	15,375	2.50%
TRANSF. FROM PUBLIC DFD. AUTO	0	0	0	12,191	12,191	0.00%
Total DUE FROM TRANSFERS IN	255,395	384,485	0	348,365	302,716	-13.10%
INTERGOVERNMENTAL TRANSFERS						
TRNS. FROM ELECTION FUND	0	0	0	370,000	370,000	0.00%
TRNS. FROM PUBLIC DEF STATE	0	0	0	90,000	90,000	0.00%
Total INTERGOVERNMENTAL TRANSFERS	0	0	0	460,000	460,000	0.00%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Total Revenues	255,395	384,485	0	808,365	762,716	-5.65%

Emergency Management Department



Mission Statement

The Mission of the Kendall County Emergency Management Agency is Prepare for, Respond to, Recover from and Mitigate all forms of natural and manmade disasters that may affect Kendall County.

Overview and Background

The Kendall County Emergency Management Agency is centrally located in the Kendall County Public Safety Center located at 1102 Cornell Lane, Yorkville, Illinois, along with the Kendall County Sheriff's Office and KenCom Public Safety Dispatch. KCEMA is staffed by one full-time EMA Director, a part-time EMA Deputy Director and several volunteer residents of Kendall County. No area in Illinois, including Kendall County, is immune from disasters. The emergency management program represents insurance to the county when disaster strikes by ensuring that all emergency response groups are well-trained and coordinated.

Functions

Mandated by State Statute/County Board

- Emergency Management duties are to oversee planning, training, and preparing for emergency response during non-disaster times, and to act as the coordinator of emergency operations during disasters. The Emergency Management Agency is not a replacement for the police, fire, ambulance, or other emergency response groups. The Emergency Management Agency coordinates response and recovery in declared disasters when more than one department is responding to a threat; the disaster extends beyond the normal mutual aid boundaries of the affected community, or when several communities are involved.

2025 Highlights

- Continued the CERT Program with the Sheriff's Youth Academy and Oswego Adults
- Established an LEPC Committee
- Participated in the Sheriff's Office Youth Academy as CERT and Storm Spotter instructor
- Increased volunteer membership
- Started the County Multi-Hazard Mitigation Plan.
- Participated in the Yorkville YMCA "SPARK" – youth career fair. KCEMA demonstrated "cribbing" from the CERT training curriculum to multiple groups of kids.
- Hosted our 3rd Amateur Radio licensing class.
- Fox Valley Bike Club as part of the Kane County Swedish Days. Provided commination for the event.
- Provided communications for various village fairs; Yorkville, Oswego, Polar Plunge, Sugar Grove (Kane County), Plainfield, and the Helmar-Paloza (Christian music festival).
- Participated in a gas pipeline table-top exercise in Sandwich with TC Energy.
- Responded to multiple Search and Rescue callouts as SAR management, dog team and communications support.
- Participated in the "Prairie Voice" State communications exercise for the 3rd year.
- Supported FIOA requests for multiple land sales seeking records on historical chemical spills across the county.
- Supported the County Clerk with election day logistical needs
- Hosted the State and Federal requirement for a nuclear drill (Dresden) here in our EOC.
- Newark School District – "911 Day"; participated 2 years as a weather instructor for grade school students.
- Weather spotter classes delivered:
 - Yorkville - 125 attendees, last spring.
 - Newark FD, 3 years
 - Oswego – 3 years (at the OPD community room)
 - Sheriff's Youth Academy – 3 years
 - Morris HS – weather safety symposium.
- Yorkville HS – Public safety consul; Attended at least 6 of these sessions over the past 4 years.

2026 Goals

- Finish the County Multi-Hazard Mitigation Plan and pass an ordinance pertaining to the plan.
- Promote whole-community engagement through multi-discipline collaboration.
- Finalize the State required National Qualification System
- Migrate to a whole-community incident management software platform.
- Host another Technician-Level Amateur Radio class.
- Host the Oswego CERT graduation exercise.
- Revise the nuclear IPAR checklist to further incorporate the use of IPAWS.
- Bring the two donated vehicles from OFD online for EMA use.
- Migrate EMA radios over to P-25 protocol compatibility.
- Bring D4H incident management software online with whole-community users across Kendall County.

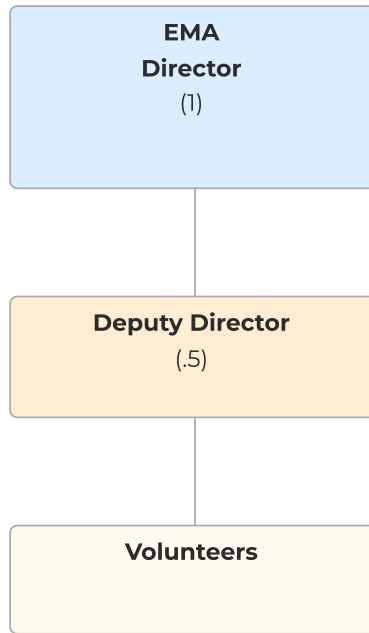
Performance Measures

Indicator	2024	2025 Est.	2026
Community Presentations/Outreach	8	10	
Mobile Command	6	6	
Mutual aid Response (SAR, EMA, Weather)	23	23	
Develop/Revise COOP, EOP, Hazard Mitigation & School Plans	4	4	
Disaster Exercises (Intergovernmental & County)	2	4	
Emergency Management Whole-Community Sessions	2	2	
Volunteer Training Sessions	14	20	
Nuclear Exercise (Dreden)	0	1	
Number of Volunteers	20	20	

Full Time Equivalents

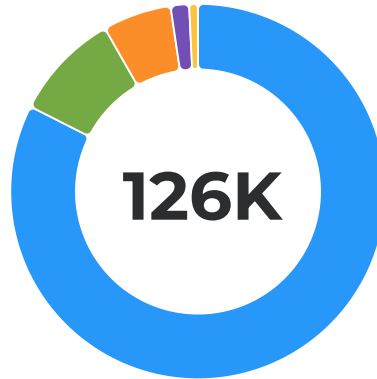
	Job Title	2023-24	2024-25	2025-26
1	EMA Director	1	1	1
2	Deputy Director	.5	.5	.5
Total		1.5	1.5	1.5

Organizational Chart



Emergency Management Agency-General Fund

FY26 Requested Expenditures



● SALARIES	\$103,714	82.48%
● COMMODITIES	\$11,650	9.26%
● CONTRACTUAL	\$7,434	5.91%
● OTHER EXPENSES	\$2,000	1.59%
● CAPITAL	\$950	0.76%

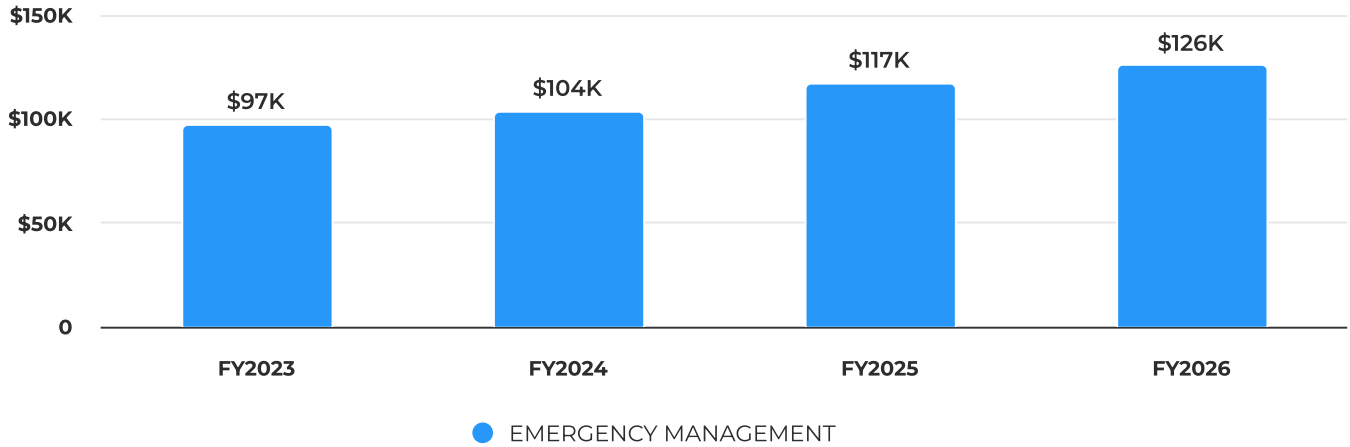
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
SALARIES						
SALARIES - CLERICAL	3,811	3,888	11,178	16,112	0	-100.00%
SALARIES - DIRECTOR	77,713	79,263	72,642	82,117	84,991	3.50%
Salaries - Deputy Director	0	0	0	0	18,723	
Total SALARIES	81,524	83,151	83,820	98,229	103,714	5.58%
COMMODITIES						
OFFICE SUPPLIES	3,461	2,567	2,875	3,658	4,300	17.55%
VEHICLE MAINTENANCE / REPAIRS	2,968	9,868	3,021	6,350	6,350	0.00%
GASOLINE / FUEL / OIL	2,830	0	0	0	0	
UNIFORMS / CLOTHING	819	650	753	700	1,000	42.86%
Total COMMODITIES	10,079	13,084	6,649	10,708	11,650	8.80%
CONTRACTUAL						
DUES	290	174	236	305	350	14.75%
TRAINING	1,109	3,735	1,084	3,725	3,800	2.01%
TRAVEL	224	805	0	925	925	0.00%
CONTRACTUAL SERVICES	1,181	368	793	955	1,259	31.83%
UTILITIES	443	377	340	432	0	-100.00%
TELECOMMUNICATIONS	1,742	1,351	608	1,080	1,100	1.85%
Total CONTRACTUAL	4,989	6,809	3,060	7,422	7,434	0.16%
CAPITAL						
EQUIPMENT	567	499	125	950	950	0.00%
Total CAPITAL	567	499	125	950	950	0.00%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
OTHER EXPENSES						
KC CHIEF ASSOC. EXPENSE	0	0	1,259	0	2,000	
Total OTHER EXPENSES	0	0	1,259	0	2,000	
Total Expenditures	97,158	103,544	94,913	117,309	125,748	7.19%

Expenditures by Year



Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
INTERGOVERNMENTAL TRANSFERS						
IEMA GRANT REIMBURSEMENT	51,636	29,239	9,542	40,000	40,000	0.00%
Total INTERGOVERNMENTAL TRANSFERS	51,636	29,239	9,542	40,000	40,000	0.00%
OTHER REVENUES						
KC CHIEF ASSOC. REVENUE	0	0	0	0	2,000	
Total OTHER REVENUES	0	0	0	0	2,000	
Total Revenues	51,636	29,239	9,542	40,000	42,000	5.00%

Facilities Management Department



Mission Statement

The Facilities Management Department strives to provide efficient and effective operation and stewardship of Kendall County facilities and grounds. Our team goal is to provide customer satisfaction by recognizing and meeting the needs of various county departments, providing a safe and comfortable environment for employees and visitors, while maintaining fiscal responsibility, in accordance with the policies and procedures of the Kendall County Board.

Overview and Background

The Facilities Management Department is responsible for:

- Professional Facilities Management of Kendall County buildings and grounds.
- Efficient operation of all environmental systems, including custodial services, waste removal, paper recycling, snow removal & grounds maintenance.
- Operation of building heating, ventilating, and air conditioning systems, environmental control systems, energy management systems, telephones, phone switches and voice mail systems.
- Oversight of design and construction for new facilities and renovation projects.
- Provide technical assistance to other county departments in the fulfillment of their duties.

Functions

Mandated by County Board

Facilities served by our department include the following:

- Animal Control 802 W. John St. Yorkville, IL 60560
- Coroner 804 W. John St. Suite A Yorkville, IL 60560
- County Office Building I 504 S. Main Street Yorkville, IL 60560
- County Office Building II 502 S. Main Street Yorkville, IL 60560
- Old Firehouse 101 W. Fox Street Yorkville, IL 60560
- Courthouse 807 W. John St. Yorkville, IL 60560
- Facilities Management 804 W. John St. Suite B Yorkville, IL 60560
- Health & Human Services 811 W. John St. Yorkville, IL 60560
- Highway Department 6780 Route 47, Yorkville, IL 60560
- Historic Courthouse 110 W. Madison St. Yorkville, IL 60560
- Public Safety Center (Sheriff's Office/Corrections/KenCom) 1102 Cornell Lane, Yorkville, IL 60560

Facilities Management continues to implement energy conservation initiatives and projects to reduce utility costs of County owned buildings, upgrade infrastructure, improve space conditions, minimize impact on the environment and contribute towards sustainable facilities.

2025 Highlights

- Completed County Office Building II construction and Main Street Campus renovations under budget.
- Completed plans and bid documents for Phase II renovations at the County Office Building, including Temporary Space at the Courthouse for COB staff during construction.

2026 Goals

- Complete funding, design and bid documents for Kendall Area Transit facility.
- Move County Office Building to Temp offices and begin renovations to 502 S. Main Street

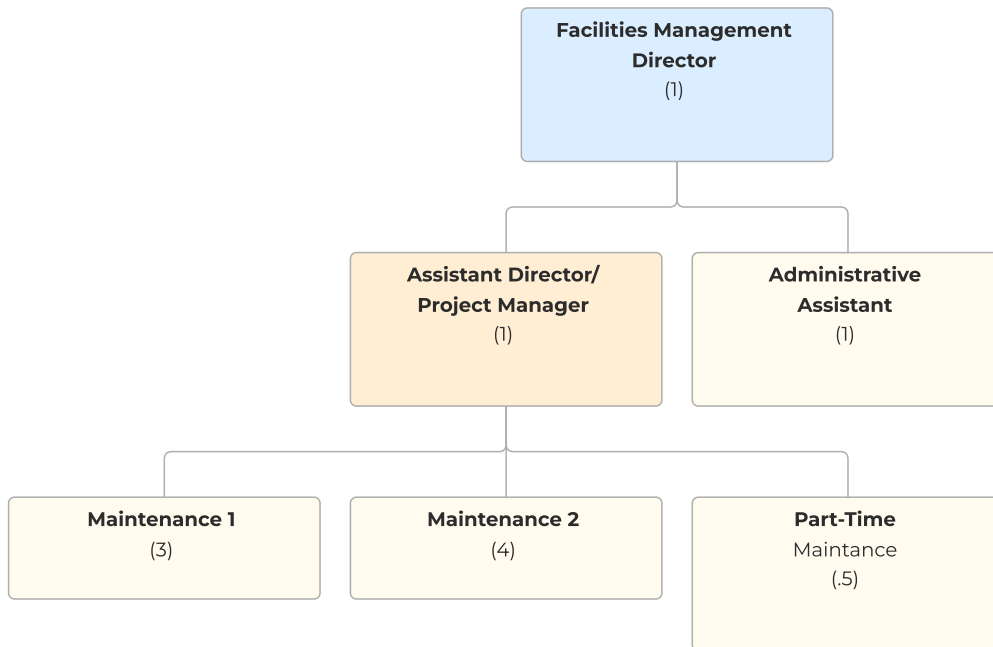
Performance Measures

Indicator	2024	2025 Est.	2026
Preventative Maintenance Items	785		
Work Orders	279		

Full Time Equivalents

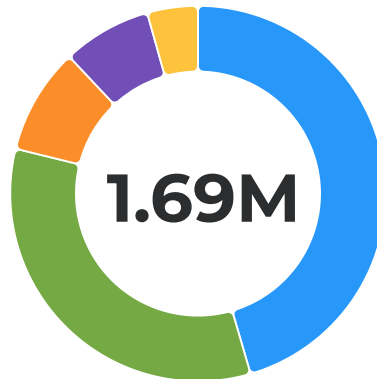
	Job Title	2023-24	2024-25	2025-26
1	Director	1	1	1
2	Project Manager	1	1	1
3	Administrative Assistant	1	1	1
4	Maintenance 1	3	3	3
5	Maintenance 2	3	3	4
6	Part-Time Maintenance	0	0	.5
Total		9	9	10.5

Organizational Chart



Facilities-General Fund

FY26 Requested Expenditures



● SALARIES	\$770,167	45.48%
● CONTRACTUAL	\$565,100	33.37%
● COMMODITIES	\$154,916	9.15%
● OTHER EXPENSES	\$129,400	7.64%
● CAPITAL	\$73,875	4.36%

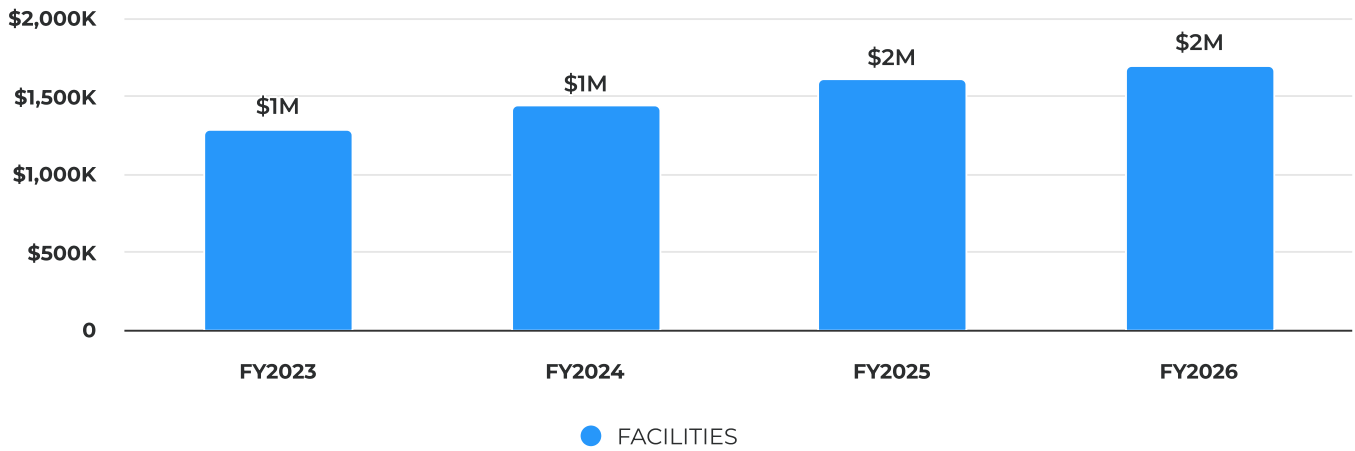
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
SALARIES						
SALARIES - DEPT. HEAD	121,210	123,639	113,312	128,092	133,216	4.00%
SALARIES - MAINTENANCE	399,103	418,724	429,412	479,633	473,650	-1.25%
SALARIES - CLERICAL	50,196	51,200	46,924	53,044	54,901	3.50%
TEMPORARY SALARIES	0	0	0	5,400	600	-88.89%
SALARIES - OVERTIME	29,328	39,375	33,526	20,000	25,000	25.00%
SALARIES - PROJECT MANAGER	62,923	70,269	70,769	80,000	82,800	3.50%
Total SALARIES	662,761	703,207	693,943	766,169	770,167	0.52%
COMMODITIES						
OFFICE SUPPLIES	0	0	183	205	208	1.46%
POSTAGE	68	13	56	51	53	3.92%
MILEAGE	1,043	1,755	2,300	2,000	3,340	67.00%
VEHICLE MAINTENANCE / REPAIRS	4,820	3,821	5,035	7,612	7,725	1.48%
GASOLINE / FUEL / OIL	4,296	3,675	2,577	3,075	3,120	1.46%
COUNTY SUPPLIES	142,224	168,959	108,713	138,395	140,470	1.50%
Total COMMODITIES	152,450	178,223	118,864	151,338	154,916	2.36%
CONTRACTUAL						
TRAINING	0	690	158	1,500	1,500	0.00%
CELLULAR PHONES	5,288	10,149	6,870	9,482	9,625	1.51%
ANNUAL CONTRACTS / SERV. AGMTS	366,943	411,783	405,831	440,979	520,000	17.92%
CONTRACTUAL SERVICES	25,443	53,574	22,720	30,939	31,400	1.49%
EQUIPMENT RENTAL	315	0	0	2,537	2,575	1.50%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Total CONTRACTUAL	397,989	476,196	435,579	485,437	565,100	16.41%
CAPITAL						
EQUIPMENT	72,783	72,132	51,235	72,785	73,875	1.50%
Total CAPITAL	72,783	72,132	51,235	72,785	73,875	1.50%
OTHER EXPENSES						
CAPITAL MAINTENANCE	0	4,950	61,731	127,500	129,400	1.49%
Total OTHER EXPENSES	0	4,950	61,731	127,500	129,400	1.49%
Total Expenditures	1,285,983	1,434,708	1,361,351	1,603,228	1,693,458	5.63%

Expenditures by Year



Facilities Management Department-Utilities Fund Oversight

Facilities

Overview and Background

In Fiscal Year 2018 Utilities were separated from the facilities budget. Utilities budget will track the cost of electricity, natural gas and water by building.

Utilities-General Fund

FY26 Requested Expenditures



● CONTRACTUAL **\$948,293** 100.00%

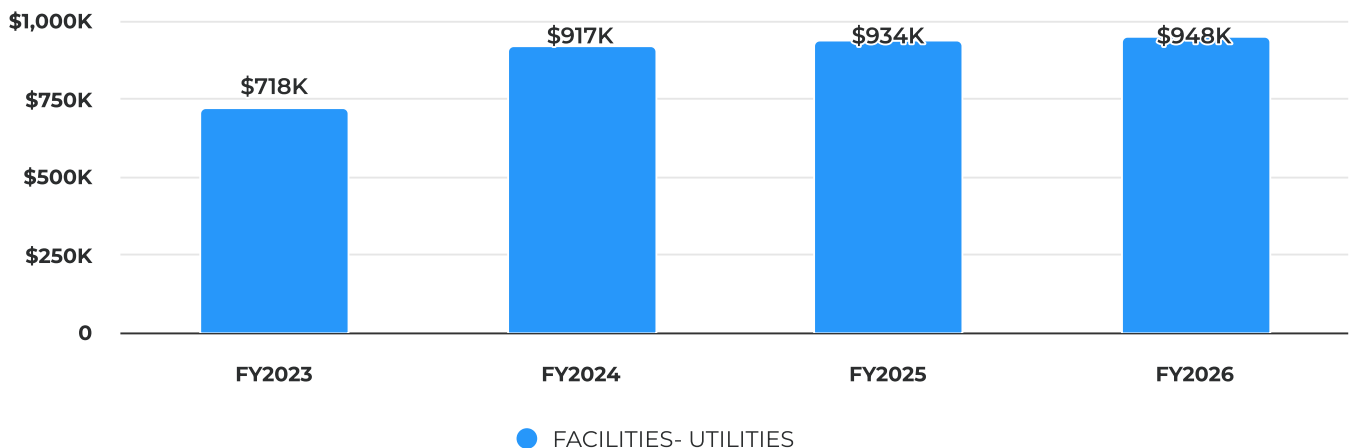
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
CONTRACTUAL						
TELEPHONES	159,483	183,548	134,957	110,000	111,000	0.91%
INTERNET EXPENSE	55,738	40,634	40,738	57,000	55,100	-3.33%
ELECTRIC - PSC	101,400	123,777	105,658	121,893	124,096	1.81%
ELECTRIC - COURTHOUSE	129,387	169,286	168,925	169,819	150,406	-11.43%
ELECTRIC - COB	47,138	64,409	17,439	65,392	65,295	-0.15%
ELECTRIC - ANIMAL CONTROL	4,158	5,830	5,110	5,452	6,181	13.37%
ELECTRIC - HIGHWAY BLDG.	5,033	7,831	6,373	7,439	7,436	-0.04%
ELECTRIC - ANNEX BLDG.	1,603	0	0	0	0	
ELECTRIC - HISTORIC COURTHOUSE	11,394	16,685	15,053	18,535	19,599	5.74%
ELECTRIC - TOWER	3,021	2,733	2,659	2,650	3,087	16.49%
ELECTRIC - FACILITIES/CORONER	3,953	4,415	4,139	4,550	4,563	0.29%
ELECTRIC - HEALTH DEPARTMENT	25,806	28,592	23,974	35,127	31,693	-9.78%
Electric - Firehouse	0	0	2,082	2,160	7,748	258.70%
Electric - COB2	0	0	0	30,418	37,039	21.77%
NATURAL GAS - PSC	31,894	71,678	53,411	83,054	83,185	0.16%
NATURAL GAS - COURTHOUSE	33,035	60,213	55,902	72,869	73,019	0.21%
NATURAL GAS - COB	21,572	21,177	11,534	23,631	24,041	1.74%
NATURAL GAS - ANIMAL CONTROL	3,596	3,189	2,829	3,454	3,600	4.23%
NATURAL GAS - HIGHWAY BLDG.	12,069	8,581	9,402	10,946	11,245	2.73%
NATURAL GAS - ANNEX BLDG.	3,208	0	0	0	0	



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
NATURAL GAS - HISTORIC COURTHS	8,510	5,828	7,160	9,315	9,500	1.99%
NATRL GAS - FACILITIES/CORONER	2,724	2,637	2,880	2,884	3,022	4.79%
NATURAL GAS - HEALTH DEPT.	9,317	36,162	15,851	19,711	19,962	1.27%
NATURAL GAS - FIREHOUSE	0	0	38	0	0	
NATURAL GAS - COB2	0	0	2,362	8,522	3,211	-62.32%
Natural Gas - COB2	0	0	1,176	0	8,717	
WATER - FIREHOUSE	0	201	0	1,050	0	-100.00%
WATER - COB2	0	110	0	1,575	0	-100.00%
WATER - PSC	32,107	37,052	33,845	42,760	51,312	20.00%
WATER - COURTHOUSE	1,681	3,341	5,121	6,289	7,547	20.00%
WATER - COB	1,905	2,729	2,722	4,544	5,453	20.00%
WATER - ANIMAL CONTROL	2,669	2,944	2,392	3,366	4,039	19.99%
WATER - ANNEX BLDG.	831	0	0	0	0	
WATER - HISTORIC COURTHOUSE	1,121	1,480	1,508	2,629	3,155	20.01%
WATER - FACILITIES / CORONER	1,204	1,054	835	1,828	2,194	20.02%
WATER - HEALTH DEPARTMENT	2,599	4,111	5,208	5,273	6,328	20.01%
Water-Firehouse	0	0	2,370	0	3,600	
Water-COB2	0	0	1,796	0	1,920	
NATURAL GAS - FIREHOUSE	0	2,734	0	0	0	
NATURAL GAS - COB2	0	1,659	0	0	0	
WATER - FIREHOUSE	0	796	0	0	0	
WATER - COB2	0	1,253	0	0	0	
Total CONTRACTUAL	718,156	916,667	745,448	934,135	948,293	1.52%
Total Expenditures	718,156	916,667	745,448	934,135	948,293	1.52%

Expenditures by Department



Human Resources



Mission Statement

Dedicated to serving Kendall County and its employees with integrity and professionalism. Our mission is to provide a solid foundation of Human Resource management, ensuring responsible oversight and offering creative solutions through collaborative partnerships with all stakeholders. We strive to maximize the potential of our greatest asset – our employees – by fostering a supportive and inclusive workplace environment that values growth, fairness, and excellence in service to the community.

Overview and Background

The Human Resources Department supports Kendall County by providing centralized support in the areas of labor and employee relations, staff recruitment and placement, employee training and professional development, compensation, risk management, and human resources administration and compliance. The Human Resources Director also serves as Kendall County's representative for labor contract negotiations and hearings.

Functions

Mandated by State Statute/County Board

- **Labor Relations:** The Human Resources Director is the County's representative at all collective bargaining negotiations, grievance processing/dispute resolution, and interest arbitration.
- **Recruitment and Placement:** Reviews and edits job descriptions; advertises for open-budgeted positions and internship opportunities; reviews and categorizes submitted applications; and conducts new employee orientations.
- **Training and Development:** Provides training to Kendall County employees regarding anti-harassment and anti-discrimination laws, the Identity Protection Act, and safety protocols in compliance with local, state, and federal laws.
- **Risk Management:** Oversees all risk management functions for the County including, but not limited to, updating and maintaining insurance for all County owned property and processing and settling of claims regarding property and casualty, workers compensation, vehicular accidents, and professional liability.
- **Administration:** Develops and updates policies (Kendall County Employee Handbook); maintains employee records; ensures legal compliance with federal and state labor and employment laws; maintains the County Board's approved positions, including position titles, hours worked, and actual salaries/wages in the County's online database; performs wage and salary analysis and administration, job analysis, job descriptions, and job evaluations.

2025 Highlights

- Completed and implemented Tyler Munis Executime timekeeping system for Kendall County elected offices and departments.
- Successfully transitioned all payroll services from the Kendall County Treasurer's Office to the Human Resources Department.
- Developed an on-line employment application process for Kendall County.
- Completed a Compensation Study for two Kendall County offices.
- Successfully negotiated new collective bargaining agreements with the Illinois Fraternal Order of Police Labor Council, Corrections Deputies bargaining unit, Patrol Sergeants bargaining unit, and the Full-Time Records Clerks bargaining unit.
- Converted all paper personnel files to electronic, searchable files for Kendall County departments that report to the Kendall County Board.

2026 Goals

- Develop and implement the FMLA module in Tyler Munis to facilitate efficiency in processing FMLA requests.
- Complete the development of the Recruitment module in Tyler Munis to further expand Kendall County's recruitment efforts and to provide efficiencies in the recruitment process.
- Continue to identify and assess the feasibility of automate work tasks within the Human Resources Department, such as workflows for forms, sending new hire/onboarding information electronically, etc.
- Convert all current payroll files to electronic, searchable files.
- Begin conversion of past payroll records to electronic, searchable files.
- Successfully negotiate a new collective bargaining agreement between Kendall County and Teamsters Local 300 Facilities Management bargaining unit.

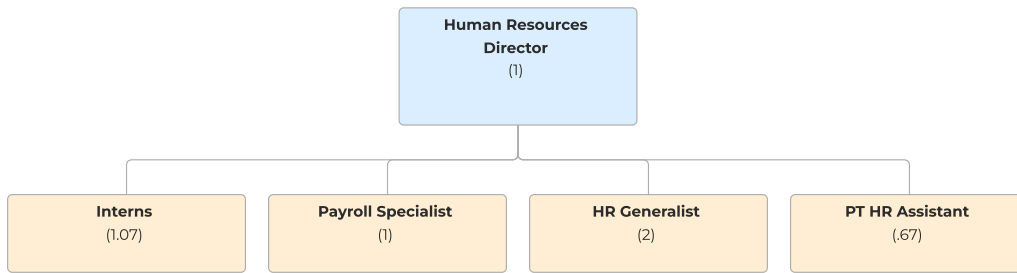
Performance Measures

Indicator	2024	2025 Est.	2026
Vacant positions posted	6	10	10
New hires and interns processed	14	22	25
Number of training courses provided to County employees	20	22	22
Create more efficient operations using technology–timekeeping systems	Completed Phases 1 and 2 of Executime rollout.	Executime rolled out Countywide and operational.	Customize certain timekeeping features in Executime and Munis to meet the unique operational needs of various Kendall County offices.
Create more efficient operations using technology – electronic recordkeeping	Transfer fleet inventories into Limble system; begin transfer of paper personnel files into Laserfiche system	Complete transfer of personnel files into Laserfiche system. Begin transfer of payroll files into Laserfiche system.	Complete transfer of personnel files into Laserfiche system. Begin transfer of payroll files into Laserfiche system.

Full Time Equivalents

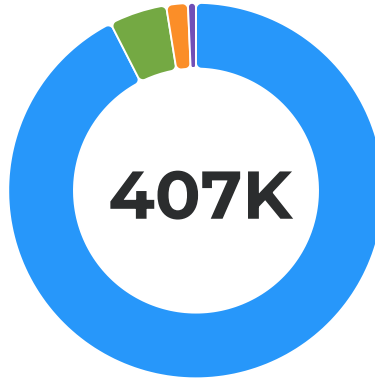
	Job Title	2023-24	2024-25	2025-26
1	HR Director	1	1	1
2	HR Generalist	2	2	2
3	HR Assistant	1	0	.67
4	Payroll Specialist	1	1	1
5	Interns	1.07	1.07	1.07
Total		6.07	5.07	5.74

Organizational Chart



Human Resources-General Fund

FY26 Requested Expenditures

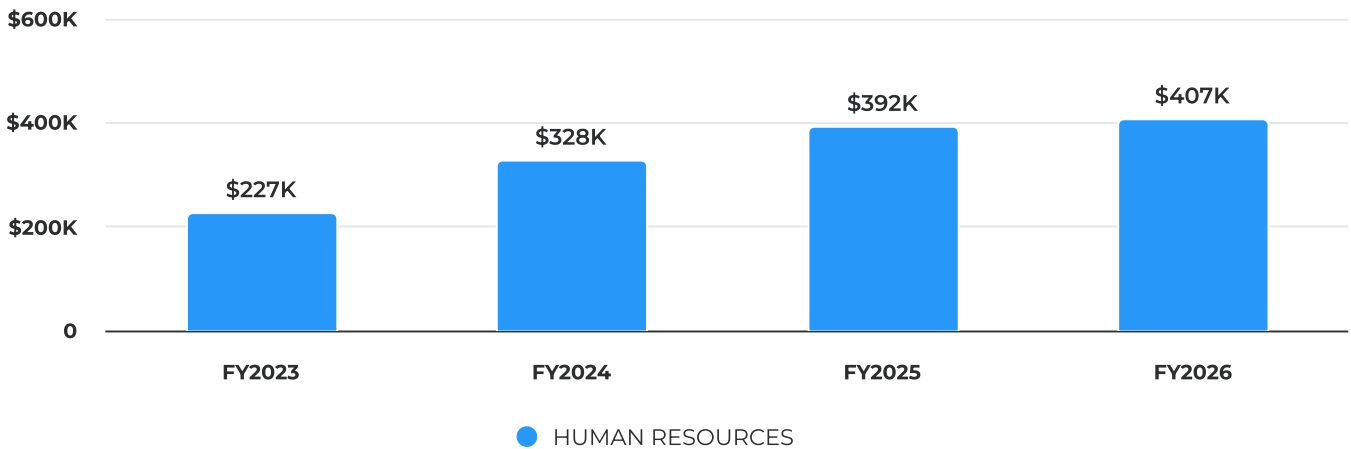


● SALARIES	\$376,728	92.49%
● COMMODITIES	\$20,185	4.96%
● CONTRACTUAL	\$7,620	1.87%
● CAPITAL	\$2,800	0.69%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
SALARIES						
SALARIES - DIRECTOR	140,539	143,349	131,376	148,512	153,858	3.60%
SALARIES - GENERALIST	67,115	156,850	145,828	205,638	212,504	3.34%
SALARIES - INTERNS	1,583	8,700	11,435	10,015	10,366	3.50%
Total SALARIES	209,236	308,900	288,639	364,165	376,728	3.45%
COMMODITIES						
OFFICE SUPPLIES	4,814	5,139	2,771	5,500	5,500	0.00%
POSTAGE	22	49	319	250	250	0.00%
MILEAGE	0	112	70	500	500	0.00%
INTERNSHIP PROGRAM	141	0	0	135	135	0.00%
EMPLOYEE APPRECIATION	8,863	9,422	9,624	11,025	13,800	25.17%
Total COMMODITIES	13,839	14,722	12,784	17,410	20,185	15.94%
CONTRACTUAL						
SUBSCRIPTIONS / BOOKS	0	50	662	500	500	0.00%
TRAINING	302	1,094	938	2,500	2,500	0.00%
CELLULAR PHONES	0	0	457	508	520	2.36%
CONTRACTUAL SERVICES	1,056	1,045	1,469	2,000	2,000	0.00%
PROFESSIONAL ORGANIZATION	327	594	455	600	600	0.00%
ADVERTISEMENTS	0	0	375	2,000	1,500	-25.00%
Total CONTRACTUAL	1,685	2,783	4,356	8,108	7,620	-6.02%
CAPITAL						
TECHNOLOGY	1,783	1,138	1,196	2,800	2,800	0.00%
Total CAPITAL	1,783	1,138	1,196	2,800	2,800	0.00%
Total Expenditures	226,544	327,543	306,975	392,483	407,333	3.78%

Expenditures by Year



Combined Court Services



Mission Statement

The mission of the 23rd Judicial Circuit Court Services is to serve the community by promoting positive behavioral changes utilizing proven methods to increase public safety.

Kendall County Court Services accomplishes this mission by:

1. Maintaining a work environment in which mutual respect, teamwork and collaboration are central components and positivity and creativity are encouraged.
2. Being responsive to the Courts and upholding the belief in the ability to change.
3. Developing, implementing and evaluating the success and cost effectiveness of programs and services.
4. Utilizing effective assessment tools and adapting services to meet individual needs that will help guide case management to promote social growth and personal responsibility.

Overview and Background

The Probation Department is located within the Kendall County Courthouse and is charged with the responsibility of providing safe, effective Pretrial and Probation Services for juvenile and adult offenders, including: drug testing, curfew checks, public service work, sex offender and domestic violence supervision, youth alcohol education class, felony DNA testing, juvenile secure detention, juvenile diversion, social history reports, pre-sentence investigations, pretrial reports and supervision of court ordered justice involved individuals during the pendency of their case.

Functions

Mandated by Illinois Compiled Statutes (730 ILCS 110 (Adult) and 705 ILJCA (Juvenile Court Act))

- Overall, court services play a crucial role in the criminal justice system by supervising offenders in the community, promoting rehabilitation, ensuring public safety and offering alternatives to incarceration when appropriate. Through skill building and cognitive restructuring, we encourage long-term behavioral change that focuses on reintegration into society positively.

2025 Highlights

Pretrial Services Program was reviewed and approved by the Office of Statewide Pretrial Services as following best practices in the field of pretrial services.

Pretrial Investigation Reports are on track to increase by 5% in 2025. This increase is negligible for our operations and will not require additional staff at this time.

The current figures suggest PSI's will increase this year by 50–60% over last year. This has been the 3rd consecutive year of growth of more than 20%. These increases are significant and impact on our workload and are justification for the request for a new position. (See Position Justification)

The number of juvenile detention days has decreased by 58%. These savings will help to offset the cost of juvenile residential placements.

For the first time in over 8 years, we have a youth in residential placement and another is pending placement. The average cost for placement is approximately \$300 per day. While a parental contribution is requested, the percentage of reimbursement is established by the court based on ability to pay.

In the Fall, Public Services Worksites will be invited to a luncheon to recognize them and the important service they provide to the community by supervising our clients. Without these agencies providing supervision and documentation to verify work hours, it would be impossible for the justice involved individuals to make retribution to the community for their crimes.

2026 Goals

Capital Expenses: We have converted our conference room into office space to be utilized by the psychology extern added this year and anticipate having to use it for a new Investigative Writer. There is currently no network connection in that room to bring in a phone or workstation. Additionally, that space would be utilized for training staff when it is no longer needed for office space. The \$5,000 cost would be to add network capabilities and a phone to that space. Additionally, a smart TV with the ability to connect to the network for the purpose of small group training and coaching is needed. The cost of the TV is included in the above-mentioned \$5,000.

Operational Expenses: Of more than 30% of the total probation fund budget are no longer allowed to be expended from that fund. We propose moving \$33,500 from the Probation Service Fund to the General Fund and, in exchange, taking on \$43,575 from the Mental Health Court for direct client services. The use of probation funds for this purpose is allowed. Total net savings to the county will be \$10,075. Note: Additional adjustments will be made in FY27 and FY28 to achieve full compliance with the standards.

The probation officers are represented by the Metropolitan Alliance of Police #696 Union. Their contract will expire on 11-30-25, and it is unknown if there will be a new contract in place by 12-1-25. All decisions regarding the contract will be made by Chief Judge Bradley Waller by 11-30-25. The Chief Judge position will move to Kendall County on 12-1-25 and any decisions regarding increases would then be decided by Judge Krentz (presumably).

The Administrative Office of Illinois Courts has informed us that for the 6th consecutive year, full funding for all currently approved positions has been approved. The exact figures allocated for Kendall are listed in the proposed budget, which totals approximately \$1,025,383.00 in salary reimbursements.

While our current juvenile detention contract will not expire until November 30, 2026, we will conduct a comparison review of other juvenile detention facilities in the summer of 2026. This review is typically done prior to signing a new Intergovernmental Agreement for detention services.

Performance Measures

Indicator	2024	2025 Est.	2026
# of New Pretrial Investigation Reports	884	930	930
# of New Pretrial Supervision cases	189	195	200
# of New Adult Cases	390	394	410
# of Successful Adult Discharges	234	278	278
# of Revocations/ Unsuccessful discharges	146	112	112
# of investigation reports	PSI-77 SH-86	PSI- 123 SH-52	PSI-120 SH-50
# of New Juvenile Probation Cases	97	84	70
# of juvenile cases diverted from court	46	48	40
# of successful juvenile discharges	108	114	110
# of unsuccessful juvenile discharges	23	30	25
# of days of juvenile detentions	1078	710	1000
# of Public Service Work Hours Ordered	Adult -78506 Juv-3253	Adults -67240 Juv-2900	Adult-70000 Juv- 3000
# of Public Service Work Hours Performed	Adult -41846 Juv-2487	Adults -51770 Juv-2134	Adults -50000 Juv-2100

Full Time Equivalents

Note: The Administrative Office of Illinois Courts reimburses the county for the salary portion of approved positions.

Number of approved positions reimbursed by AOIC: 16 (Potentially 17 if AOIC funds new position)

Number of County Funded Probation Officer Positions: 3 (Potentially 4 if no new AOIC funding is approved)

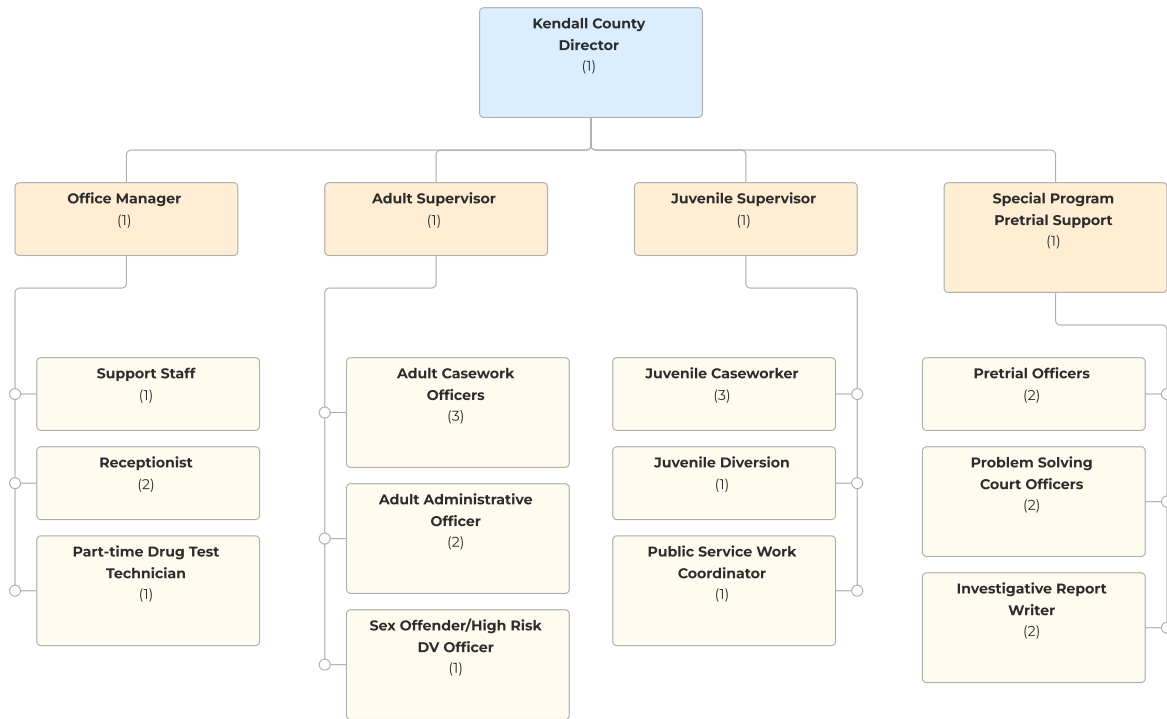
Number of Problem-Solving Court Positions paid by grant funds through Problem-Solving Court: 1

Dollar amount of benefits paid by municipalities for Juvenile Diversion: Approximately \$20,000



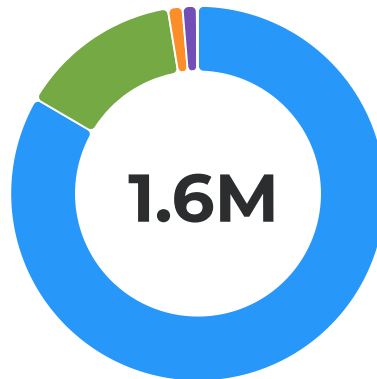
	Job Title	2023-24	2024-25	2025-26
1	Director	1	1	1
2	Supervisor	3	3	3
3	Office Manager	1	1	1
4	Support Staff	1	1	1
5	Receptionist	2	2	2
6	Part-time Drug Test Techs	2	2	2
7	Pretrial Officers	2	2	2
8	Problem Solving Court Officers	2	2	2
9	Sex Offender DV Officer	1	1	1
10	Investigate Report Writer	1	1	2
11	Adult Casework Officers	3	3	3
12	Adult Administrative Officer	2	2	2
13	Juvenile Casework	3	3	3
14	Juvenile Diversion	1	1	1
15	Part-time Juvenile Court Navigator/Family Engagement	0	0	0
16	Public Service Work	1	1	1
Total		26	26	27

Organizational Chart



Combined Court Services-General Fund

FY26 Requested Expenditures



● SALARIES	\$1,335,017	83.42%
● CONTRACTUAL	\$224,050	14.00%
● CAPITAL	\$20,000	1.25%
● COMMODITIES	\$19,800	1.24%
● MISC Expense	\$1,500	0.09%

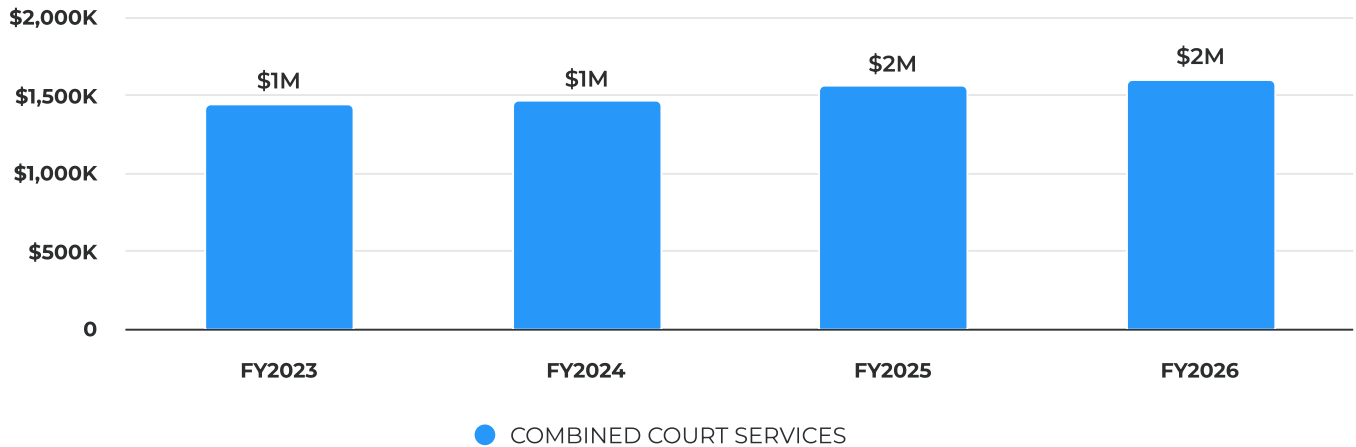
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
SALARIES						
SALARIES - CLERICAL	187,063	191,260	196,603	230,819	226,659	-1.80%
SALARIES - DIRECTOR	90,308	93,775	85,529	96,685	96,685	0.00%
SALARIES - SUPERVISOR	184,064	203,707	185,815	209,889	209,890	0.00%
SALARIES - PROBATION OFFICERS	727,145	772,201	703,742	807,413	801,783	-0.70%
Total SALARIES	1,188,580	1,260,943	1,171,689	1,344,806	1,335,017	-0.73%
COMMODITIES						
OFFICE SUPPLIES	5,937	5,207	5,315	6,500	7,500	15.38%
POSTAGE	1,751	1,851	1,573	2,500	2,500	0.00%
VEHICLE MAINTENANCE / REPAIRS	4,324	3,330	3,396	5,000	3,800	-24.00%
UNIFORMS / CLOTHING	0	5,082	888	6,000	6,000	0.00%
Total COMMODITIES	12,011	15,470	11,172	20,000	19,800	-1.00%
CONTRACTUAL						
SUBSCRIPTIONS / BOOKS	293	267	0	325	350	7.69%
CONTRACTUAL SERVICES	11,004	11,317	9,465	12,000	21,700	80.83%
MEDICAL EXPENSES	1,555	838	382	3,000	2,000	-33.33%
KANE COUNTY JUVENILE DETENTION	231,200	172,475	93,155	150,000	150,000	0.00%
JUVENILE BOARD AND CARE	0	0	37,200	25,000	50,000	100.00%
Total CONTRACTUAL	244,052	184,896	140,201	190,325	224,050	17.72%
CAPITAL						
Computer Software	0	0	0	0	20,000	
Total CAPITAL	0	0	0	0	20,000	



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
MISC Expense						
MISCELLANEOUS EXPENSE	0	1,000	2,033	1,500	1,500	0.00%
Total MISC Expense	0	1,000	2,033	1,500	1,500	0.00%
Total Expenditures	1,444,643	1,462,309	1,325,096	1,556,631	1,600,367	2.81%

Expenditures by Year



Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
INTERGOVERNMENTAL TRANSFERS	18,514	768,935	599,305	767,441	791,042	3.08%
STATE COMP - PROB. OFFICER SAL	-	749,125	579,762	747,441	771,042	3.16%
PROBATION MUNICIPALITY REIMB.	18,514	19,809	19,543	20,000	20,000	0.00%
FEES & REVENUES FROM SERVICE	-	-	2,700	-	25,000	-
PROBATION BOARD AND CARE	-	-	2,700	-	25,000	-
OTHER REVENUES	-	196,526	120,608	180,439	181,757	0.73%
STATE COMP-PRETRIAL OFFICER	-	196,526	120,608	180,439	181,757	0.73%
Total Revenues	18,514	965,461	722,614	947,880	997,799	5.27%



Public Defender



Mission Statement

The Kendall County Public Defender's Office recognizes that quality legal representation in criminal and related proceedings is a fundamental right of the people of the State of Illinois and that there should be no distinction in the availability of quality legal representation based upon a person's inability to pay.

Overview and Background

The Public Defender's Office was created by Illinois State Statute based on an individual's right to counsel and to due process protections that are guaranteed by the United States Constitution and the Illinois State Constitution. The Kendall County Public Defender's office is composed of licensed attorneys who represent those individuals that have been accused of a crime which carries with it the potential for jail or prison time and cannot afford to retain private counsel. This office handles all varieties of criminal matters, from traffic, misdemeanors, felonies to first-degree murder. The Public Defender's office can also be appointed in juvenile cases, including juvenile delinquency matters as well as abuse, neglect and dependency cases involving the rights of a parent accused of abusing or neglecting their child. The Public Defender's office may represent both of the child's parents and/or be appointed to represent the interests of the child.

Functions: Mandated by State Statute/County Board.

Functions

Mandated by State Statute (55 ILCS 5/3 - 4000)

- Legal Defense: The General Assembly recognizes that quality legal representation in criminal and related proceedings is a fundamental right of the people of the State of Illinois and that there should be no distinction in the availability of quality legal representation based upon a person's inability to pay. The Public Defender's office provides legal defense for felony, misdemeanor and juvenile cases.

2025 Highlights

- Appointed to 293 more Defendant's in 2024 than 2023.
- Appointed to and disposed of over 4,213 criminal charges as of July and on track to be appointed to and resolve over 8,426 criminal charges during 2025.
- The Public Defender assists the Court in reducing and managing a significant portion of all criminal charges filed in Kendall County.
- The Public Defender is an active stakeholder in the Problem-Solving Courts including Drug Court, Mental Health Court and Veteran's Court. The accomplishing goal of these programs is to reduce recidivism and therefore reduce long-term caseloads by diverting qualifying defendants into these specialized Court programs.
- The Public Defender is appointed to 100% of all Problem-Solving Court participants. These programs ultimately provide cost savings to the Court system and the taxpayers of Kendall County.
- The Public Defender's office has obtained and is actively utilizing Axon-Digital Evidence wherein the voluminous discovery is electronically transmitted to the Public Defender's Office from the State's Attorney's Office. This program allows for more efficiency in the representation of criminal defendants and allows for added financial savings for the County.
- The Public Defender's office is now utilizing a case management system through Karpel Solutions which allows the office to conflict check, manage caseloads, manage attorney schedules and more accurately keep track of record keeping.

2026 Goals

- The State of Illinois has again allocated \$83,510.63 in additional funding for the Public Defender's Office.
- Maintain relations with other Justice partners in the reduction of recidivism and long-term caseloads by diverting qualifying candidates to Problem-Solving Courts including Drug Court, Mental Health Court and Veteran's Court.
- Continue to train and utilize Axon-Digital Evidence and Karpel Case Management Systems to efficiently represent defendants and allow a smoother transition of digital evidence from the State's Attorney's Office to the Public Defender's Office.
- Continue to provide quality legal representation to defendants through interactive training and continuing legal education.

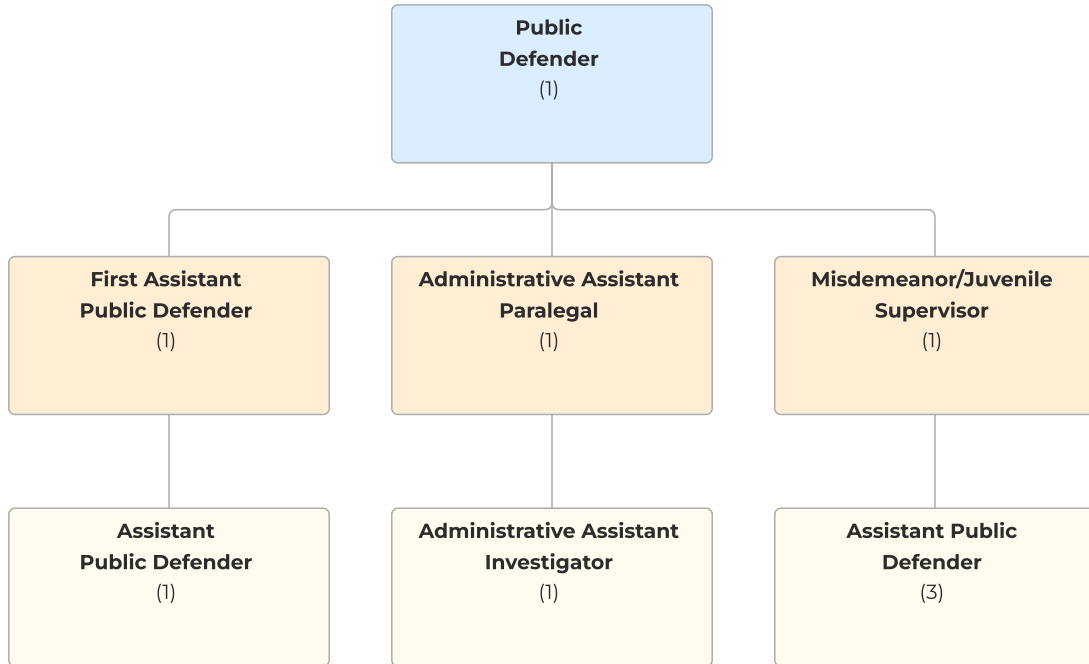
Performance Measures

Indicator	2024	2025 Est.	2026
Court Appointed Defendants	1570	650/1300	
Appointed Adult Felony Charges	1046	450/900	
Appointed Adult Misdemeanor Charges	563	91/182	
Appointed Adult Major Traffic, Traffic and DUI Charges	1894	379/758	
Appointed Adult Domestic Violence Charges	339	145/290	
Appointed Juvenile Charges	478	189/378	
Appointed Other, MX/SVP/PC	29	16/32	
Total Appointed Charges	4349	2219/4438	
Total Resolved Charges	3616	1994/3988	
Conditions Call	1145	823 projected 2025- 1411	Projected 2026 - 1736

Full Time Equivalents

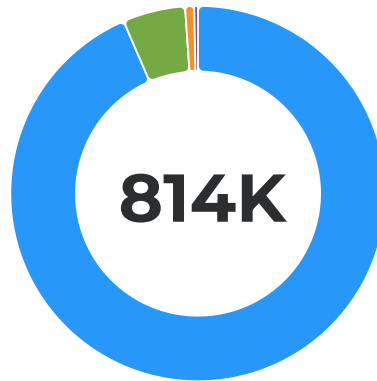
	Job Title	2023-24	2024-25	2025-26
1	Public Defender	1	1	1
2	First Assistant Public Defender	1	1	1
3	Administrative Assistant	2	2	2
4	Assistant Public Defender	3	3	5
5	ARPA Assistant Public Defender	1	1	0
Total		8	8	9

Organizational Chart



Public Defender-General Fund

FY26 Requested Expenditures



●	SALARIES	\$761,585	93.52%
●	CONTRACTUAL	\$43,703	5.37%
●	COMMODITIES	\$6,414	0.79%
●	OTHER EXPENSES	\$2,640	0.32%

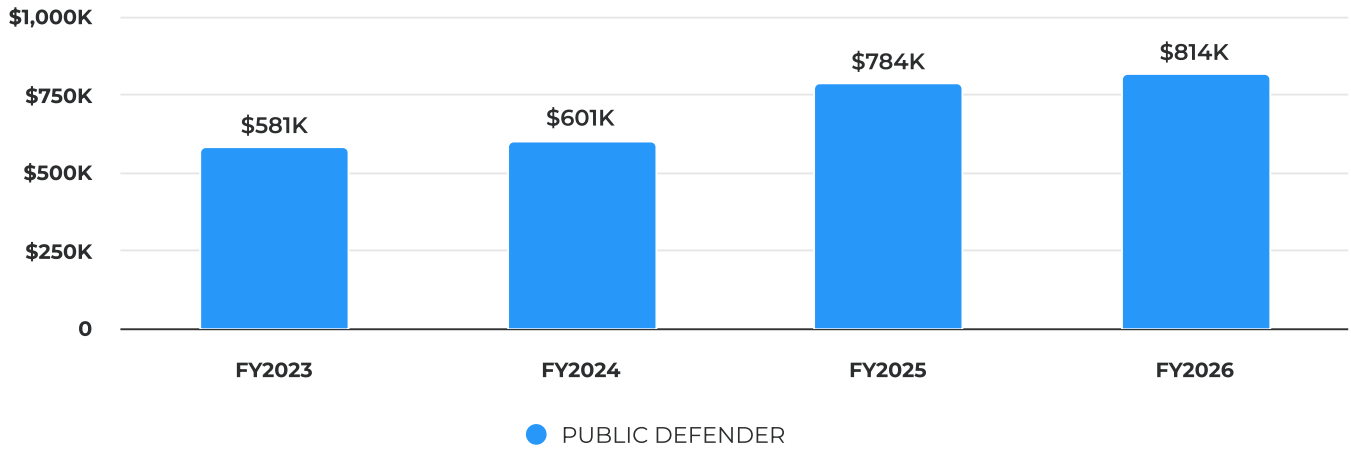
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
SALARIES						
SALARIES - CLERICAL	67,694	73,476	86,936	98,833	102,292	3.50%
SALARIES - PUBLIC DEFENDER	173,808	181,910	168,026	186,045	197,393	6.10%
SALARIES ASST PUBLIC DEFENDER	312,694	302,375	359,718	440,000	455,400	3.50%
SALARIES - INTERNS	0	0	0	0	6,500	
Total SALARIES	554,196	557,760	614,680	724,878	761,585	5.06%
COMMODITIES						
OFFICE SUPPLIES	3,766	4,958	4,297	5,307	5,386	1.49%
POSTAGE	0	66	0	520	528	1.54%
MILEAGE	0	0	300	0	500	
Total COMMODITIES	3,766	5,024	4,596	5,827	6,414	10.07%
CONTRACTUAL						
SUBSCRIPTIONS / BOOKS	1,618	2,232	1,282	2,081	2,112	1.49%
DUES	4,535	4,210	3,500	4,943	5,017	1.50%
CONFERENCES	1,582	0	5,447	4,162	4,225	1.51%
TRAINING	60	3,136	0	5,203	5,281	1.50%
CONTRACTUAL SERVICES	14,191	25,375	21,225	26,013	26,013	0.00%
INTERPRETER SERVICES	142	0	0	1,041	1,056	1.44%
Total CONTRACTUAL	22,128	34,953	31,454	43,442	43,703	0.60%
OTHER EXPENSES						
TRANSCRIPTS	682	1,371	1,428	2,081	2,112	1.49%
STATUTORY EXPENSE	0	1,901	0	7,284	0	-100.00%
SUBPOENA WITNESS FEE	267	72	188	520	528	1.54%
Total OTHER EXPENSES	949	3,343	1,616	9,885	2,640	-73.29%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Total Expenditures	581,039	601,080	652,347	784,032	814,343	3.87%

Expenditures by Year



Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
FEES & REVENUES FROM SERVICE	\$1,854.00	\$1,899.53	\$251.46	\$4,050.00	\$4,050.00	0.00%
Total Revenues	\$1,854.00	\$1,899.53	\$251.46	\$4,050.00	\$4,050.00	0.00%

Planning, Building, and Zoning



Mission Statement

To direct the orderly development of Kendall County, through the development, implementation, and enforcement of plans, ordinances, and policies of the County Board.

Overview and Background

The Planning, Building and Zoning Department (PBZ) is responsible for the administration and enforcement of the County's ordinances regulating the development of land in the unincorporated areas of the County and the incorporated Villages of Millbrook and Plattville. Overall responsibilities include issuing building permits, responding to complaints involving violations of the county's development regulations, as well as the development and maintenance of the County's Land Resource Management Plan (LRMP). PBZ staff also provides support to the County Board and related committees and commissions in reviewing and providing the County Board with recommendations on zoning and subdivision applications, updates to existing development regulations and revisions to the County's Land Resource Management Plan.

Functions

- **Administration:** Administer the County's codes and ordinances, regulation the construction of buildings, subdivisions, floodplain management, stormwater management, zoning, and historical preservation. Review and make changes to the County's development regulations. Maintain files and data related to permits, zoning and subdivision petitions and hearings, and general statistical information. Collect fees related to departmental applications. Administer and collect funds related to the Kendall County Land Cash Ordinance. Serve as Staff to the Kendall County Regional Planning Commission, Kendall County Comprehensive Land Plan and Ordinance Committee, Kendall County Zoning Board of Appeals, Kendall County Historic Preservation Commission, Kendall County Stormwater Management Oversight Committee, and Kendall County Planning, Building and Zoning Committee.
- **Planning:** Review, amend, and implement the County's Land Resource Management Plan (Comprehensive Plan) and other related development plans.
- **Building:** Review plans, conduct inspections, and issue permits for construction activities. Assign addresses for all unincorporated properties. Conduct investigations of alleged violations of the County's building regulations.
- **Zoning:** Review applications for special use permits and conditional use permits. Conduct investigations of alleged violations to the County's zoning regulations. Maintain a registry of single-family housing allocations on agriculturally zoned properties.

2025 Highlights

- Hired Full-Time Code Enforcement Officer
- Worked on Updating the County's Land Resource Management Plan (Comprehensive Plan), Including Related Open Houses
- Worked on the Historic Structure Survey of Unincorporated Na-Au-Say and Seward Townships
- Worked with WBK Engineering to Review the County's Stormwater Regulations and Recommend Appropriate Changes Based on Changes in Federal and State Stormwater Regulations (i.e. State Model Floodplain Ordinance)
- Implemented Violation Tracking System Created by GIS
- Reduced the Number of Documents Required for Application Submittal for Subdivisions and Site Plan Review
- Abolished the Zoning and Platting Advisory Committee and Revised Application Processes to Reflect this Abolishment
- Transferred Economic Development Operations to the Administration Department
- Created an Ordinance Index Table of Pre- and Post-Codification Ordinances
- Code Official Held a Training Event in Kendall Township

2026 Goals

- Review the Calculations in the Kendall County Land Cash Ordinance
- Continue to Meet with Townships Regarding Their Role in the Development Approval Process
- Test Permit Tracking System Created by GIS
- Refine the Violation Tracking System as Needed
- Adopt 2024 Building Code Additions
- Explore the Adoption of a Property Maintenance Code
- Explore the Possibility of Lowering the ISO Rating in the Unincorporated Area



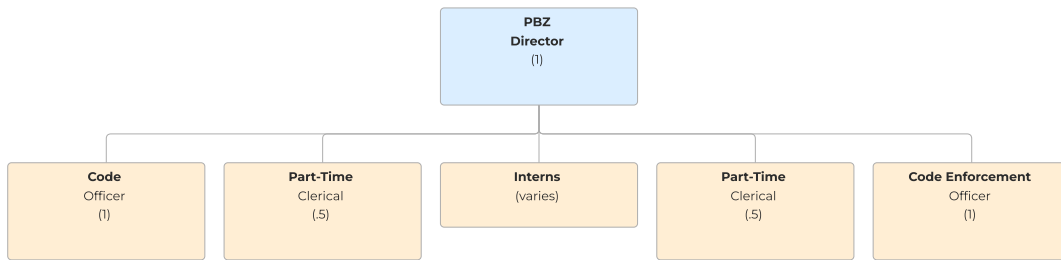
Performance Measures

Indicator	2024	2025 Est.	2026
Petitions	37	15	20
PBZ Related Ordinances Approved by County Board	17	10	15
New Single-Family Home Permits	42	30	30
Total Building Permits	360	360	360
Total Field Visits and Inspections	1100	1600	2000

Full Time Equivalents

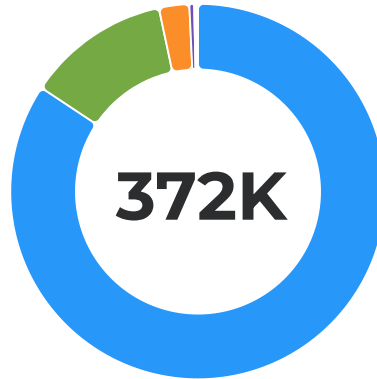
	Job Title	2023-24	2024-25	2025-26
1	PB&Z Director	1	1	1
2	Code Officer	1.5	2	2
3	Clerical	1	1	1
	Total	4.5	4	4

Organizational Chart



Planning, Building and Zoning-General Fund

FY26 Requested Expenditures



● SALARIES	\$313,374	84.32%
● CONTRACTUAL	\$45,840	12.33%
● COMMODITIES	\$9,700	2.61%
● OTHER EXPENSES	\$1,550	0.42%
● MISC Expense	\$600	0.16%
● CAPITAL	\$600	0.16%

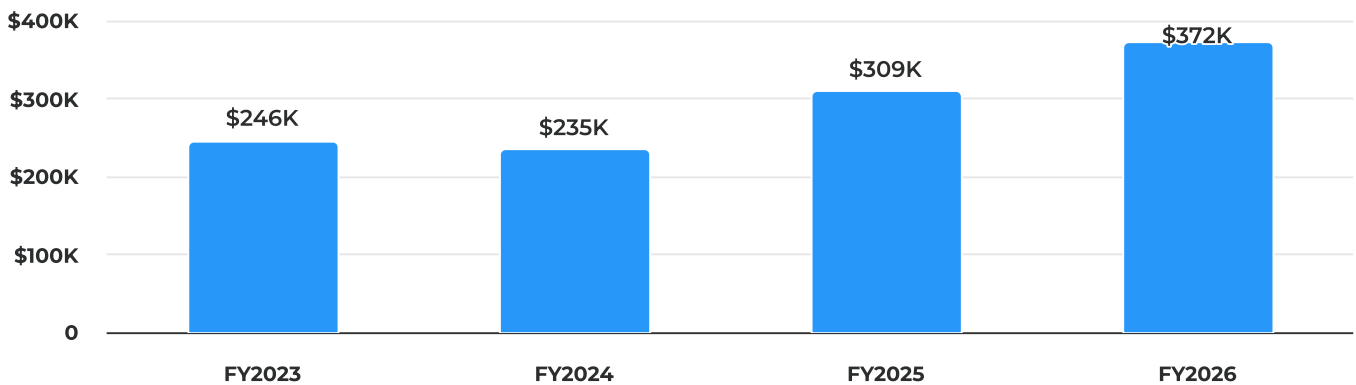
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
SALARIES						
SALARIES - CLERICAL	30,952	46,133	42,120	51,590	53,108	2.94%
SALARIES - MANAGER	89,082	48,560	45,880	51,728	107,358	107.54%
SALARIES - COMPLIANCE OFFICER	74,557	82,775	103,148	145,715	149,258	2.43%
SALARIES - ZBA PER DIEM	3,024	3,593	2,050	3,650	3,650	0.00%
SALARIES - OVERTIME	0	27	0	0	0	
Total SALARIES	197,615	181,089	193,198	252,683	313,374	24.02%
COMMODITIES						
OFFICE SUPPLIES	3,397	1,884	1,739	2,500	3,700	48.00%
POSTAGE	2,136	1,930	796	3,100	1,500	-51.61%
MILEAGE	0	0	0	50	50	0.00%
VEHICLE MAINTENANCE / REPAIRS	5,414	4,369	4,828	3,900	4,450	14.10%
Total COMMODITIES	10,947	8,184	7,363	9,550	9,700	1.57%
CONTRACTUAL						
DUES	813	1,116	933	960	1,250	30.21%
CONFERENCES	530	275	460	1,100	1,000	-9.09%
TRAINING	714	658	169	1,000	1,000	0.00%
CELLULAR PHONES	1,503	1,522	1,271	1,550	2,390	54.19%
LEGAL PUBLICATIONS	1,744	665	574	500	500	0.00%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
PBZ Code Enforcement	0	0	4,573	0	0	
PLUMBING INSPECTIONS	13,720	15,960	15,260	16,000	16,000	0.00%
CONSULTANTS	14,525	18,631	14,909	20,000	21,500	7.50%
NPDES PERMIT FEE	1,000	1,000	1,000	1,100	1,100	0.00%
RECORDING FEES	1,602	1,482	513	1,200	1,100	-8.33%
Total CONTRACTUAL	36,151	41,309	39,662	43,410	45,840	5.60%
CAPITAL						
EQUIPMENT	395	112	1,296	600	600	0.00%
Total CAPITAL	395	112	1,296	600	600	0.00%
OTHER EXPENSES						
REGIONAL PLAN COMMISSION EXP	89	459	265	500	400	-20.00%
ZONING BOARD OF APPEALS EXP	0	0	0	500	400	-20.00%
HISTORICAL PRESERVATION COMM	397	488	567	500	500	0.00%
AD HOC ZONING	0	233	0	250	200	-20.00%
REFUNDS	0	2,450	1,076	50	50	0.00%
Total OTHER EXPENSES	486	3,630	1,907	1,800	1,550	-13.89%
MISC Expense						
MISCELLANEOUS EXPENSE	0	600	0	600	600	0.00%
Total MISC Expense	0	600	0	600	600	0.00%
Total Expenditures	245,593	234,925	243,426	308,643	371,664	20.42%

Expenditures by Year



● PLANNING BUILDING AND ZONING

Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
FEES & REVENUES FROM SERVICE						



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
BUILDING FEE / PERMITS	105,788	141,177	121,575	100,000	100,000	0.00%
PBZ - RECORDING FEES	1,229	1,748	760	1,200	1,100	-8.33%
ZONING FEE	8,136	16,309	6,308	10,000	10,000	0.00%
2012 NRA SOURCE BOOK	0	0	0	10	10	0.00%
Total FEES & REVENUES FROM SERVICE	115,153	159,234	128,642	111,210	111,110	-0.09%
Total Revenues	115,153	159,234	128,642	111,210	111,110	-0.09%

Sheriff



Mission Statement

Ready to protect and proud to serve, the men and women of the Kendall County Sheriff's Office will serve with dedication, integrity and compassion as guardians of your liberty, freedom and family. We will ensure the power and duty granted to this office by the people, will serve the citizens and members of the office with respect and fairness. We welcome partners from the community, organized groups, other law enforcement and public service providers to fulfill our duty.

Overview and Background

Per Illinois State Statute, each Sheriff shall be conservator of the peace in his/her county and shall prevent crime and maintain the safety and order of the citizens of that county; and may arrest offenders on view and cause them to be brought before the proper court for trial or examination. Additionally, the Sheriff shall have the custody and care of the courthouse and jail of his or her county, except as is otherwise provided.

Functions

Mandated by State Statute

- Department Created By: Illinois Compiled Statutes (55 ILCS 5/Div. 3-6) Sheriff
- **Administration:** Sheriff's Office Administration is responsible and accountable for providing tools and guidance so that Sheriff's Office members can provide exceptional services in accordance with our Mission Statement.
- **Corrections:** The Corrections Division serves the citizens of Kendall County by promoting public safety through the operation of a safe, secure, and humane correctional facility. The facility provides structure and accountability for individuals who have been arrested and charged with a crime, as well as those convicted and sentenced by the courts. These responsibilities are carried out by a team of highly trained and dedicated correctional professionals. The Corrections Division also oversees Electronic Home Monitoring and is responsible for the security of the Kendall County Courthouse.
- **Operations:** The Operations Division is responsible for ensuring the safety of the citizens of the county, those traveling throughout or visiting the county, and public order in unincorporated areas of the county. The following groups fall under the purview of the Operations Division: Patrol, Investigations, Records, and Civil Process. Additional specialty enforcement assignments such as the Criminal Intelligence Team, Covert Narcotics Task Force members, the United States Marshals Task Force members, Community Policing, and Traffic Enforcement are part of the Operations Division.
- **Community Safety/Public Outreach:** The Kendall County Sheriff's Office continually seeks to find methods and best practices to engage the community we serve. To further this objective, the Kendall County Sheriff's Office regularly seeks continuing education opportunities for all staff, grant funding for programs that promote public safety through programs such as the Illinois Department of Transportation Traffic Enforcement Grants. These Traffic Enforcement Grants allow the Sheriff's Office to conduct special enforcement campaigns for speeding, occupant restraint, distracted driving, and impaired driving to promote safer roadways in the county. Additional grants for funding of public safety equipment and training are also pursued to offset the costs of such programs to minimize the use of funds from the General Budget or operating lines.

2025 Highlights

During fiscal year 2025 the Kendall County Sheriff's Office not only achieved internal operational objectives but collaborated with other County and outside agencies to improve overall operations and readiness.

Internal objectives achieved:

- Operations:
 - Acquisition of new Taser 10 devices utilizing a state-funded grant for deployment department-wide.
 - Transitioned to online Sheriff Sales for foreclosed properties utilizing the Roup auction platform.
 - Transitioned to the Sokolov model of field training for new deputies to increase the effectiveness of the training program, as well as overall retention and documentation.
- Corrections:
 - Implemented a sustainable program to ensure comprehensive treatment for incarcerated individuals with substance use disorders. The initiative successfully achieved 100% continuation of pre-incarceration medications and initiated medication-assisted treatment (MAT) for 100% of eligible individuals who expressed interest but were not previously prescribed medication.
 - Replaced all end-of-life body-worn cameras to ensure continued accountability and to minimize potential liability.
 - Added an additional Sergeant position. This role is intended to enhance staff accountability, ensure greater compliance with departmental policies, and provide consistent supervision for the Deputies assigned to the Corrections Division. As a result, this addition has reduced the need for line staff Deputies to serve in an acting supervisory capacity.
 - Implemented a secure seating enclosure in the booking area, improving operational efficiency and ensuring a safer environment for staff and detainees.
 - The facility has undergone and successfully passed the IDOC jail audit, demonstrating compliance with all jail standards.
- Cross-division:
 - Received a Recruitment and Retention grant from the Illinois Law Enforcement Training and Standards Board for the amount of \$205,200. A portion of this money will be utilized to upgrade the workout area at the Public Safety Center; which will be of great benefit to the Sheriff's Office as a whole.
 - Transitioned to a new timekeeping platform, Pace. This allowed the organization to move from paper timesheets to electronic timekeeping.
 - Contracted with Jada Hudson, a Mental Health professional who acts as a counselor when meeting with employees. These meetings fulfill obligations set forth in the SAFE-T Act.

Collaborative objectives achieved:

- The Sheriff's Office partnered with the Montgomery Police Department and Oswego Police Department to address violent crime in the area of Oswego Township during spring and summer. The collaboration was highly effective in conducting proactive patrols to identify hotspots of criminal activity and address them before they escalated further.
- The Sheriff's Office partnered with the FBI to assign KCSO's civilian analyst to the Regional Computer Forensic Laboratory (RCFL). By having a member assigned to the RCFL, the full capacity of FBI digital forensics is available for use by KCSO.

The Sheriff's Office continued to engage the community through various events. This included National Night Out, KCSO's Youth Academy, the YMCA's LEAD Youth program, TRIAD, Special Olympics events, and neighborhood watch meetings.



2026 Goals

The following is a summary of strategic goals of the Kendall County Sheriff's Office.

- Operations Division
 - Seek to fill all openings at the Patrol deputy level. Once this is accomplished the Operations division will be able to backfill specialty positions that have been left open due to staffing concerns.
 - Implement the transition to Axon for body cameras, dash cameras, software platforms, and digital evidence solutions.
 - Evaluate and implement thoughtful and effective uses of Artificial Intelligence, including Axon's Draft One.
- Corrections Division
 - Add two additional deputies, one of which will be designated for prisoner transport and one for the courthouse. The addition of these positions will enhance safety and security, enhance efficiency, and help meet state mandated requirements for picking up prisoners from other counties.
 - Equip all corrections vehicles with camera systems and GPS tracking ability to increase the safety of staff and individuals in custody, as well as reduce liability.
 - Successfully pass the Prison Rape Elimination Act (PREA) audit, demonstrating our continued commitment to safety, compliance, and the protection of all individuals in our care.
 - Successfully pass the annual IDOC jail audit, demonstrating full compliance with all applicable standards.
- Cross Divisional Goals

Identify needs and finalize plans for the Public Safety Center renovation. These decisions will impact the daily operations of the Sheriff's Office for the next 30+ years.

Performance Measures

Indicator	2024	2025 Est.	2026
Average No. of months to fill a position (both divisions)	8 months	4 months	3 months
% of people rearrested and brought to Kendall County for new offenses after release	25%	15%	13%
Number of hours of Correctional Deputy in Charge Pay	2914.5	1180	960
Calls for Service	9012	9000	9000
Police Reports	4108	4000	4100
Total Arrests	1588	1550	1550
Traffic Contacts	6983	5500	6500
Traffic Citations Issued	3267	2500	3000
DUI Arrests	79	80	85
Total Crash Investigations	605	650	650
Papers Served/Executed	1730	1700	1800
SA, Subpoena & FOIA Requests	2310	2400	2400
Total Warrants Served	1125	1200	1200

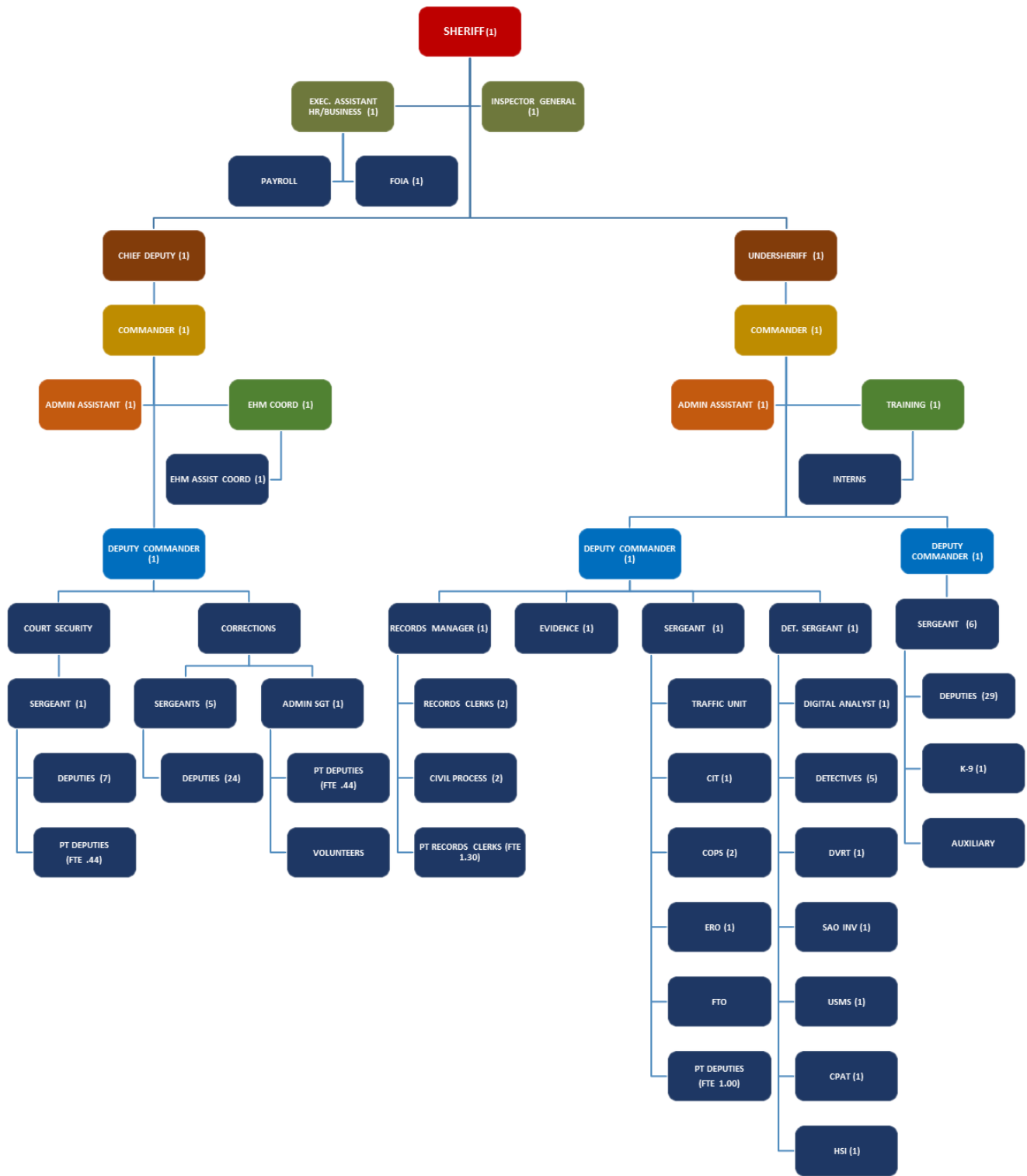
Full Time Equivalents

Corrections	
Commanders	2
Clerical	3
Corr Deputies	31
Corr Sergeants	7
PT Deputy	0.88
Total Corrections FTE	43.88

Sheriff	
Sheriff	1
Chief/Commanders	5
Clerical	13.3
Patrol Deputies	44
Patrol Sergeants	8
PT Deputy	1
Total Sheriff FTE	72.3

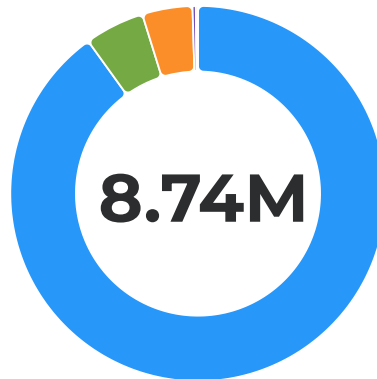
Authorized FY'26 FTE
116.18

Organizational Chart



Sheriff-General Fund

FY26 Requested Expenditures



●	SALARIES	\$7,875,407	90.06%
●	CONTRACTUAL	\$450,100	5.15%
●	COMMODITIES	\$377,627	4.32%
●	CAPITAL	\$25,699	0.29%
●	OTHER EXPENSES	\$15,500	0.18%

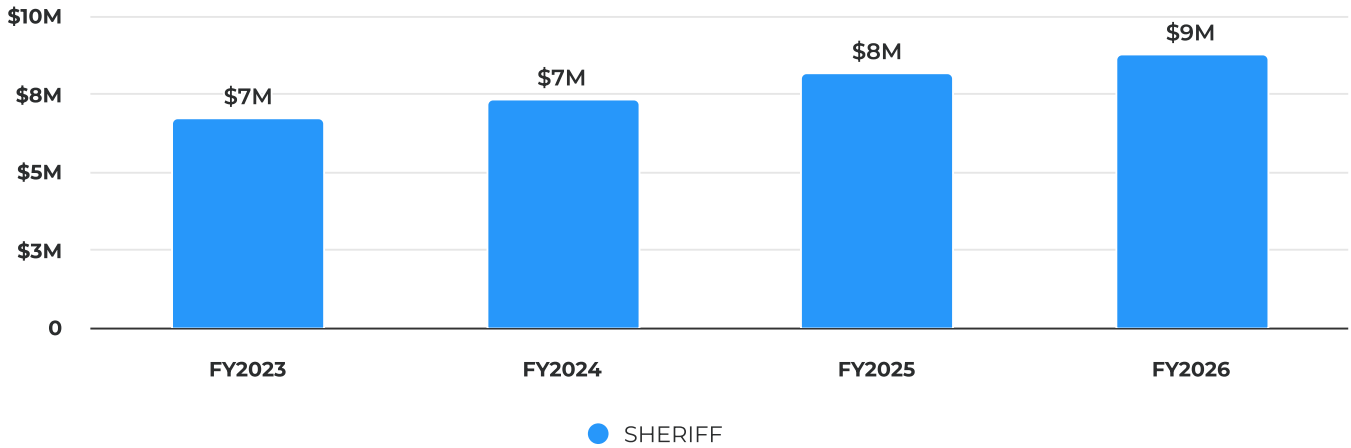
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
SALARIES						
SALARIES - ELECTED	154,496	161,697	149,318	168,818	179,130	6.11%
SALARIES - CLERICAL	622,467	722,672	668,844	775,365	850,594	9.70%
SALARIES - SHERIFF DEPUTIES	3,488,382	3,930,620	3,485,467	4,302,686	4,555,819	5.88%
SALARIES - CHIEF/COMMANDER	513,658	592,586	657,264	746,102	770,032	3.21%
SALARIES - PART TIME	51,795	52,080	38,100	66,000	60,000	-9.09%
SALARIES-SARGEANTS	826,743	883,607	881,845	962,554	1,044,265	8.49%
SALARIES - SECURITY DETAIL	4,838	5,614	5,657	18,000	18,000	0.00%
SALARIES - CLERICAL OVERTIME	0	118	214	500	500	0.00%
SALARIES - OVERTIME	468,137	284,987	392,533	305,565	397,067	29.95%
Total SALARIES	6,130,516	6,633,983	6,279,241	7,345,590	7,875,407	7.21%
COMMODITIES						
OFFICE SUPPLIES	6,995	6,922	4,801	6,844	9,479	38.50%
POSTAGE	700	493	850	850	3,300	288.24%
VEHICLE MAINTENANCE / REPAIRS	58,066	71,811	73,276	73,712	78,292	6.21%
GASOLINE / FUEL / OIL	169,294	189,120	138,109	189,866	174,539	-8.07%
UNIFORMS / CLOTHING	26,242	24,985	49,909	37,051	38,033	2.65%
POLICE SUPPLIES	22,590	25,413	23,660	27,150	27,787	2.35%
WEAPONS / AMMUNITION	18,621	26,038	39,184	33,991	38,892	14.42%
CANINE EXPENSE	822	1,333	80	2,000	1,000	-50.00%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
EMPLOYEE RECOGNITION	1,737	2,830	3,218	4,055	6,305	55.49%
Total COMMODITIES	305,068	348,945	333,087	375,519	377,627	0.56%
CONTRACTUAL						
SUBSCRIPTIONS / BOOKS	448	565	584	962	603	-37.32%
CONFERENCES	29,436	30,789	30,588	39,398	40,469	2.72%
TRAINING	44,891	52,817	48,942	52,697	57,614	9.33%
CELLULAR PHONES	44,034	54,763	37,898	60,400	62,200	2.98%
CONTRACTUAL SERVICES	91,391	107,179	229,285	184,799	211,667	14.54%
PRINTING	1,551	1,014	2,045	2,591	2,031	-21.61%
UNION CONTRACT EXPENSE	13,983	41,114	66,608	54,757	73,525	34.28%
DRUG TESTING	0	0	0	1,860	1,991	7.04%
Total CONTRACTUAL	225,735	288,241	415,950	397,464	450,100	13.24%
CAPITAL						
EQUIPMENT	26,089	27,819	5,838	19,440	25,699	32.20%
Total CAPITAL	26,089	27,819	5,838	19,440	25,699	32.20%
OTHER EXPENSES						
INVESTIGATION	9,241	9,823	5,330	11,000	15,500	40.91%
Total OTHER EXPENSES	9,241	9,823	5,330	11,000	15,500	40.91%
Total Expenditures	6,696,649	7,308,811	7,039,446	8,149,014	8,744,333	7.31%

Expenditures by Year



Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
FEES & REVENUES FROM SERVICE	182,949	293,537	157,299	187,092	222,885	19.13%
SHERIFF FEES	118,521	116,372	84,655	121,765	114,139	-6.26%
SHERIFF MISCELLANEOUS	3,453	106,671	9,450	8,618	42,658	394.99%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
HIDTA REIMBURSEMENT	52,763	64,307	56,203	52,181	60,362	15.68%
SECURITY DETAIL REIMB.	8,213	6,188	6,992	4,528	5,725	26.44%
Total Revenues	182,949	293,537	157,299	187,092	222,885	19.13%

Merit Commission Fund

Fund #11002011

Fund Oversight

Sheriff

State Statute

55 ILCS 5/3-8003

Overview/Background

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

Merit Commission-General Fund

FY26 Requested Expenditures

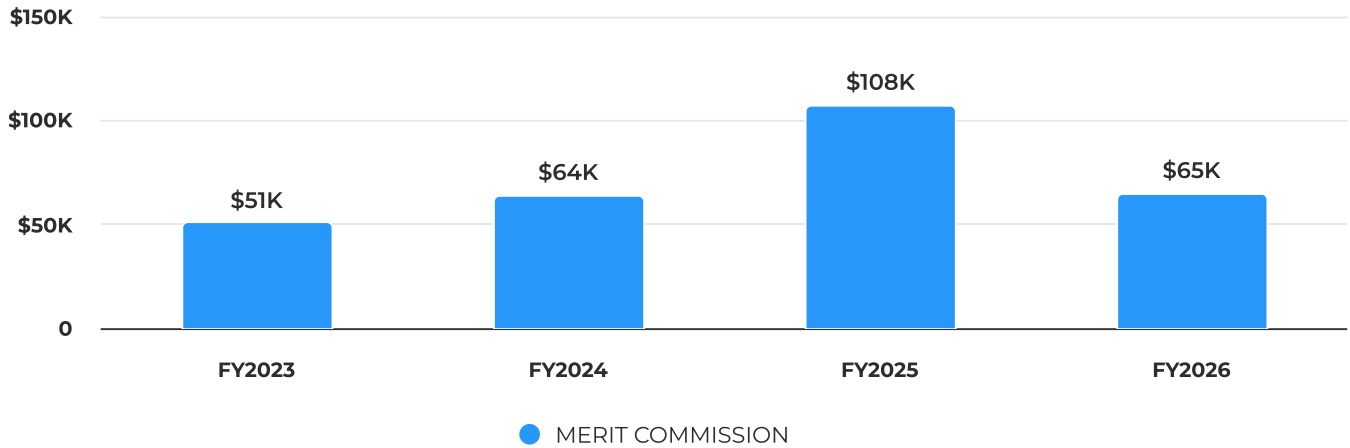


● OTHER EXPENSES \$64,618 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
OTHER EXPENSES						
MERIT COMMISSION	50,762	64,048	103,631	107,506	64,618	-39.89%
Total OTHER EXPENSES	50,762	64,048	103,631	107,506	64,618	-39.89%
Total Expenditures	50,762	64,048	103,631	107,506	64,618	-39.89%

Expenditures by Year



Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
FEES & REVENUES FROM SERVICE						
MERIT COMMISSION FEE	40,908	32,456	57,596	41,150	45,958	11.68%
	40,908	32,456	57,596	41,150	45,958	11.68%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Total Revenues	40,908	32,456	57,596	41,150	45,958	11.68%

Sheriff Corrections



Mission Statement

The Kendall County Sheriff's Office Corrections Division serves the citizens of Kendall County by enhancing public safety through the operation of a safe, secure, and humane correctional facility that establishes structure and accountability for offenders who are arrested and accused of a crime, as well as those convicted and sentenced to incarceration by the courts. These efforts are accomplished by highly trained and dedicated correctional professionals.

