

KANE COUNTY BUDGET



Fiscal Year
2024



KANE COUNTY ILLINOIS

FISCAL YEAR 2024 BUDGET



Prepared by the
Kane County Finance Department
719 S. Batavia Avenue Building A, 3rd Floor
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FOR ADDITIONAL INFORMATION

Information regarding the contents of this budget can be provided by calling the Kane County Finance Department at (630) 208-5132 from 8:30 a.m. to 4:30 p.m. or by emailing the Finance Department at finance@KaneCountyIL.gov.

Navigation: This document includes embedded links on all Table of Contents pages to assist in navigating through the budget. Click on the page number of the item you wish to view from the Table of Contents and you will be directed to the applicable page within the document.

Internet Access: The Kane County budget is available for viewing or printing on the Internet at www.KaneCountyIL.gov in the County Budgets section of the Finance Department reports.

Various budget inquiries can also be viewed through the Kane County Open Finance program on the County Auditor's webpage www.kanecountyauditor.com.



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Kane County Government Center
 719 Batavia Ave.
 Geneva, IL 60134



Kane County Mission Statement:

The Mission of Kane County Government is to be accountable to its citizens in providing innovative and high quality government services in an economical, fair, professional, and courteous manner to enhance and protect the health, welfare, and safety of those who live and work in Kane County.



Kane County Vision Statement:

Kane County is committed to being an innovative and strategic leader in providing essential and effective public services in a fiscally prudent manner; Being good stewards of the natural and economic resources that make up our unique urban and rural communities; Adapting to and providing governmental services to a growing and diverse population; Promoting and environment that advocates health, welfare and safety; Encouraging and valuing citizen communication, input, and involvement in governing so that residents are proud to call Kane County "home".

Kane County is one of Chicago's suburban collar counties and is the fifth largest county in Illinois, spanning 524 square miles. The County's last estimated population of 516,822 represents a slight increase of 0.3% since the 2010 Census of 515,269. The County's relatively stable population despite the overall decline in state population can be attributed to the gradual expansion of the Chicago metropolitan area that led to a rise in residential and commercial development.

The most notable natural feature in Kane County is the Fox River. The headwaters of the Fox River are in southern Wisconsin and flow over a rocky bed from Clinton until some distance below the southern line of Kane into Kendall County. The largest cities in the county, Aurora (also the second largest in Illinois with an estimated 2022 population of 177,866) and Elgin (with an estimated 2022 population of 113,177), grew up along the Fox years ago when energy harnessed from the river supported a variety of industries. In addition to having a thriving commercial base, farming has long been a way of life and important economic activity in Kane County. In an effort to preserve the rich agricultural heritage, the County Board approved purchasing agricultural easements as part of the Kane County Farmland Preservation Program and the Federal Farmland Protection Program. This commitment has resulted in more than 7,000 acres of farmland being protected and funded for protection.

In 1994, the county adopted the Conceptual Land Use Strategy, which identified three priorities for land use. This strategy was updated and reaffirmed in 2003 and 2010. The three areas include the Sustainable Urban Corridor (the eastern portion of the county), the Critical Growth Area (the middle portion of the county that is experiencing the most development pressure), and the Agricultural/Food, Farm, Small Town Area (the western portion of the county) where agricultural uses are the priority.

In 2012, the Kane County Board adopted the *Kane County 2040 Plan*. Kane County is recognized as the first county in Illinois to integrate health into a comprehensive plan. The 2040 Plan envisions Healthy People, Healthy Living, Healthy Communities in Kane County by advocating for a future where:

- The built environment promotes, rather than restricts, physical activity and mobility for residents of all ages
- All residents have convenient access to safe public parks, active recreation opportunities and open space areas
- Access to healthy food choices, clean air and a safe water supply is not restricted because of where people live or social/economic factors
- Planning for healthy results is standard practice for local governments
- Healthy living is a part of our local culture and the current trends in obesity and other chronic diseases have been reversed
- Kane County's residents are the healthiest people in Illinois

The Kane County Planning Cooperative was created as the central core of the 2040 Plan's implementation strategies. The Cooperative is staffed primarily with county planners from three departments – Development, Health and Transportation – but receives support from a myriad of local and regional planning partners. The mission of the Cooperative is to encourage education and information sharing related to planning and to assist with local planning decisions. The innovative collaboration between the three sectors of the Cooperative has received state and national awards and serves as a model for other governmental agencies, a tool to capture and distribute funding and technical assistance and an all-encompassing planning entity that has Kane County in the best possible position to implement the smart growth principles that are leading to improved health outcomes. The Planning Cooperative is integral in achieving the goal of having the healthiest residents in Illinois.

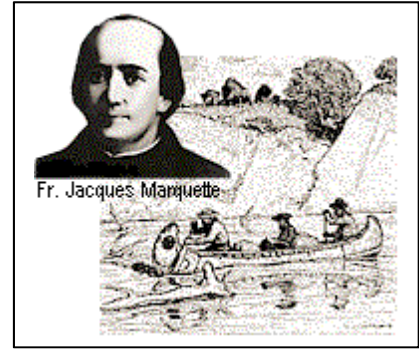


KANE COUNTY HISTORY

The territory is explored . . .

The growth of Kane County from virgin prairie to an agricultural-industrial area is a study in the evolution of modern government. Now the fifth most populous County in the state, Kane County is included in that part of Illinois traveled by French explorers Father Jacques Marquette and Louis Joliet in 1673.

The Marquette-Joliet expedition traveled down the Mississippi River from Canada and explored this region on their return north along the Illinois River. The land was later claimed for France by the explorer La Salle and his lieutenant, Tonti, and in 1717 was placed under the government of Louisiana.



The territory becomes a state . . .



The territory remained a French possession until the French-Indian war when it was ceded to the British by the Treaty of Paris in 1763. British domination of the area ended in 1778 when George Rogers Clark captured Kaskaskia and Cahokia (cities on the southwestern border of Illinois - *see map at left*) and the land was claimed by the Commonwealth of Virginia. After the signing of the Articles of Confederation, Virginia surrendered all claim to the territory to the federal government.

There were many plans advanced for dealing with the new territories. Thomas Jefferson wanted Illinois divided into three states with Kane County in the state of Assenisipia. It was decided, however, to give Illinois large boundaries at the advice of James Monroe who had made several trips to the area and deemed the entire Midwest "worthless and uninhabitable."

The Northwest Territory was established in 1787 by Congress to provide for government of all land northwest of the Ohio River. In 1800 Illinois became a part of the Indiana Territory and in 1809 the Illinois Territory was established by an act of Congress. Finally, in 1818 Illinois was admitted as the 21st state with Kaskaskia as its capital.

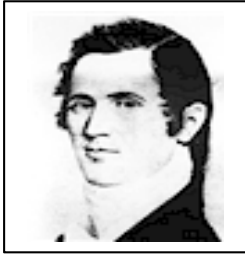
The County is formed . . .

At the time of statehood, written records indicate that only Native Americans resided in the area now known as Kane County. However, settlers soon began to take over this land, and resident tribes were forced to the west of Iowa. In 1832 a Sauk leader and warrior named Black Hawk (Makataimeshekiakiak) gathered together members of the Sauk and Fox tribes in an effort to regain their homelands. To aid against this uprising, United States Army troops under the command of General Winfield Scott were sent from the east to Chicago, where they were delayed by a cholera epidemic. While there were no battles in Kane County, Scott's men marched through the area on what is now Army Trail Road and forded the Fox River north of the present city of St. Charles near the Blackhawk Forest Preserve. Black Hawk's band was defeated at the Bad Axe River in Wisconsin.



Within two years the trail from Chicago made by the army wagons was followed by permanent settlers and the way was paved for new development in the Kane County area.

KANE COUNTY HISTORY



On January 16, 1836, the Illinois legislature formed a new County and named it after Elias Kent Kane, the highly-respected attorney who helped draft the Illinois constitution and was the first Secretary of State. In 1825, Kane was elected to Congress and represented Illinois in the U.S. Senate until his death in 1835.

The new "Kane County" included what is now DeKalb County and part of the northern portions of Kendall. DeKalb subsequently separated from Kane County in 1837 and Kendall in 1841.

The government is established . . .

