



**Kendall County Board Agenda
Adjourned September Meeting**
Kendall County Historic Courthouse,
110 W. Madison Street, Yorkville, IL 60560
Tuesday November 25, 2025, at 4:00 P.M.

1. Call to Order
2. Pledge of Allegiance
3. Invocation
4. Roll Call
5. Determination of a Quorum
6. Approval of Agenda
7. Special Recognition
8. Public Comment
9. Consent Agenda
 - A. Claims not to exceed \$2,334,470.05 from November 30, 2025
 - B. Ordinance Approving the Kendall County Fiscal Year 2025-26 Budget Appropriations (p.2)
 - C. FY26 Budget Amendment #1 (Misc. budget document corrections) (p. 14)
 - D. FY26 Budget Amendment #2 (Transfer of \$87,020 from Contingency to 11002120-51270 Salaries – Asst. States Attorney) (p.19)
 - E. Kendall County Asset Policy (p.22)
10. New Business
11. Standing Committee Reports
12. Special Committee Reports
13. Liaison Reports
14. Other Business
15. Chairman’s Report
16. Public Comment
17. Questions from the press
18. Executive Session
19. Adjournment

If special accommodation or arrangements are needed to attend this County meeting, please contact the Administration Office at 630-553-4171, a minimum of 24 hours prior to the meeting time



Kendall County Agenda Briefing

Meeting Type: County Board Meeting
Meeting Date: 11/25/2025
Subject: Re-adoption of the FY2026 Kendall County Budget
Prepared by: Christina Burns, County Administrator
Department: Administration

Action Requested:

Approval of the FY2026 Kendall County Budget

Board/Committee Review:

11/4/25 County Board meeting: Approval of the FY2026 Budget

Fiscal impact:

NA

Background and Discussion:

The County Budget is prepared over a six-month process that engages the Finance and Budget Committee, County offices and departments, and the County Board. The final approved FY2026 Kendall County Budget was adopted at the Nov. 4, 2025 County Board meeting. The budget includes funding for County operations, capital improvements, and funding for several external organizations that work closely with the County. One such organization is the Court Appointed Special Advocates (CASA), which received \$42,000 in funding for their services in the FY2026 budget.

Since adoption of the budget in early November, it was brought to our attention that the Public Officer Prohibited Activities Act (50 ILCS 105/3) was recently amended to include the following:

(2) If the municipal, county, or township officer is not appointed to the governing body of a not-for-profit corporation by the governing body of the municipality, county, or township, then the municipal, county, or township officer may continue to serve; however, the municipal, county, or township officer shall abstain from voting on any proposition before the municipal, county, or township governing body directly involving the not-for-profit corporation and, for those matters, shall not be counted as present for the purposes of a quorum of the municipal, county, or township governing body. (50 ILCS 105/3(f))

Board member Gengler served as a volunteer member of the CASA Board, therefore was unable to vote on the FY2026 budget due to the inclusion of CASA funding. Mr. Gengler has always

recused himself in discussion regarding CASA. However, once this conflict was identified, Mr. Gengler resigned from the CASA Board. The FY2026 Budget is presented unchanged for re-adoption by the County Board.

The FY26 Kendall County Budget Book is available for viewing on the Kendall County website.

[Click here](#) to view.

Staff Recommendation:

Approval of the FY2026 Kendall County Budget

Attachments:

FY2026 Appropriations Ordinance

COUNTY OF KENDALL, ILLINOIS
Annual Budget and Appropriation Ordinance

ORDINANCE 2025 - ____

WHEREAS, the County of Kendall, as a political subdivision of the State of Illinois, is mandated to enact an annual appropriations and budget ordinance; and

WHEREAS, the Finance and Budget Committee, County Administrator, Deputy County Administrator and Budget Analyst, in cooperation with the elected and appointed officials of Kendall County, have developed through collaboration the following schedules of expenditures and revenues and do hereby recommend said schedules to this County Board as the Annual Budget and Appropriations Ordinance for Fiscal Year 2025-2026

WHEREAS, the County Board adopted Ordinance 2025-23 Annual Budget and Appropriations Ordinance in error at its November 4, 2025 County Board Meeting.

NOW, THEREFORE BE IT ORDAINED, by this County Board of Kendall County, Illinois, that the schedule of expenditures totaling \$139,498,325 and the schedule of revenues totaling \$119,385,166 hereinafter specified as the Annual Budget and Appropriation Ordinance for the Fiscal Year 2025-2026, be and is hereby appropriated for the purposes detailed in the Kendall County Annual Budget for Fiscal Year 2026 and summarized herein for the fiscal period December 1, 2025 through November 30, 2026, said schedules attached herewith and made a part hereof; and

BE IT FURTHER ORDAINED, Ordinance 2025-23 is hereby repealed; and

BE IT FURTHER ORDAINED, that the appropriations listed and referenced herein are intended to cover all expenditures to be made by the County of Kendall for all of the purposes

cited herein for said fiscal period; and

BE IT FURTHER ORDAINED, that all expenditures made during the fiscal period December 1, 2025, through November 30, 2026, are limited to the amounts specified in the schedules cited herein, and all expenditures, payments, and appropriations for all county purposes are to be limited by the items of said schedules.

PASSED AND APPROVED by the County Board of the County of Kendall, this _____ day of November, 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

Change Log
November 4, 2025

FY26 Budget

CURRENT GENERAL FUND SURPLUS/(DEFICIT) (1,983,452)