Overview and Background

The Corrections division of the Kendall County Sheriff's Office is comprised of four special areas. The largest section is the County Jail; the other three are Court Security, Electronic Home Monitoring and Transportation. The Kendall County Jail houses individuals ordered by the courts to be securely detained. 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 203 inmates was completed. In 2022, one section of the jail was closed, reducing the number of available beds to 103.

Functions

Department Created By: Illinois Compiled Statutes (55 ILCS 5/Div. 3-6) Sheriff

2024 Highlights

- The Kendall County Sheriff's Office Corrections Division developed a sustainable program to provide treatment to incarcerated individuals diagnosed with substance use disorder, achieving the goal of 100% continuation of medication prescribed prior to incarceration and initiating medication aided treatment in 100% of the individuals not previously prescribed medication, but interested in initiating treatment.
- All inmate educational programs that were in place prior to the 2020 Covid Pandemic have been reinstated.
- Implemented an Iris Scanner to confirm the identity of our detainees and share information with other Illinois Counties participating in the Iris Scanner program.
- Revised the training program for new Deputies to ensure they receive training from experienced people with expertise in the subject they are learning about.

2025 Goals

- To collaborate with Pre Trial Services and Community partners to develop a sustainable process to connect individuals released on conditions of pre trial release with the resources and support needed to reduce the chance of re offending.
- To streamline the hiring process to reduce the amount of time an open position remains unfilled.
- The addition of a Sergeant. This position will increase staff accountability, policy compliance, and provide consistent supervision to the Deputies assigned to work in the Corrections Division. This will eliminate four of the seven shifts a week that a Deputy is expected to fill the role of a Sergeant by acting as the Deputy in Charge.
- Replace end of life body worn cameras to increase accountability and reduce liability.
- Equip all corrections vehicles with camera systems and GPS tracking ability to increase the safety of staff and individuals in custody and reduce liability.
- To educate individuals in custody about long lasting injectable buprenorphine and make injections available. Using a long-lasting injectable form of buprenorphine will greatly increase the time an individual has to make an appointment and continue treatment, therefore reducing the number of stressors for people recently released from custody.

Performance Measures

Indicator	2023	2024 Est.	2025 Est.
Average No. of months to fill a position	8 months	5 months	3 months
Percentage of eligible individuals educated on long lasting injectable buprenorphine	0%	0%	100%
% of people rearrested and brought to Kendall County for new offenses after release.	23%	25%	15%
Number of hours of Deputy in Charge Pay	2689.5	2914.5	1180

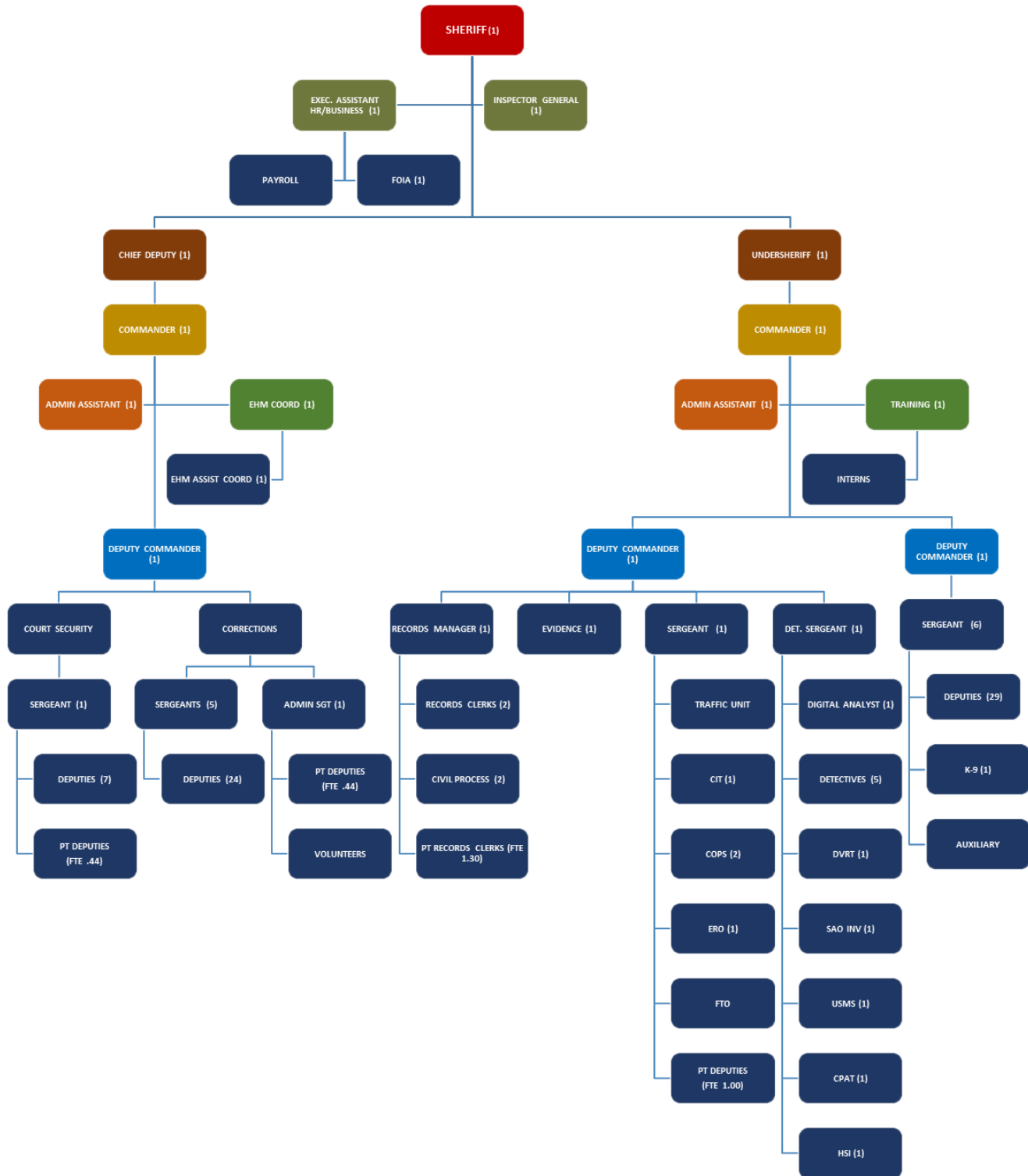
Full Time Equivalents

Corrections	
Commanders	2
Clerical	3
Corr Deputies	31
Corr Sergeants	7
PT Deputy	0.88
Total Corrections FTE	43.88

Sheriff	
Sheriff	1
Chief/Commanders	5
Clerical	13.3
Patrol Deputies	44
Patrol Sergeants	8
PT Deputy	1
Total Sheriff FTE	72.3

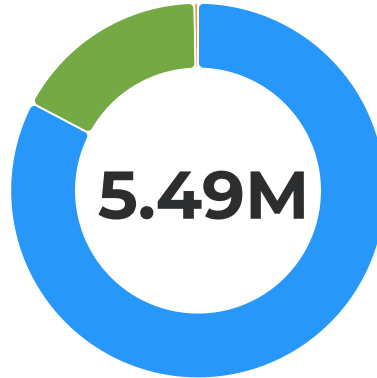
Authorized FY'26 FTE
116.18

Organizational Chart



Corrections-General Fund

FY26 Requested Expenditures



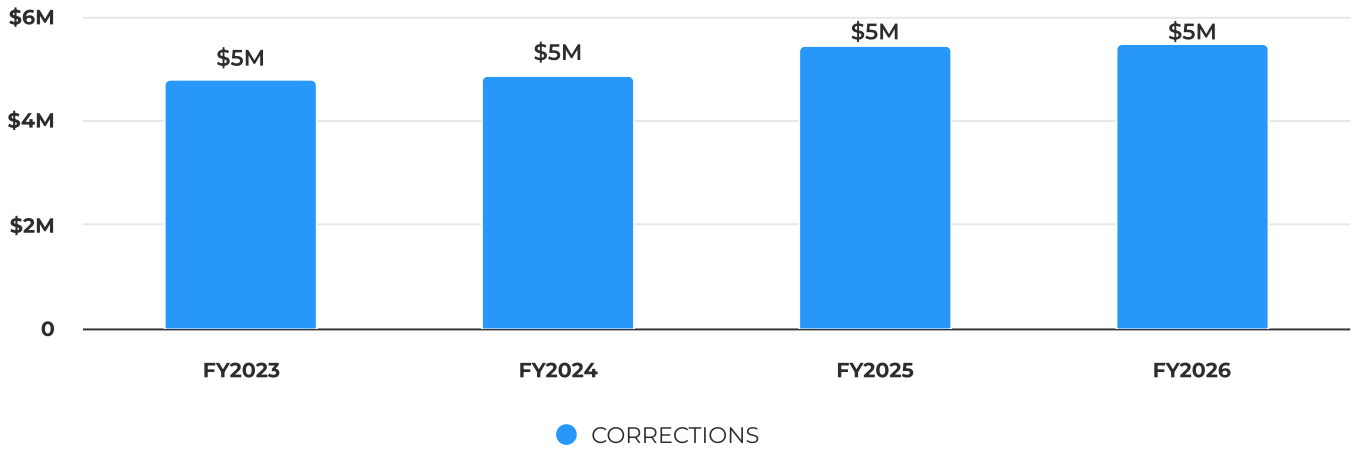
●	SALARIES	\$4,544,293	82.72%
●	CONTRACTUAL	\$932,224	16.97%
●	OTHER EXPENSES	\$16,870	0.31%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
SALARIES						
SALARIES - CLERICAL	153,178	168,125	156,463	175,141	194,583	11.10%
SALARIES - SHERIFF DEPUTIES	2,654,217	2,809,266	2,382,722	2,824,596	2,958,896	4.75%
SALARIES - CHIEF/COMMANDER	241,278	300,291	286,484	329,245	261,552	-20.56%
SALARIES - PART TIME	43,888	38,505	31,120	51,960	57,960	11.55%
SALARIES - SERGEANTS	659,105	660,907	766,076	885,574	822,974	-7.07%
SALARIES - OVERTIME	217,028	237,527	283,649	236,250	248,328	5.11%
Total SALARIES	3,968,694	4,214,622	3,906,514	4,502,766	4,544,293	0.92%
CONTRACTUAL						
CONTRACTUAL SERVICES	730,773	604,892	600,964	866,511	886,224	2.27%
MEDICAL EXPENSES	40,276	37,449	26,002	50,000	45,000	-10.00%
FOOD SERVICE	969	3,485	1,000	1,000	1,000	0.00%
Total CONTRACTUAL	772,018	645,827	627,966	917,511	932,224	1.60%
OTHER EXPENSES						
PRISONER TRANSPORT	35,932	7,124	14,663	18,375	16,870	-8.19%
Total OTHER EXPENSES	35,932	7,124	14,663	18,375	16,870	-8.19%
Total Expenditures	4,776,644	4,867,573	4,549,143	5,438,652	5,493,387	1.01%



Expenditures by Year



Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
FEES & REVENUES FROM SERVICE	590,647	423,552	306,362	422,814	371,776	-12.07%
PRISONER TRANSPORT	746	848	638	818	810	-0.98%
SHERIFF BOND FEE	36,862	12,885	8,270	25,620	9,600	-62.53%
CORRECTIONS BOARD AND CARE	63,545	138,150	119,136	170,820	142,350	-16.67%
FEDERAL INMATE REVENUE	456,876	253,092	170,844	201,480	210,000	4.23%
FEDERAL MILEAGE REVENUE	3,669	2,131	763	2,428	1,800	-25.86%
FEDERAL INMATE TRANSPORT FEE	28,950	16,445	6,710	21,648	7,216	-66.67%
Total Revenues	590,647	423,552	306,362	422,814	371,776	-12.07%



State's Attorney



Mission Statement

The Kendall County Attorney's Office is responsible for prosecuting all criminal cases and representing the County in legal matters. Additionally, it provides legal counsel to the County Board, elected and appointed officials, as well as all County departments.

Overview and Background

The State's Attorney is elected by the residents of Kendall County for a term of four years. The State's Attorney serves as the Chief Law Enforcement Officer for Kendall County. The State's Attorney has the exclusive and statutory responsibility of prosecuting violations of the criminal and traffic laws of the State of Illinois as well as ordinances enacted by Kendall County. The State's Attorney is also the legal advisor to other Kendall County officials, including the County Board, and is responsible for representing and advising Kendall County in civil litigation. The Office of State's Attorney for Kendall County consists of assistant state's attorneys who handle both criminal and civil cases, support staff, victim/witness advocates, and a child advocacy center.

Functions

Mandated by State Statute/County Code

- Prosecution
- Recovery of Debt
- County Department Representation
- County Defense
- Victim Witness

2025 Highlights

- Obtain CAC grant funding for advocates and equipment
- Helped Organize Take Back the Night
- Provided Advocate Training along with CASA
- Booth at National Night Out
- Provide JJC Scholarships
- MADD Hero Award recipient (ASA Phelps)

2026 Goals

- Ensure offender accountability to crime victims and the community
- Maintain the highest level of professionalism in all aspects of daily operations
- Ensure fair and equal treatment in accordance with State law and prosecution standards
- Reduction of recidivism

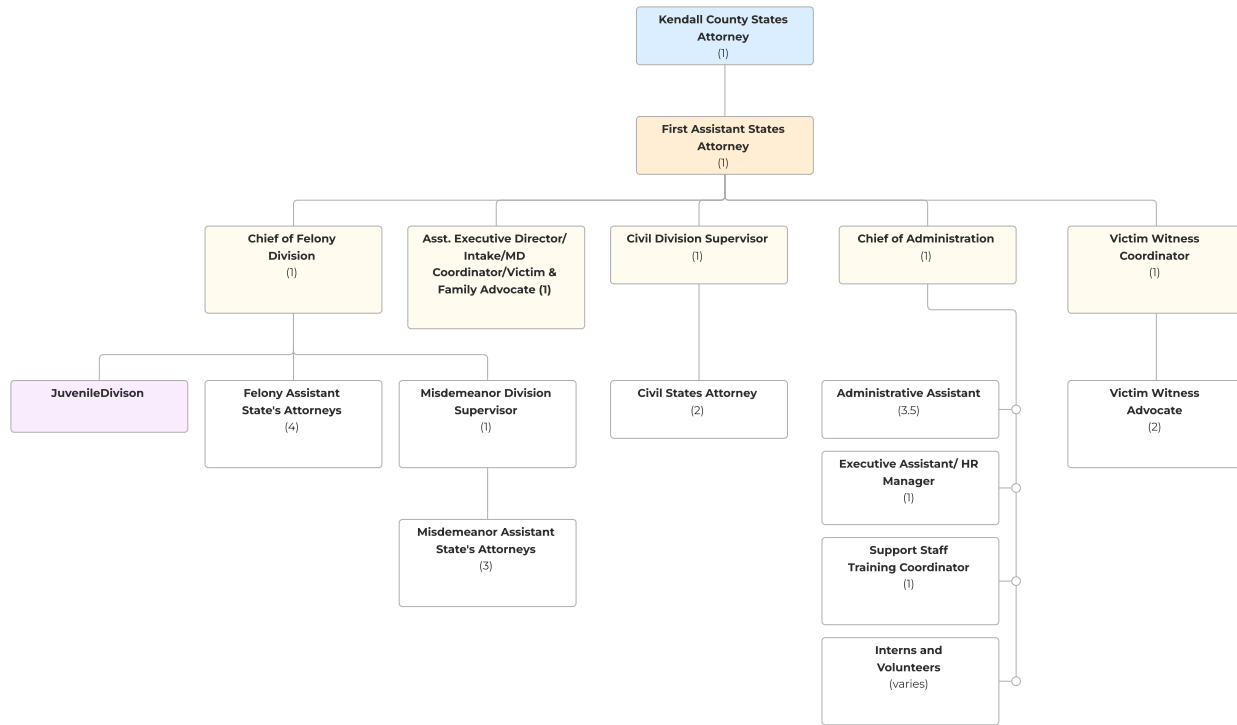
Performance Measures

Indicator	2024	2025 Est.	2026
County Board/Committee Meetings	31	18	
CAC Interviews	104	59	
Jury Trials	26	20	
Requests for Legal Review	314	171	
Felony Offenders Charged	406	309	
DVRT Staffing	219	149	

Full Time Equivalents

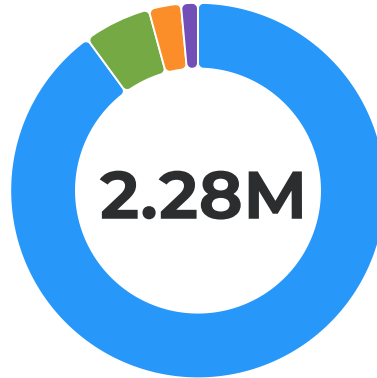
	Job Title	2023-24	2024-25	2025-26
1	States Attorney	1	1	1
2	First Assistant States Attorney	1	1	1
3	Misdemeanor Supervisor	1	1	2
4	Criminal Division Supervisor	1	1	1
5	Felony Assistant Attorney	3	3	4
6	Civil Division Supervisor	1	1	1
7	Misdemeanor States Attorney	3	3	3
8	Civil Assistant Attorney	2	2	2
9	Assistant Executive Director – CAC	0	1	1
10	Chief of Administration	1	1	1
11	Victim Witness Coordinator	1	1	1
12	Victim Witness Advocate	1	2	2
13	HR Manager	1	1	1
14	Support Staff Training Coordinator	1	1	1
15	Administrative Assistant	3	3	3.5
Total		21	23	24.5

Organizational Chart



State's Attorney-General Fund

FY26 Requested Expenditures



● SALARIES	\$2,048,652	89.95%
● CONTRACTUAL	\$132,500	5.82%
● OTHER EXPENSES	\$63,500	2.79%
● COMMODITIES	\$33,000	1.45%

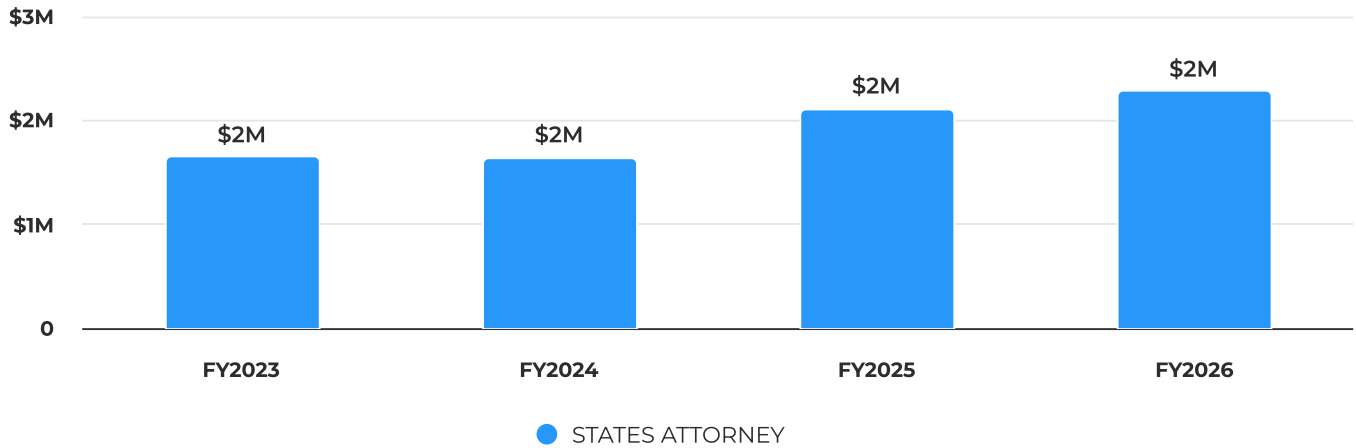
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
SALARIES						
SALARIES - ELECTED	193,120	202,122	186,695	206,716	219,326	6.10%
SALARIES - CLERICAL	387,028	338,928	376,351	451,719	467,529	3.50%
SALARIES - ASST. STATE'S ATTY.	859,551	825,981	1,037,421	1,217,659	1,347,297	10.65%
TEMPORARY SALARIES	7,264	3,594	16,086	12,500	14,500	16.00%
SALARIES - STIPENDS	35,801	64,991	0	0	0	
Total SALARIES	1,482,763	1,435,616	1,616,553	1,888,594	2,048,652	8.47%
COMMODITIES						
OFFICE SUPPLIES	16,306	13,728	9,705	18,750	18,750	0.00%
POSTAGE	13,271	10,716	9,847	14,250	14,250	0.00%
UNIFORMS / CLOTHING	8,971	8,532	0	0	0	
Total COMMODITIES	38,547	32,975	19,553	33,000	33,000	0.00%
CONTRACTUAL						
SUBSCRIPTIONS / BOOKS	5,205	3,906	4,269	4,500	4,500	0.00%
DUES	8,506	9,812	7,535	16,000	16,500	3.13%
CONFERENCES	1,884	1,750	1,201	4,500	5,000	11.11%
TRAINING	200	953	657	7,500	7,500	0.00%
CELLULAR PHONES	3,203	3,134	2,657	4,500	4,500	0.00%
CONTRACTUAL SERVICES	43,135	42,171	49,703	48,000	52,000	8.33%
APPELLATE SERVICE	36,000	37,000	41,000	40,500	42,500	4.94%
Total CONTRACTUAL	98,133	98,725	107,022	125,500	132,500	5.58%
OTHER EXPENSES						
TRANSCRIPTS	15,346	10,738	10,544	17,500	17,500	0.00%
CHILD ADVOCACY BOARD	10,729	13,248	7,870	18,000	19,000	5.56%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
TRIALS HEARINGS	6,868	45,359	9,773	26,000	27,000	3.85%
Total OTHER EXPENSES	32,944	69,345	28,187	61,500	63,500	3.25%
Total Expenditures	1,652,387	1,636,661	1,771,315	2,108,594	2,277,652	8.02%

Expenditures by Year



Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
INTERGOVERNMENTAL TRANSFERS						
STATE'S ATTORNEY GRANT REIMB.	0	0	0	0	197,100	
Total INTERGOVERNMENTAL TRANSFERS	0	0	0	0	197,100	
FEES & REVENUES FROM SERVICE						
STATE'S ATTY. FINES AND FEES	457,383	501,480	322,268	310,000	375,000	20.97%
STATE'S ATTY. MISC. FEES	0	20	0	1	0	-100.00%
STATE'S ATTORNEY TRIAL FEES	27	55	30	0	0	
STATE'S ATTORNEY COMP. COLLECT.	1,307	1,602	769	2,000	800	-60.00%
Total FEES & REVENUES FROM SERVICE	458,718	503,157	323,067	312,001	375,800	20.45%
Total Revenues	458,718	503,157	323,067	312,001	572,900	83.62%



Treasurer



Mission Statement

The mission of the Kendall County Treasurer is to provide excellent customer service as we collect, invest and distribute revenues that fund local governments, while fulfilling and executing the responsibilities mandated by the State of Illinois and operating within the framework of Kendall County's overall vision.

Overview and Background

The County Treasurer's responsibilities include the statutory duties required as County Treasurer for the County of Kendall and as Ex-Officio County Collector of Real Estate Property Taxes and Drainage District Taxes for the entire county. It is the duty of the County Treasurer to deposit, invest and distribute monies on behalf of Kendall County. The County Treasurer maintains records of over \$40 million in revenue deposited annually. Each month the Treasurer reports to the County Board the amount of money invested in banks. Investment objectives for the Treasurer are safety of principal, liquidity, and maximum rate of return. The County Collector mails out approximately 50,000 bills per year. Upon receipt of the tax monies, the County Collector distributes these funds to nearly 100 taxing districts. Tax collection funds are kept in interest-bearing accounts. The interest earned on the accounts is disbursed according to the various taxing districts, proportional to the amount of tax collected on them. The County Collector holds a tax sale at the end of every tax year to collect the amount of tax on every parcel that remains unpaid. The Treasurer assists senior citizens in filing for Real Estate Tax Deferral. The Treasurer reviews and grants the tax deferral to those who meet the requirements. Information pertaining to approved deferral applicants is then reported to the Illinois Department of Revenue. The Treasurer maintains tax records from the year 1851 and makes them available to the public. The Treasurer also serves as the Forest Preserve District Treasurer and Public Building Commission Treasurer.

2025 Highlights

- Designed post card to send out to unpaid property tax owners as a reminder. This cut down on the number of certified letters having to be mailed as a time and cost savings.
- Increased interest revenue from \$311,000 to \$1.6 million
- Worked with a new tax bill printer to streamline the printing process and also included an envelope stuffer regarding the new Kendall 211 program
- Worked with Corelogic to streamline their payments via wire and reduced refunds

2026 Goals

- Hire the first intern to train and work in the Treasurer's Office
- Continue to increase online payment avenues for property taxes
- Streamline ACH tax collection process with home sales during the year
- Work with Veribanc to get monthly verifiable bank ratings to further protect County assets and help with investment strategies
- Continue to streamline the Grant's process and reporting for the County

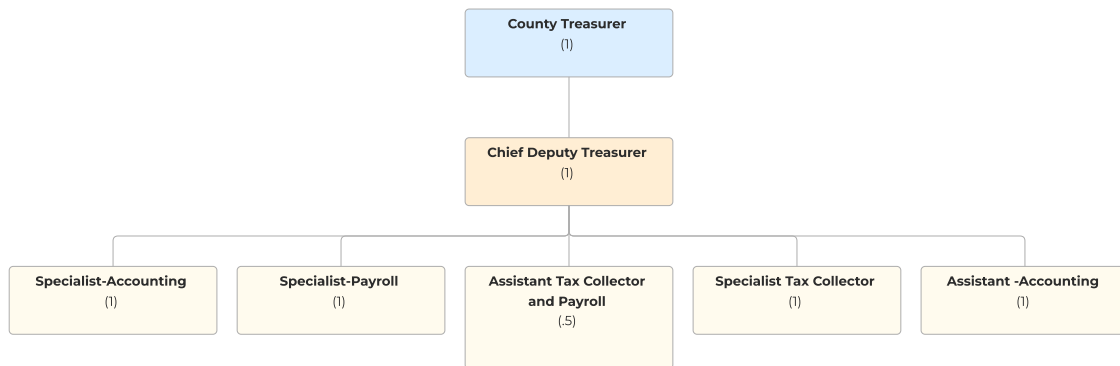
Performance Measures

Indicator	2024	2025	2026 Est.
Tax Revenue Collected and Distributed	\$410,147,187	\$425,000,000	\$430,000,000
Interest Revenue	\$2,453,409	\$1,800,000	\$1,500,000
Online Property Tax Payment \$	\$26,000,000.00	\$28,000,000	\$30,000,000
Online Property Tax Payment #	6,000	6,500	7,000
Property Tax Bills Mailed	55,000	56,000	57,000

Full Time Equivalents

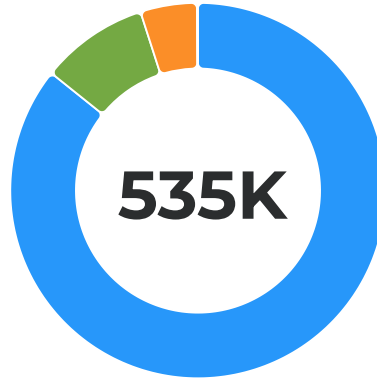
	Job Title	2023-24	2024-25	2025-26
1	Treasurer	1	1	1
2	Chief Deputy Treasurer	1	1	1
3	Specialist-Accounting	1	1	1
4	Specialist-Payroll	1	1	1
5	Assistant-Tax Collection & Payroll	1	1	.5
6	Specialist-Tax Collector	1	1	1
7	Assistant-Accounting	1	1	1
Total		7	7	6.5

Organizational Chart



Treasurer-General Fund

FY26 Requested Expenditures



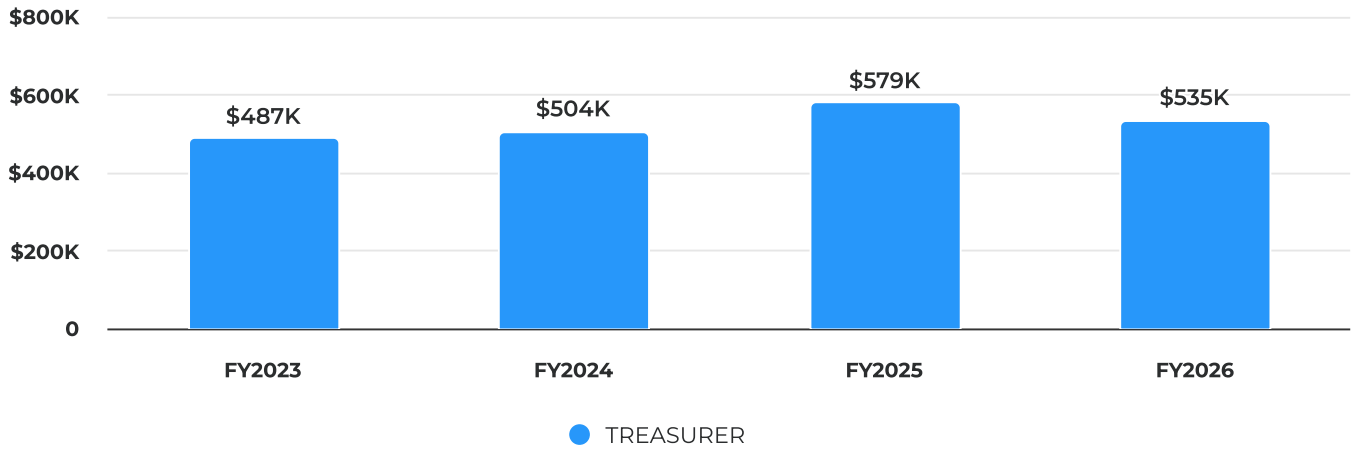
● SALARIES	\$458,600	85.74%
● COMMODITIES	\$49,750	9.30%
● CONTRACTUAL	\$26,000	4.86%
● OTHER EXPENSES	\$500	0.09%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
SALARIES						
SALARIES - ELECTED	108,561	111,275	100,509	113,619	116,460	2.50%
SALARIES - DEPUTY TREASURERS	336,472	341,996	298,106	383,300	333,640	-12.96%
SALARIES - SECURITY DETAIL	3,060	3,383	3,315	4,000	4,000	0.00%
TEMPORARY SALARIES	0	0	0	4,500	4,500	0.00%
Total SALARIES	448,093	456,653	401,930	505,419	458,600	-9.26%
COMMODITIES						
OFFICE SUPPLIES	2,614	2,614	932	4,500	4,500	0.00%
POSTAGE	31,329	38,293	30,336	40,000	43,000	7.50%
MILEAGE	267	0	0	500	500	0.00%
PAYROLL MATERIALS	230	1,292	63	3,000	1,750	-41.67%
Total COMMODITIES	34,440	42,199	31,331	48,000	49,750	3.65%
CONTRACTUAL						
DUES	550	550	550	800	800	0.00%
CONFERENCES	212	193	0	1,700	1,700	0.00%
LEGAL PUBLICATIONS	2,064	1,892	0	3,500	3,500	0.00%
CONTRACTUAL SERVICES	1,259	2,256	16,819	19,000	20,000	5.26%
Total CONTRACTUAL	4,085	4,891	17,369	25,000	26,000	4.00%
OTHER EXPENSES						
HR EXPENSES	222	293	63	500	500	0.00%
Total OTHER EXPENSES	222	293	63	500	500	0.00%
Total Expenditures	486,840	504,036	450,693	578,919	534,850	-7.61%



Expenditures by Year



Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
INTEREST INCOME	1,670,556	2,453,409	1,645,804	800,000	800,000	0.00%
INTEREST INCOME	1,670,556	2,453,409	1,645,804	800,000	800,000	0.00%
FEES & REVENUES FROM SERVICE	606,553	464,949	73,286	375,000	375,000	0.00%
PROPERTY TAX LATE PAY PENALTY	381,667	432,878	0	325,000	325,000	0.00%
TREASURER FEES	18,280	14,503	3,667	20,000	20,000	0.00%
MISCELLANEOUS INCOME	206,607	17,568	69,619	30,000	30,000	0.00%
Total Revenues	2,277,109	2,918,358	1,719,090	1,175,000	1,175,000	0.00%



Technology



Mission Statement

Kendall County ICT Department aims to deliver innovative, secure, and reliable technology solutions that enhance public service, support effective communication, and promote transparency, accountability, and the overall well-being of Kendall County residents.

Overview and Background

The ICT Department is a critical part of Kendall County. It oversees and manages the county's vast technology infrastructure, ensuring the efficient operation of communication systems, data management, cybersecurity, and technical support for all county departments. The department plays a pivotal role in facilitating the county's digital transformation and ensuring that all technological resources are aligned with the county's strategic goals.

Through an Intergovernmental Agreement (IGA), the ICT Department provides the same comprehensive technology services to the Kendall County 911 Center, ensuring its critical communication systems' efficient and secure operation.

Functions

Mandated by State Statute/County Board

- **Legislation Compliance:** Ensure all IT operations comply with relevant state and federal laws, including data protection regulations, public records laws, and accessibility standards.
- **Infrastructure Management:** Maintenance and development of County and 911 Center IT infrastructure, including networks, servers, and data centers.
- **Cybersecurity:** Implement security measures to protect county data and systems from cyber threats.
- **Technical Support:** Providing technical assistance and support to County employees and the 911 Center to ensure the smooth operation of all IT-related functions.
- **Project Management:** Leading and managing IT projects that support County and 911 Center strategic initiatives.
- **Data Management:** Overseeing the management, storage, and security of County and 911 Center data to ensure its integrity and accessibility.
- **Communication Systems:** Managing and maintaining County and 911 Center communication systems, including email, phone, and other collaborative tools.
- **Vendor Management:** Coordinating with external vendors and service providers to ensure the procurement and maintenance of IT products and services.

2025 Highlights

- Successfully onboarded a new Computer Support Specialist to strengthen frontline support capacity
- Implemented monthly vulnerability scanning across the network environment to enhance cybersecurity posture
- Partnered with State DoIT to deploy Managed Endpoint Detection and Response (EDR) for improved threat protection
- Completed 35+ scheduled and unscheduled projects, delivering technology improvements across multiple departments

2026 Goals

- Expansion of Laserfiche program to additional departments, improving workflows and digital records management
- Implementation of Data Governance Working Group to standardize policies, improve data quality, and align with compliance requirements
- Upgrade network switches, wireless access points, or firewall environment to meet increased bandwidth demands
- Advance towards NIST/CJIS-aligned controls, expanding vulnerability management and incident response readiness

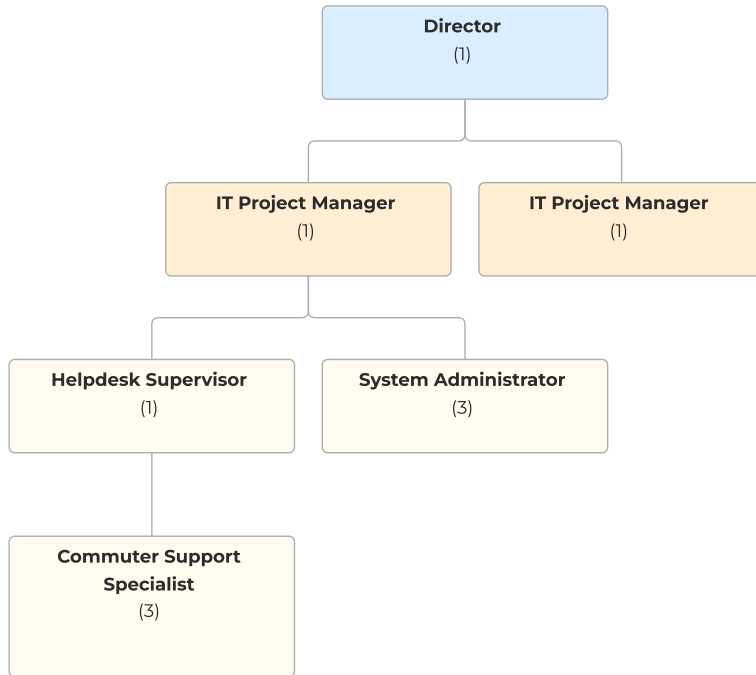
Performance Measures

Indicator	2024	2025 Est.	2026
Number of Helpdesk Tickets completed	2100	2500	2900
Helpdesk Calls received and resolved	2600	2900	3100
Internal Systems Uptime and Availability	99%	99%	99%
Project Completion	100%	100%	100%

Full Time Equivalents

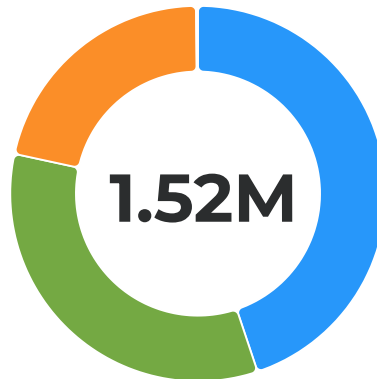
	Job Title	2023-24	2024-25	2025-26
1	Director	1	1	1
2	IT Project Manager	0	1	1
3	IT Systems Manager	0	1	1
4	System Administrator	2	2	3
5	Helpdesk Supervisor	0	1	1
6	Computer Support Specialist	2	3	3
7	Technology Analyst	1	0	0
8	Network Security Specialist	1	0	0
9	Intern	0	0	0
Total		8	9	10

Organizational Chart



Technology-General Fund

FY26 Requested Expenditures



● SALARIES	\$684,052	44.86%
● CAPITAL	\$511,480	33.54%
● CONTRACTUAL	\$326,852	21.44%
● COMMODITIES	\$2,450	0.16%

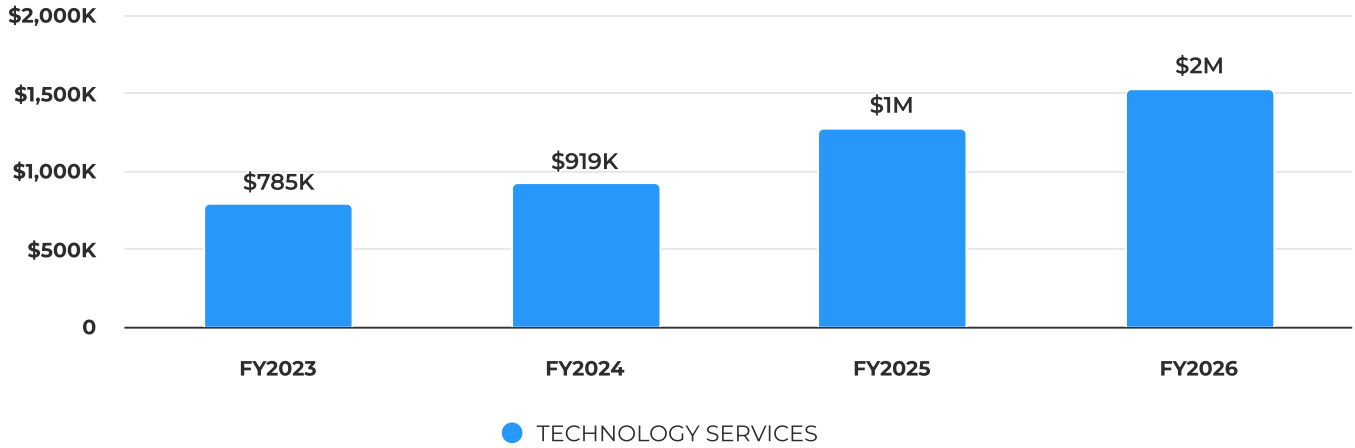
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
SALARIES						
SALARIES - DEPT. HEAD	56,950	57,954	61,428	69,440	71,870	3.50%
SALARIES - NETWORK/LAN SUPPORT	323,545	383,981	517,592	585,154	612,182	4.62%
Total SALARIES	380,496	441,935	579,020	654,594	684,052	4.50%
COMMODITIES						
OFFICE SUPPLIES	669	5,154	507	600	600	0.00%
POSTAGE	0	19	0	50	50	0.00%
MILEAGE	0	393	81	1,800	1,800	0.00%
Total COMMODITIES	669	5,566	587	2,450	2,450	0.00%
CONTRACTUAL						
SUBSCRIPTIONS / BOOKS	185	60	180	1,000	1,000	0.00%
DUES	7,500	1,430	-730	1,000	1,000	0.00%
CONFERENCES	0	477	75	2,400	2,400	0.00%
TRAINING	4,626	7,635	4,180	4,000	5,500	37.50%
CELLULAR PHONES	4,068	4,879	5,637	6,800	6,902	1.50%
CONTRACTUAL SERVICES	15,060	40,730	46,286	59,000	235,000	298.31%
KENCOM EXPENDITURES	0	0	0	50	50	0.00%
COPIER EXPENSE	62,418	65,925	68,200	76,000	75,000	-1.32%
Total CONTRACTUAL	93,857	121,136	123,829	150,250	326,852	117.54%
CAPITAL						
COMPUTER MAINT. / SOFTWARE	212,314	234,761	285,045	354,917	379,780	7.01%
COMPUTER MAINT. / HARDWARE	71,981	86,313	93,933	72,500	90,700	25.10%
PRINTER EXPENSE	25,763	29,190	24,319	40,000	41,000	2.50%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Total CAPITAL	310,057	350,263	403,296	467,417	511,480	9.43%
Total Expenditures	785,079	918,900	1,106,732	1,274,711	1,524,834	19.62%

Expenditures by Year



Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
FEES & REVENUES FROM SERVICE						
TECHNOLOGY FEES	\$16,637	\$0	\$10,238	\$1,000	\$1,000	0.00%
KENCOM OPERATIONS REIMB.	\$90,873	\$101,644	\$78,253	\$104,335	\$107,465	3.00%
Total FEES & REVENUES FROM SERVICE	\$107,511	\$101,644	\$88,491	\$105,335	\$108,465	2.97%
Total Revenues	\$107,511	\$101,644	\$88,491	\$105,335	\$108,465	2.97%

Property Tax Services

Fund #11000828

Fund Oversight

Treasurer

Funded By

General Fund

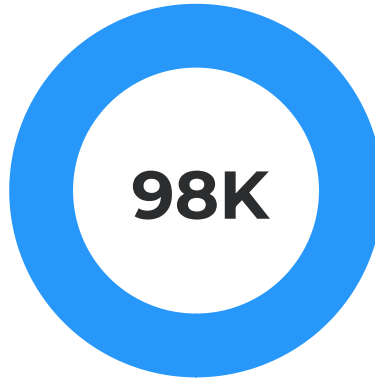
State Statute

Overview/Background

Provides for property tax service software.

Property Tax Services-General Fund

FY26 Requested Expenditures

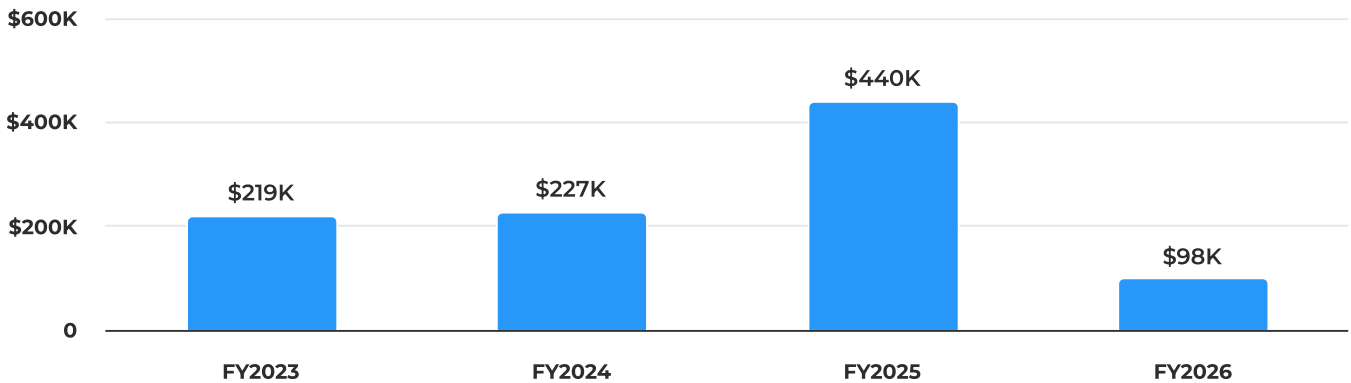


● CONTRACTUAL \$98,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
CONTRACTUAL						
FINANCIAL / PAYROLL SERVICES	55,928	60,123	82,546	222,000	0	-100.00%
PROPERTY TAX SOFTWARE SERV.	93,306	94,262	72,303	98,000	98,000	0.00%
AUDITING & ACCOUNTING	54,800	57,000	74,500	95,000	0	-100.00%
BUDGET BOOK SOFTWARE	15,350	15,964	18,160	25,000	0	-100.00%
Total CONTRACTUAL	219,384	227,349	247,509	440,000	98,000	-77.73%
Total Expenditures	219,384	227,349	247,509	440,000	98,000	-77.73%

Expenditures by Year



● TREASURER



Jury Commission Fund

Fund #11001515

Fund Oversight

Circuit Court Judge

Funded By

General Fund

State Statute

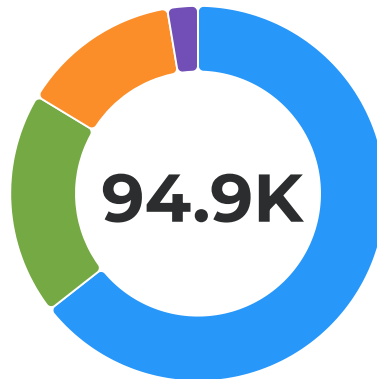
Ill. Const. 1970, art. VI, §7

Overview/Background

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

Jury Commission-General Fund

FY26 Requested Expenditures

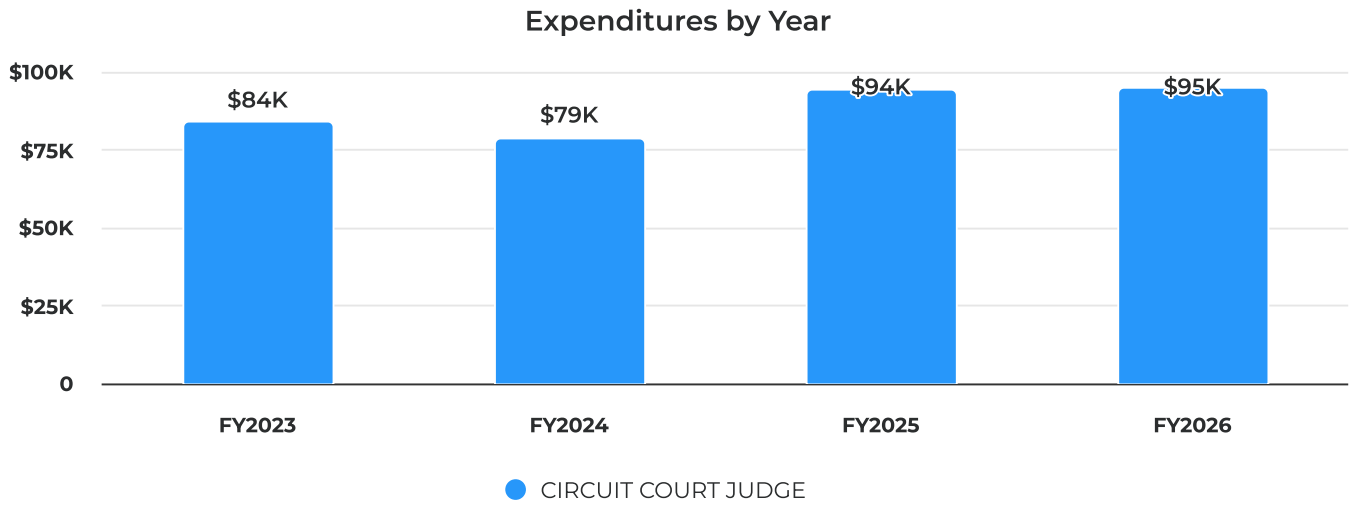


● SALARIES	\$61,100	64.42%
● COMMODITIES	\$18,250	19.24%
● OTHER EXPENSES	\$13,000	13.71%
● CONTRACTUAL	\$2,500	2.64%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
SALARIES						
SALARIES - OTHER	4,200	9,050	8,750	10,500	10,500	0.00%
PETIT JUROR PER DIEM	45,651	39,088	30,000	40,600	40,600	0.00%
GRAND JUROR PER DIEM	6,914	9,779	7,500	10,000	10,000	0.00%
Total SALARIES	56,765	57,917	46,250	61,100	61,100	0.00%
COMMODITIES						
OFFICE SUPPLIES	2,475	1,636	1,945	4,000	4,000	0.00%
POSTAGE	11,551	9,679	7,672	10,000	10,150	1.50%
MEALS	5,175	3,108	3,313	4,000	4,100	2.50%
Total COMMODITIES	19,201	14,424	12,930	18,000	18,250	1.39%
CONTRACTUAL						
TRAINING	0	0	0	2,500	2,500	0.00%
Total CONTRACTUAL	0	0	0	2,500	2,500	0.00%
OTHER EXPENSES						
AUTOMATION	8,017	6,531	0	8,650	8,800	1.73%
JURY SYSTEM UPDATE	0	0	4,000	4,000	4,200	5.00%
Total OTHER EXPENSES	8,017	6,531	4,000	12,650	13,000	2.77%
MISC Expense						
MISCELLANEOUS EXPENSE	0	0	109	0	0	
Total MISC Expense	0	0	109	0	0	
Total Expenditures	83,982	78,871	63,289	94,250	94,850	0.64%





Circuit Court Judge



Mission Statement

The Office of the Circuit Court Judge is committed to upholding the rule of law and delivering impartial, fair, and timely justice to all individuals. We strive to maintain the highest standards of integrity, professionalism, and judicial excellence, ensuring that every case is heard with dignity, respect, and a deep commitment to the principles of justice. Our mission is to serve the community by fostering trust in the legal system, protecting the rights of all parties, and promoting the fair administration of justice in every decision rendered.

Overview and Background

Kendall County is in the 23rd Judicial Circuit of the State of Illinois along with DeKalb County. The Kendall County Courts are in the Kendall County Courthouse in Yorkville, along with the offices of the Clerk of the Circuit Court, the Kendall County State's Attorney, the Kendall County Public Defender, and Kendall County Court Services. In addition to those offices, the county's six judges are each assigned to a courtroom to hear specific types of cases; which include civil matters, family law cases, juvenile matters, felonies, misdemeanors, orders of protection, and traffic cases.

2025 Highlights

This year we have been successfully using CourtFunds, our digital disbursement option for our jurors to receive their pay. We have had much success with jurors getting paid much faster, with less cost to the county (no postage, checks/envelopes, less overhead). It is a cleaner process and more efficient than printing checks and sending them through the postal service. In addition to reducing fraud and loss of checks, it is an incredible time-saver for both the Accounts Payable department and Court Administration.

The Circuit Court has not yet implemented the new jury management system due to identified issues affecting performance and reliability. The vendor is actively working to resolve these issues. Implementation will proceed this fall once the system is fully operational and thoroughly tested to ensure it meets the court's functional and security requirements. It will enable the Jury Commission to better manage and communicate with jurors, including the ability to communicate via text and email. It will also allow prospective jurors to answer both qualifying questionnaires and profile questionnaires online.

2026 Goals

The courthouse is committed to advancing its mission of providing fair, efficient, and accessible justice by securing the 2026 Court Technology Modernization Grant. This helps to address critical technology needs and improve services for patrons, self-represented litigants, and jurors. We continue to strive to modernize infrastructure to meet the demands of a 21st-century court system. Enhanced technology will expand resources for self-represented litigants through self-help kiosks and online tools, providing clearer pathways to navigate the legal process. This would additionally include updated technology to better serve all the offices at the courthouse.

To secure the Disability Accessibility Improvement Grant for the courthouse, a grant specifically devoted to enhancing accessibility of the courthouse to those with disabilities, leading to smoother operations, better service delivery and a more efficient use of courthouse resources.

Performance Measures

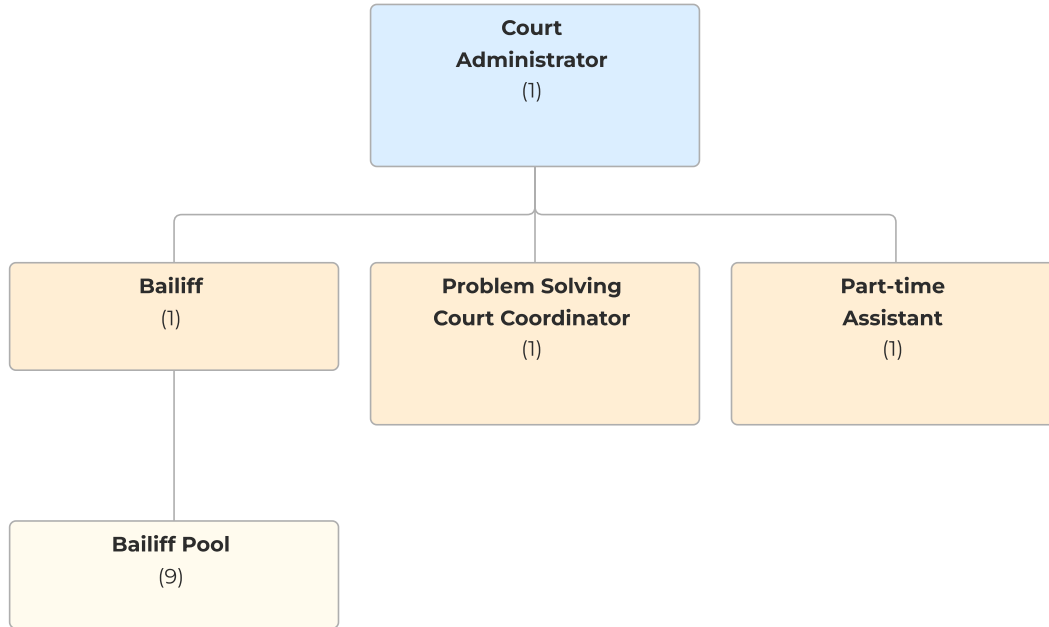
Indicator	2024	2025 Est.	2026
Jury Trials	29	32	32
Court Tech Grant Awarded	\$199,974.16	\$250,000.00	\$300,000.00
Number of Participants in Lawyer in the Lobby Program	613	511 yr to date	650
Number of Participants in Mental Drug Court	23	24	20
Number of Participants in Mental Health Court	43	45	40
Number of Participants in Veterans Court	3	3	3

Full Time Equivalents

	Job Title	2023-24	2024-25	2025-26
1	Court Administrator/part-time assist	1/1	1/1	1/1
3	Baliff	1	1	1
4	Baliff Pool	8	9	9
5	Problem Solving Court Coordinator	1	1	1
Total	Total	12	13	13

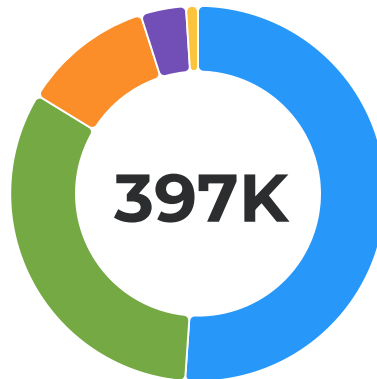


Organizational Chart



Circuit Court Judge- General Fund

FY26 Requested Expenditures



● SALARIES	\$203,130	51.11%
● OTHER EXPENSES	\$129,700	32.63%
● COMMODITIES	\$45,000	11.32%
● CONTRACTUAL	\$15,575	3.92%
● CAPITAL	\$4,060	1.02%

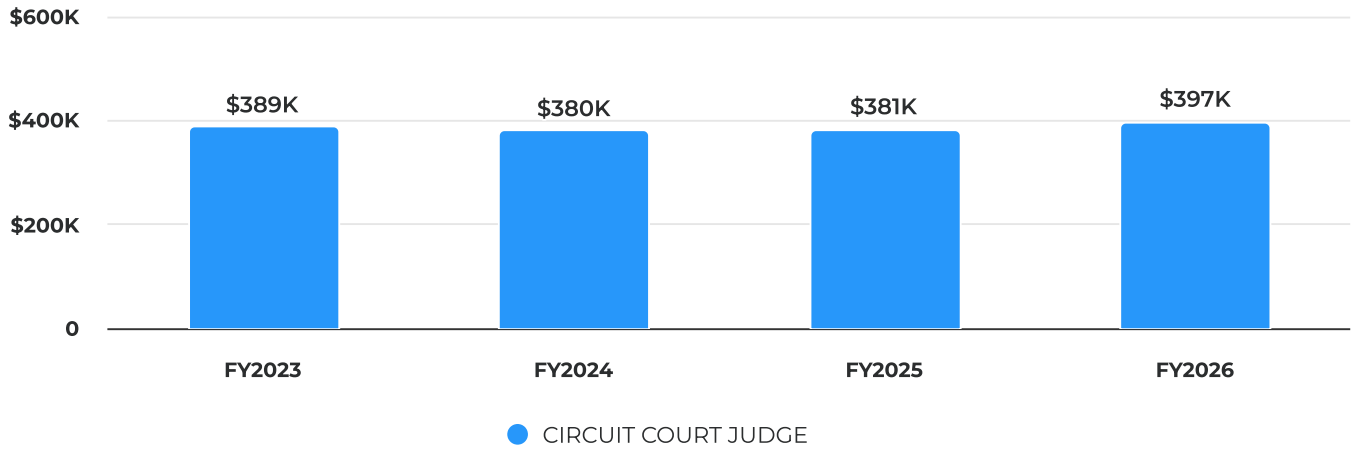
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
SALARIES						
SALARIES - PER DIEM	112,382	112,038	116,382	117,276	121,381	3.50%
SALARIES - ADMINISTRATION	64,565	67,989	66,148	72,521	75,059	3.50%
SALARIES - OVERTIME	0	0	0	3,000	3,000	0.00%
STATE APPORT./ JUDGE'S SAL.	3,600	3,690	3,690	3,690	3,690	0.00%
Total SALARIES	180,547	183,717	186,220	196,487	203,130	3.38%
COMMODITIES						
OFFICE SUPPLIES	1,508	2,063	1,853	4,000	6,300	57.50%
POSTAGE	99	59	129	500	500	0.00%
POSTAGE METER SUPPLIES	385	788	440	1,200	1,200	0.00%
PRE-PAID POSTAGE	29,000	33,000	39,000	30,000	37,000	23.33%
Total COMMODITIES	30,992	35,910	41,422	35,700	45,000	26.05%
CONTRACTUAL						
CONFERENCES	855	0	495	5,000	5,000	0.00%
TRAINING	990	1,980	1,980	2,500	2,500	0.00%
POSTAGE METER LEASE	3,440	4,799	4,799	5,000	5,075	1.50%
COURT REPORTER/TRANSCRIPTS	3,685	447	2,363	3,000	3,000	0.00%
Total CONTRACTUAL	8,970	7,226	9,637	15,500	15,575	0.48%
CAPITAL						
FURNITURE	0	756	2,323	4,000	4,060	1.50%
Total CAPITAL	0	756	2,323	4,000	4,060	1.50%
OTHER EXPENSES						



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
STATUTORY EXPENSE	162,302	148,389	151,253	125,000	125,000	0.00%
JUDGE'S INSURANCE	4,167	2,183	2,184	2,200	2,200	0.00%
JUDGE'S DUES	1,575	1,350	1,350	2,500	2,500	0.00%
Total OTHER EXPENSES	168,044	151,922	154,787	129,700	129,700	0.00%
Total Expenditures	388,553	379,530	394,389	381,387	397,465	4.22%

Expenditures by Year



Animal Control



Overview and Background

Kendall County Animal Control is the County agency responsible for the enforcement of the state statutes governing rabies control in domestic companion animals. The State of Illinois requires that all dogs and cats be vaccinated against rabies by a licensed veterinarian. Compliance with this law is monitored through the issuance of rabies tags for all dogs and cats residing in the County. All dogs and cats are required to wear their rabies tags when off of the owner's property. If a pet is lost, rabies tags also provide an excellent means of identifying your pet.

2025 Highlights

Total animal intake of 773 pets (mainly stray animals, as well as owner surrenders and confiscations). No-Kill shelter status maintained, and award presented by Best Friends Animal Sanctuary (live release rate of over 90%)

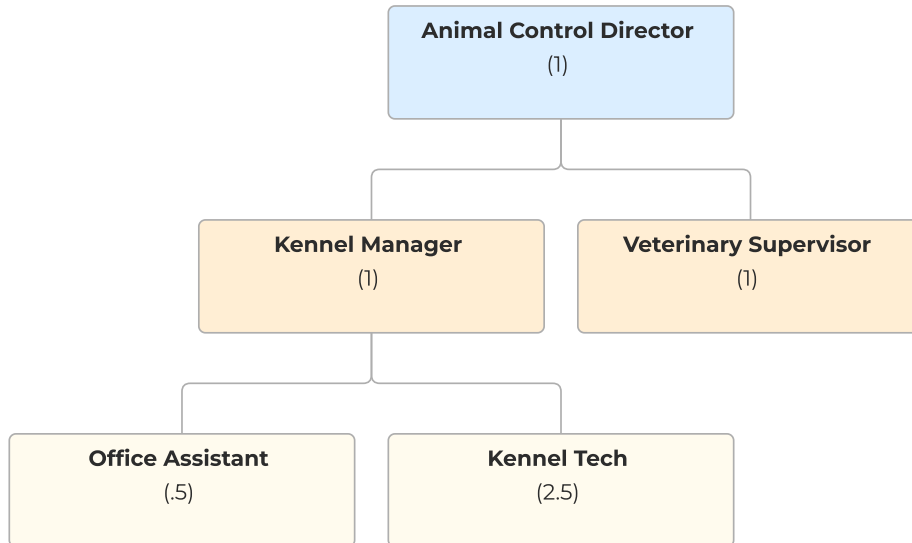
2026 Goals

Maintain the No-Kill live release rate in coming years and acquire new rescue partners to help us get our animals out of the facility and into foster homes. Continue to promote and expand our medical funds in order to successfully treat animals in need of medical attention. Decrease length of stay and use enrichment activities/items to better maintain animal welfare in the shelter environment.

Full Time Equivalents

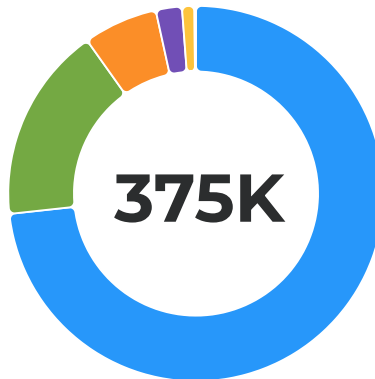
	Job Title	2023-24	2024-25	2025-26
1	Animal Control Director	1	1	1
2	Office Assistant	.5	.5	.5
3	Kennel Technician	2.5	2.5	2.5
4	Kennel Manager	1	1	1
5	Veterinary Supervisor	1	1	1
	Total	6	6	6

Organizational Chart



Animal Control Fund

FY26 Requested Expenditures



● SALARIES	\$274,432	73.27%
● DUE TO TRANSFERS OUT	\$63,249	16.89%
● CONTRACTUAL	\$23,950	6.39%
● COMMODITIES	\$8,400	2.24%
● CAPITAL	\$4,000	1.07%
● OTHER EXPENSES	\$500	0.13%

FY26 Requested Budget

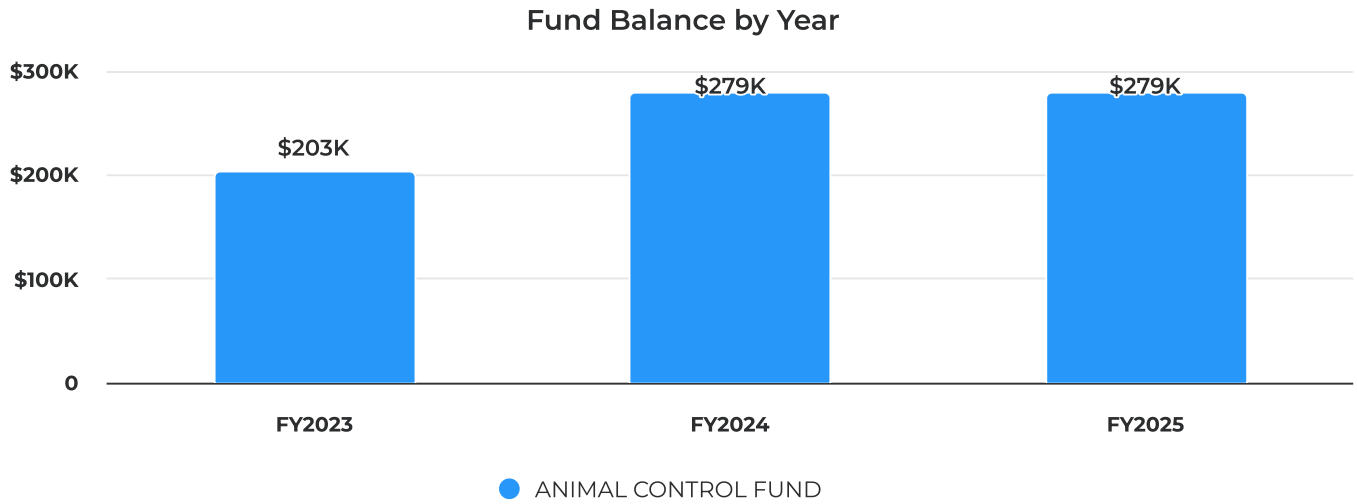
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	159,329	203,399	279,471	279,471	279,471	0.00%
Revenues						
FEES & REVENUES FROM SERVICE						
FINES & FEES	60,118	76,670	62,393	50,000	50,000	0.00%
REVENUE	12	625	0	100	100	0.00%
RABIES TAGS SOLD	262,532	272,786	278,020	320,000	300,000	-6.25%
INTACT REGISTRATION FEE	12,753	16,431	12,925	13,000	13,000	0.00%
Total FEES & REVENUES FROM SERVICE	335,415	366,512	353,337	383,100	363,100	-5.22%
OTHER REVENUES						
DONATIONS	3,283	40,010	219	5,000	5,000	0.00%
Total OTHER REVENUES	3,283	40,010	219	5,000	5,000	0.00%
Total Revenues	338,698	406,521	353,556	388,100	368,100	-5.15%
Expenditures						
SALARIES						
SALARIES - PART TIME	0	0	74,087	93,444	96,702	3.49%
SALARIES - OTHER	91,579	104,371	0	0	0	
SALARIES - ADMINISTRATION	6,525	12,508	13,269	15,000	15,000	0.00%
SALARIES - FULL TIME	0	0	34,932	38,613	39,289	1.75%
SAL ANIMAL CONTROL WARDEN	58,615	63,278	61,923	70,000	73,675	5.25%
SAL ASST ANIMAL CTRL WARDEN	45,936	45,898	45,114	47,590	49,256	3.50%
SALARIES - OVERTIME	264	157	18	510	510	0.00%
Total SALARIES	202,920	226,212	229,343	265,157	274,432	3.50%
DUE TO TRANSFERS OUT						



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
TRANSF. TO GENERAL FUND	24,135	10,000	0	0	0	
TRANSF. TO IMRF FUND	11,386	12,326	11,864	16,500	19,853	20.32%
TRANSF. TO SSI FUND	15,172	17,119	16,565	20,668	17,726	-14.23%
TRANSF TO ANIMAL CNTR CAP IMP	15,000	15,000	0	15,000	0	-100.00%
TRNS. TO HEALTH CARE FUND	0	20,354	18,528	22,781	25,670	12.68%
Total DUE TO TRANSFERS OUT	65,693	74,799	46,957	74,949	63,249	-15.61%
COMMODITIES						
OFFICE SUPPLIES	1,377	1,080	841	1,500	1,500	0.00%
POSTAGE	1,500	914	889	1,600	1,600	0.00%
VEHICLE MAINTENANCE / REPAIRS	1,737	0	2,959	1,600	2,500	56.25%
GASOLINE / FUEL / OIL	1,234	0	0	100	50	-50.00%
UNIFORMS / CLOTHING	594	324	537	750	750	0.00%
MICROCHIPS	1,552	1,890	3,075	1,850	2,000	8.11%
Total COMMODITIES	7,994	4,208	8,301	7,400	8,400	13.51%
CONTRACTUAL						
TRAINING	188	2,354	995	2,500	2,500	0.00%
CELLULAR PHONES	1,013	1,015	914	1,200	1,200	0.00%
CONTRACTUAL SERVICES	363	5,760	6,300	6,000	6,000	0.00%
OBSERVATION / DISPOSAL	62	532	1,521	750	750	0.00%
VOLUNTEERS / PUBLIC RELATIONS	587	551	512	1,000	1,000	0.00%
NEUTER / SPAY FEES	70	0	0	0	0	
RABIES TAGS	2,377	2,422	2,511	2,500	2,500	0.00%
MISC. ANIMAL CARE	10,319	8,114	21,540	8,000	10,000	25.00%
Total CONTRACTUAL	14,977	20,748	34,294	21,950	23,950	9.11%
CAPITAL						
EQUIPMENT	3,044	4,483	6,590	4,000	4,000	0.00%
Total CAPITAL	3,044	4,483	6,590	4,000	4,000	0.00%
OTHER EXPENSES						
REFUNDS	0	0	0	500	500	0.00%
Total OTHER EXPENSES	0	0	0	500	500	0.00%
Total Expenditures	294,628	330,449	325,484	373,956	374,531	0.15%
Total Revenues Less Expenditures	44,070	76,073	28,072	14,144	-6,431	-145.47%
Ending Fund Balance	203,399	279,471	307,543	293,615	273,040	-7.01%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
ANIMAL CONTROL FUND	\$203,399	\$279,471	\$279,471	0.00%
Total Fund Balance	\$203,399	\$279,471	\$279,471	

Animal Medical Care Fund

Fund #1302

Fund Oversight

Animal Control

Funded By

Donor Contribution

State Statute

Donor Contribution

Overview/Background

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 of 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 by the Animal Control Fund and the Pet Population Fund.

In 2024, we successfully treated a variety of animals in need of medical attention by using funds from our Animal Medical Care Fund. Each animal's background is different, but many come to us needing a bit of medical assistance. Our medical fund has benefitted many needy animals. Some examples of animals we have treated...

1. Leroy - a senior dog, entered the shelter as a stray and needed treatment for skin infections and severe dental disease. He was treated and found a loving home.
2. Samuelson – a senior cat, entered the shelter as a stray and required enucleation (eye removal), grooming and had an upper respiratory system. He was treated and found an amazing home through our adoption program.
3. Lexie – An older dog who was unfortunately surrendered by her owner. She received treatment for a heartworm infection and found a loving foster home through a rescue.
4. Love – Another older dog, dropped off on a country road emaciated with abscesses and wounds. Love received lots of TLC to get her back up to weight and treat her wounds. She is doing great and awaiting rescue or an adopter.



Animal Control Medical Fund

FY26 Requested Expenditures



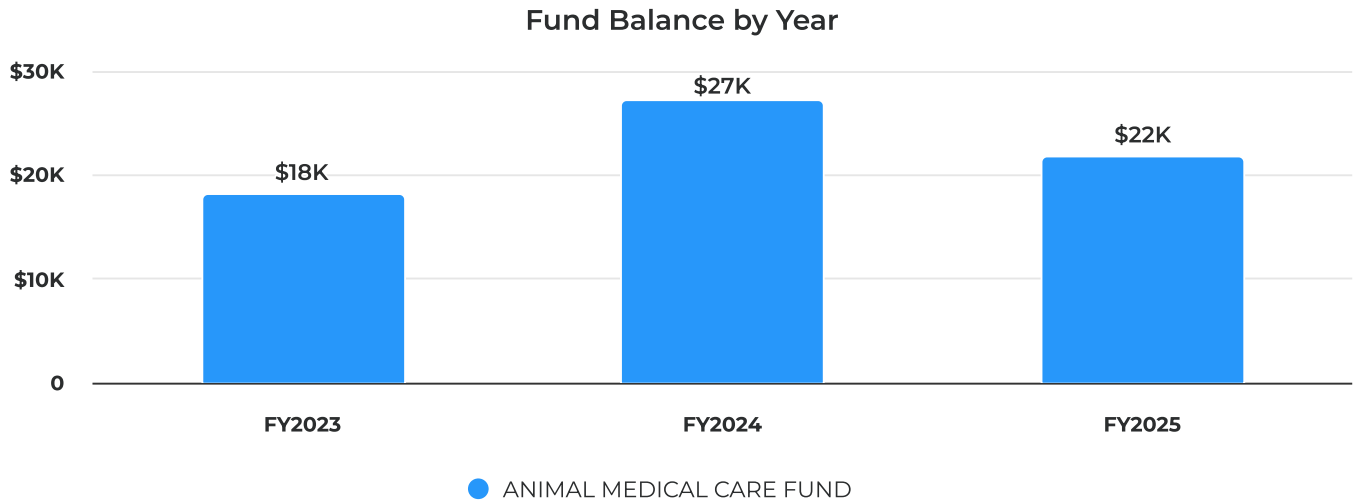
● CONTRACTUAL \$12,500 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	16,300	18,140	27,189	27,189	21,699	-20.19%
Revenues						
OTHER REVENUES						
DONATIONS	5,681	17,097	22,322	10	10	0.00%
Total OTHER REVENUES	5,681	17,097	22,322	10	10	0.00%
Total Revenues	5,681	17,097	22,322	10	10	0.00%
Expenditures						
CONTRACTUAL						
ANIMAL MEDICAL CARE EXPENSE	3,266	5,267	22,571	20,000	10,000	-50.00%
HEARTWORM TESTING	138	765	69	500	500	0.00%
FELINE UK / FIV TESTING	437	2,016	550	2,000	2,000	0.00%
Total CONTRACTUAL	3,840	8,048	23,189	22,500	12,500	-44.44%
Total Expenditures	3,840	8,048	23,189	22,500	12,500	-44.44%
Total Revenues Less Expenditures	1,840	9,049	-867	-22,490	-12,490	-44.46%
Ending Fund Balance	18,140	27,189	26,322	4,699	9,209	95.98%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
ANIMAL MEDICAL CARE FUND	\$18,140	\$27,189	\$21,699	-20.19%
Total Fund Balance	\$18,140	\$27,189	\$21,699	-20.19%

County Animal Population Control Fund

Fund #1309

Fund Oversight

Animal Control

Funded By

Registration Fees

State Statute

(510 ILCS 5/1) (from Ch. 8, par. 351)

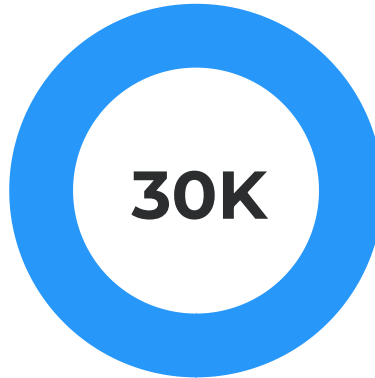
Overview/Background

Revenue is received from registration fees that are collected for intact dogs and cats. Sec. 3.5. County animal population fund use limitation. Funds placed in the county animal population control fund may only be used to (1) vaccinate or sterilize adopted dogs or cats; (2) sterilize or vaccinate dogs or cats owned by low-income county residents who are eligible for the Food Stamp Program or Social Security Disability Benefits Program; or (3) sterilize and vaccinate feral cats in programs recognized by the county or a municipality. This section does not apply to a county with 3,000,000 or more inhabitants.

The County Animal Population Control Fund is used for both our adoptable pets, and our spay/neuter program for animals owned by low-income Kendall County residents. This fund is vital to our department in order to keep our adoption program running, as all pets are spayed and neutered prior to leaving our facility. This fund also provides free spay/neuter and rabies vaccinations to pets belonging to low-income residents within the county. This is an important program as we believe it reduces the incidence of animal surrenders due to behavior, may reduce bites, and ultimately reduces the amount of unwanted litters born in our community.

Animal Control Population Control Fund

FY26 Requested Expenditures



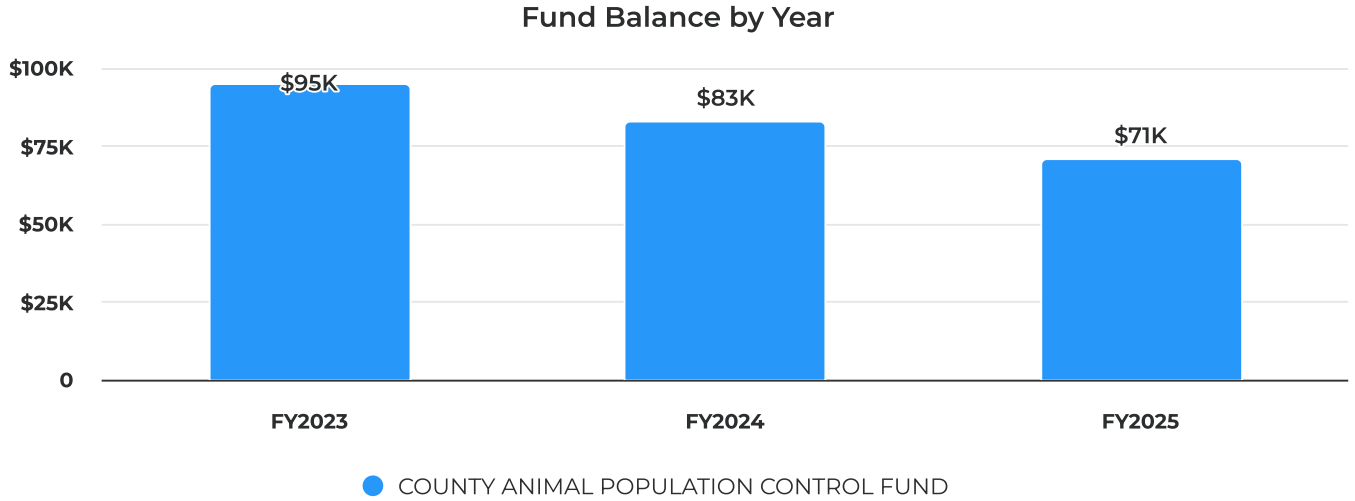
● CONTRACTUAL \$30,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	116,559	94,959	82,933	82,933	70,933	-14.47%
Revenues						
GRANTS						
COUNTY ANIMAL POPULATION	19,888	27,790	21,445	18,000	18,000	0.00%
Total GRANTS	19,888	27,790	21,445	18,000	18,000	0.00%
Total Revenues	19,888	27,790	21,445	18,000	18,000	0.00%
Expenditures						
CONTRACTUAL						
NEUTER/SPAY TARGETED DOGS/CATS	9,528	10,418	8,687	10,000	10,000	0.00%
NEUTER / SPAY FEES	31,960	29,399	33,350	20,000	20,000	0.00%
Total CONTRACTUAL	41,488	39,817	42,037	30,000	30,000	0.00%
Total Expenditures	41,488	39,817	42,037	30,000	30,000	0.00%
Total Revenues Less Expenditures	-21,600	-12,027	-20,592	-12,000	-12,000	0.00%
Ending Fund Balance	94,959	82,933	62,340	70,933	58,933	-16.92%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
COUNTY ANIMAL POPULATION CONTROL FUND	\$94,959	\$82,933	\$70,933	-14.47%
Total Fund Balance	\$94,959	\$82,933	\$70,933	-14.47%

Animal Control Capital Improvement Fund

Fund #1400

Fund Oversight

Animal Control Fund

Funded By

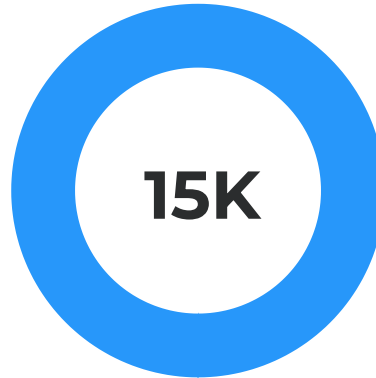
Animal Control Fund #1300

Overview/Background

The Building Fund is a reserve fund for capital improvements to the Animal Control facility. There are a number of projects that will be pursued in the near future from our capital fund, including re-epoxying the flooring inside our building (primarily in the dog kennel area) and garage. Replenishing stone or placing mulch in the outdoor kennel runs on the south side of the building. We are also going to be adding cameras to the building to better monitor activities on site in both our indoor and outdoor areas.

Animal Control Capital Improvement Fund

FY26 Requested Expenditures



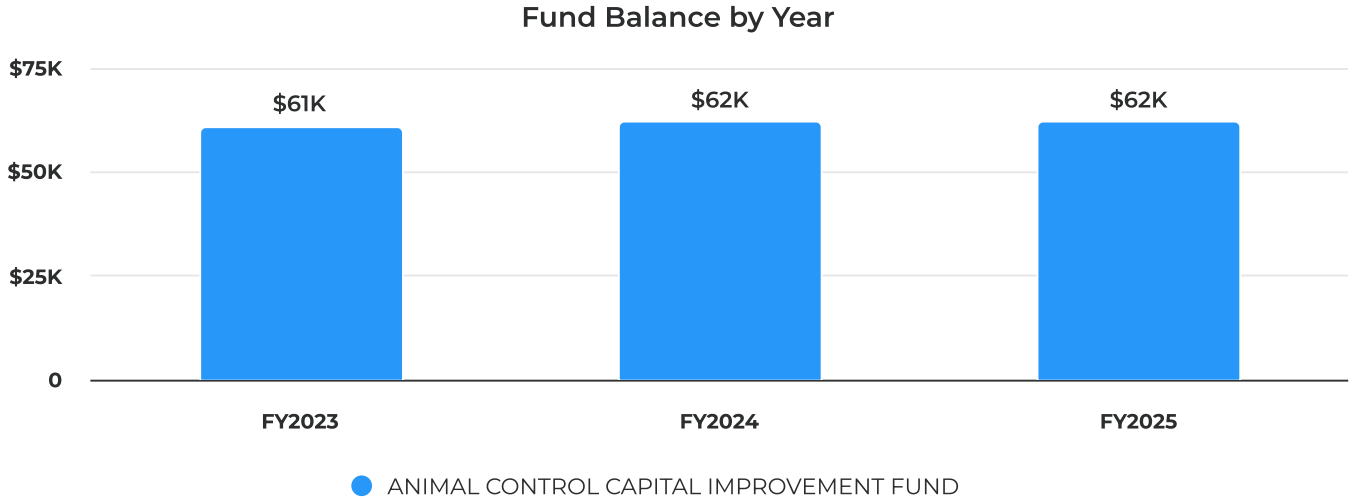
● CAPITAL \$15,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	42,131	60,931	61,942	61,942	61,942	0.00%
Revenues						
DUE FROM TRANSFERS IN						
TRANSF. FROM ANIMAL CONTROL	15,000	15,000	0	15,000	0	-100.00%
Transf from Pub Safety Sls Tx	0	0	0	0	33,000	
Total DUE FROM TRANSFERS IN	15,000	15,000	0	15,000	33,000	120.00%
OTHER REVENUES						
REVENUE	0	0	367	0	0	
Total OTHER REVENUES	0	0	367	0	0	
Total Revenues	15,000	15,000	367	15,000	33,000	120.00%
Expenditures						
CAPITAL						
BUILDING IMPROVEMENTS	0	0	0	10,000	10,000	0.00%
CAPITAL EXPENDITURES	-3,800	13,989	32,206	5,000	5,000	0.00%
Total CAPITAL	-3,800	13,989	32,206	15,000	15,000	0.00%
Total Expenditures	-3,800	13,989	32,206	15,000	15,000	0.00%
Total Revenues Less Expenditures	18,800	1,011	-31,840	0	18,000	
Ending Fund Balance	60,931	61,942	30,102	61,942	79,942	29.06%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
ANIMAL CONTROL CAPITAL IMPROVEMENT FUND	\$60,931	\$61,942	\$61,942	0.00%
Total Fund Balance	\$60,931	\$61,942	\$61,942	

Child Support Collection Fund

Fund #1303

Fund Oversight

Circuit Clerk

Funded By

Court Fees

State Statute

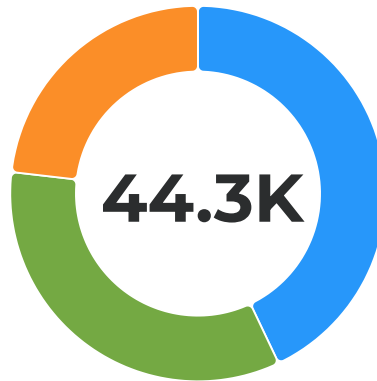
705ILCS 105/27.1a

Overview/Background

In child support and maintenance cases, the clerk 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 is 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, of which the clerk shall be the custodian, ex officio, to be used by the clerk to maintain child support orders and record all payments issued by the State Disbursement Unit for the official record of the Court. The clerk may recover from the person making the maintenance or child support payment any additional cost incurred in the collection of this annual fee.

Circuit Clerk-Child Support Collection Fund

FY26 Requested Expenditures



<ul style="list-style-type: none"> ● COMMODITIES ● CAPITAL ● DUE TO TRANSFERS OUT 	<table border="0"> <tr> <td style="font-weight: bold;">\$19,000</td> <td style="font-weight: bold;">42.94%</td> </tr> <tr> <td style="font-weight: bold;">\$15,000</td> <td style="font-weight: bold;">33.90%</td> </tr> <tr> <td style="font-weight: bold;">\$10,250</td> <td style="font-weight: bold;">23.16%</td> </tr> </table>	\$19,000	42.94%	\$15,000	33.90%	\$10,250	23.16%
\$19,000	42.94%						
\$15,000	33.90%						
\$10,250	23.16%						

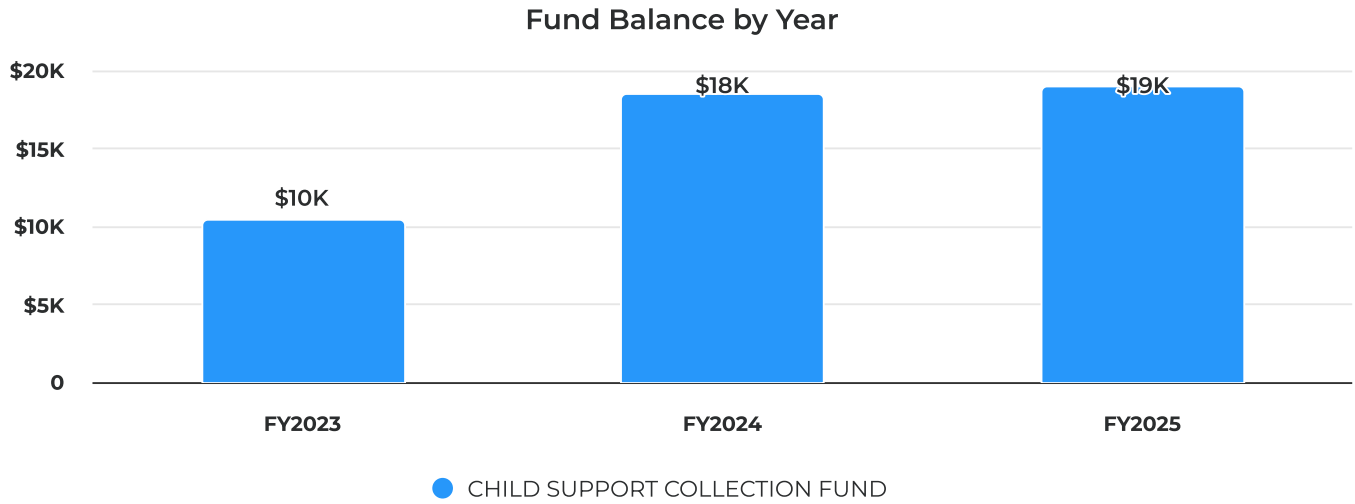
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	34,058	10,406	18,479	18,479	18,979	2.71%
Revenues						
INTERGOVERNMENTAL TRANSFERS						
RECEIPTS - STATE OF ILLINOIS	3,192	3,696	2,205	4,500	4,500	0.00%
Total INTERGOVERNMENTAL TRANSFERS	3,192	3,696	2,205	4,500	4,500	0.00%
FEES & REVENUES FROM SERVICE						
FEES	49,402	40,137	35,873	40,000	40,000	0.00%
Total FEES & REVENUES FROM SERVICE	49,402	40,137	35,873	40,000	40,000	0.00%
Total Revenues	52,594	43,833	38,078	44,500	44,500	0.00%
Expenditures						
DUE TO TRANSFERS OUT						
TRANSF. TO GENERAL FUND	60,500	20,000	0	10,000	10,250	2.50%
Total DUE TO TRANSFERS OUT	60,500	20,000	0	10,000	10,250	2.50%
COMMODITIES						
OFFICE SUPPLIES	0	0	0	2,000	2,000	0.00%
POSTAGE	1,376	1,158	1,297	2,000	2,000	0.00%
SERVICES AND EQUIPMENT	0	0	0	0	15,000	
Total COMMODITIES	1,376	1,158	1,297	4,000	19,000	375.00%
CAPITAL						
EQUIPMENT	0	0	2,946	15,000	15,000	0.00%
Total CAPITAL	0	0	2,946	15,000	15,000	0.00%
MISC Expense						
MISCELLANEOUS EXPENSE	14,370	14,604	0	15,000	0	-100.00%
Total MISC Expense	14,370	14,604	0	15,000	0	-100.00%
Total Expenditures	76,246	35,762	4,243	44,000	44,250	0.57%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Total Revenues Less Expenditures	-23,652	8,071	33,834	500	250	-50.00%
Ending Fund Balance	10,406	18,476	52,314	18,979	19,229	1.32%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
CHILD SUPPORT COLLECTION FUND	\$10,406	\$18,479	\$18,979	2.71%
Total Fund Balance	\$10,406	\$18,479	\$18,979	2.71%

Circuit Clerk Document Storage Fund

Fund #1304

Fund Oversight

Circuit Clerk

Funded By

Court Fees

State Statute

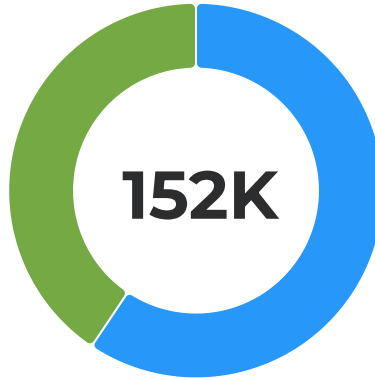
705 ILCS 105/27. 3c

Overview/Background

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 Clerk...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.