A committee of three members of the legislature selected LaFox (Geneva) as the Kane County seat since James Herrington's Tavern and Inn, located on North State Street near the Fox River, had the only post office in the County. Herrington's Tavern also served as the first County Courthouse. On June 4, 1836, 180 men gathered at Herrington's Tavern to elect officials for the new County: three commissioners, a Sheriff, a Recorder of Deeds, a Coroner, and a Surveyor.

The Illinois Constitution of 1848 empowered counties to change their form of government and the residents of Kane County, mostly from New England, chose the county-township type. Sixteen townships were created: Hampshire, Jackson (Rutland), Dundee, Burlington, Washington (Plato), Elgin, Franklin (Virgil), Fairfield (Campton), St Charles, Royalton (Kaneville), Blackberry, Geneva, Batavia, Little and Big Rock, Sugar Grove, and Fox River (Aurora).



The following year the responsibilities of the County Commissioners were divided. The administration of the County was transferred to a Board of Supervisors consisting of one supervisor from each of the 16 townships. Another elected official, the County Clerk, was added. A Chief Judge and two associate judges assumed the judicial responsibilities formerly held by the commissioners.

The form of government for Kane County changed again in 1972 when the Illinois legislature abolished the Board of Supervisors and established the County Board. Kane County was divided into 26 districts and one Board member was elected from each district. The new 26 member County Board took office in May, 1972. In 2012, the number of Board members was reduced from 26 to 24 to align with the reapportionment of the County following the 2010 Federal census. In 2022, the 24 County district boundaries were re-evaluated for fair representation based on population and were re-districted accordingly.

The courthouses are built. . .

In 1837 the County offices were moved out of Herrington's Tavern into a new Courthouse on the corner of 4th and State Streets in Geneva. Total construction cost for this Courthouse was \$3,000. Seven years later Kane County had outgrown these quarters and a new Courthouse, constructed of quarry stone, was built on the site of the present Geneva City Hall on Rt. 31.



Overcrowding in the jail and the Courthouse soon created a need for a newer and larger building, and in 1854 bids were let for construction at the site of the present Courthouse on 3rd Street in Geneva. Disputes with the contractor over completion dates and workmanship prevented the building from being occupied until 1857. The new Courthouse was a magnificent structure, considered the most important architectural monument in Kane County. It was designed by John M. Van Osdel, one of Chicago's leading architects. The ornate, three-story limestone building was capped with a large cupola which became a favorite valley vantage point.

KANE COUNTY HISTORY

On the night of March 13, 1890, Kane County lost one of its most prized buildings when the Courthouse burned. Fortunately, the records of the recorder, County Clerk, and the Circuit Clerk were locked in fireproof vaults and not damaged.

For the next two years, the County rented a house at 2nd and Campbell Streets in Geneva for \$30 a month in order to conduct County business. The clerks crowded into the various rooms and the judges held court in the dining room.

The Kane County Board commissioned Chicago architects W. J. Edbrooke and Franklin P. Burnham to design the new Courthouse and jail. The massive 4-story Courthouse which stands today is still regarded as one of the finest in Illinois. The original construction cost was \$195,000. The square dome rises high above the rotunda. Decorative ironwork railings encircle each floor and eleven murals, depicting various scenes from the County, are painted on the arches of the 4th floor.



Soon the County Board was faced with problems in the County jail. The 1892 facility had come under attack for being "totally inadequate" and having "deplorable conditions." In June of 1972, construction was authorized on the new jail, called the Kane County Corrections Complex, located on Fabyan Parkway in Geneva. The new institution cost 3½ million dollars.

With the continued growth of Kane County, the Courthouse was also crowded and the County had been forced to rent a number of downtown homes for additional office space. In November of 1972, the County purchased the Sacred Heart Seminary on Rt. 31 in Geneva. Remodeling began and by spring of 1975, all County administrative offices had moved to the site, called the Kane County Government Center.

In September, 1975, the County Board empowered the Public Building Commission to refurbish the Courthouse and convert the vacated administrative offices into space for the Circuit Court and Clerk. Subsequent growth of the County in the 1980's required the acquisition of the former Sixth Street School to house the Family Court and the rental of space in the former Campana building on Rt. 31 and Fabyan Parkway for the offices of the Circuit Clerk. The former Montgomery Ward building on Randall Road was later purchased and remodeled to house the Circuit Clerk's Offices, courtrooms, and the Diagnostic Center.

The County continued to rapidly grow, and once again the 1892 Courthouse became exceedingly crowded. In 1991 the County Board approved the construction of the Kane County Judicial Center to be located on Route 38 in St. Charles. The Judicial Center was opened in October of 1993. The County further expanded that campus in April, 2021 and officially opened the Multi-Use Facility to house the Coroner's Office, various Sheriff's Office units, the Office of Emergency Management and the Building Management Department.



KANE COUNTY HISTORY

The economy and population grow . . .

Besides financing construction of the new Courthouse, the Kane County Board faced other budgetary problems as the Civil War required a continual outlay of men and money. In July, 1861, the Board appointed a War Committee which appropriated money for horses, bounties, equipment for the troops, and family benefits. The hundreds of men from Kane County who volunteered to serve in the Civil War attest to Kane County's involvement in the war operations. The names of these men are preserved in a plaque on the monument in front of the present Courthouse in Geneva.

The years following the Civil War were marked by a sudden increase in population as people came to the area looking for jobs in the mills and factories which were built along the Fox River. The railroads also played a significant part in the growth of Kane County as the first line in northern Illinois crossed Elgin and continued south to Geneva. This was the Galena and Chicago Union Railroad which linked the lead mines on the Mississippi River with the Chicago industrial area. This line eventually became the Chicago and North Western Railroad which has run through Kane County since 1853.

Aurora was also a major railroad center with the Chicago, Burlington and Quincy Railroad, now the Burlington Northern, operating through Aurora. The old roundhouse still stands on North Broadway. and has been converted to a restaurant and micro-brewery.



Other railroad lines connected the river towns with each other, as well as the Chicago metropolitan area. The railroad was also instrumental in establishing Kane County as a prominent dairy region around this time. The Chicago hotels were a major consumer for the milk, butter and cheese from the northern Kane County area and the railroads provided rapid transportation for the fresh dairy products which were shipped daily into the city. The Elgin Board of Trade established butter prices throughout the entire country.

Kane County continued its rapid growth during the 1900's. The population doubled from 65,000 to 130,000 during the 50-year period from 1890 to 1940. The population doubled again to 260,000 in the next 30-year period to 1970, along with the increasing number of industries, medical centers, and educational institutions. In 1967, the United States government built Fermi lab, a center for energy research and development, on a 6,800 acre site outside Batavia. This research center provides educational and cultural opportunities for residents of Kane and surrounding counties.

According to the July 2023 Chicago Metropolitan Agency for Planning (CMAP) Community Data Snapshot, Kane County's population continues to slightly increase, however, a slight population decrease is projected by the US Census Bureau.

The Kane County Board continues to struggle with the problem of maintaining the traditional beauty and open spaces of Kane County despite the pressures for rapid development of the agricultural areas. The decisions made today will influence the future of Kane County.

FISCAL YEAR 2024 BUDGET CALENDAR

June 13	County Board Authorizes the Approval of a Formal Budget Policy for Fiscal Year 2024
July	Finance Department reviews budget process, implements position control, refines budget requirements, determines budget calendar, and prepares budget guidelines. Finance Department completes and distributes required budget forms and instructions and initializes budget in New World System
July - August	Budget Kick-off meetings are held and Departments and Offices enter estimated revenues and proposed expenditures into the New World system, providing itemized detail and justification for each line item. Departments and Offices complete required forms.
September	ALL BUDGETS MUST BE ENTERED INTO NEW WORLD SYSTEM. ALL FORMS ARE DUE IN THE FINANCE DEPARTMENT (except Departmental Mission and Goals and Mandate forms).
September	Finance works with departments to ensure their budget data is complete and that their budget reports are ready for committee budget presentations.
September	Departments and Offices present budgets to their Standing Committees.
September 26	Budgeting Practices presented to the Committee of the Whole
September 27	Draft Budget Options presented to the Finance Committee
October 10	Draft Budget Options presented to the County Board
October 23	Draft Budget Options presented to the County Board
October 25	Draft Budget and Tax Levies presented to the Finance Committee for approval
November 1	Draft Budget and Tax Levies presented to the Executive Committee for approval
November 6	Draft Budget placed on public display.
November 21	County Board adopts FY24 Budget and Tax Levies.