1	Increase Expense: Assessment - Postage	(5,000)
2	Decrease Expense: Assessment - Salaries Department Head to 3.5%	2,481
3	Decrease Expense: Assessment - Salaries Clerical to 3.5%	5,661
4	Decrease Expense: County Clerk - Vacant Position Moved to Contingency	48,827
5	Decrease Expense: States Attorney - Support Staff to 3.5%	753
6	Decrease Expense: States Attorney - States Attorney to 3.5%	61,828
7	Decrease Expense: States Attorney - New ASA from \$105,000 to \$100,000	5,000
8	Decrease Expense States Attorney - New Part-Time Support Staff to Contingency	22,500
9	Decrease Expense: States Attorney - New Hire ASA to Contingency	100,000
10	Decrease Expense: States Attorney - Child Advocacy Board	5,500
11	Decrease Expense: Public Defender - Clerical to 3.5%	493
12	Decrease Expense: Public Defender - Assistant Public Defenders to 3.5%	2,200
13	Decrease Expense: Public Defender - New Assistant Public Defender from 90,000 to 85,000	5,000
14	Decrease Expense: Public Defender - New Assistant Public Defender to Contingency	85,000
15	Decrease Expense: Public Defender - Salaries Intern Decrease	500
16	Increase Expense: Public Defender - Mileage Increase	(500)
17	Decrease Expense: Public Defender - Removal of Axon and Karpel (in Technology Budget)	14,590
18	Decrease Expense: Judicial - Salaries Administration to 3.5%	6,941
19	Decrease Expense: Probation - New Investigation Position to Contingency	47,250
20	Decrease Expense: Probation - Correction Board and Care	50,000
21	Decrease Expense: Circuit Clerk - New Person Part-Time Administration to Contingency	27,109
22	Increase Revenue: Circuit Clerk - Increase Transfer in Child Support Fund #1303	10,250
23	Increase Revenue: Circuit Clerk - Increase Transfer in Document Storage Fund #1304	61,500
24	Increase Revenue: Circuit Clerk - Increase Transfer in Court Operation #1306	15,375
25	Increase Revenue: Circuit Clerk - Increase Transfer in Automation Fund #1313	153,750
26	Decrease Expense: Coroner - Removal of \$2 On-Call Pay	13,500
27	Decrease Expense: Treasurer - Vacant Position to Contingency	43,500
28	Decrease Expense: Facilities - New Request Part-Time Maintenance to Contingency	15,000
29	Increase Expense: Levy - IMRF Increase	(417,365)
30	Decrease Expense: Levy - Social Security Decrease	620,444
31	Decrease Expense: Sheriff - Move Two New Correctional Deputies to Contingency	162,364
32	Decrease Expense: Sheriff - Reduction in Sheriff Part-Time Deputies	6,560
33	Decrease Expense: Sheriff - Removal of New Police Counselor Request	90,000
34	Decrease Expense: Sheriff - Vacant Sergeant to Contingency	125,621
35	CPI	797,543
36	Decrease Expense: Administration - New Graduate Intern to Contingency	24,960
37	Decrease Expense: Human Resources - New Part-Time HR Assistant to Contingency	26,000
38	Decrease Expense: IT - New Systems Administrator to Contingency	78,500
39	Decrease Expense: County Board - Reduction in Transfer to HealthCare	200,000
40	Increase Expense: County Board - Increase Contingency	(700,000)
41	Increase Expense: PBZ - Capital Request	(1,500)
42	Increase Expense: Judicial - Capital Request	(2,300)
43	Increase Revenue: County Board - Increase State Income Tax	70,000
44	Decrease Revenue: County Board - Personal Property Replacement Tax	(135,000)
45	Decrease Revenue: County Board - Local Use Tax	(279,000)
46	Increase Revenue: County Board - State Sales Tax	200,000
47	Increase Expense: County Board - Transfer out to DVRT	(25,000)
48	Increase Revenue: County Board - Cannabis Tax	20,000
49	Increase Revenue: County Board - 1/4 Cent Sales Tax	252,148
50	Increase Revenue: County Board - Transfer in from Forest Preserve	40,000
51	Decrease Expense: Levy- 708 Mental Health	33,470
52	Increase Expense: County Board Miscellaneous Expense	(3,000)
53	Decrease Expense: Reduction in Contract Services Audit/Property Tax	258,000
54	Increase Expense: County Board- Contractual Services	(83,000)
55	Increase Expense: Technology Contractual Services	(175,000)
<hr/> Balance		-

Other Changes-Not Affecting General Fund

1	Increase Expense: HHS - IMRF Increase	53,378
2	Increase Expense: HHS - HealthCare Increase	24,844
3	Decrease Expense: GIS - Reduce Salary to 3.5%	1,220
4	Decrease Expense: Highway - Reduce Salary to 3.5%	8,433
5	Increase Expense: Increase in KenCom Payment	156,848
6	Increase Expense: Animal Control - Part-Time Salaries to 3.5%	632
7	Increase Expense: Law Library - Salary Increase	6,941
8	Increase Expense: County Clerk - Election Fund	334,895
9	Increase Revenue: County Clerk - Death Certificate Change	4,135
10	Increase Revenue: Increase Grant Award Child Advocacy Center	5,077
11	Increase Expense: Increase Salaries-Full Time Child Advocacy Center	5,077
12	Increase Expense: County Highway Engineer Salary	1,050
13	Increase Expense: GIS Capital Expenditures	20,000
14	Increase Revenue: Lease Income Ken-Com	2,639

Tax Year 2025 Levy Payable FY26 Calculation & Requests
November 4, 2025

	Tax Year 2024, Payable 2025	Tax Year 2025, Payable 2026	Difference	% Change
New Construction	\$ 102,767,129	\$ 108,871,279	\$ 6,104,150	5.9%
Rate Setting EAV	\$ 5,207,824,444	\$ 5,743,964,201	\$ 536,139,757	10.3%
Levy Extension w/o CPI Increase	\$ 26,614,162	\$ 28,048,223	\$ 1,434,061	5.4%
CPI Increase	\$887,317	\$797,543	(\$89,774)	-10.1%
Available Levy Extension w/ CPI	\$ 27,501,479	\$ 28,845,766	\$ 1,344,286	4.9%

	Tax Year 2024 Budget Year 2025	Tax Year 2025 Budget Year 2026 Requests	\$ Incr./ (Decr.)	% Incr./ -Decr.
Levy Funds				
General Fund	\$16,343,195	\$17,494,625	1,151,430	7.0%
Health & Human Services Fund	1,511,311	1,511,000	(311)	0.0%
708 Mental Health Fund	1,098,330	1,098,330	-	0.0%
Social Services for Seniors Fund	406,731	447,404	40,673	10.0%
Extension Education Fund	197,897	203,798	5,901	3.0%
County Highway Fund	1,500,374	1,850,000	349,626	23.3%
County Bridge Fund	500,472	-	(500,472)	-100.0%
IMRF	2,620,577	3,300,000	679,423	25.9%
Social Security	1,200,404	700,000	(500,404)	-41.7%
Liability Insurance Fund	1,537,871	1,691,322	153,451	10.0%
Tuberculosis Fund	30,205	30,000	(205)	-0.7%
Veterans Assistance Cms.	519,741	519,287	(454)	-0.1%
Total Requests: Capped	\$27,467,108	\$28,845,766	\$1,378,658	5.0%
Revenue Recapture: Uncapped	\$34,372			
Total Levy	\$27,501,479			