Circuit Clerk-Document Storage Fund

FY26 Requested Expenditures



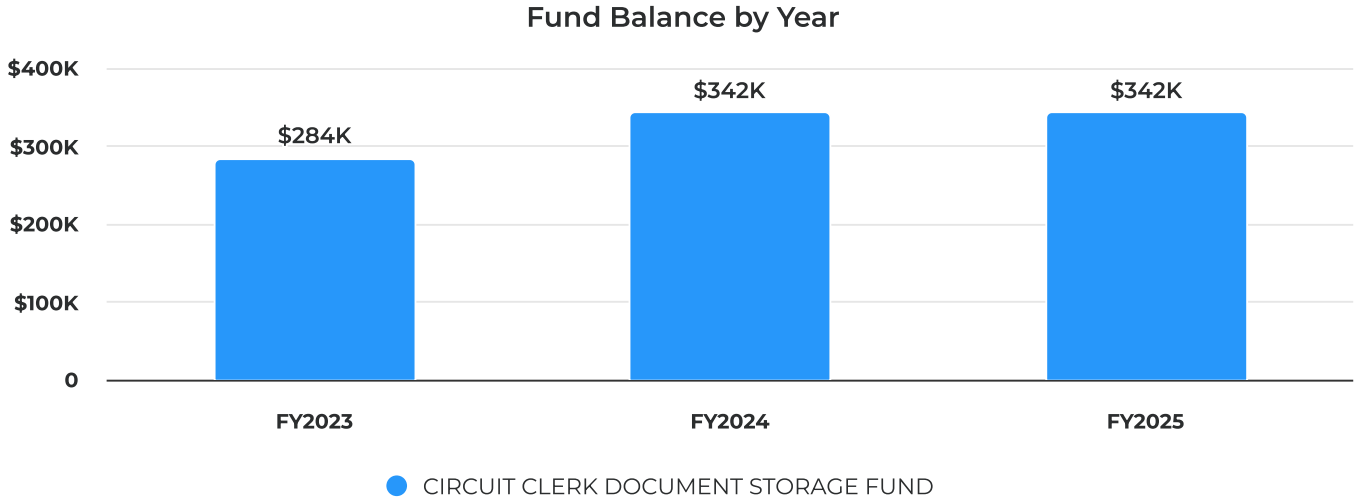
● COMMODITIES	\$90,000 59.41%
● DUE TO TRANSFERS OUT	\$61,500 40.59%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	211,863	283,875	342,239	342,239	342,239	0.00%
Revenues						
FEES & REVENUES FROM SERVICE						
FEES	161,992	182,701	173,750	150,000	175,000	16.67%
Total FEES & REVENUES FROM SERVICE	161,992	182,701	173,750	150,000	175,000	16.67%
Total Revenues	161,992	182,701	173,750	150,000	175,000	16.67%
Expenditures						
SALARIES						
SALARIES - DEPUTY CLERKS	1,288	554	0	0	0	
Total SALARIES	1,288	554	0	0	0	
DUE TO TRANSFERS OUT						
TRANSF. TO GENERAL FUND	55,000	60,000	0	88,330	61,500	-30.37%
Total DUE TO TRANSFERS OUT	55,000	60,000	0	88,330	61,500	-30.37%
COMMODITIES						
SERVICES AND EQUIPMENT	0	0	0	0	90,000	
Total COMMODITIES	0	0	0	0	90,000	
MISC Expense						
MISCELLANEOUS EXPENSE	33,691	63,784	89,480	90,000	0	-100.00%
Total MISC Expense	33,691	63,784	89,480	90,000	0	-100.00%
Total Expenditures	89,979	124,338	89,480	178,330	151,500	-15.05%
Total Revenues Less Expenditures	72,013	58,364	84,270	-28,330	23,500	-182.95%
Ending Fund Balance	283,875	342,239	426,509	313,909	365,739	16.51%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
CIRCUIT CLERK DOCUMENT STORAGE FUND	\$283,875	\$342,239	\$342,239	0.00%
Total Fund Balance	\$283,875	\$342,239	\$342,239	

Electronic Citation Fund

Fund #1305

Fund Oversight

Circuit Clerk

Funded By

Court Fees

State Statute

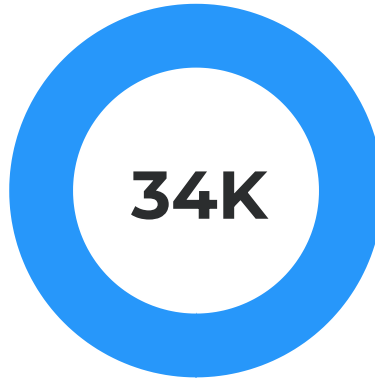
705 ILCS 105/27.3e

Overview/Background

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.

Circuit Clerk-Electronic Citation Fund

FY26 Requested Expenditures



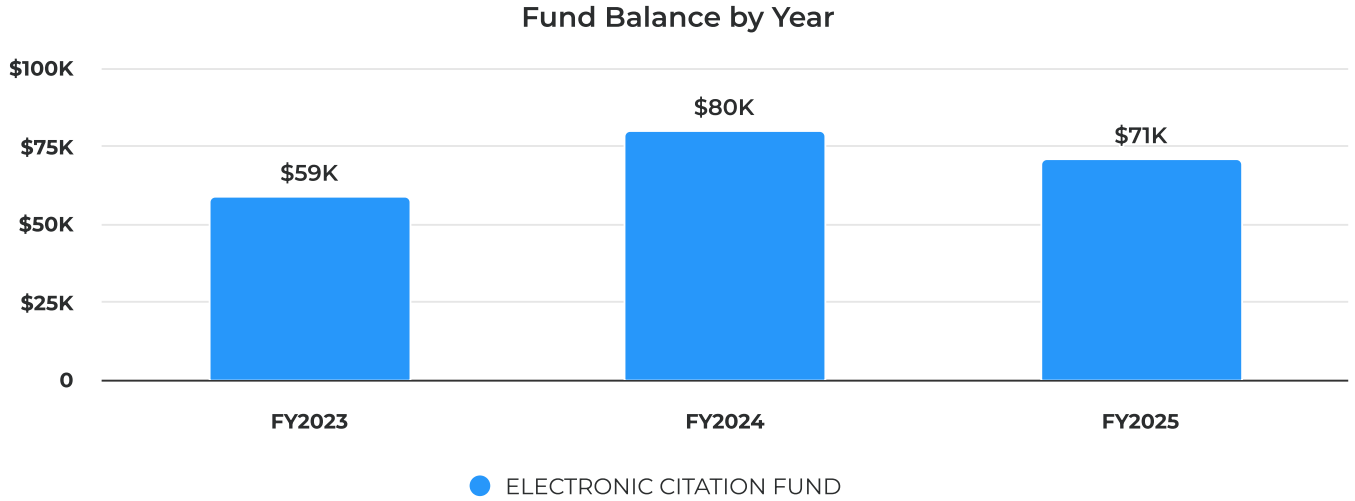
● COMMODITIES \$34,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	35,987	58,816	79,828	79,828	70,827	-11.28%
Revenues						
FEES & REVENUES FROM SERVICE						
FEES	-2,364	0	0	0	0	
FINES & FEES	34,983	39,251	34,403	25,000	35,000	40.00%
Total FEES & REVENUES FROM SERVICE	32,619	39,251	34,403	25,000	35,000	40.00%
Total Revenues	32,619	39,251	34,403	25,000	35,000	40.00%
Expenditures						
COMMODITIES						
SERVICES AND EQUIPMENT	0	0	0	0	34,000	
Total COMMODITIES	0	0	0	0	34,000	
MISC Expense						
MISCELLANEOUS EXPENSE	9,790	18,239	18,867	34,000	0	-100.00%
Total MISC Expense	9,790	18,239	18,867	34,000	0	-100.00%
Total Expenditures	9,790	18,239	18,867	34,000	34,000	0.00%
Total Revenues Less Expenditures	22,829	21,012	15,537	-9,000	1,000	-111.11%
Ending Fund Balance	58,816	79,828	95,364	70,828	71,827	1.41%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
ELECTRONIC CITATION FUND	\$58,816	\$79,828	\$70,827	-11.28%
Total Fund Balance	\$58,816	\$79,828	\$70,827	-11.28%

Circuit Clerk Operation Fund

Fund #1306

Fund Oversight

Circuit Clerk

Funded By

Court Fees

State Statute

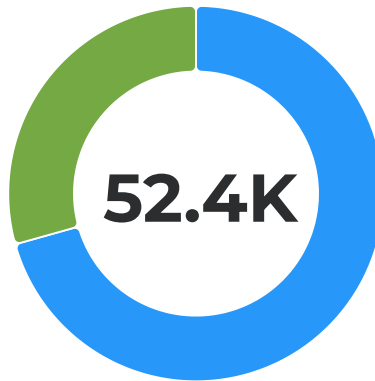
P. A. 94-1009, eff. 11-07; 95-428 eff. 8-24-07

Overview/Background

Each Circuit Court Clerk shall create a Circuit Court Clerk Operation and Administrative Fund, to be used to offset the costs incurred by the Circuit Court Clerk in performing the additional duties required to collect and disburse funds to entities of state and local government as provided by law. The Circuit Court Clerk shall be the custodian, ex officio, of this Fund and shall use the Fund to perform the duties required by the office. The Fund shall be audited by the auditor retained by the Clerk for the purpose of conducting the Annual Circuit Court Clerk Audit. Expenditures shall be made from the Fund by the Circuit Court Clerk for expenses related to the cost of collection for and disbursement to entities of state and local government. This fund is not controlled or budgeted by the County Board.

Circuit Clerk-Operation Fund

FY26 Requested Expenditures



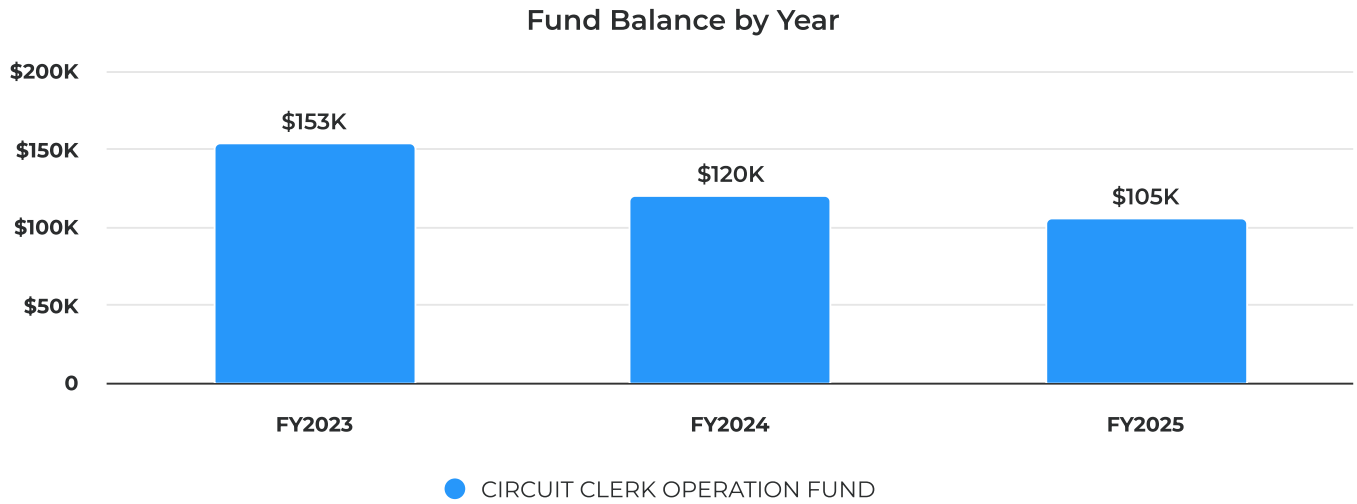
● COMMODITIES	\$37,000 70.64%
● DUE TO TRANSFERS OUT	\$15,375 29.36%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	67,265	153,142	119,829	119,829	104,829	-12.52%
Revenues						
FEES & REVENUES FROM SERVICE						
FEES	153,555	44,123	48,791	37,000	50,000	35.14%
Total FEES & REVENUES FROM SERVICE	153,555	44,123	48,791	37,000	50,000	35.14%
Total Revenues	153,555	44,123	48,791	37,000	50,000	35.14%
Expenditures						
DUE TO TRANSFERS OUT						
TRANSF. TO GENERAL FUND	60,000	30,000	0	15,000	15,375	2.50%
Total DUE TO TRANSFERS OUT	60,000	30,000	0	15,000	15,375	2.50%
COMMODITIES						
SERVICES AND EQUIPMENT	0	0	0	0	37,000	
Total COMMODITIES	0	0	0	0	37,000	
MISC Expense						
MISCELLANEOUS EXPENSE	7,677	47,435	9,880	37,000	0	-100.00%
Total MISC Expense	7,677	47,435	9,880	37,000	0	-100.00%
Total Expenditures	67,677	77,435	9,880	52,000	52,375	0.72%
Total Revenues Less Expenditures	85,877	-33,313	38,911	-15,000	-2,375	-84.17%
Ending Fund Balance	153,142	119,829	158,740	104,829	102,454	-2.27%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
CIRCUIT CLERK OPERATION FUND	\$153,142	\$119,829	\$104,829	-12.52%
Total Fund Balance	\$153,142	\$119,829	\$104,829	-12.52%

Court Automation Fund

Fund #1313

Fund Oversight

Circuit Clerk

Funded By

Fees

State Statute

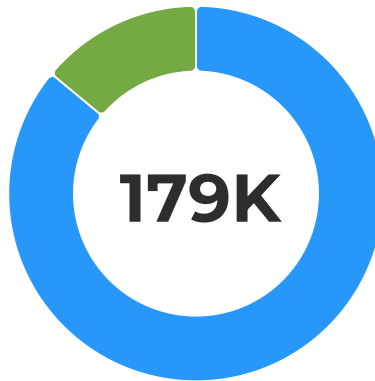
705 ILCS 105/27.3a

Overview/Background

A fee established by County Board ordinance. The fee is 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. The fund is jointly controlled by the Chief Judge with the Circuit Clerk.

Circuit Clerk-Court Automation Fund

FY26 Requested Expenditures



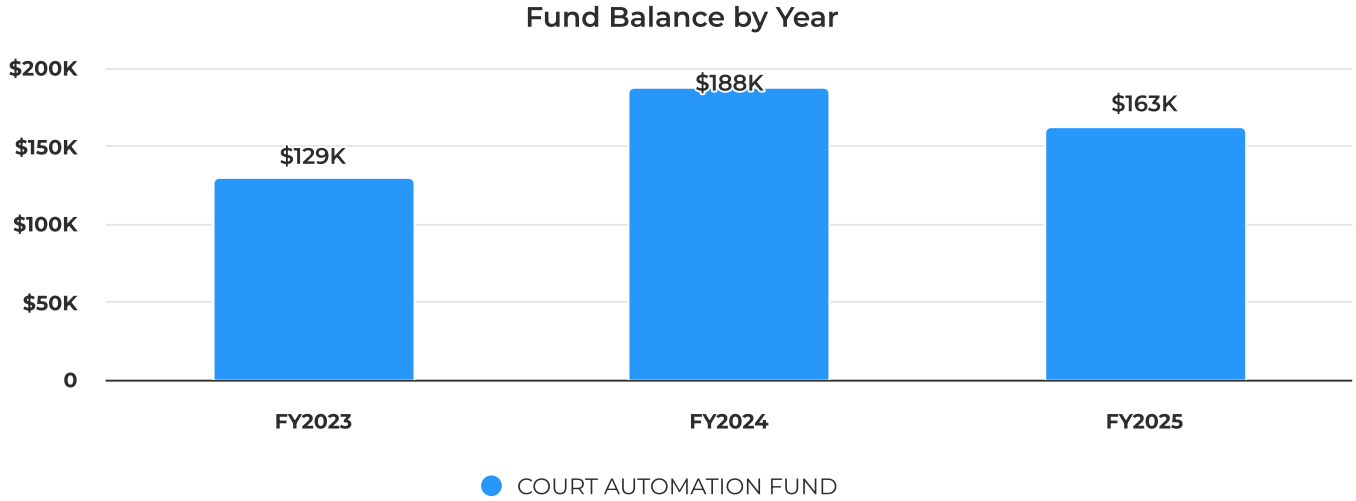
● DUE TO TRANSFERS OUT	\$153,750	86.01%
● COMMODITIES	\$25,000	13.99%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	28,733	129,252	187,616	187,616	162,616	-13.33%
Revenues						
FEES & REVENUES FROM SERVICE						
FEES	161,254	183,363	173,963	150,000	175,000	16.67%
Total FEES & REVENUES FROM SERVICE	161,254	183,363	173,963	150,000	175,000	16.67%
OTHER REVENUES						
OTHER REVENUE	12,000	0	0	0	0	
Total OTHER REVENUES	12,000	0	0	0	0	
Total Revenues	173,254	183,363	173,963	150,000	175,000	16.67%
Expenditures						
DUE TO TRANSFERS OUT						
TRANSF. TO GENERAL FUND	28,000	125,000	0	150,000	153,750	2.50%
Total DUE TO TRANSFERS OUT	28,000	125,000	0	150,000	153,750	2.50%
COMMODITIES						
SERVICES AND EQUIPMENT	0	0	0	0	25,000	
Total COMMODITIES	0	0	0	0	25,000	
MISC Expense						
MISCELLANEOUS EXPENSE	44,735	0	5,636	25,000	0	-100.00%
Total MISC Expense	44,735	0	5,636	25,000	0	-100.00%
Total Expenditures	72,735	125,000	5,636	175,000	178,750	2.14%
Total Revenues Less Expenditures	100,519	58,363	168,327	-25,000	-3,750	-85.00%
Ending Fund Balance	129,252	187,616	355,943	162,616	158,866	-2.31%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
COURT AUTOMATION FUND	\$129,252	\$187,616	\$162,616	-13.33%
Total Fund Balance	\$129,252	\$187,616	\$162,616	-13.33%

Access to Justice Fund

Fund #1780

Fund Oversight

Circuit Clerk

Funded By

Grant Fund

State Statute

Grant Fund

Overview/Background

The Illinois Supreme Court Commission on Access to Justice (ATJ Commission) and the Access to Justice Division of the Administrative Office of the Illinois Courts (AOIC) launched the Access to Justice Improvement Grant. To have courts help them to think about what their locality needs to help advance access to justice and encourage them to submit a proposal for funds to help achieve that goal.

Circuit Clerk-Access to Justice Fund

FY26 Requested Expenditures



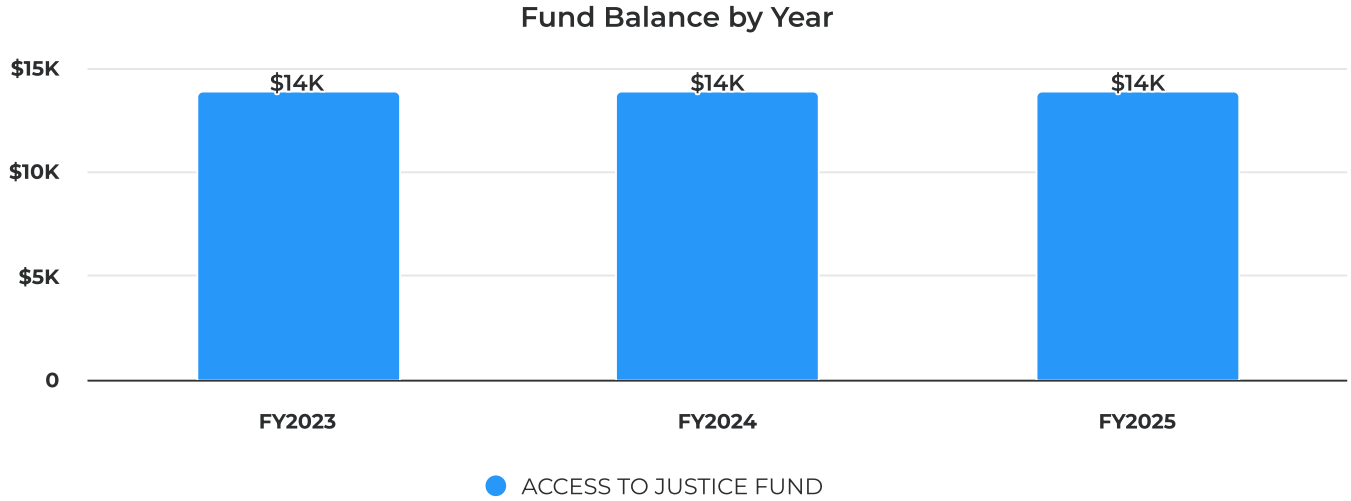
● OTHER EXPENSES \$5,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	18,795	13,875	13,875	13,875	13,875	0.00%
Revenues						
GRANTS						
GRANT AWARD	0	0	0	15,000	5,000	-66.67%
GRANT AWARD-ACCESS IMP.	0	0	16,760	0	0	
Total GRANTS	0	0	16,760	15,000	5,000	-66.67%
Total Revenues	0	0	16,760	15,000	5,000	-66.67%
Expenditures						
OTHER EXPENSES						
EQUIPMENT	4,238	0	0	10,000	0	-100.00%
SUPPLIES	682	0	0	5,000	5,000	0.00%
Total OTHER EXPENSES	4,920	0	0	15,000	5,000	-66.67%
Total Expenditures	4,920	0	0	15,000	5,000	-66.67%
Total Revenues Less Expenditures	-4,920	0	16,760	0	0	
Ending Fund Balance	13,875	13,875	30,635	13,875	13,875	0.00%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
ACCESS TO JUSTICE FUND	\$13,875	\$13,875	\$13,875	0.00%
Total Fund Balance	\$13,875	\$13,875	\$13,875	

Coroner Special Fee Fund

Fund #1308

Fund Oversight

Coroner

Funded By

Fees

State Statute

55 ILCS 5/4-7001

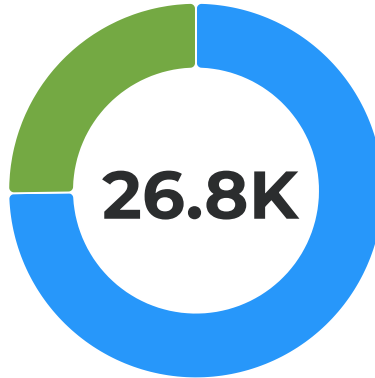
Overview/Background

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 \$100.

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.

Coroner-Special Fee Fund

FY26 Requested Expenditures



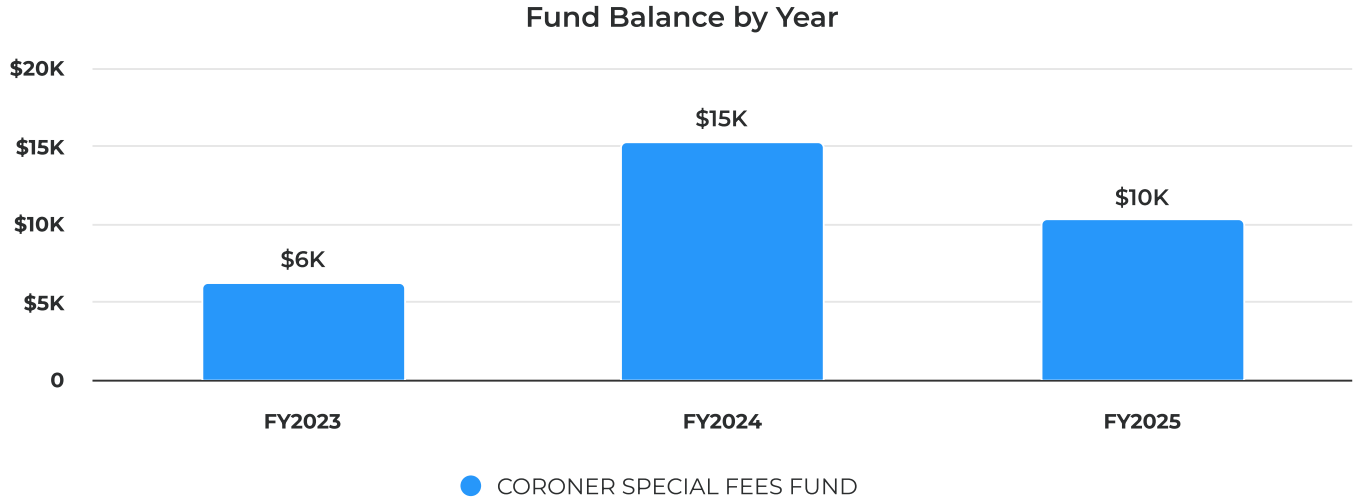
●	MISC Expense	\$20,000	74.77%
●	SALARIES	\$6,750	25.23%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	8,348	6,257	15,286	15,286	10,286	-32.71%
Revenues						
DUE FROM TRANSFERS IN						
TRANSFER IN FROM PUBLIC SAFETY SALES TAX	0	0	0	0	6,750	
Total DUE FROM TRANSFERS IN	0	0	0	0	6,750	
FEES & REVENUES FROM SERVICE						
FEES	11,875	25,708	26,900	15,000	25,000	66.67%
Total FEES & REVENUES FROM SERVICE	11,875	25,708	26,900	15,000	25,000	66.67%
OTHER REVENUES						
MISCELLANEOUS INCOME	0	0	0	0	15,000	
Total OTHER REVENUES	0	0	0	0	15,000	
Total Revenues	11,875	25,708	26,900	15,000	46,750	211.67%
Expenditures						
SALARIES						
ON CALL	0	0	0	0	6,750	
Total SALARIES	0	0	0	0	6,750	
MISC Expense						
MISCELLANEOUS EXPENSE	13,966	16,679	8,773	20,000	20,000	0.00%
Total MISC Expense	13,966	16,679	8,773	20,000	20,000	0.00%
Total Expenditures	13,966	16,679	8,773	20,000	26,750	33.75%
Total Revenues Less Expenditures	-2,091	9,029	18,127	-5,000	20,000	-500.00%
Ending Fund Balance	6,257	15,286	33,412	10,286	30,286	194.44%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
CORONER SPECIAL FEES FUND	\$6,257	\$15,286	\$10,286	-32.71%
Total Fund Balance	\$6,257	\$15,286	\$10,286	-32.71%

Coroner Death Certificate Grant Fund

Fund #1735

Fund Oversight

Coroner

Funded By

Fee

State Statute

410 ILCS 535/25.5

Overview/Background

Death Certificate Surcharge Fund. The additional \$2 fee for certified copies of death certificates and fetal death certificates must be deposited into the Death Certificate Surcharge Fund, a special fund created in the State treasury. Beginning 30 days after the effective date of this amendatory Act of the 92nd General Assembly and until January 1, 2003 and then beginning again on July 1, 2003 and until July 1, 2005, moneys in the Fund, subject to appropriation, may be used by the Department for the purpose of implementing an electronic reporting system for death registrations as provided in Section 18.5 of this Act. Before the effective date of this amendatory Act of the 92nd General Assembly, on and after January 1, 2003 and until July 1, 2003, and on and after July 1, 2005, moneys in the Fund, subject to appropriations, may be used as follows: (i) 25% by the Coroner Training Board for the purpose of training coroners, deputy coroners, forensic pathologists, and police officers for death investigations and lodging and travel expenses relating to training, (ii) 25% for grants by the Department of Public Health for distribution to all local county coroners and medical examiners or officials charged with the duties set forth under Division 3-3 of the Counties Code, who have a different title, for equipment and lab facilities, (iii) 25% by the Department of Public Health for the purpose of setting up a statewide database of death certificates and implementing an electronic reporting system for death registrations pursuant to Section 18.5, and (iv) 25% for a grant by the Department of Public Health to local registrars

Coroner-Death Certificate Grant Fund

FY26 Requested Expenditures



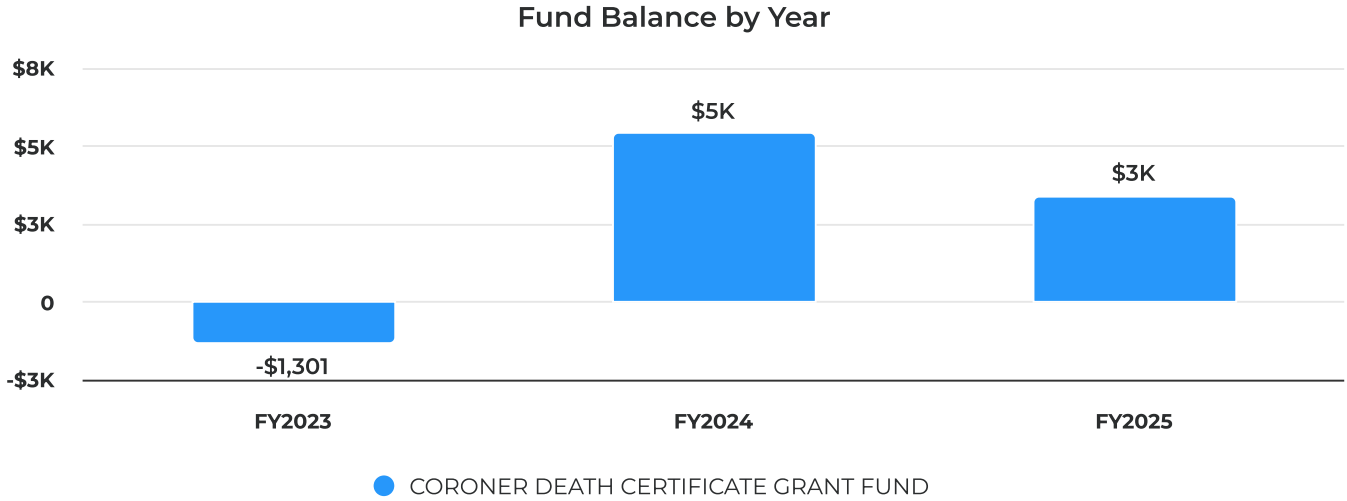
● OTHER EXPENSES \$5,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	241	-1,301	5,400	5,400	3,400	-37.04%
Revenues						
INTEREST INCOME						
INTEREST INCOME	7	22	45	0	0	
Total INTEREST INCOME	7	22	45	0	0	
GRANTS						
GRANT AWARD	3,365	5,508	4,386	3,000	4,250	41.67%
Total GRANTS	3,365	5,508	4,386	3,000	4,250	41.67%
Total Revenues	3,372	5,530	4,431	3,000	4,250	41.67%
Expenditures						
OTHER EXPENSES						
MISCELLANEOUS COST	4,914	-1,172	280	5,000	5,000	0.00%
Total OTHER EXPENSES	4,914	-1,172	280	5,000	5,000	0.00%
Total Expenditures	4,914	-1,172	280	5,000	5,000	0.00%
Total Revenues Less Expenditures	-1,542	6,701	4,152	-2,000	-750	-62.50%
Ending Fund Balance	-1,301	5,400	9,552	3,400	2,650	-22.06%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
CORONER DEATH CERTIFICATE GRANT FUND	-\$1,301	\$5,400	\$3,400	-37.04%
Total Fund Balance	-\$1,301	\$5,400	\$3,400	-37.04%

Coroner State Unintentional Drug Overdose Reporting System (SUDORS) Grant Fund

Fund #1736

Fund Oversight

Coroner

Funded By

Grant Funds

State Statute

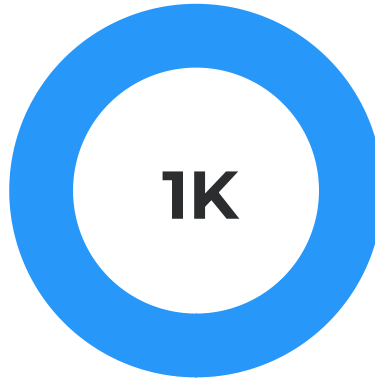
55 ILCS 5/3-3013 (from Ch. 34, par. 3-3013)

Overview/Background

The Coroner's Office will share certain information about unintentional opioid-related deaths with Lurie Children's Hospital of Chicago and develop an unintentional opioid-related death reporting system as part of the State Unintentional Drug Overdose Reporting System (SUDORS) initiative to compile data on unintentional opioid-related deaths in Illinois and the Centers for Disease Control's ("CDC") initiative to develop a National Unintentional Opioid-Related Death Reporting System.

Coroner-SUDORS Grant Fund

FY26 Requested Expenditures

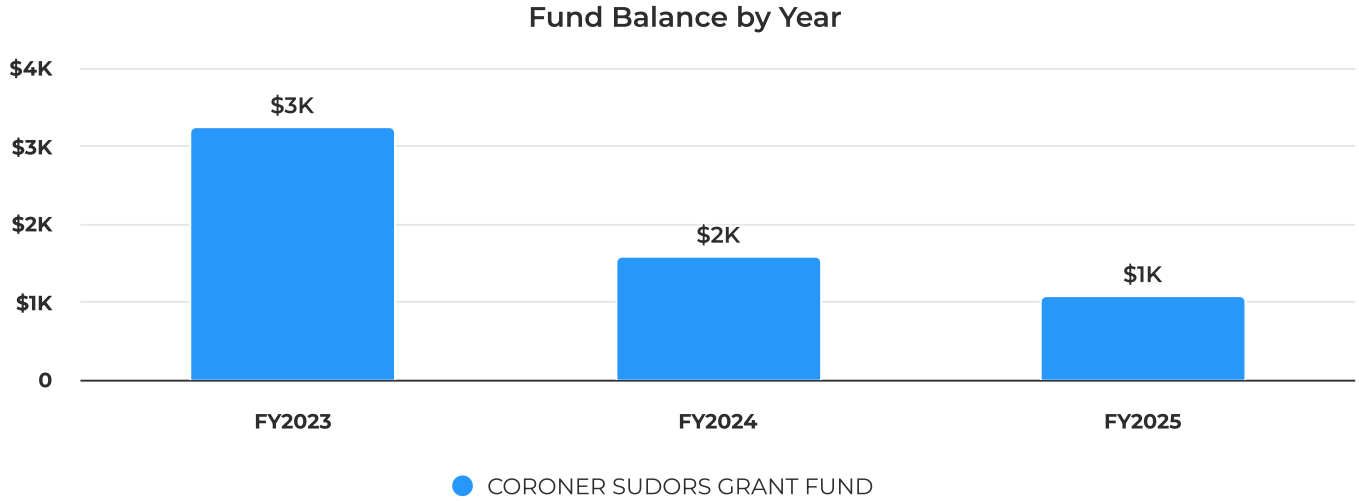


● OTHER EXPENSES \$1,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	8,504	3,232	1,568	1,568	1,068	-31.89%
Revenues						
GRANTS						
GRANT AWARD	808	284	1,196	500	1,000	100.00%
Total GRANTS	808	284	1,196	500	1,000	100.00%
Total Revenues	808	284	1,196	500	1,000	100.00%
Expenditures						
OTHER EXPENSES						
MISCELLANEOUS COST	6,080	1,947	0	1,000	1,000	0.00%
Total OTHER EXPENSES	6,080	1,947	0	1,000	1,000	0.00%
Total Expenditures	6,080	1,947	0	1,000	1,000	0.00%
Total Revenues Less Expenditures	-5,273	-1,663	1,196	-500	0	-100.00%
Ending Fund Balance	3,232	1,568	2,765	1,068	1,068	0.00%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
CORONER SUDORS GRANT FUND	\$3,232	\$1,568	\$1,068	-31.89%
Total Fund Balance	\$3,232	\$1,568	\$1,068	-31.89%

Economic Development Fund

Fund #1315

Fund Oversight

Administration

Funded By

Funds Given to the County in 1992

State Statute

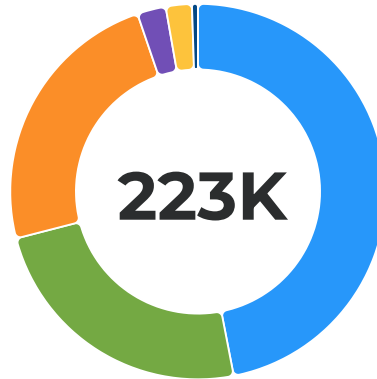
55 ILCS 5/5-1005

Overview/Background

This fund is used for activities related to economic development within the County, including expanding, retaining, and attracting new businesses and industries, assisting in developing a high-quality workforce, and tourism efforts.

Administration-Economic Development Restricted Fund

FY26 Requested Expenditures



●	SALARIES	\$104,598	46.94%
●	CONTRACTUAL	\$53,565	24.04%
●	DUE TO TRANSFERS OUT	\$53,016	23.79%
●	OTHER EXPENSES	\$5,500	2.47%
●	MISC Expense	\$5,000	2.24%
●	COMMODITIES	\$1,150	0.52%

FY26 Requested Budget

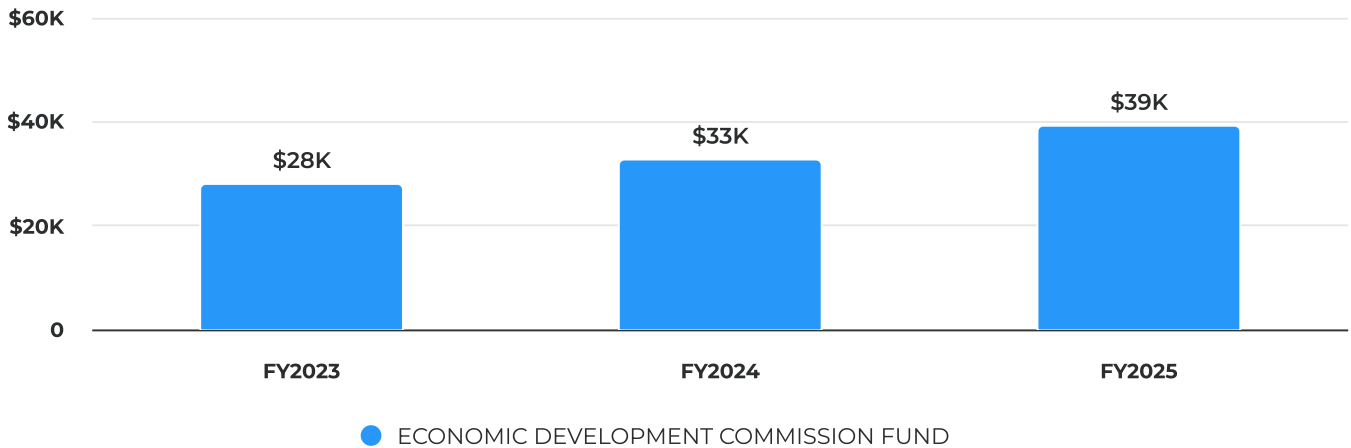
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	1,044	28,155	32,866	32,866	39,302	19.58%
Revenues						
DUE FROM TRANSFERS IN						
TRANSF. FROM RSTD. EDC	54,200	180,000	0	220,000	235,000	6.82%
Total DUE FROM TRANSFERS IN	54,200	180,000	0	220,000	235,000	6.82%
FEES & REVENUES FROM SERVICE						
REVENUE	0	1,000	0	0	0	
FUNDRAISING EVENT REVENUE	0	0	6,000	1,300	1,300	0.00%
Total FEES & REVENUES FROM SERVICE	0	1,000	6,000	1,300	1,300	0.00%
Total Revenues	54,200	181,000	6,000	221,300	236,300	6.78%
Expenditures						
SALARIES						
SALARIES - DIRECTOR	0	74,492	53,827	78,000	76,752	-1.60%
SALARIES - OTHER	0	49,346	45,880	52,000	27,846	-46.45%
SALARIES - ADMINISTRATION	11,908	0	0	0	0	
Total SALARIES	11,908	123,839	99,707	130,000	104,598	-19.54%
DUE TO TRANSFERS OUT						
TRANSF. TO IMRF FUND	0	4,234	2,784	8,372	9,021	7.75%
TRANSF. TO SSI FUND	0	5,508	3,622	9,945	8,054	-19.01%
TRNS. TO HEALTH CARE FUND	0	26,740	22,804	26,257	35,941	36.88%
Total DUE TO TRANSFERS OUT	0	36,481	29,210	44,574	53,016	18.94%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
COMMODITIES						
OFFICE SUPPLIES	1,243	71	0	200	200	0.00%
POSTAGE	0	24	4	200	200	0.00%
MILEAGE	151	124	175	750	750	0.00%
Total COMMODITIES	1,394	218	179	1,150	1,150	0.00%
CONTRACTUAL						
DUES	11,872	12,092	14,009	15,000	15,225	1.50%
CONFERENCES	50	1,060	172	8,500	8,500	0.00%
CELLULAR PHONES	115	568	423	540	540	0.00%
TRAVEL	0	0	335	2,000	20,000	900.00%
PRINTING	31	0	0	0	0	
ADVERTISEMENTS	50	100	35	9,300	9,300	0.00%
Total CONTRACTUAL	12,118	13,820	14,974	35,340	53,565	51.57%
OTHER EXPENSES						
AWARD EXPENSE	0	0	0	0	3,500	
TRAINING	1,670	1,399	1,596	2,000	2,000	0.00%
Total OTHER EXPENSES	1,670	1,399	1,596	2,000	5,500	175.00%
MISC Expense						
MISCELLANEOUS EXPENSE	0	532	4,153	1,800	5,000	177.78%
Total MISC Expense	0	532	4,153	1,800	5,000	177.78%
Total Expenditures	27,089	176,289	149,818	214,864	222,829	3.71%
Total Revenues Less Expenditures	27,111	4,711	-143,818	6,436	13,471	109.31%
Ending Fund Balance	28,155	32,866	-110,952	39,302	52,773	34.28%

Ending Fund Balance

Fund Balance by Year



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
ECONOMIC DEVELOPMENT COMMISSION FUND	\$28,155	\$32,866	\$39,302	19.58%
Total Fund Balance	\$28,155	\$32,866	\$39,302	19.58%

Restricted Economic Development Commission Fund

Fund #1316

Fund Oversight

Administration

Funded By

Interest Income, Revenue from Small Business Loans, Department of Commerce

State Statute

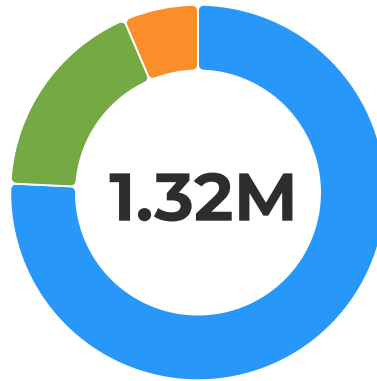
30 ILCS 750/Art. 9 heading

Overview/Background

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).

Administrative Services- Restricted Economic Development Revolving Loan Fund

FY26 Requested Expenditures



●	OTHER EXPENSES	\$1,001,000	75.78%
●	DUE TO TRANSFERS OUT	\$235,000	17.79%
●	MISC Expense	\$85,000	6.43%

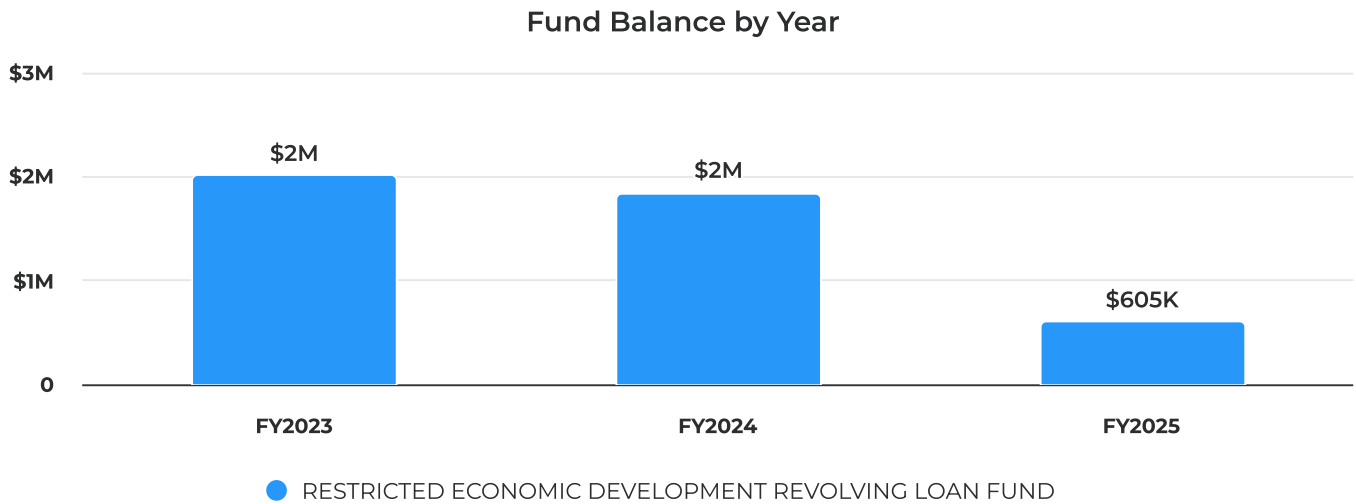
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	1,992,996	2,008,600	1,837,572	1,837,572	604,562	-67.10%
Revenues						
INTEREST INCOME						
INTEREST INCOME	9,600	18,249	12,481	3,600	3,600	0.00%
Total INTEREST INCOME	9,600	18,249	12,481	3,600	3,600	0.00%
FEES & REVENUES FROM SERVICE						
LUCKY'S BEEF AND DOGS	260	570	450	2,700	2,700	0.00%
LAW OFFICE CORP.	1,215	2,126	5,791	6,949	6,949	0.00%
APPLICATION FEES	0	0	0	1,000	1,000	0.00%
CAMP MUTTY PAWS	2,075	1,046	2,194	8,725	8,725	0.00%
VILLAGE OF MINOOKA	0	0	0	10,000	10,000	0.00%
EDC - GRACE HOLISTIC PAYMENT	2,554	-13,021	13,466	15,991	15,991	0.00%
Total FEES & REVENUES FROM SERVICE	6,104	-9,278	21,901	45,365	45,365	0.00%
Total Revenues	15,705	8,971	34,382	48,965	48,965	0.00%
Expenditures						
DUE TO TRANSFERS OUT						
TRANSF TO ECONOMIC DEVELOPMENT	54,200	180,000	0	220,000	235,000	6.82%
Total DUE TO TRANSFERS OUT	54,200	180,000	0	220,000	235,000	6.82%
OTHER EXPENSES						
APPROVED LOAN PROGRAMS	750,000	0	0	1,000,000	1,000,000	0.00%
APPLICATION EXPENSE	0	0	0	1,000	1,000	0.00%
Total OTHER EXPENSES	750,000	0	0	1,001,000	1,001,000	0.00%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
MISC Expense						
MISCELLANEOUS EXPENSE	0	0	57,754	60,975	85,000	39.40%
Total MISC Expense	0	0	57,754	60,975	85,000	39.40%
Total Expenditures	804,200	180,000	57,754	1,281,975	1,321,000	3.04%
Total Revenues Less Expenditures	-788,495	-171,029	-23,372	-1,233,010	-1,272,035	3.17%
Ending Fund Balance	1,204,501	1,837,571	1,814,200	604,562	-667,473	-210.41%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
RESTRICTED ECONOMIC DEVELOPMENT REVOLVING LOAN FUND	\$2,008,600	\$1,837,572	\$604,562	-67.10%
Total Fund Balance	\$2,008,600	\$1,837,572	\$604,562	-67.10%

Kendall Area Transit Fund

Fund #1765



Fund Oversight

Administration

Funded By

IDOT Grants, Kendall County Municipal Contributions, Levy Funds, and fare revenue

State Statute

IGAM 2010-07

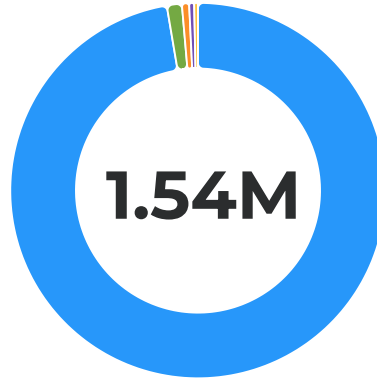
Overview/Background

Kendall Area Transit (KAT) is a demand ride para transit service created in 2010 to serve the elderly and general population of Kendall County. Kendall Area Transit (KAT) is a public transportation program that is reliable and flexible while serving the various mobility needs of the general public and individuals unable to access or operate private automobiles. KAT provides approximately 135 passenger trips on a daily basis. The Voluntary Action Center (VAC) has been appointed as the nonprofit transportation provider responsible for the operation of this program by the County.

Function: Grants, municipal contributions, levy funds, and fare revenue provide for the operation and maintenance of the KAT paratransit system.

Administrative Services- Kendall Area Transit

FY26 Requested Expenditures



●	CONTRACTUAL	\$1,500,000	97.34%
●	MISC Expense	\$20,000	1.30%
●	SALARIES	\$9,476	0.61%
●	DUE TO TRANSFERS OUT	\$6,591	0.43%
●	CAPITAL	\$5,000	0.32%

FY26 Requested Budget

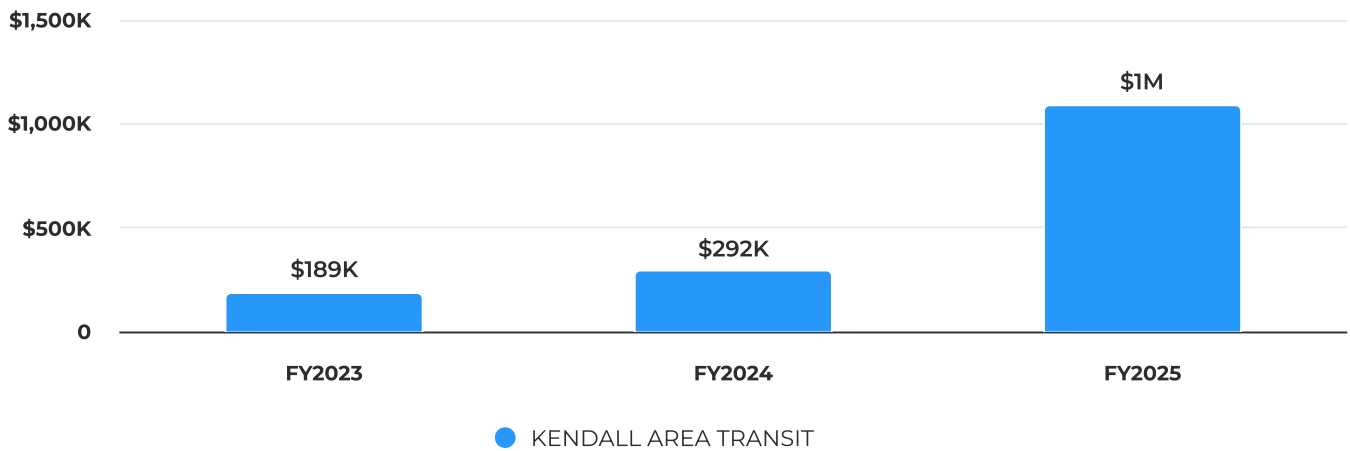
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	192,677	189,174	292,134	292,134	1,089,581	272.97%
Revenues						
DUE FROM TRANSFERS IN						
TRANSF. FROM GENERAL FUND	25,500	25,500	0	0	0	
TRANSF. FROM SENIOR SERVICES	45,500	45,500	71,000	71,000	71,000	0.00%
Total DUE FROM TRANSFERS IN	71,000	71,000	71,000	71,000	71,000	0.00%
INTERGOVERNMENTAL TRANSFERS						
REIMBURSEMENT - OTHER GVERNMTS	51,852	59,188	140,493	113,988	250,717	119.95%
Total INTERGOVERNMENTAL TRANSFERS	51,852	59,188	140,493	113,988	250,717	119.95%
INTEREST INCOME						
INTEREST INCOME	5,009	6,716	4,262	200	200	0.00%
Total INTEREST INCOME	5,009	6,716	4,262	200	200	0.00%
OTHER REVENUES						
RTA MOBILITY MANAGER	0	28,489	49,794	30,000	0	-100.00%
Total OTHER REVENUES	0	28,489	49,794	30,000	0	-100.00%
GRANTS						
IL DOAP	1,021,901	1,326,382	810,001	1,300,000	1,600,000	23.08%
IDOT SECTION 5311	51,135	60,733	5,825	65,000	65,000	0.00%
RTA SECTION 5310	230,283	611,254	123,426	700,000	500,000	-28.57%
CARES ACT	0	15,025	0	0	0	
Total GRANTS	1,303,318	2,013,395	939,252	2,065,000	2,165,000	4.84%
Total Revenues	1,431,179	2,178,788	1,204,801	2,280,188	2,486,917	9.07%
Expenditures						
SALARIES						



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
SALARIES - PCOM	0	0	7,994	9,156	9,476	3.49%
Total SALARIES	0	0	7,994	9,156	9,476	3.49%
DUE TO TRANSFERS OUT						
TRANSF. TO LIABILITY INSURANCE	7,166	7,166	0	7,166	6,591	-8.02%
Total DUE TO TRANSFERS OUT	7,166	7,166	0	7,166	6,591	-8.02%
COMMODITIES						
VEHICLE MAINTENANCE / REPAIRS	0	0	0	5,000	0	-100.00%
Total COMMODITIES	0	0	0	5,000	0	-100.00%
CONTRACTUAL						
TRAINING	0	0	0	2,000	0	-100.00%
VOLUNTARY ACTION CENTER	1,417,767	1,963,658	1,283,076	1,423,419	1,500,000	5.38%
Total CONTRACTUAL	1,417,767	1,963,658	1,283,076	1,425,419	1,500,000	5.23%
CAPITAL						
EQUIPMENT	0	43,350	0	5,000	5,000	0.00%
VEHICLE PURCHASE	0	68,990	0	0	0	
Total CAPITAL	0	112,340	0	5,000	5,000	0.00%
MISC Expense						
MISCELLANEOUS EXPENSE	749	1,664	43,885	41,000	20,000	-51.22%
Total MISC Expense	749	1,664	43,885	41,000	20,000	-51.22%
Total Expenditures	1,425,682	2,084,827	1,334,955	1,492,741	1,541,067	3.24%
Total Revenues Less Expenditures	5,497	93,960	-130,154	787,447	945,850	20.12%
Ending Fund Balance	198,174	283,134	161,980	1,079,581	2,035,431	88.54%

Ending Fund Balance

Fund Balance by Year



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
KENDALL AREA TRANSIT	\$189,174	\$292,134	\$1,089,581	272.97%
Total Fund Balance	\$189,174	\$292,134	\$1,089,581	272.97%



Kendall Area Transit Capital Fund

Fund #1766

Fund Oversight

Administration

Funded By

IDOT Grants, Kendall Area Transit Fund

State Statute

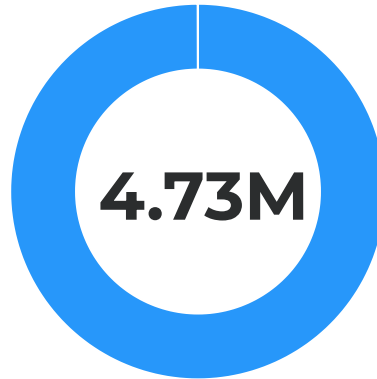
IGAM 10-07

Overview/Background

Kendall Area Transit (KAT) is a demand ride para transit service created in 2010 to serve the elderly and general population of Kendall County. This Fund is for Kendall Area Transit Capital.

Administrative Services- Kendall Area Transit Capital

FY26 Requested Expenditures



● OTHER EXPENSES	\$4,730,494	99.98%
● MISC Expense	\$1,000	0.02%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	0	0	0	0	0	
Revenues						
OTHER REVENUES						
RTA CAPITAL GRANT	0	0	0	45,020	0	-100.00%
IDOT REBUILD IL CAPITAL GRANT	0	0	0	4,000,000	4,000,000	0.00%
IDOT CAPITAL GRANT 2020	0	0	0	225,000	225,000	0.00%
IDOT CAPITAL GRANT 2025	0	0	0	505,494	505,494	0.00%
Total OTHER REVENUES	0	0	0	4,775,514	4,730,494	-0.94%
Total Revenues	0	0	0	4,775,514	4,730,494	-0.94%
Expenditures						
CAPITAL						
RTA CAPITAL EXPENSE	0	0	0	45,020	0	-100.00%
Total CAPITAL	0	0	0	45,020	0	-100.00%
OTHER EXPENSES						
IDOT CAPITAL - VEHICLE PURCHAS	0	0	214,506	225,000	225,000	0.00%
IDOT CAPITAL - A&E	0	0	0	300,000	300,000	0.00%
IDOT CAPITAL - EQUIPMENT	0	0	0	85,000	85,000	0.00%
IDOT REBUILD IL 2021- CONSTR.	0	0	0	4,000,000	4,000,000	0.00%
VEHICLE PURCHASE	0	0	0	120,494	120,494	0.00%
Total OTHER EXPENSES	0	0	214,506	4,730,494	4,730,494	0.00%
MISC Expense						
MISCELLANEOUS EXPENSE	0	0	0	1,000	1,000	0.00%
Total MISC Expense	0	0	0	1,000	1,000	0.00%
Total Expenditures	0	0	214,506	4,776,514	4,731,494	-0.94%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Total Revenues Less Expenditures	0	0	-214,506	-1,000	-1,000	0.00%
Ending Fund Balance	0	0	-214,506	-1,000	-1,000	0.00%

County Clerk Automation Fund

Fund #1310

Fund Oversight

County Clerk

Funded By

Redemption of property taxes

State Statute

(35 ILCS 200/21-245)

Overview/Background

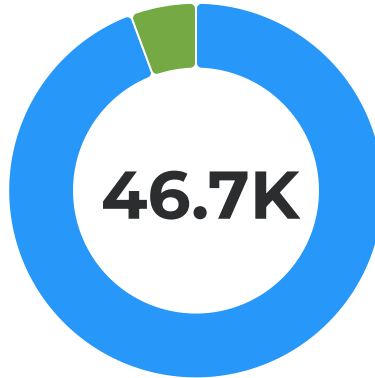
Through fees charged on the redemption of property taxes, this fund is for automating the tax redemption process. Expenditures from the fund (1) to pay any costs related to the automation of property tax collections and delinquent property tax sales, including the cost of hardware, software, research and development, and personnel and (2) to defray the cost of providing electronic access to property tax collections records and delinquent tax sale records.

Full Time Equivalents

	Job Title	2023-24	2024-25	2025-26
1	Clerk-Deputy	1	1	1
	Total	1	1	1

County Clerk-Automation

FY26 Requested Expenditures



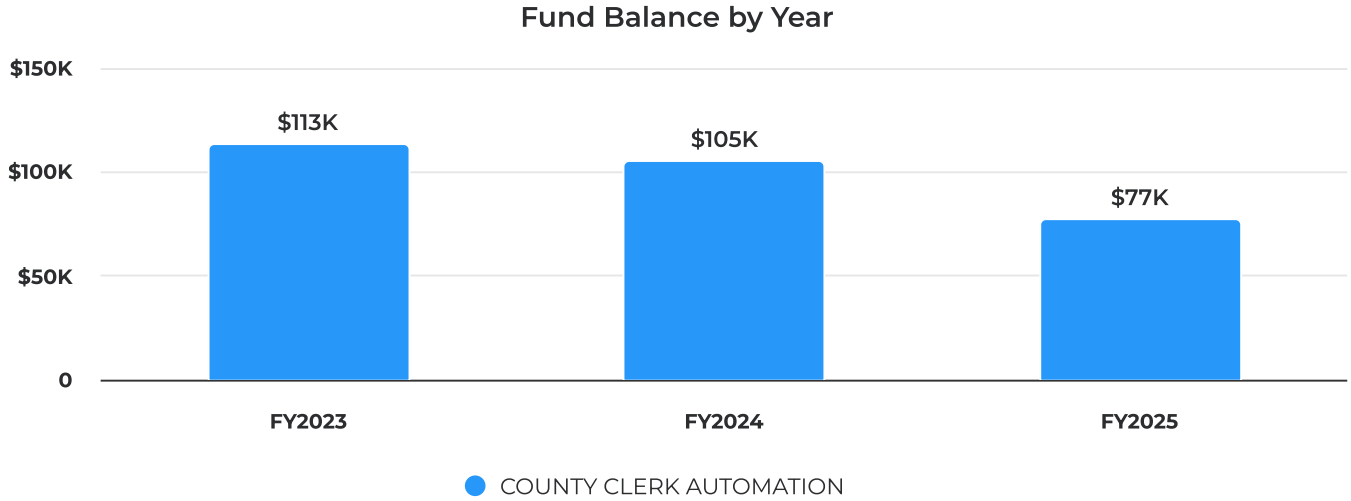
●	SALARIES	\$44,022	94.32%
●	COMMODITIES	\$2,650	5.68%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	127,362	113,183	105,249	105,249	77,066	-26.78%
Revenues						
FEES & REVENUES FROM SERVICE						
POSTAGE REIMBURSEMENT	2,478	2,434	3,755	2,500	2,500	0.00%
TAX CERTIFICATE FEE	14,800	15,800	13,720	12,000	12,000	0.00%
TAX SALE FEE	4,779	4,664	3,110	2,500	3,000	20.00%
Total FEES & REVENUES FROM SERVICE	22,057	22,898	20,585	17,000	17,500	2.94%
Total Revenues	22,057	22,898	20,585	17,000	17,500	2.94%
Expenditures						
SALARIES						
SALARIES - DEPUTY CLERKS	33,821	28,438	38,666	42,533	44,022	3.50%
Total SALARIES	33,821	28,438	38,666	42,533	44,022	3.50%
COMMODITIES						
OFFICE SUPPLIES	45	106	0	150	150	0.00%
POSTAGE	2,369	2,288	3,088	2,500	2,500	0.00%
Total COMMODITIES	2,415	2,394	3,088	2,650	2,650	0.00%
Total Expenditures	36,236	30,832	41,754	45,183	46,672	3.30%
Total Revenues Less Expenditures	-14,179	-7,934	-21,169	-28,183	-29,172	3.51%
Ending Fund Balance	113,183	105,249	84,080	77,066	47,894	-37.85%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
COUNTY CLERK AUTOMATION	\$113,183	\$105,249	\$77,066	-26.78%
Total Fund Balance	\$113,183	\$105,249	\$77,066	-26.78%

Recorder Document Storage Fund

Fund #1328

Fund Oversight

County Clerk

Funded By

Fees on recordings.

State Statute

55 ILCS 5/3- 5018.2

Overview/Background

The Recorder Document Storage Fund/Automation Fund was created for automating the duties of the Recorder's Office and providing electronic access to recorded documents. Fees are established by State Statutes and the County Board on the recording of documents to assist in defraying the costs of automation. Kendall County Ordinance 2018-24.

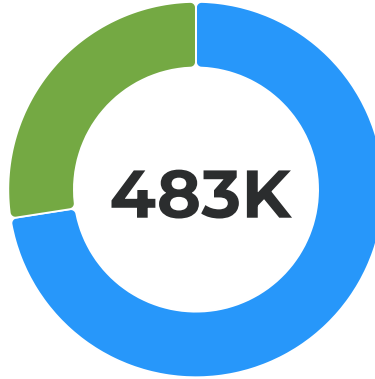
Automation of Recorder Processes – The Recorder Document Storage Fund/Automation Fund is a Special Revenue Fund created by Illinois State Statute that gives County Boards the authority to establish a fee for documents recorded within their respective Counties. Kendall County established a fee on the recording for the purpose of defraying the costs of automating the processes.

Full Time Equivalents

	Job Title	2023-24	2024-25	2025-26
1	Recorder-Deputy	3	3	3
	Total	3	3	3

County Clerk-Recorder Document Storage Fund

FY26 Requested Expenditures

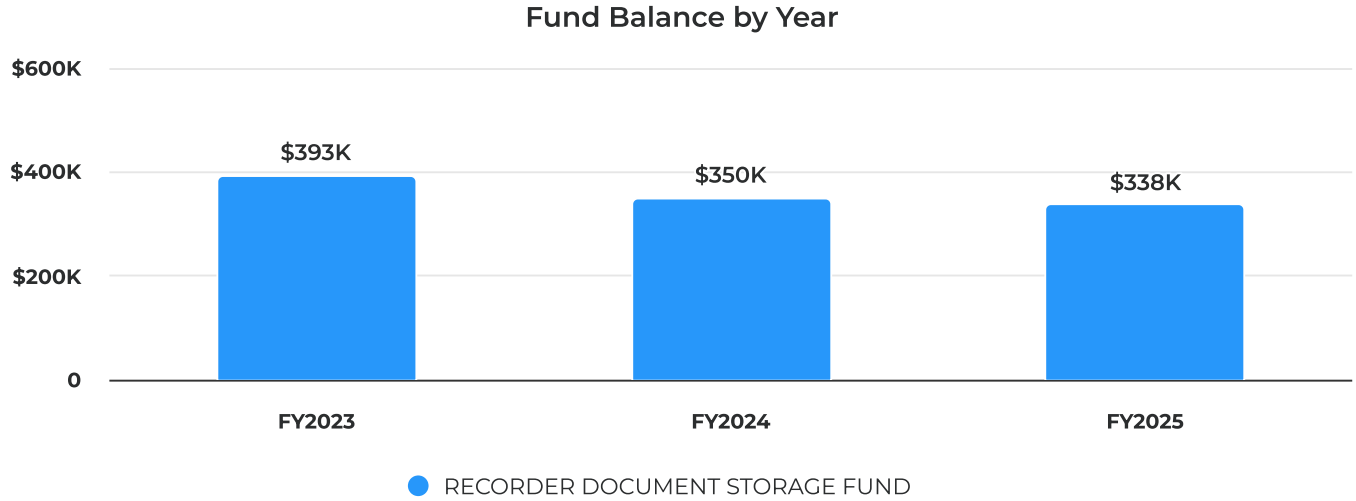


●	CAPITAL	\$350,000	72.53%
●	SALARIES	\$132,532	27.47%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	441,470	393,425	349,661	349,661	337,573	-3.46%
Revenues						
FEES & REVENUES FROM SERVICE						
REVENUE	140,675	197,495	206,546	209,000	209,000	0.00%
Total FEES & REVENUES FROM SERVICE	140,675	197,495	206,546	209,000	209,000	0.00%
Total Revenues	140,675	197,495	206,546	209,000	209,000	0.00%
Expenditures						
SALARIES						
SALARIES - DEPUTY CLERKS	113,120	122,148	111,857	128,050	132,532	3.50%
Total SALARIES	113,120	122,148	111,857	128,050	132,532	3.50%
CAPITAL						
DOCUMENT STORAGE	75,600	119,111	80,740	100,000	350,000	250.00%
Total CAPITAL	75,600	119,111	80,740	100,000	350,000	250.00%
Total Expenditures	188,721	241,259	192,597	228,050	482,532	111.59%
Total Revenues Less Expenditures	-48,046	-43,764	13,950	-19,050	-273,532	1,335.86%
Ending Fund Balance	393,425	349,661	363,611	330,611	64,041	-80.63%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
RECORDER DOCUMENT STORAGE FUND	\$393,425	\$349,661	\$337,573	-3.46%
Total Fund Balance	\$393,425	\$349,661	\$337,573	-3.46%

GIS Recorder Fund

Fund #1329

Fund Oversight

County Clerk

Funded By

Fees on recordings

State Statute

55 ILCS 5/3-5018.2

Overview/Background

Accounts for fees collected on the recording of legal documents are to be used for the purpose of developing and maintaining a geographic information system for Kendall County. Kendall County Ordinance 2018-24.

Full Time Equivalents

	Job Title	2023-24	2024-25	2025-26
1	Chief Deputy Recorder	1	1	1
	Total	1	1	1

County Clerk-GIS Recording Fund

FY26 Requested Expenditures

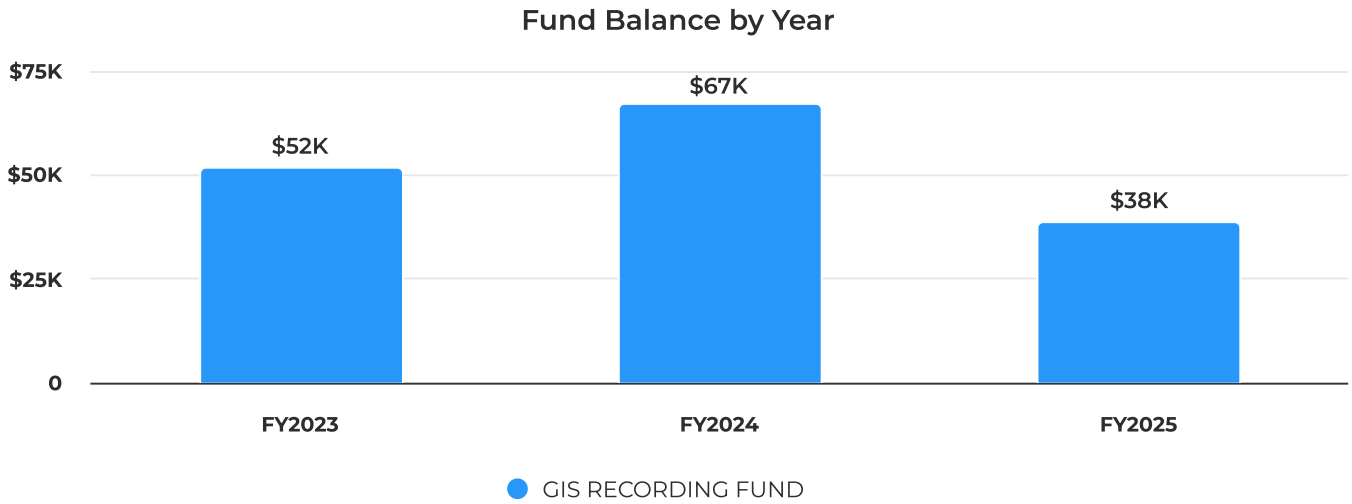


● SALARIES \$71,159 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	83,816	51,677	67,205	67,205	38,452	-42.78%
Revenues						
FEES & REVENUES FROM SERVICE						
REVENUE	29,800	72,039	64,601	40,000	40,000	0.00%
Total FEES & REVENUES FROM SERVICE	29,800	72,039	64,601	40,000	40,000	0.00%
Total Revenues	29,800	72,039	64,601	40,000	40,000	0.00%
Expenditures						
SALARIES						
SALARIES - DEPUTY CLERKS	61,939	56,511	61,820	68,753	71,159	3.50%
Total SALARIES	61,939	56,511	61,820	68,753	71,159	3.50%
Total Expenditures	61,939	56,511	61,820	68,753	71,159	3.50%
Total Revenues Less Expenditures	-32,139	15,528	2,780	-28,753	-31,159	8.37%
Ending Fund Balance	51,677	67,205	69,986	38,452	7,293	-81.03%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
GIS RECORDING FUND	\$51,677	\$67,205	\$38,452	-42.78%
Total Fund Balance	\$51,677	\$67,205	\$38,452	-42.78%

State Rental Housing Support Program Fund

Fund #1330

Fund Oversight

County Clerk

Funded By

Fees on recordings.

State Statute

55 ILCS 5/3-5018

Overview/Background

Rental Housing Support Program surcharge that is collected for the recording of real estate documents and remitted to the State. Kendall County Ordinance 2023-23.

County Clerk-State Rental Housing Support Program Fund

FY26 Requested Expenditures



● BENEFITS EXPENSE \$396,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	0	0	0	0	0	
Revenues						
FEES & REVENUES FROM SERVICE						
RECORDING FEES	169,146	244,476	224,766	396,000	396,000	0.00%
Total FEES & REVENUES FROM SERVICE	169,146	244,476	224,766	396,000	396,000	0.00%
Total Revenues	169,146	244,476	224,766	396,000	396,000	0.00%
Expenditures						
BENEFITS EXPENSE						
REMIT TO STATE OF ILLINOIS	169,146	244,476	224,766	396,000	396,000	0.00%
Total BENEFITS EXPENSE	169,146	244,476	224,766	396,000	396,000	0.00%
Total Expenditures	169,146	244,476	224,766	396,000	396,000	0.00%
Total Revenues Less Expenditures	0	0	0	0	0	
Ending Fund Balance	0	0	0	0	0	



County Election Fund

Fund #1357

Fund Oversight

County Clerk

Funded By

General Fund

State Statute

Created by the County Board in 2019

County Clerk-County Election Fund

FY26 Requested Expenditures



● CONTRACTUAL	\$401,395	33.58%
● DUE TO TRANSFERS OUT	\$370,000	30.95%
● COMMODITIES	\$254,000	21.25%
● SALARIES	\$170,000	14.22%

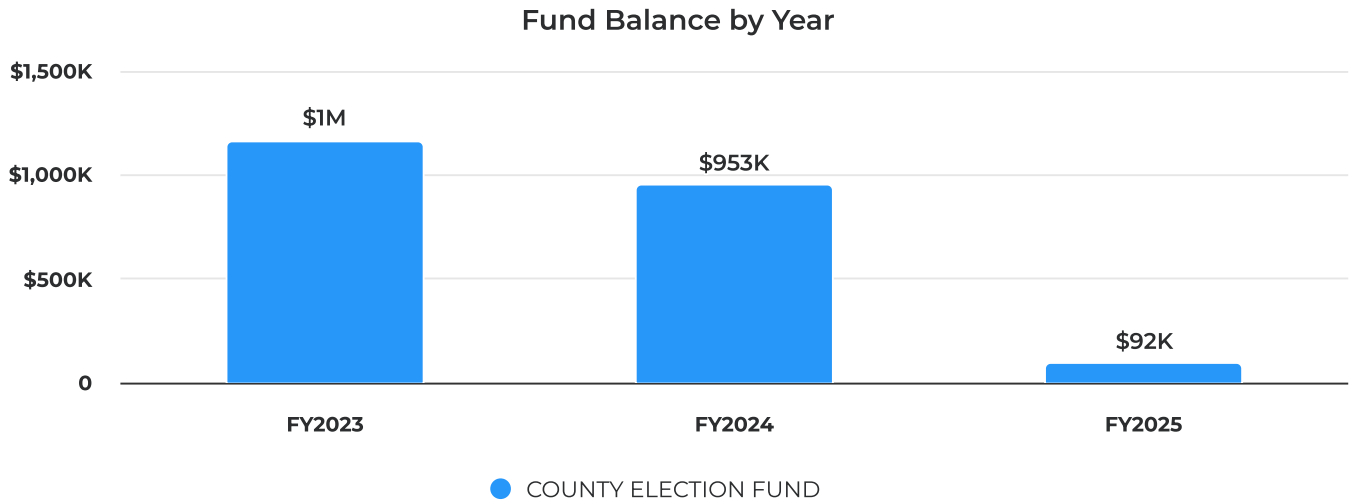
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	1,063,938	1,162,438	952,510	952,510	92,010	-90.34%
Revenues						
DUE FROM TRANSFERS IN						
TRANSF. FROM GENERAL FUND	100,000	0	0	0	0	
Total DUE FROM TRANSFERS IN	100,000	0	0	0	0	
Total Revenues	100,000	0	0	0	0	
Expenditures						
SALARIES						
ELECTION JUDGES	0	8,163	0	130,000	130,000	0.00%
SALARIES - OVERTIME	0	15,667	0	20,000	20,000	0.00%
ELECTION EXTRA HELP	0	5,475	0	20,000	20,000	0.00%
Total SALARIES	0	29,305	0	170,000	170,000	0.00%
DUE TO TRANSFERS OUT						
TRANSF. TO GENERAL FUND	0	0	0	370,000	370,000	0.00%
Total DUE TO TRANSFERS OUT	0	0	0	370,000	370,000	0.00%
COMMODITIES						
POSTAGE	0	0	0	75,000	75,000	0.00%
MILEAGE	0	0	0	24,000	24,000	0.00%
BALLOTS	0	38,615	0	105,000	105,000	0.00%
ELECTIONS SUPPLIES	0	109,308	83,313	50,000	50,000	0.00%
Total COMMODITIES	0	147,923	83,313	254,000	254,000	0.00%
CONTRACTUAL						
LEGAL PUBLICATIONS	0	204	0	15,000	15,000	0.00%
CONTRACTUAL SERVICES	0	14,459	4,168	15,000	349,895	2,232.63%
ELECTION JUDGE SCHOOL	1,500	0	2,500	1,500	1,500	0.00%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
POLLING PLACE DELIVERY & SETUP	0	18,037	4,332	35,000	35,000	0.00%
Total CONTRACTUAL	1,500	32,700	11,000	66,500	401,395	503.60%
Total Expenditures	1,500	209,927	94,313	860,500	1,195,395	38.92%
Total Revenues Less Expenditures	98,500	-209,927	-94,313	-860,500	-1,195,395	38.92%
Ending Fund Balance	1,162,438	952,510	858,198	92,010	-1,103,385	-1,299.20%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
COUNTY ELECTION FUND	\$1,162,438	\$952,510	\$92,010	-90.34%
Total Fund Balance	\$1,162,438	\$952,510	\$92,010	-90.34%

Death Certificate Surcharge Fund (Grant)

Fund #1730

Fund Oversight

County Clerk

Funded By

Fees for certified copies of Death Certificates

State Statute

410 ILCS 535/25.5

Overview/Background

The Vital Records Act (410 ILCS 535/25) provides for a two-dollar surcharge fee for obtaining a certified copy of a death certificate and a fetal death certificate. This fee is mandated to be deposited into the Death Certificate Surcharge Fund, a special fund created in the State treasury.

Subject to appropriation, 25 percent of the monies in the Death Certificate Surcharge Fund may be used for grants by DPH to all county local registrar officials charged with the duties set forth under Division 3-3 of the Counties Code.

Function:

- Subject to appropriation, 25 percent of the monies in the Death Certificate Surcharge Fund may be used for grants by DPH to all county local registrar officials charged with the duties set forth under Division 3-3 of the Counties Code.

County Clerk-County Death Certificate Surcharge Fund

FY26 Requested Expenditures



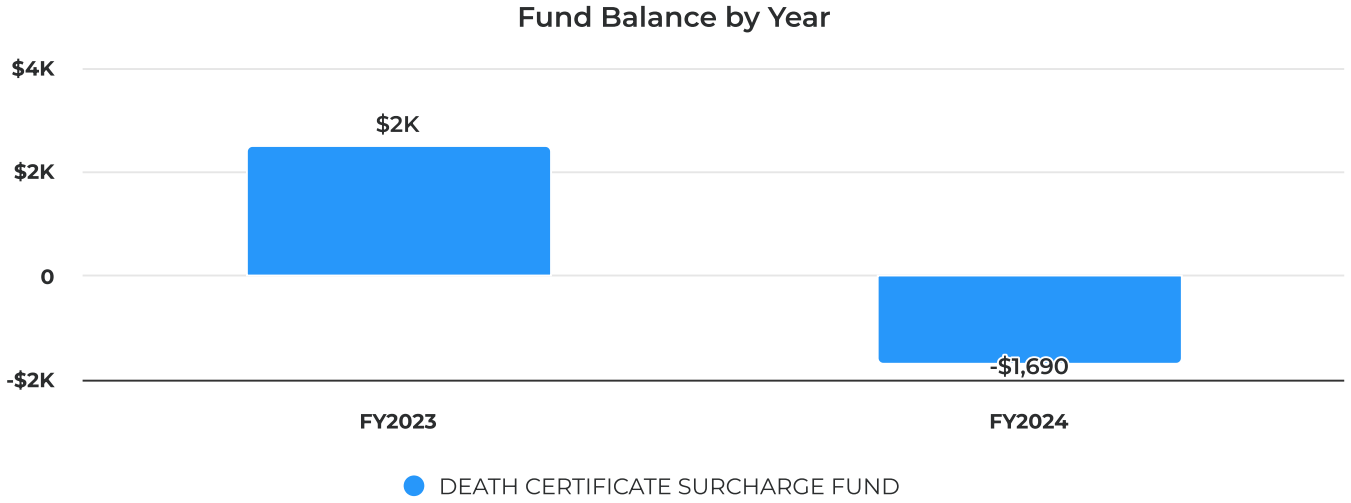
● MISC Expense \$4,135 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	-1,647	2,488	-1,690	-1,690	0	-100.00%
Revenues						
GRANTS						
GRANT AWARD	4,135	0	2,246	4,135	4,135	0.00%
Total GRANTS	4,135	0	2,246	4,135	4,135	0.00%
Total Revenues	4,135	0	2,246	4,135	4,135	0.00%
Expenditures						
MISC Expense						
MISCELLANEOUS EXPENSE	0	4,178	911	4,135	4,135	0.00%
Total MISC Expense	0	4,178	911	4,135	4,135	0.00%
Total Expenditures	0	4,178	911	4,135	4,135	0.00%
Total Revenues Less Expenditures	4,135	-4,178	1,335	0	0	
Ending Fund Balance	2,488	-1,690	-355	-1,690	0	-100.00%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
DEATH CERTIFICATE SURCHARGE FUND	\$2,488	-\$1,690	\$0	-100.00%
Total Fund Balance	\$2,488	-\$1,690		-100.00%

Help America Vote Act (HAVA) Fund (Grant)

Fund #1731

Fund Oversight

County Clerk

Funded By

Illinois State Board of Elections

State Statute

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.

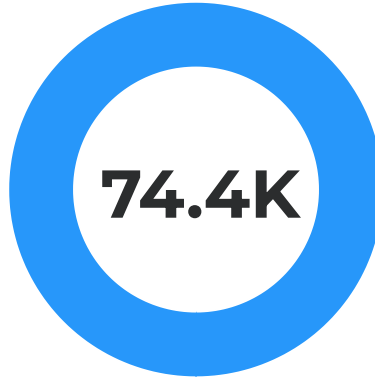
Overview/Background

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.

The purpose of assisting with the maintenance and other costs associated with the voter registration system in order for it to communicate with the Centralized Statewide Voter Registration System as required by Title III Section 303 of the Help America Vote Act of 2002 and some election security related expenses.

County Clerk-Help America Voters Act (HAVA) Grant Fund

FY26 Requested Expenditures



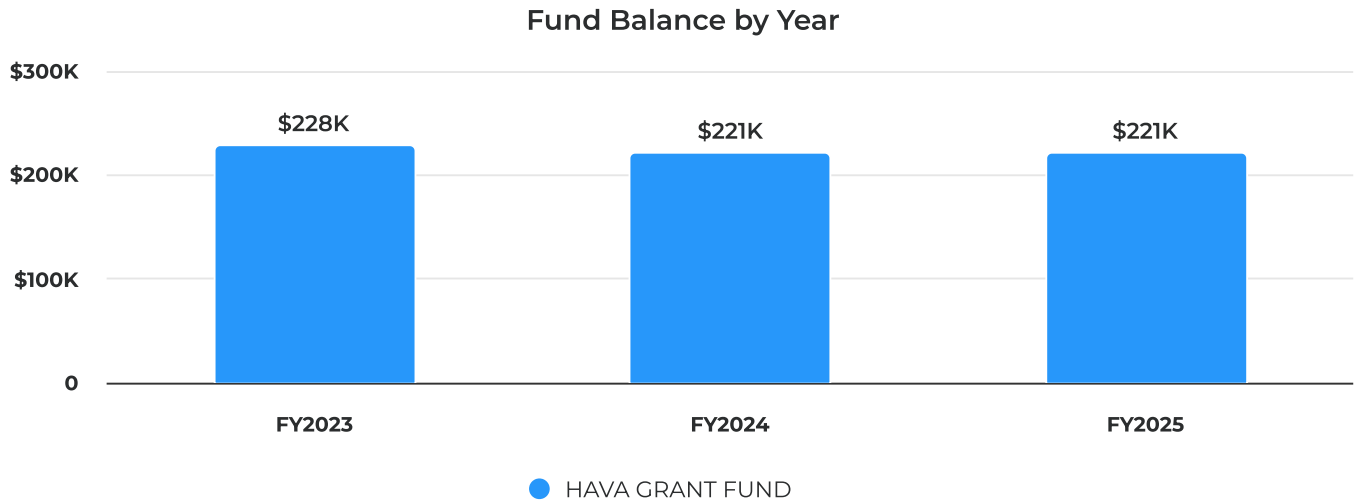
● MISC Expense \$74,372 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	227,031	228,128	220,804	220,804	220,804	0.00%
Revenues						
GRANTS						
GRANT AWARD- HAVA	78,183	0	62,658	98,156	74,372	-24.23%
GRANT AWARD- IVRS	0	89,134	0	0	0	
GRANT AWARD- PPA	0	8,205	0	0	0	
Total GRANTS	78,183	97,339	62,658	98,156	74,372	-24.23%
Total Revenues	78,183	97,339	62,658	98,156	74,372	-24.23%
Expenditures						
OTHER EXPENSES						
GRANT EXPENSE- PPA	0	8,205	0	0	0	
Total OTHER EXPENSES	0	8,205	0	0	0	
MISC Expense						
MISCELLANEOUS EXPENSE	77,086	96,459	235,004	98,156	74,372	-24.23%
Total MISC Expense	77,086	96,459	235,004	98,156	74,372	-24.23%
Total Expenditures	77,086	104,663	235,004	98,156	74,372	-24.23%
Total Revenues Less Expenditures	1,097	-7,324	-172,346	0	0	
Ending Fund Balance	228,128	220,804	48,458	220,804	220,804	0.00%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
HAVA GRANT FUND	\$228,128	\$220,804	\$220,804	0.00%
Total Fund Balance	\$228,128	\$220,804	\$220,804	

County Bridge Fund

Fund #1201

Fund Oversight

Highway Department

Funded By

Property Taxes

State Statute

605 ILCS 5/5-602

Overview/Background

The County Bridge Fund is used for any bridge-related expense on the County Highway System, as well as occasionally assisting townships with their bridge and drainage related expenses. This includes new construction as well as ongoing maintenance of bridges.

The County Bridge Fund has a maximum property tax rate of 0.05 without referendum. The last time this rate was in effect was in 1987, when just \$160,572 was collected. With the County's ever-increasing tax base, the rate in 2023 was only 0.01087, but still generated about \$500,000 in revenues. Transportation Sales Taxes have historically been used to supplement Bridge funds with the ever-increasing costs of maintaining bridges.

2025 Highlights: Bridge Funds are being used to construct a new township bridge on Wheeler Road – through the Township Bridge Program – as well as funding NBIS inspections.

2026 Goals: Beginning in FY 26, a completely new initiative is planned for this fund... that being the elimination of all property taxes requested for the fund. The Bridge Fund will then become a pass-through fund with no regular revenues – just occasional transfers from other funds. Transportation Sales Taxes are surging and can easily take over the responsibility of funding bridge repairs and replacements. This will transfer the burden of funding bridges from property taxes to sales taxes... a good thing by any measure.

There are legal reasons to keep the fund. Specifically, State Statutes mention that townships and municipalities can petition the County for aid using County Bridge Funds. For this reason, we should keep the fund, but only for perfunctory actions. Going forward, funds will generally be transferred in from the Township Bridge Program Fund and the Transportation Sales Tax Fund, as necessary, to meet all funding obligations.

The fund will start FY 2026 with an estimated fund balance of about \$1 million. No property taxes should be levied or collected in 2026 for this fund. Total expenses are budgeted at \$634,000, leaving an end-of-year fund balance of roughly \$388,000. In future years, the fund balance should approach \$0.

In 2026, County Bridge Funds are budgeted for expenses related to the Millington Bridge (still have not received a bill from IDOT), Schlapp-Walker Bridge (also waiting on a bill from IDOT), Reservation Road Bridge, as well as continuing NBIS bridge inspections.

County Highway- County Bridge Fund

FY26 Requested Expenditures



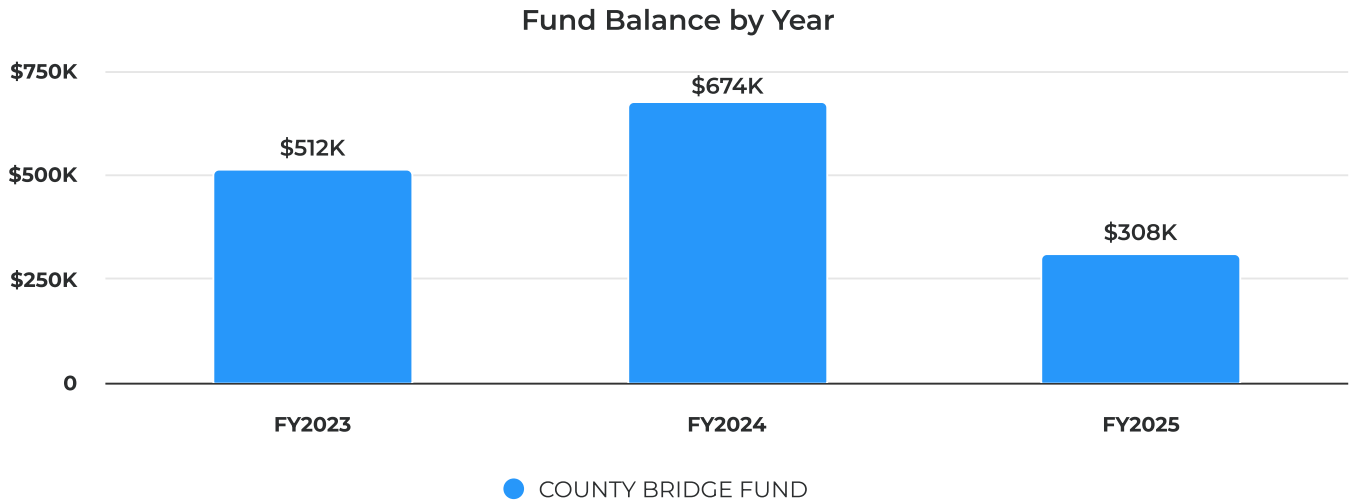
● CAPITAL

\$634,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	444,273	511,933	674,449	674,449	307,949	-54.34%
Revenues						
DUE FROM TRANSFERS IN						
TRANSF. FROM TOWNSHIP BRIDGE	0	0	580,217	600,000	0	-100.00%
Total DUE FROM TRANSFERS IN	0	0	580,217	600,000	0	-100.00%
PROPERTY TAX						
CURRENT PROPERTY TAX	497,968	499,573	497,138	500,000	0	-100.00%
Total PROPERTY TAX	497,968	499,573	497,138	500,000	0	-100.00%
INTEREST INCOME						
INTEREST INCOME	341	617	0	500	500	0.00%
Total INTEREST INCOME	341	617	0	500	500	0.00%
FEES & REVENUES FROM SERVICE						
OTHER REVENUE	0	88,353	0	92,000	17,000	-81.52%
Total FEES & REVENUES FROM SERVICE	0	88,353	0	92,000	17,000	-81.52%
Total Revenues	498,308	588,544	1,077,355	1,192,500	17,500	-98.53%
Expenditures						
CAPITAL						
CONSTRUCTION OF BRIDGES	430,648	426,028	86,029	959,000	634,000	-33.89%
TOWNSHIP BRIDGE PROGRAM	0	0	622,899	600,000	0	-100.00%
Total CAPITAL	430,648	426,028	708,928	1,559,000	634,000	-59.33%
Total Expenditures	430,648	426,028	708,928	1,559,000	634,000	-59.33%
Total Revenues Less Expenditures	67,660	162,515	368,427	-366,500	-616,500	68.21%
Ending Fund Balance	511,933	674,449	1,042,875	307,949	-308,551	-200.20%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
COUNTY BRIDGE FUND	\$511,933	\$674,449	\$307,949	-54.34%
Total Fund Balance	\$511,933	\$674,449	\$307,949	-54.34%

County Highway Department

Fund #1202



Mission Statement

Provide a safe and efficient County Highway network as well as maintain buildings, grounds and equipment for the Kendall County Highway Department.