HOW TO READ THE BUDGET

THE BUDGET

The Kane County budget document is presented in several sections. A brief description of each section is summarized below.

Introductory Section

Includes a map of the Government Center, Kane County's Mission and Vision Statement, Kane County History, the Budget Calendar, tips on reading the budget, an explanation of the County's Funds, and the Budget Highlights section.

Table of Contents

Lists each tab/section and the beginning page numbers. A more detailed Table of Contents is located on the first page of each section.

Executive Summary

Contains a narrative summarizing the budget, including charts and graphs, variance analysis, and current initiatives.

County Organization and Financial Policies

This area contains information for each County Board Member, including a District Map, the County Offices and Departments, the County Organization Chart, Financial Policies, and the Ordinance Adopting the Annual Appropriations.

Financial and Department Summary Tables

Includes the Levy Schedule, Projected Fund Balance, Projected Cash Balance, Five Year Capital Plan, Long-Term Debt Schedule, Legal Debt Margin, Budgeted Position Comparison, revenue summaries and expenditure summaries by fund, classification, and function across all funds and County Comparison of Demographic and Economic Statistics.

General Fund Revenue

This section includes detailed information on General Fund revenue by department and account number.

General Fund Expenditure by Functional Area

This area contains sub-department descriptions, 2023 Project Recaps, Performance Measures, 2024 Goals and Objectives, Position Summaries, financial graphs, and expenditure budget information by account number for all General Fund sub-departments. Each sub-department is listed below one of the following functional areas: **General Government, Public Service and Records, Judicial, Public Safety, Development and Housing, and Debt Service and Other.** In cases where summary information is not listed, it does not apply to the specific sub-department.

HOW TO READ THE BUDGET

Special Revenue Funds

This section contains Fund descriptions, 2023 Project Recaps, Performance Measures, 2024 Goals and Objectives, Position Summaries, and revenue and expenditure budget information by account number for all Special Revenue Funds. In cases where summary information is not listed, it does not apply to the specific Fund.

Other Funds

This area contains Fund descriptions, 2023 Project Recaps, Performance Measures, 2024 Goals and Objectives, Position Summaries, and revenue and expenditure budget information by account number for all Capital Project, Debt Service, Enterprise, Internal Service and Permanent Funds. In cases where the summary information is not listed, it does not apply to that specific Fund.

Glossary

Presents a glossary of terms used throughout the budget document.

BASIS OF ACCOUNTING AND BUDGETING

A budget is a formal document that enables the County to plan for the future, measure the performance of County services, and help the public to understand where revenues come from and how they are spent on County services. The budget serves many purposes and addresses different needs depending on the audience, including County residents, federal and state regulatory authorities, elected offices, other local governments, taxpayers, or County staff.

The budget must comply with the Illinois State Statutes and other regulatory requirements. The County is required to pass a balanced budget by November 30 and to undergo an annual audit by independent auditors. Therefore, the budget outlines the required information to serve legal and financial reporting requirements. The State of Illinois requires that the County budget is based on fund accounting, which is a system that matches the sources of revenue (such as taxes or service fees) with the uses (program costs) of that revenue. Because of this requirement, the County budgets and accounts for its revenues and expenditures in various funds. The fund types presented in the budget include General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, Enterprise Funds, and Other Funds.

HOW TO READ THE BUDGET

Accounting Basis

Each fund is considered a separate accounting entity, with operations accounted for in a separate set of self-balancing accounts that comprise assets, liabilities, fund equity, revenue, and expenditures as appropriate.

All governmental funds (General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Funds, and Other Funds) are accounted for on a modified accrual basis of accounting. Revenue is considered available and recorded if it is collectible within the current period or within 60 days thereafter, to be used to pay liabilities of the current period. Expenditures are generally recorded when the related fund liability is incurred.

All proprietary funds (Enterprise and Internal Service Funds) utilize the accrual basis of accounting. Revenue is recognized when earned and expenses are recognized when incurred.

Departments and Functional Areas

All County departments are classified into one of the following functional areas. The functional areas below are consistent with the Government Finance Officer Association's recommendations:

- General Government
- Public Service and Records
- Judicial
- Public Safety
- Highways and Streets
- Health and Welfare
- Environment and Conservation
- Development and Housing
- Debt Service
- Other Countywide Expense

Revenue Classifications

The following revenue classifications are used in the budget: Property Taxes; Other Taxes; Licenses and Permits; Grants; Charges for Services (fees); Fines, Reimbursements; Interest Revenue; and Other (transfers, cash on hand, other).

Expenditure Classifications

The following expenditures classifications are used in the budget: Personnel Services- Salaries and Wages, Personnel Services- Employee Benefits, Contractual Services, Commodities, Capital, Debt Service, and Contingency and Other (transfers, contingency, other).

FINANCIAL STRUCTURE

Governmental Funds

Fund Type	Purpose	Revenue	Budgeting and Accounting Basis
General Fund	Accounts for the cost of general County Government.	Primarily from general property taxes, other local and state shared taxes, permits, fees, and fines.	Modified Accrual
Special Revenue Funds	Accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.	A variety of sources including general property taxes, other local and state shared taxes, fees, General Fund transfers, and federal and state grant funding.	Modified Accrual
Capital Projects Funds	Accounts for financial resources used for all major General County construction projects other than Enterprise Fund construction.	General Fund transfers, bond proceeds revenue, and fees.	Modified Accrual
Debt Service Funds	Accounts for the accumulation of resources for and the payments of general obligation bond principal, interest, and related expenses.	Fund transfers and property tax Levies.	Modified Accrual
Other Funds (Permanent Fund - Working Cash, Custodial Funds)	Working Cash enables the County to have sufficient money in its Treasury at all times to meet demands for ordinary and necessary expenditures. Custodial Funds are converted former Agency Funds as part of GASB 84 implementation. .	The Working Cash Fund was initially set up by a General Fund transfer. The only revenue stream coming into this fund currently is interest revenue.	Modified Accrual

Proprietary Funds

Fund Type	Purpose	Revenue	Budgeting and Accounting Basis
Internal Service Funds	Accounts for goods and services provided to other funds, departments or agencies of the primary government and its component units on a cost-reimbursement basis. The County utilizes an internal service fund to account for the cost of providing health insurance for its employees.	Reimbursement of the actuarial costs of service from the funds, departments and agencies served.	Accrual
Enterprise Funds	Accounts for operations that are financed and operated in a manner similar to the private sector. The County utilized its Enterprise Funds for operations at Settler's Hill and Woodland landfills until the landfills closed. The County currently utilizes remaining funds in its Enterprise Funds for environmental purposes.	Landfill fees paid to the County. Since operations at both Settler's Hill and Woodland facilities are closed, the County no longer has a revenue stream coming into these funds other than interest revenue. The County utilizes its interest collected and its existing cash on hand to pay for expenses out of the funds.	Accrual

KANE COUNTY'S FUNDS

Kane County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements and maintains various individual governmental funds accordingly.

Governmental Funds:

The General Fund is the general operating fund of the County. The General Fund is comprised of six accounts - the General Account, which is the main operating account of the County, and five other minor accounts. Funds are organized as major funds or non-major funds. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and
- b. The same element of the individual governmental or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or enterprise fund that the County believes is particularly important to financial statement users may be reported as a major fund.

The County reports the following major governmental funds:

General Fund: The General Fund is the general operating fund of the County. It is used to account for and report all financial resources not accounted for and reported in another fund. The General Fund is comprised of the following accounts:

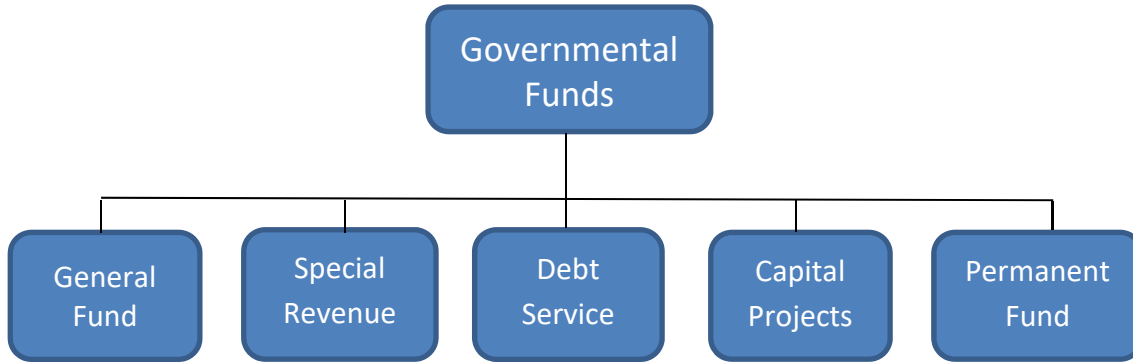
- General Corporate Account
- Special Reserve Account*
- States Attorney's Office Domestic Violence Account
- Economic Development Account
- Cost Share Drainage Account
- Public Building Commission Account.