Kendall County
 PTELL Calculation
 PTELL - Property Tax Extension Limitation Law
 10/16/2025

	FY26 PTELL Calculation	New Dollars
	2.9%	
CPI		
New Construction	\$ 108,871,279	New Construction amount \$ 108,871,279
Rate Setting EAV	\$ 5,743,964,201	x Limiting rate 0.005022
		= New Construction portion \$546,744
Previous Year Actual Extension	27,501,479	
Subtract Previous Year PBC Levy	-	
= Previous Year Net Extension	27,501,479	Previous Year Net Extension \$ 27,501,479
Previous Year Net Extension	27,501,479	x CPI 2.9%
x CPI Factor (1+CPI)	1.0290	= Previous Year Net Extension portion \$797,543
= Numerator	28,299,022	
Estimated New Year EAV	5,743,964,201	
Less Estimated New Construction	(108,871,279)	
= Est. Net New Year EAV (Denominator)	5,635,092,922	
<u>Previous Year Extension x CPI (Numerator)</u>	28,299,022	
New EAV - New Construction (Denominator)	5,635,092,922	
= Limiting Rate	0.005022	
Estimated New Year Rate Setting EAV	5,743,964,201	
x Limiting Rate	0.005022	
New Year Net Extension	28,845,766	
Less Previous Year Net Extension	(27,501,479)	
Capped Levy: Estimated New dollars	1,344,286	Est. Total New Dollars \$1,344,286
Net Extension addtl levy	28,845,766	
Total Extension	28,845,766	
Previous Year Rate Setting EAV	5,207,824,444	
Current Year Rate Setting EAV (Est.)	5,743,964,201	
EAV Increase/(Decrease)	536,139,757	
	10.29%	

Rate Setting EAV Historical Data									
Final Abstract: ANicoletti			Tax Computation: DGillette						
Tax Yr	Budget Yr	GROSS EAV (COA)	FINAL ABSTRACT GROSS EAV (BOR)	RATE SETTING EAV	Total New Property	Capped Levy	Uncapped Levy	Total	CPI
2005	2005-06			2,132,577,040	203,290,235	11,771,839	1,356,319	13,128,158	3.3%
2006	2006-07			2,562,012,897	260,535,620	14,049,007	1,149,161	15,198,168	3.4%
2007	2007-08		3,179,926,464	3,044,465,911	262,983,885	15,792,158	1,242,182	17,034,340	2.5%
2008	2008-09			3,277,539,459	181,449,389	17,403,734	1,356,901	18,760,635	4.1%
2009	2009-10		3,615,239,348	3,365,125,620	79,100,180	17,840,550	1,455,080	19,295,630	0.1%
2010	2010-11	3,430,144,759	3,416,531,905	3,172,454,510	38,635,983	18,547,755	1,744,216	20,291,971	2.7%
2011	2011-12	3,162,894,335	3,149,128,883	2,917,287,004	24,359,763	18,969,075	1,447,558	20,416,633	1.5%
2012	2012-13	2,922,578,695	2,897,850,640	2,670,163,229	22,268,159	19,702,333	180,236	19,882,569	3.0%
2013	2013-14	2,777,822,084	2,756,669,643	2,526,688,051	24,956,200	20,237,255		20,237,255	1.7%
2014	2014-15	2,768,955,774	2,758,296,190	2,528,541,825	25,080,332	20,444,019		20,444,019	1.5%
2015	2015-16	2,898,470,127	2,882,920,371	2,638,618,544	20,444,019	20,869,626		20,869,626	0.8%
2016	2017	3,108,196,593	3,095,321,296	2,839,493,270	28,608,147	21,229,471		21,229,471	0.7%
2017	2018	3,305,543,334	3,298,640,102	3,029,500,355	38,488,173	21,472,796		21,472,796	0.0%
2018	2019	3,519,181,146	3,514,794,834	3,227,251,848	39,856,955	21,711,982		21,711,982	0.0%
2019	2020	3,750,431,214	3,737,852,043	3,432,921,537	49,468,337	22,000,908		22,000,908	0.0%
2020	2021	3,911,810,870	3,905,693,524	3,584,835,597	59,473,274	22,341,771		22,341,771	0.0%
2021	2022	4,124,445,308	4,127,731,112	3,781,079,971	75,309,152	22,725,803	20,040	22,745,843	0.0%
2022	2023	4,504,414,064	4,499,450,032	4,125,581,150	81,902,729	24,345,467	26,404	24,371,871	5.0%
2023	2024	5,018,473,353	5,018,307,885	4,602,340,505	94,600,805	26,046,026	51,546	26,097,572	5.0%
2024	2025	5,652,244,348	5,664,065,584	5,207,824,444	102,767,129	27,467,108	34,372	27,501,479	3.4%
2024 v. 2025		12.63%	12.87%	13.16%	8.63%	5.46%		5.38%	
Rate setting EAV v. BOR EAV		633,770,995	645,757,699	605,483,939	8,166,324	1,421,082	(17,175)	1,403,908	
			100.209%	-8.06%					
				456,241,140					

2.1% County opted not to take
2.1% County opted not to take
1.9% County opted not to take
2.3% County opted not to take
1.4% County opted not to take
County Took CPI of 5%
County Took CPI of 5%

Projected Data		ANicoletti	Calculation		ANicoletti				
Assmt Yr	Budget Yr	COA EAV	BOR EAV	RATE SETTING EAV	N/C	Capped Levy	Uncapped Levy	Total	CPI
2025	2026	6,247,362,282	6,247,174,861	5,743,964,201	108,871,279	28,845,766		28,845,766	2.9%
2025 v. 2024		12.63%	12.87%	13.16%	8.63%	5.46%	-33.32%	5.38%	
Rate setting EAV v. BOR EAV		633,770,995	645,757,699	605,483,939	8,166,324	1,421,082	(17,175)	1,403,908	
			99.997%	-8.06%					

187,421 503,210,660
BOR Reductions Co Clerk Exemptions

0.50219% LIMITING RATE = (ratio of the previous year extension increased by CPI) to (New EAV less new construction)
546,744 New Construction dollars = limiting rate * new construction value