Overview and Background

The County Highway Fund is the basic operating mechanism for funding Highway Department activities, including salaries, maintenance materials, and operating supplies. For these aforementioned purposes, the County Board shall have the power to levy an annual tax to be known as the "county highway tax".

For nearly 20 years, the Highway Department has had only two funds that include revenues from property taxes; Highway Fund and Bridge Fund. The combined property taxes from those funds have remained essentially unchanged since 2008 with a total combined levy of approximately \$2 million. For 2026, Highway Fund will be the only property tax levy (see below and County Bridge Fund Narrative).

Functions

Mandated by State Statute

605 ILCS 5/5-601

2025 Highlights

Maintenance Crew Member that was promoted to the new position of Engineering Technician was actually moved back to being a Maintenance Crew Member. Summer intern was hired to cover needs for the construction season.

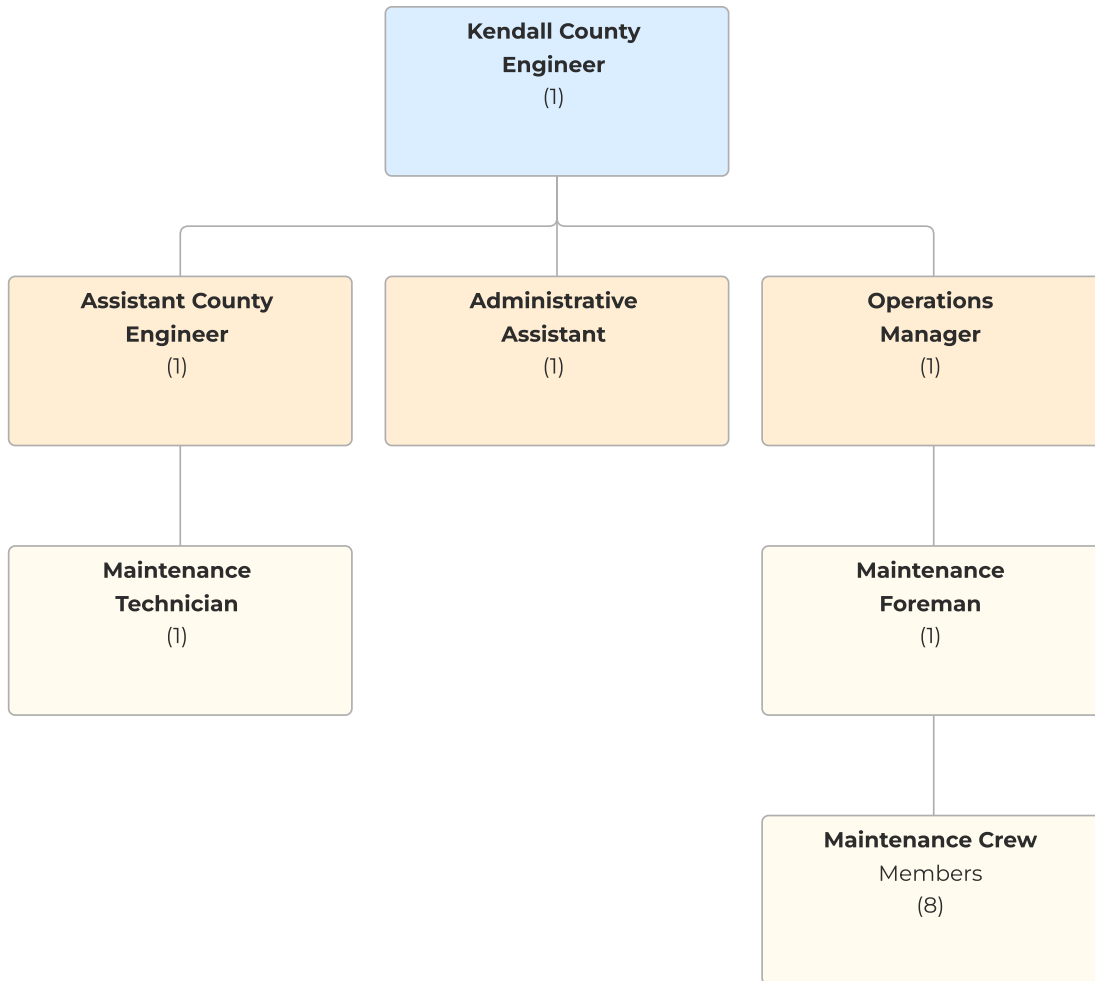
2026 Goals

Our goal each and every year is to provide exceptional maintenance of Kendall County Highways so that road users will have a safe and pleasant experience as they travel. With the elimination of property tax levies for the County Bridge Fund (see Bridge Narrative), property taxes are budgeted slightly higher for 2026: \$1.85 million vs. \$1.5 million in previous years. The majority of this increase will be consumed by the increase in the Transfer to Health Care Fund line item, which is increasing from \$50,000 in 2025 to \$250,000 in 2026. These changes should keep the fund in the black for several years as salaries continue to increase. One new hire is anticipated for FY 26; an additional Highway Maintenance Crew Member. The new hire will take over maintenance duties from Tim Karales, as Tim is being relieved of snow plowing duties and will focus full-time on technician-related responsibilities.

Full Time Equivalents

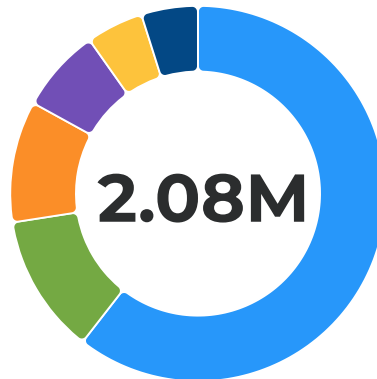
	Job Title	2023-24	2024-25	2025-26
1	County Engineer	1	1	1
2	Assistant County Engineer	1	1	1
3	Administrative Assistant	1	1	1
4	Technician	1	1	0
5	Operations Manager	1	1	1
6	Maintenance Foreman	1	1	1
7	Maintenance Technician	1	1	1
8	Maintenance Crew Members	7	7	8
	Total	14	14	14

Organizational Chart



County Highway- County Highway Fund

FY26 Requested Expenditures



● SALARIES	\$1,260,507	60.53%
● DUE TO TRANSFERS OUT	\$250,000	12.00%
● COMMODITIES	\$218,000	10.47%
● CAPITAL	\$150,000	7.20%
● CONTRACTUAL	\$102,500	4.92%
● OTHER EXPENSES	\$101,500	4.87%

FY26 Requested Budget

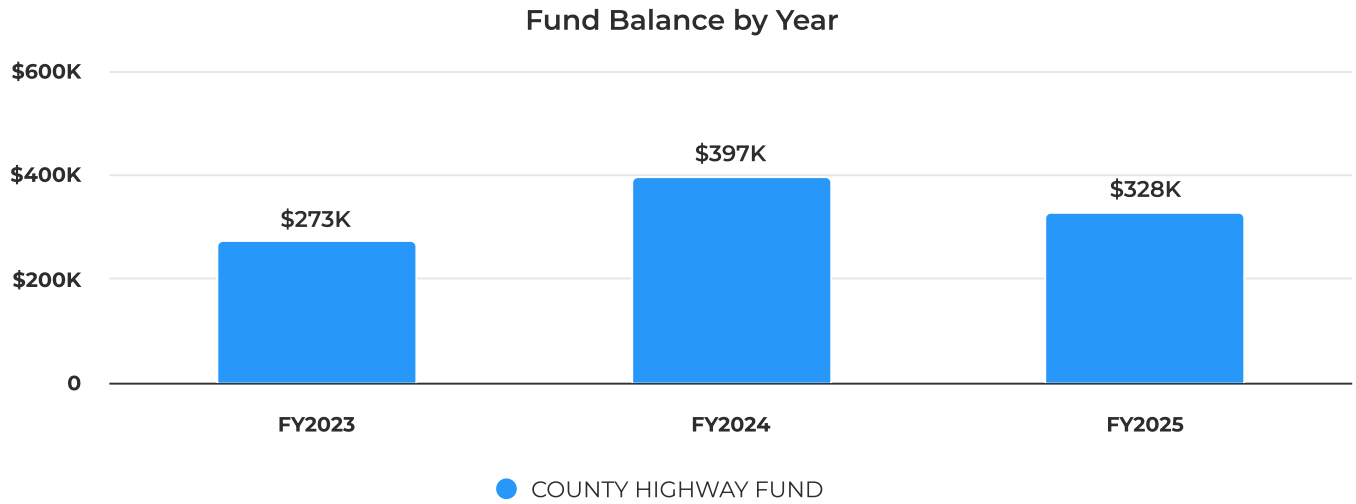
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	355,426	272,604	396,916	396,916	328,176	-17.32%
Revenues						
PROPERTY TAX						
CURRENT PROPERTY TAX	1,493,928	1,498,303	1,490,375	1,500,000	1,850,000	23.33%
Total PROPERTY TAX	1,493,928	1,498,303	1,490,375	1,500,000	1,850,000	23.33%
INTEREST INCOME						
INTEREST INCOME	1,022	1,852	0	0	0	
Total INTEREST INCOME	1,022	1,852	0	0	0	
FEES & REVENUES FROM SERVICE						
REVENUE	37,514	58,584	78,222	50,000	50,000	0.00%
FEDERAL SALARY REIMBURSEMENT	0	138,115	0	71,300	77,150	8.20%
OVERWEIGHT PERMITS	59,889	70,300	70,722	60,000	60,000	0.00%
TOWNSHIP ENGINEERING INCOME	72,581	91,819	63,677	75,000	75,000	0.00%
Total FEES & REVENUES FROM SERVICE	169,984	358,819	212,621	256,300	262,150	2.28%
Total Revenues	1,664,934	1,858,974	1,702,996	1,756,300	2,112,150	20.26%
Expenditures						
SALARIES						
SALARIES - SUPERINTENDENT	135,501	138,784	129,202	146,319	155,050	5.97%
SALARIES - OTHER	794,175	877,043	776,374	937,640	970,457	3.50%
TEMPORARY SALARIES	36,778	24,528	44,320	60,000	60,000	0.00%
SALARIES - OVERTIME	34,986	63,038	36,475	75,000	75,000	0.00%
Total SALARIES	1,001,440	1,103,393	986,372	1,218,959	1,260,507	3.41%
DUE TO TRANSFERS OUT						



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
TRNS. TO HEALTH CARE FUND	50,000	50,000	0	50,000	250,000	400.00%
Total DUE TO TRANSFERS OUT	50,000	50,000	0	50,000	250,000	400.00%
COMMODITIES						
OFFICE SUPPLIES	5,340	2,306	2,135	3,500	3,500	0.00%
POSTAGE	401	474	267	1,000	1,000	0.00%
MILEAGE	3,840	3,907	2,883	4,500	4,500	0.00%
GASOLINE / FUEL / OIL	107,987	94,642	75,658	125,000	120,000	-4.00%
UNIFORMS / CLOTHING	3,150	3,500	4,000	4,000	4,000	0.00%
HIGHWAY MAINT. MATERIALS	48,831	71,994	84,654	50,000	50,000	0.00%
SIGN SUPPLIES	44,153	40,085	18,913	40,000	30,000	-25.00%
ENGINEERING SUPPLIES	3,680	4,650	1,125	5,000	5,000	0.00%
Total COMMODITIES	217,382	221,557	189,636	233,000	218,000	-6.44%
CONTRACTUAL						
DUES	4,337	6,657	5,110	5,000	6,000	20.00%
CELLULAR PHONES	2,703	2,553	2,155	3,000	3,000	0.00%
ELECTRIC SERVICE - COMED	23,477	38,110	32,582	40,000	40,000	0.00%
TRAFFIC SIGNALS & STREETLIGHTS	15,270	44,911	50,166	25,000	50,000	100.00%
ELECTRIC SERVICE - AMEREN	0	1,356	1,163	2,000	2,000	0.00%
UTILITIES	1,182	1,292	1,384	1,500	1,500	0.00%
Total CONTRACTUAL	46,968	94,880	92,561	76,500	102,500	33.99%
CAPITAL						
EQUIPMENT	170,896	227,241	150,092	150,000	150,000	0.00%
CAPITAL EXPENDITURES	227,379	0	0	0	0	
Total CAPITAL	398,275	227,241	150,092	150,000	150,000	0.00%
OTHER EXPENSES						
BUILDING AND GROUNDS MAINT.	33,691	37,181	33,831	100,000	100,000	0.00%
COMMUNITY OUTREACH	0	410	214	1,500	1,500	0.00%
Total OTHER EXPENSES	33,691	37,591	34,045	101,500	101,500	0.00%
Total Expenditures	1,747,756	1,734,662	1,452,705	1,829,959	2,082,507	13.80%
Total Revenues Less Expenditures	-82,822	124,312	250,291	-73,659	29,643	-140.24%
Ending Fund Balance	272,604	396,916	647,207	323,257	357,819	10.69%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
COUNTY HIGHWAY FUND	\$272,604	\$396,916	\$328,176	-17.32%
Total Fund Balance	\$272,604	\$396,916	\$328,176	-17.32%

County Highway Restricted Fund

Fund #1311

Fund Oversight

Highway Department

Funded By

Private development and building fees for new residential homes

State Statute

55 ILCS 5/

Overview/Background

Several years ago, the County Board implemented a fee of \$1,000 per new residential home constructed in unincorporated residential subdivisions. These fees would then be used to help improve county highways located in proximity to the subdivisions where the funds were collected. Obviously, revenues vary depending on the number of new homes constructed; but, generally speaking, they typically do not exceed \$10,000 per year.

The fund also includes some municipal development fees that are being held in escrow until highway improvements are constructed that impact those municipal developments.

For FY 25, the fund starts with an estimated fund balance of \$310,969. The lion's share of these funds is for future intersection improvements at certain residential developments in Oswego and Montgomery. All other revenues generated in 2025 are expected to be transferred to the Sales Tax Fund to aid in improving county highways. The estimated end-of-fiscal-year fund balance would still be at \$310,969.

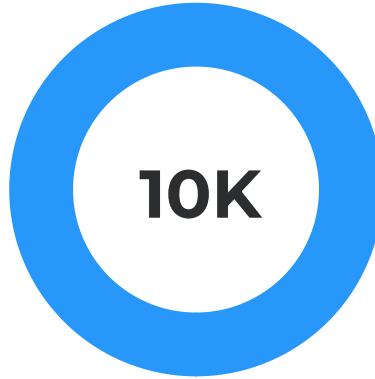
2025 Highlights: Revenues to date have been \$10,000 for 2025. Any additional revenues will be transferred to TST before the end of the fiscal year.

2026 Goals: Estimating just \$10,000 of revenues and transfers for 2026.



County Highway- County Highway Restricted Fund

FY26 Requested Expenditures



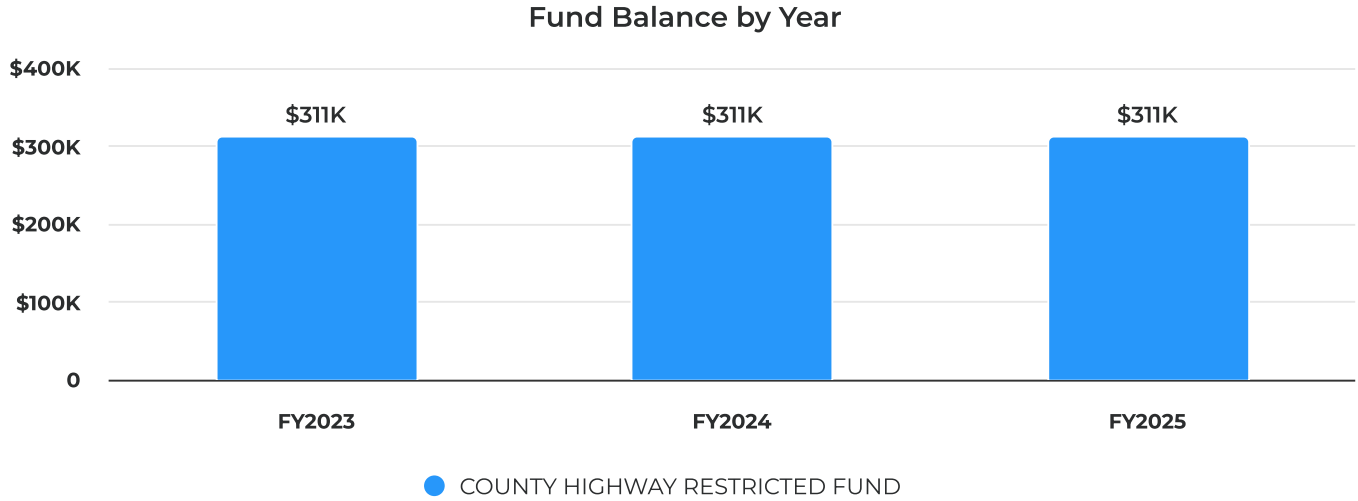
● DUE TO TRANSFERS OUT \$10,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	311,969	310,969	310,969	310,969	310,969	0.00%
Revenues						
FEES & REVENUES FROM SERVICE						
REVENUE	5,000	20,000	11,000	10,000	10,000	0.00%
Total FEES & REVENUES FROM SERVICE	5,000	20,000	11,000	10,000	10,000	0.00%
Total Revenues	5,000	20,000	11,000	10,000	10,000	0.00%
Expenditures						
DUE TO TRANSFERS OUT						
TRANS TO TRANSPORT SALES TX	6,000	20,000	0	10,000	10,000	0.00%
Total DUE TO TRANSFERS OUT	6,000	20,000	0	10,000	10,000	0.00%
Total Expenditures	6,000	20,000	0	10,000	10,000	0.00%
Total Revenues Less Expenditures	-1,000	0	11,000	0	0	
Ending Fund Balance	310,969	310,969	321,969	310,969	310,969	0.00%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
COUNTY HIGHWAY RESTRICTED FUND	\$310,969	\$310,969	\$310,969	0.00%
Total Fund Balance	\$310,969	\$310,969	\$310,969	

County Motor Fuel Tax Fund

Fund #1312

Fund Oversight

Highway Department

Funded By

Tax on sale of motor fuels in Illinois

State Statute

605 ILCS 5/5-701

Overview/Background

County Motor Fuel Taxes are collected by the Illinois Department of Revenue through the sale of motor fuels and distributed to respective counties throughout the State of Illinois based on the number of registered motor vehicles in each county. These motor fuel tax revenues can generally be used for any road or bridge-related purpose. In Kendall County, the funds are generally used for maintenance of highways as well as the purchase of bulk rock salt.

Illinois motor fuel taxes had been frozen for decades. In 2019, Rebuild Illinois legislation doubled the gas tax from 19¢ per gallon to 38¢ per gallon and indexed it to inflation. As of July 1, 2025, the tax on gasoline is 48.3¢ per gallon and 55.8¢ per gallon for diesel fuel, making Illinois one of the highest gas tax states in the nation.

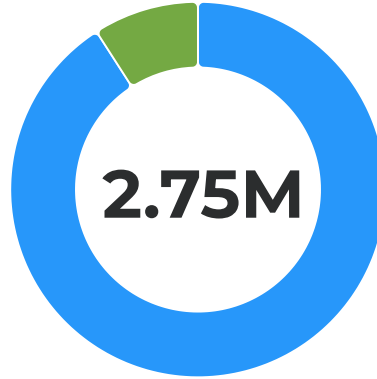
In 2018, prior to Rebuild Illinois, Kendall County received approximately \$1.8 million in MFT funds. In 2025, due to the increases associated with Rebuild Illinois, the County expects to receive over \$3.5 million in MFT funds. The increase will allow Kendall County to more aggressively pursue road and bridge improvement projects going forward. Additional funds will also be set aside for the major corridor improvement being planned for Ridge Road (the WIKADUKE Trail) from Minooka to Plainfield. The accumulated MFT funds will help to reduce any necessary bond issues for improvements along that corridor.

2025 Highlights: Various roadway improvements were made to Grove Road – from U.S. Route 52 to Ill. Route 126 – and Caton Farm Road – from Ill. Rte. 47 to Arbeiter Road – using MFT funds. Recessed pavement markings were also installed on numerous county highways.

2026 Goals: Provide improvements to Galena Road and Millbrook Road and others identified in the 5-Year Surface Transportation Program. Continue to set aside funds for the improvement of Ridge Road between Minooka and Joliet, which should begin in 2026.

County Highway- County Motor Fuel Tax Fund

FY26 Requested Expenditures



●	CAPITAL	\$2,500,000	90.91%
●	OTHER EXPENSES	\$250,000	9.09%

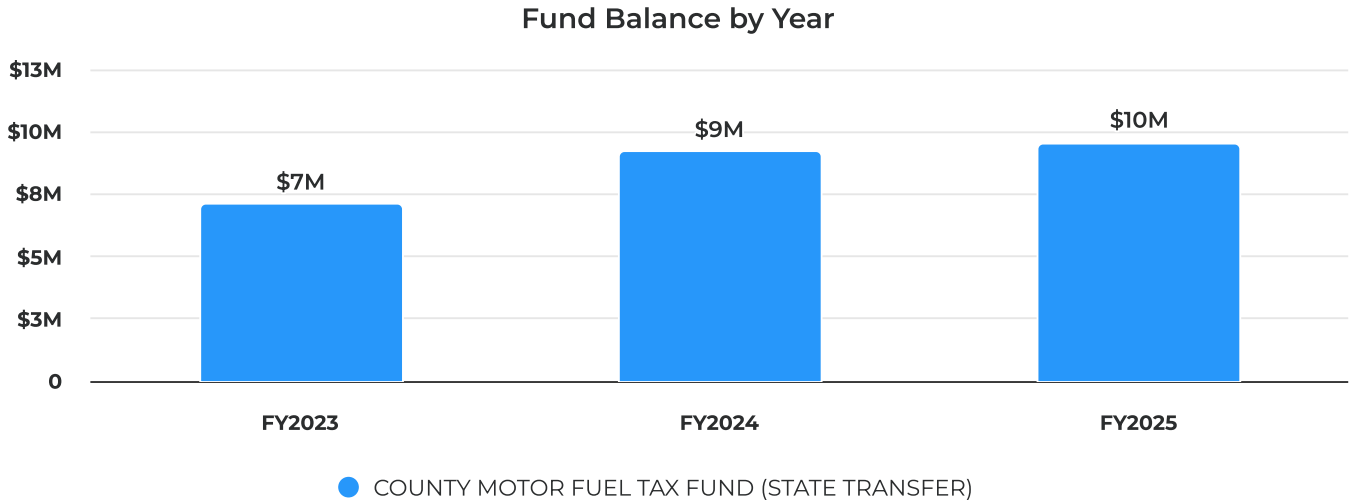
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	7,638,915	7,090,872	9,191,497	9,191,497	9,557,497	3.98%
Revenues						
INTERGOVERNMENTAL TRANSFERS						
COUNTY CONSOLIDATED PROGRAM	525,587	527,474	0	516,000	525,000	1.74%
Total INTERGOVERNMENTAL TRANSFERS	525,587	527,474	0	516,000	525,000	1.74%
INTEREST INCOME						
INTEREST INCOME	118,630	196,959	167,600	100,000	100,000	0.00%
Total INTEREST INCOME	118,630	196,959	167,600	100,000	100,000	0.00%
FEES & REVENUES FROM SERVICE						
ALLOTMENTS	3,007,941	3,147,563	2,691,867	3,000,000	3,000,000	0.00%
Total FEES & REVENUES FROM SERVICE	3,007,941	3,147,563	2,691,867	3,000,000	3,000,000	0.00%
OTHER REVENUES						
OTHER REVENUE	0	0	766,400	0	0	
Total OTHER REVENUES	0	0	766,400	0	0	
Total Revenues	3,652,158	3,871,996	3,625,867	3,616,000	3,625,000	0.25%
Expenditures						
CAPITAL						
ROAD CONSTRUCTION AND MAINT.	4,012,992	1,582,229	2,218,549	3,000,000	2,500,000	-16.67%
Total CAPITAL	4,012,992	1,582,229	2,218,549	3,000,000	2,500,000	-16.67%
OTHER EXPENSES						
BULK ROAD SALT	187,209	189,142	167,874	250,000	250,000	0.00%
Total OTHER EXPENSES	187,209	189,142	167,874	250,000	250,000	0.00%
Total Expenditures	4,200,201	1,771,371	2,386,423	3,250,000	2,750,000	-15.38%
Total Revenues Less Expenditures	-548,043	2,100,625	1,239,444	366,000	875,000	139.07%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Ending Fund Balance	7,090,872	9,191,497	10,430,941	9,557,497	10,432,497	9.16%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
COUNTY MOTOR FUEL TAX FUND (STATE TRANSFER)	\$7,090,872	\$9,191,497	\$9,557,497	3.98%
Total Fund Balance	\$7,090,872	\$9,191,497	\$9,557,497	3.98%

Salt Storage Building Maintenance Fund

Fund #1332

Fund Oversight

Highway Department

Funded By

Revenues from other public agencies per IGA's

State Statute

55 ILCS 5/ et al

Overview/Background

In 2010, Kendall County was the lead agency to construct a cooperative-style salt storage building. The building is located at 6780 Route 47, Yorkville, IL – Kendall County Highway Department's yard. It consists of concrete foundation walls with a fabric-covered roof, capable of storing up to 10,000 tons of bulk rock salt. Twelve agencies participated in the project, including Kendall County, all nine townships in Kendall County, as well as the cities of Yorkville and Plano. Salt stored at this location is meant to be a backup to the primary storage of salt located at each agency's own yard and helps to bridge the gap in years when acquisition of salt is difficult or expensive.

Per the original IGA's, \$250 was collected annually from each agency as a maintenance fund for the building... more specifically to repair or replace the fabric-covered roof, which has an expected life of only 15 years.

For FY 25, the fund started with an estimated fund balance of \$69, as building repairs in 2024 completely depleted the fund.

2025 Highlights: Recognizing that the current maintenance fee of \$250/yr. from each agency was not going to fund a new fabric roof, the County initiated a change to the fee by increasing it to \$500/yr. All agencies approved the IGA to increase the annual fee.

2026 Goals: Continue saving funds for future roof replacement.

County Highway- Salt Storage Maintenance

FY26 Requested Expenditures

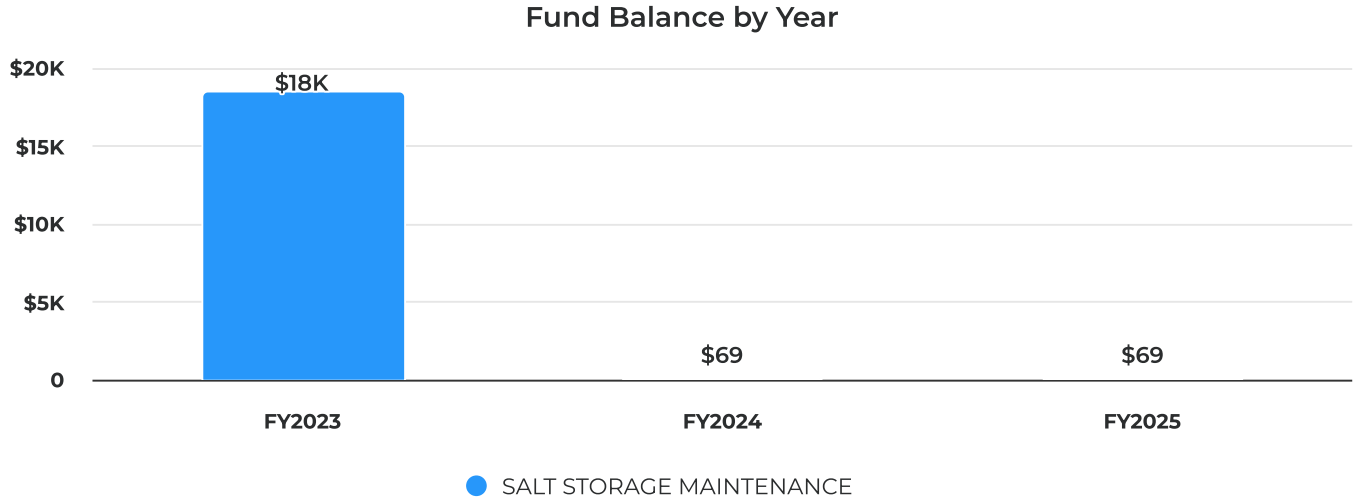


● MISC Expense \$5,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	15,740	18,490	69	69	69	0.00%
Revenues						
FEES & REVENUES FROM SERVICE						
REVENUE	2,750	2,750	2,750	2,750	5,000	81.82%
Total FEES & REVENUES FROM SERVICE	2,750	2,750	2,750	2,750	5,000	81.82%
Total Revenues	2,750	2,750	2,750	2,750	5,000	81.82%
Expenditures						
MISC Expense						
MISCELLANEOUS EXPENSE	0	21,171	0	2,750	5,000	81.82%
Total MISC Expense	0	21,171	0	2,750	5,000	81.82%
Total Expenditures	0	21,171	0	2,750	5,000	81.82%
Total Revenues Less Expenditures	2,750	-18,421	2,750	0	0	
Ending Fund Balance	18,490	69	2,819	69	69	0.00%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
SALT STORAGE MAINTENANCE	\$18,490	\$69	\$69	0.00%
Total Fund Balance	\$18,490	\$69	\$69	

Transportation Alternatives Program Fund

Fund #1348

Fund Oversight

Highway Department

Funded By

Transfer from Transportation Sales Tax Fund

State Statute

55 ILCS 5/

Overview/Background

The County Board of Kendall County has developed a program to help fund construction and maintenance of multi-use trails and sidewalks along State and County Highways. By constructing linear trails and sidewalks that connect businesses and residential developments, the Board hopes to reduce our reliance on fossil fuels, as well as promote the health and welfare of citizens of this County.

KC-TAP is funded through annual transfers of Transportation Sales Tax Funds. The amount has varied over the years, but most recently has been set at \$150,000. Other public agencies such as municipalities, forest preserves and park districts can apply for the funds. Since its establishment, the fund has obligated well over \$500,000 to public agencies for alternative transportation projects in Kendall County.

2025 Highlights: Sidewalk project along Route 31 with the Village of Oswego was completed in 2024 and reimbursement of nearly \$50,000 was made to the Village in 2025. Other projects with Oswegoland Park District and Village of Montgomery, originally planned for 2024, have been postponed until 2026.

2026 Goals: Aforementioned projects with OPD and Village of Montgomery should be completed in 2026. Additionally, \$272,000 in TAP funds have been committed to Kendall County Forest Preserve District for the construction of a multi-use path between Hoover FP and Fox River Bluffs FP. This is the largest TAP project the County has ever funded. Construction of the Fox River Bluffs Trail is expected to begin in late 2025 and be completed in 2026.

County Highway-Transportation Alternatives Program

FY26 Requested Expenditures



● CAPITAL

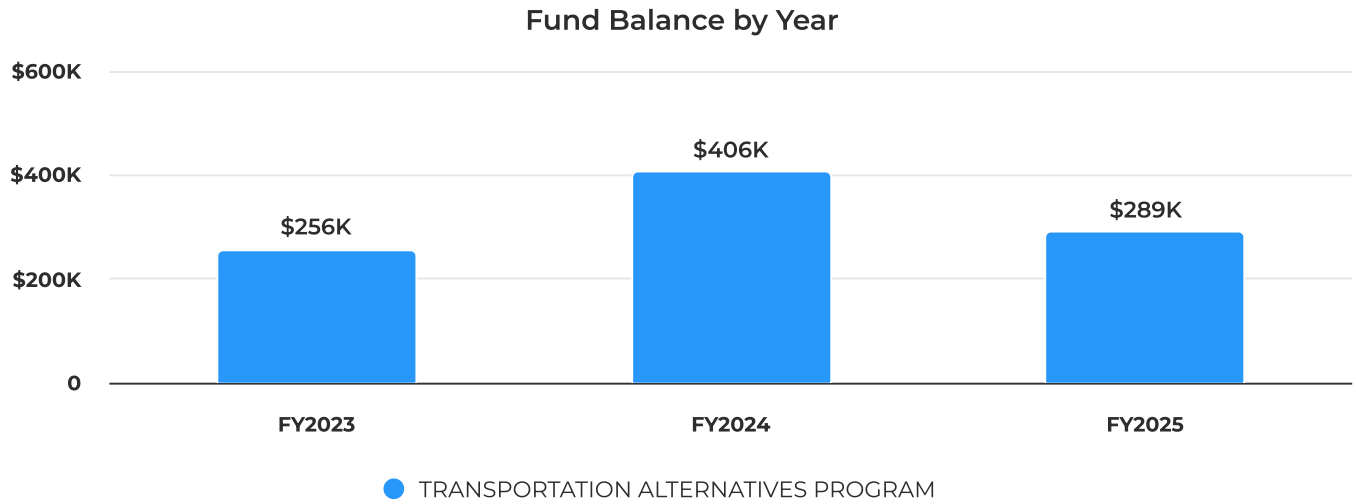
\$311,780 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	182,022	255,779	405,779	405,779	289,249	-28.72%
Revenues						
DUE FROM TRANSFERS IN						
TRANS FROM TRANSPORT SALES TX	75,000	150,000	0	150,000	150,000	0.00%
Total DUE FROM TRANSFERS IN	75,000	150,000	0	150,000	150,000	0.00%
Total Revenues	75,000	150,000	0	150,000	150,000	0.00%
Expenditures						
CAPITAL						
OSWEGOLAND PARK DISTRICT	0	0	0	47,500	47,500	0.00%
VILLAGE OF OSWEGO	0	0	49,276	0	0	
KENDALL COUNTY FOREST PRESERVE	1,242	0	0	189,000	103,000	-45.50%
VILLAGE OF MINOOKA	0	0	0	0	131,250	
VILLAGE OF MONTGOMERY	0	0	0	30,030	30,030	0.00%
Total CAPITAL	1,242	0	49,276	266,530	311,780	16.98%
Total Expenditures	1,242	0	49,276	266,530	311,780	16.98%
Total Revenues Less Expenditures	73,758	150,000	-49,276	-116,530	-161,780	38.83%
Ending Fund Balance	255,779	405,779	356,503	289,249	127,469	-55.93%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
TRANSPORTATION ALTERNATIVES PROGRAM	\$255,779	\$405,779	\$289,249	-28.72%
Total Fund Balance	\$255,779	\$405,779	\$289,249	-28.72%

Transportation Sales Tax Fund

Fund #1350

Fund Oversight

Highway Department

Funded By

½ ¢ Sales Tax

State Statute

55 ILCS 5/5-1006.5

Overview/Background

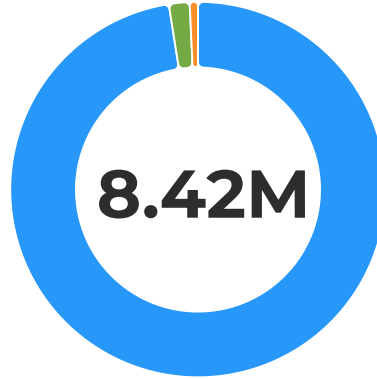
Funds from the Transportation Sales Tax, approved by referendum in 2006, can be used for any highway-related purpose. It is undoubtedly the single most important fund source that has allowed the County to address critical transportation needs. The ½-cent sales tax now generates over \$9 million annually, which is used for road and bridge construction, land acquisition, and engineering. \$60,000 in lobbyist fees also comes out of this fund annually. Dozens of road and bridge projects are funded through the TST Fund. The Highway Department has tried to adhere to the original promise to taxpayers that these funds would be used for capital-type improvements, and not for salaries and administration.

2025 Highlights: Many projects were funded with TST funds in 2025, including the Caton Farm Bridge replacement, Collins Road Extension, Galena-Cannonball intersection reconfiguration, N. Johnson Street reconstruction, and many others.

2026 Goals: Begin the reconstruction of Ridge Road – from Holt Road in Minooka to Black Road in Joliet, construct the Gates Creek Watershed improvement, and numerous other projects, as well as continue to use the funds for capital equipment purchases.

County Highway-Transportation Sales Tax Fund

FY26 Requested Expenditures



●	CAPITAL	\$8,210,000	97.51%
●	DUE TO TRANSFERS OUT	\$150,000	1.78%
●	CONTRACTUAL	\$60,000	0.71%

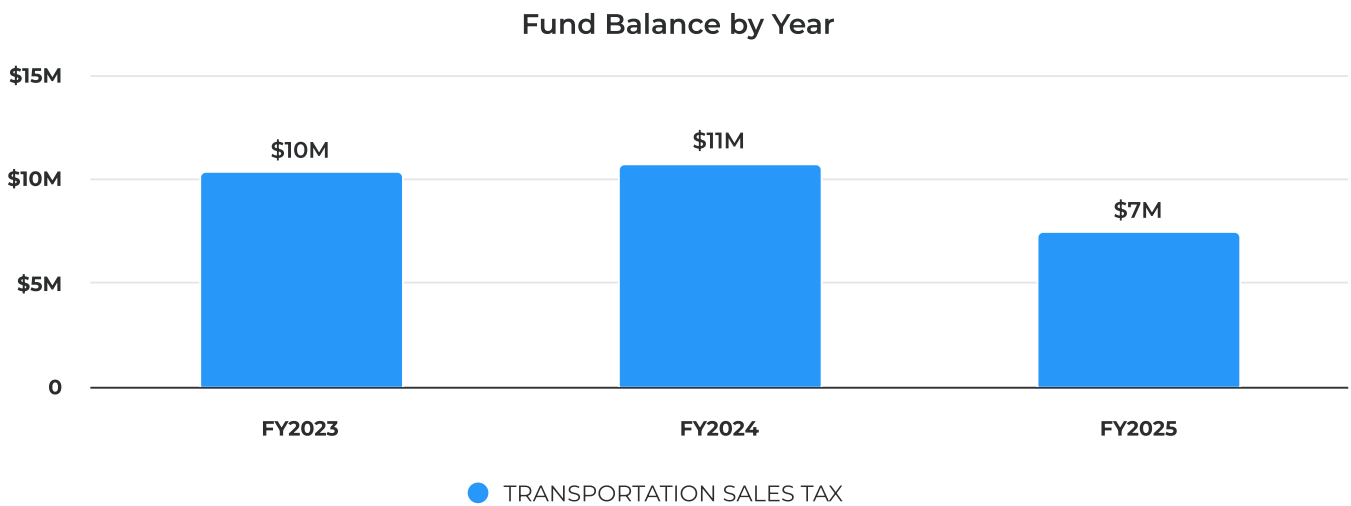
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	10,210,740	10,343,303	10,737,680	10,737,680	7,432,680	-30.78%
Revenues						
DUE FROM TRANSFERS IN						
TRANSF FROM HIGHWAY RESTRICTED	6,000	20,000	0	10,000	10,000	0.00%
Total DUE FROM TRANSFERS IN	6,000	20,000	0	10,000	10,000	0.00%
OTHER TAXES						
TRANSPORTATION SALES TAX	8,259,817	8,786,250	7,733,258	8,000,000	9,000,000	12.50%
Total OTHER TAXES	8,259,817	8,786,250	7,733,258	8,000,000	9,000,000	12.50%
INTEREST INCOME						
INTEREST INCOME	229,535	308,496	267,591	250,000	300,000	20.00%
Total INTEREST INCOME	229,535	308,496	267,591	250,000	300,000	20.00%
OTHER REVENUES						
OTHER REVENUE	460,785	349,004	1,224,388	1,050,000	0	-100.00%
Total OTHER REVENUES	460,785	349,004	1,224,388	1,050,000	0	-100.00%
Total Revenues	8,956,137	9,463,750	9,225,237	9,310,000	9,310,000	0.00%
Expenditures						
DUE TO TRANSFERS OUT						
TRANSF. TO KC TAP	75,000	150,000	0	150,000	150,000	0.00%
Total DUE TO TRANSFERS OUT	75,000	150,000	0	150,000	150,000	0.00%
CONTRACTUAL						
PROFESSIONAL FEES	60,000	55,000	40,000	60,000	60,000	0.00%
Total CONTRACTUAL	60,000	55,000	40,000	60,000	60,000	0.00%
CAPITAL						
ROAD CONSTRUCTION AND MAINT.	5,259,441	6,367,999	4,332,556	9,380,000	4,700,000	-49.89%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
LAND / RIGHT OF WAY ACQ	1,142,874	203,811	1,537,306	1,000,000	1,110,000	11.00%
ENGINEERING FEES	2,286,259	1,626,685	1,218,466	1,525,000	1,800,000	18.03%
ROW Maintenance	0	0	0	0	100,000	
CAPITAL EXPENDITURES	0	665,878	320,801	500,000	500,000	0.00%
Total CAPITAL	8,688,574	8,864,373	7,409,129	12,405,000	8,210,000	-33.82%
Total Expenditures	8,823,574	9,069,373	7,449,129	12,615,000	8,420,000	-33.25%
Total Revenues Less Expenditures	132,563	394,377	1,776,108	-3,305,000	890,000	-126.93%
Ending Fund Balance	10,343,303	10,737,680	12,513,788	7,432,680	8,322,680	11.97%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
TRANSPORTATION SALES TAX	\$10,343,303	\$10,737,680	\$7,432,680	-30.78%
Total Fund Balance	\$10,343,303	\$10,737,680	\$7,432,680	-30.78%

Township Bridge Fund

Fund #1810

Fund Oversight

Highway Department

Funded By

State of Illinois through Township Bridge Program (TBP)

State Statute

605 ILCS 5/5-501, 502, and 605 ILCS 5/6-901 et al

Overview/Background

The Township Bridge Fund is the main tool used to replace deficient bridges and other drainage structures – like box culverts – on the township highway system. This is a job-specific program. No funds are received until the county/township petitions Illinois Department of Transportation (IDOT) for TBP funding on a deficient structure. Once approved, the funds can then be used for engineering and construction and can now fund up to 100% of the total cost. To stretch funds further, Kendall County typically uses a 80% TBP, 10% County, and 10% Township formula for constructing bridges using this program.

The TBP first originated in 1978. \$15 million was transferred annually from the State Road Fund to IDOT to be used for the program. The effectiveness of the program diminished over the years, as the funding level of \$15 million never changed. Finally, after 45 years, and much complaining, the program was adjusted for inflation and increased to \$60 million annually, beginning in 2023. This increased the funds available to Kendall County from about \$75,000 annually to just over \$300,000 annually. This will allow for a new township bridge to be built about every other year using TBP funds.

The mechanism for spending TBP funds is to first deposit revenues from IDOT into the TBP Fund. When payments need to be made, funds are transferred from TBP into the County Bridge Fund and then expensed out of the County Bridge Fund. This provides for a very clean paper trail of TBP funds received and expended. By using this process, there would theoretically never be a significant fund balance in this fund.

2025 Highlights: New bridge on Wheeler Road in Kendall Township was built using approximately \$600,000 in TBP funds.

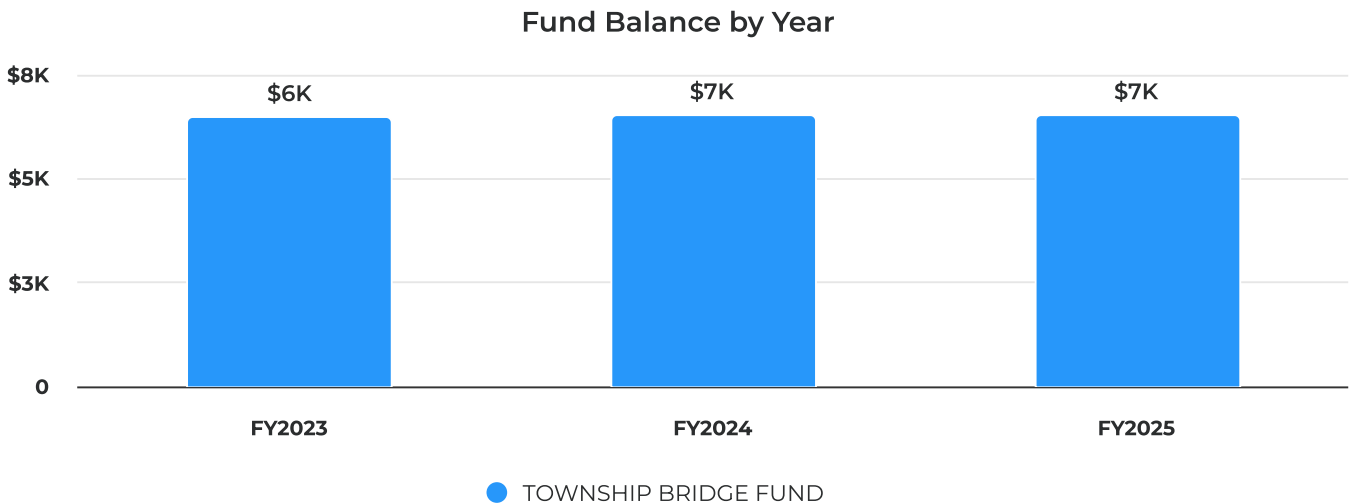
2026 Goals: No bridges will be built in 2026 using the TBP fund, although the County is working with Oswego Township to replace the Reservation Road Bridge in 2027.

County Highway-Township Bridge Fund

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	6,452	6,494	6,536	6,536	6,536	0.00%
Revenues						
INTERGOVERNMENTAL TRANSFERS						
RECEIPTS - STATE OF ILLINOIS	0	0	597,755	600,000	0	-100.00%
Total INTERGOVERNMENTAL TRANSFERS	0	0	597,755	600,000	0	-100.00%
INTEREST INCOME						
INTEREST INCOME	42	42	1,786	0	0	
Total INTEREST INCOME	42	42	1,786	0	0	
Total Revenues	42	42	599,542	600,000	0	-100.00%
Expenditures						
DUE TO TRANSFERS OUT						
TRANSF. TO COUNTY BRIDGE FUND	0	0	580,217	600,000	0	-100.00%
Total DUE TO TRANSFERS OUT	0	0	580,217	600,000	0	-100.00%
Total Expenditures	0	0	580,217	600,000	0	-100.00%
Total Revenues Less Expenditures	42	42	19,325	0	0	
Ending Fund Balance	6,494	6,536	25,861	6,536	6,536	0.00%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
TOWNSHIP BRIDGE FUND	\$6,494	\$6,536	\$6,536	0.00%
Total Fund Balance	\$6,494	\$6,536	\$6,536	



Township Motor Fuel Tax Fund

Fund #1811

Fund Oversight

Highway

Funded By

Tax on sale of motor fuels in Illinois

State Statute

605 ILCS 5/6-701

Overview/Background

Township Motor Fuel Taxes are collected by Illinois Department of Revenue through the sale of motor fuels and distributed to respective counties throughout the State of Illinois. Counties administer these funds on behalf of the many townships. Township Highway Commissioners may not spend these funds without the approval of the County Engineer and the Illinois Department of Transportation. Generally speaking, Highway Commissioners work with County Engineers to identify specific road and bridge improvements that are needed, program said improvements, and then competitively bid on the projects for construction.

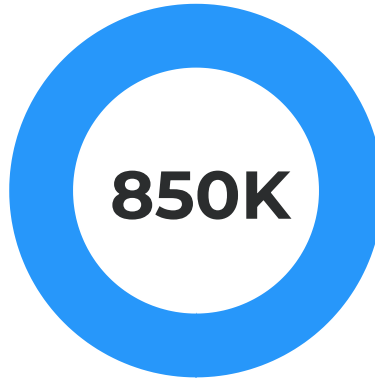
In general terms, most TMF funds received are programmed and spent each year by the 9 townships in Kendall County unless there are certain townships that are saving these funds for a specific, large project. Currently, annual revenues in the TMF Fund are approaching \$1 million. These funds are received from IDOR, deposited in the TMF Fund, and then programmed to be spent on township road and bridge projects during the annual construction season.

2025 Highlights: Various township road improvements were made using TMF funds in 2025 totaling over \$800,000.

2026 Goals: Use all accumulated township motor fuel tax revenues to make improvements on township highways.

County Highway-Township Motor Fuel

FY26 Requested Expenditures



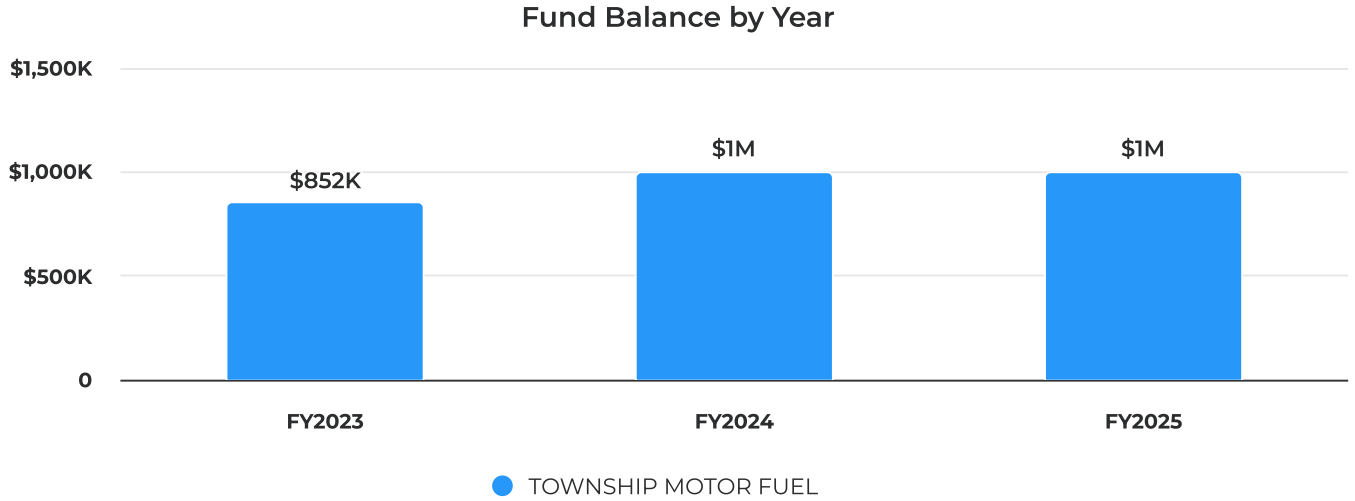
● MISC Expense **\$850,000** 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	830,535	851,559	1,000,696	1,000,696	1,000,696	0.00%
Revenues						
INTERGOVERNMENTAL TRANSFERS						
ALLOTMENTS	804,959	812,935	685,548	900,000	850,000	-5.56%
Total INTERGOVERNMENTAL TRANSFERS	804,959	812,935	685,548	900,000	850,000	-5.56%
INTEREST INCOME						
INTEREST INCOME	14,059	23,901	16,919	25,000	25,000	0.00%
Total INTEREST INCOME	14,059	23,901	16,919	25,000	25,000	0.00%
Total Revenues	819,018	836,836	702,467	925,000	875,000	-5.41%
Expenditures						
CAPITAL						
REBUILD ILLINOIS EXPENSE	400,183	0	0	0	0	
Total CAPITAL	400,183	0	0	0	0	
MISC Expense						
MISCELLANEOUS EXPENSE	397,812	687,699	751,036	925,000	850,000	-8.11%
Total MISC Expense	397,812	687,699	751,036	925,000	850,000	-8.11%
Total Expenditures	797,995	687,699	751,036	925,000	850,000	-8.11%
Total Revenues Less Expenditures	21,024	149,137	-48,569	0	25,000	
Ending Fund Balance	851,559	1,000,696	952,127	1,000,696	1,025,696	2.50%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
TOWNSHIP MOTOR FUEL	\$851,559	\$1,000,696	\$1,000,696	0.00%
Total Fund Balance	\$851,559	\$1,000,696	\$1,000,696	

Illinois Municipal Retirement Fund (IMRF)

Fund #1206

Fund Oversight

Treasurer

Funded By

Property Tax

State Statute

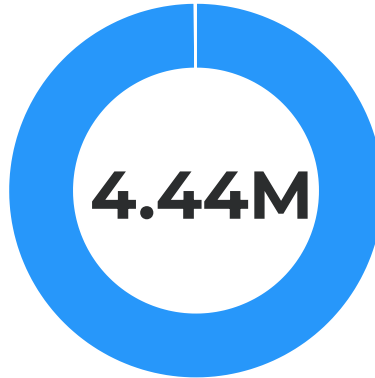
40 ILCS 5/7-102 & 40 ILCS 5/7-107

Overview/Background

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 1/6 of the Personal Property Replacement Tax. Currently, this fund is established as a pay-as-you-go with less than 1% reserve. The IMRF and Social Security Funds were included in a combined account until 2018. A new Social Security Fund was established in 2018 to separate IMRF and FICA financial activity.

Treasurer-IMRF Fund

FY26 Requested Expenditures



● BENEFITS EXPENSE	\$4,430,000	99.89%
● OTHER EXPENSES	\$5,000	0.11%

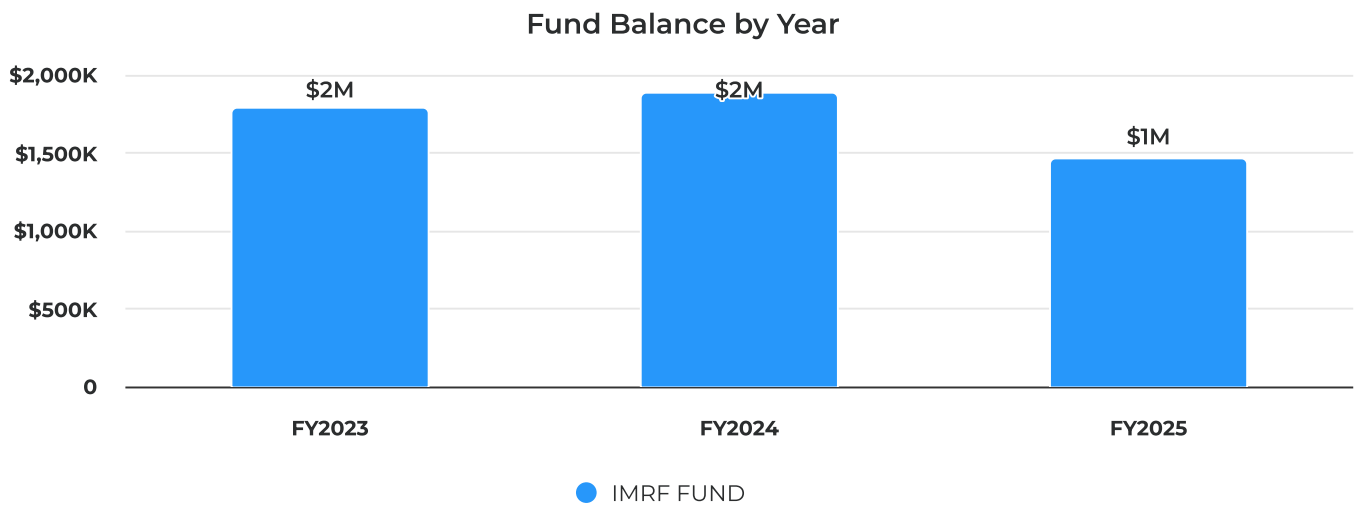
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	1,487,544	1,784,515	1,882,777	1,882,777	1,461,634	-22.37%
Revenues						
DUE FROM TRANSFERS IN						
TRANSF. FROM FOREST PRESERVE	39,132	38,328	38,859	50,267	54,748	8.91%
TRANSF. FROM ANIMAL CONTROL	11,386	12,326	11,864	16,500	20,497	24.22%
TRANSF. FROM GIS MAPPING	16,582	19,642	17,904	25,350	32,511	28.25%
TRANSF. FROM ADULT REDEPLOY	6,987	7,182	6,601	7,729	11,086	43.43%
TRANSF. FROM HHS	184,312	174,350	169,519	228,912	288,824	26.17%
TRANS. FROM MENTAL HLTH COURT	387	0	1,286	1,550	1,946	25.55%
TRNS. FROM EDC FUND	0	4,234	2,784	8,372	8,264	-1.29%
Total DUE FROM TRANSFERS IN	258,787	256,062	248,815	338,680	417,876	23.38%
PROPERTY TAX						
CURRENT PROPERTY TAX	2,390,304	2,396,801	2,603,130	2,620,127	3,300,000	25.95%
Total PROPERTY TAX	2,390,304	2,396,801	2,603,130	2,620,127	3,300,000	25.95%
INTERGOVERNMENTAL TRANSFERS						
PERS. PROP. REPLACEMENT TAX	286,460	168,133	114,563	150,000	100,000	-33.33%
Total INTERGOVERNMENTAL TRANSFERS	286,460	168,133	114,563	150,000	100,000	-33.33%
INTEREST INCOME						
INTEREST INCOME	1,635	2,962	0	50	50	0.00%
Total INTEREST INCOME	1,635	2,962	0	50	50	0.00%
FEES & REVENUES FROM SERVICE						
KENCOM CONTRIBUTION	274,386	319,051	293,589	280,000	324,100	15.75%
EMPLOYEE CONTRIBUTION	2,183	780	293	5,000	5,000	0.00%
Total FEES & REVENUES FROM SERVICE	276,569	319,831	293,882	285,000	329,100	15.47%
Total Revenues	3,213,754	3,143,788	3,260,390	3,393,857	4,147,026	22.19%
Expenditures						
BENEFITS EXPENSE						



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
REMIT TO IMRF	2,916,783	3,045,526	3,170,365	3,815,136	4,430,000	16.12%
Total BENEFITS EXPENSE	2,916,783	3,045,526	3,170,365	3,815,136	4,430,000	16.12%
OTHER EXPENSES						
REFUNDS	0	0	0	5,000	5,000	0.00%
Total OTHER EXPENSES	0	0	0	5,000	5,000	0.00%
Total Expenditures	2,916,783	3,045,526	3,170,365	3,820,136	4,435,000	16.10%
Total Revenues Less Expenditures	296,971	98,262	90,025	-426,279	-287,974	-32.44%
Ending Fund Balance	1,784,515	1,882,777	1,972,802	1,456,498	1,173,660	-19.42%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
IMRF FUND	\$1,784,515	\$1,882,777	\$1,461,634	-22.37%
Total Fund Balance	\$1,784,515	\$1,882,777	\$1,461,634	-22.37%

Social Security Fund

Fund #1208

Fund Oversight

Treasurer

Funded By

Property Tax

State Statute

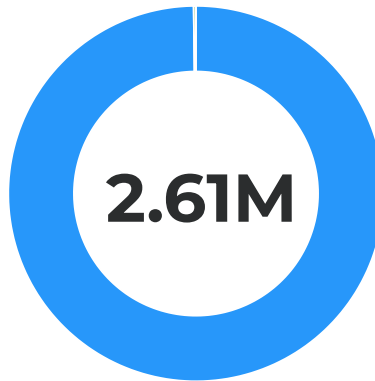
40 ILCS 5/7-102 & 40 ILCS 5/7-107

Overview/Background

This fund captures financial activity for Social Security and Medicare. Revenue is received through the property tax levy, employee payroll deductions and 1/6 of the Personal Property Replacement Tax. Currently, this fund is established as a pay-as-you-go with less than 1% reserve. This fund was established in 2018 to separate IMRF and FICA financial activity.

Treasurer-Social Security Fund

FY26 Requested Expenditures



● BENEFITS EXPENSE	\$2,600,000	99.81%
● OTHER EXPENSES	\$5,000	0.19%

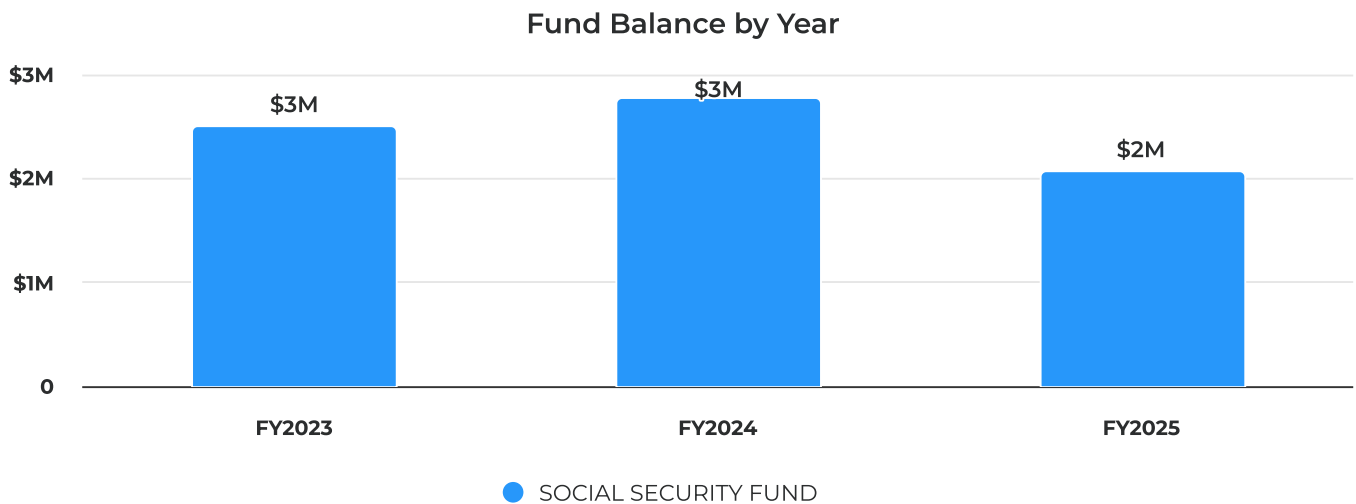
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	2,001,462	2,500,574	2,770,681	2,770,681	2,069,203	-25.32%
Revenues						
DUE FROM TRANSFERS IN						
TRANSF. FROM FOREST PRESERVE	56,934	56,159	46,586	69,077	67,795	-1.86%
TRANSF. FROM ANIMAL CONTROL	15,172	17,119	16,565	20,668	20,996	1.59%
TRANSF. FROM VAC	19,739	21,292	19,248	25,472	27,673	8.64%
TRANSF. FROM GIS MAPPING	21,268	27,211	24,573	31,650	33,395	5.51%
TRANSF. FROM ADULT REDEPLOY	8,967	9,434	7,921	9,181	10,735	16.93%
TRANSF. FROM HHS	236,661	228,984	203,167	275,628	279,684	1.47%
TRANS. FROM MENTAL HLTH COURT	504	0	1,540	1,850	1,884	1.84%
TRNS. FROM EDC FUND	0	5,508	3,622	9,945	8,002	-19.54%
Total DUE FROM TRANSFERS IN	359,246	365,707	323,222	443,471	450,164	1.51%
PROPERTY TAX						
CURRENT PROPERTY TAX	1,593,536	1,598,015	1,192,415	1,200,001	700,000	-41.67%
Total PROPERTY TAX	1,593,536	1,598,015	1,192,415	1,200,001	700,000	-41.67%
INTERGOVERNMENTAL TRANSFERS						
PERS. PROP. REPLACEMENT TAX	286,460	168,133	114,563	150,000	100,000	-33.33%
Total INTERGOVERNMENTAL TRANSFERS	286,460	168,133	114,563	150,000	100,000	-33.33%
INTEREST INCOME						
INTEREST INCOME	1,090	1,975	0	50	50	0.00%
Total INTEREST INCOME	1,090	1,975	0	50	50	0.00%
FEES & REVENUES FROM SERVICE						
EMPLOYEE CONTRIBUTION	2,716	995	497	5,000	5,000	0.00%
REFUNDS	24,104	2,717	32	5,000	500	-90.00%
Total FEES & REVENUES FROM SERVICE	26,820	3,712	529	10,000	5,500	-45.00%
Total Revenues	2,267,152	2,137,541	1,630,729	1,803,522	1,255,714	-30.37%
Expenditures						



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
BENEFITS EXPENSE						
REMIT TO IRS	1,755,385	1,866,075	1,806,212	2,506,101	2,600,000	3.75%
Total BENEFITS EXPENSE	1,755,385	1,866,075	1,806,212	2,506,101	2,600,000	3.75%
OTHER EXPENSES						
REFUNDS	12,655	1,359	315	5,000	5,000	0.00%
Total OTHER EXPENSES	12,655	1,359	315	5,000	5,000	0.00%
Total Expenditures	1,768,039	1,867,434	1,806,528	2,511,101	2,605,000	3.74%
Total Revenues Less Expenditures	499,112	270,107	-175,798	-707,579	-1,349,286	90.69%
Ending Fund Balance	2,500,574	2,770,681	2,594,883	2,063,102	719,917	-65.11%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
SOCIAL SECURITY FUND	\$2,500,574	\$2,770,681	\$2,069,203	-25.32%
Total Fund Balance	\$2,500,574	\$2,770,681	\$2,069,203	-25.32%

Indemnity Fund

Fund #1320

Fund Oversight

Treasurer

Funded By

Property Tax Sale Fees

State Statute

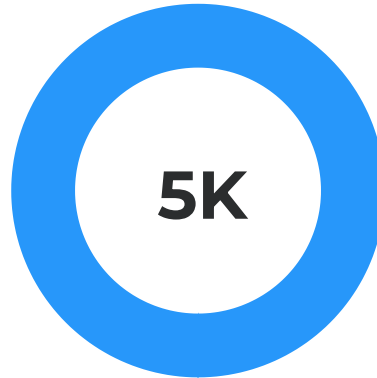
35 ILCS 200/21-295

Overview/Background

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

Treasurer-Indemnity Fund

FY26 Requested Expenditures



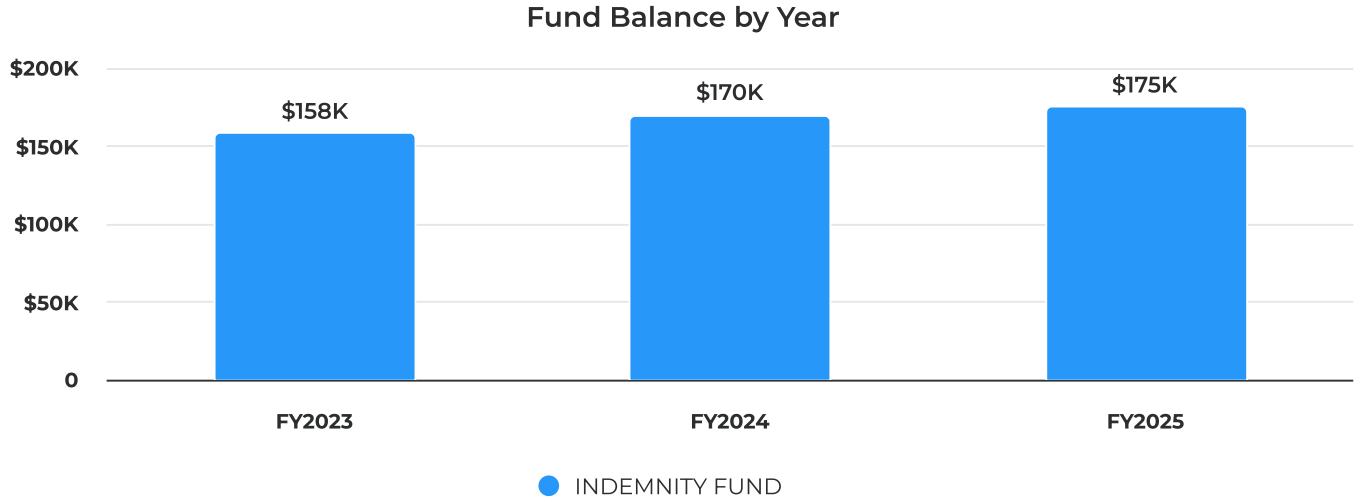
● OTHER EXPENSES \$5,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	312,807	158,047	169,707	169,707	174,707	2.95%
Revenues						
FEES & REVENUES FROM SERVICE						
TAX SALE FEE	10,240	11,660	0	10,000	10,000	0.00%
Total FEES & REVENUES FROM SERVICE	10,240	11,660	0	10,000	10,000	0.00%
Total Revenues	10,240	11,660	0	10,000	10,000	0.00%
Expenditures						
OTHER EXPENSES						
COURT ORDER	165,000	0	0	5,000	5,000	0.00%
Total OTHER EXPENSES	165,000	0	0	5,000	5,000	0.00%
Total Expenditures	165,000	0	0	5,000	5,000	0.00%
Total Revenues Less Expenditures	-154,760	11,660	0	5,000	5,000	0.00%
Ending Fund Balance	158,047	169,707	169,707	174,707	179,707	2.86%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
INDEMNITY FUND	\$158,047	\$169,707	\$174,707	2.95%
Total Fund Balance	\$158,047	\$169,707	\$174,707	2.95%

Sales in Error Interest Fund

Fund #1331

Fund Oversight

Treasurer

Funded By

Property Tax Sale Fees

State Statute

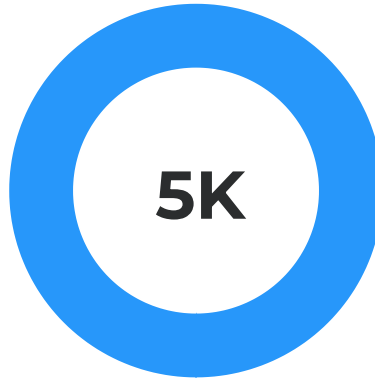
35 ILCS 200/21-330

Overview/Background

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.

Treasurer-Sale in Error Interest Fund

FY26 Requested Expenditures

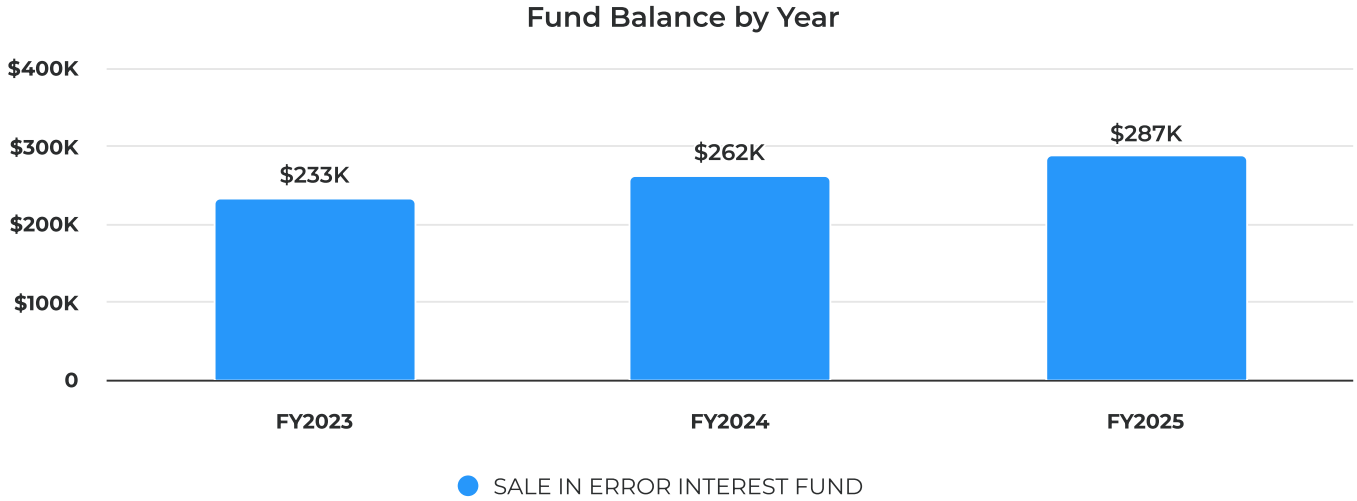


● OTHER EXPENSES \$5,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	208,201	232,981	261,841	261,841	286,841	9.55%
Revenues						
FEES & REVENUES FROM SERVICE						
TAX SALE FEE	24,780	28,860	0	30,000	30,000	0.00%
Total FEES & REVENUES FROM SERVICE	24,780	28,860	0	30,000	30,000	0.00%
Total Revenues	24,780	28,860	0	30,000	30,000	0.00%
Expenditures						
OTHER EXPENSES						
COURT / ADMINIST. ORDER	0	0	0	5,000	5,000	0.00%
Total OTHER EXPENSES	0	0	0	5,000	5,000	0.00%
Total Expenditures	0	0	0	5,000	5,000	0.00%
Total Revenues Less Expenditures	24,780	28,860	0	25,000	25,000	0.00%
Ending Fund Balance	232,981	261,841	261,841	286,841	311,841	8.72%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
SALE IN ERROR INTEREST FUND	\$232,981	\$261,841	\$286,841	9.55%
Total Fund Balance	\$232,981	\$261,841	\$286,841	9.55%

Tax Sale Automation Fund

Fund #1347

Fund Oversight

Treasurer

Funded By

Tax Sale Fees and Automation Fees

State Statute

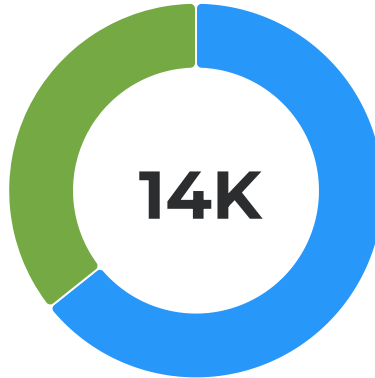
35 ILCS 200/21-245

Overview/Background

The Tax Sale Automation Fund was established by statute (35 ILCS 200/21-245) to provide for the tax automation needs of the County Treasurer in the operation and development of the tax collection system. The main source of revenue is a \$10 fee for every tax sale item.

Treasurer-Tax Sale Automation Fund

FY26 Requested Expenditures



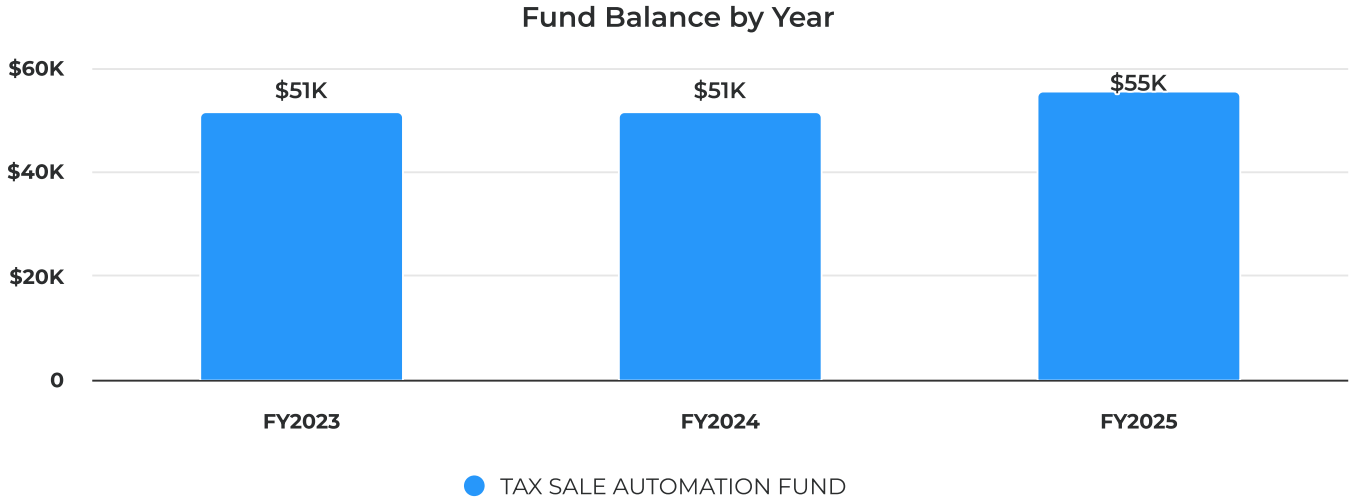
● SALARIES	\$9,000 64.29%
● MISC Expense	\$5,000 35.71%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	46,504	51,462	51,356	51,356	55,356	7.79%
Revenues						
FEES & REVENUES FROM SERVICE						
TAX SALE FEE	21,195	19,895	14,620	18,000	18,000	0.00%
Total FEES & REVENUES FROM SERVICE	21,195	19,895	14,620	18,000	18,000	0.00%
Total Revenues	21,195	19,895	14,620	18,000	18,000	0.00%
Expenditures						
SALARIES						
SALARIES - OTHER	0	0	0	9,000	9,000	0.00%
Total SALARIES	0	0	0	9,000	9,000	0.00%
MISC Expense						
MISCELLANEOUS EXPENSE	16,238	20,000	0	5,000	5,000	0.00%
Total MISC Expense	16,238	20,000	0	5,000	5,000	0.00%
Total Expenditures	16,238	20,000	0	14,000	14,000	0.00%
Total Revenues Less Expenditures	4,957	-105	14,620	4,000	4,000	0.00%
Ending Fund Balance	51,462	51,356	65,976	55,356	59,356	7.23%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
TAX SALE AUTOMATION FUND	\$51,462	\$51,356	\$55,356	7.79%
Total Fund Balance	\$51,462	\$51,356	\$55,356	7.79%

County Building Debt Service Fund

Fund #1500

Fund Oversight

Treasurer

Funded By

Health Department Fund and General Fund

Mission Statement

The mission of the Kendall County Treasurer is to provide excellent customer service as we collect, invest and distribute revenues that fund local governments, while fulfilling and executing the responsibilities mandated by the State of Illinois and operating within the framework of Kendall County's overall vision.

State Statute

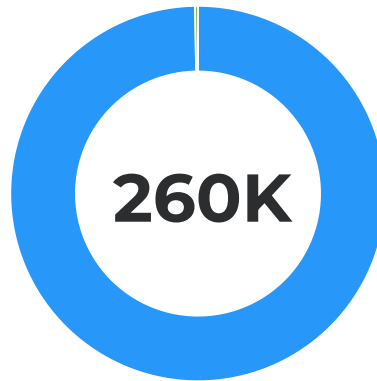
30 ILCS 350/7

Overview/Background

Fund set up to make bond payments for the office building that houses Health & Human Services, Technology Services and the Veteran's Assistance Commission.

Treasurer-County Building Debt Service Fund

FY26 Requested Expenditures



●	DEBT SERVICE EXPENSE	\$259,635	99.75%
●	MISC Expense	\$650	0.25%

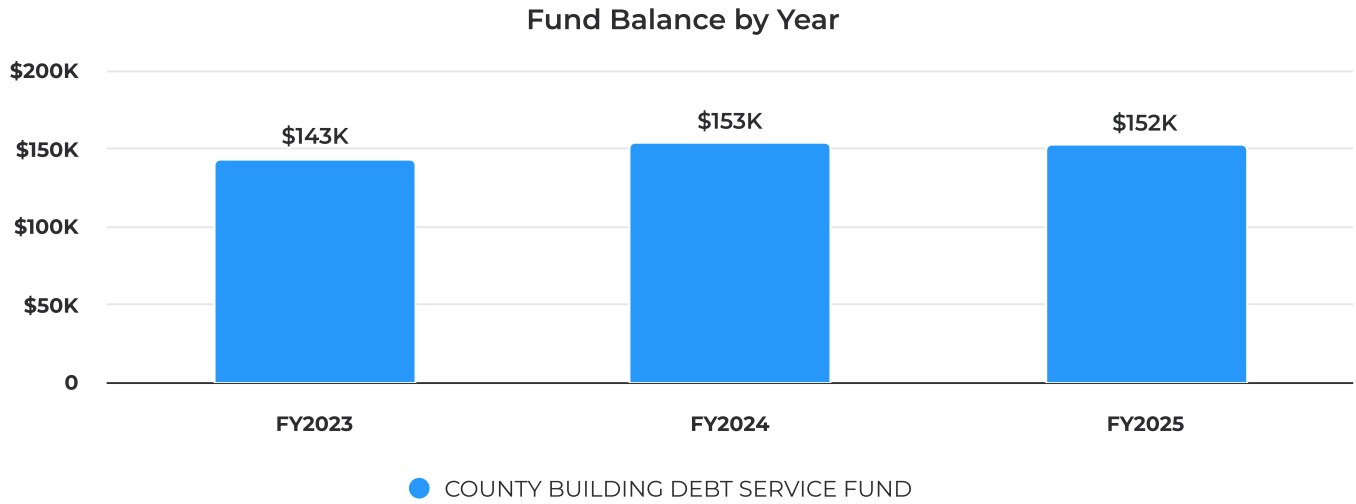
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	134,934	142,998	153,382	153,382	151,832	-1.01%
Revenues						
DUE FROM TRANSFERS IN						
TRANSF. FROM GENERAL FUND	92,000	104,760	96,546	96,546	109,071	12.97%
TRANSF. FROM HHS	145,814	145,814	145,814	145,814	145,814	0.00%
Total DUE FROM TRANSFERS IN	237,814	250,574	242,360	242,360	254,885	5.17%
INTEREST INCOME						
INTEREST INCOME	5,212	10,079	10,118	600	600	0.00%
Total INTEREST INCOME	5,212	10,079	10,118	600	600	0.00%
FEES & REVENUES FROM SERVICE						
RENTAL INC - KEND HOUSING AUTH	6,800	5,200	4,800	4,800	4,800	0.00%
RENTAL INCOME FROM KCDEE	9,600	9,600	8,000	9,600	9,600	0.00%
Total FEES & REVENUES FROM SERVICE	16,400	14,800	12,800	14,400	14,400	0.00%
Total Revenues	259,426	275,453	265,278	257,360	269,885	4.87%
Expenditures						
DEBT SERVICE EXPENSE						
FISCAL AGENT FEE	0	475	475	1,500	475	-68.33%
DEBT SERVICE INTEREST PMT	81,160	74,360	33,380	66,760	59,160	-11.38%
DEBT SERVICE PRINCIPAL PMT	170,000	190,000	0	190,000	200,000	5.26%
Total DEBT SERVICE EXPENSE	251,160	264,835	33,855	258,260	259,635	0.53%
MISC Expense						
MISCELLANEOUS EXPENSE	202	234	0	650	650	0.00%
Total MISC Expense	202	234	0	650	650	0.00%
Total Expenditures	251,362	265,069	33,855	258,910	260,285	0.53%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Total Revenues Less Expenditures	8,064	10,384	231,423	-1,550	9,600	-719.35%
Ending Fund Balance	142,998	153,382	384,804	151,832	161,432	6.32%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
COUNTY BUILDING DEBT SERVICE FUND	\$142,998	\$153,382	\$151,832	-1.01%
Total Fund Balance	\$142,998	\$153,382	\$151,832	-1.01%

Courthouse Expansion Debt Service Fund

Fund #1501

Fund Oversight

Treasurer

Funded By

Public Safety Sales Tax

State Statute

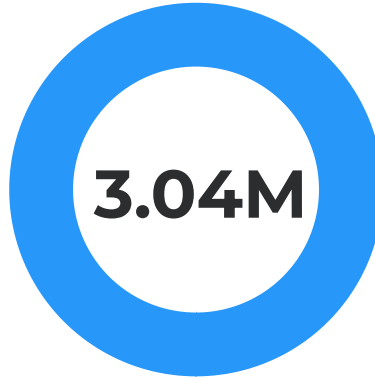
30 ILCS 350/7

Overview/Background

Fund to account for payments of principal and interest on \$5,045,000 General Obligation Bonds, Alternate Revenue Source, Series 2016. Fund to account for payments of principal and interest on \$14,315,000 General Obligation Bonds, Alternate Revenue Source, Series 2017.

Treasurer-Courthouse Expansion Debt Service Fund

FY26 Requested Expenditures



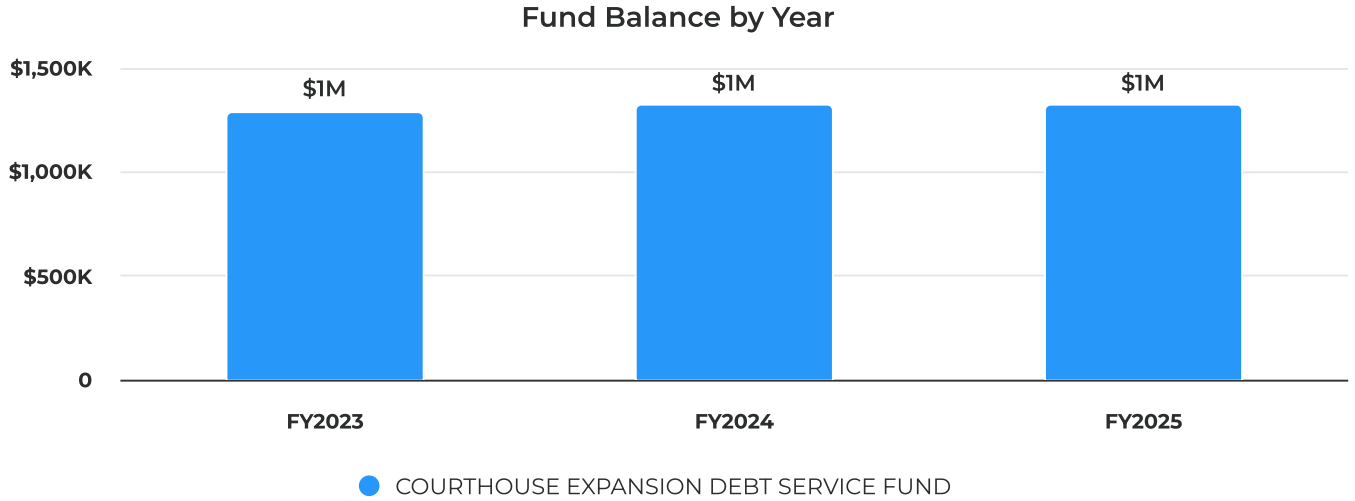
● DEBT SERVICE EXPENSE **\$3,044,725** 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	1,240,066	1,291,125	1,320,694	1,320,694	1,320,694	0.00%
Revenues						
DUE FROM TRANSFERS IN						
TRANS FROM PUB SAFETY SALES TX	3,060,125	3,054,525	3,049,350	3,050,350	3,043,725	-0.22%
Total DUE FROM TRANSFERS IN	3,060,125	3,054,525	3,049,350	3,050,350	3,043,725	-0.22%
INTEREST INCOME						
INTEREST INCOME	51,618	31,360	30,740	1,000	1,000	0.00%
Total INTEREST INCOME	51,618	31,360	30,740	1,000	1,000	0.00%
Total Revenues	3,111,743	3,085,885	3,080,090	3,051,350	3,044,725	-0.22%
Expenditures						
DEBT SERVICE EXPENSE						
FISCAL AGENT FEE	760	1,891	950	2,000	2,000	0.00%
DBT SRV 2016 INTEREST PMT	46,800	21,675	10,350	10,350	7,350	-28.99%
DBT SRV 2016 PRINCIPAL PMT	1,020,000	655,000	100,000	100,000	100,000	0.00%
DBT SRV 2017 INTEREST PMT	618,125	537,750	429,000	429,000	300,375	-29.98%
DBT SRV 2017 PRINCIPAL PMT	1,375,000	1,840,000	2,510,000	2,510,000	2,635,000	4.98%
Total DEBT SERVICE EXPENSE	3,060,685	3,056,316	3,050,300	3,051,350	3,044,725	-0.22%
Total Expenditures	3,060,685	3,056,316	3,050,300	3,051,350	3,044,725	-0.22%
Total Revenues Less Expenditures	51,058	29,569	29,790	0	0	
Ending Fund Balance	1,291,125	1,320,694	1,350,484	1,320,694	1,320,694	0.00%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
COURTHOUSE EXPANSION DEBT SERVICE FUND	\$1,291,125	\$1,320,694	\$1,320,694	0.00%
Total Fund Balance	\$1,291,125	\$1,320,694	\$1,320,694	

HRA Fund

Fund #1803

Fund Oversight

Treasurer

Funded By

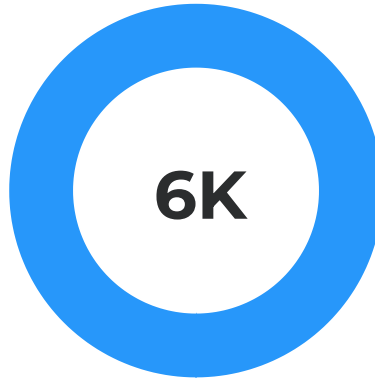
General Fund

Overview/Background

This fund is the account in which health reimbursements are paid out to employees that are reimbursed for eligible medical expenses.

Treasurer-HRA Fund

FY26 Requested Expenditures

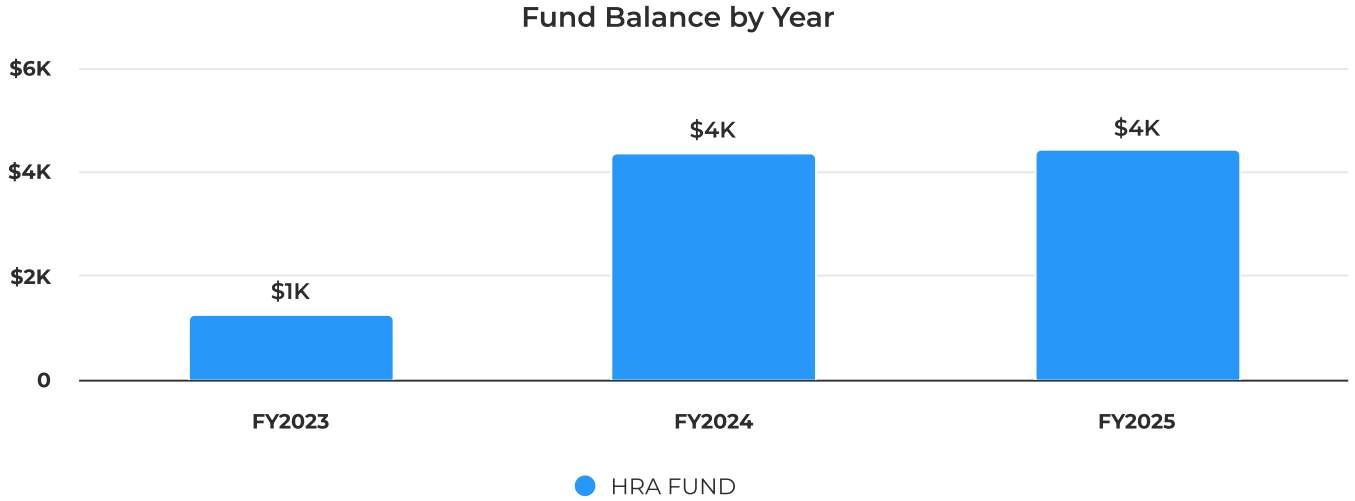


● BENEFITS EXPENSE \$6,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	1,028	1,257	4,370	4,370	4,420	1.14%
Revenues						
INTEREST INCOME						
INTEREST INCOME	32	114	61	50	50	0.00%
Total INTEREST INCOME	32	114	61	50	50	0.00%
BENEFITS REVENUE						
EMPLOYEE CONTR. - HRA	4,500	4,500	0	6,000	6,000	0.00%
Total BENEFITS REVENUE	4,500	4,500	0	6,000	6,000	0.00%
Total Revenues	4,532	4,614	61	6,050	6,050	0.00%
Expenditures						
BENEFITS EXPENSE						
CLAIMS / REIMB TO INFINISOURCE	4,304	1,500	1,771	6,000	6,000	0.00%
Total BENEFITS EXPENSE	4,304	1,500	1,771	6,000	6,000	0.00%
Total Expenditures	4,304	1,500	1,771	6,000	6,000	0.00%
Total Revenues Less Expenditures	228	3,114	-1,711	50	50	0.00%
Ending Fund Balance	1,257	4,370	2,660	4,420	4,470	1.13%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
HRA FUND	\$1,257	\$4,370	\$4,420	1.14%
Total Fund Balance	\$1,257	\$4,370	\$4,420	1.14%

Payroll Clearing Account

Fund #1806

Fund Oversight

Treasurer

Funded By

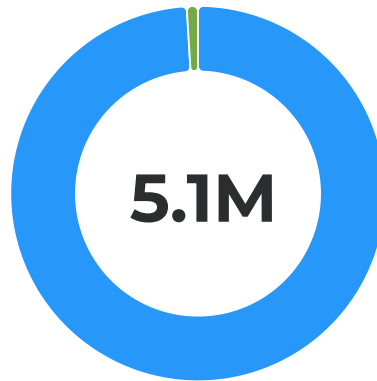
Employee Deductions

Overview/Background

This is a temporary account used to manage and distribute payroll funds. It holds the total payroll amount until individual employee payments are processed and verified, ensuring that payroll expenses are accurately allocated to the correct accounts and financial records.