*On November 14, 2023, the County Board closed the Emergency Reserve Account, Property Tax Freeze Protection Account, and the COVID Payroll Reimbursement Account into the Special Reserve Account

Illinois Municipal Retirement Fund: This special revenue fund is used to account for revenues derived from a separate property tax levy which is subsequently paid to the Illinois Municipal Retirement Fund.

Transportation Sales Tax Fund: This special revenue fund is used to account for 75% of the County's share of the .25% RTA Mass Transit Sales Tax to be used to fund operating and capital costs of public transportation services or facilities or to fund operating, capital, right-of-way, construction, and maintenance costs of other transportation purposes, including road, bridge, and transit purposes intended to improve mobility or reduce congestion in the County.

KANE COUNTY'S FUNDS



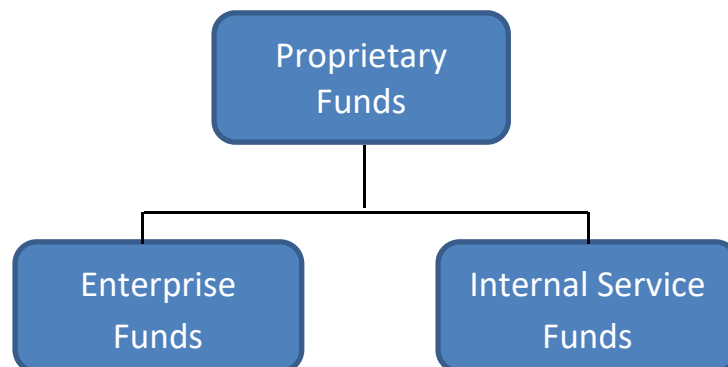
Governmental Funds: In addition to the general fund type mentioned above, the County uses the following governmental fund types:

Special Revenue Funds: Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Debt Service Funds: The debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal, interest, and related costs of general long-term debt.

Capital Projects Funds: The capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Permanent Fund: The County's permanent fund, the Working Cash Fund, is used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the County's programs.



KANE COUNTY'S FUNDS

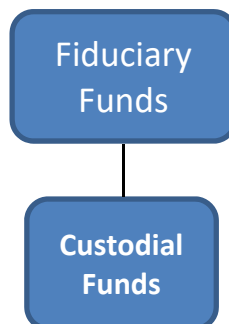
Proprietary Funds:

Proprietary funds are used to account for those County activities that are similar to those often found in the private sector. The proprietary funds include the Enterprise Surcharge Fund, Enterprise General Fund and the Internal Service Health Insurance Fund. Proprietary funds separate all activity into two categories: operating and non-operating revenues and expenses. Operating revenues and expenses result from providing services and producing and delivering goods, generally, as a result from exchange transactions associated with the principal activity of the fund. Non-operating revenues, such as subsidies and investment earnings, and non-operating expenses entail all other activity not included in operating revenues and expenses.

The County reports the following major proprietary funds, both of which derived revenues from the operations of the landfill (the landfill ceased accepting solid waste in December 2006).:

Enterprise Surcharge Fund: This fund accounts for solid waste disposal fees which are restricted pursuant to State Statute. The fees collected are to be utilized for solid waste management purposes.

Enterprise General Fund: This fund accounts for revenues derived from Settler's Hill Landfill, owned by Kane County. Expenses are used for solid waste and recycling activities, or any purpose deemed appropriate by the County Board.



Fiduciary Funds:

The County's Fiduciary Funds are Custodial Funds. These Funds are used to report amounts held by the County in a trustee capacity or as an agent for other governmental units, private organizations and/or individuals. Fiduciary funds use the same basis of accounting as the proprietary funds. The County has implementing GASB 84 which facilitated the change from former Agency Funds to Custodial Funds.

KANE COUNTY'S FUNDS

Kane County Matrix of Funds and Functional Areas										
Fund	Debt Service	Development, Housing & Economic Development	Environment & Conservation	General Government	Health and Welfare	Highways & Streets	Judicial	Public Safety	Public Service & Records	Other & Contingency
001 General Fund	X	X	X	X			X	X	X	X
010 Insurance Liability				X			X			
100 County Automation				X						
101 Geographic Information Systems				X						
110 Illinois Municipal Retirement				X						
111 FICA/Social Security				X						
112 Special Reserve				X						
113 Emergency Reserve				X						
114 Property Tax Freeze Protection				X						
120 Grand Victoria Casino Elgin				X						
125 Public Safety Sales Tax								X		
127 Judicial Technology Sales Tax							X			
128 Sheriff's Vehicle and Equipment								X		
150 Tax Sale Automation									X	
160 Vital Records Automation									X	
161 Election Equipment									X	
170 Recorder's Automation									X	
195 Children's Waiting Room							X			
196 D.U.I.							X			
197 Foreclosure Mediation Fund							X			
200 Court Automation							X			
201 Court Document Storage							X			
202 Child Support							X			
203 Circuit Clerk Admin Services							X			
204 Circuit Clerk Electronic Citation							X			
205 Circuit Clerk Operation & Admin							X			
220 Title IV-D							X			
221 Drug Prosecution							X			
222 Victim Coordinator Services							X			
223 Domestic Violence							X			
225 Auto Theft Task Force								X		
226 Weed & Seed								X		
230 Child Advocacy Center							X			
231 Equitable Sharing Program							X			
232 State's Atty Records Automation							X			
233 Bad Check Restitution								X		
234 Drug Asset Forfeiture							X			
235 State's Attorney Employee Events							X			
236 Child Advocacy Advisory Board							X			
237 Money Laundering							X			
244 Public Defender Records Automation								X		
246 Employee Events Fund				X						
247 EMA Volunteer Fund								X		
248 KC Emergency Planning								X		
249 Bomb Squad SWAT								X		
250 Law Library							X			
251 Canteen Commission								X		
252 County Sheriff DEF Federal								X		
253 County Sheriff DEF Local								X		
254 FATS								X		
255 K-9 Unit								X		
256 Vehicle Maintenance/Purchase								X		
257 Sheriff DUI Fund								X		
258 Money Laundering								X		
259 Transportation Safety Highway HB								X		
262 AJF Medical Cost								X		
263 Sheriff Civil Operations								X		
264 Cannabis Regulation - Local								X		
265 Sheriff DEF Federal - Treasury								X		
268 Sale & Error									X	
269 Kane Comm								X		
270 Probation Services								X		
271 Substance Abuse Screening								X		
273 Drug Court Special Resources								X		
276 Probation Victim Services								X		
278 Juvenile Justice Donation Fund								X		
289 Coroner Administration								X		
290 Animal Control								X		
300 County Highway						X				
301 County Bridge						X				
302 Motor Fuel Tax						X				
303 County Highway Matching						X				
304 Motor Fuel Local Option						X				