0.50219%

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	<u>33,339,685</u>	<u>34,946,805</u>	4.8%
Surplus (Deficit)	<u>446</u>	<u>1</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	950,000	121.2%
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	8,618,712	7.0%
11002836 Soil & Water Conservation District Grant	60,000	60,000	0.0%
11002120 State's Attorney	2,108,594	2,190,632	3.9%
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%



Kendall County Agenda Briefing

Meeting Type: County Board Meeting
Meeting Date: 11/25/2025
Subject: Budget Revision 1
Prepared by: Latreese Caldwell, Deputy County Administrator
Department: Administration

Action Requested:

Approval of an Ordinance Authorizing A Budget Amendment #1 To The Kendall County Fiscal Year 2026 Budget

Board/Committee Review:

11/4/2025: Approval of the FY2026 Kendall County Budget

Fiscal impact:

The transfer of funds from the General Fund Contingency budget to the Sheriff's General Fund budget has a \$0 impact to the General Fund. The transfer of funds from the Public Safety Sales Tax Fund to the Coroner's Special Fees Fund increases the appropriation for the FY2026 Kendall County Budget by \$13,500.

Background and Discussion:

In the FY2026 Budget, the Board accounted for all vacant and new positions in the Board's Contingency budget. Two (2) Sheriff Sergeants salaries totaling \$125,621 were inadvertently moved from the Sherriff's General Fund budget to the General Fund Contingency budget. This budget revision corrects the error.

An increase in Coroner on-call salaries will be funded by a transfer of \$6,750 from the Public Safety Sales Tax Fund to the Coroner's Special Fees Fund. This transfer was omitted from the FY2026 Budget. This budget revision corrects the error.

With the opportunity of a budget revision, the Budget Team included introductory pages; reviewed and updated department FTE counts and organizational charts; and added departmental and fund narratives. Detail of these updates are documented in Exhibit A of the Ordinance Authorizing A Budget Amendment #1 To The Kendall County Fiscal Year 2026 Budget.

The FY26 Budget Revision #1 is available for viewing on the Kendall County website. [Click here](#) to view

Staff Recommendation:

Approval of Budget Amendment 1

Attachments:

NA

COUNTY OF KENDALL, ILLINOIS

ORDINANCE 2025-__

**ORDINANCE AUTHORIZING A BUDGET AMENDMENT #1 TO THE
KENDALL COUNTY FISCAL YEAR 2026 BUDGET**

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

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

WHEREAS, the Fiscal Year 2026 Budget did not include the increased expense of \$125,621 to the General Fund Sheriff Budget; and

WHEREAS, the Fiscal Year 2026 Budget did not include the decreased of expense of \$126,621 to the General Fund Contingency Budget; and

WHEREAS, the Fiscal Year 2026 Budget did not include the increased expense of \$6,750 to the Coroner Special Fees Budget; and

WHEREAS, the Fiscal Year 2026 Budget did not include the increased transfer in of \$6,750 to the Coroner Special Fees Budget; and

WHEREAS, the Fiscal Year 2026 Budget did not include the increase transfer out of \$6,750 to the Public Safety Sales Tax Budget; and

WHEREAS, the document Kendall County Annual Budget for Fiscal Year 2026 required additional content updates that did not impact overall appropriations as specified in Exhibit A.

NOW, THEREFORE, BE IT RESOLVED, by this County Board of Kendall County, Illinois that the following budget revisions for the Fiscal Year 2026 Budget are hereby authorized as follows in attached Exhibit A.

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

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

_____ day of _____ 2025.

Board Chairman Signature:

Attest:

Matt Kellogg, Chairman
County Board

_____ Ayes
_____ Nays
_____ Abstain

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

Exhibit A

The following additional sections were added to the Kendall County Annual Budget for Fiscal Year 2026

- Letter of Transmittal (I sent a copy to you for your review and updates)
- Annual Appropriation Ordinance
- Kendall County Board Members
- Kendall County Elected and Appointed Officials
- Property Tax
- All Funds Budget Summary
- General Fund Revenue Summary
- General Fund Expenditure Summary

The following informational updates were added to the Kendall County Annual Budget for Fiscal Year 2026:

Combined Court Services (Probation)

Added IL Compiled Statutes to FUNCTION section

Public Defender

Updated to #339 2024-Appointed Adult Major Traffic, Traffic and DUI Charges

Added 1 FTE – Assistant Public Defender (document correction)

Updated Org Chart – added 1 Assistant Public Defender (document correction)

Sheriff

Corrected Organizational Chart

- removed Police Counselor
- added 2 FTE Corrections Deputies count increased to 24

Added Narrative Page for Drug Abuse Fund #1333

Added Narrative Page for Drug Forfeiture Fund #1334

Added Narrative Page for FTA #1336

Corrections

Corrected Organizational Chart

- removed Police Counselor
- added 2 FTE Corrections Deputies count increased to 24

State's Attorney

Added 1 FTE – Felony Assistant State's Attorney

Added .5 FTE – State's Attorney Clerical

Corrected Organizational Chart

- added 1 Assistant State's Attorney
- added .5 State's Attorney Clerical

Treasurer

Updated Property Tax Software Budget and Narrative

Updated Debt Service Fund #1500 Narrative

Updated State Stipend Fund # 1813 Narrative

County Board

Updated DVRT narrative

PBZ

Corrected Organizational Chart (2 Code Officials)

708 MH

Added Org Chart

Facilities

Corrected Org Chart adding new person

County Clerk

Removed Additional Heading in Org Chart

Added FTE count in her special funds

Highway

Added 2025 highlights and 2026 goals to all Highway funds

Administration

Corrected full-time equivalent from 5.5 to 7.5

Added Economic Development Coordinator to the full time equivalents

Animal Control

Org chart – corrected kennel manager title (from AC narrative)

Org chart – corrected Veterinary Supervisor title

Corrected titles to read exactly how it was sent in the narrative from AC

Added Veterinarian to FTE Count

Board of Review

Corrected organizational chart

Circuit Clerk

Added .5 Circuit Clerk PT to FTE and Org Chart

Circuit Court Judge

Corrected the full-time equivalent chart to reflect exactly how the narrative reads

Corrected organization chart to reflect the narrative

Coroner

Change the full-time equivalent table to accurately reflect the narrative



Kendall County Agenda Briefing

Meeting Type: County Board Meeting
Meeting Date: 11/25/2025
Subject: Budget Revision 2: Assistant State’s Attorney
Prepared by: Christina Burns, County Administrator
Department: Administration

Action Requested:

Approval of an Ordinance amending the County’s FY2026 Budget transferring \$87,020 from contingency to the State’s Attorney’s budget to hire an additional authorized Assistant State’s Attorney.