Treasurer-Payroll Clearing Account

FY26 Requested Expenditures



● BENEFITS EXPENSE	\$5,050,000	99.04%
● BENEFITS REVENUE	\$49,000	0.96%

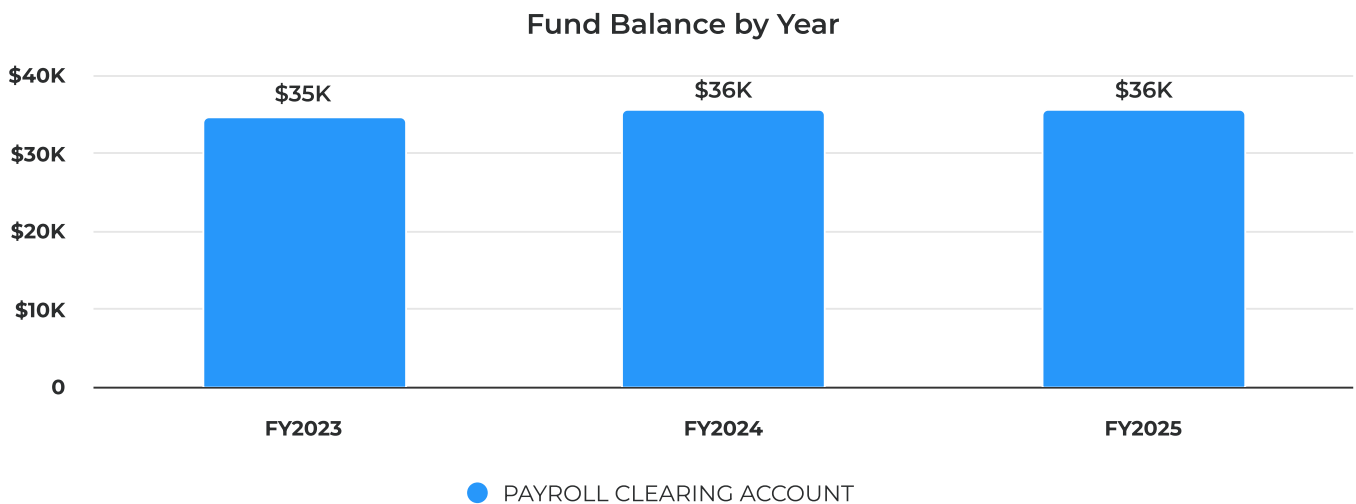
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	40,819	34,590	35,529	35,529	35,579	0.14%
Revenues						
BENEFITS REVENUE						
EE CONTR. - CRITICAL ILLNESS	7,959	8,992	9,502	7,500	10,000	33.33%
EE CONTR. - ACCIDENTAL INS	17,755	19,169	8,891	20,000	20,000	0.00%
EE CONTR. - AFLAC	0	0	0	250	250	0.00%
EE CONTR. - UNION DUES	0	0	0	250	250	0.00%
EE CONTR. - CREDIT UNION	0	0	0	250	250	0.00%
EE CONTR. - NATIONWIDE	705	6,735	6,440	10,000	10,000	0.00%
EE CONTR. - TERM LIFE	144	0	0	250	250	0.00%
EE CONTR. - FEDERAL W/H	0	0	0	250	250	0.00%
EE CONTR. - STATE W/H	3	0	0	250	250	0.00%
EE CONTR. - HEALTH INSURANCE	3,541,915	4,028,528	3,758,531	3,900,000	4,500,000	15.38%
EE CONTR. - HSA ADDTL.	0	3,557	142,032	6,000	150,000	2,400.00%
EE CONTR. - VISION	37,095	38,086	34,802	45,000	45,000	0.00%
EE CONTR. - SUPP LIFE	39,685	43,532	61,570	45,000	75,000	66.67%
EE CONTR. - FSA/DCSA	18,629	26,422	32,123	35,000	35,000	0.00%
EE CONTR. - MISCELLANEOUS	0	0	0	100	1,000	900.00%
EE CONTR. - GARNISHMENTS	0	0	0	250	250	0.00%
EE CONTR. - LEGAL SHIELD	0	0	0	250	250	0.00%
EE CONTR. - DENTAL	200,793	208,433	196,729	230,000	230,000	0.00%
EE CONTR. - HOSPITAL INDEMNITY	0	0	7,719	0	10,000	
EE Contr. - Life Package	0	0	0	0	2,500	
EE CONTR. - IDENTITY FORCE	0	0	6,804	0	9,000	
Total BENEFITS REVENUE	3,864,683	4,383,454	4,265,144	4,300,600	5,099,500	18.58%
Total Revenues	3,864,683	4,383,454	4,265,144	4,300,600	5,099,500	18.58%
Expenditures						



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
BENEFITS EXPENSE						
GARNISHMENT PAYMENTS	0	0	0	250	250	0.00%
REMIT TO CREDIT UNION	0	0	0	250	250	0.00%
AFLAC	0	0	0	250	250	0.00%
TERM LIFE	192	0	0	250	250	0.00%
NATIONWIDE	705	6,735	6,440	10,000	10,000	0.00%
FSA / DCSA	19,767	21,600	22,467	35,000	35,000	0.00%
HSA ADDITIONAL	0	3,557	142,027	6,000	150,000	2,400.00%
LEGAL SHIELD	0	0	0	250	250	0.00%
VISION	37,660	38,634	35,190	45,000	45,000	0.00%
UNION DUES	0	0	0	250	250	0.00%
SUPPLEMENTAL LIFE	43,512	45,173	56,689	45,000	75,000	66.67%
MISCELLANEOUS DEDC. PAYMENT	0	1,520	516	100	1,000	900.00%
HEALTH INSURANCE	3,541,915	4,028,528	3,758,581	3,900,000	4,500,000	15.38%
DENTAL INSURANCE	200,793	208,433	196,729	230,000	230,000	0.00%
Life Package	0	0	0	0	2,500	
Total BENEFITS EXPENSE	3,844,544	4,354,179	4,218,639	4,272,600	5,050,000	18.20%
BENEFITS REVENUE						
ACCIDENTAL INSURANCE	17,798	19,361	7,237	20,000	20,000	0.00%
CRITICAL ILLNESS	8,570	8,975	8,722	7,500	10,000	33.33%
HOSPITAL INDEMNITY	0	0	7,724	0	10,000	
IDENTITY FORCE	0	0	6,807	0	9,000	
Total BENEFITS REVENUE	26,368	28,336	30,491	27,500	49,000	78.18%
Total Expenditures	3,870,913	4,382,515	4,249,130	4,300,100	5,099,000	18.58%
Total Revenues Less Expenditures	-6,229	939	16,013	500	500	0.00%
Ending Fund Balance	34,590	35,529	51,542	36,029	36,079	0.14%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
PAYROLL CLEARING ACCOUNT	\$34,590	\$35,529	\$35,579	0.14%
Total Fund Balance	\$34,590	\$35,529	\$35,579	0.14%

State Stipend

Fund #1813

Fund Oversight

Treasurer

Funded By

State of Illinois Funds

State Statute

55 ILCS 5/4-6001 & 35 ILCS 200/4-20

Overview/Background

Coroners, County Clerks, Sheriffs and Treasurers receive a \$6,500 state stipend. Chief County Assessment Officers may receive a \$3,000 bonus based on performance.

Treasurer-State Stipend Fund

FY26 Requested Expenditures



● SALARIES \$35,500 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	0	0	0	0	0	
Revenues						
OTHER REVENUES						
ST COMP - STIPENDS	0	22,500	29,000	16,000	35,500	121.88%
Total OTHER REVENUES	0	22,500	29,000	16,000	35,500	121.88%
Total Revenues	0	22,500	29,000	16,000	35,500	121.88%
Expenditures						
SALARIES						
SALARIES - OTHER	0	22,500	29,000	16,000	35,500	121.88%
Total SALARIES	0	22,500	29,000	16,000	35,500	121.88%
Total Expenditures	0	22,500	29,000	16,000	35,500	121.88%
Total Revenues Less Expenditures	0	0	0	0	0	
Ending Fund Balance	0	0	0	0	0	

Nuclear Grant Fund

Fund #1754

Fund Oversight

Emergency Management

Funded By

Grant

State Statute

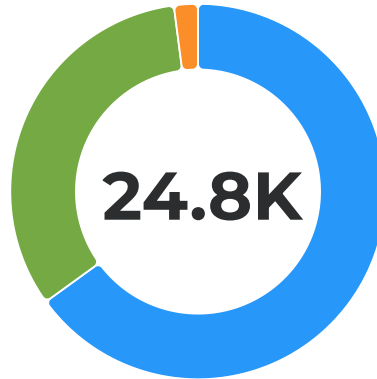
(420 ILCS 5/1)

Overview/Background

Provides grants to local governments for expenses relating to the implementation of emergency preparedness activities conducted to deal with the possibility of nuclear accidents at nuclear power plants. The grant is only intended to reduce the costs to grantees for necessary activities performed in the implementation of the Act

Emergency Management Agency- Nuclear Grant Fund

FY26 Requested Expenditures



<ul style="list-style-type: none"> ● CONTRACTUAL ● CAPITAL ● COMMODITIES 	<table border="0"> <tr> <td style="font-weight: bold;">\$16,108</td> <td>65.03%</td> </tr> <tr> <td style="font-weight: bold;">\$8,150</td> <td>32.91%</td> </tr> <tr> <td style="font-weight: bold;">\$510</td> <td>2.06%</td> </tr> </table>	\$16,108	65.03%	\$8,150	32.91%	\$510	2.06%
\$16,108	65.03%						
\$8,150	32.91%						
\$510	2.06%						

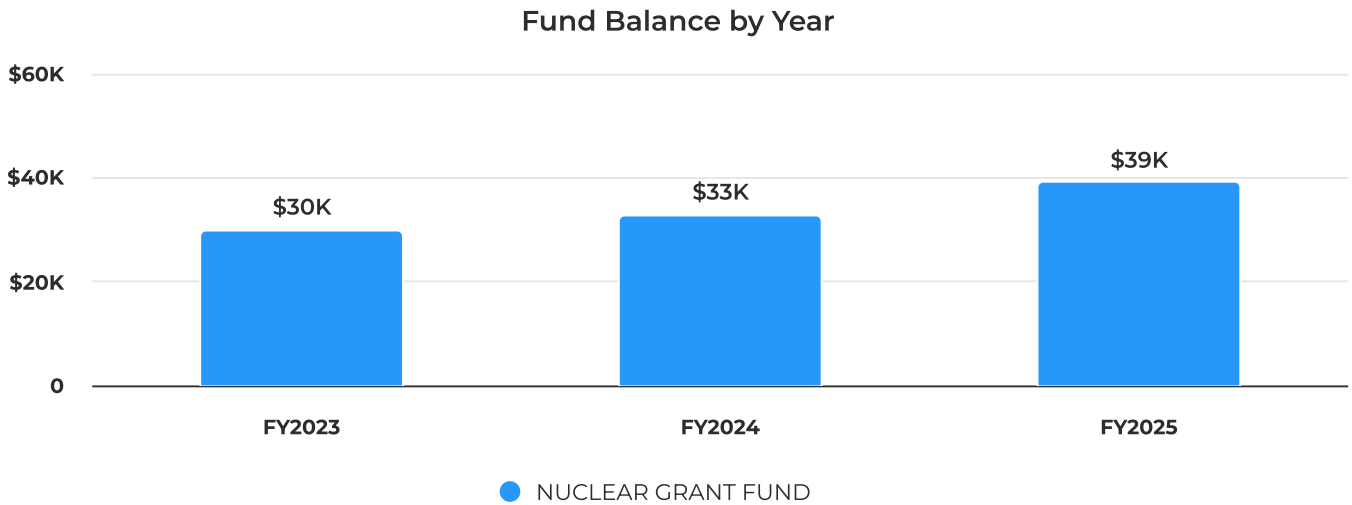
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	37,406	29,955	32,840	32,840	39,160	19.24%
Revenues						
FEES & REVENUES FROM SERVICE						
REVENUE	11,707	23,583	0	20,000	23,583	17.91%
Total FEES & REVENUES FROM SERVICE	11,707	23,583	0	20,000	23,583	17.91%
Total Revenues	11,707	23,583	0	20,000	23,583	17.91%
Expenditures						
SALARIES						
SALARIES - OTHER	8,392	11,664	0	0	0	
Total SALARIES	8,392	11,664	0	0	0	
COMMODITIES						
OFFICE SUPPLIES	2,001	224	254	1,510	510	-66.23%
Total COMMODITIES	2,001	224	254	1,510	510	-66.23%
CONTRACTUAL						
UTILITIES	0	0	73	0	0	
TRAVEL	163	0	0	2,500	2,500	0.00%
CONTRACTUAL SERVICES	1,330	925	5,526	1,040	7,028	575.77%
TRAINING	0	0	40	0	1,580	
Nuclear Safety Expense	0	0	0	0	5,000	
TELECOMMUNICATIONS	418	416	237	0	0	
Total CONTRACTUAL	1,911	1,341	5,875	3,540	16,108	355.03%
CAPITAL						
EQUIPMENT	6,854	7,468	5,905	8,630	8,150	-5.56%
Total CAPITAL	6,854	7,468	5,905	8,630	8,150	-5.56%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Total Expenditures	19,158	20,698	12,034	13,680	24,768	81.05%
Total Revenues Less Expenditures	-7,450	2,885	-12,034	6,320	-1,185	-118.73%
Ending Fund Balance	29,955	32,840	20,807	39,160	37,976	-3.02%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
NUCLEAR GRANT FUND	\$29,955	\$32,840	\$39,160	19.24%
Total Fund Balance	\$29,955	\$32,840	\$39,160	19.24%

EMA Hazard Mitigation Plan

Fund #1364

Fund Oversight

Emergency Management

Funded By

HMG Grant

State Statute

Disaster Mitigation Act of 2000

Overview/Background

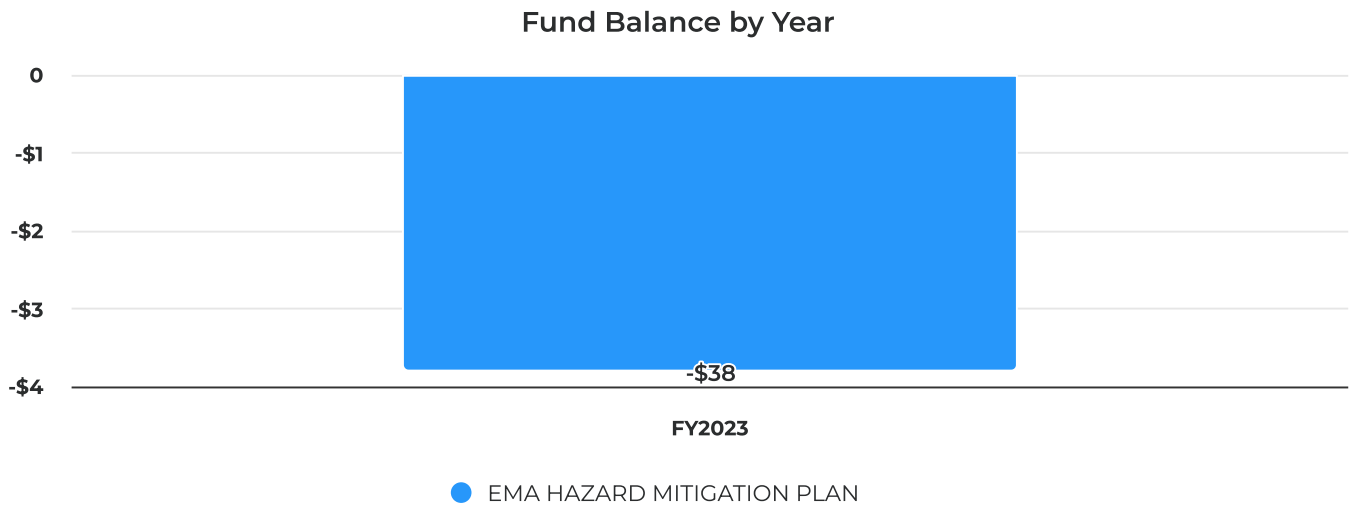
The Kendall County Multi-Jurisdictional Hazard Mitigation Plan fulfills federal planning requirements of Section 104 of the Disaster Mitigation Act of 2000 and the Stafford Act. The Plan evaluates damage to life and property from natural and man-made hazards that have impacted the County and identifies projects and activities to reduce these damages. Any mitigation projects the county, municipalities or other jurisdictions want to implement through federal or state mitigation funds must be included in the plan. When a federally declared disaster occurs, having an updated plan will help the county receive federal funds. The Hazard Mitigation Plan must be updated every five years.

Emergency Management Agency- Hazard Mitigation Plan

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	0	-38	0	0	0	
Revenues						
FEES & REVENUES FROM SERVICE						
REVENUE	31,810	31,458	0	0	0	
Total FEES & REVENUES FROM SERVICE	31,810	31,458	0	0	0	
Total Revenues	31,810	31,458	0	0	0	
Expenditures						
OTHER EXPENSES						
MISCELLANEOUS EXPENSE	31,848	31,420	0	0	0	
Total OTHER EXPENSES	31,848	31,420	0	0	0	
Total Expenditures	31,848	31,420	0	0	0	
Total Revenues Less Expenditures	-38	38	0	0	0	
Ending Fund Balance	-38	0	0	0	0	

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
EMA HAZARD MITIGATION PLAN	-\$38	\$0	\$0	
Total Fund Balance	-\$38			



GIS Management Department



Mission Statement

It is our mission to put forth Kendall County as a regional technology leader and be in service to the public, local taxing bodies, and our partners by providing a comprehensive and innovative Geographic Information System (GIS). This system is focused on being sustainable, collaborative, efficient, transparent, and accessible and covers five main objectives: Development, Management, Maintenance, Cartography, and Support.

Overview and Background

In 2005, the GIS Department was established with \$6 from each document recorded going into the fund. In 2006, this was increased to \$9, in 2008 increased to \$16, and in 2020 the fee was increased to \$30. In 2021, we initiated a GIS Shared Services IGA to bring GIS services to our local taxing bodies in order to centralize work and to save money for these entities.

Functions

Mandated by State Statute/County Board

- Accurately maintain data for taxing and assessment purposes

2025 Highlights

- Partnered with Newark, Oswego Township, and Minooka to provide GIS through our IGA
- Presented success of OpenStreetMap integration at conference
- Successfully on-boarded 2 new staff, along with 4 interns
- Digital radon test kit program, in partnership with the Environmental Health Department, experienced a 100% increase of use directly related to the ease of access via the GIS

2026 Goals

- Partner with Yorkville Bristol Sanitary District to provide GIS for them through our IGA
- Deploy cemetery tool for Oswego Township
- Develop mobile food permits for the Environmental Health Department
- Present jointly with shared services partners on Chronolog - a citizen science program

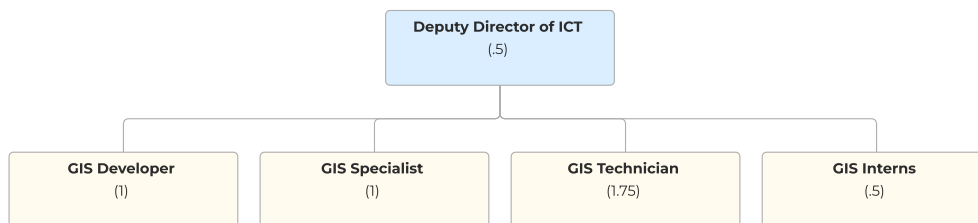
Performance Measures

Indicator	2024	2025 Est.	2026 Est.
Parcel Maintained	57,091	57,545	58,000
IGA Partners	4	6	7
Wiki articles written	67	125	135

Full Time Equivalents

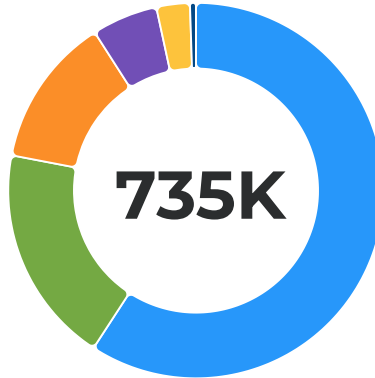
	Job Title	2023-24	2024-25	2025-26
1	Deputy Director of ICT	1	1	1
2	GIS Developer	1	1	1
3	GIS Analyst	0	0	0
4	GIS Specialist	1	1	1
5	GIS Technician	1	1.75	1.75
6	GIS Intern (s)	.5	.5	.5
Total		4.5	5.25	5.25

Organizational Chart



GIS Mapping Fund

FY26 Requested Expenditures



● SALARIES	\$435,307	59.19%
● DUE TO TRANSFERS OUT	\$138,494	18.83%
● CAPITAL	\$95,000	12.92%
● CONTRACTUAL	\$41,700	5.67%
● OTHER EXPENSES	\$21,100	2.87%
● COMMODITIES	\$3,840	0.52%

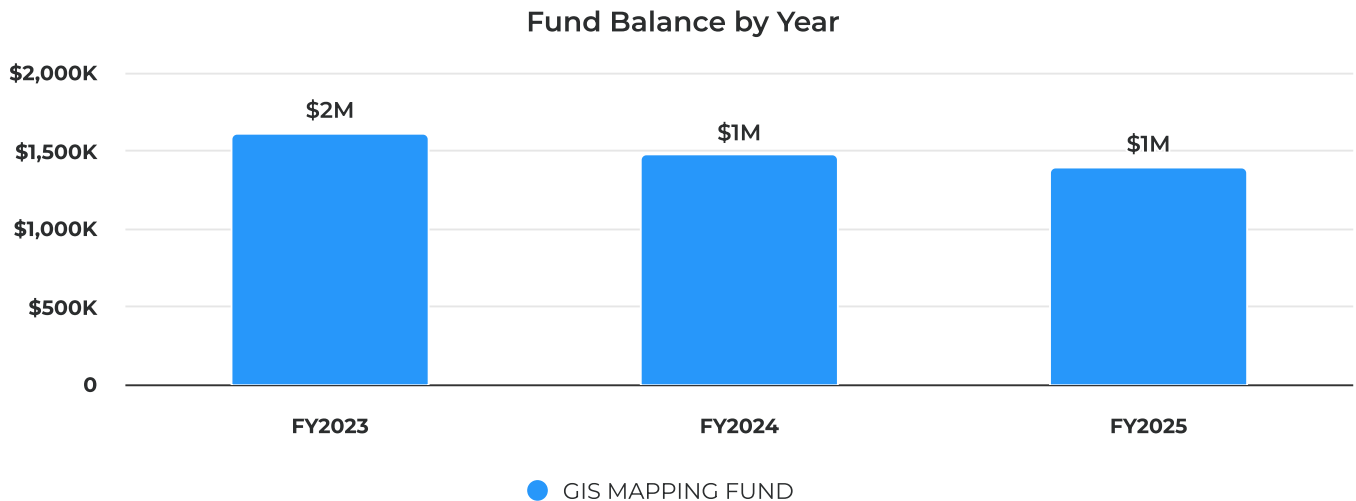
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	1,632,345	1,610,365	1,475,466	1,475,466	1,394,565	-5.48%
Revenues						
FEES & REVENUES FROM SERVICE						
REVENUE	479,018	430,932	419,348	480,000	480,000	0.00%
Total FEES & REVENUES FROM SERVICE	479,018	430,932	419,348	480,000	480,000	0.00%
OTHER REVENUES						
MISCELLANEOUS REVENUE	885	6,695	14,452	120,000	134,000	11.67%
Total OTHER REVENUES	885	6,695	14,452	120,000	134,000	11.67%
Total Revenues	479,903	437,627	433,800	600,000	614,000	2.33%
Expenditures						
SALARIES						
SALARIES - PART TIME	0	0	19,195	30,576	36,691	20.00%
SALARIES - OTHER	297,366	361,945	0	0	0	
SALARIES - FULL TIME	0	0	313,559	354,487	373,616	5.40%
SALARIES - INTERNS	0	0	14,079	20,000	25,000	25.00%
Total SALARIES	297,366	361,945	346,833	405,063	435,307	7.47%
DUE TO TRANSFERS OUT						
TRANSF. TO GENERAL FUND	65,076	13,560	0	13,560	9,650	-28.83%
TRANSF. TO IMRF FUND	16,582	19,642	17,904	25,350	27,000	6.51%
TRANSF. TO SSI FUND	21,268	27,211	24,573	31,650	33,000	4.27%
TRNS. TO HEALTH CARE FUND	0	71,350	50,241	73,938	68,844	-6.89%
Total DUE TO TRANSFERS OUT	102,926	131,763	92,718	144,498	138,494	-4.16%
COMMODITIES						



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
OFFICE SUPPLIES	134	317	299	400	600	50.00%
POSTAGE	0	0	0	40	40	0.00%
MILEAGE	1,196	457	2,037	2,000	2,500	25.00%
PLOTTER SUPPLIES	1,511	0	0	2,000	700	-65.00%
Total COMMODITIES	2,841	774	2,336	4,440	3,840	-13.51%
CONTRACTUAL						
DUES	193	840	0	1,000	1,200	20.00%
CONFERENCES	4,496	3,388	4,750	5,000	6,000	20.00%
TRAINING	1,014	381	2,330	3,500	4,000	14.29%
CONTRACTUAL SERVICES	3,662	1,042	0	5,000	5,000	0.00%
SHARED SERVICES EXPENDITURES	3,269	0	0	0	0	
AERIAL REFLIGHT	25,000	25,375	25,375	25,500	25,500	0.00%
Total CONTRACTUAL	37,634	31,026	32,454	40,000	41,700	4.25%
CAPITAL						
COMPUTER MAINT. / SOFTWARE	31,645	31,645	49,613	50,000	60,000	20.00%
COMPUTER MAINT. / HARDWARE	15,364	2,681	6,024	14,000	15,000	7.14%
CAPITAL EXPENDITURES	0	0	27,902	0	20,000	
Total CAPITAL	47,009	34,326	83,539	64,000	95,000	48.44%
OTHER EXPENSES						
CLOUD SERVICES	13,545	12,184	12,092	20,000	20,000	0.00%
PRINTER	0	0	0	2,000	200	-90.00%
CELL PHONES	506	507	457	900	900	0.00%
Total OTHER EXPENSES	14,051	12,692	12,549	22,900	21,100	-7.86%
MISC Expense						
MISCELLANEOUS EXPENSE	56	0	0	0	0	
Total MISC Expense	56	0	0	0	0	
Total Expenditures	501,883	572,526	570,428	680,901	735,441	8.01%
Total Revenues Less Expenditures	-21,980	-134,899	-136,627	-80,901	-121,441	50.11%
Ending Fund Balance	1,610,365	1,475,465	1,338,838	1,394,565	1,273,124	-8.71%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
GIS MAPPING FUND	\$1,610,365	\$1,475,466	\$1,394,565	-5.48%
Total Fund Balance	\$1,610,365	\$1,475,466	\$1,394,565	-5.48%

Health and Human Services



KENDALL COUNTY
HEALTH DEPARTMENT

Mission Statement

promote physical health, mental health, environmental health, protect the community's health, prevent disease, and promote family economic self-sufficiency through both person-based services and population-based programs.

Overview and Background

This department provides: immunizations, women infants children (WIC), better birth outcomes, travel clinic vaccines, outpatient mental health and substance abuse services, crisis intervention, suicide prevention, caregiver support, counseling for older adults, well/septic programs, mosquito and tick control, waste recycling, nuisance complaints, energy assistance, weatherization, homeless prevention, employment barrier program, programs to respond to public health emergencies, community education, restaurant inspections, tanning salon and body art inspections, DUI services, scholarships, and health education in all units.

2025 Highlights

- Implemented the Mental Health Juvenile Justice program to identify major mental illness in youth involved or at risk for involvement in the juvenile justice system that might otherwise have gone untreated. By providing targeted support, it aims to reduce recidivism, improve outcomes for young people, and promote their long-term well-being and integration into society.
- Upgraded to a new grant management software to streamline the grant application and management process. This enhanced efficiency, ensures compliance with funding requirements, and improves the ability to track and report on the impact of grant-funded projects.
- Introduced a Police Social Worker to provide support for law enforcement officers in dealing with social issues, such as mental health crises, domestic violence, and substance abuse. This role will help bridge the gap between law enforcement and community services, leading to better outcomes for individuals and the community.
- Established partnerships to run a Lung Campaign will raise awareness about lung health, promote preventive measures, and support those affected by lung diseases. This initiative, funded through grants, aims to improve public health outcomes and reduce the burden of lung-related illnesses on the healthcare system.

Learn more about health department accomplishments through the [Annual Report](#).

2026 Goals

- Implement the Better Birth Outcome program by providing a comprehensive nursing assessment and any immediate nursing intervention necessary to dyads, helping pregnant and parenting clients understand the importance of a medical home, and connecting them to a variety of medical, social, and other benefits and supports available in their community.
- Complete our Community Health Improvement Plan (CHIP), which outlines how Kendall County will address and improve 3 identified health priorities. These priorities are selected through a community-driven strategic planning process informed by data collected during health assessments.
- Expand Community Crisis Services by hiring a Community Crisis Case Manager to assist the Community Crisis Clinician who supports law enforcement officers in dealing with social issues, such as mental health crises, domestic violence, and substance abuse.

Learn more about health department goals through the [IPLAN](#) and [Strategic Plan](#).

Performance Measures

Indicator	2024	2025 Est.	2026
VFC Immunizations Administered	131	400	500
Homes received LIHEAP	2347	2478	2200
Non-TB Infectious Disease Investigated	498	500	600
Food Establishments	511	530	520
Individuals Served by Police Social Worker	250	300	450

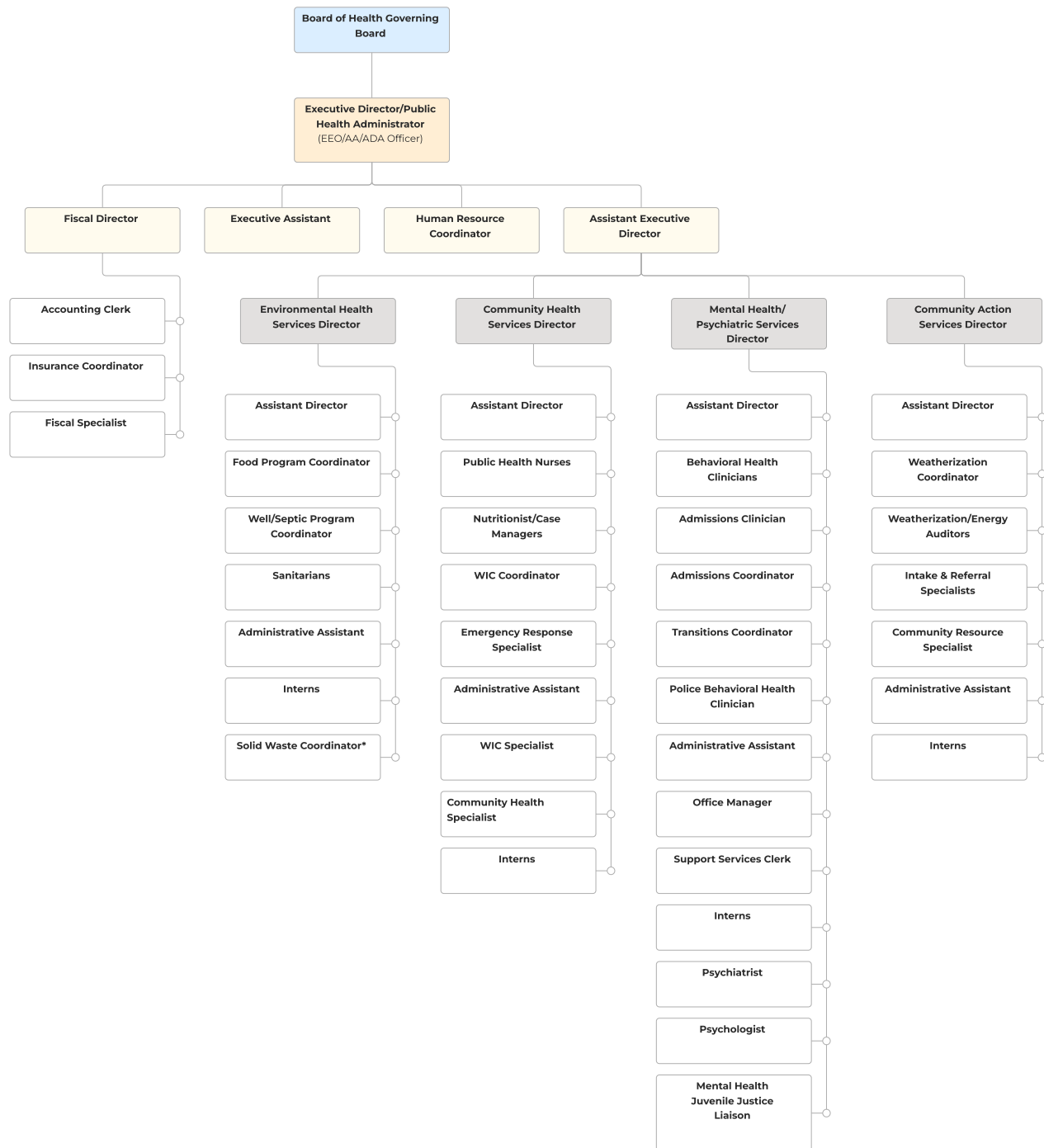
Full Time Equivalents

	Job Title	2023-24	2024-25	2025-26
1	Director- Executive	1	1	1
2	Director -Fiscal	1	1	1
3	Director- Asst. Executive	1	1	1
4	Assistant- Executive	1	1	1
5	Director-Asst. Fiscal	0	0	1
6	Insurance Coordinator	1	1	1
7	HR Specialist	1	1	1
8	Support Services	3	3	3
9	Office Manager	1	1	1

	Job Title	2023-24	2024-25	2025-26
10	Specialist-Fiscal	1	1	1
11	Specialist-Fiscal Project	1	1	0
12	Director- Community Action	1	1	1
13	Coordinator- Weatherization	1	1	1
14	Weatherization Energy Auditor	2	2	2
15	Specialist – Intake/Referral	2	2	2
16	Specialist – Intake/Referral Outreach	1	1	1
17	Director-Assistant Community Action	1	1	1
18	Specialist - Community Resource	1	1	1
19	Administrative Assistant-Community Action	1	1	1
20	Director- Behavioral Health	1	1	1
21	Director- Assistant Behavioral Health	1	1	1
22	Clinician	6	6	6
23	Police Social Worker	1	1	0
24	Clinician - Community Crisis	0	0	1
25	Case Manager - Community Crisis	0	0	1
26	MHJJ Liaison	1	1	1
27	Coordinator	2	2	2
28	Assistant -Administrative Mental Health	1	1	1
29	Consultant	0	0	0
30	Director-Community Health Services	1	1	1
31	Director-Assistant Community Health Services	1	1	1
32	Coordinator-WIC	1	1	1
33	Nurse	5	5	2
34	Coordinator-Communicable Disease	0	0	1
35	Nutritionist	2	2	2
36	Assistant-Administrative	1	1	1
37	Specialist – Community Health	1	1	2
38	Case Worker	1	1	0

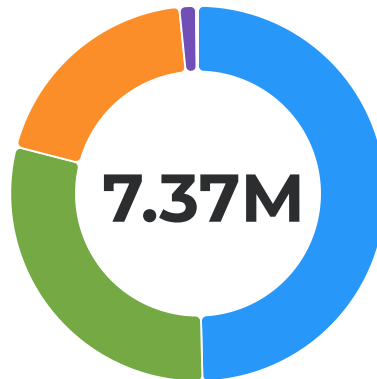
	Job Title	2023-24	2024-25	2025-26
39	Emergency Response Specialist	1	1	1
40	Director-Environmental Unit	1	1	1
41	Assistant Director- Environmental Health	1	1	1
42	Assistant Administrative Env. Health	1	1	1
43	Sanitarian	4	4	4
44	Coordinator	1	1	1
45	Interns	5	5	5
Total		62	62	61

Organizational Chart



Health and Human Services Fund

FY26 Requested Expenditures



● SALARIES	\$3,655,991	49.62%
● CONTRACTUAL	\$2,165,023	29.39%
● DUE TO TRANSFERS OUT	\$1,428,701	19.39%
● COMMODITIES	\$105,089	1.43%
● CAPITAL	\$11,574	0.16%
● MISC Expense	\$1,000	0.01%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	4,536,375	5,584,596	5,743,087	5,743,087	5,232,871	-8.88%
Revenues						
DUE FROM TRANSFERS IN						
TRANSF. FROM MENTAL HEALTH	781,899	845,528	458,198	868,753	868,753	0.00%
TRNS FROM DRUG SERVICE	370	0	0	0	0	
Total DUE FROM TRANSFERS IN	782,269	845,528	458,198	868,753	868,753	0.00%
PROPERTY TAX						
CURRENT PROPERTY TAX	1,505,038	1,509,327	1,501,248	1,511,000	1,511,000	0.00%
Total PROPERTY TAX	1,505,038	1,509,327	1,501,248	1,511,000	1,511,000	0.00%
INTERGOVERNMENTAL TRANSFERS						
TRNSF FROM ARPA MENTAL HEALTH	0	30,000	0	0	0	
Total INTERGOVERNMENTAL TRANSFERS	0	30,000	0	0	0	
INTEREST INCOME						
INTEREST INCOME	33,825	53,014	42,934	55,800	48,623	-12.86%
Total INTEREST INCOME	33,825	53,014	42,934	55,800	48,623	-12.86%
FEES & REVENUES FROM SERVICE						
MISCELLANEOUS INCOME	147,725	22,760	46,945	5,885	3,925	-33.31%
BEHAVIORAL HEALTH COUNSEL FEE	258,186	287,505	300,533	314,300	314,300	0.00%
INSPECTION FEE - SEPTIC	18,660	21,095	20,485	19,000	27,000	42.11%
INSPECTION FEE - RESTAURANTS	232,783	235,352	231,374	242,000	242,000	0.00%
TANNING FEES	400	3,800	2,113	3,625	4,313	18.98%
KENDALL COUNTY WELL PERMIT FEE	19,375	20,275	14,945	19,000	24,000	26.32%
SOLID WASTE FEE	2,550	11,650	1,350	2,100	1,650	-21.43%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
CHILD IMMUNIZATIONS	15,254	14,509	7,411	10,000	11,000	10.00%
ADULT IMMUNIZATION	2,965	6,065	1,818	6,000	6,900	15.00%
TB BOARD CONTRACT	18,994	40,657	0	30,000	30,000	0.00%
RADON FEES	9,570	24,426	5,139	14,000	14,400	2.86%
APPLICATION ASSISTANCE	1,950	375	0	2,250	2,250	0.00%
Total FEES & REVENUES FROM SERVICE	728,413	688,469	632,114	668,160	681,738	2.03%
OTHER REVENUES						
DONATED VACCINATIONS	49,482	34,884	0	0	0	
CAREGIVER CONNECTIONS	153,063	83,281	0	0	0	
OUTPATIENT FITNESS RESTORATION	12,298	3,361	3,180	54,700	31,200	-42.96%
MENTAL HLTH AWARENESS TRAINING	23,519	0	0	0	0	
COVID GRANTS	324,394	14,794	0	0	0	
Total OTHER REVENUES	562,755	136,320	3,180	54,700	31,200	-42.96%
GRANTS						
WEST NILE VIRUS GRANT	22,842	38,583	13,819	42,696	36,682	-14.09%
FCM - HOMELESS SERVICE	24,407	278,714	201,981	333,864	298,363	-10.63%
MENTAL HEALTH GRANTS	14,184	25,404	126,796	140,129	124,667	-11.03%
STATE GRANT HEALTH PROTECTION	124,924	625,819	112,010	439,221	536,756	22.21%
STATE GRANT TOBACCO	38,142	46,400	22,319	40,567	40,567	0.00%
TITLE III NEIAA ON AGING	22,440	20,088	17,705	20,722	25,480	22.96%
FCM - STATE GRANT	97,539	38,122	21,536	60,951	110,000	80.47%
NON-COMMUNITY WELL GRANT	1,975	4,058	2,004	3,950	3,950	0.00%
WIC GRANT	129,409	212,530	134,578	209,647	211,708	0.98%
COMMUNITY ACTION - STATE GRANT	4,594,643	2,755,665	2,262,460	2,048,933	2,111,273	3.04%
BIOTERRORISM GRANT	140,284	113,421	65,369	146,159	124,782	-14.63%
Total GRANTS	5,210,789	4,158,806	2,980,577	3,486,839	3,624,228	3.94%
Total Revenues	8,823,089	7,421,465	5,618,251	6,645,252	6,765,542	1.81%
Expenditures						
SALARIES						
SALARIES - ADMINISTRATION	719,750	716,389	683,043	840,117	849,261	1.09%
SALARIES - ADMISSION SERV/EVAL	504,727	515,637	457,116	556,912	576,131	3.45%
SALARIES - MENTAL HEALTH UNIT	733,346	646,597	702,237	892,080	933,459	4.64%
SALARIES - COMMUNITY HEALTH	1,158,285	643,572	513,139	810,821	780,612	-3.73%
SALARIES - ENVIRONMENTAL HEALT	0	479,475	405,182	503,048	516,528	2.68%
SALARIES - OVERTIME	0	3,380	0	1,000	0	-100.00%
Total SALARIES	3,116,108	3,005,051	2,760,716	3,603,978	3,655,991	1.44%
DUE TO TRANSFERS OUT						
BENEFIT TRANS. TO IMRF	184,312	174,350	169,519	228,912	235,446	2.85%
BENEFIT TRANS. TO SSI	236,661	228,984	203,167	275,628	279,683	1.47%
BENEFITS TRANS. TO GENERAL FND	658,265	0	0	0	0	
HHS RENT-TRANSF. TO ADMIN DEBT	145,814	145,814	145,814	145,814	145,814	0.00%
TRNS. TO HEALTH CARE FUND	0	694,958	578,400	691,403	767,758	11.04%
TRNS TO TUBERCULOSIS FUND	4,571	0	0	0	0	
Total DUE TO TRANSFERS OUT	1,229,623	1,244,105	1,096,900	1,341,757	1,428,701	6.48%
COMMODITIES						
POSTAGE	4,356	1,595	3,126	6,050	3,712	-38.64%
MILEAGE	19,543	14,671	7,531	19,650	19,798	0.75%
VEHICLE MAINTENANCE / REPAIRS	4,378	2,341	5,142	6,006	6,032	0.43%
SUPPLIES - GENERAL	25,285	23,678	17,770	28,954	50,390	74.03%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
SUPPLIES - MEDICAL	4,747	1,350	1,561	3,850	4,157	7.97%
COMMUNITY EDUCATION - SUPPLIES	0	0	1,529	10,000	10,000	0.00%
ADULT VACCINES	7,253	3,920	2,843	11,000	11,000	0.00%
VACCINES	31,322	34,679	0	0	0	
Total COMMODITIES	96,884	82,233	39,501	85,510	105,089	22.90%
CONTRACTUAL						
DUES	20,414	21,518	9,956	18,655	19,422	4.11%
CONFERENCES	36,650	41,187	21,502	32,245	39,596	22.80%
CONTRACTUAL SERVICES	117,498	216,468	150,623	231,761	258,349	11.47%
PRINTING	4,543	1,264	2,543	6,750	5,694	-15.64%
TELEPHONES	14,859	18,292	12,742	17,572	15,868	-9.70%
ADVERTISEMENTS	12,200	27,958	26,176	14,423	60,599	320.16%
DIRECT CLIENT ASSISTANCE	2,878,851	2,575,871	1,768,162	1,766,272	1,761,595	-0.26%
IPLAN	0	0	5,253	15,000	1,000	-93.33%
CARF	0	1,463	8,160	9,045	1,900	-78.99%
PSYCHOLOGICAL TESTING MATERIAL	0	0	0	1,000	1,000	0.00%
Total CONTRACTUAL	3,085,016	2,904,020	2,005,118	2,112,723	2,165,023	2.48%
CAPITAL						
CAPITAL EXPENDITURES	220,694	27,425	1,902	10,500	11,574	10.23%
Total CAPITAL	220,694	27,425	1,902	10,500	11,574	10.23%
OTHER EXPENSES						
REFUNDS	26,346	0	0	0	0	
Total OTHER EXPENSES	26,346	0	0	0	0	
MISC Expense						
MISCELLANEOUS EXPENSE	195	140	0	1,000	1,000	0.00%
Total MISC Expense	195	140	0	1,000	1,000	0.00%
Total Expenditures	7,774,868	7,262,973	5,904,137	7,155,468	7,367,378	2.96%
Total Revenues Less Expenditures	1,048,221	158,492	-285,887	-510,216	-601,836	17.96%
Ending Fund Balance	5,584,596	5,743,087	5,457,201	5,232,871	4,631,035	-11.50%

Ending Fund Balance

Fund Balance by Year



● HEALTH & HUMAN SERVICES FUND



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
HEALTH & HUMAN SERVICES FUND	\$5,584,596	\$5,743,087	\$5,232,871	-8.88%
Total Fund Balance	\$5,584,596	\$5,743,087	\$5,232,871	-8.88%

Tuberculosis Fund

Fund #1210

Fund Oversight

Health & Human Services

Funded By

Levy Fund, Property Tax

State Statute

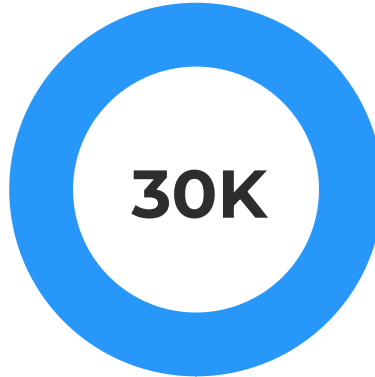
70 ILCS 920/5

Overview/Background

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 there, for the treatment and care of persons afflicted with tuberculosis.

Health and Human Services- Tuberculosis Fund

FY26 Requested Expenditures



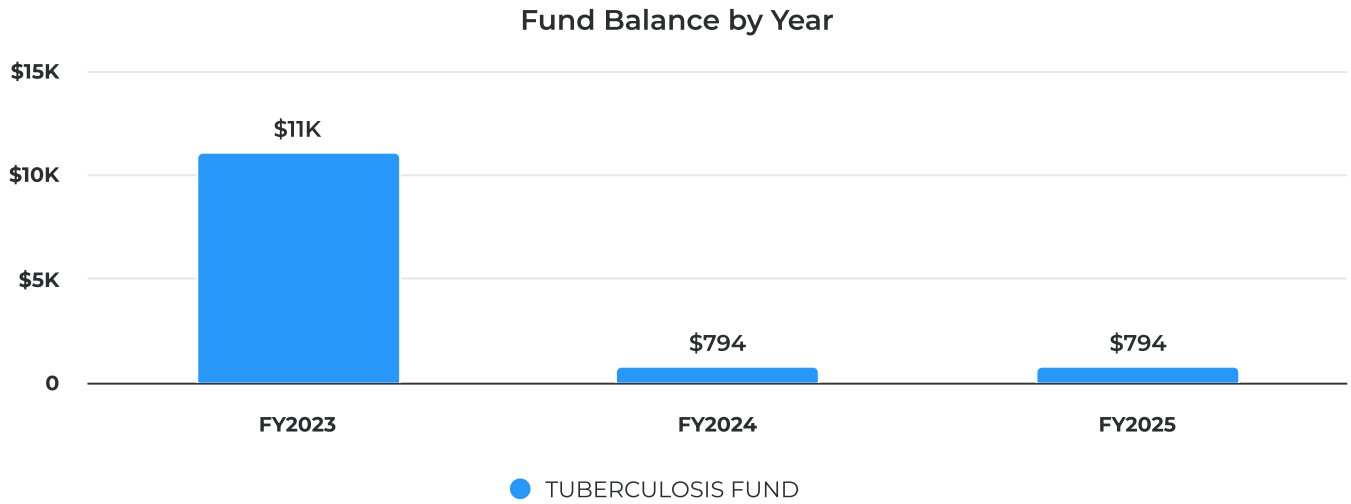
● CONTRACTUAL **\$30,000** 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	-9,141	11,077	794	794	794	0.00%
Revenues						
DUE FROM TRANSFERS IN						
TRANSF. FROM GENERAL FUND	4,571	0	0	0	0	
TRANSF. FROM HHS	4,571	0	0	0	0	
Total DUE FROM TRANSFERS IN	9,142	0	0	0	0	
PROPERTY TAX						
CURRENT PROPERTY TAX	30,050	30,336	29,995	30,000	30,000	0.00%
Total PROPERTY TAX	30,050	30,336	29,995	30,000	30,000	0.00%
INTEREST INCOME						
INTEREST INCOME	21	37	0	0	0	
Total INTEREST INCOME	21	37	0	0	0	
Total Revenues	39,213	30,373	29,995	30,000	30,000	0.00%
Expenditures						
CONTRACTUAL						
SERVICES	18,994	40,657	0	30,000	30,000	0.00%
Total CONTRACTUAL	18,994	40,657	0	30,000	30,000	0.00%
Total Expenditures	18,994	40,657	0	30,000	30,000	0.00%
Total Revenues Less Expenditures	20,219	-10,283	29,995	0	0	
Ending Fund Balance	11,077	794	30,789	794	794	0.00%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
TUBERCULOSIS FUND	\$11,077	\$794	\$794	0.00%
Total Fund Balance	\$11,077	\$794	\$794	

WIC Fund

Fund #1318

Fund Oversight

Health & Human Services

Funded By

Donation

State Statute

State Statute 55 ILCS 5/5-25010

Overview/Background

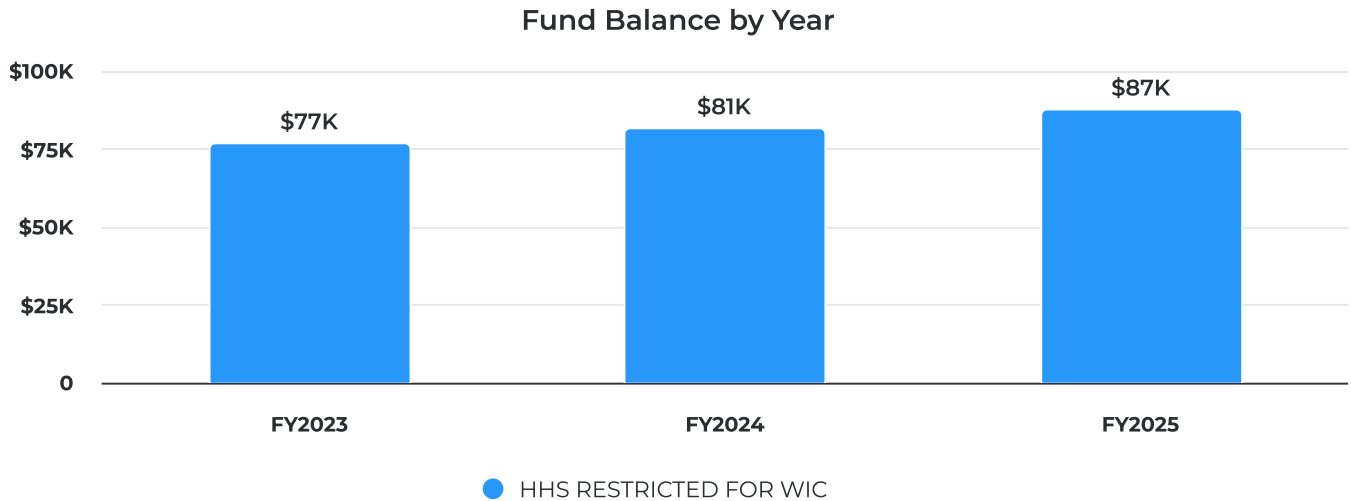
WIC stands for Women, Infants, and Children. It is a supplemental nutrition program that provides nutrition information and free foods to help mothers, babies, and children get the nutrients they need for proper growth and development.

Health and Human Services- WIC Fund

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	73,860	76,758	81,462	81,462	87,462	7.37%
Revenues						
INTEREST INCOME						
INTEREST INCOME	2,898	4,705	2,768	6,000	6,000	0.00%
Total INTEREST INCOME	2,898	4,705	2,768	6,000	6,000	0.00%
Total Revenues	2,898	4,705	2,768	6,000	6,000	0.00%
Expenditures						
Total Expenditures	0	0	0	0	0	
Total Revenues Less Expenditures	2,898	4,705	2,768	6,000	6,000	0.00%
Ending Fund Balance	76,758	81,462	84,230	87,462	93,462	6.86%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
HHS RESTRICTED FOR WIC	\$76,758	\$81,462	\$87,462	7.37%
Total Fund Balance	\$76,758	\$81,462	\$87,462	7.37%



CSBG Revolving Loan Fund

Fund #1702

Fund Oversight

Health & Human Services

Funded By

Grant

State Statute

TITLE 47: HOUSING AND COMMUNITY DEVELOPMENT

Overview/Background

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. This grant has been closed out effective FY2024.

Health and Human Services- CSBG Loan Fund

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	0	0	0	0	0	
Revenues						
INTEREST INCOME						
INTEREST INCOME	1,497	-1,497	0	0	0	
Total INTEREST INCOME	1,497	-1,497	0	0	0	
Total Revenues	1,497	-1,497	0	0	0	
Expenditures						
MISC Expense						
MISCELLANEOUS EXPENSE	69,766	0	0	0	0	
Total MISC Expense	69,766	0	0	0	0	
Total Expenditures	69,766	0	0	0	0	
Total Revenues Less Expenditures	-68,269	-1,497	0	0	0	
Ending Fund Balance	-68,269	-1,497	0	0	0	

Law Library Fund

Fund #1324

Fund Oversight

Circuit Court Judge

Funded By

Statutory Fee

State Statute

55 ILCS 5/5-39001

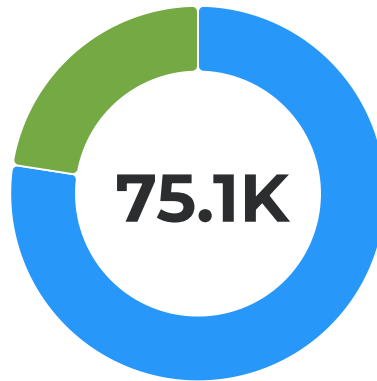
Fund Created By: Ordinance No. 69-1

Overview/Background

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 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 #97-18 Dated 12/16/97 with effective date 1/1/98.

Circuit Court Judge-Law Library Fund

FY26 Requested Expenditures

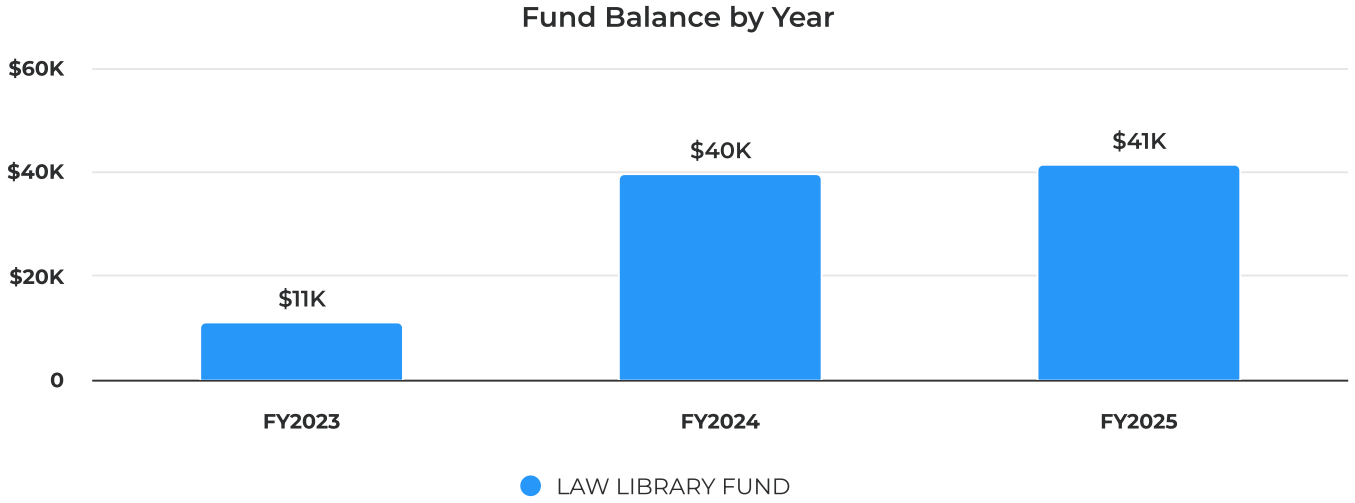


● CONTRACTUAL	\$58,184 77.45%
● SALARIES	\$16,941 22.55%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	-17,774	11,057	39,650	39,650	41,466	4.58%
Revenues						
FEES & REVENUES FROM SERVICE						
FEES	79,625	87,585	95,440	65,000	65,000	0.00%
Total FEES & REVENUES FROM SERVICE	79,625	87,585	95,440	65,000	65,000	0.00%
Total Revenues	79,625	87,585	95,440	65,000	65,000	0.00%
Expenditures						
SALARIES						
SALARIES - OTHER	0	5,019	8,846	10,000	16,941	69.41%
Total SALARIES	0	5,019	8,846	10,000	16,941	69.41%
CONTRACTUAL						
SUBSCRIPTIONS / BOOKS	12,610	17,982	19,792	20,000	20,000	0.00%
ONLINE LGL RSRCH PATRON ACCESS	14,100	14,100	11,750	14,100	14,100	0.00%
ONLINE LGL RSRCH COURTHOUSE	24,084	21,891	22,077	24,084	24,084	0.00%
Total CONTRACTUAL	50,794	53,973	53,619	58,184	58,184	0.00%
Total Expenditures	50,794	58,992	62,466	68,184	75,125	10.18%
Total Revenues Less Expenditures	28,831	28,593	32,974	-3,184	-10,125	218.00%
Ending Fund Balance	11,057	39,650	72,624	36,466	31,341	-14.05%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
LAW LIBRARY FUND	\$11,057	\$39,650	\$41,466	4.58%
Total Fund Balance	\$11,057	\$39,650	\$41,466	4.58%

Victim Impact Panel Fund

Fund #1351

Fund Oversight

Circuit Court Judge

Overview/Background

The Alliance Against Intoxicated Motorists (AAIM) organizes Victim Impact Panels that reach over 700 defendants in several Illinois counties each month. AAIM's Victim Impact Panel is not punitive in nature. Judges order DUI defendants to attend Victim Impact Panels for prevention measures.

Circuit Court Judge-Victim Impact Panel

FY26 Requested Expenditures



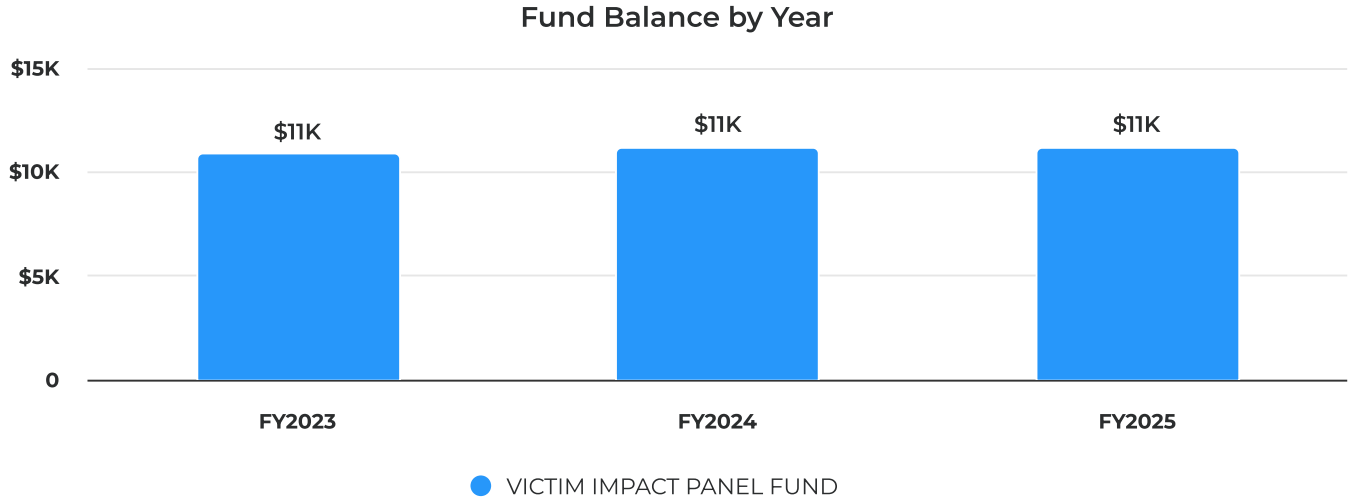
● MISC Expense \$3,200 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	10,585	10,869	11,194	11,194	11,194	0.00%
Revenues						
INTEREST INCOME						
INTEREST INCOME	188	275	184	3,200	3,200	0.00%
Total INTEREST INCOME	188	275	184	3,200	3,200	0.00%
FEES & REVENUES FROM SERVICE						
REVENUE	95	50	0	0	0	
Total FEES & REVENUES FROM SERVICE	95	50	0	0	0	
Total Revenues	283	325	184	3,200	3,200	0.00%
Expenditures						
MISC Expense						
MISCELLANEOUS EXPENSE	0	0	0	3,200	3,200	0.00%
Total MISC Expense	0	0	0	3,200	3,200	0.00%
Total Expenditures	0	0	0	3,200	3,200	0.00%
Total Revenues Less Expenditures	283	325	184	0	0	
Ending Fund Balance	10,869	11,194	11,378	11,194	11,194	0.00%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
VICTIM IMPACT PANEL FUND	\$10,869	\$11,194	\$11,194	0.00%
Total Fund Balance	\$10,869	\$11,194	\$11,194	

Mental Health Treatment Fund

Fund #1358

Fund Oversight

Circuit Court Judge

Overview/Background

Established in April 2021, The Kendall County Mental Health Court was developed to provide intensive supervision and structured support to individuals charged with misdemeanor or felony offenses stemming directly from mental health symptoms. This initiative reflects a growing national trend toward treatment-based alternatives to incarceration for individuals experiencing mental illness or emerging mental health conditions.

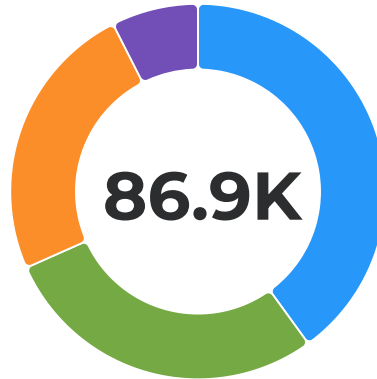
Kendall County Mental Health Court operates under a Problem-Solving Court model, which emphasizes both accountability and access to evidence-based treatment. The goal is to promote long-term stability, reduce recidivism, and support participants in effectively managing their mental health.

The program also includes a dedicated Veterans Treatment Court track, designed to address the unique needs of veterans and Service members whose involvement in the justice system is linked to mental health conditions, substance use, or trauma related to military service.

The Mental Health Court fosters a non-adversarial courtroom environment, where the Judge and multidisciplinary team collaborate with each participant. Together, they work toward shared goals of improved well-being, reduced justice system involvement, and successful reintegration into the community.

Circuit Court Judge-Mental Health Treatment Fund

FY26 Requested Expenditures



● CONTRACTUAL	\$34,750	40.00%
● SALARIES	\$24,626	28.35%
● OTHER EXPENSES	\$21,000	24.17%
● DUE TO TRANSFERS OUT	\$6,493	7.47%

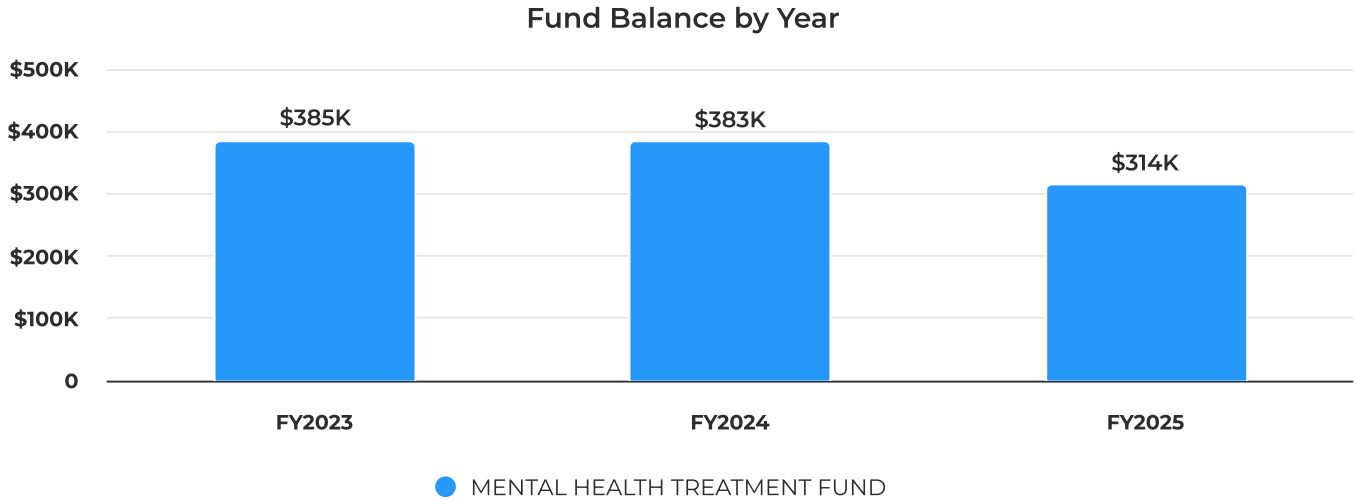
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	381,816	384,705	382,581	382,581	314,413	-17.82%
Revenues						
FEES & REVENUES FROM SERVICE						
REVENUE	630	130	0	1,000	1,000	0.00%
Total FEES & REVENUES FROM SERVICE	630	130	0	1,000	1,000	0.00%
Total Revenues	630	130	0	1,000	1,000	0.00%
Expenditures						
SALARIES						
SALARIES - OTHER	6,589	0	20,163	23,793	24,626	3.50%
Total SALARIES	6,589	0	20,163	23,793	24,626	3.50%
DUE TO TRANSFERS OUT						
TRANSF. TO IMRF FUND	387	0	1,286	1,550	1,793	15.68%
TRANSF. TO SSI FUND	504	0	1,540	1,850	1,800	-2.70%
TRNS. TO HEALTH CARE FUND	0	0	2,378	2,900	2,900	0.00%
Total DUE TO TRANSFERS OUT	891	0	5,204	6,300	6,493	3.06%
CONTRACTUAL						
TRAINING	0	0	0	1,500	4,000	166.67%
TRAVEL	0	0	1,333	2,500	2,500	0.00%
DRUG TESTING	0	1,054	4,448	10,000	11,000	10.00%
COUNSELING	0	1,200	11,400	15,600	15,600	0.00%
ASSESSMENTS	0	0	0	375	1,650	340.00%
Total CONTRACTUAL	0	2,254	17,181	29,975	34,750	15.93%
OTHER EXPENSES						



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
PROGRAM SUPPLIES	260	0	4,689	12,000	21,000	75.00%
Total OTHER EXPENSES	260	0	4,689	12,000	21,000	75.00%
Total Expenditures	7,740	2,254	47,237	72,068	86,869	20.54%
Total Revenues Less Expenditures	-7,110	-2,124	-47,237	-71,068	-85,869	20.83%
Ending Fund Balance	374,705	382,581	335,344	311,513	228,544	-26.63%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
MENTAL HEALTH TREATMENT FUND	\$384,705	\$382,581	\$314,413	-17.82%
Total Fund Balance	\$384,705	\$382,581	\$314,413	-17.82%

Drug Court

Fund #1359

Fund Oversight

Circuit Court Judge

Overview/Background

Established in February 2027, the Kendall County Drug Court provides intensive supervision and treatment to individuals charged with felony offenses stemming from a substance use disorder. The program is built on the nationally recognized Drug Court model, which aims to reduce recidivism and substance related crime by addressing the underlying addiction rather than focusing solely on criminal punishment.

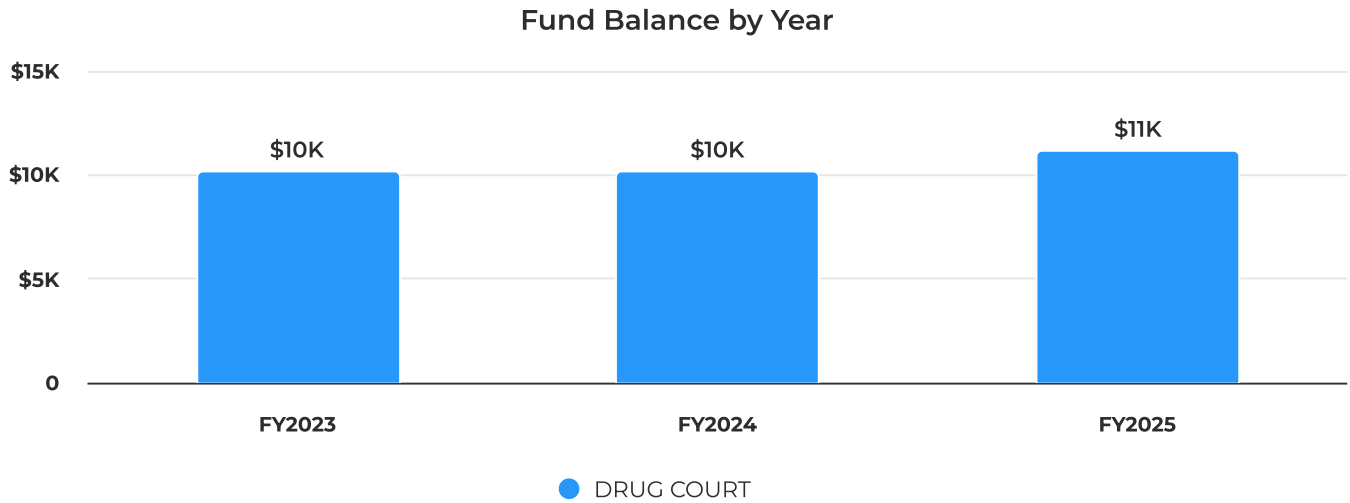
Kendall County Drug Court combines accountability, structured supervision, and comprehensive treatment services to support participants in achieving long-term recovery. The program operates within a non-adversarial, team based courtroom environment, where the Judge and Drug Court team collaborate with the participant to break the cycle of substance use and criminal behavior, ultimately promoting safer communities and lasting personal change.

Circuit Court Judge-Drug Court Fund

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	10,594	10,144	10,144	10,144	11,144	9.86%
Revenues						
INTERGOVERNMENTAL TRANSFERS						
TRNSF FROM ARPA MENTAL HEALTH	-1,750	0	0	0	0	
Total INTERGOVERNMENTAL TRANSFERS	-1,750	0	0	0	0	
OTHER REVENUES						
DRUG COURT REVENUE	1,300	0	30	1,000	1,000	0.00%
Total OTHER REVENUES	1,300	0	30	1,000	1,000	0.00%
Total Revenues	-450	0	30	1,000	1,000	0.00%
Expenditures						
Total Expenditures	0	0	0	0	0	
Total Revenues Less Expenditures	-450	0	30	1,000	1,000	0.00%
Ending Fund Balance	10,144	10,144	10,174	11,144	12,144	8.97%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
DRUG COURT	\$10,144	\$10,144	\$11,144	9.86%
Total Fund Balance	\$10,144	\$10,144	\$11,144	9.86%



Adult Redeploy Illinois Fund

Fund #1745

Fund Oversight

Circuit Court Judge

State Statute

730 ILCS 166; 705 ILCS 410

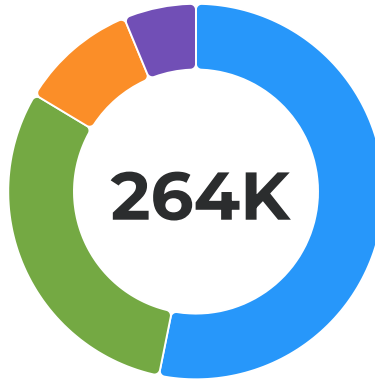
Overview/Background

Adult Redeploy Illinois (ARI) was established by the Illinois Crime Reduction Act of 2009 (Public Act 96-0761) to provide financial incentives to local jurisdictions for programs that allow diversion of individuals from state prisons by providing community-based services. Administered by the Illinois Criminal Justice Information Authority, ARI provides grants to counties, groups of counties, and judicial circuits to increase programming in their areas, in exchange for reducing the number of people they send to the Illinois Department of Corrections.

The Crime Reduction Act is based on the premise that crime can be reduced and the costs of the criminal justice system can be controlled by understanding and addressing the reasons why people commit crimes. It also acknowledges that local jurisdictions know best what resources are necessary to reduce crime in their communities. Rigorous evaluation processes with standardized performance measurements are required to confirm the effectiveness of services in reducing crime.

Circuit Court Judge-Adult Redeploy Illinois Fund

FY26 Requested Expenditures



● SALARIES	\$140,325	53.16%
● CONTRACTUAL	\$80,375	30.45%
● DUE TO TRANSFERS OUT	\$26,747	10.13%
● COMMODITIES	\$16,500	6.25%

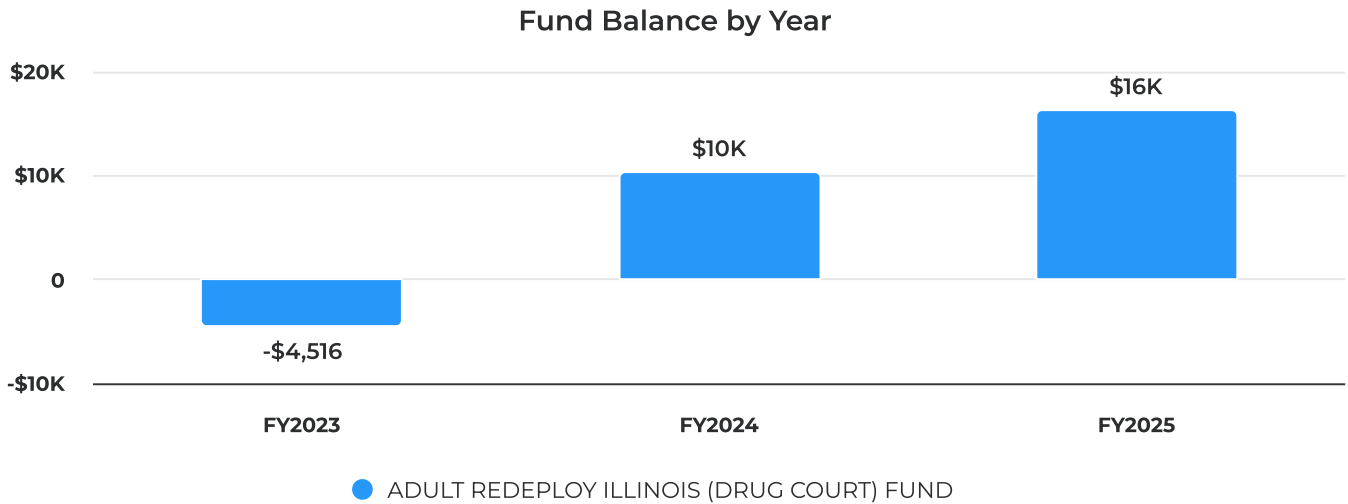
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	-2,643	-4,516	10,402	10,402	16,380	57.47%
Revenues						
DUE FROM TRANSFERS IN						
TRANSF. FROM MENTAL HEALTH	10,309	12,810	11,346	12,751	12,751	0.00%
Total DUE FROM TRANSFERS IN	10,309	12,810	11,346	12,751	12,751	0.00%
GRANTS						
GRANT AWARD	159,200	212,502	146,817	235,786	235,786	0.00%
Total GRANTS	159,200	212,502	146,817	235,786	235,786	0.00%
Total Revenues	169,509	225,312	158,163	248,537	248,537	0.00%
Expenditures						
SALARIES						
SALARIES - OTHER	84,908	110,916	107,430	120,017	127,000	5.82%
SALARIES - ASST. STATE'S ATTY.	10,078	11,908	10,913	12,874	13,325	3.50%
Total SALARIES	94,986	122,824	118,342	132,891	140,325	5.59%
DUE TO TRANSFERS OUT						
TRANSF. TO GENERAL FUND	42	6	0	0	0	
TRANSF. TO IMRF FUND	6,987	7,182	6,601	7,729	10,216	32.18%
TRANSF. TO SSI FUND	8,967	9,434	7,921	9,181	9,121	-0.65%
TRNS. TO HEALTH CARE FUND	0	4,325	5,567	7,200	7,410	2.92%
Total DUE TO TRANSFERS OUT	15,996	20,947	20,089	24,110	26,747	10.94%
COMMODITIES						
OFFICE SUPPLIES	14,407	11,339	6,132	16,396	16,500	0.63%
Total COMMODITIES	14,407	11,339	6,132	16,396	16,500	0.63%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
CONTRACTUAL						
CONFERENCES	1,185	0	0	0	0	
TRAINING	939	3,750	6,835	1,849	8,000	332.67%
TRAVEL	4,537	4,633	6,916	3,423	8,500	148.32%
DRUG TESTING	8,340	9,326	3,045	16,215	16,000	-1.33%
GPS MONITORING PROGRAM	1,518	0	0	0	0	
TREATMENT - OUTPATIENT ASSESSMENTS	29,475	37,575	36,000	46,800	47,000	0.43%
Total CONTRACTUAL	45,994	55,284	52,797	69,162	80,375	16.21%
Total Expenditures	171,382	210,394	197,360	242,559	263,947	8.82%
Total Revenues Less Expenditures	-1,873	14,918	-39,196	5,978	-15,410	-357.78%
Ending Fund Balance	-4,516	10,402	-28,794	16,380	970	-94.08%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
ADULT REDEPLOY ILLINOIS (DRUG COURT) FUND	-\$4,516	\$10,402	\$16,380	57.47%
Total Fund Balance	-\$4,516	\$10,402	\$16,380	57.47%

IL Court Tech Modernization Fund

Fund #1747

Fund Oversight

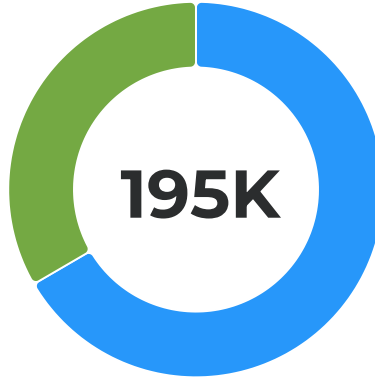
Circuit Court Judge

Overview/Background

The Court Modernization Fund is dedicated to advancing the efficiency, accessibility, and effectiveness of the judicial system through strategic investments in technology, infrastructure, and innovation. We aim to enhance the delivery of justice by supporting initiatives that modernize court operations, improve public access to legal services, and ensure the courts remain responsive to the evolving needs of society. Our mission is to foster a more transparent, user-friendly, and resilient court system that upholds the highest standards of justice in the digital age.

Circuit Court Judge-IL Court Tech Modernization Fund

FY26 Requested Expenditures



●	OTHER EXPENSES	\$129,600	66.60%
●	CONTRACTUAL	\$65,000	33.40%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	0	0	0	0	0	
Revenues						
GRANTS						
GRANT AWARD	622,614	199,522	255,609	507,978	194,600	-61.69%
Total GRANTS	622,614	199,522	255,609	507,978	194,600	-61.69%
Total Revenues	622,614	199,522	255,609	507,978	194,600	-61.69%
Expenditures						
CONTRACTUAL						
CONTRACTUAL SERVICES	248,136	103,940	0	370,382	65,000	-82.45%
Total CONTRACTUAL	248,136	103,940	0	370,382	65,000	-82.45%
OTHER EXPENSES						
EQUIPMENT	330,414	95,582	255,609	137,596	64,800	-52.91%
SUPPLIES	44,064	0	0	0	64,800	
Total OTHER EXPENSES	374,478	95,582	255,609	137,596	129,600	-5.81%
Total Expenditures	622,614	199,522	255,609	507,978	194,600	-61.69%
Total Revenues Less Expenditures	0	0	0	0	0	
Ending Fund Balance	0	0	0	0	0	

Probation Services Fund

Fund #1326

Fund Oversight

Probation Services

Funded By

Probation Fees collected from sentenced offenders pursuant to:

- 730 ILCS 5/56-6-3(b), (i), (h)- Adult Probation and Conditional Discharge and 730 ILCS5/5-6.3.1 (h) and (u)- Adult Supervision.
- Additionally, flat \$20.00 Probation Assessment Fee Fund on all criminal cases pursuant to The Criminal Traffic and Assessment Fee- 705 ILCS 135/5-15 (shall not be waived or substituted)

State Statute

Illinois State Statute 730/ILCS 110/10, 730/ILCS 110/15 &16, 730 ILCS 5/5-6-3(b) (10v), 705 ILCS 135/5-15

Overview/Background

Represents fees collected on persons sentenced to probation as ordered by the court and by Probation Assessment Fee as required under the Criminal Traffic Assessment Fee Schedule.

Appropriate/Approved use of Funding:

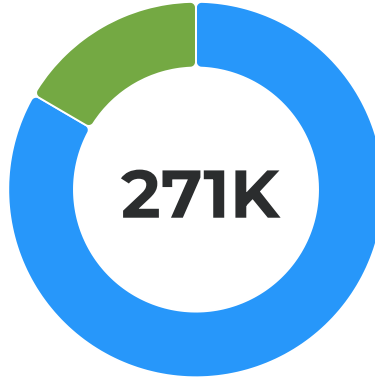
- Disbursement of funds shall be contingent upon adequate balance to meet the planned obligations.
- Departments shall refrain from supplanting county responsibilities with Probation Service Fee Fund (PSF). The total operational expenses covered by PSF must not exceed 30% of the total budget in that fund.
- Expenditures shall be for direct probation services or to advance evidence-based practices within the probation and court services department.
- Expansion of programmatic services above the county's current appropriations for approved services.

Unauthorized expenditures:

- Departments shall not use funds for detaining or residential placement of juvenile clients or the upkeep of facilities for probation or detention.
- Capital Expenditures
- Renovations or remodeling
- Personnel Costs for Probation except as outlined in 730 ILCS110/15.1 (g)(h).

Combined Court Services-Probation Services Fund

FY26 Requested Expenditures



●	CONTRACTUAL	\$225,700	83.42%
●	DUE TO TRANSFERS OUT	\$44,850	16.58%

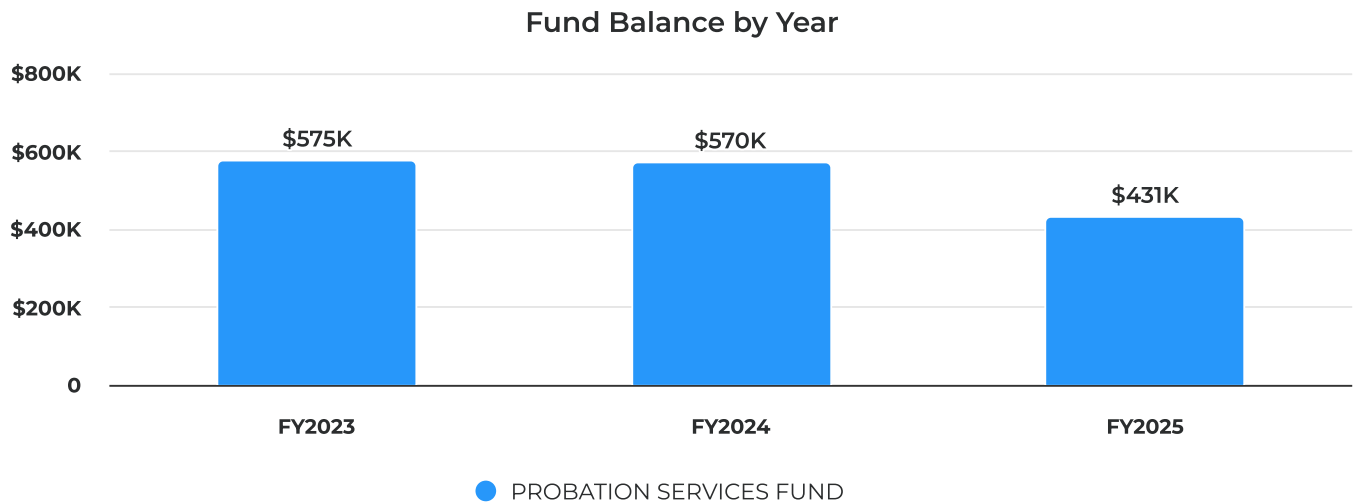
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	533,732	574,733	570,275	570,275	430,621	-24.49%
Revenues						
FEES & REVENUES FROM SERVICE						
REVENUE	122,422	134,134	102,922	110,000	125,000	13.64%
DOMESTIC VIOLENCE	5,480	2,247	1,067	1,000	1,000	0.00%
GPS MONITORING PROGRAM	9,385	7,994	0	0	0	
UNDERAGE DRINKING PROGRAM	1,888	3,063	1,515	2,000	2,000	0.00%
DRUG TESTING REVENUE	8	7	1,053	0	0	
OFFSET TRAINING FEE	828	1,500	0	0	0	
PARENTING EDUCATION PROGRAM	350	0	0	500	0	-100.00%
PROBATION ASSESSMENT FEE	8,353	10,576	8,117	8,000	10,000	25.00%
Total FEES & REVENUES FROM SERVICE	148,713	159,520	114,674	121,500	138,000	13.58%
OTHER REVENUES						
OTHER REVENUE	0	35	0	0	0	
SOFTWARE REVENUE	20,000	0	0	0	0	
Total OTHER REVENUES	20,000	35	0	0	0	
Total Revenues	168,713	159,554	114,674	121,500	138,000	13.58%
Expenditures						
DUE TO TRANSFERS OUT						
TRANSF. TO GENERAL FUND	0	14,557	0	20,654	0	-100.00%
Transfer to MH Treatment Fund	0	0	0	0	44,850	
Total DUE TO TRANSFERS OUT	0	14,557	0	20,654	44,850	117.15%
CONTRACTUAL						
DUES	1,530	2,325	640	3,000	2,500	-16.67%
TRAINING	32,490	29,683	14,188	33,000	35,000	6.06%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
CLIENT SERVICES	0	0	0	0	90,000	
ANNUAL CONTRACTS / SERV. AGMTS	12,985	22,795	32,437	72,000	44,200	-38.61%
CONTRACTUAL SERVICES	25,065	19,462	7,885	54,000	0	-100.00%
DRUG TESTING	12,222	14,087	19,436	15,000	30,000	100.00%
GPS MONITORING PROGRAM	5,694	38,864	14,376	20,000	24,000	20.00%
Total CONTRACTUAL	89,987	127,216	88,962	197,000	225,700	14.57%
CAPITAL						
EQUIPMENT	10,317	5,133	8,100	13,500	0	-100.00%
COMPUTER SOFTWARE	27,408	17,107	11,514	30,000	0	-100.00%
Total CAPITAL	37,725	22,240	19,614	43,500	0	-100.00%
Total Expenditures	127,712	164,012	108,576	261,154	270,550	3.60%
Total Revenues Less Expenditures	41,001	-4,458	6,098	-139,654	-132,550	-5.09%
Ending Fund Balance	574,733	570,275	576,373	430,621	298,071	-30.78%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
PROBATION SERVICES FUND	\$574,733	\$570,275	\$430,621	-24.49%
Total Fund Balance	\$574,733	\$570,275	\$430,621	-24.49%

Family Violence Coordinator Council Grant

Fund #1746

Fund Oversight

Probation

Funded By

Illinois Criminal Justice Information Authority.

Overview/Background

This is a pass-through fund in that expenses directly match revenue of the grant. Expenses are paid via the Kendall County established voucher billing cycle and revenue to match expenses are deposited. Quarterly and annual close out programming and fiscal reports are submitted to Illinois Criminal Justice Information Authority Granting Agency per grant requirements.