KANE COUNTY'S FUNDS

Fund	Debt Service	Development, Housing & Economic Development	Environment & Conservation	General Government	Health and Welfare	Highways & Streets	Judicial	Public Safety	Public Service & Records	Other & Contingency
305 Transportation Sales Tax						X				
349 Opioid Settlement Fund					X					
350 County Health					X					
351 Kane Kares					X					
353 Coronavirus Relief Fund					X					
354 Mass Vaccination Fund					X					
355 American Rescue Plan					X					
356 ARP Recoupment of Lost Revenue				X						
357 COVID Payroll Reimbursement				X						
358 FEMA PA Administration				X						
380 Veterans' Commission					X					
385 IL Counties Information Mgmt										X
390 Web Technical Services										X
400 Economic Development		X								
401 Community Dev Block Program		X								
402 HOME Program		X								
403 Unincorporated Stormwater Mgmt			X							
404 Homeless Management Info Systems		X								
405 Cost Share Drainage			X							
406 OCR & Recovery Act Programs		X								
407 Quality of Kane Grants			X							
408 Neighborhood Stabilization Progr		X								
409 Continuum of Care Planning Grant		X								
410 Elgin CDBG		X								
411 Emergency Rental Assistance					X					
412 Emergency Rental Assistance #2					X					
413 CDBG-CV		X								
414 HOME-ARP		X								
420 Stormwater Management			X							
421 Electrical Aggregation Civic Contribution			X							
425 Blighted Structure Demolition		X								
430 Farmland Preservation			X							
435 Growing for Kane			X							
480 Work Force Development					X					
490 Kane County Law Enforcement							X			
492 Marriage Fees							X			
500 Capital Projects				X						
501 Judicial Facility Construction						X				
510 Capital Improvement Bond Construction				X						
515 Longmeadow Bond Construction						X				
520 Mill Creek Special Service Area		X								
521 Bowes Creek Special Service Area		X								
5300 Sunvale SBA SW 37		X								
5301 Middle Creek SBA SW38		X								
5302 Shirewood Farm SSA SW39		X								
5303 Ogden Gardens SBA SW40		X								
5304 Wildwood West SBA SW41		X								
5306 Cheval DeSelle Venetian SBA SW43		X								
5308 Plank Road Estates SBA SW45		X								
5310 Exposition View SBA SW47		X								
5311 Pasadena Drive SBA SW48		X								
5312 Tamara Dittman SBA SW 50		X								
5313 Church Molitor SSA SA 52		X								
5314 45W185 Plank Road SSA SW 54		X								
5315 Boyer Road Special Service Area		X								
540 Transportation Capital						X				
550 Aurora Area Impact Fees						X				
551 Campton Hills Impact Fees						X				
552 Greater Elgin Impact Fees						X				
553 Northwest Impact Fees						X				
556 Upper Fox Impact Fees						X				
557 West Central Impact Fees						X				
558 North Impact Fees						X				
559 Central Impact Fees						X				
560 South Impact Fees						X				
601 Public Building Commission	X									
610 Capital Improvement Debt Service	X									
622 Recovery Zone Bond Debt Service	X									
623 JJC/AJC Refunding Debt Service	X									
624 Longmeadow Debt Service	X									
625 Longmeadow Debt Service-Cap Interest	X									
650 Enterprise Surcharge			X							
652 Health Insurance Fund				X						
660 Working Cash										X
701 Elder Fatality Review Team								X		
702 Sheriff's Detail Escrow								X		
751 Subdivision Review Escrow		X								
759 Court Services Employee Education							X			

KANE COUNTY'S FUNDS

MAJOR GOVERNMENTAL FUNDS GENERAL FUNDS

001 - General (Corporate) Fund - To account for and report all financial resources not accounted for and reported in another fund. This is the general operating fund of the County.

112 - Special Reserve Account - To account for resources, mainly transferred from the General Account, used to fund certain contingent expenditures such as personnel expenditures awarded through arbitration rulings. A budget amendment in FY23 closed Funds 113, 114 and 357 into Fund 112 as of November 30, 2023.

113 - Emergency Reserve Account - To account for resources, mainly transferred from the General Account, set aside for the purpose of mitigating the impact of an unanticipated shortfall in General Fund Other Tax Revenue in excess of 1% of budgeted General Fund Other Tax Revenue, and/or to mitigate the impact of an emergency expenditure that exceeds 10% of the General Fund contingency budget. A budget amendment in FY23 closed Funds 113, 114 and 357 into Fund 112 as of November 30, 2023.

114 - Property Tax Freeze Protection Account - To account for resources, mainly transferred from the General Account, to set aside funds that may be budgeted to be drawn upon in the future in lieu of a property tax levy increase. A budget amendment in FY23 closed Funds 113, 114 and 357 into Fund 112 as of November 30, 2023.

223 - SAO (State's Attorney's Office) Domestic Violence Account - To account for resources, mainly transferred from Riverboat proceeds, used to fund a part of the Criminal Division of the Kane County State's Attorney's Office. The Unit is responsible for the prosecution of domestic violence cases and enforcement of orders of protection.

357 - COVID Payroll Reimbursement Account - To hold COVID-related payroll reimbursements. A budget amendment in FY23 closed Funds 113, 114 and 357 into Fund 112 as of November 30, 2023.

400 - Economic Development Account - To account for resources, mainly transferred from Riverboat proceeds, to provide economic development expertise and support services to the various County departments and to provide technical and advisory support to municipalities, local economic development not-for-profit organizations, and chambers of commerce within Kane County, as requested and appropriate.

405 - Cost Share Drainage Account - To account for resources, mainly transferred from Riverboat proceeds, to provide technical assistance and financial aid in solving stormwater and subsurface drainage problems on private and/or public property in the older residential areas of the County.

KANE COUNTY'S FUNDS

601 - Public Building Commission Account - To account for the remaining resources derived from a prior year separate property tax levy which was used for debt service to retire the County's capital leases.

MAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS

302 - Motor Fuel Tax Fund -To account for allotments of Motor Fuel taxes. These allotments are received from the Illinois Department of Transportation.

305 - Transportation Sales Tax Fund -To account for capital for various road and bridge construction projects of the Kane County Division of Transportation.

355 - American Rescue Plan Fund - To account for the expenditures and reimbursements related to the American Rescue Plan Act. Expenditures relate to COVID-19 vaccination, testing and contract tracing, as well as prevention in congregate settings, personal protective equipment, capital investment and other public health expenses.

356 - ARP Recoupment of Lost Revenue Fund - To account for the expenditures and revenues associated with the recoupment of lost revenue as part of the American Rescue Plan Act.

NONMAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS

010 - Insurance Liability Fund - To account for revenues derived from a separate property tax levy which is subsequently used to cover premium and claim costs associated with general liability, workers, compensation and unemployment compensation.

100 - County Automation Fund - To account for revenues derived from a fee for the dissemination of the electronic data in bulk or compiled form, to be used to offset the costs of providing such data.

101 - Geographic Information Systems Fund - To account for revenues received for the County's mapping project.

110 - Illinois Municipal Retirement Fund - To account for monies received through local property taxes to be used to fund the County's portion of pension contributions to the Illinois Municipal Retirement Fund pension plan and Sheriff's Law Enforcement Personnel pension plan.

111 - FICA/Social Security Fund - To account for revenues derived from a separate property tax levy which is subsequently paid to the Social Security Administration.

KANE COUNTY'S FUNDS

120 - Grand Victoria Casino Elgin Fund - To account for receipts from the Grand Victoria Casino Elgin Riverboat to be used to benefit educational, environmental and economic development programs in the region surrounding the riverboat casino.

125 - Public Safety Sales Tax Fund - To account for 9% of the County's share of the .25% Regional Transportation Authority (RTA) Mass Transit Sales Tax to be used to fund operating and capital costs of public safety in the County.

127 - Judicial Technology Sales Tax Fund - To account for 6% of the County's share of the .25% Regional Transportation Authority (RTA) Mass Transit Sales Tax to be used to fund capital costs of judicial technology in the County.

128 - Sheriff's Vehicle and Equipment Fund - To account for funding from Public Safety Sales Tax and other sources to be reserved for future replacement of Sheriff's vehicles and equipment.

150 - Tax Sale Automation Fund - To account for fees collected on purchases of property pursuant to State Statutes. The fees are to be used for the automation of property tax collections.

160 - Vital Records Automation Fund - To account for fees collected for certified copies of vital records pursuant to Public Act 85-1252. The fees are to be used to implement and maintain a computerized or micrographic document storage system.

161 - Election Equipment Fund - To account for a monetary reserve to buy additional election equipment as dictated by Federal Government.

170 - Recorder's Automation Fund - To account for fees collected by the County Recorder pursuant to State Statutes. These fees are to be used for the automation of Recorder's Office records.

195 - Children's Waiting Room Fund - To account for fees collected by the Circuit Clerk to be used for operating a supervised waiting room at the Judicial Center for children whose parents are in court.

196 - DUI Education Fund - To account for fees to be used to provide educational materials and opportunities to law enforcement, first responders, and court representatives to present to audiences the potential effects of driving under the influence and driving while intoxicated.