Board/Committee Review:

11/4/2025: Approval of the FY2026 Kendall County Budget

Fiscal impact:

The additional ASA was accounted for in Contingency so there is no overall impact to the General Fund.

Background and Discussion:

In the FY2026 Budget, the Board accounted for all vacant and new positions in the Board’s Contingency Fund. Per the policy authorized by the Finance & Budget Committee, the funds would be transferred by budget amendment when the positions were filled following the submission of a Personnel Action Notice.

The State’s Attorney’s Office has put forth a conditional offer to a candidate for the authorized additional Assistant State’s Attorney. Budget Amendment 2 is presented based on the receipt of the offer letter, with a PAN sheet forthcoming. The new ASA is anticipated to begin employment on Dec. 15, requiring \$87,020 be transferred from County Board contingency to the State’s Attorney salary line for Assistant State’s Attorney.

The FY26 Budget Revision #2 is available for viewing on the Kendall County website. [Click here](#) to view.

Staff Recommendation:

Approval of Budget Amendment 2

Attachments:

NA

COUNTY OF KENDALL, ILLINOIS

ORDINANCE 2025-__

**ORDINANCE AUTHORIZING A BUDGET AMENDMENT #2 TO THE
KENDALL COUNTY FISCAL YEAR 2026 BUDGET**

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

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

WHEREAS, the Fiscal Year 2026 Budget did not include the increased expense of \$87,020 to the General Fund State’s Attorney’s Budget; and

WHEREAS, the Fiscal Year 2026 Budget did not include the decreased of expense of \$87,020 the General Fund Contingency Budget; and

NOW, THEREFORE, BE IT RESOLVED, by this County Board of Kendall County, Illinois that the following budget revision for the Fiscal Year 2026 Budget is hereby authorized.

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

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

Board Chairman Signature:

Attest:

Matt Kellogg, Chairman
County Board

Debbie Gillette
County Clerk

_____ Ayes
_____ Nays
_____ Abstain

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



Kendall County Agenda Briefing

Meeting Type: County Board Meeting
Meeting Date: 11/25/2025
Subject: Approval of Kendall County Asset Policy
Prepared by: Jennifer Breault, Finance and Budget Analyst
Department: Administration

Action Requested:

Approval of a Resolution Adopting a Kendall County Asset Policy

Board/Committee Review:

Finance Committee 10-30-25

Fiscal impact:

N/A

Background and Discussion:

The purpose of the Kendall County Asset Policy and Procedures is to effectively maintain a comprehensive asset accounting system that ensures consistent, accurate, and transparent recording, reporting, valuation, and control of Kendall County's assets. Originally focused on capital assets, the policy was broadened in scope to streamline reporting for other assets that are tracked for inventory and insurance purposes. This proposed policy has an effective date of December 1, 2025.

As noted in the resolution, the proposed asset policy will replace the existing surplus portal and the Resolution Regarding Procedures to Add, Remove, and/or Transfer Vehicles and Other Titled Equipment for Insurance Purposes, consolidating all related processes into a single framework.

An asset is defined as resources with current service potential that the government controls and that hold a monetary value exceeding \$1,000.

Capital assets are tangible and intangible assets acquired for use in operations that are expected to benefit more than one fiscal period. This includes equipment, machinery, vehicles, infrastructure, and improvements with an estimated useful life of over two years and an acquisition cost of \$5,000 or more, as well as all buildings and land regardless of value. Upgrades and enhancements to existing capital assets are also categorized as capital assets.

Staff Recommendation:

Approval of a Resolution Adopting A Kendall County Asset Policy

Attachments: Kendall County Asset Policy

COUNTY OF KENDALL, ILLINOIS
RESOLUTION No. _____

RESOLUTION ADOPTING A KENDALL COUNTY ASSET POLICY

WHEREAS, Kendall County, Illinois recognizes the financial importance of maintaining a comprehensive asset accounting system to ensure consistent, accurate and transparent recording, reporting, valuation, and control of Kendall County assets;

WHEREAS, the County of Kendall, Illinois Resolution 2024-19, approved on March 20, 2024, titled "Resolution Adopting the Surplus Property/Capital Assets Disposal Policy," will be rescinded as this new policy supersedes it; and

WHEREAS, the County of Kendall County Resolution 23-42, approved on November 21, 2023, titled "Resolution Regarding Procedures to Add, Remove, And/or Transfer Vehicles and Other Titled Equipment for Insurance Purposes," will be rescinded as this new policy supersedes it; and

WHEREAS, Kendall County Resolution 15-47, approved on November 17, 2015, titled "Resolution Establishing A Fixed Asset And Capitalization Policy," was approved to designate an asset capitalization policy is hereby rescinded and replaced to incorporate revised capitalization threshold amounts, recent Government Accounting Standards Board (GASB) pronouncements, and advancements in technology; and

WHEREAS, surplus property nor capital assets cannot be donated. Because the County holds property in trust for the public, it cannot simply give away property without breaching that trust (1974 Op. Att'y Gen. S-691); and

WHEREAS, Kendall County employees, volunteers and interns may only purchase or receive County surplus property or capital assets in a process open to the general public; and

WHEREAS, the County's Human Resources Department provides risk management for all County owned property, including updating and maintaining insurance coverage for County owned property. The County's Human Resources Department provides compliance with insurance requirements, including notifying its insurance provider of any changes to the County's property; and

WHEREAS, the County is establishing this Asset Policy for property insurance compliance and documentation to ensure timely and accurate recording, reporting, valuation, and control of assets which may include requests to add, remove or transfer County owned vehicles, titled equipment, and other inland marine assets listed in the County's property insurance; and

WHEREAS, this Asset Policy complies with the recommendations of the Government Accounting Standards Board (GASB) to establish a comprehensive capital asset policy addressing acquisition, utilization, control, maintenance and disposal of such assets as is set forth in the attached Asset Policy; and

WHEREAS, departments and offices are responsible for monitoring their supplies, materials, and equipment to identify surplus property and capital assets that are excess, obsolete, or no longer usable. They are also accountable for the internal procedures for the acquisition and disposition of non-insured, non-capital assets, as well as the disposition of capital assets whose current book value is under \$5,000; and

WHEREAS, the department head and elected officials are responsible for maintaining an internal inventory of all items in their possession for insurance purposes and for assessing the value of all items held by department head or elected official; and

WHEREAS, the attached Asset Policy is incorporated herein and shall be the policy of Kendall County, Illinois until such time as amended by action of the County Board; and

WHEREAS, all resolutions or parts of resolutions in conflict with this resolution are hereby repealed to the extent of such conflict.