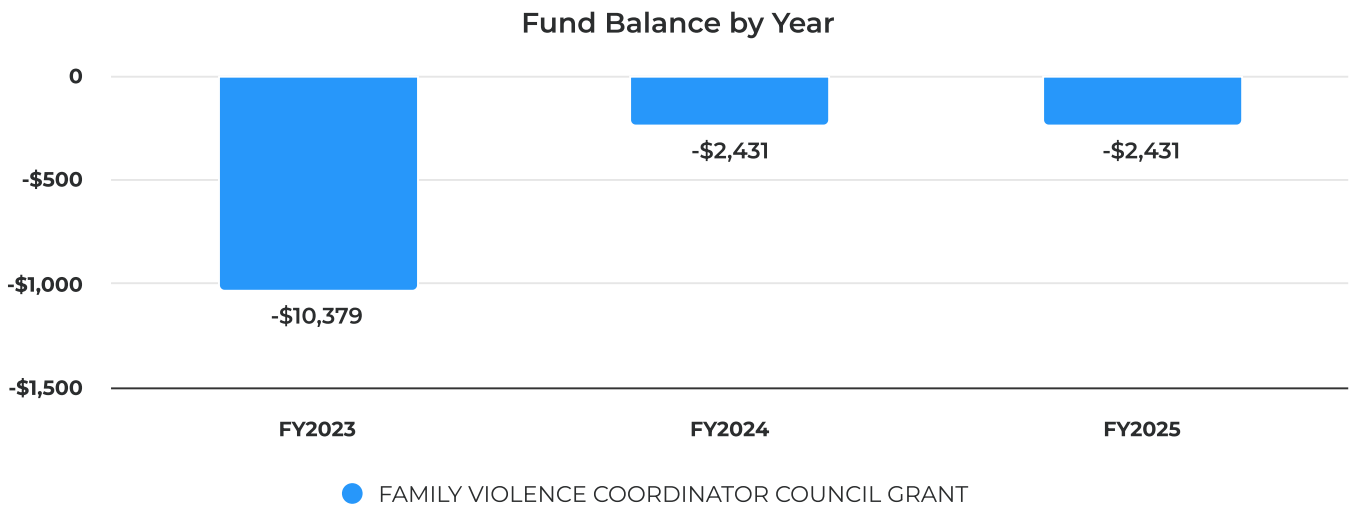
There is one contractual worker that serves as a program coordinator between DeKalb, Kane and Kendall Counties

Combined Court Services-Family Violence Coordinator Council Grant

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	-4,344	-10,379	-2,431	-2,431	-2,431	0.00%
Revenues						
GRANTS						
GRANT AWARD	52,538	66,052	41,478	62,000	0	-100.00%
Total GRANTS	52,538	66,052	41,478	62,000	0	-100.00%
Total Revenues	52,538	66,052	41,478	62,000	0	-100.00%
Expenditures						
COMMODITIES						
OFFICE SUPPLIES	2,761	0	0	350	0	-100.00%
Total COMMODITIES	2,761	0	0	350	0	-100.00%
CONTRACTUAL						
CONTRACTUAL SERVICES	55,811	58,105	39,126	61,650	0	-100.00%
Total CONTRACTUAL	55,811	58,105	39,126	61,650	0	-100.00%
Total Expenditures	58,573	58,105	39,126	62,000	0	-100.00%
Total Revenues Less Expenditures	-6,035	7,947	2,352	0	0	
Ending Fund Balance	-10,379	-2,431	-79	-2,431	-2,431	0.00%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
FAMILY VIOLENCE COORDINATOR COUNCIL GRANT	-\$10,379	-\$2,431	-\$2,431	0.00%
Total Fund Balance	-\$10,379	-\$2,431	-\$2,431	

Public Defender Records Automation Fund

Fund #1354

Fund Oversight

Public Defender

Funded By

Court Fees

State Statute

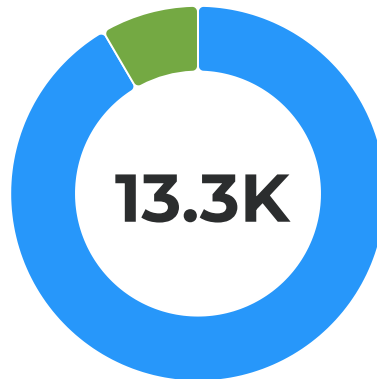
(705 ILCS 135/)

Overview/Background

All money collected by the Clerk of the Circuit Court under Article 15 of this Act shall be remitted as directed in Article 15 of this Act to the county treasurer, to the State Treasurer, and to the treasurers of the units of local government. The county treasurer or the treasurer of the unit of local government may create the funds indicated in paragraphs (1) through (5), (9), and (16) of subsection (d) of this Section, if not already in existence. If a county or unit of local government has not instituted, and does not plan to institute a program that uses a particular fund, the treasurer need not create the fund and may instead deposit the money intended for the fund into the general fund of the county or unit of local government for use in financing the court system.

Public Defender-Records Automation Fund

FY26 Requested Expenditures



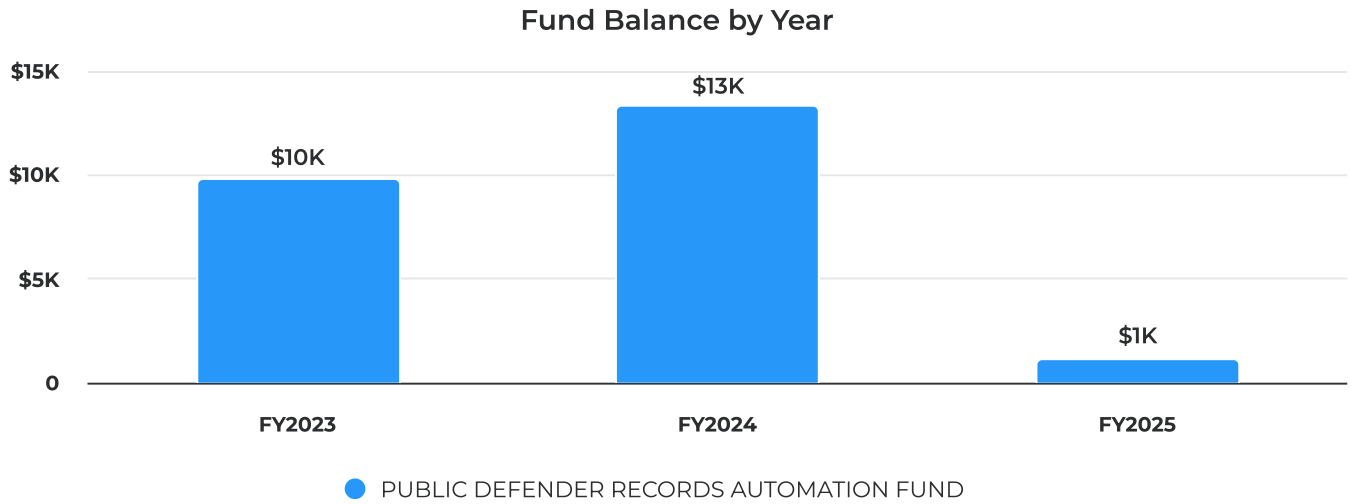
● DUE TO TRANSFERS OUT	\$12,191	91.58%
● MISC Expense	\$1,121	8.42%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	6,731	9,775	13,345	13,345	1,154	-91.35%
Revenues						
FEES & REVENUES FROM SERVICE						
FEES	3,044	3,570	3,236	1,121	1,121	0.00%
Total FEES & REVENUES FROM SERVICE	3,044	3,570	3,236	1,121	1,121	0.00%
Total Revenues	3,044	3,570	3,236	1,121	1,121	0.00%
Expenditures						
DUE TO TRANSFERS OUT						
TRANSF. TO GENERAL FUND	0	0	0	12,191	12,191	0.00%
Total DUE TO TRANSFERS OUT	0	0	0	12,191	12,191	0.00%
MISC Expense						
MISCELLANEOUS EXPENSE	0	0	0	1,121	1,121	0.00%
Total MISC Expense	0	0	0	1,121	1,121	0.00%
Total Expenditures	0	0	0	13,312	13,312	0.00%
Total Revenues Less Expenditures	3,044	3,570	3,236	-12,191	-12,191	0.00%
Ending Fund Balance	9,775	13,345	16,580	1,154	-11,037	-1,056.33%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
PUBLIC DEFENDER RECORDS AUTOMATION FUND	9,775	13,345	1,154	-91.35%
Total Fund Balance	9,775	13,345	1,154	-91.35%

Public Defender State Funding

Fund #1785

Fund Oversight

Public Defender

Funded By

Grant Funds

State Statute

Fund created by the Administrative Office of Illinois Court.

Overview/Background

The Public Defender's Office was created by Illinois State Statute based on an individual's right to counsel and to due process protections that are guaranteed by the United States Constitution and the Illinois State Constitution. The Kendall County Public Defender's office is comprised of licensed attorneys who represent those individuals that have been accused of a crime which carries with it the potential for jail or prison time and cannot afford to retain private counsel. This office handles all varieties of criminal matters from traffic, misdemeanors, felonies to first degree murder. The Public Defender's office can also be appointed in juvenile cases including juvenile delinquency matters as well as abuse, neglect and dependency cases involving the rights of a parent accused of abusing or neglecting their child. The Public Defender's office may represent both of the child's parents and/or be appointed to represent the interest of the child.

Current and Future Use of Grant Funds: The Kendall County State's Attorney's office as well as the Kendall County Circuit Clerk's office are moving away from paper files and paper in general. The vast majority of discovery being filed and/or exchanged is being done so electronically. The Kendall County Public Defender's office short- and long-term goal is to adapt to these changes and upgrade its technology. In furtherance of this goal the Kendall County Public Defender's office has contracted with Axon Enterprise, Inc. for digital discovery. The State's Attorney's office, as well as the majority of law enforcement agencies in this County, use this Axon platform to transfer discovery digitally. The costs of Axon for the Public Defender's office is as follows:

Jan. 2024-\$9,503.71 (Paid from 2024 Grant)

Jan. 2025-\$9,883.87 (Paid from 2024 Grant)

Jan. 2026-\$10,279.22 (***Requesting a Line-Item Budget for Said Amount***)

Jan. 2027-\$10,690.39 (***Requesting a Line-Item Budget for Said Amount***)

Jan. 2028-\$11,118.01 (***Requesting a Line-Item Budget for Said Amount***)

Subtotal-\$51,475.20

In addition, due to the population growth of Kendall County and the significant increase in caseloads for the Public Defender's office, our previous case calendar system in Outlook is no longer sufficient. Outlook caps the number of entries that we can use to calendar and track our caseload. The Public Defender's office has reached this cap, and we are having difficulties maintaining our calendar and schedules. Another important necessity in the Public Defender's office is case conflict checks. Case conflict checks require us to maintain confidentiality between attorneys and defendants who may have codefendants. The Public Defender's current case calendar system does not conduct conflict analysis checks. In furtherance of the goal to have an adequate case management system, the Public Defender's office has contracted with Karpel Solutions to provide the case management software. The costs of Karpel for the Public Defender's office is as follows:

One-Time Start-Up Costs-\$27,200 (Paid from 2024 Grant)

Yearly Fee-\$4,600 (2024 First Year Paid from 2024 Grant) (***Requesting a Line-Item Budget for Said Yearly Amount after 2025***)

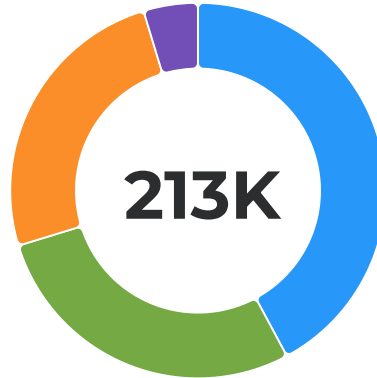
Finally, due to the implementation of the Pretrial Fairness Act, the Public Defender's office is required to appear in person on weekends to have a meaningful face-to-face meeting with defendants who were arrested. The act also requires that a defendant whom the State's Attorney's office is asking to detain while the charges are pending have a hearing to determine whether or not they get released within 24 hours if arrested on a misdemeanor offense or 48 hours if arrested on a felony offense. These detention hearings often require the Public Defender's office to review potentially several hours of video evidence and/or written discovery in a very short period of time. This mandate in the act poses difficulties with



staffing and the Public Defender's office having enough time to prepare for the hearing. Due to the extra time required, including nights, weekends, and early mornings, from the attorneys, this fund has been used to compensate the attorneys.

Public Defender-State Funding

FY26 Requested Expenditures



● DUE TO TRANSFERS OUT	\$90,000	42.16%
● CONTRACTUAL	\$60,000	28.11%
● OTHER EXPENSES	\$53,484	25.05%
● SALARIES	\$10,000	4.68%

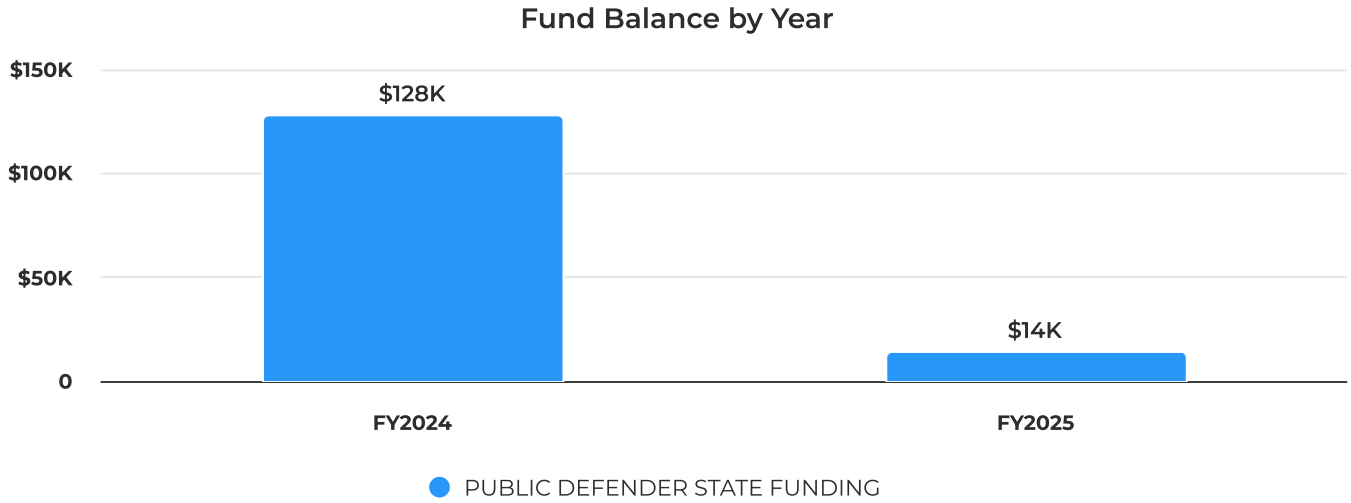
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	0	0	127,816	127,816	13,583	-89.37%
Revenues						
INTERGOVERNMENTAL TRANSFERS						
RECEIPTS - STATE OF ILLINOIS	0	198,141	83,449	98,551	98,551	0.00%
Total INTERGOVERNMENTAL TRANSFERS	0	198,141	83,449	98,551	98,551	0.00%
INTEREST INCOME						
INTEREST INCOME	0	686	32	700	700	0.00%
Total INTEREST INCOME	0	686	32	700	700	0.00%
Total Revenues	0	198,827	83,481	99,251	99,251	0.00%
Expenditures						
SALARIES						
SALARIES - OTHER	0	8,820	0	10,000	10,000	0.00%
Total SALARIES	0	8,820	0	10,000	10,000	0.00%
DUE TO TRANSFERS OUT						
TRANSF. TO GENERAL FUND	0	0	0	90,000	90,000	0.00%
Total DUE TO TRANSFERS OUT	0	0	0	90,000	90,000	0.00%
CONTRACTUAL						
CONTRACTUAL SERVICES	0	62,192	0	60,000	60,000	0.00%
Total CONTRACTUAL	0	62,192	0	60,000	60,000	0.00%
OTHER EXPENSES						
MISCELLANEOUS EXPENSE	0	0	0	53,484	53,484	0.00%
Total OTHER EXPENSES	0	0	0	53,484	53,484	0.00%
Total Expenditures	0	71,012	0	213,484	213,484	0.00%
Total Revenues Less Expenditures	0	127,816	83,481	-114,233	-114,233	0.00%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Ending Fund Balance	0	127,816	211,297	13,583	-100,650	-841.00%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
PUBLIC DEFENDER STATE FUNDING	\$0	\$127,816	\$13,583	-89.37%
Total Fund Balance		\$127,816	\$13,583	-89.37%

Historic Preservation CLG Grant

Fund #1720

Fund Oversight

Planning, Building & Zoning

Funded By

Grant Funds and General Fund

State Statute

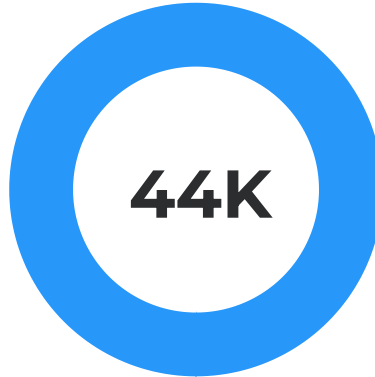
55 ILCS 5/5-30004

Overview/Background

Kendall County became a Certified Local Government in January 2021. As a Certified Local Government, Kendall County is eligible to apply for grants to perform certain activities. Per the above listed State Statute, the County can conduct ongoing surveys to identify buildings, structures, areas, sites, and landscapes that are of historic, archaeological, architectural, or scenic significance, and therefore potential landmarks or preservation districts. This fund finances historic structure surveys in the unincorporated area of Kendall County.

Planning, Building & Zoning- Historic Preservation CLG Grant

FY26 Requested Expenditures



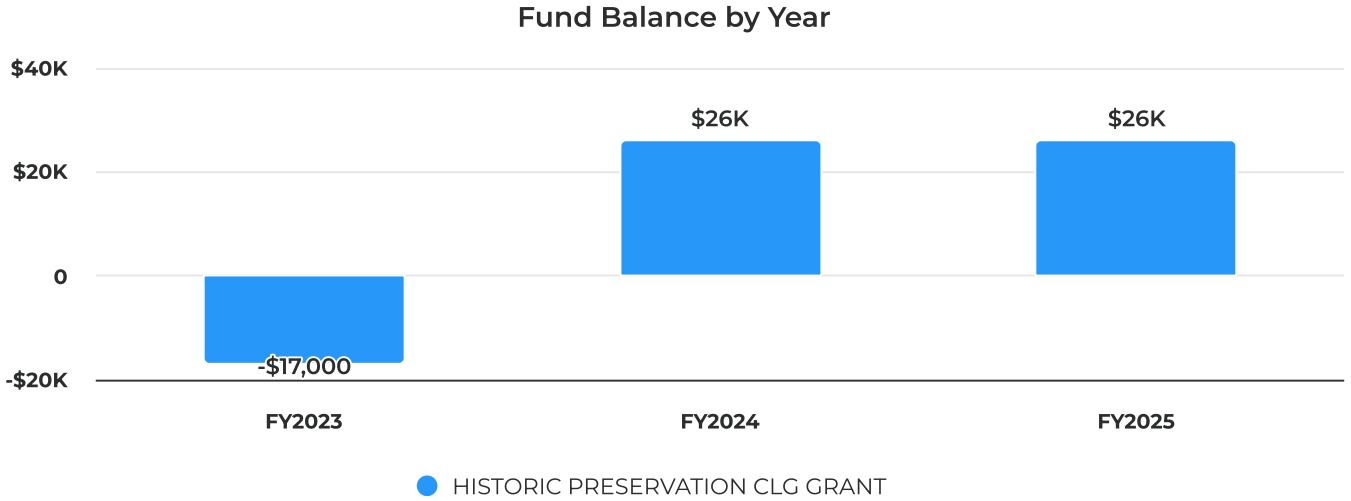
● CONTRACTUAL **\$44,000** 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	6,375	-17,000	25,950	25,950	25,950	0.00%
Revenues						
DUE FROM TRANSFERS IN						
TRANSF. FROM GENERAL FUND	12,750	13,200	0	13,200	13,200	0.00%
Total DUE FROM TRANSFERS IN	12,750	13,200	0	13,200	13,200	0.00%
GRANTS						
GRANT AWARD	0	29,750	0	30,800	30,800	0.00%
Total GRANTS	0	29,750	0	30,800	30,800	0.00%
Total Revenues	12,750	42,950	0	44,000	44,000	0.00%
Expenditures						
CONTRACTUAL						
CONSULTANTS	36,125	0	0	44,000	44,000	0.00%
Total CONTRACTUAL	36,125	0	0	44,000	44,000	0.00%
Total Expenditures	36,125	0	0	44,000	44,000	0.00%
Total Revenues Less Expenditures	-23,375	42,950	0	0	0	
Ending Fund Balance	-17,000	25,950	25,950	25,950	25,950	0.00%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
HISTORIC PRESERVATION CLG GRANT	-\$17,000	\$25,950	\$25,950	0.00%
Total Fund Balance	-\$17,000	\$25,950	\$25,950	

Cook County Reimbursement Fund

Fund #1307

Fund Oversight

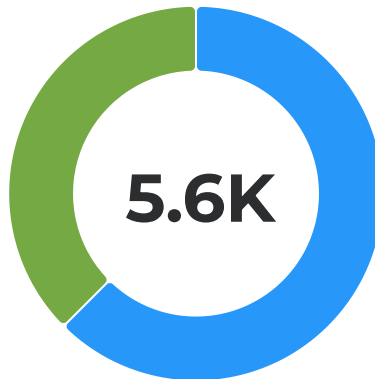
Sheriff

Overview/Background

This fund captures expenditure for Cook County inmate medical expenses. Expenditures are reimbursed by Cook County.

Sheriff-Cook County Reimbursement Fund

FY26 Requested Expenditures

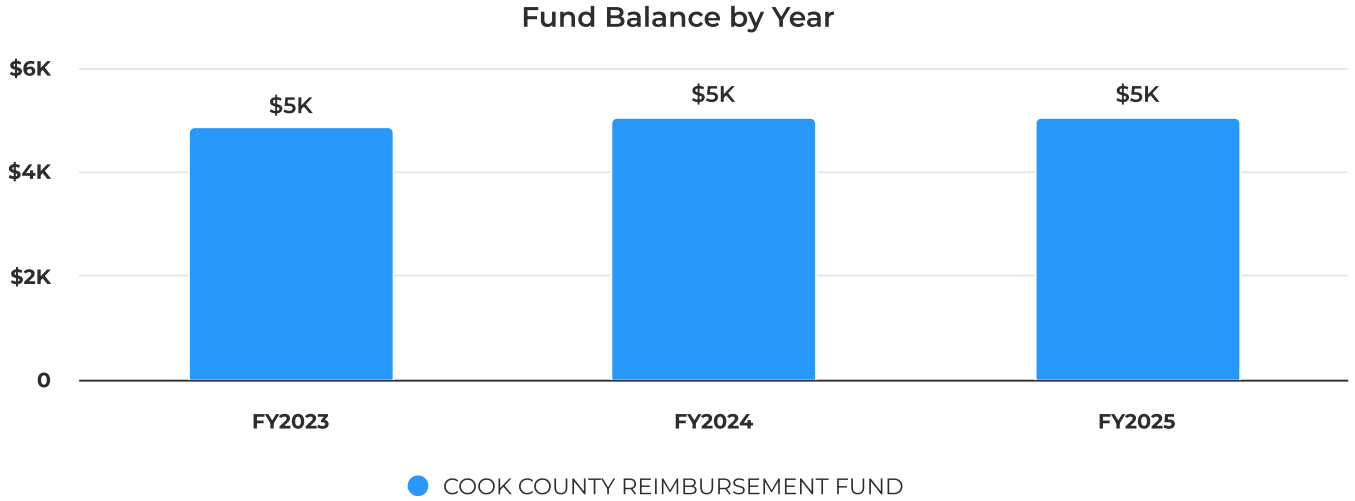


●	CONTRACTUAL	\$3,500	62.50%
●	COMMODITIES	\$2,100	37.50%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	4,872	4,856	5,049	5,049	5,049	0.00%
Revenues						
OTHER REVENUES						
COMMISSARY REIMBURSEMENT	330	175	0	2,100	2,100	0.00%
MEDICAL REIMBURSEMENT	1,659	249	0	3,500	3,500	0.00%
Total OTHER REVENUES	1,989	424	0	5,600	5,600	0.00%
Total Revenues	1,989	424	0	5,600	5,600	0.00%
Expenditures						
COMMODITIES						
COOK INMATE SUPPLIES	290	0	0	2,100	2,100	0.00%
Total COMMODITIES	290	0	0	2,100	2,100	0.00%
CONTRACTUAL						
COOK MEDICAL EXPENSES	1,715	231	0	3,500	3,500	0.00%
Total CONTRACTUAL	1,715	231	0	3,500	3,500	0.00%
Total Expenditures	2,005	231	0	5,600	5,600	0.00%
Total Revenues Less Expenditures	-16	193	0	0	0	
Ending Fund Balance	4,856	5,049	5,049	5,049	5,049	0.00%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
COOK COUNTY REIMBURSEMENT FUND	\$4,856	\$5,049	\$5,049	0.00%
Total Fund Balance	\$4,856	\$5,049	\$5,049	

Court Security Fund

Fund #1314

Fund Oversight

Sheriff

State Statute

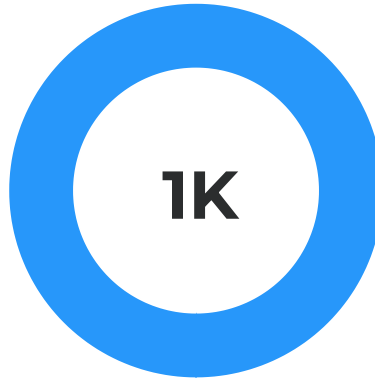
55ILCS 5/5-1103

Overview/Background

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 is established and 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 FY07 to the \$25 maximum for FY08.

Sheriff-Court Security Fund

FY26 Requested Expenditures



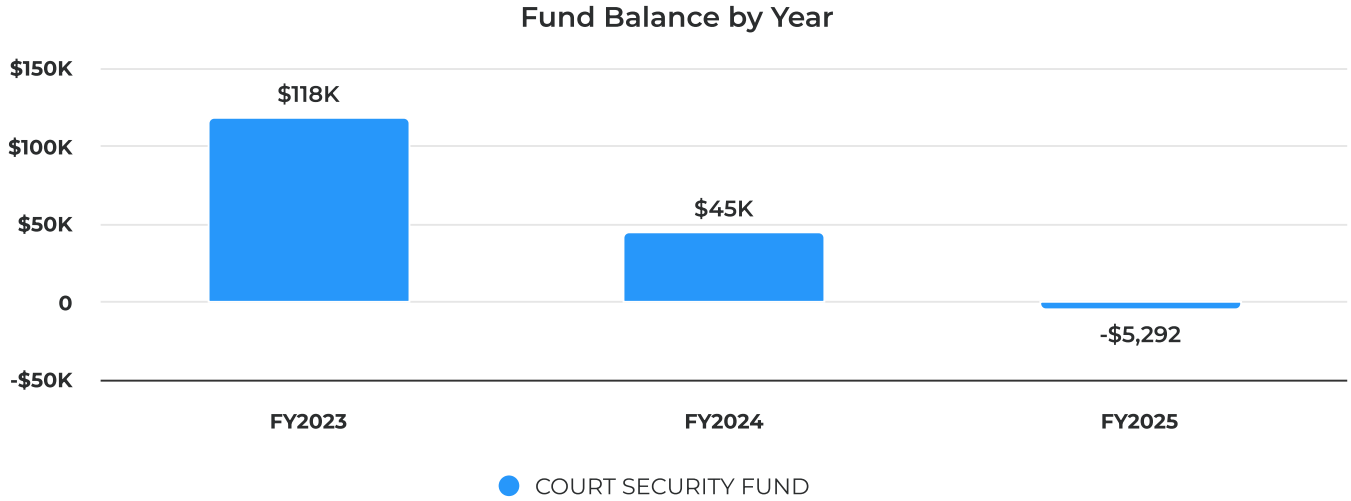
● OTHER EXPENSES \$1,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	195,203	118,178	45,013	45,013	-5,292	-111.76%
Revenues						
FEES & REVENUES FROM SERVICE						
FEES	3,848	2,284	705	0	0	
Total FEES & REVENUES FROM SERVICE	3,848	2,284	705	0	0	
Total Revenues	3,848	2,284	705	0	0	
Expenditures						
SALARIES						
SALARIES - OVERTIME	22,355	22,693	15,212	17,000	0	-100.00%
Total SALARIES	22,355	22,693	15,212	17,000	0	-100.00%
DUE TO TRANSFERS OUT						
TRANSF. TO GENERAL FUND	28,335	23,368	0	18,630	0	-100.00%
Total DUE TO TRANSFERS OUT	28,335	23,368	0	18,630	0	-100.00%
CONTRACTUAL						
DUES	40	0	0	0	0	
Total CONTRACTUAL	40	0	0	0	0	
OTHER EXPENSES						
COURT SECURITY EXPENSES	30,144	29,388	8,695	14,675	1,000	-93.19%
Total OTHER EXPENSES	30,144	29,388	8,695	14,675	1,000	-93.19%
Total Expenditures	80,874	75,449	23,907	50,305	1,000	-98.01%
Total Revenues Less Expenditures	-77,025	-73,165	-23,202	-50,305	-1,000	-98.01%
Ending Fund Balance	118,178	45,013	21,811	-5,292	-6,292	18.90%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
COURT SECURITY FUND	\$118,178	\$45,013	-\$5,292	-111.76%
Total Fund Balance	\$118,178	\$45,013	-\$5,292	-111.76%

Illinois Gaming Law Enforcement Fund

Fund #1319

Fund Oversight

Sheriff

State Statute

230ILCS 20/5

Overview/Background

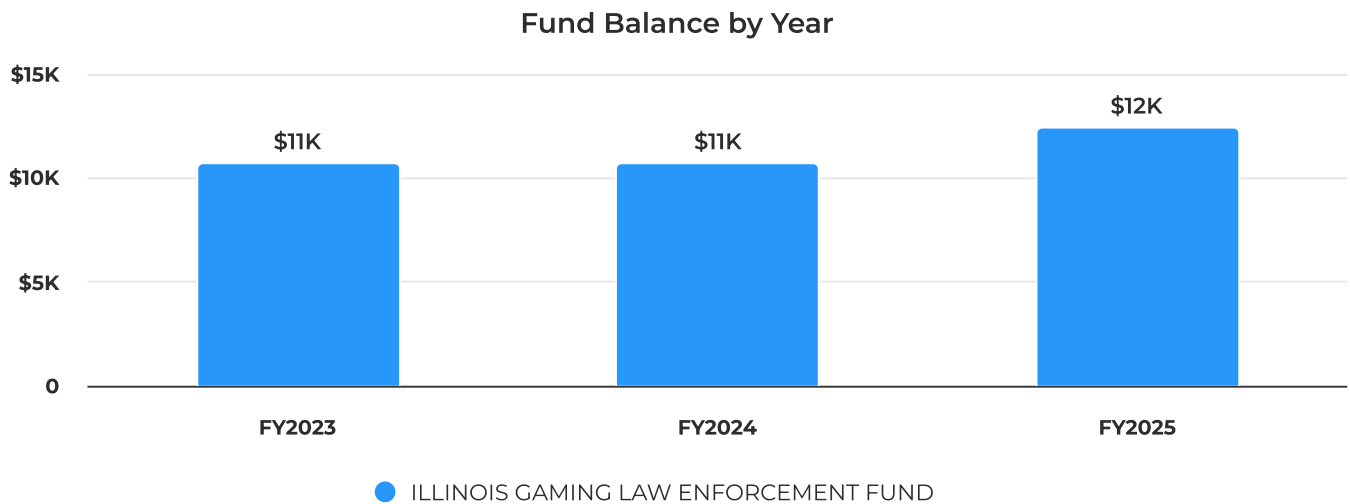
This fund captures revenue and expenditure attributed to the Illinois Pull Tabs and Jar Games Act.

Sheriff-Illinois Gaming Law Enforcement Fund

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	9,656	10,663	10,663	10,663	12,393	16.22%
Revenues						
INTERGOVERNMENTAL TRANSFERS						
RECEIPTS - STATE OF ILLINOIS	1,007	0	132	1,730	0	-100.00%
Total INTERGOVERNMENTAL TRANSFERS	1,007	0	132	1,730	0	-100.00%
Total Revenues	1,007	0	132	1,730	0	-100.00%
Expenditures						
Total Expenditures	0	0	0	0	0	
Total Revenues Less Expenditures	1,007	0	132	1,730	0	-100.00%
Ending Fund Balance	10,663	10,663	10,795	12,393	12,393	0.00%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
ILLINOIS GAMING LAW ENFORCEMENT FUND	\$10,663	\$10,663	\$12,393	16.22%
Total Fund Balance	\$10,663	\$10,663	\$12,393	16.22%

Sheriff Jail Commissary Fund

Fund #1321

Fund Oversight

Sheriff

State Statute

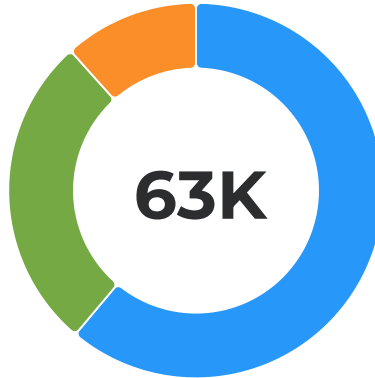
Illinois Administrative Code Title 20 Chapter I (f) 701.250 (f)

Overview/Background

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.

Sheriff-Jail Commissary Fund

FY26 Requested Expenditures



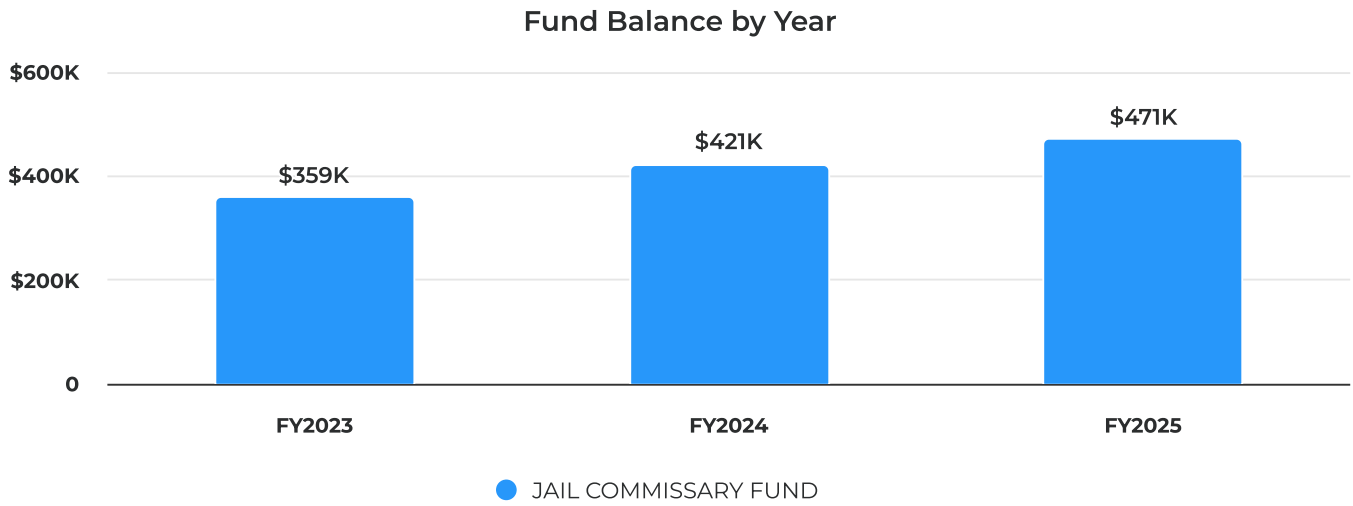
<ul style="list-style-type: none"> ● COMMODITIES ● OTHER EXPENSES ● MISC Expense 	<table border="0"> <tr> <td style="font-weight: bold;">\$38,502</td> <td style="font-weight: bold;">61.11%</td> </tr> <tr> <td style="font-weight: bold;">\$17,164</td> <td style="font-weight: bold;">27.24%</td> </tr> <tr> <td style="font-weight: bold;">\$7,336</td> <td style="font-weight: bold;">11.64%</td> </tr> </table>	\$38,502	61.11%	\$17,164	27.24%	\$7,336	11.64%
\$38,502	61.11%						
\$17,164	27.24%						
\$7,336	11.64%						

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	339,671	358,812	421,492	421,492	470,748	11.69%
Revenues						
INTEREST INCOME						
INTEREST INCOME	6,779	13,625	12,213	11,315	14,105	24.66%
Total INTEREST INCOME	6,779	13,625	12,213	11,315	14,105	24.66%
FEES & REVENUES FROM SERVICE						
REVENUE	122,528	94,900	43,265	115,000	62,000	-46.09%
Total FEES & REVENUES FROM SERVICE	122,528	94,900	43,265	115,000	62,000	-46.09%
Total Revenues	129,307	108,525	55,478	126,315	76,105	-39.75%
Expenditures						
COMMODITIES						
SUPPLIES INMATE COMM	32,726	31,566	39,586	40,778	38,502	-5.58%
Total COMMODITIES	32,726	31,566	39,586	40,778	38,502	-5.58%
CONTRACTUAL						
MEDICAL INMATE COMM	62,754	0	0	0	0	
Total CONTRACTUAL	62,754	0	0	0	0	
OTHER EXPENSES						
WELFARE/HEALTH INMATE COMM	10,192	9,783	2,623	26,280	17,164	-34.69%
Total OTHER EXPENSES	10,192	9,783	2,623	26,280	17,164	-34.69%
MISC Expense						
MISCELLANEOUS INMATE COMM	4,495	4,495	4,495	10,001	7,336	-26.65%
Total MISC Expense	4,495	4,495	4,495	10,001	7,336	-26.65%
Total Expenditures	110,167	45,844	46,703	77,059	63,002	-18.24%
Total Revenues Less Expenditures	19,141	62,681	8,775	49,256	13,103	-73.40%
Ending Fund Balance	358,812	421,492	430,267	470,748	483,851	2.78%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
JAIL COMMISSARY FUND	\$358,812	\$421,492	\$470,748	11.69%
Total Fund Balance	\$358,812	\$421,492	\$470,748	11.69%

K9 Donations Fund

Fund #1323

Fund Oversight

Sheriff

Funded By

Donations

State Statute

N/A

Overview/Background

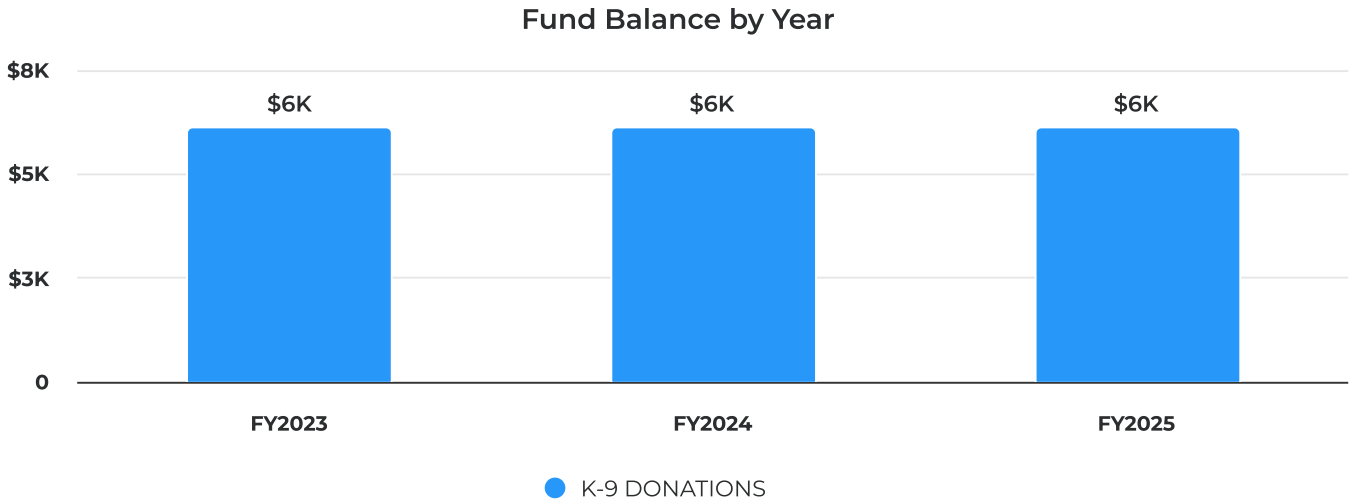
To provide an account/budget line to accept donations in furtherance of the Kendall County Sheriff's Office K9 program. This fund captures public donations to be used toward canine expenses.

Sheriff-K9 Donations

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	6,125	6,125	6,125	6,125	6,125	0.00%
Revenues						
Total Revenues	0	0	0	0	0	
Expenditures						
Total Expenditures	0	0	0	0	0	
Total Revenues Less Expenditures	0	0	0	0	0	
Ending Fund Balance	6,125	6,125	6,125	6,125	6,125	0.00%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
K-9 DONATIONS	\$6,125	\$6,125	\$6,125	0.00%
Total Fund Balance	\$6,125	\$6,125	\$6,125	



Drug Abuse Revenue Fund

Fund #1333

Fund Oversight

Sheriff

Funded By

Drug forfeitures, fines and donations

State Statute

IL Statue: Repealed effective 7-1-19

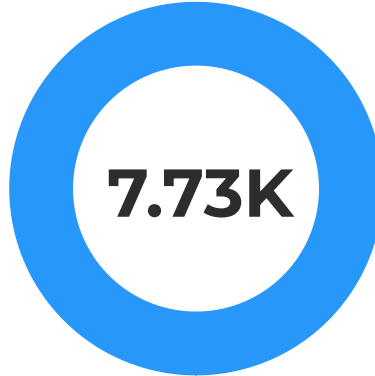
Overview/Background

Receipts for this fund come from drug fines & fees. 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 enforcement of laws governing controlled substances and for public education in the community or schools in the prevention or detection of the abuse of drugs or alcohol.

Though this is no longer funded, the remaining funds in this account will be spent in accordance with the statutory requirements as they were originally intended.

Sheriff-Drug Abuse Revenue Fund

FY26 Requested Expenditures



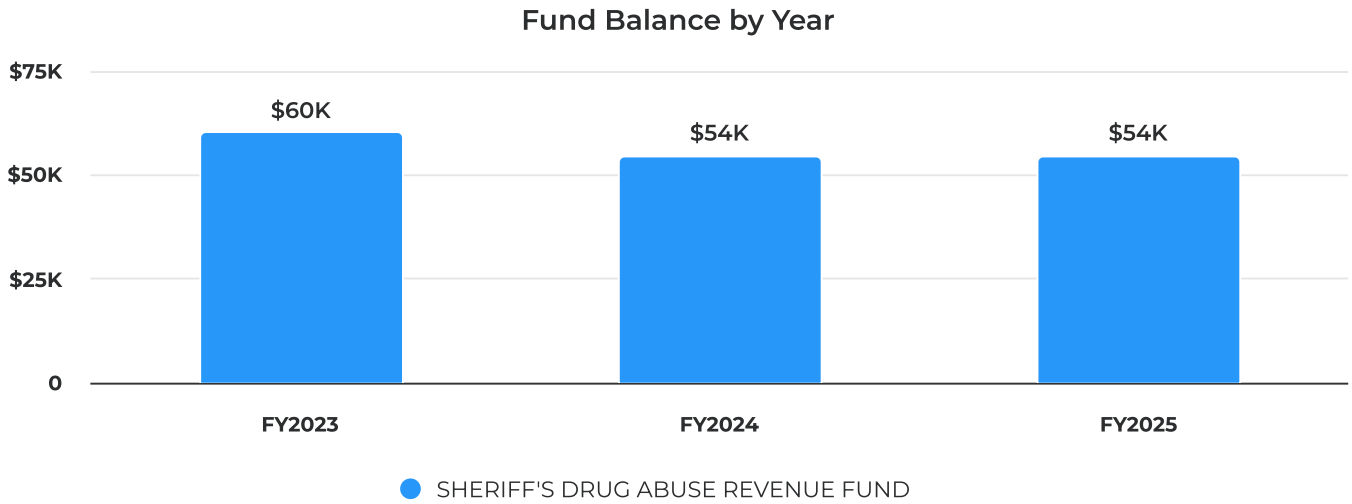
● OTHER EXPENSES \$7,730 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	74,158	60,311	54,466	54,466	54,466	0.00%
Revenues						
FEES & REVENUES FROM SERVICE						
FEES	2,946	631	208	0	0	
FINES & FEES	8,060	665	777	0	0	
Total FEES & REVENUES FROM SERVICE	11,006	1,296	986	0	0	
Total Revenues	11,006	1,296	986	0	0	
Expenditures						
OTHER EXPENSES						
DRUG ABUSE PREVENTION	24,853	7,140	19,682	11,287	7,730	-31.51%
Total OTHER EXPENSES	24,853	7,140	19,682	11,287	7,730	-31.51%
Total Expenditures	24,853	7,140	19,682	11,287	7,730	-31.51%
Total Revenues Less Expenditures	-13,847	-5,844	-18,697	-11,287	-7,730	-31.51%
Ending Fund Balance	60,311	54,466	35,770	43,179	46,736	8.24%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
SHERIFF'S DRUG ABUSE REVENUE FUND	\$60,311	\$54,466	\$54,466	0.00%
Total Fund Balance	\$60,311	\$54,466	\$54,466	

Drug Forfeiture Fund

Fund #1334

Fund Oversight

Sheriff

Funded By

Revenue and expenditure attributed to the Drug Asset Forfeiture Act

State Statute

IL Statute: 725 ILCS 150

Overview/Background

This fund captures revenue and expenditure attributed to the Drug Asset Forfeiture Procedure Act. ...the civil forfeiture of property, which is used or intended to be used in, is attributable to or facilitates the manufacture, sale, transportation, distribution, possession or use of substances in certain violations of the Illinois Controlled Substances Act, the Cannabis Control Act, or the Methamphetamine Control and Community Protection Act...

Sheriff-Drug Forfeiture Fund

FY26 Requested Expenditures

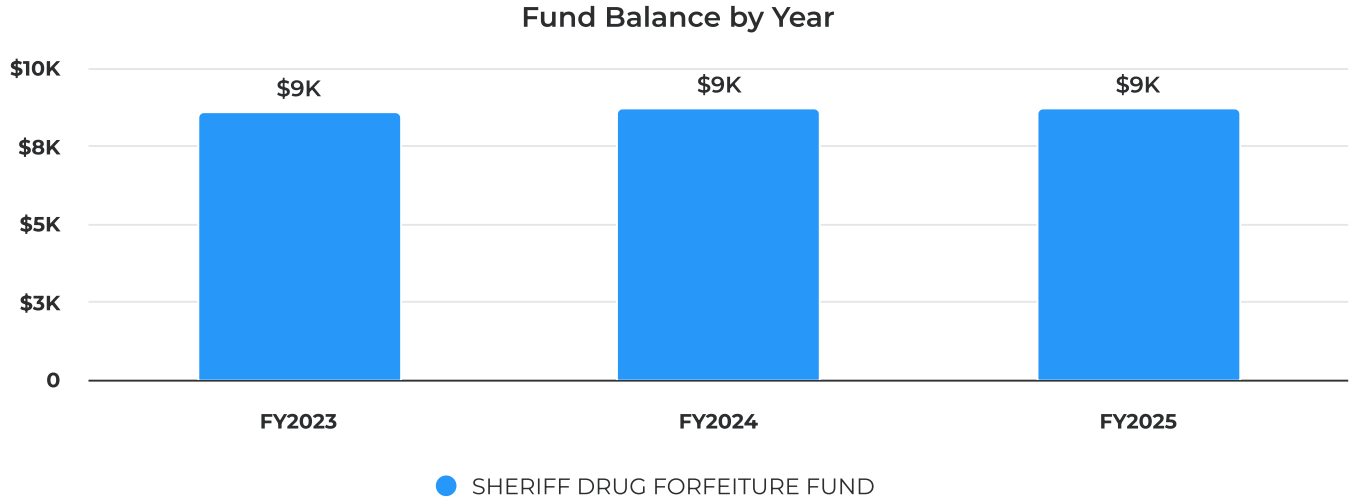


● OTHER EXPENSES \$10,500 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	4,806	8,607	8,715	8,715	8,715	0.00%
Revenues						
OTHER REVENUES						
DRUG FORFEITURES REVENUE	10,748	2,110	1,731	10,500	10,500	0.00%
Total OTHER REVENUES	10,748	2,110	1,731	10,500	10,500	0.00%
Total Revenues	10,748	2,110	1,731	10,500	10,500	0.00%
Expenditures						
OTHER EXPENSES						
DRUG FORFEITURES EXPENSE	6,947	2,002	1,049	10,500	10,500	0.00%
Total OTHER EXPENSES	6,947	2,002	1,049	10,500	10,500	0.00%
Total Expenditures	6,947	2,002	1,049	10,500	10,500	0.00%
Total Revenues Less Expenditures	3,801	108	682	0	0	
Ending Fund Balance	8,607	8,715	9,397	8,715	8,715	0.00%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
SHERIFF DRUG FORFEITURE FUND	\$8,607	\$8,715	\$8,715	0.00%
Total Fund Balance	\$8,607	\$8,715	\$8,715	

E-Ticket Fund

Fund #1335

Fund Oversight

Sheriff

Funded By

Fee

State Statute

705 ILCS 105/27.3e

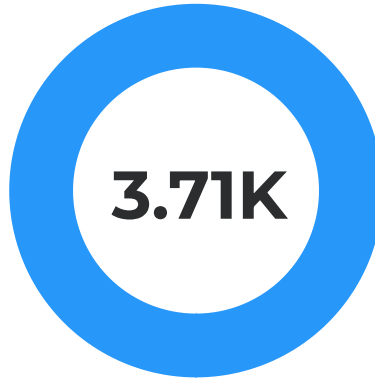
Overview/Background

Funds utilized to pay for E-Citation software and hardware.

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

Sheriff-E-Ticket

FY26 Requested Expenditures



● MISC Expense

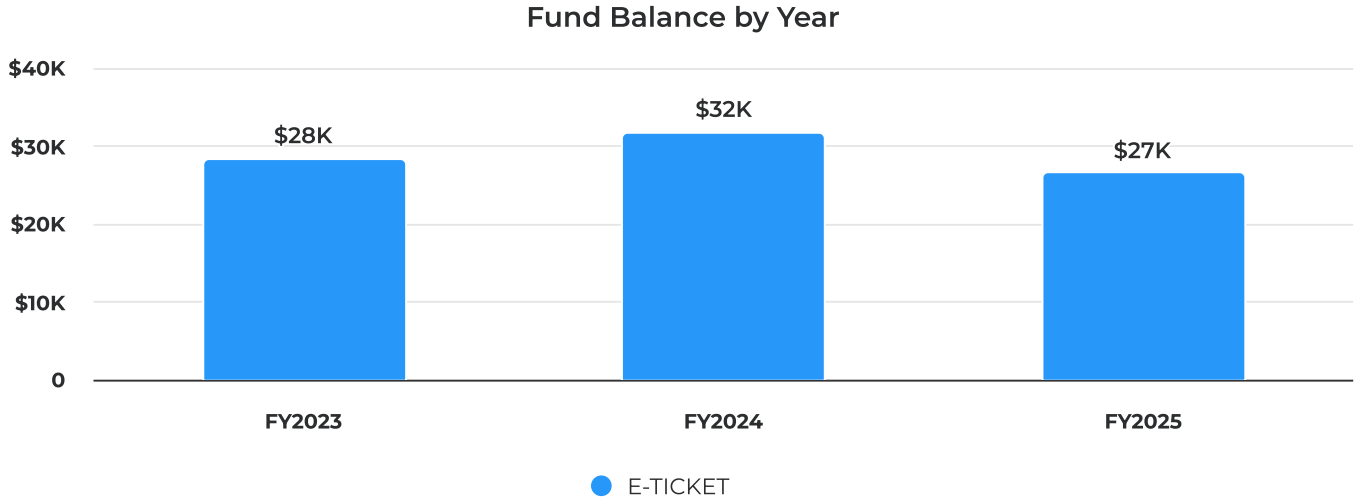
\$3,710 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	26,134	28,426	31,796	31,796	26,530	-16.56%
Revenues						
FEES & REVENUES FROM SERVICE						
FINES & FEES	3,088	4,172	2,662	3,059	3,406	11.34%
Total FEES & REVENUES FROM SERVICE	3,088	4,172	2,662	3,059	3,406	11.34%
Total Revenues	3,088	4,172	2,662	3,059	3,406	11.34%
Expenditures						
MISC Expense						
E-TICKET MISCELLANEOUS EXPENSE	796	802	802	8,325	3,710	-55.44%
Total MISC Expense	796	802	802	8,325	3,710	-55.44%
Total Expenditures	796	802	802	8,325	3,710	-55.44%
Total Revenues Less Expenditures	2,292	3,370	1,861	-5,266	-304	-94.23%
Ending Fund Balance	28,426	31,796	33,657	26,530	26,226	-1.15%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
E-TICKET	\$28,426	\$31,796	\$26,530	-16.56%
Total Fund Balance	\$28,426	\$31,796	\$26,530	-16.56%

FTA Fund

Fund #1336

Fund Oversight

Sheriff

Funded By

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

State Statute

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

Overview/Background

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.

Though this is no longer funded, the remaining funds in this account will be spent in accordance with the statutory requirements as they were originally intended.

Sheriff-FTA Fund

FY26 Requested Expenditures

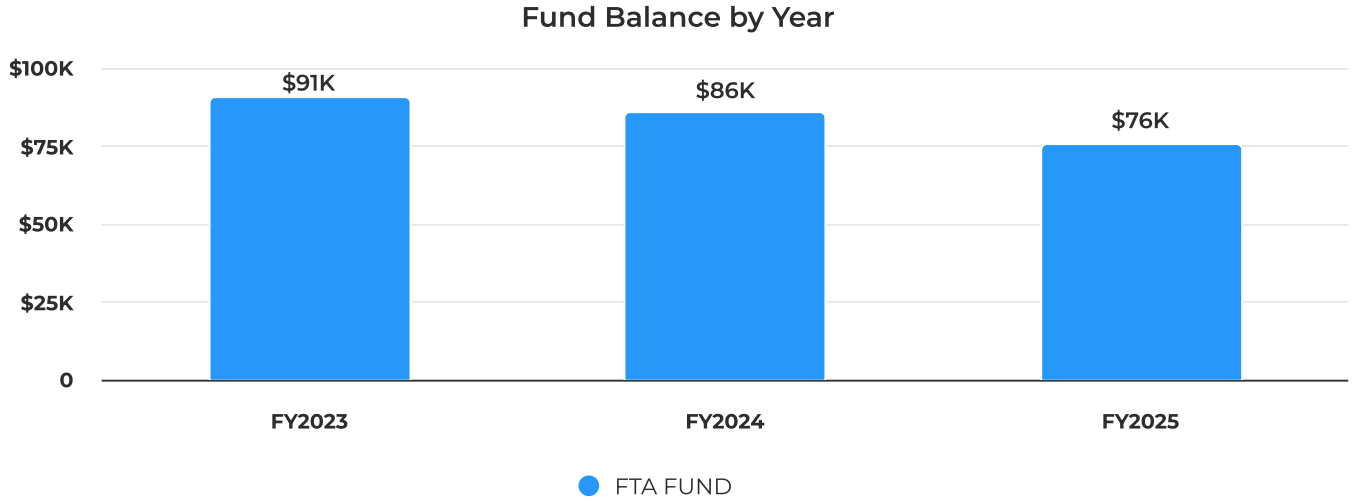


● MISC Expense **\$12,000** 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	66,315	90,676	85,711	85,711	75,711	-11.67%
Revenues						
FEES & REVENUES FROM SERVICE						
REVENUE	31,551	3,070	12,851	13,000	4,500	-65.38%
Total FEES & REVENUES FROM SERVICE	31,551	3,070	12,851	13,000	4,500	-65.38%
Total Revenues	31,551	3,070	12,851	13,000	4,500	-65.38%
Expenditures						
MISC Expense						
FTA MISCELLANEOUS EXPENSE	7,190	8,036	17,223	20,000	12,000	-40.00%
Total MISC Expense	7,190	8,036	17,223	20,000	12,000	-40.00%
Total Expenditures	7,190	8,036	17,223	20,000	12,000	-40.00%
Total Revenues Less Expenditures	24,361	-4,966	-4,372	-7,000	-7,500	7.14%
Ending Fund Balance	90,676	85,711	81,339	78,711	68,211	-13.34%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
FTA FUND	\$90,676	\$85,711	\$75,711	-11.67%
Total Fund Balance	\$90,676	\$85,711	\$75,711	-11.67%

DUI Fund

Fund #1337

Fund Oversight

Sheriff

Funded By

Fines and Fees per 705 ILCS 135/15-5 Assessment Schedules

State Statute

705 ILCS 135/10-5(c)(6)

Overview/Background

The DUI Fund shall be used for enforcement and prevention of driving while under the influence of alcohol, other drug or drugs, intoxicating compound or compounds or any combination thereof, as defined by Section 11-501 of the Illinois Vehicle Code, including, but not limited to, the purchase of law enforcement equipment and commodities that will assist in the prevention of alcohol-related criminal violence throughout the State; police officer training and education in areas related to alcohol-related crime, including, but not limited to, DUI training; and police officer salaries, including, but not limited to, salaries for hire-back funding for safety checkpoints, saturation patrols, and liquor store sting operations. Any moneys shall be used to purchase law enforcement equipment that will assist in the prevention of alcohol-related criminal violence throughout the State. The money shall be remitted monthly by the clerk to the State or local treasurer for deposit as provided by law.

Sheriff-DUI Fund

FY26 Requested Expenditures

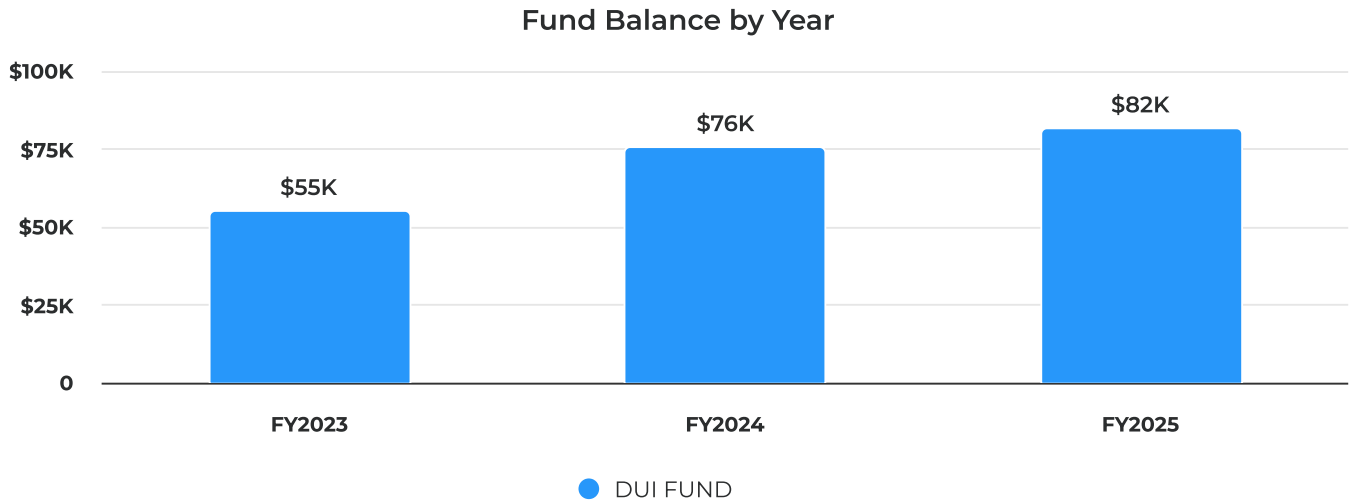


● OTHER EXPENSES \$28,364 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	40,299	55,148	75,720	75,720	81,835	8.08%
Revenues						
FEES & REVENUES FROM SERVICE						
FINES & FEES	41,605	29,740	33,044	29,613	35,200	18.87%
Total FEES & REVENUES FROM SERVICE	41,605	29,740	33,044	29,613	35,200	18.87%
Total Revenues	41,605	29,740	33,044	29,613	35,200	18.87%
Expenditures						
OTHER EXPENSES						
DUI LAW ENFORCEMENT EQUIPMENT	26,756	9,168	17,289	23,498	28,364	20.71%
Total OTHER EXPENSES	26,756	9,168	17,289	23,498	28,364	20.71%
Total Expenditures	26,756	9,168	17,289	23,498	28,364	20.71%
Total Revenues Less Expenditures	14,849	20,572	15,754	6,115	6,836	11.79%
Ending Fund Balance	55,148	75,720	91,474	81,835	88,671	8.35%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
DUI FUND	\$55,148	\$75,720	\$81,835	8.08%
Total Fund Balance	\$55,148	\$75,720	\$81,835	8.08%

Sheriff Range Fund

Fund #1338

Fund Oversight

Sheriff

Funded By

Fees collected from partner agencies

State Statute

N/A

Overview/Background

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.

The Range fund 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.

Sheriff-Range Fees Fund

FY26 Requested Expenditures



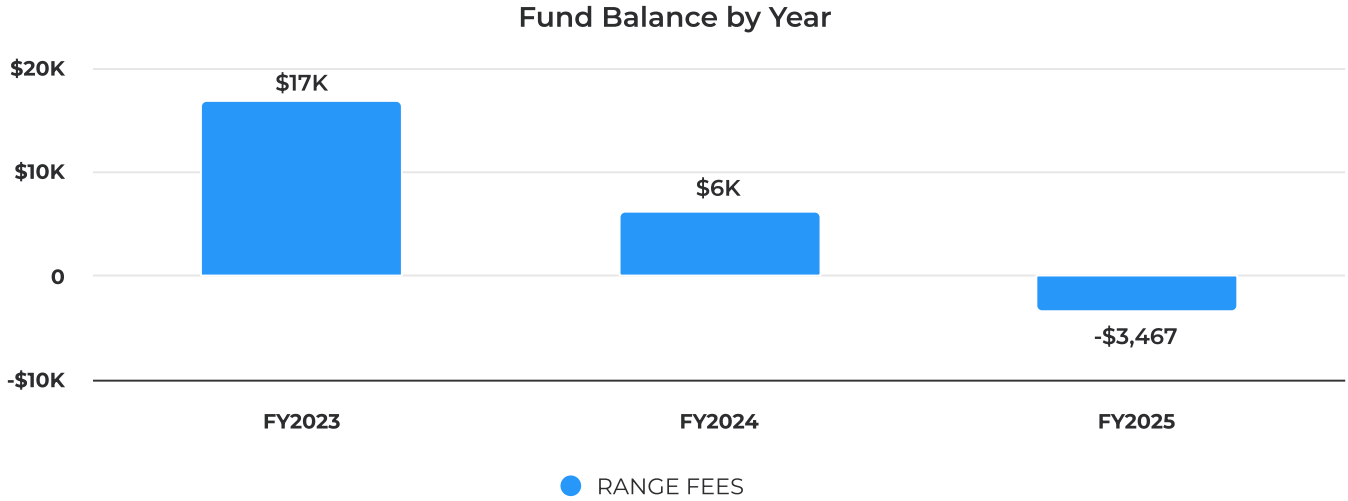
● MISC Expense \$5,238 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	26,625	16,767	6,182	6,182	-3,467	-156.08%
Revenues						
INTEREST INCOME						
INTEREST INCOME	485	415	117	300	300	0.00%
Total INTEREST INCOME	485	415	117	300	300	0.00%
FEES & REVENUES FROM SERVICE						
FEES	8,795	5,000	4,500	4,500	4,500	0.00%
Total FEES & REVENUES FROM SERVICE	8,795	5,000	4,500	4,500	4,500	0.00%
Total Revenues	9,280	5,415	4,617	4,800	4,800	0.00%
Expenditures						
MISC Expense						
RANGE MISCELLANEOUS EXPENSE	19,138	15,999	7,421	14,449	5,238	-63.75%
Total MISC Expense	19,138	15,999	7,421	14,449	5,238	-63.75%
Total Expenditures	19,138	15,999	7,421	14,449	5,238	-63.75%
Total Revenues Less Expenditures	-9,858	-10,585	-2,803	-9,649	-438	-95.46%
Ending Fund Balance	16,767	6,182	3,379	-3,467	-3,905	12.63%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
RANGE FEES	\$16,767	\$6,182	-\$3,467	-156.08%
Total Fund Balance	\$16,767	\$6,182	-\$3,467	-156.08%

Sheriff Special Assignment Detail Fund

Fund #1339

Fund Oversight

Sheriff

Funded By

Reimbursements from hire backs and special duty assignments.

State Statute

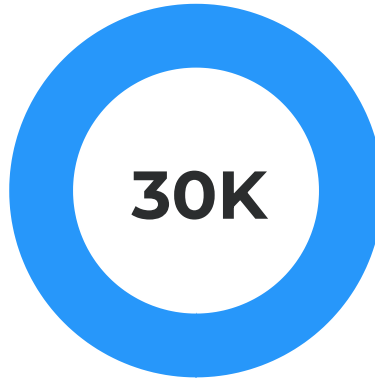
N/A

Overview/Background

This fund captures overtime expenditure for Sheriff's Deputies assigned to hire back assignments or special duty assignments such as USMC, CPAT and FBI. Expenditure is reimbursed by the special agency to which the Sheriff's Deputy is assigned.

Sheriff-Special Assignment Detail Fund

FY26 Requested Expenditures



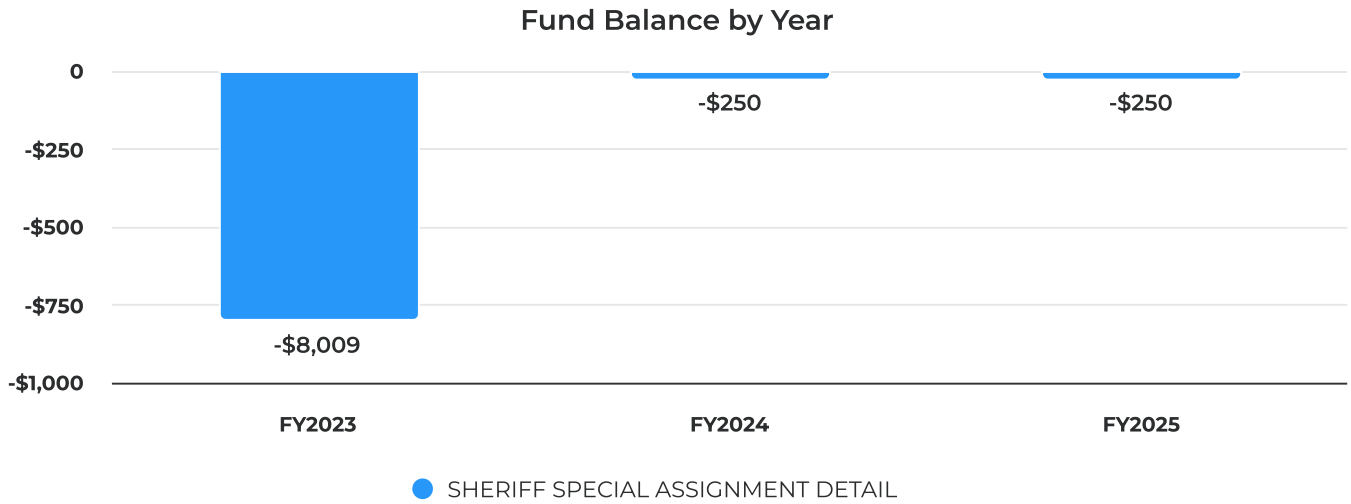
● SALARIES \$30,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	2,449	-8,009	-250	-250	-250	0.00%
Revenues						
OTHER REVENUES						
AGENCY REIMBURSEMENT	33,524	52,540	31,198	30,000	30,000	0.00%
Total OTHER REVENUES	33,524	52,540	31,198	30,000	30,000	0.00%
Total Revenues	33,524	52,540	31,198	30,000	30,000	0.00%
Expenditures						
SALARIES						
SALARIES - OVERTIME	43,981	44,781	34,835	30,000	30,000	0.00%
Total SALARIES	43,981	44,781	34,835	30,000	30,000	0.00%
Total Expenditures	43,981	44,781	34,835	30,000	30,000	0.00%
Total Revenues Less Expenditures	-10,457	7,759	-3,637	0	0	
Ending Fund Balance	-8,009	-250	-3,887	-250	-250	0.00%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
SHERIFF SPECIAL ASSIGNMENT DETAIL	-\$8,009	-\$250	-\$250	0.00%
Total Fund Balance	-\$8,009	-\$250	-\$250	

Sheriff Vehicle Fund (Statutory)

Fund #1340

Fund Oversight

Sheriff

State Statute

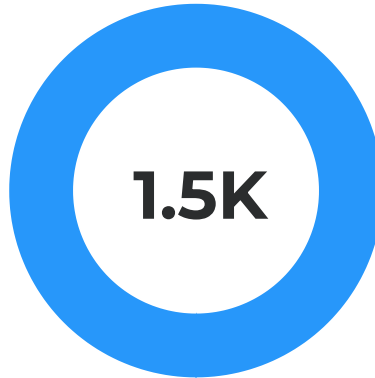
625 ILCS 5/16-104c(a) (Source: P.A. 94 1009, eff. 11 07; 95 428, eff. 8 24 07.) Repealed by P.A. 100-0987

Overview/Background

Residual funds may be deposited into this fund from old cases prior to 7/1/2019 as well as fees collected from the Village of Newark for Police Services Contract.

Sheriff-Vehicle Fund (Statutory)

FY26 Requested Expenditures



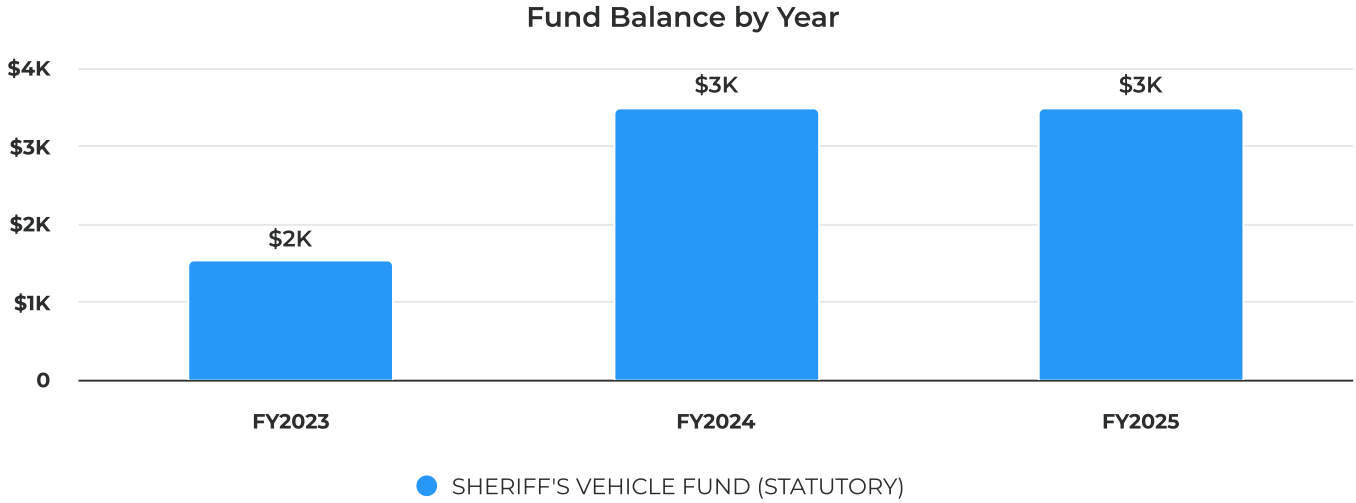
● CAPITAL

\$1,500 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	2,885	1,522	3,492	3,492	3,492	0.00%
Revenues						
FEES & REVENUES FROM SERVICE						
FEES	3,562	3,485	947	4,149	1,300	-68.67%
Total FEES & REVENUES FROM SERVICE	3,562	3,485	947	4,149	1,300	-68.67%
Total Revenues	3,562	3,485	947	4,149	1,300	-68.67%
Expenditures						
CAPITAL						
VEHICLE FUND PURCHASE	4,925	1,515	0	1,500	1,500	0.00%
Total CAPITAL	4,925	1,515	0	1,500	1,500	0.00%
Total Expenditures	4,925	1,515	0	1,500	1,500	0.00%
Total Revenues Less Expenditures	-1,363	1,970	947	2,649	-200	-107.55%
Ending Fund Balance	1,522	3,492	4,439	6,141	3,292	-46.39%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
SHERIFF'S VEHICLE FUND (STATUTORY)	\$1,522	\$3,492	\$3,492	0.00%
Total Fund Balance	\$1,522	\$3,492	\$3,492	

County Jail Medical Cost Fund

Fund #1355

Fund Oversight

Sheriff

State Statute

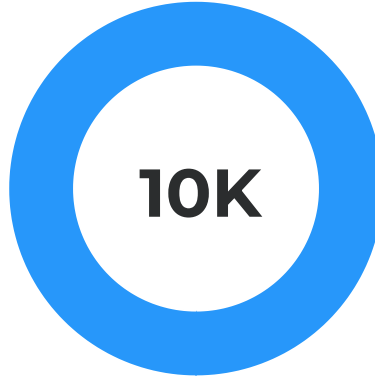
730 ILCS 125/17 (P.A. 100-9987 eff 7/1/19)

Overview/Background

The fund has been established in accordance with 730 ILCS 125/17. A \$10.00 fee charged on all criminal cases, not to include petty offenses or criminal cases, with an initiation date prior to July 1, 2019, that results in a conviction or order of supervision.

Sheriff-County Jail Medical Cost Fund

FY26 Requested Expenditures

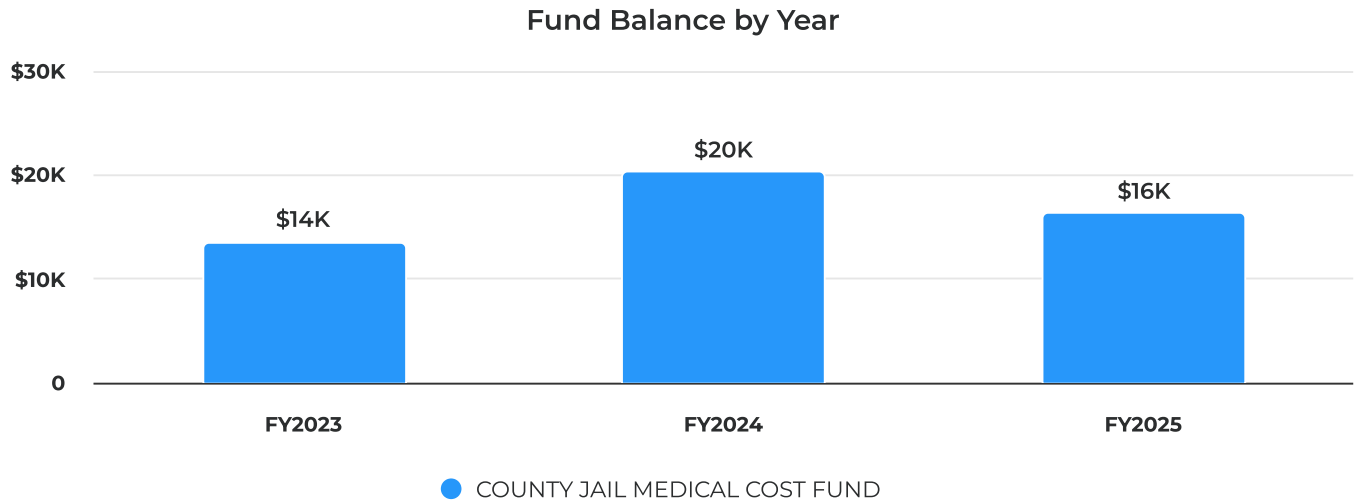


● CONTRACTUAL \$10,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	8,917	13,537	20,322	20,322	16,286	-19.86%
Revenues						
FEES & REVENUES FROM SERVICE						
FEES	6,708	6,785	4,460	5,964	5,923	-0.69%
Total FEES & REVENUES FROM SERVICE	6,708	6,785	4,460	5,964	5,923	-0.69%
Total Revenues	6,708	6,785	4,460	5,964	5,923	-0.69%
Expenditures						
CONTRACTUAL						
CNTY JAIL INMATE MEDICAL SUPL	2,088	0	0	10,000	10,000	0.00%
Total CONTRACTUAL	2,088	0	0	10,000	10,000	0.00%
Total Expenditures	2,088	0	0	10,000	10,000	0.00%
Total Revenues Less Expenditures	4,620	6,785	4,460	-4,036	-4,077	1.02%
Ending Fund Balance	13,537	20,322	24,782	16,286	12,209	-25.03%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
COUNTY JAIL MEDICAL COST FUND	\$13,537	\$20,322	\$16,286	-19.86%
Total Fund Balance	\$13,537	\$20,322	\$16,286	-19.86%

Law Enforcement Operation Support Fund

Fund #1356

Fund Oversight

Sheriff

Funded By

Fines and Fees assessed upon conviction of various criminal and traffic offenses.

State Statute

705 ILCS 135/10-5; 705 ILCS 135/15-5; 705 ILCS 105/27.3b-1

Overview/Background

To provide an ancillary funding line for the general operations of the Sheriff's Office to procure equipment, training, or other expenditures to further the mission of the office.

"If the arresting agency is the office of the sheriff, the county treasurer shall deposit the portion into a fund to support the law enforcement operations of the office of the sheriff."

Sheriff-Law Enforcement Operations Support Fund

FY26 Requested Expenditures



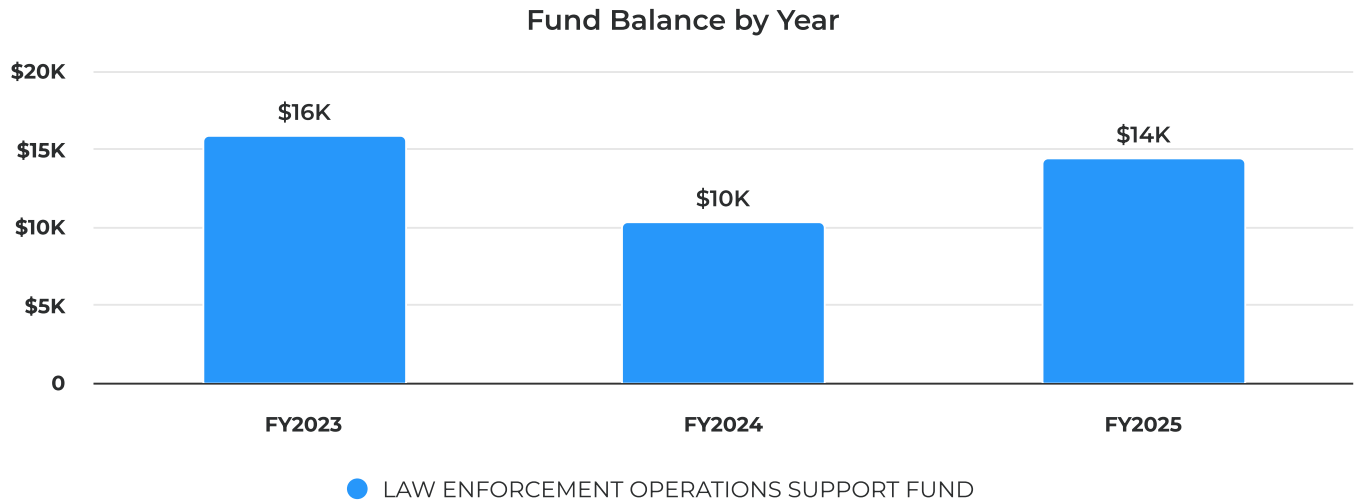
● MISC Expense \$7,500 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	15,949	15,901	10,348	10,348	14,398	39.14%
Revenues						
FEES & REVENUES FROM SERVICE						
REVENUE	28,896	2,582	35,083	16,240	15,000	-7.64%
Total FEES & REVENUES FROM SERVICE	28,896	2,582	35,083	16,240	15,000	-7.64%
Total Revenues	28,896	2,582	35,083	16,240	15,000	-7.64%
Expenditures						
MISC Expense						
L.E. OPS MISCELLANEOUS EXPENSE	28,944	8,135	12,769	12,790	7,500	-41.36%
Total MISC Expense	28,944	8,135	12,769	12,790	7,500	-41.36%
Total Expenditures	28,944	8,135	12,769	12,790	7,500	-41.36%
Total Revenues Less Expenditures	-48	-5,553	22,315	3,450	7,500	117.39%
Ending Fund Balance	15,901	10,348	32,662	13,798	21,898	58.70%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
LAW ENFORCEMENT OPERATIONS SUPPORT FUND	\$15,901	\$10,348	\$14,398	39.14%
Total Fund Balance	\$15,901	\$10,348	\$14,398	39.14%

Electric Home Monitoring Fund

Fund #1360

Fund Oversight

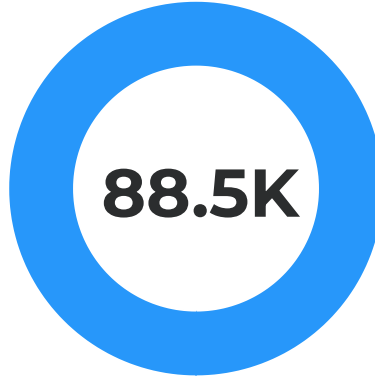
Sheriff

Overview/Background

Fund created for Electronic Home Monitoring fees paid by participants. Fund is used to offset the cost of the EHM program for the County.

Sheriff-Electronic Home Monitoring Fund

FY26 Requested Expenditures

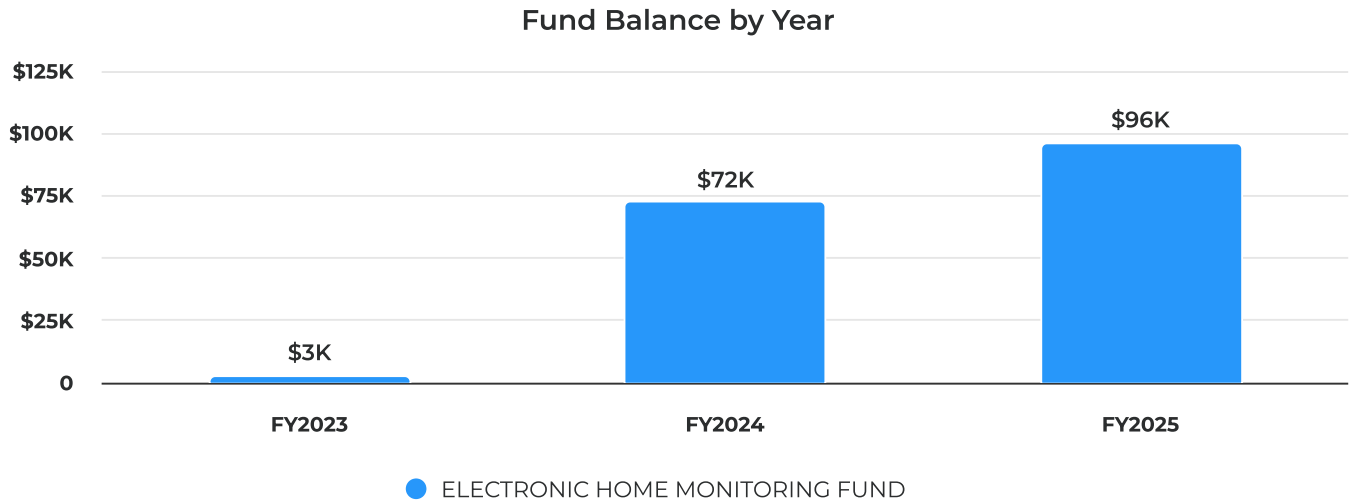


● MISC Expense \$88,500 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	1,347	2,646	72,367	72,367	96,092	32.78%
Revenues						
FEES & REVENUES FROM SERVICE						
REVENUE	35,981	92,483	85,937	50,075	60,000	19.82%
Total FEES & REVENUES FROM SERVICE	35,981	92,483	85,937	50,075	60,000	19.82%
Total Revenues	35,981	92,483	85,937	50,075	60,000	19.82%
Expenditures						
MISC Expense						
GPS MISCELLANEOUS	34,681	22,762	9,831	26,350	88,500	235.86%
Total MISC Expense	34,681	22,762	9,831	26,350	88,500	235.86%
Total Expenditures	34,681	22,762	9,831	26,350	88,500	235.86%
Total Revenues Less Expenditures	1,299	69,721	76,106	23,725	-28,500	-220.13%
Ending Fund Balance	2,646	72,367	148,473	96,092	67,592	-29.66%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
ELECTRONIC HOME MONITORING FUND	\$2,646	\$72,367	\$96,092	32.78%
Total Fund Balance	\$2,646	\$72,367	\$96,092	32.78%

Sheriff Equitable Sharing Program Fund

Fund #1365

Fund Oversight

Sheriff

Funded By

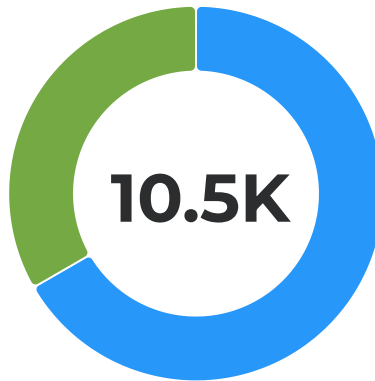
Federal Fund

Overview/Background

Fiduciary agent for the Equitable Sharing Fund. The funds must be maintained by KCSO on behalf of KCPAT in a respective Justice account. The funds are not to be comingled from any other source. KCSO shall earmark forfeiture assets received on behalf of KCPAT for KCPAT and shall expend the funds for the benefit of KCPAT. All expenditures will follow the County's procurement policies and must be approved by the County Board.

Sheriff-Equitable Sharing Program Fund

FY26 Requested Expenditures



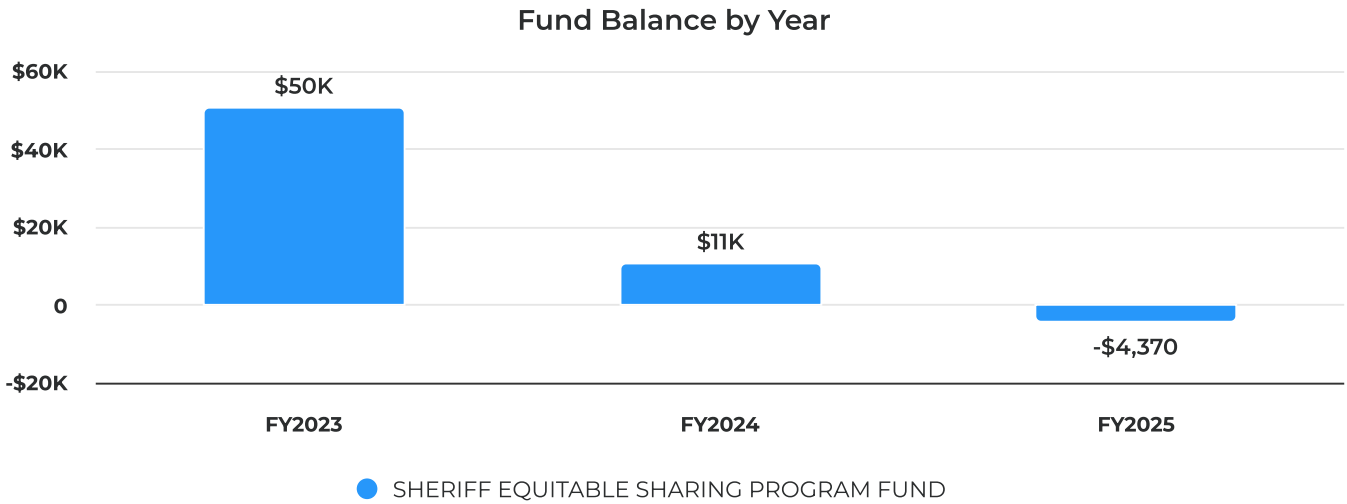
●	CONTRACTUAL	\$7,013	66.67%
●	CAPITAL	\$3,506	33.33%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	0	50,475	10,518	10,518	-4,370	-141.55%
Revenues						
INTEREST INCOME						
INTEREST INCOME	5	7	2	0	1	
Total INTEREST INCOME	5	7	2	0	1	
FEES & REVENUES FROM SERVICE						
REVENUE	99,280	1,300	0	0	0	
Total FEES & REVENUES FROM SERVICE	99,280	1,300	0	0	0	
Total Revenues	99,284	1,307	2	0	1	
Expenditures						
CONTRACTUAL						
TRAINING	0	12,090	825	4,963	3,506	-29.36%
CONTRACTUAL SERVICES	9,375	19,905	0	4,963	3,506	-29.36%
Total CONTRACTUAL	9,375	31,995	825	9,925	7,013	-29.34%
CAPITAL						
EQUIPMENT	39,434	9,269	0	4,963	3,506	-29.36%
Total CAPITAL	39,434	9,269	0	4,963	3,506	-29.36%
Total Expenditures	48,809	41,264	825	14,888	10,519	-29.35%
Total Revenues Less Expenditures	50,475	-39,958	-823	-14,888	-10,518	-29.35%
Ending Fund Balance	50,475	10,518	9,695	-4,370	-14,888	240.69%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
SHERIFF EQUITABLE SHARING PROGRAM FUND	\$50,475	\$10,518	-\$4,370	-141.55%
Total Fund Balance	\$50,475	\$10,518	-\$4,370	-141.55%

Sheriff IL Medical Assist Recovery

Fund #1503

Fund Oversight

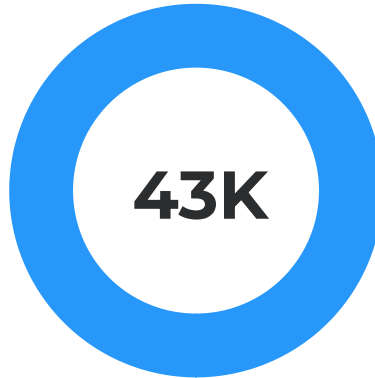
Sheriff

Overview/Background

Stipend received from Health Management Associates for the County's participation in the learning collaborative to treat Substance Use Disorder in incarcerated people.

Sheriff-IL Medical Assist Recovery

FY26 Requested Expenditures



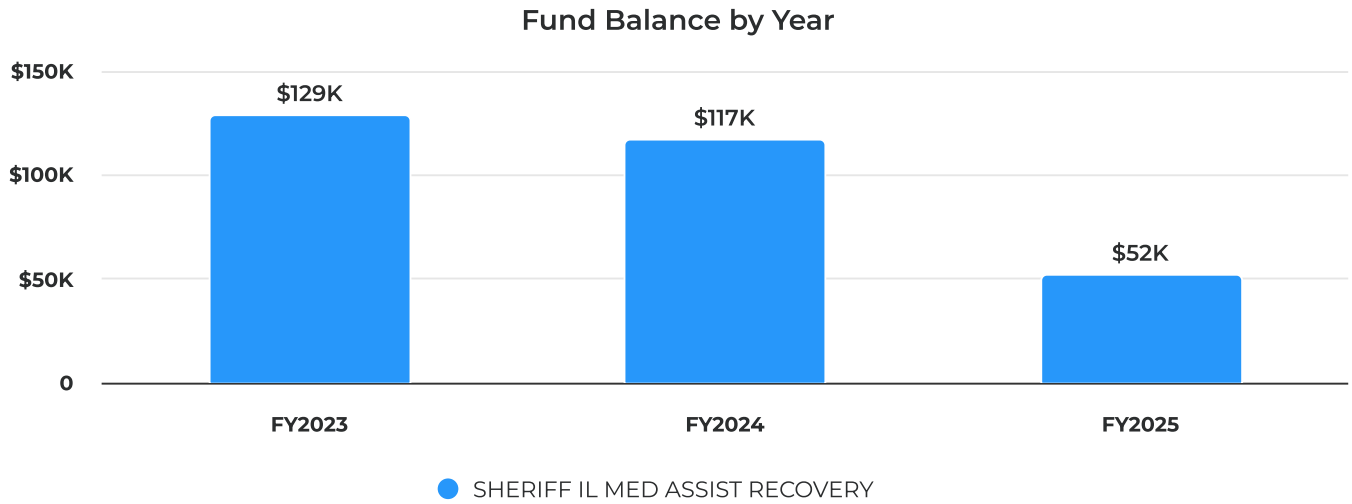
● MISC Expense **\$43,000** 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	38,269	128,718	116,587	116,587	51,837	-55.54%
Revenues						
GRANTS						
GRANT AWARD	105,000	0	0	0	0	
Total GRANTS	105,000	0	0	0	0	
Total Revenues	105,000	0	0	0	0	
Expenditures						
MISC Expense						
MISCELLANEOUS EXPENSE	14,552	12,131	7,801	64,750	43,000	-33.59%
Total MISC Expense	14,552	12,131	7,801	64,750	43,000	-33.59%
Total Expenditures	14,552	12,131	7,801	64,750	43,000	-33.59%
Total Revenues Less Expenditures	90,448	-12,131	-7,801	-64,750	-43,000	-33.59%
Ending Fund Balance	128,718	116,587	108,785	51,837	8,837	-82.95%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
SHERIFF IL MED ASSIST RECOVERY	\$128,718	\$116,587	\$51,837	-55.54%
Total Fund Balance	\$128,718	\$116,587	\$51,837	-55.54%

Recruitment and Retention Fund

Fund #1700

Fund Oversight

Sheriff

Funded By

Grant from the State of Illinois

State Statute

N/A

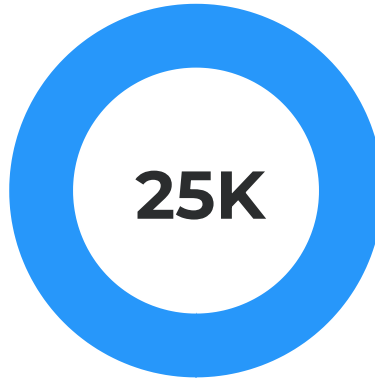
Overview/Background

The Sheriff's Office Recruitment and Retention Fund shall be used solely for expenses related to retention of sworn Law Enforcement personnel and expenses related to retention of employees as outlined in the grant guidelines.