197 - Foreclosure Mediation Fund - To account for foreclosure filing fees collected by the Circuit Clerk to be used for foreclosure mediation services that aid in the administration of justice, reduce costs and alleviate the negative impacts of foreclosures on the court, communities, homeowners and lenders.

KANE COUNTY'S FUNDS

200 - Court Automation Fund - To account for fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used for the automation of County Court records.

201 - Court Document Storage Fund - To account for fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used to establish and maintain a document storage system.

202 - Child Support Fund - To account for fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used to administer the collection and disbursement of maintenance and child support payments.

203 - Circuit Clerk Administrative Services Fund - To account for fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used to offset administrative services costs of collecting and disbursing monies to state and local governments.

204 - Circuit Clerk Electronic Citation Fund – To account for fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used to defray the costs associated with electronic citations, such as traffic, overweight, DUI, etc.

205 - Circuit Clerk Operation and Administration Fund - To account for expenses incurred for collection and disbursement of the various assessment schedules.

220 - Title IV-D Child Support Fund - To account for funds received by the Office of the State's Attorney for the operation and administration of Child Support Legal Services.

221 - Drug Prosecution Fund - To account for revenues and expenditures associated with the implementation of a multi-jurisdictional drug prosecution program.

222 - Victim Coordinator Services Program Fund - To account for revenues and expenditures associated with the implementation of a multi-jurisdictional victim coordinator services program.

225 - Auto Theft Task Force Fund - To account for revenues and expenditures associated with the program of a specialized auto theft unit and to address loss claims in the County. New funding for this program ended in 2015.

226 - Weed and Seed Fund – To account for revenues and expenditures associated with the Weed and Seed Grant, a program that implemented human service programs aimed at reducing drug abuse and violent crimes. Funding for this program ended in 2011.

230 - Child Advocacy Center Fund - To account for fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used to provide aid for the investigation and prosecution of abuse to children.

231 - Equitable Sharing Program Fund - To account for monies collected from the US Department of Justice Asset Forfeiture Program to be used to provide resources to deter crime in the County.

KANE COUNTY'S FUNDS

- 232 - State's Attorney Records Automation Fund** - To account for fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used for the automation of State's Attorney's record keeping systems.
- 233 - Bad Check Restitution Fund** - To account for transaction fees recovered from dishonored checks to defray the costs and expenses incurred.
- 234 - Drug Asset Forfeiture Fund** - To account for forfeiture proceeds from drug assets which are used to deter crime.
- 235 - State's Attorney Employee Events Fund** -To account for the proceeds of in-house fund-raising events held by the employees of the State's Attorney's Office for the benefit of its employees.
- 236 - Child Advocacy Advisory Board Fund** - To account for donations and associated expenses for the Kane County Child Advocacy Center.
- 237 - Money Laundering – State's Attorney Fund** - To account for forfeiture proceeds from money laundering which are used by cooperating state law enforcement agencies to deter crime.
- 244 - Public Defender Records Automation Fund** - To account for the collection of Records Automation Fees and associated expenditures.
- 246 - Employee Events Fund** - To account for commissions from the vending machines which are used to support designated employee events.
- 247 - EMA Volunteer Fund** - To account for donations made to the EMA agency to support the volunteer program.
- 248 - KC Emergency Planning Fund** - To account for donations made to the Local Emergency Planning Committee (LEPC) to support the Kane County hazardous materials preparedness program.
- 249 - Bomb Squad SWAT Fund**- To account for revenues and expenses that pertain to Bomb Squad and SWAT.
- 250 - Law Library Fund** - To account for fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used to purchase books and subscriptions for the County's Law Library.
- 251 - Canteen Commission Fund** - To account for money contributed by friends, family members, etc for inmates, as they are not allowed to possess cash. Commissions from sales on commissary to be used to purchase items of benefit to the inmates.

KANE COUNTY'S FUNDS

252 - County Sheriff DEF Federal Fund- To account for federal funds for the Sheriff's DEF program received from the US Department of Justice.

253 - County Sheriff DEF Local Fund - To account for state and local funds for the Sheriff's DEF program.

254 – FATS Fund - To account for FATS revenues and expenses for the Sheriff's Office.

255 - K-9 Unit Fund - To account for revenues and expenses that specifically pertain to related training, supplies and services for the K-9 unit.

256 - Vehicle Maintenance/Purchase Fund - To account for revenue and expenses that pertain to the purchase or maintenance of vehicles used by the Kane County Sheriff's Office.

257 - Sheriff DUI Fund - To account for revenues from DUI fees collected by the Kane County Clerk and expenses for the Sheriff's DUI program.

258 - Sheriff's Office Money Laundering Fund - To account for revenues and expenditures associated with proceeds received from drug and money laundering fines for the Sheriff's Office pursuant to the Money Laundering Statute.

259 - Transportation Safety Highway Hireback Fund - To account for fines for violations of the speed limit within a construction or maintenance speed zone to be used to hire off-duty county police officers to monitor construction or maintenance zones.

262 - AJF Arrestees' Medical Costs Fund - To account for revenues and expenditures associated with the costs of arrestees' medical care.

263 - Sheriff Civil Operations Fund– To account for the E-Citation fees and Failure to Appear Fees collected by the Circuit Clerk pursuant to State Statutes collected by the Sheriff's Office. These fees are to be used for a variety of uses such as COP, SWAT, Blue Jean, K9, Bomb Squad and Honor Guard programs.

264 - Cannabis Regulation Local Fund - To account for revenues from a cannabis regulation tax. The funds are used for prevention and law enforcement training.

265 - Sheriff DEF Federal – Treasury Fund – To account for funds received from the Federal Government – Treasury and expenses that must follow strict Federal guidelines.

268 - Sale and Error Fund - To account for Treasurer/Collector state-required functions as mandated by the Illinois Property Tax Code.

269 - KaneComm Fund - To account for revenues and expenditures to provide a continuous telecommunications system for the citizens of Kane County and the public safety agencies devoted to protecting them for the deployment of police, fire, and medical services.

KANE COUNTY'S FUNDS

270 - Probation Services Fund - To account for probation fees collected pursuant to Public Act 85-1256. The fees are to be used to operate and maintain the County's probation program. These fees are approved for use by the Chief Judge of the 16th Circuit. This is then forwarded to the administrative office of the Illinois Courts for approval before any funds can be utilized. These funds are to be used as "supplemental" funding for the County's probation program.

271 - Substance Abuse Screening Fund - To account for fees collected for substance abuse screening. These fees are used to offset the cost of chemicals necessary to conduct tests to check for the presence of illegal drugs.

273 - Drug Court Special Resources Fund - To account for grant revenue collected by Court Services to be used for drug court proceedings.

276 - Probation Victim Services Fund - To account for funds collected when a probation department assesses more than a \$25/month probation fee to be used to support services in the community serving victims of crime.

278 - Juvenile Justice Donation Fund - To account for donations for the Juvenile Justice center and the associated expenses.

289 - Coroner Administration Fund - To account for fees to be used solely for the purchase of electronic and forensic identification equipment or other related supplies and operating expenses of the Coroner's office.

290 - Animal Control Fund - To account for revenues and expenditures associated with the operation of the County's Animal Control Department.

300 - County Highway Fund - To account for revenues derived from a separate property tax levy and various engineering fees which are subsequently used to operate the Kane County Division of Transportation.

301 - County Bridge Fund - To account for revenues derived from a separate property tax levy which are subsequently used to construct and maintain County bridges.

303 - County Highway Matching Fund - To account for revenues derived from a separate property tax levy which are REVENUES FROM THE Local County Motor Fuel Tax to be used for maintaining the County roads.

304 - Motor Fuel Local Option Fund - To account for resources for various road maintenance and bridge construction projects of the Kane County Division of Transportation.

349 - Opioid Settlement Fund - To account for revenues from settlement payments resulting from a lawsuit associated with the opiate crisis. The funds shall be used for remediation and abatement programs related to the opiate epidemic pursuant to the allocation agreement, as directed by the administration panel.

KANE COUNTY'S FUNDS

350 - County Health Fund - To account for revenues derived from a separate property tax levy, state grants and various fees, which are subsequently used to operate the County Health Department offices.

351 - Kane Kares Fund - To account for revenues received from Riverboat proceeds and grants to provide a public health nurse home visitation program for first time mothers who have high risk factors such as medical, substance abuse, criminal records, etc.