NOW, THEREFORE BE IT RESOLVED, by the Kendall County Board that the Kendall County Asset Policy is adopted to govern the use of Kendall County's asset acquisition, utilization, control, maintenance and disposal processes.

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

Attest

Matt Kellogg
County Board Chairman

Debbie Gillette
County Clerk and Recorder

Kendall County Asset Policy

I. Purpose

Kendall County invests in assets in pursuit of its mission, as well as to maintain and improve the level of service for its citizens. These assets play an essential role in Kendall County's ability to diversify, expand, manage growth, and improve environmental conditions.

Kendall County is committed to giving adequate consideration to maintaining public facilities and infrastructure and expanding these assets as necessary. A government that maintains its assets, its equipment, facilities and infrastructure will defer and delay the deterioration of these assets thereby defraying costly emergency allocations of financial resources.

II. Objective

This policy has been established to ensure compliance with the Governmental Accounting Standards Board (GASB) financial accounting and reporting standards, known as Generally Accepted Accounting Principles (GAAP) for state and local government. This policy also adheres to the Government Finance Officers Association (GFOA) public sector accounting, and reporting standards, included in the Governmental Accounting, Auditing and Financial Reporting (GAAFR) Blue Book. This policy also adheres to applicable state and federal reporting requirements.

III. Scope

This policy applies to all asset's and capital project's acquisition, control, and demolition undertaken by Kendall County, which include property and buildings, building improvements, construction, development, land acquisitions, major maintenance, construction in progress, equipment and machinery, vehicles, Information Technology software and hardware, and infrastructure.

IV. Definitions

Asset

A resource with present service capacity that the government presently controls of any monetary value over \$1,000.

Building

A permanent structure that is typically attached to the land, has a roof, is partially or completely enclosed by walls, and is not intended to be transportable or moveable. Buildings include all buildings purchased, constructed or otherwise acquired for use.

Building Improvements

Building improvements include the reworking of an existing building or portion of an existing building, including upgrading the major systems, which extends the building's usable capacity or

useful life. These are expenditures that increase future benefits from an existing capital asset beyond its previously assessed standard of performance and shall be capitalized.

Budget Personnel

A team of staff overseeing the budget process.

Capital Assets

Capital assets are tangible and intangible assets acquired for use in operations that will benefit more than a single fiscal period. This includes equipment, machinery, vehicles, infrastructure, and improvements with an estimated useful life of over two years and an acquisition cost of \$5,000 or more, as well as all buildings and land regardless of value. Upgrades and enhancements of existing capital assets are also considered a capital asset.

Capital Improvement Projects

A capital improvement project is a major, non-recurring project that includes one or more of the following:

- Any acquisition or improvement of land intended for a public purpose.
- Any construction of a new facility (e.g., a public building, parking lot, road, bridge, etc.), or an addition or extension of such a facility.
- A one-time, non-recurring rehabilitation or significant repair of all or a part of a building or its grounds.
- Any planning, feasibility, engineering, or design study related to an individual capital improvement project or to a program implemented through individual capital improvement projects.

Capital Project Fund

Fund which accounts for the proceeds of bond issues and other resources restricted, committed or assigned for the acquisition, construction or reconstruction of major capital facilities or other capital improvement projects.

Construction

Construction includes the creation of a new permanent structure or the addition, expansion, or extension of an existing building.

Construction in Progress

This asset class includes costs incurred on capital improvement projects which are substantially incomplete. The cumulative cost of projects in process is reported as construction in progress (CIP) until the project is completed. Depreciation on capital assets does not begin until the asset is assigned an occupancy certificate and/or placed in service.

Depreciation

The systematic allocation of the cost of a tangible asset over its useful life.

Donation

An asset which is voluntarily transferred by one person or entity to Kendall County without compensation.

Disposal

The action or process of removing an asset from Kendall County's inventory through sale, recycling, salvage or as waste.

Equipment

A movable or fixed unit of furniture or furnishings, instrument, machine, or apparatus to be used for operations, the benefits of which extend beyond one year from date of acquisition.

- Small Equipment: cost \$5,000 to \$29,999.99, or anything that can be easily loaded into a transportation vehicle
- Large Equipment: above \$30,000, or anything used for large-scale projects

Governmental Accounting Standards Board (GASB)

The independent, private-sector organization that establishes accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles (GAAP). The GASB standards are recognized as authoritative by state and local governments, state Boards of Accountancy, and the American Institute of CPAs (AICPA).

Generally Accepted Accounting Principles (GAAP)

A set of accounting rules, standards, and procedures issued by and frequently revised by the Financial Accounting Standards Board (FASB) and GASB. These principles ensure consistency, accuracy and transparency in financial reporting.

Improvements

Costs that add value to an existing capital asset either by lengthening its estimated useful life or increasing its service capacity.

Infrastructure

Long lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and traffic control systems.

Insurance Deductible

the amount of money you pay out-of-pocket for a covered loss or expense before your insurance policy begins to pay.

Intangible Assets

Non-physical assets that hold value. Examples are software, water rights, licensing agreements, land use rights, trademarks, etc.

Land

All land purchased or otherwise acquired by Kendall County, including rights of way and easements.

Land Improvements

Land improvements consist of permanent (i.e., non-moveable) betterments to land, other than buildings, that add value to land, but do not have an indefinite useful life.

Lease

A contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction.

Maintenance and Repairs

Routine costs incurred to allow an asset to be used during its originally established useful life. Differs from major maintenance in the magnitude of the cost or work, but like major maintenance, does not increase the useful life or service capacity of the asset.

Major Maintenance

Major Maintenance is the periodic repair and reworking of an asset, building, infrastructure system or component to maintain the original condition of the asset. This repair work does not usually make the asset more useful or add to the estimated useful life of the building as a structure (i.e., service capacity is not increased). These maintenance costs allow an asset to continue to be used during its originally established useful life and are expensed in the period incurred.