The Recruitment and Retention Fund was established pursuant to a grant award from the state of Illinois. The Fund will be used based on the grant requirements. It allows for retention awards for Law Enforcement personnel as well as purchase of physical training equipment.

Sheriff-Officer Recruitment/Retention

FY26 Requested Expenditures



● SALARIES \$25,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	0	0	0	0	0	
Revenues						
GRANT AWARD						
Grant Award	0	0	205,200	0	0	
Total GRANT AWARD	0	0	205,200	0	0	
Total Revenues	0	0	205,200	0	0	
Expenditures						
SALARIES						
Salaries - Other	0	0	94,000	0	25,000	
Total SALARIES	0	0	94,000	0	25,000	
Total Expenditures	0	0	94,000	0	25,000	
Total Revenues Less Expenditures	0	0	111,200	0	-25,000	
Ending Fund Balance	0	0	111,200	0	-25,000	

HIDTA

Fund #1750

Fund Oversight

Sheriff

Funded By

Grant

State Statute

Public Law 117-328

Overview/Background

Fiduciary agent for the High Intensity Drug Trafficking Areas Program. This grant will support initiatives designed to implement the strategy proposed by the Executive Board of the Chicago HIDTA and approved by the Office of National Drug Control Policy (ONDCP).

Sheriff-HIDTA

FY26 Requested Expenditures



● OTHER EXPENSES **\$3,352,697** 100.00%

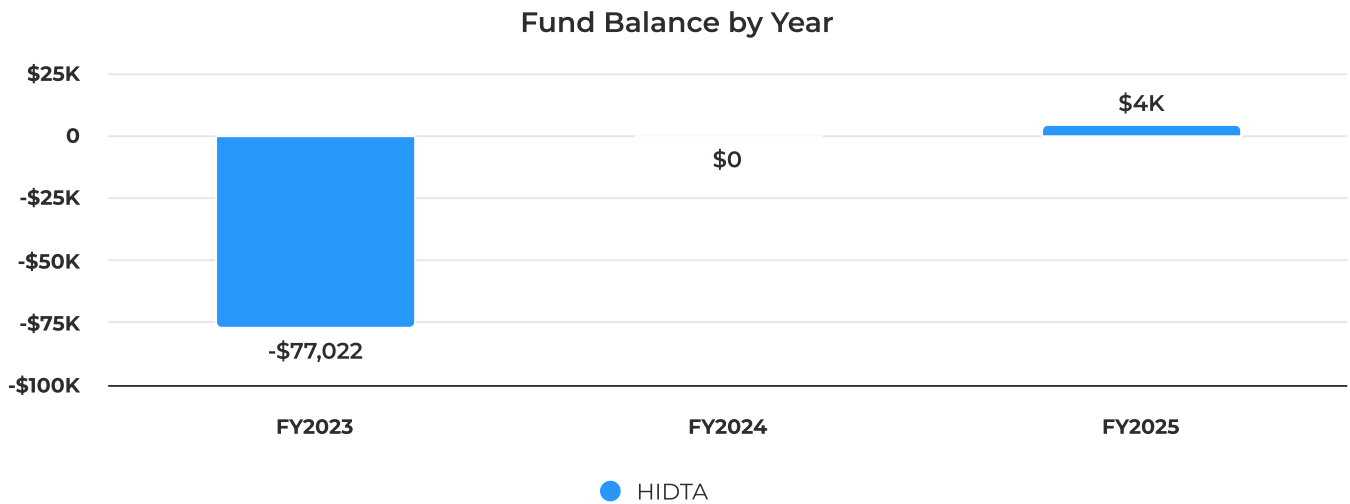
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	0	-77,022	0	0	4,000	
Revenues						
GRANTS						
GRANT AWARD	2,199,300	2,592,607	2,473,516	2,065,000	3,018,059	46.15%
Total GRANTS	2,199,300	2,592,607	2,473,516	2,065,000	3,018,059	46.15%
Total Revenues	2,199,300	2,592,607	2,473,516	2,065,000	3,018,059	46.15%
Expenditures						
SALARIES						
PERSONNEL	1,233,779	0	0	0	0	
OVERTIME	94,678	0	0	0	0	
Total SALARIES	1,328,456	0	0	0	0	
CONTRACTUAL						
SERVICES	136,987	0	0	0	0	
FACILITIES	560,555	0	0	0	0	
Total CONTRACTUAL	697,542	0	0	0	0	
OTHER EXPENSES						
TRAVEL	18,760	0	-790	0	0	
SUPPLIES	2,504	0	0	0	0	
MISCELLANEOUS COST	70,299	0	0	0	0	
NOTI - NARCOTIC OVERDOSE/TRAFF	64,828	198,616	117,395	130,000	125,000	-3.85%
Chicago HIDTA Prev Strategy	0	0	0	0	81,000	
ISC - INVESTIGATIVE SUPPORT CT	34,805	631,939	375,573	440,000	429,827	-2.31%
MC - MANAGEMENT & COORDINATION	7,348	647,826	651,155	681,000	816,593	19.91%
NARCINT/DHE	3,171	76,095	66,583	80,000	76,095	-4.88%
RI - RESOURCE INITIATIVE	13,003	707,189	741,984	550,000	738,956	34.36%
TRN - TRAINING	585	163,273	152,220	180,000	178,493	-0.84%
ET - PIRET	0	47,100	72,301	0	85,000	
EE - INVESTIGATIVE SUPPORT CTR	0	7,959	168,370	0	205,000	



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
ET - COUNTERNARC/CRYPTOCURR TF	0	0	9,634	0	105,000	
NC - KANKAKEE AREA STRAT ENFOR	0	0	69,903	0	135,000	
TRI-COUNTY INIT-MULTI JUR. CDE	0	35,588	267,938	0	376,733	
Total OTHER EXPENSES	215,303	2,515,585	2,692,266	2,061,000	3,352,697	62.67%
Total Expenditures	2,241,301	2,515,585	2,692,266	2,061,000	3,352,697	62.67%
Total Revenues Less Expenditures	-42,001	77,022	-218,751	4,000	-334,638	-8,465.95%
Ending Fund Balance	-42,001	0	-218,751	4,000	-330,638	-8,365.95%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
HIDTA	-\$77,022	\$0	\$4,000	
Total Fund Balance	-\$77,022	\$0	\$4,000	

IDOT CPS Grant Fund

Fund #1751

Fund Oversight

Sheriff

Funded By

Award of State Grant after application

Overview/Background

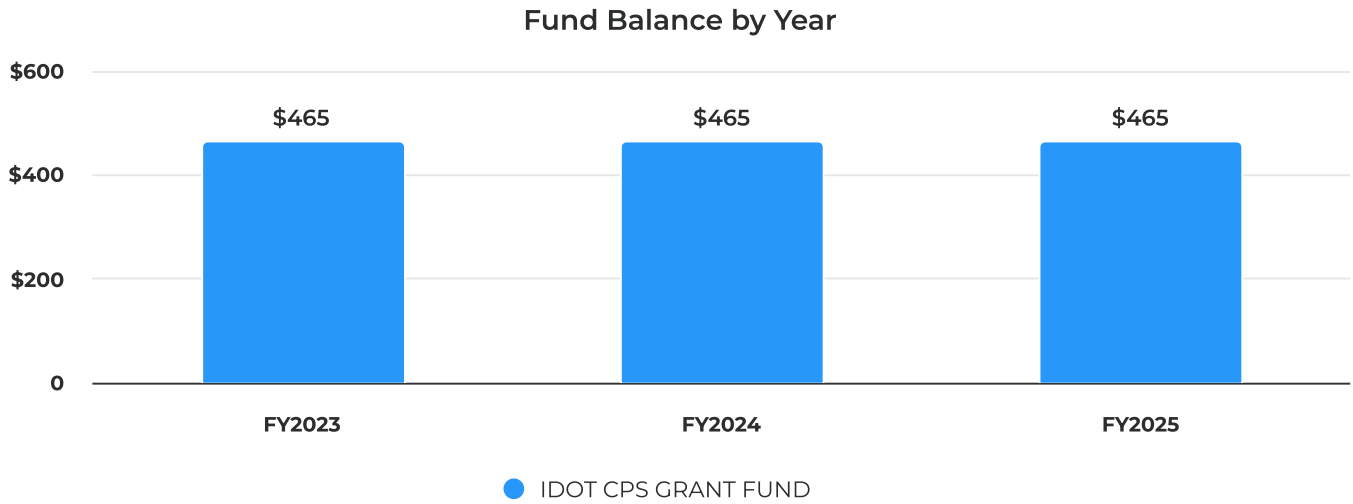
To fund educational, enforcement, and equipment purchases geared towards child passenger protection initiatives. This fund captures Illinois Traffic Safety grant revenue and expenditure for Child Passenger Safety (CPS).

Sheriff-IDOT CPS Grant Fund

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	465	465	465	465	465	0.00%
Revenues						
Total Revenues	0	0	0	0	0	
Expenditures						
OTHER EXPENSES						
IDOT CPS SUPPLIES	0	0	327	0	0	
Total OTHER EXPENSES	0	0	327	0	0	
Total Expenditures	0	0	327	0	0	
Total Revenues Less Expenditures	0	0	-327	0	0	
Ending Fund Balance	465	465	138	465	465	0.00%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
IDOT CPS GRANT FUND	\$465	\$465	\$465	0.00%
Total Fund Balance	\$465	\$465	\$465	

Traffic Enforcement Grant

Fund #1752

Fund Oversight

Sheriff

Funded By

Award of State Grant after application

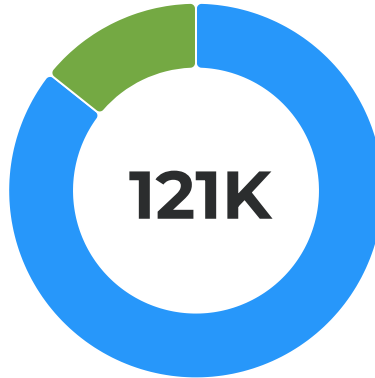
Overview/Background

To fund educational, enforcement, and equipment purchases geared towards Speeding, Impaired Driving, Occupant Restraint, and Distracted Driving initiatives.

This fund captures Illinois Traffic Safety grant revenue and expenditure for Speeding, Impaired Driving, Occupant Restraint, and Distracted Driving initiatives.

Sheriff-Traffic Enforcement Grant

FY26 Requested Expenditures



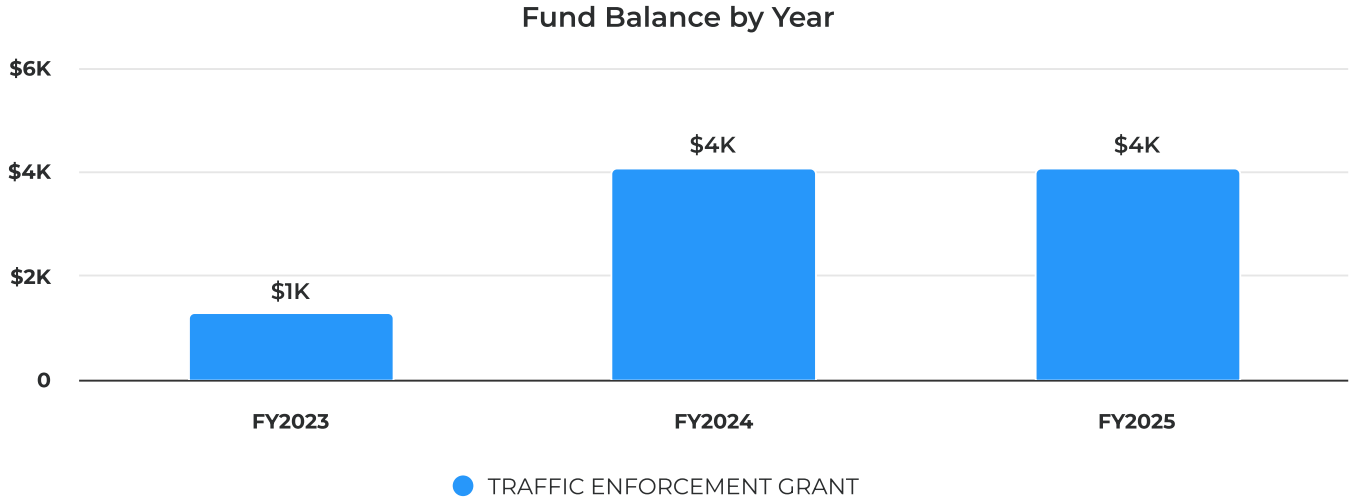
●	SALARIES	\$103,680	85.70%
●	MISC Expense	\$17,302	14.30%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	0	1,266	4,080	4,080	4,080	0.00%
Revenues						
GRANTS						
GRANT AWARD	10,719	28,916	26,223	90,675	120,982	33.42%
Total GRANTS	10,719	28,916	26,223	90,675	120,982	33.42%
Total Revenues	10,719	28,916	26,223	90,675	120,982	33.42%
Expenditures						
SALARIES						
SALARIES - SPEEDING	9,453	26,102	26,449	82,432	103,680	25.78%
Total SALARIES	9,453	26,102	26,449	82,432	103,680	25.78%
OTHER EXPENSES						
SMOKE FREE MISCELLANEOUS EXP	0	0	100	0	0	
Total OTHER EXPENSES	0	0	100	0	0	
MISC Expense						
MISCELLANEOUS EXPENSE	0	0	0	8,243	17,302	109.90%
Total MISC Expense	0	0	0	8,243	17,302	109.90%
Total Expenditures	9,453	26,102	26,549	90,675	120,982	33.42%
Total Revenues Less Expenditures	1,266	2,814	-326	0	0	
Ending Fund Balance	1,266	4,080	3,754	4,080	4,080	0.00%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
TRAFFIC ENFORCEMENT GRANT	\$1,266	\$4,080	\$4,080	0.00%
Total Fund Balance	\$1,266	\$4,080	\$4,080	

SCAAP Grant Fund

Fund #1755

Fund Oversight

Sheriff

Funded By

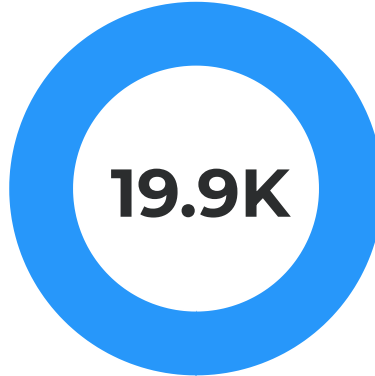
Grant Funds

Overview/Background

The Bureau of Justice Assistance administers the State Criminal Alien Assistance Program in conjunction with the U.S. Immigration and Customs Enforcement, Department of Homeland Security. SCAAP provides federal payments to states and localities that incurred correctional officer salary costs for incarcerating undocumented criminal aliens with at least one felony or two misdemeanor convictions for violations of state or local law and incarcerated for at least 4 consecutive days during the reporting period. SCAAP funds must be used for correctional purposes only.

Sheriff-SCAAP Grant Fund

FY26 Requested Expenditures



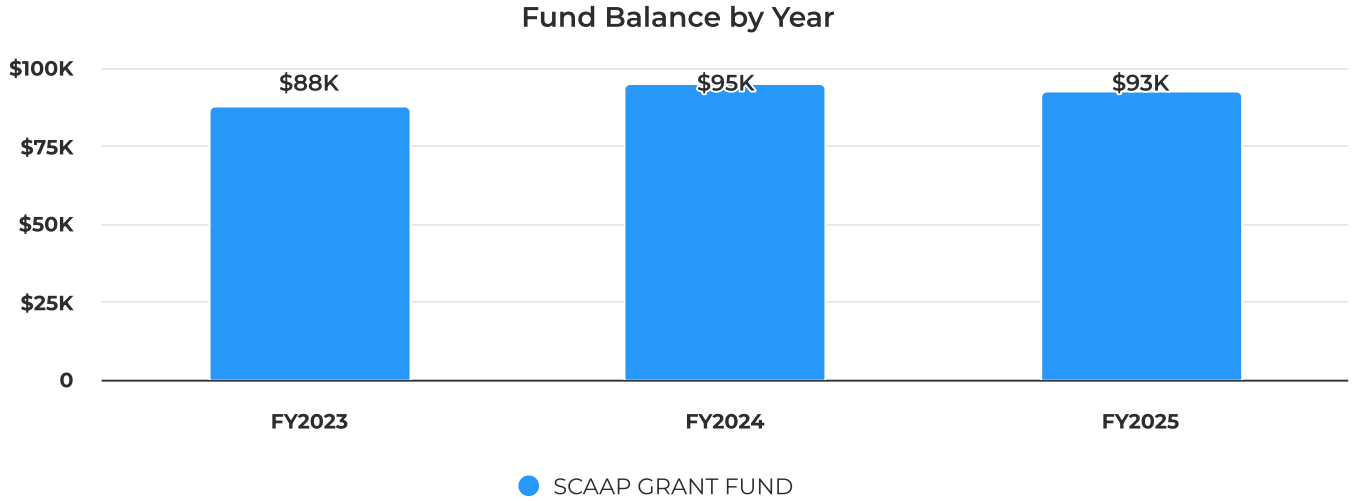
● OTHER EXPENSES **\$19,913** 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	56,913	87,897	94,725	94,725	92,605	-2.24%
Revenues						
FEES & REVENUES FROM SERVICE						
REVENUE	41,500	30,632	0	12,000	21,033	75.28%
Total FEES & REVENUES FROM SERVICE	41,500	30,632	0	12,000	21,033	75.28%
Total Revenues	41,500	30,632	0	12,000	21,033	75.28%
Expenditures						
OTHER EXPENSES						
SCAAP MISCELLANEOUS EXPENSE	10,516	23,804	0	14,120	19,913	41.03%
Total OTHER EXPENSES	10,516	23,804	0	14,120	19,913	41.03%
Total Expenditures	10,516	23,804	0	14,120	19,913	41.03%
Total Revenues Less Expenditures	30,984	6,828	0	-2,120	1,120	-152.83%
Ending Fund Balance	87,897	94,725	94,725	92,605	93,725	1.21%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
SCAAP GRANT FUND	\$87,897	\$94,725	\$92,605	-2.24%
Total Fund Balance	\$87,897	\$94,725	\$92,605	-2.24%

Bulletproof Vest Partnership Grant

Fund #1759

Fund Oversight

Sheriff

Funded By

Grant funds

State Statute

42 USC 3711 / Public Law 105-181 June 16, 1998

Overview/Background

The purpose of the Bullet Proof Vest Partnership is to save the lives of law enforcement officers by helping state, local, and tribal law enforcement agencies provide officers with armor vests.

The Patrick Leahy Bulletproof Vest Partnership (BVP) Program, administered by the Department of Justice, Office of Justice Programs (OJP), Bureau of Justice Assistance (BJA), reimburses states, units of local government, and federally recognized Indian tribes for up to 50 percent of the cost of body armor vests purchased for law enforcement officers. Since 1999, more than 13,000 jurisdictions have participated in the BVP Program, with a total of \$573 million in federal funds for the purchase of more than 1.5 million body armor vests.

BJA helps America's state, local, and tribal jurisdictions reduce and prevent crime, lower recidivism, and promote a fair and safe criminal justice system. BJA provides a wide range of resources including grants, funding, and training and technical assistance to law enforcement, courts and corrections agencies, treatment providers, reentry practitioners, justice information sharing professionals, and community-based partners to address chronic and emerging criminal justice challenges nationwide.

Sheriff-Bulletproof Vest Partnership Grant

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	0	0	0	0	0	
Revenues						
GRANTS						
GRANT AWARD	6,992	1,859	0	14,370	0	-100.00%
Total GRANTS	6,992	1,859	0	14,370	0	-100.00%
Total Revenues	6,992	1,859	0	14,370	0	-100.00%
Expenditures						
OTHER EXPENSES						
VEST EXPENDITURES	6,992	1,859	0	14,370	0	-100.00%
Total OTHER EXPENSES	6,992	1,859	0	14,370	0	-100.00%
Total Expenditures	6,992	1,859	0	14,370	0	-100.00%
Total Revenues Less Expenditures	0	0	0	0	0	
Ending Fund Balance	0	0	0	0	0	

State's Attorney Child Advocacy Fund

Fund #1342

Fund Oversight

State's Attorney

Funded By

Grants and Donations

State Statute

55 ILCS 80

Overview/Background

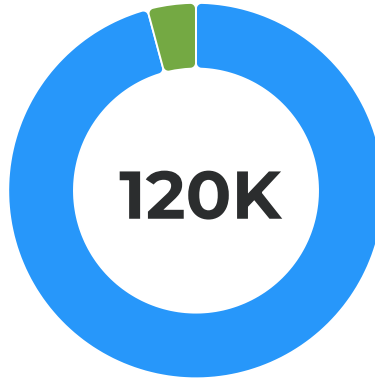
The Kendall County Children's Advocacy Center is a child-focused, community based program where representatives from many legal agencies are committed to providing a safe environment for child victims of sexual assault and severe physical abuse. It is located in the Kendall County Health Department at 811 West John Street in Yorkville.

The Children's Advocacy Center is designed to provide the best available aid through a team composed of Assistant State's Attorneys, local law enforcement agencies, and DCFS investigators for the investigation and prosecution of sexual abuse and/or serious physical abuse to children.

The goal of the Children's Advocacy Center is to investigate and assist the State's Attorney's Office in the prosecution of offenders without causing further trauma to the child-victim. The Children's Advocacy Center is dedicated to approaching victims of child abuse in a sensitive, respectful manner. An interview of the child is conducted in a neutral, non-suggestive atmosphere, with a skilled forensic professional interviewer, following a uniformed protocol. When necessary and applicable, the Children's Advocacy Center can provide medical exams and consultations as well as counseling services to the child and family.

State's Attorney Child Advocacy Fund

FY26 Requested Expenditures



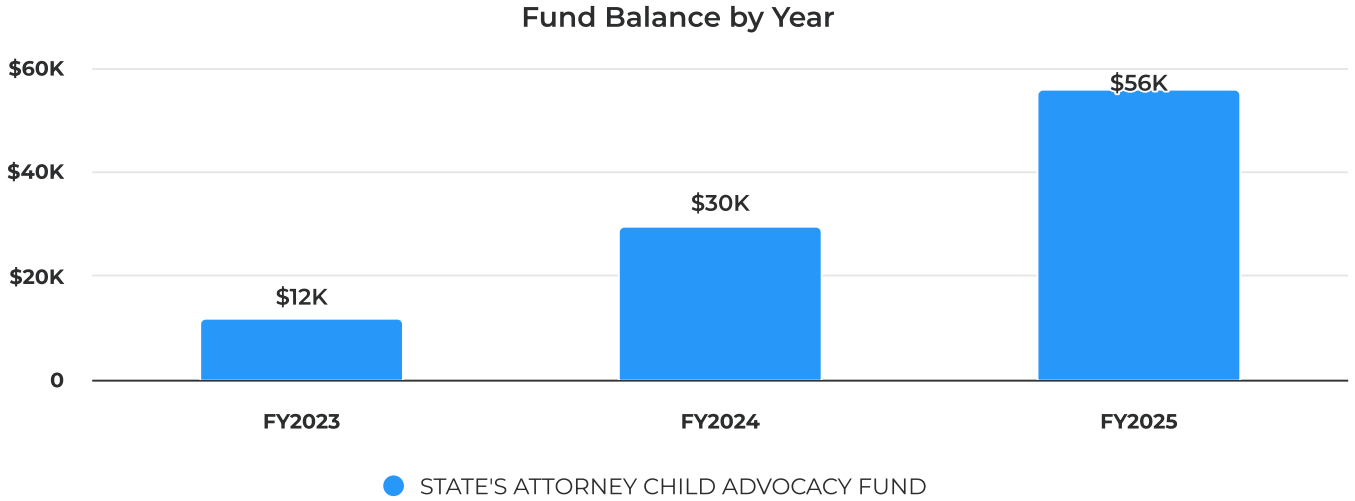
● SALARIES	\$114,900	95.83%
● MISC Expense	\$5,000	4.17%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	9,530	11,729	29,615	29,615	55,773	88.33%
Revenues						
FEES & REVENUES FROM SERVICE						
REVENUE	0	0	0	5,000	4,500	-10.00%
Total FEES & REVENUES FROM SERVICE	0	0	0	5,000	4,500	-10.00%
OTHER REVENUES						
DONATIONS	3,650	4,273	3,885	0	0	
Total OTHER REVENUES	3,650	4,273	3,885	0	0	
GRANTS						
GRANT AWARD	0	76,645	57,250	50,773	114,900	126.30%
Total GRANTS	0	76,645	57,250	50,773	114,900	126.30%
Total Revenues	3,650	80,918	61,135	55,773	119,400	114.08%
Expenditures						
SALARIES						
SALARIES - FULL TIME	0	59,161	63,809	50,773	114,900	126.30%
Total SALARIES	0	59,161	63,809	50,773	114,900	126.30%
MISC Expense						
MISCELLANEOUS EXPENSE	1,451	3,872	0	5,000	5,000	0.00%
Total MISC Expense	1,451	3,872	0	5,000	5,000	0.00%
Total Expenditures	1,451	63,032	63,809	55,773	119,900	114.98%
Total Revenues Less Expenditures	2,199	17,886	-2,674	0	-500	
Ending Fund Balance	11,729	29,615	26,941	29,615	55,273	86.64%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
STATE'S ATTORNEY CHILD ADVOCACY FUND	\$11,729	\$29,615	\$55,773	88.33%
Total Fund Balance	\$11,729	\$29,615	\$55,773	88.33%

State's Attorney Drug Enforcement Fund

Fund #1343

Fund Oversight

State's Attorney

State Statute

725 ILCS 150/2 & 725 ILCS 150/5

Overview/Background

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.

State's Attorney Drug Enforcement Fund

FY26 Requested Expenditures



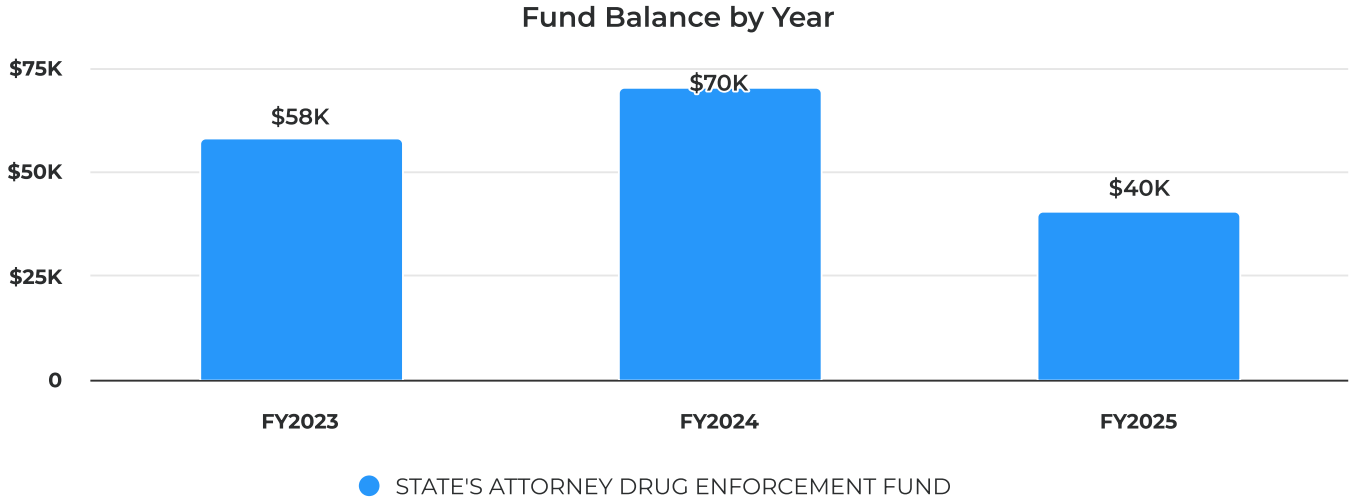
● OTHER EXPENSES \$35,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	57,083	58,040	70,452	70,452	40,452	-42.58%
Revenues						
FEES & REVENUES FROM SERVICE						
FINES & FORFEITURES	6,686	13,891	2,490	8,000	4,500	-43.75%
Total FEES & REVENUES FROM SERVICE	6,686	13,891	2,490	8,000	4,500	-43.75%
Total Revenues	6,686	13,891	2,490	8,000	4,500	-43.75%
Expenditures						
OTHER EXPENSES						
DRUG ABUSE PREVENTION	5,728	1,480	1,152	38,000	35,000	-7.89%
Total OTHER EXPENSES	5,728	1,480	1,152	38,000	35,000	-7.89%
Total Expenditures	5,728	1,480	1,152	38,000	35,000	-7.89%
Total Revenues Less Expenditures	958	12,411	1,338	-30,000	-30,500	1.67%
Ending Fund Balance	58,040	70,452	71,790	40,452	9,952	-75.40%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
STATE'S ATTORNEY DRUG ENFORCEMENT FUND	\$58,040	\$70,452	\$40,452	-42.58%
Total Fund Balance	\$58,040	\$70,452	\$40,452	-42.58%

State's Attorney Juvenile Justice Fund

Fund #1344

Fund Oversight

State's Attorney

Funded By

Grants, Donations

State Statute

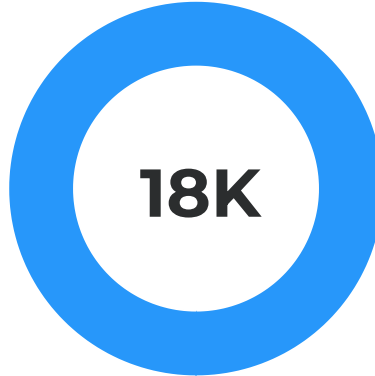
705 ILCS 405/6-12

Overview/Background

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.

State's Attorney Juvenile Justice Fund

FY26 Requested Expenditures



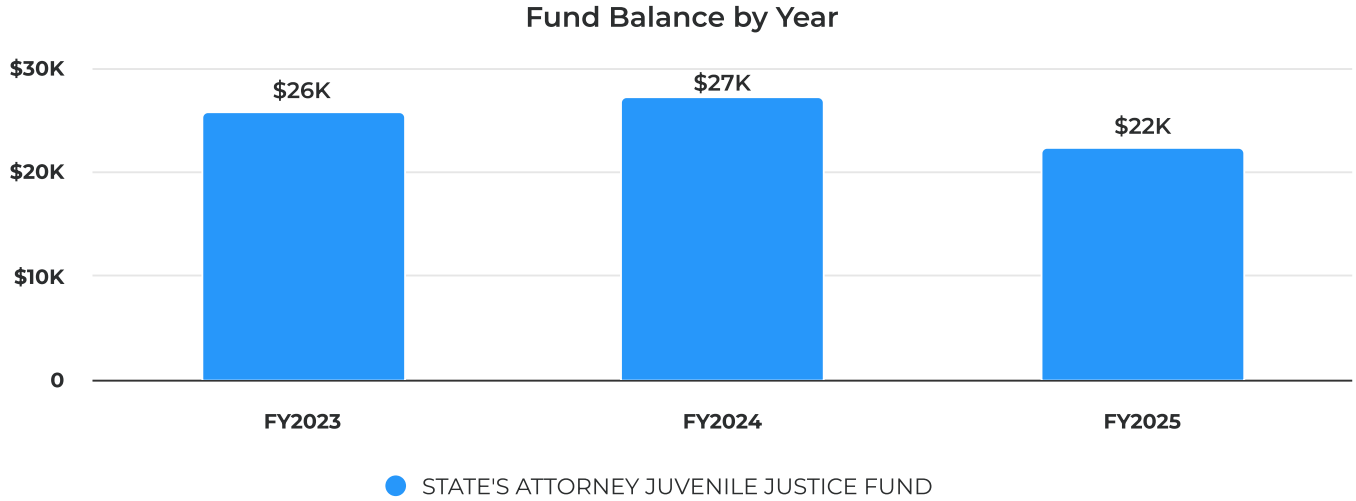
● MISC Expense \$18,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	22,585	25,722	27,248	27,248	22,248	-18.35%
Revenues						
FEES & REVENUES FROM SERVICE						
REVENUE	20,015	18,059	0	14,000	12,000	-14.29%
Total FEES & REVENUES FROM SERVICE	20,015	18,059	0	14,000	12,000	-14.29%
Total Revenues	20,015	18,059	0	14,000	12,000	-14.29%
Expenditures						
MISC Expense						
MISCELLANEOUS EXPENSE	16,877	16,533	6,135	19,000	18,000	-5.26%
Total MISC Expense	16,877	16,533	6,135	19,000	18,000	-5.26%
Total Expenditures	16,877	16,533	6,135	19,000	18,000	-5.26%
Total Revenues Less Expenditures	3,138	1,526	-6,135	-5,000	-6,000	20.00%
Ending Fund Balance	25,722	27,248	21,113	22,248	16,248	-26.97%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
STATE'S ATTORNEY JUVENILE JUSTICE FUND	\$25,722	\$27,248	\$22,248	-18.35%
Total Fund Balance	\$25,722	\$27,248	\$22,248	-18.35%

State's Attorney Money Laundering Fund

Fund #1345

Fund Oversight

State's Attorney

Funded By

Court Fees

State Statute

705 ILCS 5/29(b)-1

Overview/Background

This fund captures revenue and expenditure for the Money Laundering Act.

State's Attorney Money Laundering Fund

FY26 Requested Expenditures



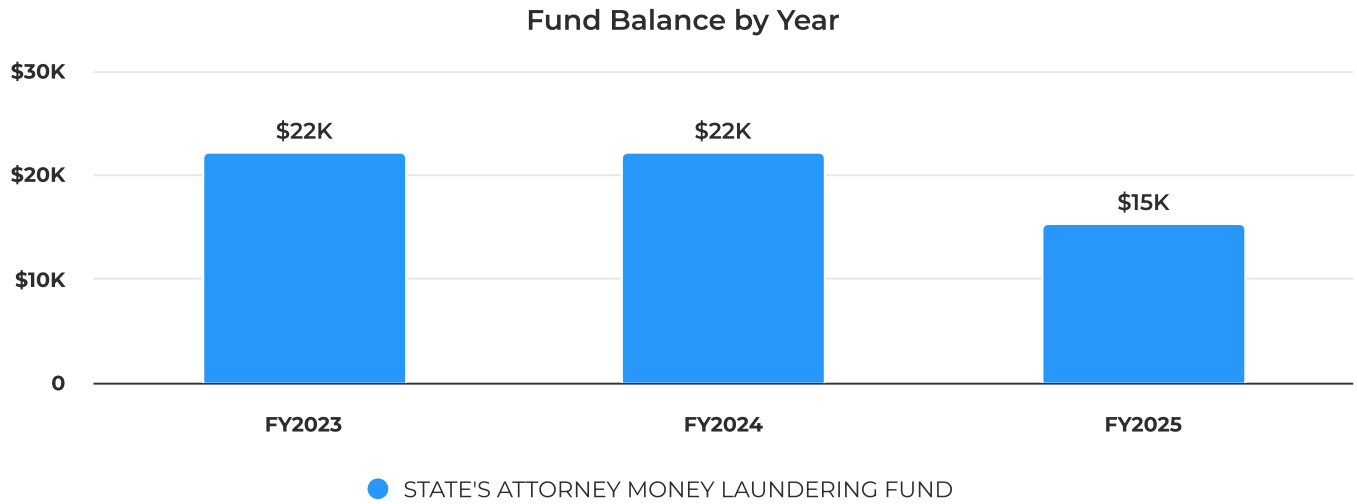
● MISC Expense \$6,500 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	21,561	22,123	22,123	22,123	15,223	-31.19%
Revenues						
OTHER REVENUES						
ASSET FORFEITURES	563	0	0	100	0	-100.00%
Total OTHER REVENUES	563	0	0	100	0	-100.00%
Total Revenues	563	0	0	100	0	-100.00%
Expenditures						
MISC Expense						
MISCELLANEOUS EXPENSE	0	0	0	7,000	6,500	-7.14%
Total MISC Expense	0	0	0	7,000	6,500	-7.14%
Total Expenditures	0	0	0	7,000	6,500	-7.14%
Total Revenues Less Expenditures	563	0	0	-6,900	-6,500	-5.80%
Ending Fund Balance	22,123	22,123	22,123	15,223	8,723	-42.70%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
STATE'S ATTORNEY MONEY LAUNDERING FUND	\$22,123	\$22,123	\$15,223	-31.19%
Total Fund Balance	\$22,123	\$22,123	\$15,223	-31.19%

State's Attorney Records Automation Fund

Fund #1346

Fund Oversight

State's Attorney

Funded By

Court Fees

State Statute

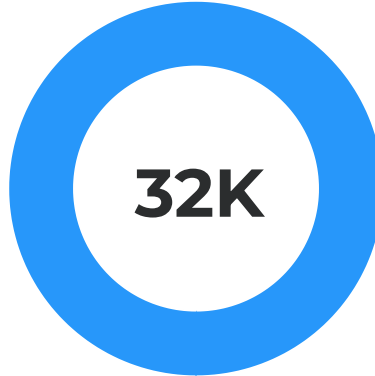
55 ILCS 5/4-2002

Overview/Background

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.

State's Attorney Records Automation Fund

FY26 Requested Expenditures



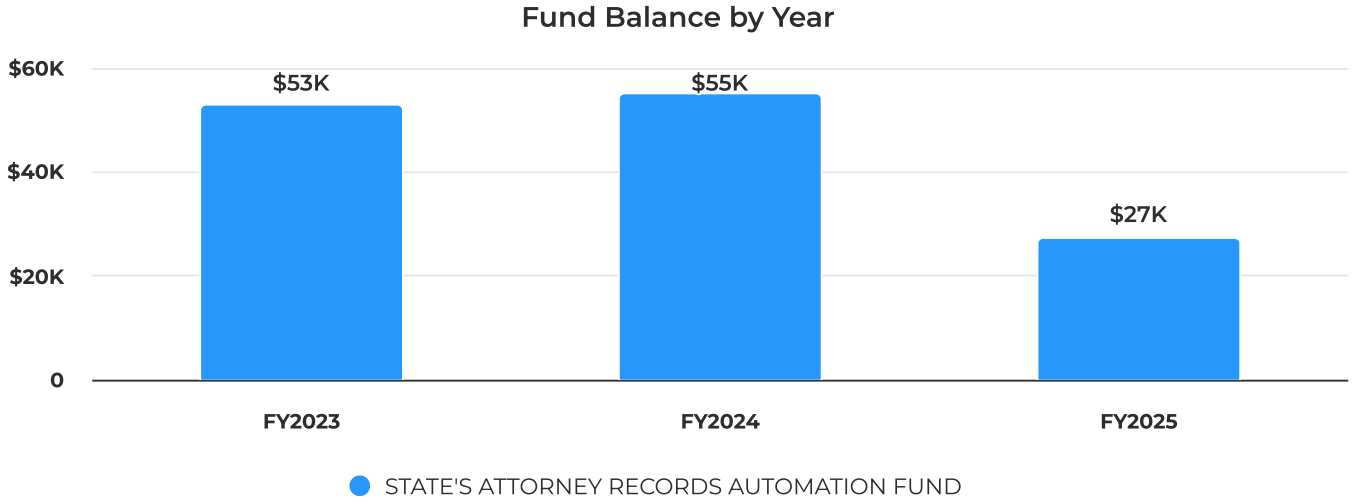
● MISC Expense **\$32,000** 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	45,962	53,009	54,966	54,966	27,466	-50.03%
Revenues						
FEES & REVENUES FROM SERVICE						
FEES	7,047	8,155	7,087	6,500	8,000	23.08%
Total FEES & REVENUES FROM SERVICE	7,047	8,155	7,087	6,500	8,000	23.08%
Total Revenues	7,047	8,155	7,087	6,500	8,000	23.08%
Expenditures						
MISC Expense						
MISCELLANEOUS EXPENSE	0	6,197	0	34,000	32,000	-5.88%
Total MISC Expense	0	6,197	0	34,000	32,000	-5.88%
Total Expenditures	0	6,197	0	34,000	32,000	-5.88%
Total Revenues Less Expenditures	7,047	1,958	7,087	-27,500	-24,000	-12.73%
Ending Fund Balance	53,009	54,966	62,053	27,466	3,466	-87.38%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
STATE'S ATTORNEY RECORDS AUTOMATION FUND	\$53,009	\$54,966	\$27,466	-50.03%
Total Fund Balance	\$53,009	\$54,966	\$27,466	-50.03%

Violent Crime Victim's Assistance Grant Fund

Fund #1740

Fund Oversight

State's Attorney

Funded By

Court Fee

State Statute

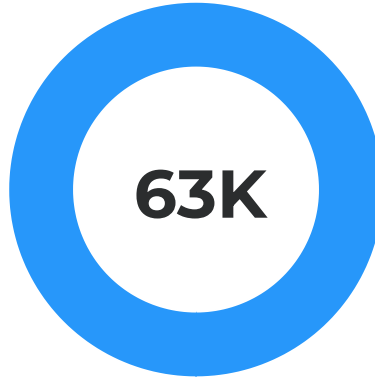
705 ILCS 240/

Overview/Background

This fund captures revenue and expenditure for the Violent Crime Victims Assistance Act. This fund is to provide for faster and more complete victim recovery from the effects of crime through the establishment of victim and witness assistance centers. All services and practices of each center shall further or complement the following goals: (a) Assist the criminal justice agencies in giving more consideration and personal attention to victims and witnesses of violent crime; (b) Sensitize law enforcement officials and others who come into contact with crime victims and witnesses; (c) Attempt to decrease the incidence of unreported crimes; (d) Assure that victims and witnesses are informed of the progress of the cases in which they are involved; (e) Encourage public use of the services made available under this Act.

State's Attorney-Violent Crime Victim's Assistance Grant Fund

FY26 Requested Expenditures



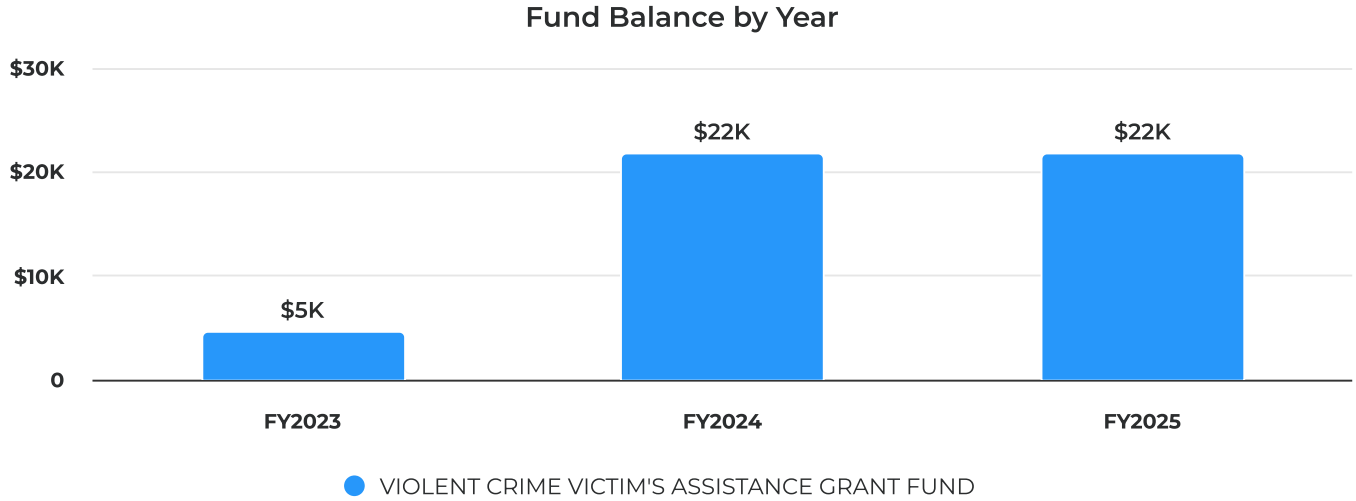
● SALARIES \$63,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	0	4,558	21,774	21,774	21,774	0.00%
Revenues						
GRANTS						
GRANT AWARD	37,500	69,500	47,750	64,000	63,000	-1.56%
Total GRANTS	37,500	69,500	47,750	64,000	63,000	-1.56%
Total Revenues	37,500	69,500	47,750	64,000	63,000	-1.56%
Expenditures						
SALARIES						
SALARIES AND WAGES	32,942	52,283	46,640	64,000	63,000	-1.56%
Total SALARIES	32,942	52,283	46,640	64,000	63,000	-1.56%
Total Expenditures	32,942	52,283	46,640	64,000	63,000	-1.56%
Total Revenues Less Expenditures	4,558	17,217	1,110	0	0	
Ending Fund Balance	4,558	21,774	22,885	21,774	21,774	0.00%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
VIOLENT CRIME VICTIM'S ASSISTANCE GRANT FUND	\$4,558	\$21,774	\$21,774	0.00%
Total Fund Balance	\$4,558	\$21,774	\$21,774	

National Children Alliance Fund

Fund #1741

Fund Oversight

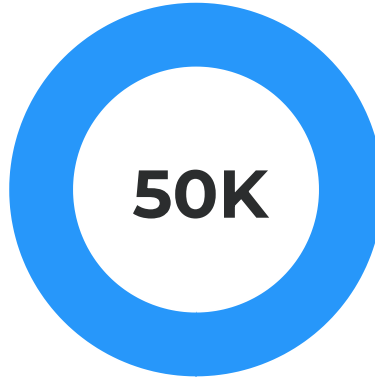
State's Attorney

Funded By

Grant Funds

State's Attorney-National Children Alliance NCA

FY26 Requested Expenditures



● SALARIES \$50,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	0	0	0	0	0	
Revenues						
GRANTS						
GRANT AWARD	0	0	6,538	55,000	50,000	-9.09%
Total GRANTS	0	0	6,538	55,000	50,000	-9.09%
Total Revenues	0	0	6,538	55,000	50,000	-9.09%
Expenditures						
SALARIES						
SALARIES AND WAGES	0	0	14,551	50,000	50,000	0.00%
Total SALARIES	0	0	14,551	50,000	50,000	0.00%
CAPITAL						
EQUIPMENT	0	0	4,389	6,000	0	-100.00%
Total CAPITAL	0	0	4,389	6,000	0	-100.00%
Total Expenditures	0	0	18,940	56,000	50,000	-10.71%
Total Revenues Less Expenditures	0	0	-12,402	-1,000	0	-100.00%
Ending Fund Balance	0	0	-12,402	-1,000	0	-100.00%



Health Care Fund

Fund #1361

Fund Oversight

County Board

Funded By

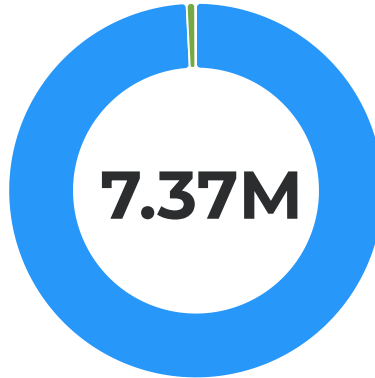
General Fund

Overview/Background

Fund to help support employees with healthcare costs

County Board-Health Care Fund

FY26 Requested Expenditures



● BENEFITS EXPENSE	\$7,314,994	99.19%
● CONTRACTUAL	\$56,213	0.76%
● OTHER EXPENSES	\$3,500	0.05%

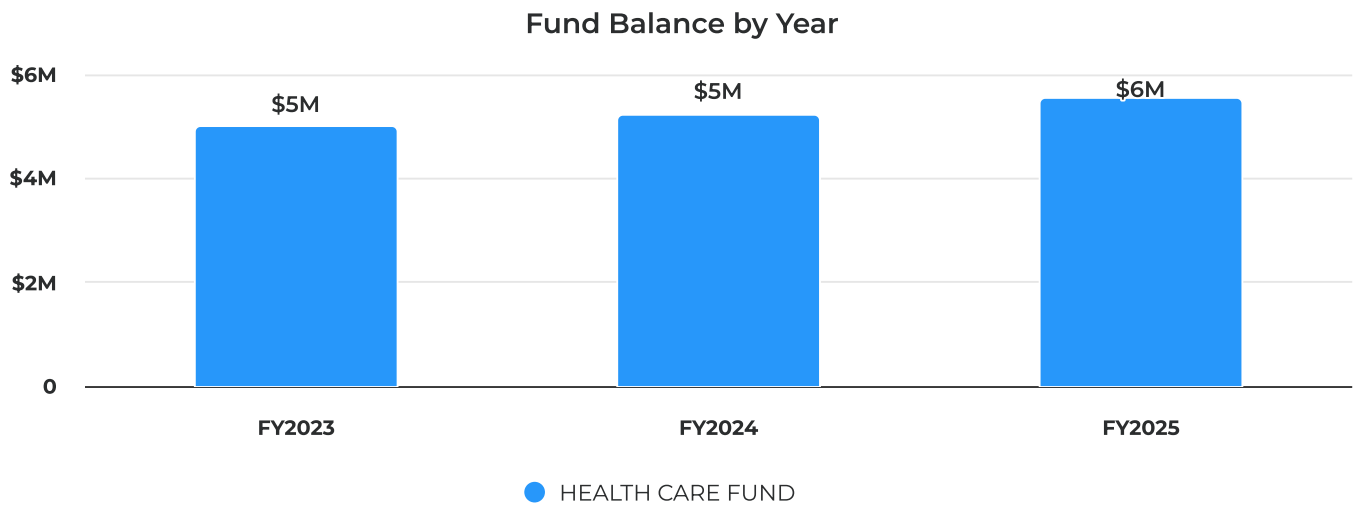
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	4,345,248	5,005,506	5,236,975	5,236,975	5,566,051	6.28%
Revenues						
DUE FROM TRANSFERS IN						
TRNS. FROM GENERAL FUND	4,050,000	4,050,000	0	3,888,000	3,850,000	-0.98%
FOREST PRSV. INS REIMB.	120,024	103,362	90,926	99,915	116,469	16.57%
TRNS. FROM ANIMAL CONTROL	14,135	20,354	18,528	22,781	25,670	12.68%
TRNS. FROM VAC	40,963	58,618	41,786	71,210	61,337	-13.86%
TRNS. FROM GIS MAPPING	51,516	71,350	50,241	73,938	75,000	1.44%
TRNS. FROM ADULT REDEPLOY	42	4,331	5,567	0	10,585	
TRNS. FROM HHS	658,265	694,958	578,400	691,403	792,602	14.64%
TRNS. FROM MENTAL HEALTH	0	0	1,674	0	3,176	
TRNS. FROM HIGHWAY	50,000	50,000	0	50,000	248,478	396.96%
TRNS. FROM EDC FUND	0	26,740	23,509	26,257	30,460	16.01%
Total DUE FROM TRANSFERS IN	4,984,943	5,079,712	810,631	4,923,504	5,213,777	5.90%
FEES & REVENUES FROM SERVICE						
KENCOM INS REIMB.	398,520	447,815	338,938	361,135	342,900	-5.05%
Total FEES & REVENUES FROM SERVICE	398,520	447,815	338,938	361,135	342,900	-5.05%
OTHER REVENUES						
ROE HEALTH INS REIMB.	20,165	17,248	15,803	29,099	28,932	-0.57%
Total OTHER REVENUES	20,165	17,248	15,803	29,099	28,932	-0.57%
BENEFITS REVENUE						
HLTH INS EMPLOYEE DEDUCTION	1,278,347	1,391,566	1,302,086	1,398,187	1,594,619	14.05%
HLTH INS COBRA	183,360	148,779	135,915	113,181	151,446	33.81%
HLTH INS EMPLOYEE REIMB.	0	1,932	0	0	0	
Total BENEFITS REVENUE	1,461,707	1,542,277	1,438,001	1,511,368	1,746,065	15.53%
Total Revenues	6,865,334	7,087,053	2,603,373	6,825,106	7,331,674	7.42%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Expenditures						
BENEFITS EXPENSE						
DENTAL INSURANCE	300,799	337,108	311,060	292,263	336,053	14.98%
STATE UNEMPLOYMENT CONTR.	32,756	52,173	8,899	35,000	35,000	0.00%
HEALTH INSURANCE PREMIUMS	5,240,219	5,846,349	5,430,658	5,516,241	6,333,003	14.81%
EMPLOYEE REIMBURSEMENT	353	1,932	228	3,000	3,000	0.00%
COUNTY LIFE INSURANCE POLICY	7,342	7,469	6,375	7,837	7,938	1.29%
HSA EMPLOYER CONTRIBUTION	572,750	558,125	587,975	600,000	600,000	0.00%
EMPLOYEE SCREENINGS	0	0	735	0	0	
Total BENEFITS EXPENSE	6,154,220	6,803,157	6,345,930	6,454,341	7,314,994	13.33%
CONTRACTUAL						
EMPLOYEE ASSISTANCE PROGRAM	6,569	6,569	0	6,600	6,600	0.00%
BENEFIT PLATFORM FEES	43,084	44,316	10,279	49,613	49,613	0.00%
Total CONTRACTUAL	49,653	50,885	10,279	56,213	56,213	0.00%
OTHER EXPENSES						
FSA MONTHLY FEE	1,204	1,543	121	3,500	3,500	0.00%
Total OTHER EXPENSES	1,204	1,543	121	3,500	3,500	0.00%
Total Expenditures	6,205,077	6,855,584	6,356,331	6,514,054	7,374,707	13.21%
Total Revenues Less Expenditures	660,258	231,469	-3,752,957	311,052	-43,033	-113.83%
Ending Fund Balance	5,005,506	5,236,975	1,484,017	5,548,027	5,523,018	-0.45%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
HEALTH CARE FUND	\$5,005,506	\$5,236,975	\$5,566,051	6.28%
Total Fund Balance	\$5,005,506	\$5,236,975	\$5,566,051	6.28%

Social Services for Senior Citizen Fund

Fund #1209

Fund Oversight

County Board

Funded By

Levy Property Tax

State Statute

320 ILCS 42

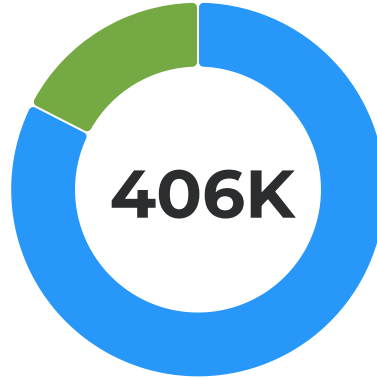
Overview/Background

Support the agencies in providing services that assist seniors in Kendall County.

A voter referendum approved a property tax rate up to \$0.25 to aid senior independence. Voter referendum 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 2024. Funds will be awarded and distributed in July, October and November.

County Board-Social Services for Senior Citizen Fund

FY26 Requested Expenditures



●	OTHER EXPENSES	\$335,300	82.53%
●	DUE TO TRANSFERS OUT	\$71,000	17.47%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	0	0	0	0	0	
Revenues						
PROPERTY TAX						
CURRENT PROPERTY TAX	361,745	362,620	404,010	406,500	447,404	10.06%
Total PROPERTY TAX	361,745	362,620	404,010	406,500	447,404	10.06%
INTEREST INCOME						
INTEREST INCOME	247	448	0	0	0	
Total INTEREST INCOME	247	448	0	0	0	
Total Revenues	361,992	363,068	404,010	406,500	447,404	10.06%
Expenditures						
DUE TO TRANSFERS OUT						
TRANSF TO KENDALL AREA TRANSIT	45,500	45,500	71,000	71,000	71,000	0.00%
Total DUE TO TRANSFERS OUT	45,500	45,500	71,000	71,000	71,000	0.00%
CONTRACTUAL						
SENIOR SERVICES	127,580	128,012	126,111	129,970	0	-100.00%
VISITING NURSES ASSOCIATION	11,970	12,004	12,494	12,877	0	-100.00%
PRAIRIE STATE LEGAL SRV.	9,979	10,003	10,444	10,759	0	-100.00%
FOX VALLEY OLDER ADULTS	59,814	60,020	62,470	64,395	0	-100.00%
CNN	32,396	32,519	34,782	35,845	0	-100.00%
OSWEGOLAND SENIORS INC.	74,755	75,010	79,064	81,474	0	-100.00%
Total CONTRACTUAL	316,492	317,568	325,365	335,320	0	-100.00%
OTHER EXPENSES						
DISTRIBUTION	0	0	0	0	335,300	
Total OTHER EXPENSES	0	0	0	0	335,300	
Total Expenditures	361,992	363,068	396,365	406,320	406,300	0.00%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Total Revenues Less Expenditures	0	0	7,645	180	41,104	22,735.56%
Ending Fund Balance	0	0	7,645	180	41,104	22,735.56%

27th Payroll Fund

Fund #1300

Fund Oversight

County Board

Funded By

General Fund

Overview/Background

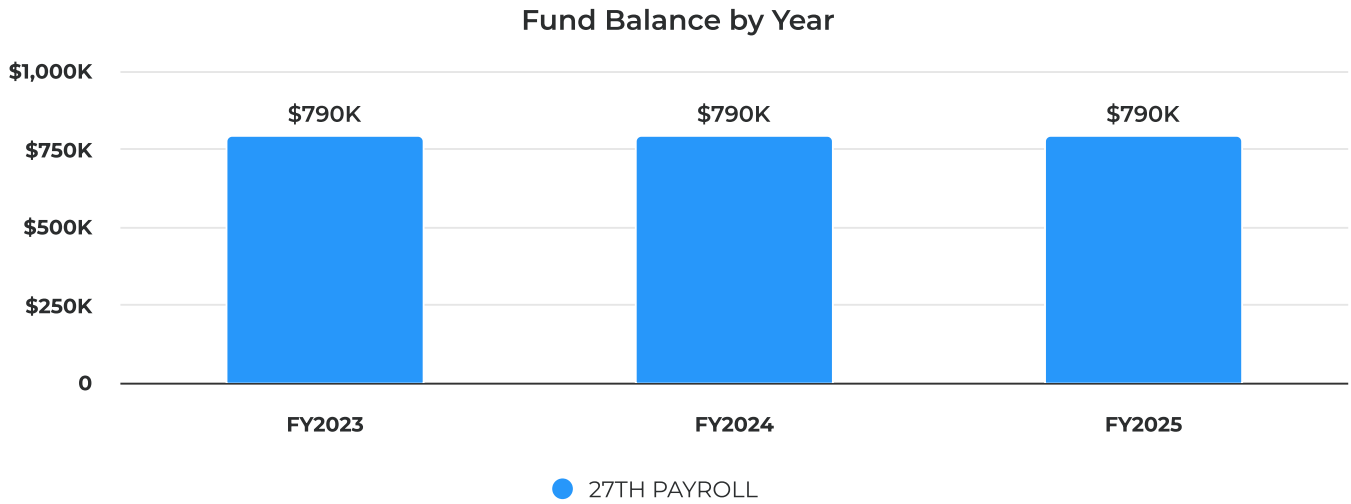
This fund captures revenue to fund the County's 27th payroll which occurs every 11 or 12 years. The most recent 27th payroll occurred FY2018 and will occur in FY2029.

County Board-27th Payroll Fund

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	790,000	790,000	790,000	790,000	790,000	0.00%
Revenues						
DUE FROM TRANSFERS IN						
TRANSF. FROM GENERAL FUND	80,000	0	0	0	50,000	
Total DUE FROM TRANSFERS IN	80,000	0	0	0	50,000	
Total Revenues	80,000	0	0	0	50,000	
Expenditures						
Total Expenditures	0	0	0	0	0	
Total Revenues Less Expenditures	80,000	0	0	0	50,000	
Ending Fund Balance	870,000	790,000	790,000	790,000	840,000	6.33%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
27TH PAYROLL	\$790,000	\$790,000	\$790,000	0.00%
Total Fund Balance	\$790,000	\$790,000	\$790,000	



County Drug Service Fund

Fund #1322

Fund Oversight

County Board

Funded By

Fees

State Statute

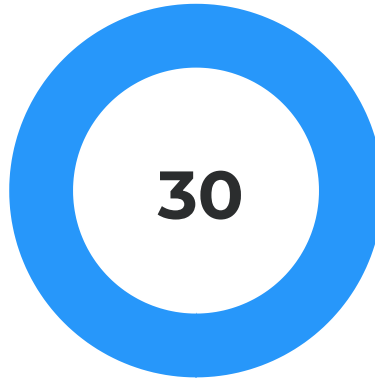
720 ILCS 600/3.5

Overview/Background

This fund captures the fines for the violation for the Cannabis Control Act .

County Board-County Drug Service Fund

FY26 Requested Expenditures

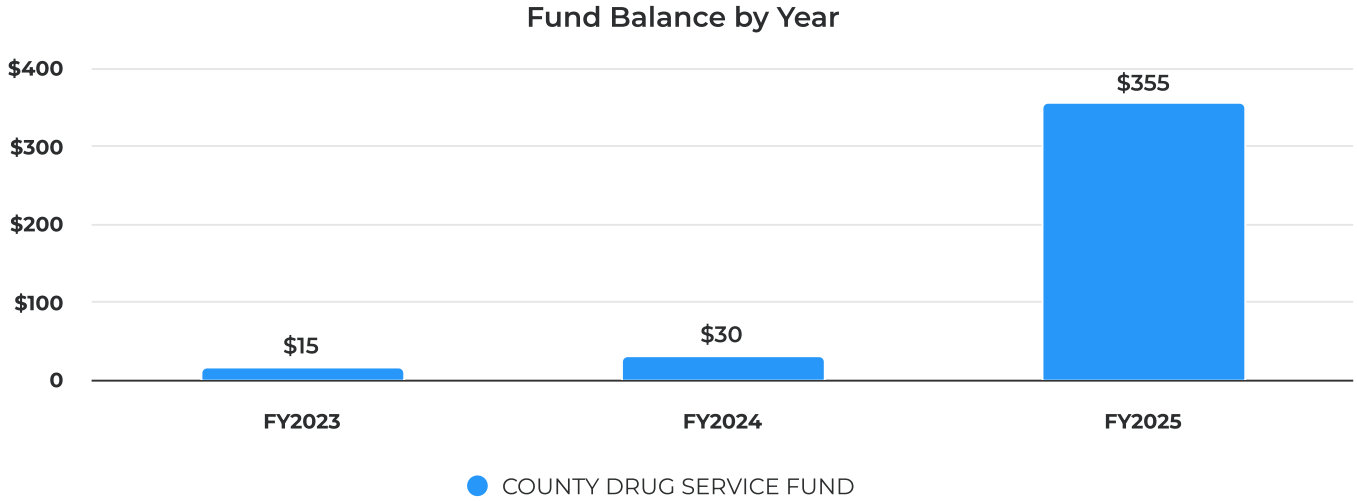


● DUE TO TRANSFERS OUT **\$30** 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	370	15	30	30	355	1,083.33%
Revenues						
FEES & REVENUES FROM SERVICE						
FINES & FEES	15	15	15	370	370	0.00%
Total FEES & REVENUES FROM SERVICE	15	15	15	370	370	0.00%
Total Revenues	15	15	15	370	370	0.00%
Expenditures						
DUE TO TRANSFERS OUT						
TRANSF. TO HHS	370	0	0	15	30	100.00%
Total DUE TO TRANSFERS OUT	370	0	0	15	30	100.00%
Total Expenditures	370	0	0	15	30	100.00%
Total Revenues Less Expenditures	-355	15	15	355	340	-4.23%
Ending Fund Balance	15	30	45	385	695	80.52%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
COUNTY DRUG SERVICE FUND	\$15	\$30	\$355	1,083.33%
Total Fund Balance	\$15	\$30	\$355	1,083.33%

Judicial Facilities Fee

Fund #1362

Fund Oversight

County Board

Funded By

Judicial Fee

State Statute

55ILCS 5/5

Overview/Background

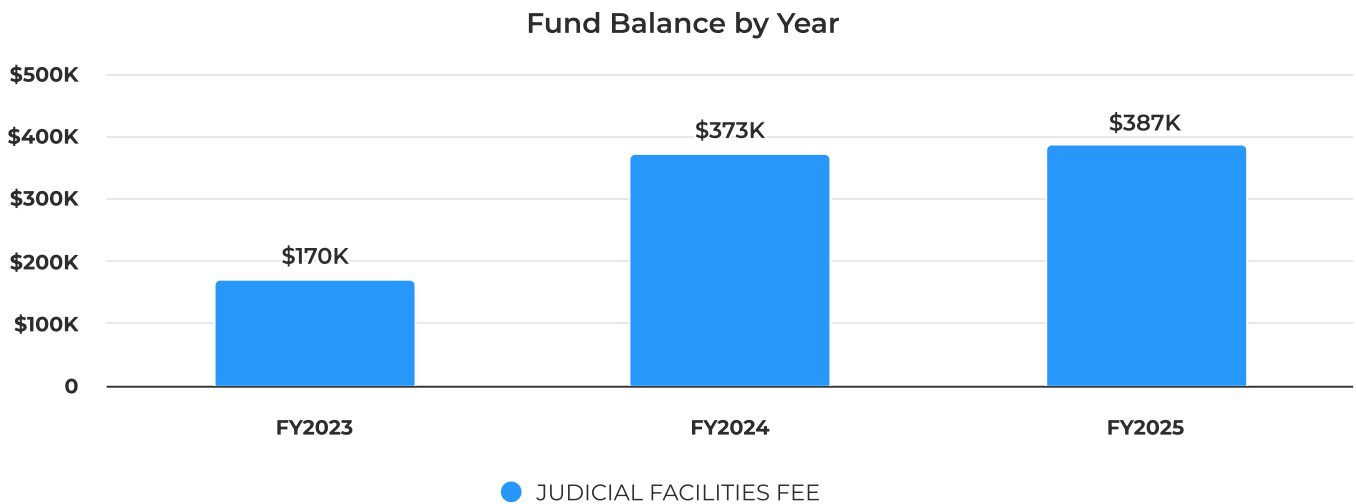
A fee to account for the cost of our judicial processes and the facilities necessary to ensure these processes are conducted correctly.

County Board-Judicial Facilities Fund

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	9,390	170,454	373,316	373,316	386,856	3.63%
Revenues						
FEES & REVENUES FROM SERVICE						
REVENUE	161,064	202,862	212,755	100,000	200,000	100.00%
Total FEES & REVENUES FROM SERVICE	161,064	202,862	212,755	100,000	200,000	100.00%
Total Revenues	161,064	202,862	212,755	100,000	200,000	100.00%
Expenditures						
COMMODITIES						
OFFICE SUPPLIES	0	0	0	1,000	0	-100.00%
Total COMMODITIES	0	0	0	1,000	0	-100.00%
CONTRACTUAL						
CONTRACTUAL SERVICES	0	0	0	1,000	0	-100.00%
PROFESSIONAL SERVICES	0	0	0	1,000	0	-100.00%
Total CONTRACTUAL	0	0	0	2,000	0	-100.00%
CAPITAL						
CAPITAL EXPENDITURES	0	0	37,129	82,460	0	-100.00%
CONSTRUCTION	0	0	0	1,000	0	-100.00%
Total CAPITAL	0	0	37,129	83,460	0	-100.00%
Total Expenditures	0	0	37,129	86,460	0	-100.00%
Total Revenues Less Expenditures	161,064	202,862	175,626	13,540	200,000	1,377.10%
Ending Fund Balance	170,454	373,316	548,942	386,856	586,856	51.70%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
JUDICIAL FACILITIES FEE	\$170,454	\$373,316	\$386,856	3.63%
Total Fund Balance	\$170,454	\$373,316	\$386,856	3.63%

Public Safety Sales Tax Fund

Fund #1327

Fund Oversight

County Board

Funded By

Public Safety Sales Tax

Overview/Background

In 2002, voters of Kendall County approved by referendum to impose a ½% sales tax for public safety purposes. The County Board appropriates transfers to other funds for public safety related expenditures.

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 hours 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, firefighting, police, medical, ambulance, or other emergency services.

County Board-Public Safety Sales Tax Fund

FY26 Requested Expenditures



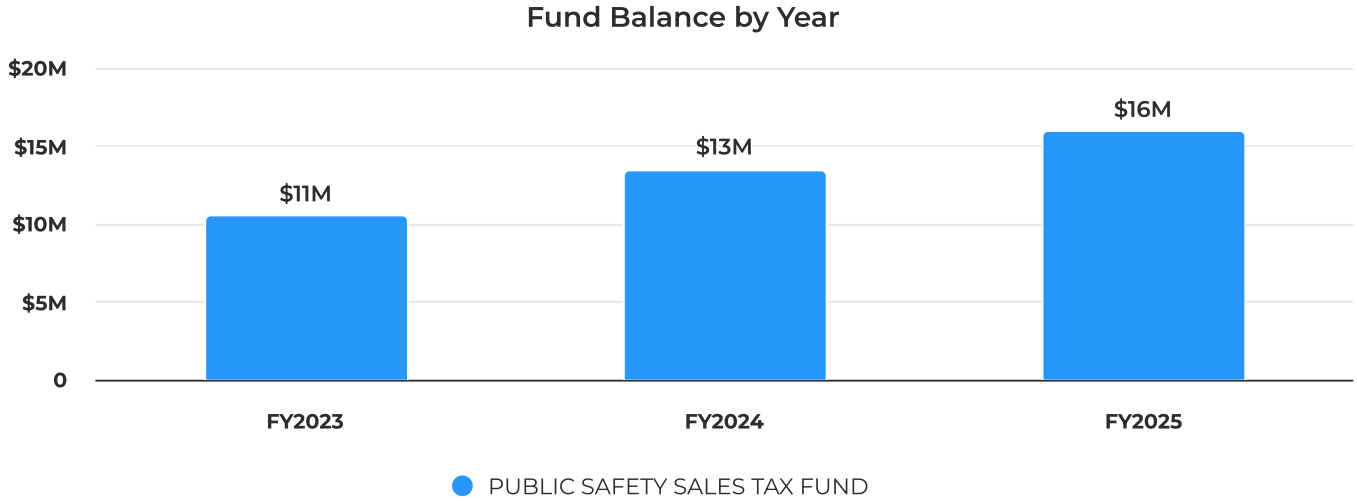
● DUE TO TRANSFERS OUT **\$5,694,609** 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	9,139,279	10,516,237	13,467,484	13,467,484	15,916,008	18.18%
Revenues						
OTHER TAXES						
PUBLIC SAFETY SALES TAX	8,259,817	8,786,250	7,733,258	8,000,000	9,000,000	12.50%
Total OTHER TAXES	8,259,817	8,786,250	7,733,258	8,000,000	9,000,000	12.50%
INTEREST INCOME						
INTEREST INCOME	178,464	323,574	325,328	10,000	10,000	0.00%
Total INTEREST INCOME	178,464	323,574	325,328	10,000	10,000	0.00%
FEES & REVENUES FROM SERVICE						
LEASE INCOME - KENCOM	45,281	46,412	47,572	46,124	48,763	5.72%
Total FEES & REVENUES FROM SERVICE	45,281	46,412	47,572	46,124	48,763	5.72%
Total Revenues	8,483,562	9,156,236	8,106,158	8,056,124	9,058,763	12.45%
Expenditures						
DUE TO TRANSFERS OUT						
TRANS TO PUBLIC SAF CAPI IMPR	1,934,751	1,105,702	3,525,000	3,525,000	525,000	-85.11%
Transf. to Animal Cntr Cap. Im	0	0	0	0	33,000	
TRANSFER OUT TO CORONER SPECIAL FEE	0	0	0	0	6,750	
TRANS TO CRTHS DBT SERV 2016	1,068,000	676,775	110,350	110,350	107,350	-2.72%
TRANS TO CRTHS DBT SERV 2017	1,992,125	2,377,750	2,939,000	2,939,000	2,935,375	-0.12%
KENCOM IGA	2,111,729	2,044,762	2,033,249	2,033,250	2,087,134	2.65%
Total DUE TO TRANSFERS OUT	7,106,605	6,204,989	8,607,599	8,607,600	5,694,609	-33.84%
Total Expenditures	7,106,605	6,204,989	8,607,599	8,607,600	5,694,609	-33.84%
Total Revenues Less Expenditures	1,376,958	2,951,247	-501,441	-551,476	3,364,154	-710.03%
Ending Fund Balance	10,516,237	13,467,484	12,966,043	12,916,008	19,280,162	49.27%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
PUBLIC SAFETY SALES TAX FUND	\$10,516,237	\$13,467,484	\$15,916,008	18.18%
Total Fund Balance	\$10,516,237	\$13,467,484	\$15,916,008	18.18%

Building Fund

Fund #1401

Fund Oversight

County Board

Funded By

General Fund

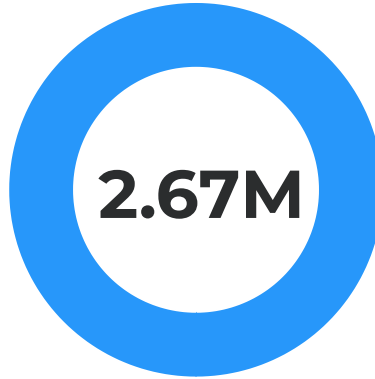
Overview/Background

A fee to cover the expenses associated with the facilities required for governmental operations and the workforce.

County Board-Building Fund

Expenditures by Expense Type

FY26 Requested Expenditures



● CAPITAL **\$2,670,000** 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	FY 2025 Budget vs. FY 2026 Budget (%) Change	FY 2025 Budget vs. FY 2026 Budget (\$ Change)
CAPITAL							
CAPITAL EXPENDITURES	\$229,821	\$1,173,153	\$6,371,490	\$8,012,410	\$2,670,000	-66.68%	-\$5,342,410
Total CAPITAL	\$229,821	\$1,173,153	\$6,371,490	\$8,012,410	\$2,670,000	-66.68%	-\$5,342,410
Total Expenditures	\$229,821	\$1,173,153	\$6,371,490	\$8,012,410	\$2,670,000	-66.68%	-\$5,342,410

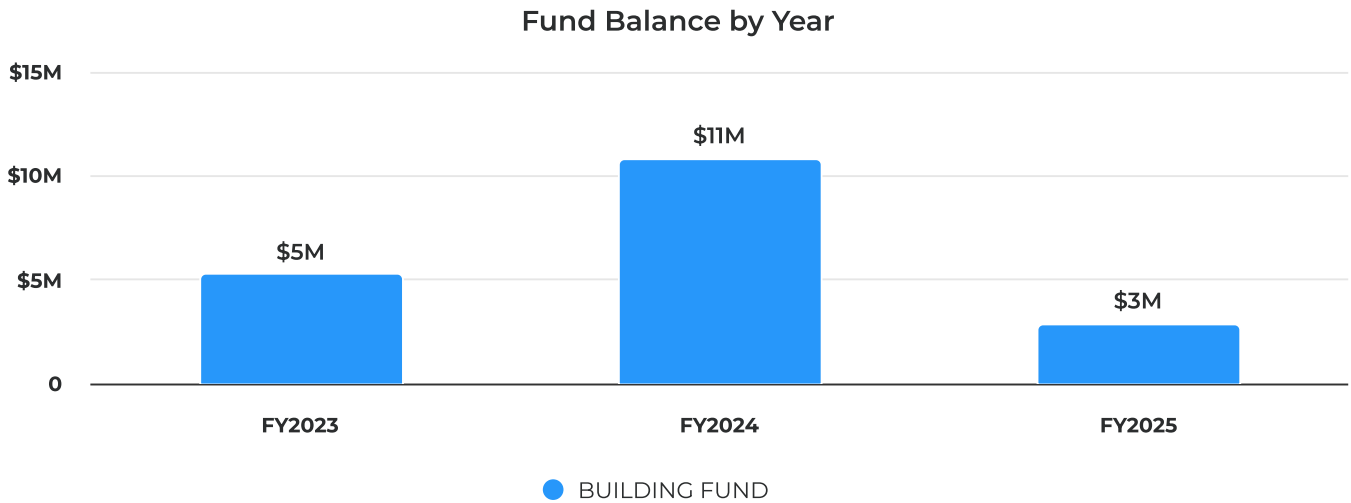
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	3,489,486	5,251,055	10,832,040	10,832,040	2,854,630	-73.65%
Revenues						
DUE FROM TRANSFERS IN						
TRANSF. FROM GENERAL FUND	1,991,390	6,135,834	2,995,405	2,995,405	35,000	-98.83%
TRANSFER FROM ARPA FUND	0	618,303	0	0	0	
Total DUE FROM TRANSFERS IN	1,991,390	6,754,137	2,995,405	2,995,405	35,000	-98.83%
OTHER REVENUES						
REVENUE	0	0	5,505	0	0	
Total OTHER REVENUES	0	0	5,505	0	0	
Total Revenues	1,991,390	6,754,137	3,000,910	2,995,405	35,000	-98.83%
Expenditures						
CAPITAL						
CAPITAL EXPENDITURES	229,821	1,173,153	6,371,490	8,012,410	2,670,000	-66.68%
Total CAPITAL	229,821	1,173,153	6,371,490	8,012,410	2,670,000	-66.68%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Total Expenditures	229,821	1,173,153	6,371,490	8,012,410	2,670,000	-66.68%
Total Revenues Less Expenditures	1,761,569	5,580,984	-3,370,580	-5,017,005	-2,635,000	-47.48%
Ending Fund Balance	5,251,055	10,832,040	7,461,460	5,815,035	219,630	-96.22%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
BUILDING FUND	\$5,251,055	\$10,832,040	\$2,854,630	-73.65%
Total Fund Balance	\$5,251,055	\$10,832,040	\$2,854,630	-73.65%

Capital Improvement Fund

Fund #1402

Fund Oversight

County Board

Funded By

Video Gaming Tax and General Fund

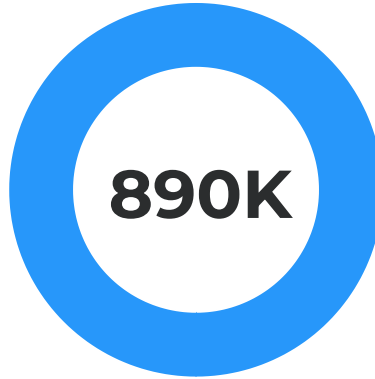
Overview/Background

Reserve fund created to provide cash-on-hand for future building projects that are non-public safety related.

County Board-Capital Improvement Fund

Expenditures by Expense Type

FY26 Requested Expenditures



● CAPITAL \$889,860 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	FY 2025 Budget vs. FY 2026 Budget (% Change)	FY 2025 Budget vs. FY 2026 Budget (\$ Change)
CAPITAL							
CAPITAL EXPENDITURES	\$20,511	\$451,586	\$14,572	\$755,000	\$889,860	17.86%	\$134,860
Total CAPITAL	\$20,511	\$451,586	\$14,572	\$755,000	\$889,860	17.86%	\$134,860
Total Expenditures	\$20,511	\$451,586	\$14,572	\$755,000	\$889,860	17.86%	\$134,860

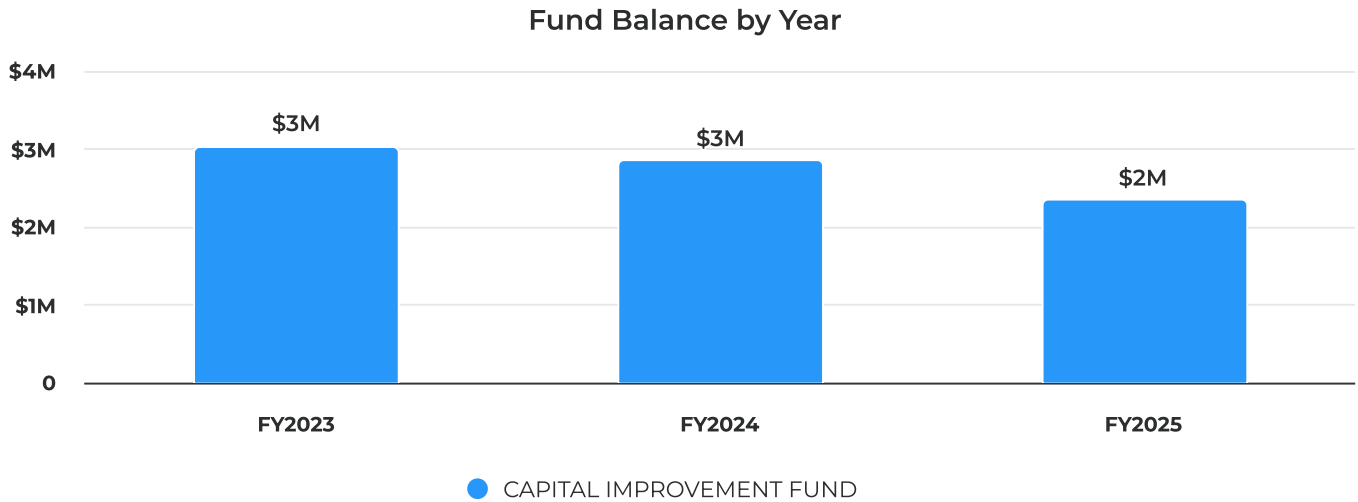
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change	
Beginning Fund Balance		2,765,159	3,026,007	2,850,698	2,850,698	2,345,698	-17.71%
Revenues							
DUE FROM TRANSFERS IN							
TRANSF. FROM GENERAL FUND		150,000	150,000	3,110,405	3,110,405	150,000	-95.18%
Total DUE FROM TRANSFERS IN		150,000	150,000	3,110,405	3,110,405	150,000	-95.18%
FEES & REVENUES FROM SERVICE							
VIDEO GAMING TAX		129,710	122,749	140,863	100,000	100,000	0.00%
Total FEES & REVENUES FROM SERVICE		129,710	122,749	140,863	100,000	100,000	0.00%
OTHER REVENUES							
OTHER REVENUE		1,650	3,527	0	0	0	
Total OTHER REVENUES		1,650	3,527	0	0	0	
Total Revenues		281,360	276,276	3,251,268	3,210,405	250,000	-92.21%
Expenditures							
CAPITAL							



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
CAPITAL EXPENDITURES	20,511	451,586	14,572	755,000	889,860	17.86%
Total CAPITAL	20,511	451,586	14,572	755,000	889,860	17.86%
Total Expenditures	20,511	451,586	14,572	755,000	889,860	17.86%
Total Revenues Less Expenditures	260,848	-175,310	3,236,696	2,455,405	-639,860	-126.06%
Ending Fund Balance	3,026,007	2,850,698	6,087,393	5,306,103	1,705,838	-67.85%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
CAPITAL IMPROVEMENT FUND	\$3,026,007	\$2,850,698	\$2,345,698	-17.71%
Total Fund Balance	\$3,026,007	\$2,850,698	\$2,345,698	-17.71%

Courthouse Renovation Fund

Fund #1403

Fund Oversight

County Board

Funded By

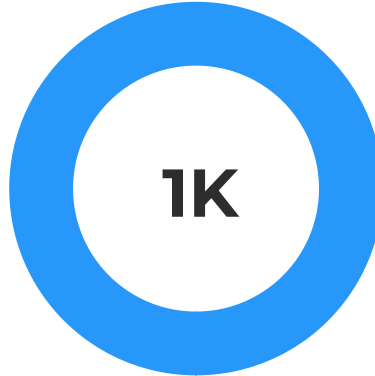
Historic Courthouse Rental

Overview/Background

This fund was set-up to receive and expend Federal and State grant dollars to restore the historic courthouse. Construction was completed in 2003.

County Board-Courthouse Renovation Fund

FY26 Requested Expenditures



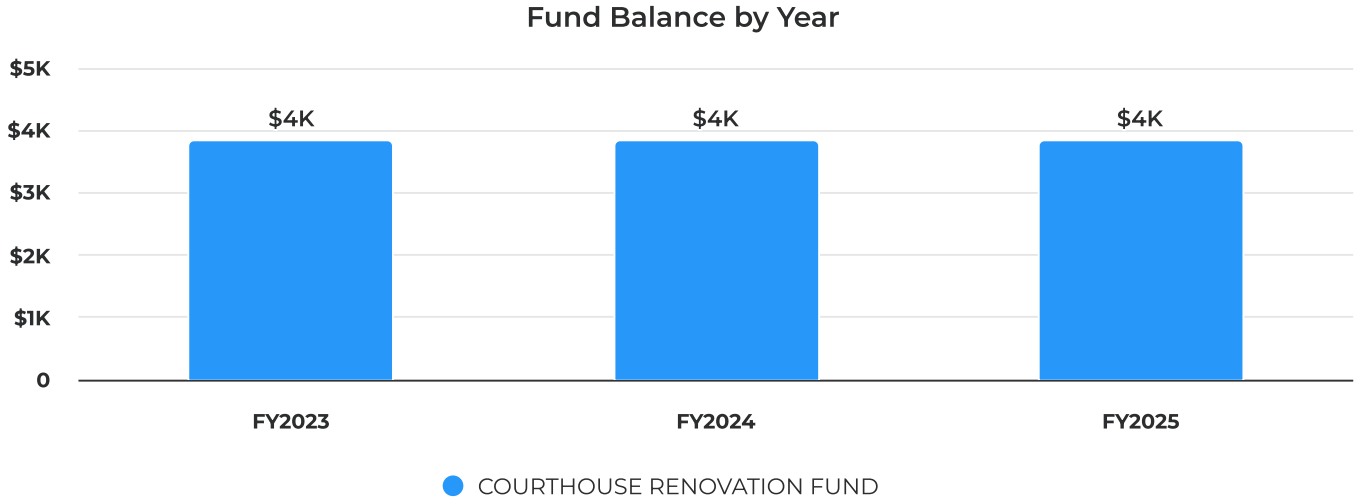
● MISC Expense \$1,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	3,730	3,830	3,830	3,830	3,830	0.00%
Revenues						
FEES & REVENUES FROM SERVICE						
REVENUE	400	0	0	1,000	1,000	0.00%
Total FEES & REVENUES FROM SERVICE	400	0	0	1,000	1,000	0.00%
Total Revenues	400	0	0	1,000	1,000	0.00%
Expenditures						
MISC Expense						
MISCELLANEOUS EXPENSE	300	0	0	1,000	1,000	0.00%
Total MISC Expense	300	0	0	1,000	1,000	0.00%
Total Expenditures	300	0	0	1,000	1,000	0.00%
Total Revenues Less Expenditures	100	0	0	0	0	
Ending Fund Balance	3,830	3,830	3,830	3,830	3,830	0.00%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
COURTHOUSE RENOVATION FUND	\$3,830	\$3,830	\$3,830	0.00%
Total Fund Balance	\$3,830	\$3,830	\$3,830	

Public Safety Capital Improvement Fund

Fund #1404

Fund Oversight

County Board

Funded By

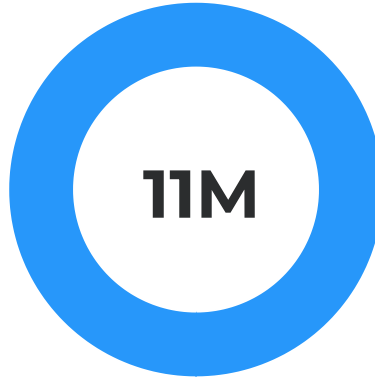
Public Safety Sales Tax Fund

Overview/Background

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, General Fund revenues generated by housing out of county jail inmates and other contributions.