353 - Coronavirus Relief Fund – To record the necessary expenditures incurred due to the public health emergency with respect to the COVID-19 pandemic for which the County will be reimbursed from the Coronavirus Relief Fund established by the CARES Act.

354 - Mass Vaccination Fund – To account for the expenditures and reimbursements related to providing mass COVID-19 vaccinations in Kane County. It was funded by the American Rescue Plan Act. Expenditures originate from the Information Technology Department, Building Management, the Sheriff’s Office and the Health Department.

358 - FEMA PA Administration Fund - For contractual services for the Federal Emergency Management Agency Public Assistance Program and other eligible programs that respond to the COVID-19 public health emergency and its negative economic impact

380 - Veterans' Commission Fund - To account for revenues derived from a separate property tax levy which is subsequently used to operate the County's Veterans Assistance Programs.

385 - Illinois Counties Information Management Fund - To account for revenue received by participating Counties to hold conferences and share information regarding technical issues exclusively related to government information processing and automation.

390 - Web Technical Services Fund - To account for revenues and expenses associated with the Information Technologies Department Maintenance and Transparency Initiative Program.

401 - Community Development Block Grant Fund - To account for revenues received from a Federal grant for projects benefitting low to moderate-income households in the Kane County CDBG area.

402 - Home Program Fund - To account for revenues and expenditures associated with the home program grant.

403 - Unincorporated Stormwater Management Fund - To account for fees charged in accordance with the County’s Stormwater Management Ordinance to be used for expenditures to plan, design, construct and improve stormwater management systems.

404 - Homeless Management Information Systems Fund - To account for grant monies to aid in the collection and analysis of homeless service data, which will improve the County's ability to track services used and to identify unmet needs.

KANE COUNTY'S FUNDS

406 - OCR and Recovery Act Programs Fund - To account for various grant programs funded under the American Recovery and Reinvestment Act of 2009.

407 - Quality of Kane Grants Fund - To account for various grant programs designed to improve the quality of life and health of the citizens of the County.

408 - Neighborhood Stabilization Program Fund - To account for grant funding for the purchase and rehabilitation of foreclosed homes.

409 - Continuum of Care Planning Grant Fund - To account for grant funding of planning and coordinating services for a coalition of non-profit agencies that provide services to the homeless population of Kane County.

410 - Elgin CDBG Fund- To account for grant funding used to implement the Elgin CDBG program through an intergovernmental agreement with the City of Elgin.

411 - Emergency Rental Assistance Fund - To account for revenues and expenses for the Emergency Rental Assistance Program, which provides financial assistance to renter households adversely affected by the COVID-19 pandemic.

412 - Emergency Rental Assistance #2 Fund – To track revenues and expenses for a special allocation to the Emergency Rental Assistance Program, which provides financial assistance to renter households adversely affected by the COVID-19 pandemic under the American Rescue Plan Act.

413 - CDBG-CV Fund– To record the revenues and expenses for a special allocation of Community Development Block Grant funds by the US Department of Housing and Urban Development under the CARES Act.

414 - HOME – ARP Fund –To track the revenues and expenses for a special allocation of HOME program funds by the US Department of Housing and Urban Development under the American Rescue Plan (ARP) Act.

415 - Homeless Prevention Program Fund – To account for rental/mortgage assistance, utility assistance, approved case management, and approved supportive services directly related to the prevention of homelessness to eligible individuals and families who are in danger of eviction, foreclosure, or homelessness.

420 - Stormwater Management Planning Fund - To account for expenditures used in adopting a countywide storm water management plan. The primary focus of the plan is to reduce storm water damage, improve storm water management for new developments, protect and improve waterways, improve water quality, promote public awareness of storm water usage and identify funding for these programs. This program is funded by riverboat proceeds.

KANE COUNTY'S FUNDS

421 - Electrical Aggregation Civic Contribution Fund – To record the revenues and expenses associated with the new Green Electrical Aggregation program.

425 - Blighted Structure Demolition Fund-To account for revenues and expenses associated with the demolition of unsafe structures.

430 - Farmland Preservation Fund - To account for riverboat and grant monies spent to preserve farmland in Kane County.

435 - Growing for Kane Fund - To account for grant funding for the purpose of promoting better health of Kane County residents through food sources produced locally.

480 - Workforce Development (formerly KCDEE) - To account for Workforce Investment Act Title 1-B services for Illinois local workforce investment area 5, which is comprised of Kane, DeKalb and Kendall counties. This fund is not included in the appropriated budget but is recognized in the County's ACFR.

490 - Kane Law Enforcement Fund - To account for receipts and disbursements for participation in the area's "DUI" Task Force.

491 - Tax Sale Purchase Fund - To account for the sales of tax properties that have become property of Kane County.

492 - Marriage Fees Fund - To account for revenues received from marriage fees to be used for judicial purposes in accordance with Illinois Supreme Court Rule 40.

520 - Mill Creek Special Service Area Fund - To account for and to make payments for the reconstruction, maintenance and repair of the roads, alleys, parking lots and other services provided within the boundaries of the Mill Creek Special Service Area, including the cost of administration, legal and management. The funding for these services shall be paid from revenues collected from taxes levied or imposed upon property within that area.

521 - Bowes Creek Special Service Area Fund - The Bowes Creek SSA Fund was established to provide special services to the Bowes Creek Subdivision. This fund is no longer active but has a small fund balance that is in review for disposition.

701 - Elder Fatality Review Team Fund - To account for revenues collected by the Courts to support the community's commitment to prevent the abuse, neglect and financial exploitation of at-risk adults.

702 - Sheriff's Detail Escrow Fund - To account for security services provided to outside organizations by the Sheriff's Office personnel.

751 - Subdivision Review Escrow Fund - To account for activities related to large projects for the Environmental and Water Resources Department that use outside consultant services for plan reviews.

KANE COUNTY'S FUNDS

759 - Court Services Employee Education Fund - To account for activities related to employee education and special certifications.

DEBT SERVICE FUNDS

610 - Capital Improvement Debt Service Fund – To account for all payments of principal and interest due on the County’s General Obligation Limited Tax Bonds used to fund the County’s Capital Improvement program.

620 - Capital Improvement Debt Service Fund – The Motor Fuel Tax Debt Service fund accounts for all payments of principal and interest due on the County’s General Obligation Bonds (Alternate Revenue Source), Series 2001, the County’s General Obligation Refunding Bonds (Alternate Revenue Source), Series 2004, and the accumulation of debt service reserve transfers from the motor fuel tax allotments (Motor Fuel Tax Fund).

621 - Transit Sales Debt Service Fund – The Transit Sales Tax Debt Service fund accounts for all payments of principal and interest due on the County’s General Obligation Alternate Bonds (Regional Transportation Authority Sales Tax Alternate Revenue Source), Series 2009A, the County’s Taxable General Obligation Alternate Bonds (Regional Transportation Authority Sales Tax Alternate Revenue Source) Series 2009B, and the accumulation of debt service reserve transfers from the RTA Sales Tax allotments (Transportation Sales Tax Fund).

622 - Recovery Zone Bond Debt Service Fund - To account for all payments of principal and interest due on the County's 2010 Taxable General Obligation Alternate Revenue (Riverboat Revenue) Bonds and the accumulation of debt service reserves and the monies owed to the County for loans provided.

623 - JJC/AJC Refunding Debt Service Fund - To account for all payments of principal and interest due on the County's General Obligation Refunding Bonds Series 2013 and the accumulation of debt service reserve transfers from the State Income Tax Allotment (General Fund).

624 - Longmeadow Debt Service Fund - To account for all payments of principal and interest due on the bonds to fund the Longmeadow Parkway Bridge over the Fox River.

625 - Longmeadow Debt Service-Capitalized Interest Fund – To hold proceeds from the Toll Bridge Revenue Bond issue that will be used to pay the interest on the bond issue while the toll bridge is constructed.

KANE COUNTY'S FUNDS

CAPITAL PROJECTS FUNDS

500 - Capital Project Fund - To account for and to make payments for various County projects, including the new County adult corrections facility. A listing of budgeted projects can be found with the Capital Projects Fund Budget detail.

501 - Judicial Facility Construction Fund - To account for revenues from court fees collected by the County designated for judicial facility construction expenses.