Non-Capital Asset

Resources with present service capacity that the government presently controls of any monetary value of \$1,000 to \$4,999.99 with the option to add insurance coverage.

Project Stings

A set of numbers and letters within a string that group projects together can be carried over across multiple years.

Risk Management

Process used to identify, analyze and mitigate potential risk that could lead to financial losses.

Surplus Property

Property that is in excess, obsolete, or unusable. Surplus property has an original purchase price of less than \$5,000.

Surplus Capital Asset

A capital asset has an individual purchase price of \$5,000 or more and an estimated useful life greater than two (2) years, is in excess, obsolete, or unusable.

Tangible Assets

Physical items of value that can be seen and touched such as equipment, buildings, land, machinery, vehicles, furniture, inventory, and cash.

Useful life

The estimated time period an asset is expected to provide service or economic benefit.

V. Valuation

Capital assets should be reported at historical cost (original cost when acquired). All costs associated with the purchase or construction of a capital asset should be considered,

including ancillary charges necessary to place the asset into its intended location and condition for use. Ancillary charges may include freight and transportation, site preparation, installation, professional fees, temporary and permanent easements, engineering, construction management, and legal costs directly attributable to asset acquisition. Costs for training, maintenance agreements, and extended warranties which can be separately identified from the original cost of the capital asset should not be capitalized.

In the absence of historical cost information, the asset's estimated historical cost may be used to value the capital asset. Donated capital assets should be reported at their estimated fair value at the time of acceptance, plus ancillary charges, if any. Developer contributions should be reported at their estimated fair value at the time of acceptance by the County.

The costs associated with general maintenance and repair that do not add value to the capital asset or materially extend the capital asset's useful life are expended in the period incurred rather than being capitalized. Significant costs, subject to the capitalization threshold for their respective asset class, which increase capacity (i.e. additional lanes on a road) or materially extend the useful life of an asset are capitalized and depreciated over the remaining useful life of the asset.

VI. Asset Class

The County reports the following asset classes:

A. Land

Land is defined as the surface or crust of the earth, which can be used to support structures and roadways. All land is to be included in this classification regardless of its value, for both tracking and reporting purposes. Land improvements that are permanent, require no maintenance, and don't deteriorate are considered part of the land's cost and are not depreciated.

Land is characterized as having an unlimited life (inexhaustible) and is not depreciated.

Examples of items to be included in the capitalization of land are as follows:

1. Purchase price or fair value at time of donation
2. Professional fees (i.e. title searches, architect, legal, engineering, appraisal, surveying, environmental assessments, etc.)
3. Land excavation, fill, grading, and drainage
4. Demolition of existing buildings and improvements
5. Removal, relocation, or reconstruction of property of others (i.e. railroad, telephone and power lines, etc.)
6. Recording costs

Easements are interests in land owned by another that entitles its holder to the right to use the land for a specific or limited purpose. An easement does not give the holder a right of "possession" of the property, only a right of use. A right-of-way is a type of easement in which fee simple title is obtained, defined as an absolute estate in perpetuity and one in which the owner is entitled to the entire property, with unconditional power of disposition. Therefore, easements or right-of-way acquired or donated is considered land

and should be capitalized as such. However, an easement for temporary access will not be capitalized.

B. Buildings

A building is a structure that is permanently attached to the land, has a roof, is partially or completely enclosed by walls, and is not intended to be transportable or moveable. It is generally used to house persons, property, and fixtures attached to or forming a permanent part of such a structure. Examples of items to be capitalized as buildings are as follows:

1. Purchase price or fair value at time of donation
2. Expenditures for remodeling, reconditioning, or altering a building to make it ready for use for the purpose for which it is intended
3. Environmental compliance (i.e. asbestos abatement)
4. Professional fees (i.e. architect, legal, engineering, inspections, etc.)
5. Cost of permits and licenses
6. Completed project costs associated with the original construction of a building
7. Additions to building (i.e. expansion, extension, or enlargement)

C. Improvements

Land improvements

Land Improvements consist of permanent improvements, other than buildings, which add value to land, require maintenance or replacement, are typically identified with structures, deteriorate with use or passage of time, and are generally exhaustible. Examples of items to be capitalized as land improvements are as follows:

1. Parking lots
2. Paving
3. Landscaping
4. Retaining walls
5. Fencing
6. Monuments (i.e. gateway signs)
7. PIO (Property in the open)

Building Improvements

Improvements to existing buildings, as part of a major rehabilitation project, which materially extend the useful life of a building or increase the value of a building, should be capitalized. Examples of items to be capitalized as building improvements are:

1. Installation or upgrade of heating and cooling systems
2. Installation or upgrade of wall or ceiling coverings (i.e. carpet, tile, etc.)
3. Installation or replacement of structural components (i.e. beams, rafter, joists, interior framing, etc.)
4. Installation or upgrade of windows, doors, or cabinets
5. Installation or upgrade of plumbing or electrical wiring
6. Installation or upgrade of phone or closed-circuit television systems, networks, fiber optic cable, or wiring required for equipment that will remain in the building
7. Installation or replacement of exterior components (i.e. siding, roofing, masonry, etc.)

D. Machinery and Equipment

Machinery is defined as any mechanical or electrical device that assists in the performance of human tasks. Equipment is defined as a movable or fixed unit of furniture or furnishings, instrument, machine, or apparatus to be used for operations, the benefits of which extend beyond one year from date of acquisition. Examples of items to be capitalized as machinery and equipment include but are not limited to:

1. Computers
2. Communications equipment
3. Office equipment
4. Kitchen equipment
5. Software and Hardware
6. Light machinery
7. Phone systems
8. Tractors
9. Loaders, backhoes, and excavators
10. Trailers, chippers, and grinders
11. Generators
12. Office furniture
13. Motorized Vehicles

E. Infrastructure

Infrastructure assets are long-lived capital assets that are normally stationary in nature and can be preserved for a significantly greater number of years than most capital assets. They are the basic physical structures needed for the functioning of a community or society, such as transportation and communications systems and water and power lines. Expenditures to be capitalized as infrastructure include, but are not limited to:

1. Roads
2. Bridges
3. Sanitary sewers lift stations
4. Interceptors
5. Sanitary sewer mains
6. Water mains
7. Wells and water pump stations
8. Water treatment plant, piping and equipment
9. Water storage tanks
10. Stormwater drainage improvements

Individual components of infrastructure that do not meet the capitalization threshold, such as streetlights, sidewalks, signal improvements, paths and trails are not to be capitalized.