County Board-Public Safety Capital Improvement Fund

FY26 Requested Expenditures



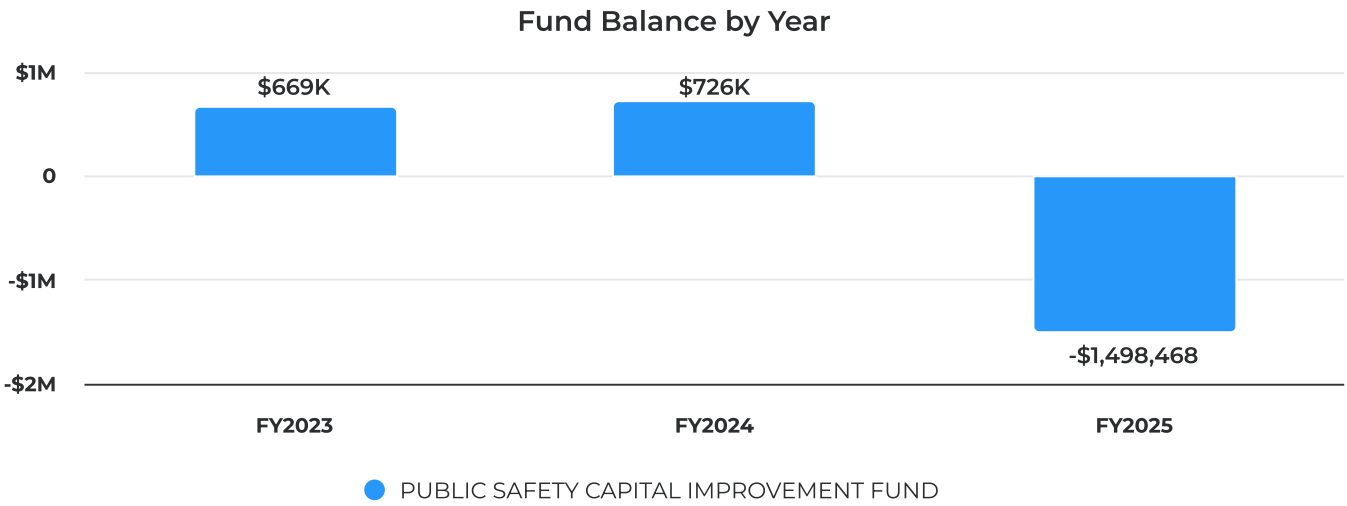
● MISC Expense **\$11,044,582** 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	1,056,134	668,944	726,006	726,006	-1,498,468	-306.40%
Revenues						
DUE FROM TRANSFERS IN						
TRANSF. FROM GENERAL FUND	650,000	0	0	0	0	
TRANS FROM PUB SAFETY SALES TX	1,934,751	1,105,702	3,525,000	3,525,000	525,000	-85.11%
Total DUE FROM TRANSFERS IN	2,584,751	1,105,702	3,525,000	3,525,000	525,000	-85.11%
INTERGOVERNMENTAL TRANSFERS						
TRN FROM JAIL ADDITION DEBT SV	4,839	0	0	0	0	
Total INTERGOVERNMENTAL TRANSFERS	4,839	0	0	0	0	
OTHER REVENUES						
OTHER REVENUE	10,000	0	0	0	0	
GENERATOR DEMAND RESPONSE	3,106	4,532	0	0	0	
Total OTHER REVENUES	13,106	4,532	0	0	0	
Total Revenues	2,602,696	1,110,234	3,525,000	3,525,000	525,000	-85.11%
Expenditures						
CAPITAL						
EQUIPMENT	26,239	85,218	192,037	759,907	0	-100.00%
VEHICLE PURCHASE	1,753,854	207,562	11,985	20,000	0	-100.00%
Total CAPITAL	1,780,092	292,780	204,022	779,907	0	-100.00%
MISC Expense						
MISCELLANEOUS EXPENSE	1,209,793	760,392	1,579,416	1,989,567	11,044,582	455.12%
Total MISC Expense	1,209,793	760,392	1,579,416	1,989,567	11,044,582	455.12%
Total Expenditures	2,989,885	1,053,172	1,783,438	2,769,474	11,044,582	298.80%
Total Revenues Less Expenditures	-387,189	57,062	1,741,562	755,526	-10,519,582	-1,492.35%
Ending Fund Balance	668,944	726,006	2,467,568	1,481,532	-12,018,050	-911.19%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
PUBLIC SAFETY CAPITAL IMPROVEMENT FUND	\$668,944	\$726,006	-\$1,498,468	-306.40%
Total Fund Balance	\$668,944	\$726,006	-\$1,498,468	-306.40%

American Rescue Plan Act (ARPA) Fund

Fund #1770

Fund Oversight

County Board

State Statute

Pub. L. 117-2

Overview/Background

The American Rescue Plan, signed into law on March 2021, provides \$350 billion in funding for state and local governments to build an equitable economic recovery from the devastating economic effects caused by the COVID-19 pandemic. Kendall County received \$25 million

County Board-American Rescue Plan Act Fund

FY26 Requested Expenditures



● OTHER EXPENSES **\$1,800,000** 100.00%

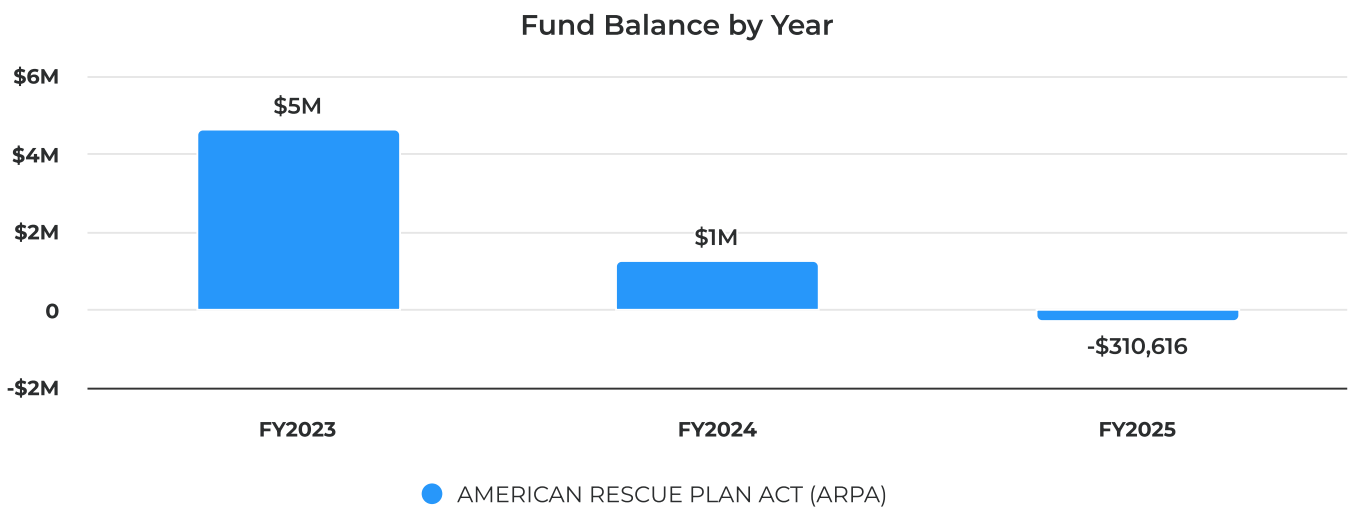
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	18,565,042	4,635,695	1,273,384	1,273,384	-310,616	-124.39%
Revenues						
INTEREST INCOME						
INTEREST INCOME	391,292	123,478	26,882	1,000	1,000	0.00%
Total INTEREST INCOME	391,292	123,478	26,882	1,000	1,000	0.00%
FEES & REVENUES FROM SERVICE						
REFUNDS	0	85,647	0	0	0	
Total FEES & REVENUES FROM SERVICE	0	85,647	0	0	0	
Total Revenues	391,292	209,125	26,882	1,000	1,000	0.00%
Expenditures						
DUE TO TRANSFERS OUT						
TRANSF. TO BUILDING FUND	0	618,303	0	0	0	
Total DUE TO TRANSFERS OUT	0	618,303	0	0	0	
OTHER EXPENSES						
PREVENTION IN CONGREGATE SET	330,537	-79,325	0	40,000	0	-100.00%
CAPITAL INVESTMENTS OR BLDG CH	4,815	0	0	0	0	
MENTAL HEALTH SERVICES	119,234	90,941	0	20,000	0	-100.00%
OTHER PUBLIC HEALTH SERVICES	413,574	404,386	570,715	60,000	300,000	400.00%
AID TO NON PROFIT	90,000	48,500	0	0	0	
OTHER ECONOMIC SUPPORT	124,541	100,000	0	0	0	
PSW: REHIRING PUBLIC SCTOR STF	94,186	144,037	0	0	0	
DRINKING WATER: TRANSM. & DIST	2,500,000	0	0	0	0	
WATER AND SEWER OTHER	2,034,936	173,212	8,580	500,000	500,000	0.00%
BROADBAND INFRASTRUCTURE OTHER	178,573	1,568,670	220,230	1,000,000	1,000,000	0.00%
PROVISION GOVERNMENT SERVICES	7,905,294	0	0	0	0	
ADMINISTRATIVE EXPENSES	123,335	97,957	8,989	25,000	0	-100.00%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
PSW: REHIRING PUBLIC SCTOR STF	34,300	25,393	0	0	0	
PSW: REHIRING PUBLIC SCTOR STF	114,419	110,486	0	0	0	
PSW: REHIRING PUBLIC SCTOR STF	47,258	51,225	0	0	0	
PSW: REHIRING PUBLIC SCTOR STF	62,038	69,125	0	0	0	
PSW: REHIRING PUBLIC SCTOR STF	143,599	148,526	0	0	0	
Total OTHER EXPENSES	14,320,639	2,953,133	808,514	1,645,000	1,800,000	9.42%
Total Expenditures	14,320,639	3,571,436	808,514	1,645,000	1,800,000	9.42%
Total Revenues Less Expenditures	-13,929,347	-3,362,311	-781,632	-1,644,000	-1,799,000	9.43%
Ending Fund Balance	4,635,695	1,273,384	491,752	-370,616	-2,109,616	469.22%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
AMERICAN RESCUE PLAN ACT (ARPA)	\$4,635,695	\$1,273,384	-\$310,616	-124.39%
Total Fund Balance	\$4,635,695	\$1,273,384	-\$310,616	-124.39%

Lost Revenue Fund

Fund #1771

Fund Oversight

County Board

Funded By

American Rescue Plan Act

State Statute

Pub. L. 117-2

Overview/Background

Revenue Loss is a State and Local Fiscal Recovery Funds (SLFRF) provision that allows local governments to classify some or all their allocations as “revenue replacement.” Kendall County claimed \$10 million as “revenue replacement” as a standard allowance without any requirement to demonstrate a loss of revenue, or more if they are able to demonstrate a loss of revenue attributable to the COVID-19 pandemic.

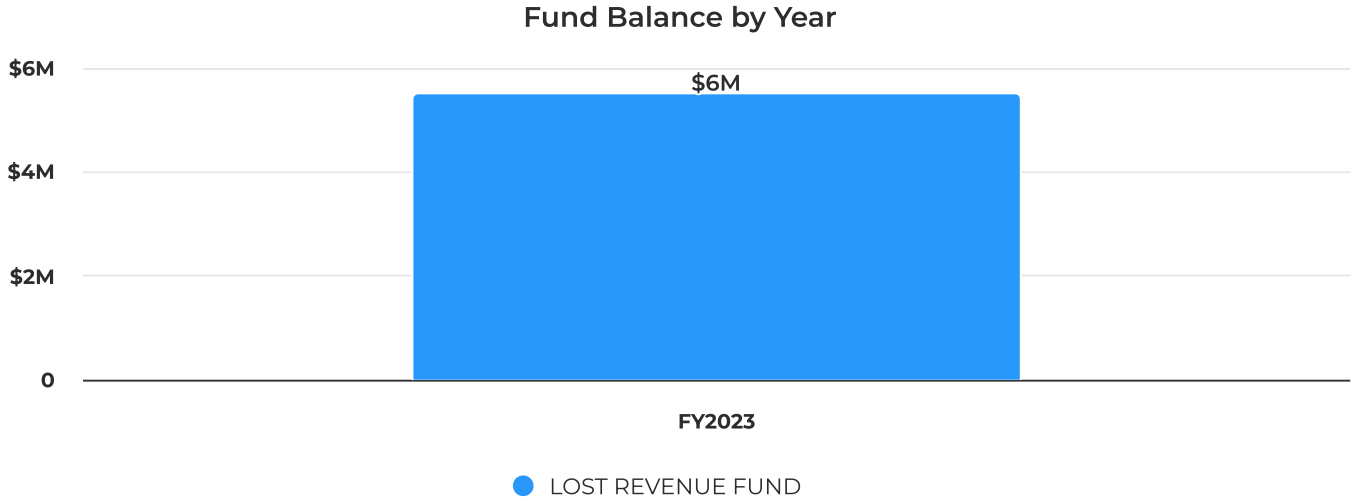
County Board-Lost Revenue Fund

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	1,405,282	5,520,939	0	0	0	
Revenues						
DUE FROM TRANSFERS IN						
TRANSFER FROM ARPA FUND	7,905,294	0	0	0	0	
Total DUE FROM TRANSFERS IN	7,905,294	0	0	0	0	
OTHER REVENUES						
MISCELLANEOUS REVENUE	0	10,000	0	0	0	
Total OTHER REVENUES	0	10,000	0	0	0	
Total Revenues	7,905,294	10,000	0	0	0	
Expenditures						
SALARIES						
SALARIES AND WAGES	92,753	94,610	0	0	0	
Total SALARIES	92,753	94,610	0	0	0	
CONTRACTUAL						
CONTRACTUAL SERVICES	54,148	8,877	0	0	0	
PROFESSIONAL SERVICES (A&E)	242,233	6,986	0	0	0	
Total CONTRACTUAL	296,381	15,862	0	0	0	
CAPITAL						
CONSTRUCTION	3,230,952	5,364,517	0	0	0	
Total CAPITAL	3,230,952	5,364,517	0	0	0	
OTHER EXPENSES						
SUPPLIES	1,040	978	0	0	0	
BENEFITS	23,057	24,514	0	0	0	
CYBERSECURITY SOFTWARE	80,649	0	0	0	0	
PROVISION GOVERNMENT SERVICES	64,806	30,457	0	0	0	
Total OTHER EXPENSES	169,551	55,949	0	0	0	
Total Expenditures	3,789,637	5,530,939	0	0	0	
Total Revenues Less Expenditures	4,115,657	-5,520,939	0	0	0	
Ending Fund Balance	5,520,939	0	0	0	0	



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
LOST REVENUE FUND	\$5,520,939	\$0	\$0	
Total Fund Balance	\$5,520,939			

Opioid Fund

Fund #1363

Fund Oversight

County Board

Funded By

Opioid Litigation Settlement

State Statute

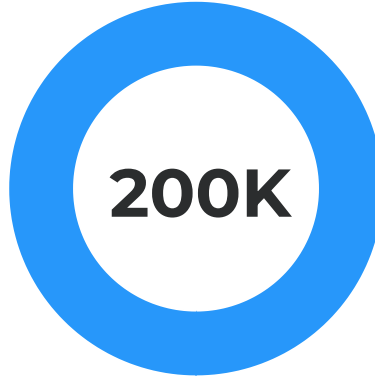
(30 ILCS 105/6z-133)

Overview/Background

Kendall County received funds in 2021 from the opioid litigation. The uses for the funds: Treat Opioid Use Disorder, Support People in Treatment and Recovery, Connect People Who Need Help To The Help They Need (Connections To Care), Address The Needs of Criminal Justice-Involved Persons, Address The Needs Of Pregnant Or Parenting Women And Their families, Including Babies With Neonatal Abstinence Syndrome, Prevent Over-Prescribing And Ensure Appropriate Prescribing And Dispensing Of Opioids, Prevent Misuse of Opioids, Prevent Overdose Deaths and Other Harms (Harm Reduction), First Responders, Leadership, Planning and Coordination, Training, and Research.

County Board-Opioid Settlement Fund

FY26 Requested Expenditures



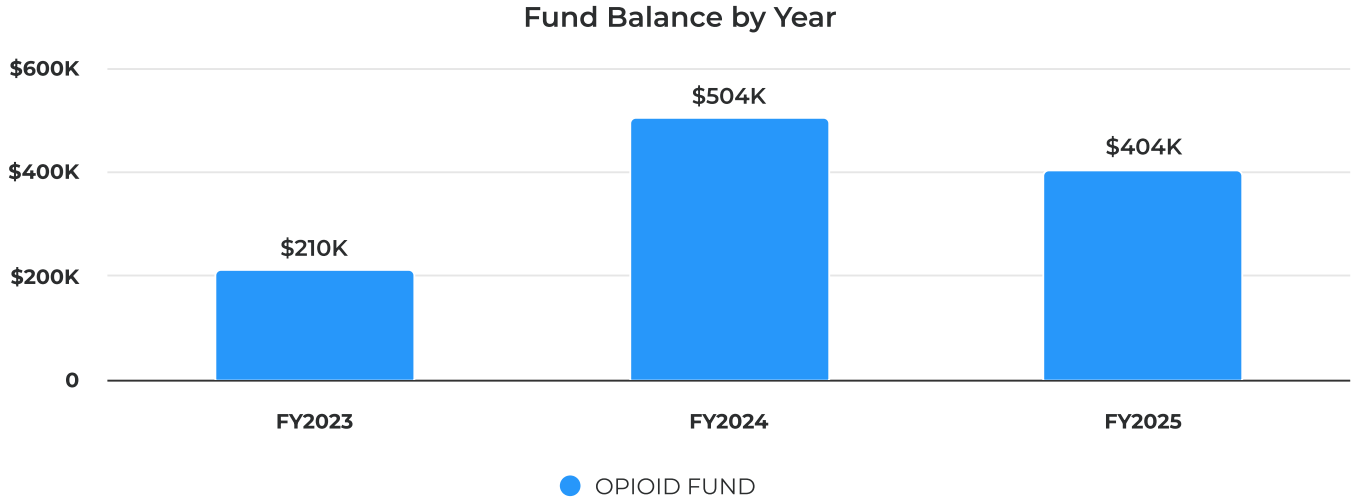
● OTHER EXPENSES \$200,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	82,154	209,867	503,746	503,746	403,746	-19.85%
Revenues						
FEES & REVENUES FROM SERVICE						
REVENUE	203,976	380,575	174,754	100,000	100,000	0.00%
REFUNDS	284	0	0	0	0	
Total FEES & REVENUES FROM SERVICE	204,260	380,575	174,754	100,000	100,000	0.00%
Total Revenues	204,260	380,575	174,754	100,000	100,000	0.00%
Expenditures						
OTHER EXPENSES						
TO BE DISTRIBUTED	0	0	0	200,000	200,000	0.00%
SUPPORT PEOPLE IN TREATMENT	6,266	7,871	48,016	0	0	
ADDRESS THE NEEDS OF CRIMINAL	7,461	810	259	0	0	
PREVENT MISUSE OF OPIOIDS	29,951	60,730	18,333	0	0	
PREVENT OVERDOSE DEATHS	23,950	2,088	0	0	0	
TRAINING	8,919	15,197	3,471	0	0	
Total OTHER EXPENSES	76,548	86,695	70,079	200,000	200,000	0.00%
Total Expenditures	76,548	86,695	70,079	200,000	200,000	0.00%
Total Revenues Less Expenditures	127,713	293,879	104,676	-100,000	-100,000	0.00%
Ending Fund Balance	209,867	503,746	608,422	403,746	303,746	-24.77%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
OPIOID FUND	\$209,867	\$503,746	\$403,746	-19.85%
Total Fund Balance	\$209,867	\$503,746	\$403,746	-19.85%

Domestic Violence Response Fund

Fund #1366

Fund Oversight

County Board

Funded By

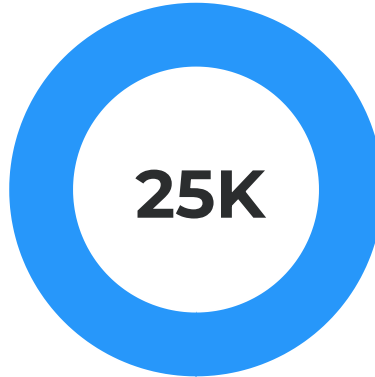
General Fund

Overview/Background

Domestic Violence Response Fund was created in 2025. It was originally funded through the American Rescue Plan Act. This fund is to help residents in need.

County Board-Domestic Violence Response Team

FY26 Requested Expenditures



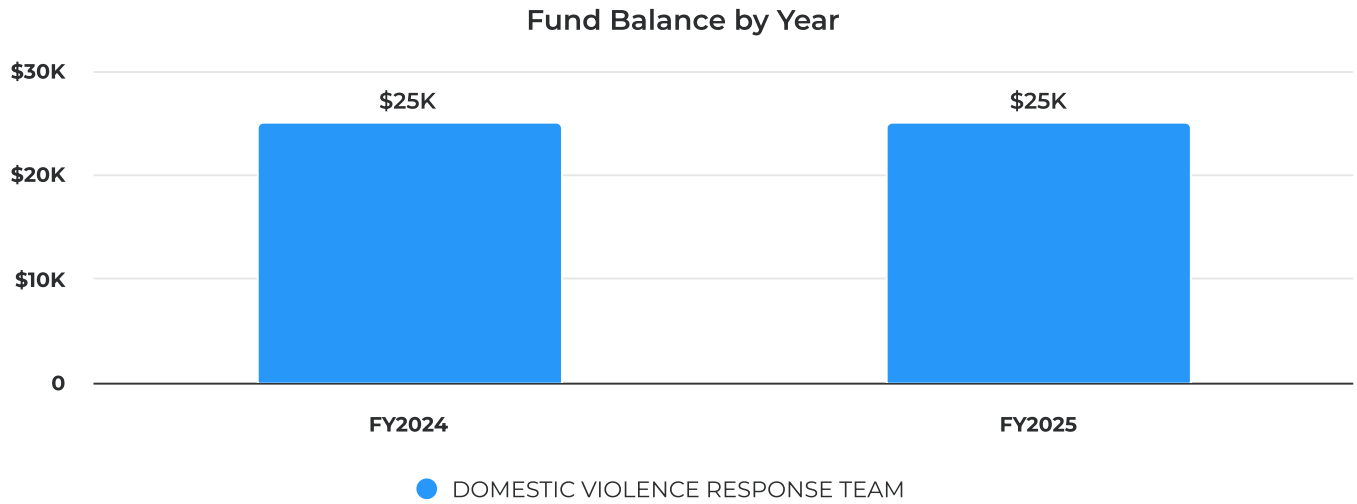
● OTHER EXPENSES \$25,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	0	0	25,000	25,000	25,000	0.00%
Revenues						
DUE FROM TRANSFERS IN						
Transf. from General Fund	0	0	0	0	25,000	
Total DUE FROM TRANSFERS IN	0	0	0	0	25,000	
FEES & REVENUES FROM SERVICE						
REVENUE	0	25,000	0	0	0	
Total FEES & REVENUES FROM SERVICE	0	25,000	0	0	0	
Total Revenues	0	25,000	0	0	25,000	
Expenditures						
OTHER EXPENSES						
MISCELLANEOUS EXPENSE	0	0	22,336	25,000	25,000	0.00%
Total OTHER EXPENSES	0	0	22,336	25,000	25,000	0.00%
Total Expenditures	0	0	22,336	25,000	25,000	0.00%
Total Revenues Less Expenditures	0	25,000	-22,336	-25,000	0	-100.00%
Ending Fund Balance	0	25,000	2,664	0	25,000	



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
DOMESTIC VIOLENCE RESPONSE TEAM	\$0	\$25,000	\$25,000	0.00%
Total Fund Balance		\$25,000	\$25,000	

Liability Insurance Fund

Fund #1207

Fund Oversight

County Board/Human Resources

Funded By

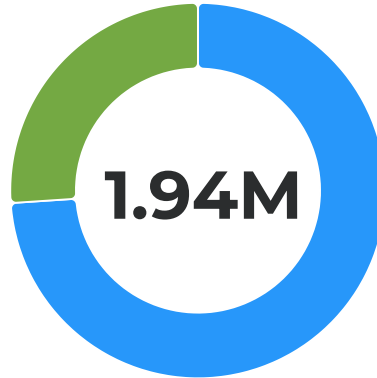
Property Tax

Overview/Background

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.

Human Resources-Liability Insurance Fund

FY26 Requested Expenditures



●	CONTRACTUAL	\$1,433,061	73.94%
●	DUE TO TRANSFERS OUT	\$505,000	26.06%

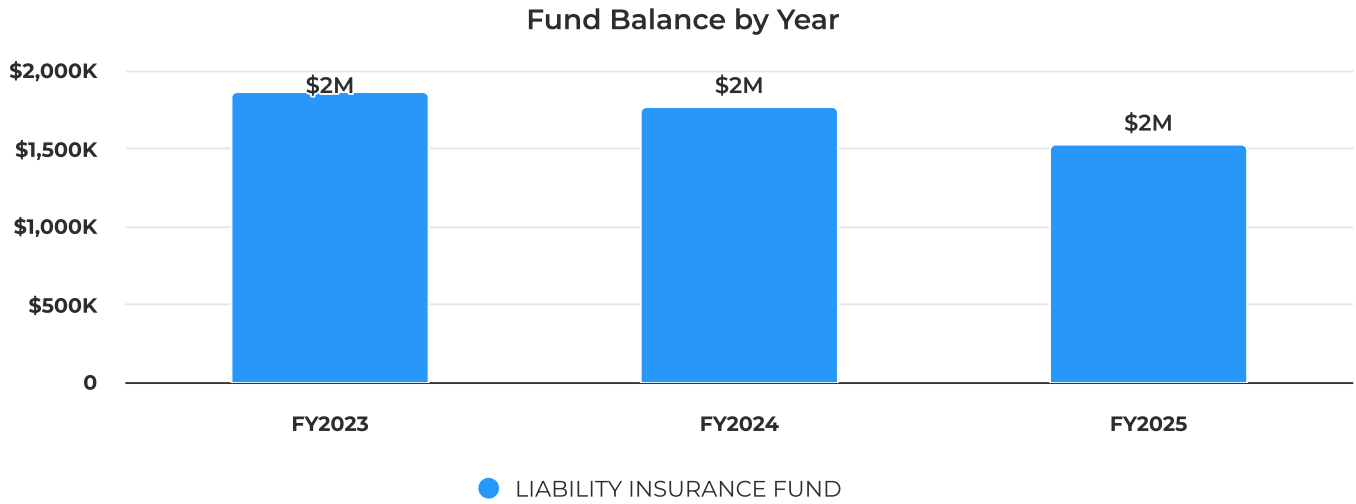
FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	1,706,478	1,867,182	1,765,631	1,765,631	1,523,663	-13.70%
Revenues						
DUE FROM TRANSFERS IN						
TRANSF. FROM VAC	7,980	6,615	0	6,615	1,075	-83.75%
TRANSF. FROM KAT	7,166	7,166	0	7,166	6,591	-8.02%
Total DUE FROM TRANSFERS IN	15,146	13,781	0	13,781	7,666	-44.37%
PROPERTY TAX						
CURRENT PROPERTY TAX	1,300,084	1,343,863	1,527,637	1,537,565	1,691,322	10.00%
Total PROPERTY TAX	1,300,084	1,343,863	1,527,637	1,537,565	1,691,322	10.00%
INTEREST INCOME						
INTEREST INCOME	889	1,661	0	10	10	0.00%
Total INTEREST INCOME	889	1,661	0	10	10	0.00%
OTHER REVENUES						
OTHER REVENUE	18,996	12,070	21,885	50,000	20,000	-60.00%
Total OTHER REVENUES	18,996	12,070	21,885	50,000	20,000	-60.00%
Total Revenues	1,335,116	1,371,374	1,549,522	1,601,356	1,718,998	7.35%
Expenditures						
DUE TO TRANSFERS OUT						
TRANS TO LIABILITY INS PROGRAM	331,583	490,000	310,000	505,000	505,000	0.00%
Total DUE TO TRANSFERS OUT	331,583	490,000	310,000	505,000	505,000	0.00%
CONTRACTUAL						
LIABILITY INSURANCE PREMIUMS	718,152	882,494	874,764	936,874	1,030,561	10.00%
BROKER FEES	49,000	49,000	24,500	51,450	52,500	2.04%
DEDUCTIBLES	75,677	51,431	72,136	350,000	350,000	0.00%
Total CONTRACTUAL	842,829	982,925	971,400	1,338,324	1,433,061	7.08%
Total Expenditures	1,174,412	1,472,925	1,281,400	1,843,324	1,938,061	5.14%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Total Revenues Less Expenditures	160,704	-101,551	268,122	-241,968	-219,064	-9.47%
Ending Fund Balance	1,867,182	1,765,631	2,033,753	1,523,663	1,304,599	-14.38%

Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
LIABILITY INSURANCE FUND	\$1,867,182	\$1,765,631	\$1,523,663	-13.70%
Total Fund Balance	\$1,867,182	\$1,765,631	\$1,523,663	-13.70%

Liability Insurance Program Fund

Fund #1325

Fund Oversight

County Board/Human Resources

Funded By

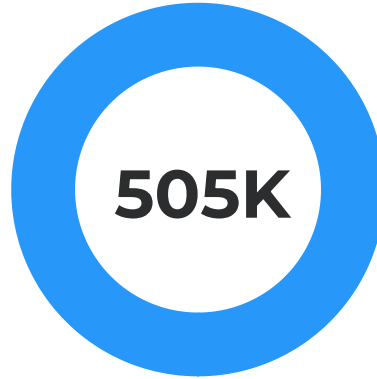
Liability Insurance Fund #1207

Overview/Background

This fund accounts for payments toward self-insured workers compensation claims.

Human Resources-Liability Insurance Program

FY26 Requested Expenditures



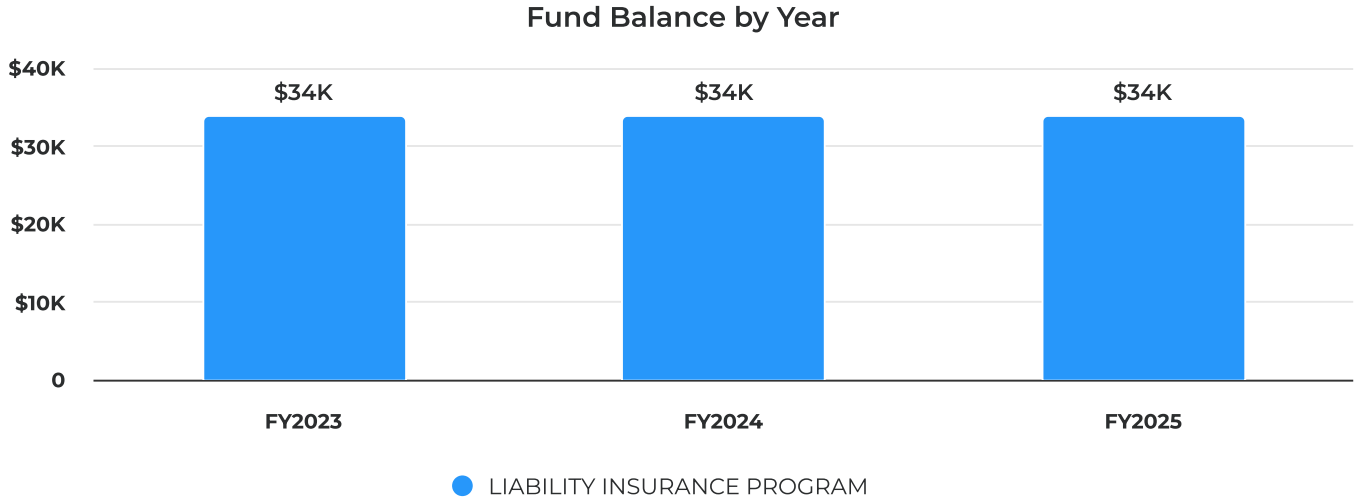
● CONTRACTUAL \$505,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Beginning Fund Balance	10,155	33,871	33,909	33,909	33,909	0.00%
Revenues						
DUE FROM TRANSFERS IN						
TRANS FROM LIABILITY INSURANCE	331,583	490,000	310,000	505,000	505,000	0.00%
Total DUE FROM TRANSFERS IN	331,583	490,000	310,000	505,000	505,000	0.00%
Total Revenues	331,583	490,000	310,000	505,000	505,000	0.00%
Expenditures						
CONTRACTUAL						
CLAIMS	307,866	489,963	294,431	505,000	505,000	0.00%
Total CONTRACTUAL	307,866	489,963	294,431	505,000	505,000	0.00%
Total Expenditures	307,866	489,963	294,431	505,000	505,000	0.00%
Total Revenues Less Expenditures	23,717	37	15,569	0	0	
Ending Fund Balance	33,871	33,909	49,478	33,909	33,909	0.00%



Ending Fund Balance



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2024 vs. FY 2025 (% Change)
LIABILITY INSURANCE PROGRAM	\$33,871	\$33,909	\$33,909	0.00%
Total Fund Balance	\$33,871	\$33,909	\$33,909	

Veterans Assistance Commission



Mission Statement

The Veterans Assistance Commission of Kendall County (VACKC) is a Non-Profit 501(c)(19) organization. Our motto, "Service Over Self" highlights our team's dedication to helping those who have served our country. We strive to better the lives of veterans and their families as they have made the American way of life possible. Whether navigating an application for benefits, mourning the loss of someone close, or venting over coffee, we are committed to serving those who have selflessly sacrificed for the things we enjoy.

Overview and Background

The Department was created by Illinois Compiled Statutes (330 ILCS 45) Military Veterans Assistance Act. The Veterans Service Organization is formed by Veterans and for Veterans which provides responsible aid, assistance, or services for the Veteran community. When a county consists of two or more Veteran Service Organizations as recognized by law, they may come together to form a Veterans Assistance Commission which may act as the central service office for all Veterans and their families and for the families of deceased Veterans. Through the hard work of local American Legions and Veterans of Foreign Wars with the guidance of Arnold Bitterman, Ed Dixon, and others the Veterans Assistance Commission of Kendall County was formally created in December 2002.

VACs 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, staffed with veteran service officers, have been trained and accredited by the US Department of Veterans Affairs. Our pro-bono services are provided to veterans, dependents of veterans, and certain dependents of deceased 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.

Functions

- **Financial Assistance:** A mandatory function of the VAC is to provide financial assistance to Veterans and surviving spouse of deceased Veterans. The financial assistance may include rent/mortgage assistance, food assistance, and utility assistance. Beyond our mandatory requirements, we may also assist in adaptive housing funding and family orientated assistance based on need.
-
- **Discretionary Functions:** The VAC has approved the following discretionary functions of the department.
 - Assist Veterans and family members in the filing of claims for programs authorized by the United States Government and maintained by the Department of Veterans Affairs. The programs include Disability Compensation, Pension, Dependence Indemnity Compensation, Headstones, Healthcare, and Educational Programs.
 - The VAC operates three motor vehicles, two SUVs as well as a handicapped accessible van. The VAC transports Veterans and/or spouses to local doctor's appointments as well as the Aurora VA Clinic and Hines VA Hospital. We offer door-to-door services because the majority of Veterans transported are senior citizens or disabled.

2025 Highlights

- The VAC hired an additional CVSO in order to assure that every Veteran that contacts the VAC will receive the help they need. The position has been filled by a qualified Veteran that strives to daily to ensure that no Veteran is left behind and that the need of the Veteran community is fulfilled through: disability claims, health enrollments, DIC and pension benefits, and education benefits.
- The VAC hired a new Outreach Coordinator who has surpassed all efforts done in the past and current expectations in regards to participation in community events and spreading the capabilities of the VAC throughout the Veteran Community.
- The VAC has developed a Community Partner initiative. Local businesses and medical providers can join this program. The benefits of the program include giving Veterans services at a discounted rate, giving the ability to Veterans that are financially insecure to obtain services that are subsidized by the VAC or discounted at an affordable rate.
- As an Office, we have exceeded the previous years in both number of Veterans served as well as benefits granted for Kendall County Veterans.
- The VAC has surpassed its 2025 goal of earning greater than \$30million dollars in disability compensation
- The VAC has provided rental, mortgage, and emergency assistance from twelve now to four Veterans experiencing financial hardships. This assistance was integral to preventing homelessness for families.
- The VAC was able to assist 3 Veterans in gaining employment which allowed them to stop participating in the assistance program.
- VAC assisted in housing two homeless Veterans and their families. The VAC provided them shelter as well as all necessities until additional resources could take over.

2026 Goals

- Continue our success in providing Veterans access to both federal and local benefits.
- Work with Kendall County to find a new location for the VAC.
- Increase disabled Veterans access to transportation by purchasing a new vehicle with the necessary modifications in order to provide additional rides to those with mobility issues.
- Increase access to all services available for Veterans through our community partner program.

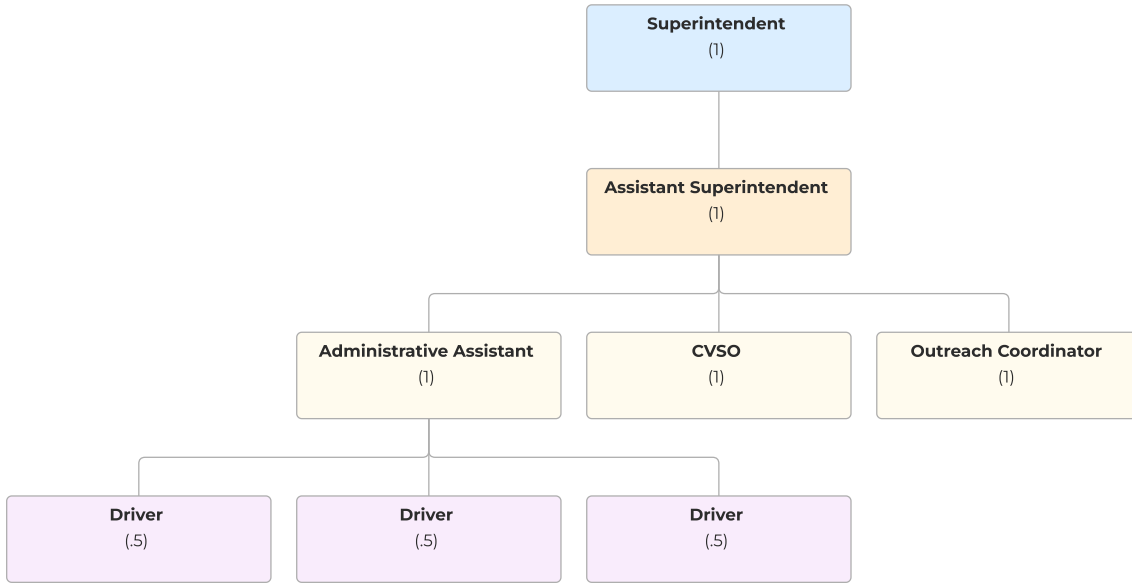
Performance Measures

Indicator	2024 (as of July 31st)	2025 (as of Aug. 4)	2026
Compensation and Pension	\$32,591,010	\$35,067,990	36-38million
Education	\$2,910,000	\$2,910,000	3million
Medical Care	\$17,638,000	\$16,662,000	18million
Local Transportation	155	135	200+
Hines Transportation	333	327	400+
Veteran Interactions	1905	2205	3000+

Full Time Equivalents

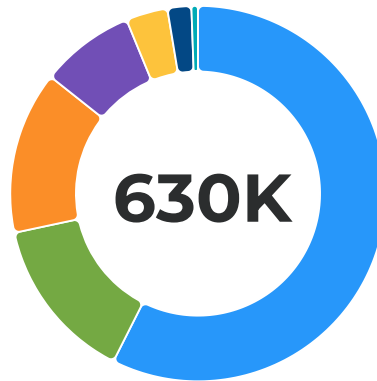
	Job Title	2023-24	2024-25	2025-26
1	Superintendent	1	1	1
2	Assistant Superintendent	1	1	1
3	County Veterans Service Officer	1	1	1
4	Outreach Coordinator	0	0	1
5	Administrative Assistant	1	1	1
6	Local Transportation Driver	.5	.5	.5
7	Driver	0	0	.5
8	Hines Transportation Driver	.5	.5	.5
	Total	6	6	8

Organizational Chart



Veterans Assistance Commission Fund

FY26 Requested Expenditures



● SALARIES	\$361,728	57.43%
● DUE TO TRANSFERS OUT	\$89,547	14.22%
● CAPITAL	\$88,352	14.03%
● OTHER EXPENSES	\$51,075	8.11%
● CONTRACTUAL	\$22,700	3.60%
● COMMODITIES	\$12,900	2.05%
● BENEFITS EXPENSE	\$3,535	0.56%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Revenues						
PROPERTY TAX						
CURRENT PROPERTY TAX	349,808	512,005	516,288	519,287	519,287	0.00%
Total PROPERTY TAX	349,808	512,005	516,288	519,287	519,287	0.00%
INTEREST INCOME						
INTEREST INCOME	239	633	0	0	0	
Total INTEREST INCOME	239	633	0	0	0	
Total Revenues	350,047	512,638	516,288	519,287	519,287	0.00%
Expenditures						
SALARIES						
SALARIES - SUPERINTENDENT	65,423	88,643	74,591	81,682	84,541	3.50%
SALARIES - ADMIN. ASST.	3,435	47,181	79,781	49,968	58,144	16.36%
SALARIES - OUTREACH COORDR	54,831	47,984	51,338	65,807	62,796	-4.58%
SALARIES - CVSO	0	0	0	58,393	58,114	-0.48%
SALARIES - DRIVERS	35,259	44,608	43,418	40,000	41,208	3.02%
SALARIES - TRAINEES	47,432	49,985	15,375	50,000	0	-100.00%
SALARIES - OUTREACH SPECIALIST	47,816	0	27,500	0	56,925	
Total SALARIES	254,196	278,400	292,002	345,850	361,728	4.59%
BENEFITS EXPENSE						
WORKMEN'S COMP	1,365	0	0	1,365	535	-60.81%
STATE UNEMPLOYMENT CONTR.	0	16,083	0	3,000	3,000	0.00%
Total BENEFITS EXPENSE	1,365	16,083	0	4,365	3,535	-19.01%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
DUE TO TRANSFERS OUT						
TRANSF. TO GENERAL FUND	40,963	14,118	0	0	0	
TRANSF. TO SSI FUND	19,739	21,292	19,248	25,472	27,670	8.63%
TRNS. TO HEALTH CARE FUND	0	44,499	41,786	71,210	61,337	-13.86%
VEHICLE INSURANCE	6,615	6,615	0	6,615	540	-91.84%
Total DUE TO TRANSFERS OUT	67,317	86,525	61,034	103,297	89,547	-13.31%
COMMODITIES						
OFFICE SUPPLIES	788	979	2,190	1,500	1,500	0.00%
MILEAGE	217	52	591	2,000	0	-100.00%
VEHICLE MAINTENANCE / REPAIRS	1,140	5,286	1,128	5,000	5,000	0.00%
GASOLINE / FUEL / OIL	4,259	4,328	3,253	6,400	6,400	0.00%
Total COMMODITIES	6,405	10,645	7,161	14,900	12,900	-13.42%
CONTRACTUAL						
DUES	314	350	414	500	500	0.00%
CONFERENCES	1,538	1,549	1,779	1,800	11,000	511.11%
TRAINING	1,125	1,339	800	1,200	0	-100.00%
CELLULAR PHONES	3,753	3,245	3,062	3,200	0	-100.00%
TRAVEL	350	1,329	225	1,000	0	-100.00%
CONTRACTUAL SERVICES	7,751	2,782	1,596	2,000	6,200	210.00%
LEGAL FEES	0	0	120	25,000	2,000	-92.00%
ADVERTISEMENTS	3,028	8,860	2,942	3,000	3,000	0.00%
VEHICLE IPASS	620	640	480	1,000	0	-100.00%
LODGING AND MEAL ALLOWANCE	2,712	3,500	5,279	5,000	0	-100.00%
Total CONTRACTUAL	21,193	23,595	16,697	43,700	22,700	-48.05%
CAPITAL						
EQUIPMENT	3,636	3,598	3,842	2,000	4,100	105.00%
COMPUTER SOFTWARE	2,189	1,267	2,587	4,000	0	-100.00%
FURNITURE	780	0	0	100	0	-100.00%
Vehicle Purchase	0	0	0	0	84,252	
Total CAPITAL	6,605	4,865	6,429	6,100	88,352	1,348.39%
OTHER EXPENSES						
INSURANCE BONDS	75	75	75	75	75	0.00%
MENTAL HEALTH	2,142	1,059	1,720	2,000	2,000	0.00%
SHELTER ASSISTANCE	23,200	26,100	26,429	35,000	35,000	0.00%
UTILITY ASSISTANCE	139	656	228	500	500	0.00%
FOOD ASSISTANCE	10,000	10,000	11,000	11,000	11,000	0.00%
EMERGENCY ASSISTANCE	2,499	2,947	459	2,500	2,500	0.00%
Total OTHER EXPENSES	38,055	40,837	39,910	51,075	51,075	0.00%
Total Expenditures	395,135	460,950	423,234	569,287	629,837	10.64%
Total Revenues Less Expenditures	-45,088	51,688	93,054	-50,000	-110,550	121.10%



Illinois Extension Education



Mission Statement

Our mission is to develop educational programs, extend knowledge, and build partnerships to support people, communities, and their environments as part of the state's land-grant institution.

Overview and Background

Locally, Extension educational programs are offered in three broad areas: 1. 4-H Youth Development 2. Agriculture, Horticulture, and Natural Resources 3. Nutrition and Wellness (SNAP-Education)

2025 Highlights

Overall for Kendall County Extension:

- 7,830 program participants
- 153 educational sessions
- 12 local legislators receiving Local Government Education resources

4-H Youth Development:

- Expanded presence in Plano schools and in the community, including summer programming with the Plano Public Library. 4-H team also received a grant to support these efforts into 2025-2026.
- Continuing to expand creative arts programs to public, and “Set the Stage” summer camp participants more than doubled from 2024.
- Kendall County 4-H teens and youth raised \$2,483 for We are Called to Care, a local non-profit.
- Kendall County 4-H goals include maintaining or increasing 4-H members, fair projects, and workshops/events.

Agriculture, Horticulture, and Natural Resources:

- Local Food Systems and Small Farms Educator hosts “Meet the Farmer” series, which included Farmacy Farmstand in Newark.
- The next Master Gardener training is slated for fall of 2025 and next Master Naturalist training in 2026.
- Master Gardeners once again worked with Health Department to beautify planters.
- Offered seed starting lighting project workshop, seed swap, and plant sale; Helped plan and host first regional Rooted Conference. Next year, they plan to offer native gardening classes.

SNAP-Education:

- Established contact and started building relationships with Plano Community Unit School District 88 and Oswego Community School District 308.
- Continued relationship and resource sharing with Kendall County Community Food Pantry and connected with two cross-programming partners: Fox Valley Family YMCA and the Kendall County Health Department.
- *Special note: Due to federal funding changes, the SNAP-Ed program is scheduled to sunset in early 2026.*

Performance Measures

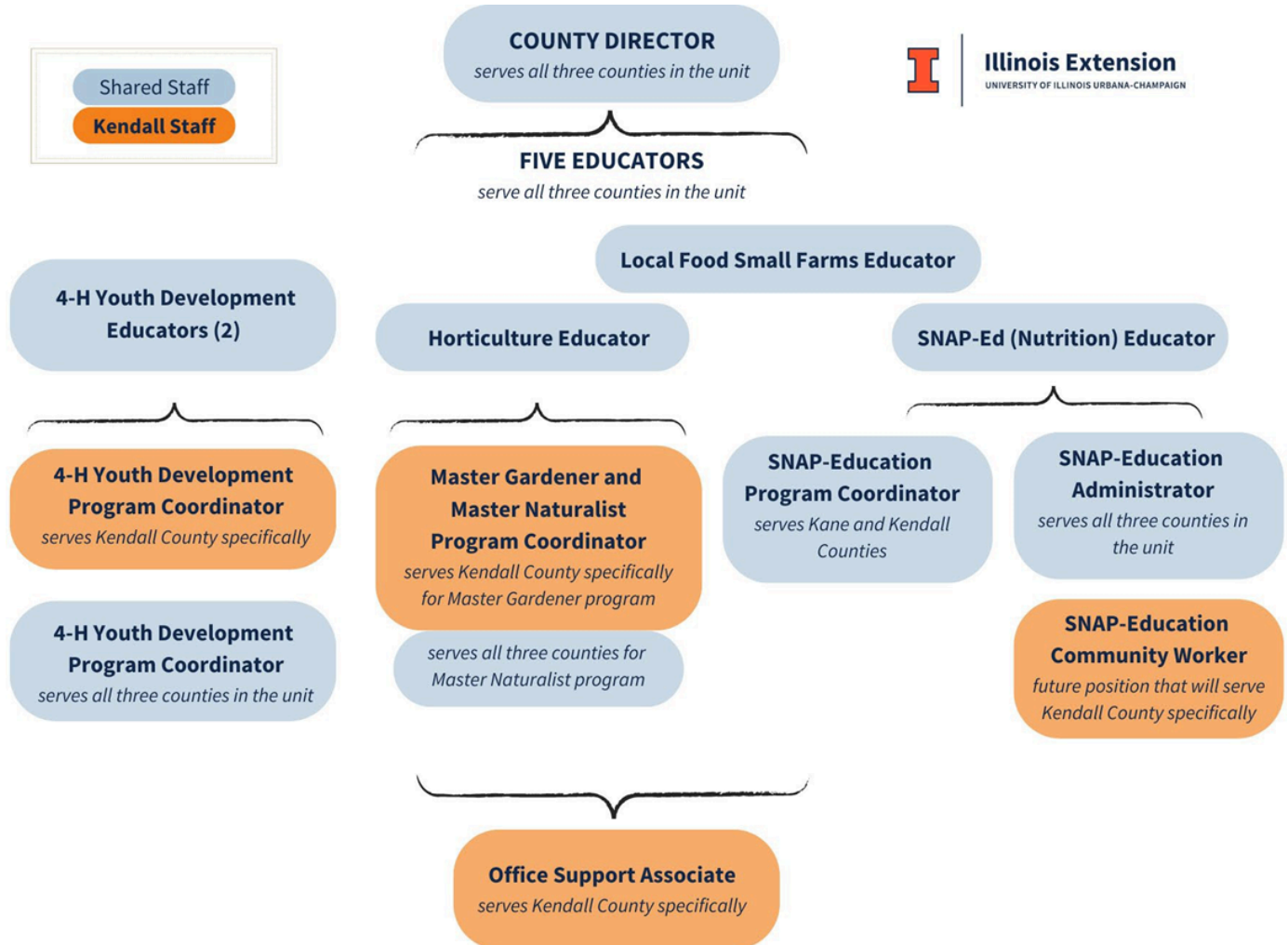
Indicator	2024	2025 Est.	2026
Enrollment in 4-H clubs	201	222	240
Volunteers in Kendall 4-H program	82	80	80
4-H workshops/ programs/events	21	21	25
Youth reached through 4-H in Kendall County	5,857	7,038 (experiences)	7,200
Youth reached through 4-H in Kendall County (education enrichment)	3,692	3,798	4,000
4-H project completion	917	1,007	1,050
4-H Bridge Bust event	20 teams registered	23 teams registered	28 teams
Creative arts outreach	11 youth in summer programming	26 youth in summer programming	40 youth in summer programming
Education enrichment partnerships	12 partners (4 new)	14 partners and expanded programming	15 partners
Master Gardener Volunteers	41	40 (7 trainees start soon)	47
Master Naturalist Volunteers (unit)	141 total (25 Kendall)	162 total (18 Kendall)	170 (20 Kendall)
Horticulture/Environment programs/workshops	13	16	18
Community contacts	382	451	465
SNAP-Ed programs	2	11	N/A
SNAP-Ed partners	1	4	N/A
SNAP-Ed staff supporting Kendall County	1	2	N/A
WSPY radio programs	47	50	52
Shaw Newshorticulture column	50	50	52



Organizational Chart

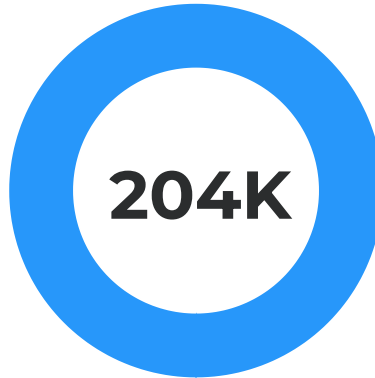
All are full-time positions. However, some may be shared by more than one county (blue). Others are full-time Kendall roles (orange).

Special note: Due to federal funding changes, the SNAP-Ed program is scheduled to sunset in fall 2025.



Illinois Extension Education

FY26 Requested Expenditures



● OTHER EXPENSES **\$203,798** 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Revenues						
PROPERTY TAX						
CURRENT PROPERTY TAX	191,777	192,100	196,582	197,863	203,798	3.00%
Total PROPERTY TAX	191,777	192,100	196,582	197,863	203,798	3.00%
INTEREST INCOME						
INTEREST INCOME	131	237	0	0	0	
Total INTEREST INCOME	131	237	0	0	0	
Total Revenues	191,908	192,337	196,582	197,863	203,798	3.00%
Expenditures						
OTHER EXPENSES						
DISTRIBUTION	191,908	192,337	192,862	197,863	203,798	3.00%
Total OTHER EXPENSES	191,908	192,337	192,862	197,863	203,798	3.00%
Total Expenditures	191,908	192,337	192,862	197,863	203,798	3.00%
Total Revenues Less Expenditures	0	0	3,720	0	0	



Soil and Water Conservation District



Mission Statement

Promoting the conservation and enhancement of soil, water, and other natural resources within Kendall County.

Overview and Background

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.

Functions

- State Statute – Soil & Water Conservation Districts Act:
 - 70 ILCS 405/22.01. Conduct surveys, investigations, and research and to develop comprehensive plans for the conservation of soil and water resources.
 - 70 ILCS 405/22.02. Carry out (soil erosion) preventative and control measures within the district with the consent of the landowner and occupier.
 - 70 ILCS 405/22.02a. Make natural resource information available to the appropriate county agency or municipality in the promulgation of zoning ordinances or variances.
 - 70 ILCS 405/22.03. Enter into agreements with landowners or occupiers to provide financial assistance for soil health improvement, erosion-control, and flood prevention practices.
 - 70 ILCS 405/22.03a. Consult with the Illinois Department of Agriculture on the Illinois Healthy Soils Initiative.
 - 70 ILCS 405/22.05. Offer equipment or materials (trees, shrubs, plant materials) that will assist landowners or occupiers in conservation and improvement of soil health and soil and water features and the prevention of soil-erosion and flooding.
 - 70 ILCS 405/22.07. Administer any soil-conservation, water-conservation, flood-prevention, erosion-control, or erosion-prevention project within the district boundaries undertaken by the United States or Illinois and act as agent if so desired and requested.
 - 70 ILCS 405/22.12. Carry out duties under the Water Use Act of 1983.
- Kendall County Subdivision Control Ordinance:
 - Section 5.5. Review the preliminary plat and exercise the authority and have the responsibilities provided in this ordinance.
 - Section 10.H.3.a. If applicable, provide recommendations on provided storm water sewer or surface drainage systems.
 - Appendix 9. If applicable, review & provide written comments on submitted landscape restoration and planting plans.
 - Appendix 9. If applicable, conduct site inspections, with reasonable notice provided, for the purpose of determining compliance with this ordinance.
- Kendall County Zoning Ordinance:
 - Serve as a representative on the Zoning, Platting & Advisory Committee.
 - Section 7:01.D.46.xv. If applicable, provide soils report for recreational vehicle parks or campgrounds.
 - Section 7:01.E.10.d.ii. If applicable, provide land evaluation ranking for single family dwellings.
- Kendall County Stormwater Management Ordinance:
 - Section 500.1.A.2.f. If applicable, approve farm conservation plans for the implementation of conservation measures.

2025 Highlights

- Education Highlights:
 - 6,502 students, grades pre-kindergarten through high school, learned about conservation and agriculture through over 272 presentations and special events. Lessons included pigs & biosecurity, pizza, and compost
 - On May 7 & 8, the Agriculture in the Classroom (AITC) Program hosted the annual Natural Resources Tour at Silver Springs State Park for 405, 4th & 5th graders. Students learned about animals, trees, recycling, soil, aquatic life, water conservation, bird migration, insect identification/safety, and more!
 - On May 15, the AITC Program hosted a Farm Safety Day at Cross Lutheran School for 135, 4th – 8th graders. Students learned about first aid, fire safety, water safety, internet safety, animal safety, farm equipment safety, and sun safety. They participated in the Safety Olympics, selecting various professions and competing to put on the Personal Protective Equipment (PPE) for their profession as quickly as possible!
276 educators learned about agriculture and natural resources and how to incorporate these topics into their classroom.
 -
- Overall Highlights:
 - Directly administered or assisted implementing local, state, and federal programs that totaled over \$243,450 this past fiscal year within Kendall County alone through local community program outreach and education, state cost-share programs, and federal contribution agreements with USDA.
 - 438 residents of our local communities received educational, community, and technical services through events including our annual pond seminar; used oil drive; fish & tree conservation sales; tree planting events; fundraising events; state and federal conservation programming; and natural resources assistance provided through reports, maps, office assistance, and phone and email communications.
 - 865 individuals receive our biannual newsletter, and 969 individuals follow us on social media. Through these platforms we can share updates and educational information on topics like soil & water conservation practices, soil health, water & soil testing, tree & plant care, pond management, agriculture topics, etc.



2026 Goals

- Education Goals:
 - Enhance, strengthen, and develop working relationships with agricultural and educational entities to promote a viable, well-balanced education program.
 - Continue developing programs for K-12th grade students and implement higher level programming in at least one junior high or high school in Kendall County.
 - Maintain relationships with non-traditional education entities through active membership in the Kendall Education Connection (KEC) group.
 - Continue to educate Kendall County teachers, administrators, and guidance counselors about the education program and the importance of agriculture education in the classroom.
 - Provide teachers with new program information and curriculum via email, mail, Facebook, Instagram, and Kendall County SWCD website.
 - Develop and implement additional hands-on and online interactive programs and activities for traditional and non-traditional students.
 - Host Natural Resource Tour event for 4-5th grade students in the county in coordination with other education entities.
 - Develop and implement methods for informing the public about agriculture and natural resources.
 - Provide educational programs, by request, to county agencies, organizations, business, and special events.
 - Develop activities that will increase awareness of the education program and its partners in the county.
 - Train volunteers to present Agriculture in the Classroom lessons.
- Overall Goals:
 - Provide efficient administration of District and NRCS programs.
 - Continue to implement soil conservation and water management through local, state, and federal conservation programs.
 - Continue to implement district functions through monthly and annual meetings, budget preparation and financial reporting, and attending training to maintain/increase staff knowledge.
 - Continue to complete Natural Resource Inventories (NRIs) for the county, municipalities, and township officials and staff.
 - Seek and acquire funding and additional financial assistance opportunities through grants, sales, technical assistance, etc.
 - Better the quality of life in Kendall County
 - Participate in the land use planning process through attendance and participation at planning meetings and advisory committee meetings as well as participation in the Illinois Urban Manual updates.
 - Promote the mission of the Kendall County SWCD and NRCS as the leading conservation resource center in the county.
 - Develop written public relations including SWCD newsletters and press releases to local newspapers and radio.
 - Host and promote special events including a used tire drive, used oil drive, conservation sales, etc.



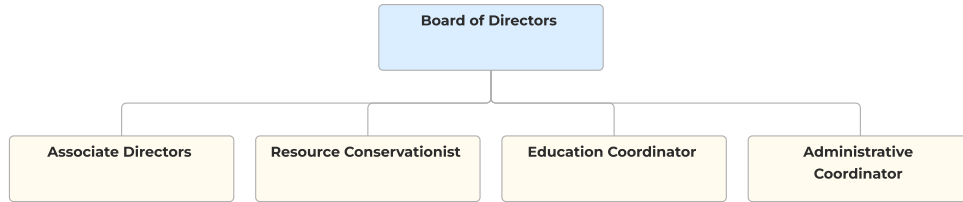
Performance Measures

Indicator	2024	2025 Est.	2026
Number of Ag. in the Classroom Program presentations offered	335	272	300
Number of students served through Ag. in the Classroom Program & special events	7,454	6,502	7,000
Number of educators learning about agriculture and natural resources topics	212	276	280
Number of adults served through educational events	30	83	90
Number of individuals served through community events/ services offered	248	234	250
Number of individuals served through technical services offered	151	121	160
Number of individuals reached through newsletters and social media	1,728	1,834	2,000

Full Time Equivalents

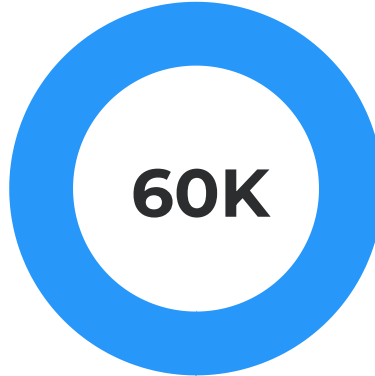
	Job Title	2023-24	2024-25	2025-26
1	Resource Conservationist	1	1	1
2	Education Coordinator (30 hrs/wk)	.75	.75	.75
3	Administrative Coordinator (30 hrs/wk)	.75	.75	.75
4	Education Assistant (8 hrs/wk)	0	.25	0
Total		2.5	2.75	2.5

Organizational Chart



Soil and Water-General Fund

FY26 Requested Expenditures

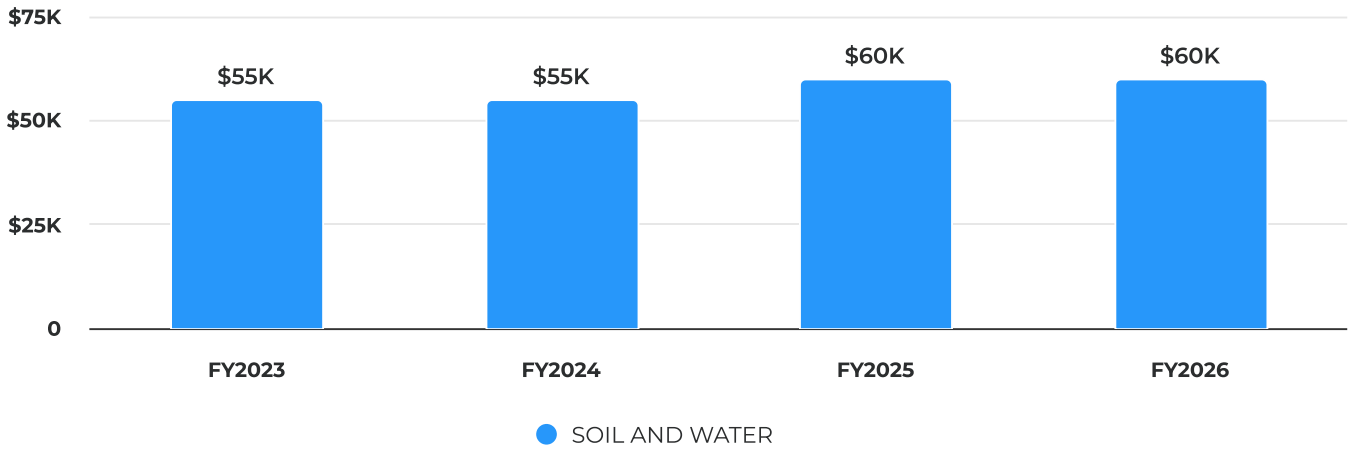


● CONTRACTUAL \$60,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budgeted	% Change
CONTRACTUAL						
CONTRACTUAL SERVICES	55,000	55,000	60,000	60,000	60,000	0.00%
Total CONTRACTUAL	55,000	55,000	60,000	60,000	60,000	0.00%
Total Expenditures	55,000	55,000	60,000	60,000	60,000	0.00%

Expenditures by Year



CASA



Mission Statement

CASA Kendall County is a nonprofit membership organization, which advocates for the best interest of children who have experienced abuse and neglect. We train and support dedicated community volunteers who serve to protect a child's right to a safe and permanent home. We are the child's voice in court.

Overview and Background

Assigned to our program are cases that during the course for one reason or another have led to a child needing to be adopted or placed under a guardianship. We currently have 26 children who are awaiting their adoption/ guardianship to be finalized or their goal to be changed. The timeline for permanency is not swift. We ask our advocates to commit and stay for the length of a case until their CASA kids find permanency in one way or another. One boy has been waiting for his adoption to go through for 3 years, 4 years since the case opened, with the same caring advocate. This is an excessive amount of time for an outcome that is agreed upon and just needs to finish. Focusing on the timeline for permanency as well as volunteer retainment is vital. These children go through so many changes they have no control over, their CASA being consistent shouldn't be one. Our focus is to ensure that advocates are supported, are recognized and that their commitment to their case is appreciated.

2025 Highlights

We served 194 children by volunteers. We had 27 new children who were served by volunteers and new 5 children served by staff. We had 13 new CASA Advocates.

2026 Goals

Grow the program by increasing new advocates 10% year over year. Strengthen the core of the organization with new position: Program Manager. Create awareness within Kendall County of the CASA Program.

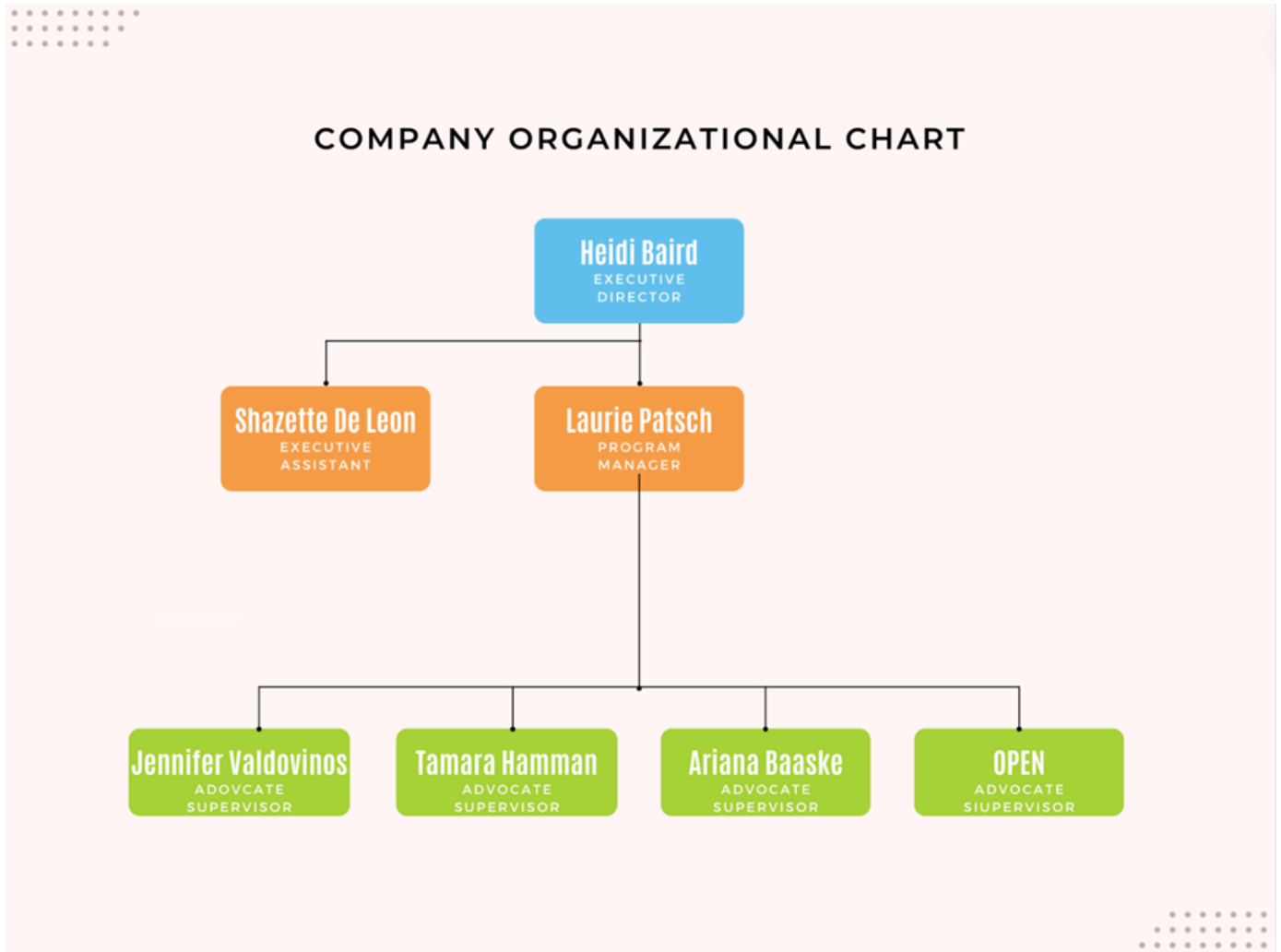
Performance Measures

Indicator	2024	2025 Est.	2026
Total # of children served	213	234	
Total # of new CASA Advocates	16	19	
Create community awareness	Net Profit from fundraising: \$105,000	Net Profit from fundraising: \$122,850	

Full Time Equivalents

	Job Title	2023-24	2024-25	2025-26
1	Program Manager	1	1	
2	Executive Assistant	1	1	
3	Advocate Supervisor	4	4	
Total		6	6	

Organizational Chart



CASA-General Fund

FY26 Requested Expenditures

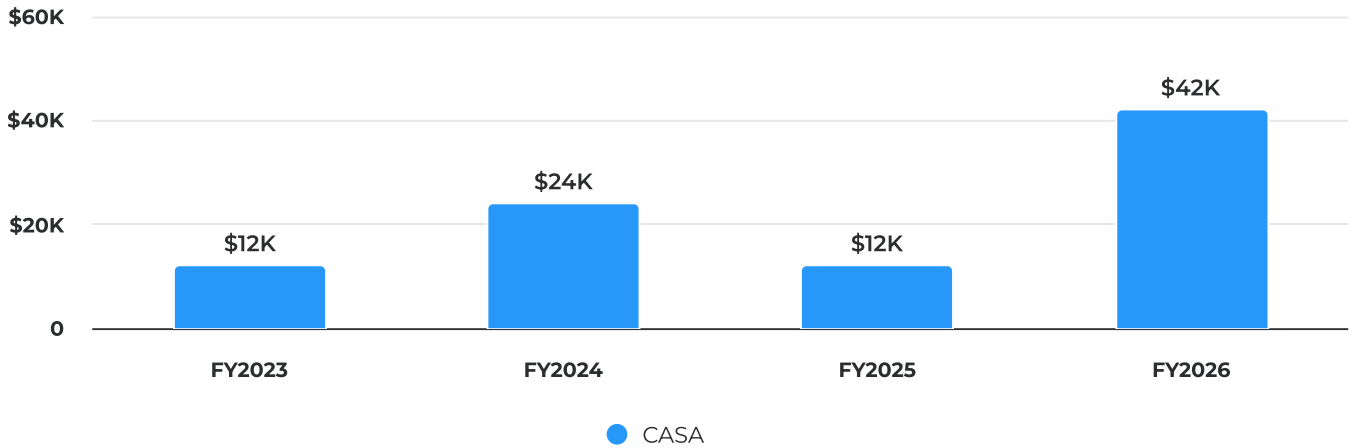


● CONTRACTUAL \$42,000 100.00%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budgeted	% Change
CONTRACTUAL						
CASA - KENDALL COUNTY	12,000	24,000	-	12,000	42,000	250.00%
Total CONTRACTUAL	12,000	24,000	-	12,000	42,000	250.00%
Total Expenditures	12,000	24,000	-	12,000	42,000	250.00%

Expenditures by Year



708 Mental Health

Mission Statement

The 708 Community Mental Health Board of Kendall County exists to ensure that all residents of the county have equal access to a high-quality comprehensive mental health care delivery system.

Overview and Background

The Kendall County 708 Community Mental Health Board is the mental health authority of the county government operating under the provisions of H.B. 708, Illinois Revised statutes, also known as the Community Mental Health Act.

The Kendall County 708 Community Mental Health Board was created by a referendum approved by the voters of Kendall County. Through the passage of this referendum, a property tax levy was established to support the Community Mental Health Board's Mission. Each year the levied funds are distributed to provide services for residents of Kendall County experiencing mental illness, developmental disabilities, or substance use disorders.

2025 Highlights

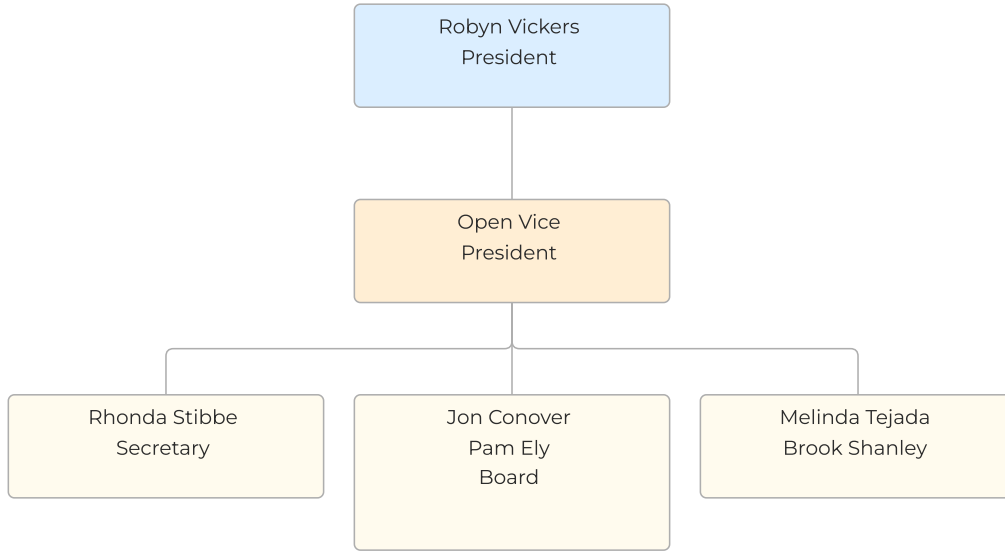
We awarded \$1,098,107 to nine agencies serving Kendall County. We are in the process of updating our mid-year review report for each agency to complete in December. This will allow us to ensure that the allocated funds are used for appropriate expenses in the agency.

We provided feedback to the agencies in their FY25 award letters, which led to more thorough applications. Over the past six years, we have been educating agencies on the Act's requirement that funds must be used for direct services. While we recognize the importance of the services provided by all of the applicants, this year's allocations reflect the culmination of those efforts. Awards for FY26 support only programs that are direct services provided by licensed professionals.

Full Time Equivalents

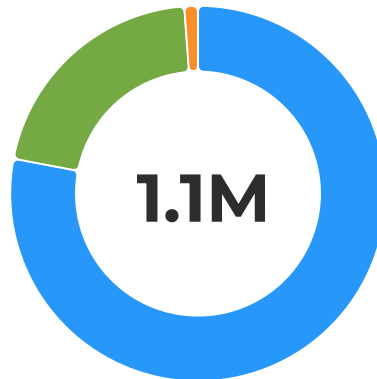
	Job Title	2023-24	2024-25	2025-26
1	N/A All Volunteers			

Organizational Chart



708 Mental Health

FY26 Requested Expenditures



●	DUE TO TRANSFERS OUT	\$856,530	77.98%
●	CONTRACTUAL	\$229,000	20.85%
●	OTHER EXPENSES	\$12,800	1.17%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
Revenues						
PROPERTY TAX						
CURRENT PROPERTY TAX	1,020,661	1,043,738	1,091,009	1,098,107	1,098,330	0.02%
Total PROPERTY TAX	1,020,661	1,043,738	1,091,009	1,098,107	1,098,330	0.02%
INTEREST INCOME						
INTEREST INCOME	698	1,290	0	0	0	
Total INTEREST INCOME	698	1,290	0	0	0	
Total Revenues	1,021,359	1,045,028	1,091,009	1,098,107	1,098,330	0.02%
Expenditures						
DUE TO TRANSFERS OUT						
HEALTH AND HUMAN SERVICES	781,899	845,528	847,088	868,753	856,530	-1.41%
Total DUE TO TRANSFERS OUT	781,899	845,528	847,088	868,753	856,530	-1.41%
CONTRACTUAL						
FAMILY COUNSELING	84,875	98,503	113,780	116,671	125,000	7.14%
ASSOC. FOR INDIVIDUAL DEVEL.	26,657	0	17,554	17,949	10,000	-44.29%
OPEN DOOR	28,190	29,561	28,044	28,719	30,000	4.46%
MUTUAL GROUND	22,368	10,839	21,835	22,437	40,000	78.28%
OPERATING EXPENSE	0	0	0	500	500	0.00%
CASA - KENDALL COUNTY	8,886	4,430	0	0	0	
Suicide Prevention Services	0	0	0	0	3,000	
SENIOR SERVICES - YORKVILLE	6,723	0	0	0	0	
Easters Seals of Fox Valley	0	0	0	0	3,000	
DAY ONE IMPACT	6,723	7,883	0	0	0	
NAMI	20,121	19,707	17,554	17,949	0	-100.00%
Probation Court Services	0	0	0	0	17,500	
FOX VALLEY OLDER ADULTS	2,241	0	0	0	0	



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budget	% Change
OSWEGOLAND SENIORS INC.	22,368	10,839	4,389	4,487	0	-100.00%
SENIOR SERVICES ASSOC ELGIN	0	4,928	8,777	8,975	0	-100.00%
Total CONTRACTUAL	229,151	186,690	211,933	217,687	229,000	5.20%
OTHER EXPENSES						
KENDALL CTY PROBLEM SOLVING CT	10,309	12,810	11,346	11,667	12,800	9.71%
Total OTHER EXPENSES	10,309	12,810	11,346	11,667	12,800	9.71%
Total Expenditures	1,021,359	1,045,028	1,070,366	1,098,107	1,098,330	0.02%
Total Revenues Less Expenditures	0	0	20,643	0	0	

Regional Office of Education



Mission Statement

Building a Better Tomorrow - supporting schools, staff and students with essential services, professional development and educational resources.

Overview and Background

The role of Regional Superintendents of Schools and Assistant Regional Superintendent and the Regional Offices of Education is to promote quality education for the school children and citizens of Illinois, to provide educational leadership, to impact public policy, and to deliver educational services effectively for the benefit of Illinois school districts, other educational entities, and educational system clients of all ages.

Functions

Mandated by State Statute/County Board

- **Educational Assurance:** The Regional Superintendent of Schools is responsible for ensuring all schools in Grundy and Kendall Counties meet health/life/safety requirements by conducting annual inspections of all school facilities. In addition, the Regional Superintendent is responsible for performing compliance audits assuring fiscal adherence, student progress, and adherence to State statutory curriculum requirements.
- **Service Resources:** The Grundy Kendall Regional Office of Education is a service resource for administrators, teachers and students. The licensure department licenses educators and assists them with any questions they may have about educational requirements and professional development. Finally, the Regional Office of Education also provides continuing education programs for educators, assists students in acquiring the transcript and certificate for GED completion, and mandatory bus driver training.
- **Truancy:** The Regional Office of Education works with school districts, CASA, and members of the judicial system to assist students that have low attendance rates. The goal is to help those students and families understand the importance of attending school on a regular basis.

2025 Highlights

- Transitioned leadership with former Regional Superintendent Chris Mehochko retiring on 2/28/25 and appointing new Regional Superintendent Meghan Martin to step in for the remainder of his term.
- We initiated a modernization and rebranding effort for Regional Office of Education 24, updating our logo, letterhead, business cards, and other materials to reflect a fresh and professional image.
- We partnered with a web design agency and developed a new Regional Office of Education 24 website, scheduled for completion by the end of August
We successfully transitioned to an online permit system for all school permits. Comprehensive training was provided to schools, and we collaborated with partner firms to ensure a smooth and effective implementation process.
- We successfully established the Grundy/Kendall County Safety and Security Team and held our inaugural meeting. Moving forward, the team will convene twice a year to collaborate on safety solutions and strengthen partnerships among participating districts and departments.
- We continued our partnership with the Plano Area Alliance Supporting Student Success (PAASSS) organization and expanded collaboration with multiple agencies across Grundy and Kendall Counties. Additionally, we supported the introduction and implementation of the Integrated Referral and Intake System (IRIS) to enhance service coordination in both counties.

2026 Goals

- Efforts are ongoing to expand professional development opportunities for educators, leveraging school district facilities and local restaurants to provide convenient, community-based learning environments
- We will continue our partnership with PAASSS and the development and expansion of the IRIS (Integrated Referral and Intake System) to strengthen service coordination and accessibility across both counties.
- We will complete our FY25 audit on schedule and continue refining financial protocols to ensure efficiency, accuracy, and transparency
- We will continue to streamline our website to ensure clear, accessible, and up-to-date information is available to all stakeholders
- We will continue to explore the Alternative Learning Opportunities Programs (ALOP) grant with the goal of applying in June 2026
- The Grundy County Regional Office of Education will relocate to a new facility once construction is complete. The new office will be located directly behind the current building. ROE administration will continue collaborating with Grundy County Administration throughout the build-out process to ensure the new space meets operational needs. While preparing for the move, we will work to digitize select office records to save space and reduce the amount of materials that need to be relocated.

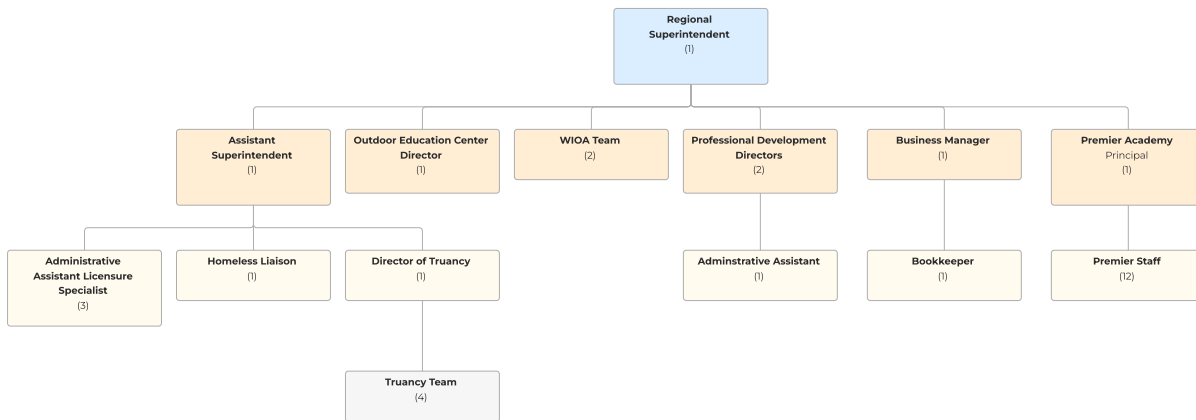
Performance Measures

Indicator	2024	2025 Est.	2026
Professional Development Sessions offered	36 (public)	53 (public)	45 (public) – lower due to discontinuation of specific federal grants
Public Awareness – (posts)	N/A	N/A	52 (minimum of 1 post weekly)
Telephone calls answered efficiently	100%	100%	100%
The percentage of fingerprinting appointments completed and submitted to the appropriate agency within 2 hours of completion	100%	100%	100%

Full Time Equivalents

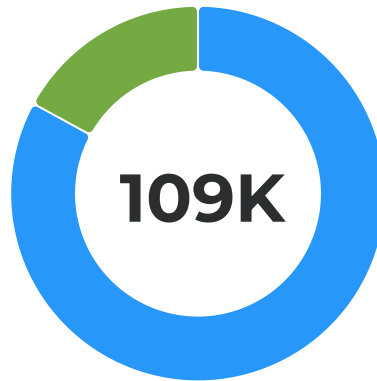
	Job Title	2023-24	2024-25	2025-26
1	Regional Superintendent	1	1	
2	Assistant Superintendent	1	1	
3	Administrative Assistant-Licensure Specialists	2	2	
Total		4	4	

Organizational Chart



Regional Office of Education-General Fund

FY26 Requested Expenditures

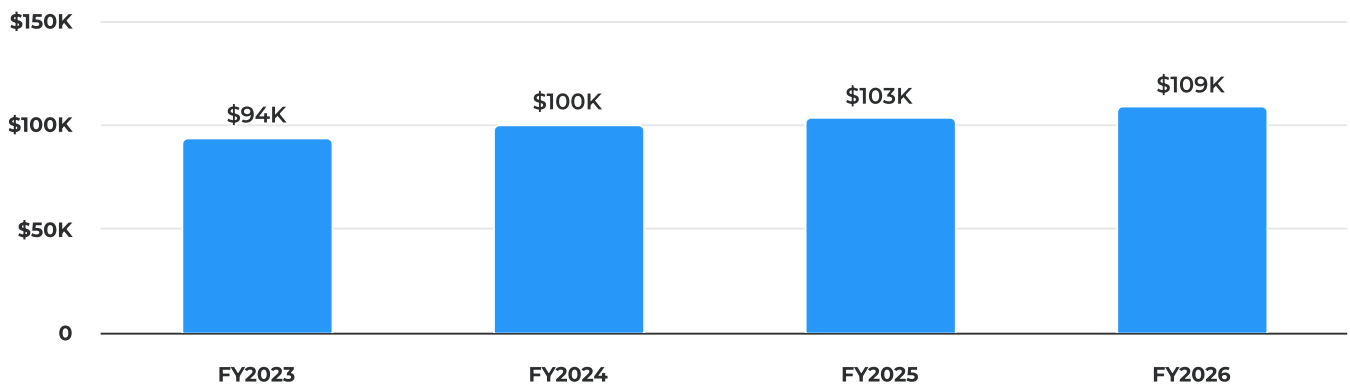


● SALARIES	\$90,176 82.96%
● OTHER EXPENSES	\$18,525 17.04%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budgeted	% Change
SALARIES						
SALARIES - OTHER	5,650	5,952	-	-	-	-
REIMB. TO GRUNDY - BENEFITS	13,979	15,015	14,963	11,632	12,002	3.18%
REIMB. TO GRUNDY - SUPT. SAL.	62,147	65,467	68,928	73,562	78,174	6.27%
Total SALARIES	81,776	86,434	83,890	85,194	90,176	5.85%
OTHER EXPENSES						
REIMB. TO GRUNDY - MISC.	12,156	13,476	5,498	17,955	18,525	3.17%
Total OTHER EXPENSES	12,156	13,476	5,498	17,955	18,525	3.17%
Total Expenditures	93,932	99,910	89,388	103,149	108,701	5.38%

Expenditures by Year



● REGIONAL OFFICE OF EDUCATION



Board of Review

Mission Statement

The Kendall County Board of Review (BOR) will work to ensure that our property taxpayers and community are assessed in a fair and uniform manner, as prescribed by State of Illinois statute.

Overview and Background

Department Created By: 35 ILCS 200/Sections 16-25 through 16-90

The Board of Review shall consist of three members that are appointed by the County Board. Two are affiliated with the political party polling the highest vote for any county office in the county at the last general election prior to any appointment made under this Section. The third member shall not be affiliated with that same party. In order to qualify for appointment, each member must pass an examination given by the State of Illinois.

Functions

Mandated by State Statute/County Board

- Review all property assessment complaints including property assessment change notices.
- Review and assess all omitted properties.
- Research and submit evidence to the Illinois Property Tax Appeal Board (PTAB).
- Attend PTAB hearings.
- Attend annual "Farmland Review Board" meetings to approve farmland valuations.
- Review and make recommendations to the State of Illinois concerning applications for "total exempt status".
- Review and authorize "Certificates of Error" on properties that have been erroneously assessed.
- Review, schedule, perform, and make decisions concerning all property assessment complaint hearings.
- Certify the Kendall County Property Assessment books.
- Submit certified assessment books to the Kendall County Clerk.

2025 Highlights

- There are over 54,000 parcels in Kendall County Illinois.
- Out of the 54,000 parcels in Kendall County there were 181 filings. (The number of complaints, 181, is considerably lower than the more than 300 to 1000 complaints that BOR heard in prior years.)
- In the past year the BOR reviewed, discussed, and made appropriate adjustments to 2,426 parcels via Certificate of Error and Requests for Change Notices.
- Over the past few years over 95% of our PTAB complaints (BOR complaints that appealed to PTAB) were upheld.
- The BOR collaborated with county administration (including department heads) in an effort to provide adequate workspace for all county departments, during the construction of the new County Building.
- During the planning stage associated with the renovation of the new County Building, the BOR communicated with county administration (and department heads) the needs for adequate BOR workspace and equipment in the new County Offices.

2026 Goals

- Continue to provide our taxpayers and community members with fair and uniform assessments throughout Kendall County.
- Maintain the 95% (or higher) affirmation rate with PTAB.
- Continue to collaborate with other departments and the community to provide effective public service for our citizens.

Performance Measures

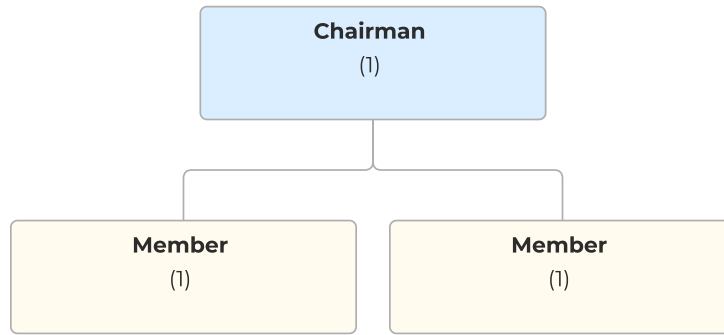
Indicator	2024	2025 Est.	2026
Number of BOR Hearings	157	181	300
Number of agendas posted in compliance with the "Open Meetings Act"	100%	100%	100%

Full Time Equivalents

	Job Title	2023-24	2024-25	2025-26
1	Chairman	1	1	1
2	Members	2	2	2
Total		3	3	3

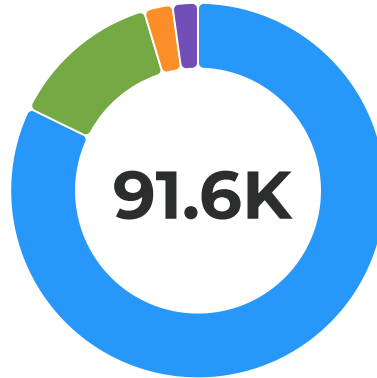


Organizational Chart



Board of Review-General Fund

FY26 Requested Expenditures



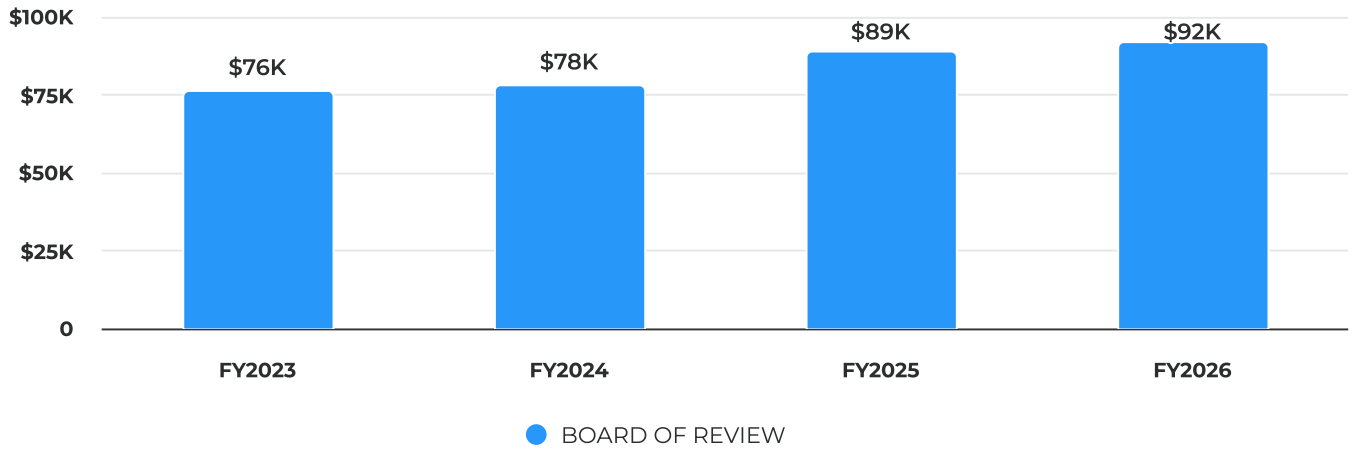
● SALARIES	\$75,342	82.23%
● CONTRACTUAL	\$12,022	13.12%
● CAPITAL	\$2,259	2.47%
● COMMODITIES	\$2,004	2.19%

FY26 Requested Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Year to Date	FY 2025 Budget	FY 2026 Budgeted	% Change
SALARIES						
SALARIES - OTHER	68,891	70,519	64,564	72,794	75,342	3.50%
Total SALARIES	68,891	70,519	64,564	72,794	75,342	3.50%
COMMODITIES						
OFFICE SUPPLIES	-	19	256	832	844	1.44%
POSTAGE	1,047	638	435	1,040	1,056	1.54%
MILEAGE	-	-	-	102	104	1.96%
Total COMMODITIES	1,047	657	690	1,974	2,004	1.52%
CONTRACTUAL						
CONFERENCES	-	-	-	500	500	0.00%
CONTRACTUAL SERVICES	6,304	3,750	3,975	11,345	11,522	1.56%
Total CONTRACTUAL	6,304	3,750	3,975	11,845	12,022	1.49%
CAPITAL						
EQUIPMENT	-	3,294	-	2,226	2,259	1.48%
Total CAPITAL	-	3,294	-	2,226	2,259	1.48%
Total Expenditures	76,243	78,220	69,230	88,839	91,627	3.14%



Expenditures by Year



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's



apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to

determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.



Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be

loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.