F. Construction in Progress

Construction in progress reflects the cost of all projects for construction of buildings, improvements, equipment and intangible assets that are in progress at a particular point in time. Each project must first be evaluated to determine whether it meets the capitalization

threshold for the applicable asset class. Expenditures will then be added to the value of the capital asset as incurred. Projects should be reclassified to the appropriate asset class upon substantial completion.

VII. Demolition Costs

Demolition costs refer to the expenses associated with dismantling a structure, whether in whole or in part. The treatment of demolition costs depends on the circumstances of the demolition and may be included in the value of land, buildings, or neither.

- a) Land – The cost to remove or demolish a building or other structure existing at the time of acquisition of new property with the intention of removal or demolition to accommodate its intended use should be considered a land cost (i.e., they are costs incurred to ready the land for its intended use).
- b) Building – The cost to remove or demolish an existing building or structure in association with the construction of a new asset. These costs should be capitalized and included in the cost of the building/constructed asset (i.e., costs incurred are considered part of the cost of the project). If a building on a parcel of land has been used for a period of time and the use of that particular parcel is redesigned, then the cost of demolition less its salvage value is a cost that relates to the construction of the new building.
- c) The cost to remove or raze a building or other structure not associated with items 1 or 2 above should be expensed in the period incurred, rather than capitalized.

VIII. Capitalization Threshold and Useful Life

The capitalization threshold is the useful life or any asset with a value exceeding \$5,000 that the County uses to determine whether an asset should be capitalized and recorded on the balance sheet as a capital asset. The Administration Department shall ensure that control over capital assets is maintained by establishing a capital asset inventory schedule that is updated annually and documents all additions and deletions to the capital asset records. Capital assets will be recorded and depreciated using the County financial software and will include a description (including serial and model number if applicable), asset class, department name, location, date acquired, cost, and useful life. Assets that do not meet the capitalization threshold for their respective asset class on a per unit basis shall be expensed in the period incurred rather than being capitalized (see Property control).

The useful life of a capital asset is the estimated period of time over which the County expects said asset to be functional and suitable for its intended purpose (normally the shortest of its physical, technological, or legal life). The actual life of a capital asset may extend beyond its useful life.

The following table is not all-inclusive and is meant to serve as a guide to identify the asset class, capitalization threshold, and useful life of each capital asset the County owns:

Asset Class	Useful Life (Years)	Dollar Threshold
Land	N/A	N/A
Land improvements	5-50	\$5,000
Buildings	50	\$5,000

Building improvements	5-50	\$5,000
Machinery and Equipment	5-10	\$5,000
IT Equipment	5-10	\$5,000
Motorized Vehicles	7	\$5,000
Small Equipment	5-10	\$5,000-29,999.99
Large Equipment	5-10	\$30,000 and Over
Infrastructure	10-50	\$50,000
Roads	20	\$50,000
Bridges	40	\$50,000
Other	5-10	\$5,000

When to record an asset:

Building

- a) Purchased: On the acquisition date
- b) Constructed: When placed into service
- c) Donated: On the date received

Land

- a) Purchased: On the acquisition date
- b) Donated: On the date received

Infrastructure

- a) Donated: On the date received
- b) Acquired: Date acquired
- c) Constructed: When placed into service

Threshold Exemptions:

Bulk Purchases occur when there is a need to purchase large quantities of items. Under GASB 34, bulk purchases of capital assets require capitalization if the total value exceeds a threshold, even if individual items fall below the \$5,000 threshold. County administration will make the determination based on materiality. Below is an example of a bulk purchase to be classified as capital:

Purchasing 100 computers at a unit price of \$1,500 each qualifies as a substantial acquisition and will be recorded as a capital asset.

IX. Depreciation

Depreciation is the measure of the decrease in the value of a capital asset over a specific period. Capital assets shall be depreciated over their estimated useful lives using the straight-line method beginning in the month it was acquired unless they are:

- Inexhaustible (i.e. land)

- Construction in progress

X. Additions

Additions and improvements to an asset should be capitalized when the project is complete. Generally, constructed assets are considered complete when a certificate of completion and inspection report is obtained. At year-end, detailed records for each project listed as construction in progress must be reviewed to identify any projects that are completed. Completed projects must be capitalized to the appropriate capital asset accounts. Any projects that are cancelled or are not capital in nature must be deleted from CIP and expensed. Examples of additions include, but are not limited to:

- a) Adding lane miles to an existing roadway.
- b) Widening a bridge.
- c) Donations of assets from other municipalities.
- d) Construction of a new asset (road, bridge).
- e) Land purchase (including easements and rights of way).
- f) Completed construction in progress projects.

XI. Disposition

When a capital asset is disposed of, its cost and accumulated depreciation shall be removed from the County capital asset records and a gain or loss be recognized, if applicable. Disposition of an asset may be due to destruction, obsolescence, retirement, sale, trade, or scrap.

Capital assets designated for disposal with a current book value of \$5,000 or more, or capital assets originally purchased with County Board oversight, must be approved by County Board prior to disposal.

Capital assets designated for disposal with a current book value under \$5,000 should follow the disposal procedures determined by the respective department/office. After disposal, the department or office is responsible for completing the disposal section of the Kendall County Asset form and providing all necessary information to the budget personnel.

Non-insured, non-capital assets will be disposed of in accordance with procedures established by the respective department head or elected official.

XII. Transfers

Capital assets transferred from one department to another the department/office disposing the asset will fill out the disposal. If there is a monetary transfer of funds, the asset shall be reported at its current book value as of the date of said transfer.

XIII. Leasing Capital Assets

For capital assets where the County acts as the lessee, the County shall comply with GASB 87 standards for tangible assets and GASB 96 standards for intangible assets, in accordance with their respective reporting requirements.

XIV. Asset Management

The individual department/offices shall maintain control and keep an inventory list of all their assets. The inventory shall include a description, location, and other information that assists County Administration is deemed relevant.

XV. Procedures

The procedures to add, dispose or transfer assets are to follow. Fill out the “Kendall County Asset Form” and follow the “Kendall County Asset Procedures.”