510 - Capital Improvement Bond Construction Fund - To account for bond proceeds for use to construct a new multipurpose facility on the Judicial Center campus in St. Charles.

515 - Longmeadow Bond Construction Fund - To account for bond proceeds for use for the construction of the Longmeadow Parkway Bridge over the Fox River.

540 - Transportation Capital Fund - To account for service reimbursements received for projects funded by the 2001 MFT alternate revenue bond issue to be used for road and bridge construction projects.

550 - 560 - Transportation Impact Fees Funds - To account for Impact fees collected by the County for future capital projects. These include the following: Aurora Area Impact Fees Fund, Campton Hills Impact Fees Fund, Greater Elgin Impact Fees Fund, Northwest Impact Fees Fund, Upper Fox Impact Fees Fund, West Central Impact Fees Fund, North Impact Fees Fund, Central Impact Fees Fund and South Impact Fees Fund.

5300 - 5315 - SBA and SSA Funds - The County has a variety of SBA funds for long-term maintenance of storm water facilities in subdivisions.

PERMANENT FUND

660 - Working Cash Fund - Established by state statute to be used to maintain adequate cash balance to support County operations.

MAJOR PROPRIETARY FUND

650 - Enterprise Surcharge Fund - To account for solid waste disposal fees which are restricted pursuant to State Statute. The fees collected are to be utilized for solid waste management purposes.

INTERNAL SERVICE FUND

652 - Health Insurance Fund - To account for the collection of employer and employee contributions for the purpose of providing health insurance to eligible County employees and their dependents.

KANE COUNTY'S FUNDS

CUSTODIAL FUNDS

Custodial Funds - To account for monies held by the County or County departments where the County has a fiduciary responsibility for these funds to third parties. Custodial Funds are not included in the appropriated budget but are recognized in the County's ACFR.

700	Land/Cash Ordinance Fund	765	Chancery Fund
703	Special Trust Fund	766	Detainee Account Fund
705	911 Emergency Surcharge Fund	767	Southwest Kane County Triad Fund
706	Township Bridge Fund	768	Sheriff's Escrow Fund
708	Wireless 911 Fund	7700	Aurora Township Fund
709	Special Deposit Fund	7701	Batavia Township Fund
724	Recorder's Rental Surcharge Fund	7702	Big Rock Township Fund
725	Clerk's Tax Redemption Fund	7703	Blackberry Township Fund
733	Flexible Spending Account Fund	7704	Burlington Township Fund
746	County Clerk Domestic Violence Fund	7705	Campton Township Fund
747	Death Certificates Fund	7706	Dundee Township Fund
752	Crane Road Estates SSA Fund	7707	Elgin Township Fund
753	Junior Kane County Board Fund	7708	Geneva Township Fund
756	Court Services Adult Restitution Fund	7709	Hampshire Township Fund
757	Court Services Juvenile Rest. Fund	7710	Kaneville Township Fund
758	Court Services Adoption Fund	7711	Plato Township Fund
761	State Real Estate Transfer Tax Fund	7712	Rutland Township Fund
762	Unclaimed Funds Fund	7713	St Charles Township Fund
763	County Collector Fund	7714	Sugar Grove Township Fund
764	Circuit Clerk Fund	7715	Virgil Township Fund





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Executive Summary

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FY2024 EXECUTIVE SUMMARY

INTRODUCTION

Financial Policies Governing the 2024 Budget Process

The County’s budget process is governed by its financial policies and underlying principles. The County Board adopted a new policy specifically for the 2024 Budget process. The most important policies and principles in this 2024 Budget process were as follows:

- No Fund reserves will be utilized to balance the budget, with the exception of the Kane County Division of Transportation
- A Resolution passed by simple majority of the County Board at the May Board Meeting shall be the determining factor if the Consumer Price Index allowed under PTELL shall be utilized
- There shall be a minimum of 3 months’ worth of reserves maintained in the General Fund
- Department/Office budgets should be submitted at the 2023 Board approved budget amounts, with any and all new increase amounts presented on a supplemental request form

Kane County Budget - FY2024				
Budget Category	2023 Amended Budget	2024 Adopted Budget	Total \$ Change in Budget	Total % Change in Budget
General Fund	\$ 123,286,524	\$122,418,212	\$ (868,312)	-0.70%
Special Revenue and Other	\$ 341,705,864	\$271,956,432	\$ (69,749,432)	-20.41%
Total County Budget	\$ 464,992,388	\$394,374,644	\$ (70,617,744)	-15.19%

The total 2024 County Budget is \$70 million lower than the 2023 Amended Budget. The General Fund budget is slightly lower due to better forecasting of employer health and dental insurance costs. The Special Revenue budget is lower in 2024 due to reduced budgeted spending on capital projects. Also, at the time the 2024 budget was prepared it was expected that the receipt of \$17.5 million from the Illinois Department of Commerce and Economic Opportunity to assist with partially defeasing the Longmeadow Toll Revenue Bonds would occur in FY 2023 and therefore was not budgeted in 2024. Subsequently, the \$17.5 million will be remitted to the County in 2024 and related budget adjustments will be made.

Issues Addressed During the 2024 Budget Process

General Fund Budget Deficit

The greatest challenge addressed in the Fiscal Year 2024 budget process was how to close a General Fund \$11.5 million gap between budgeted revenues and expenditures. General Fund expenses have been growing on average 5.5% per year over the past 10 years and revenues have only been growing at approximately 3.5%. This disparity has created an ever-growing gap between revenues and expenses. The Kane County Board has chosen to continue funding these growing expenses with General Fund fund balance rather than new revenues, such as a property tax or local motor fuel tax increase. In particular, the General Fund fund balance grew from 2020 through 2023 as approximately \$40 million in CARES and ARPA funds were used to pay the salaries and benefits of CARES and ARPA eligible positions in the General Fund. The General Fund benefited from the CARES and ARPA funded salary and benefit subsidies which reduced total expenses and increased fund balance. However, beginning with FY 2023 and beyond, CARES and ARPA funds were no longer available to fund these General Fund salaries and benefit expenses, which in effect has revealed the deficits that were always there, just temporarily subsidized by Federal COVID era funds. The Board chose not to reduce these General Fund expenses as part of the 2024 Budget. As the County’s FY 2023 came to a close, estimates of a \$6 million loss are possible in the General Fund – General Account and \$15 million loss in the General Fund – all sub accounts.

FY2024 EXECUTIVE SUMMARY

Revenues

On the revenue side, the County Board chose not to consider a recommended 3.9% property tax increase or local County Motor Fuel Tax increase from 4.7 cents to 8 cents. The County only chose to increase the property tax levy by 0.7%, \$384,622, to the extent of new construction even though the consumer price index was 6.5%. The increase to the local county motor fuel tax was recommended as a means to backfill the Transportation Department's budget in exchange for moving more of the RTA Transportation Sales Tax Fund revenues out of Transportation's funds to the General Fund. The RTA Transportation Sales Tax can be used for both transportation and public safety purposes. The County currently allocates 75% of the RTA Transportation Sales Tax to Transportation and 25% to public safety in the General Fund, the Public Safety Fund, and the Judicial Technology Fund. An increase from 4.7 cents to 8 cents in the local County Motor Fuel Tax was estimated to generate an additional \$7.1 million.

The property tax levy increased by \$384,622 to the extent of new construction. A schedule of the tax levies by fund is in the following chart.

County Property Tax Levies					
Fund	Fund Name	2022 Levy	2023 Levy	Difference 2023-2024	2024 Levy
000	General Fund	\$ 32,477,009	\$ 33,453,014	\$ 378,957	\$ 33,831,971
010	Insurance Liability	\$ 5,632,163	\$ 6,437,669	\$ (25,751)	\$ 6,411,918
110	Illinois Municipal Retirement	\$ 6,750,191	\$ 4,937,335	\$ (19,749)	\$ 4,917,586
111	FICA/Social Security	\$ 4,639,912	\$ 5,081,592	\$ (20,326)	\$ 5,061,266
300	County Highway	\$ 5,010,909	\$ 5,010,909	\$ -	\$ 5,010,909
301	County Bridge	\$ 312,695	\$ 312,695	\$ -	\$ 312,695
303	County Highway Matching	\$ 65,125	\$ 65,125	\$ -	\$ 65,125
350	County Health	\$ 1,972,455	\$ 1,972,455	\$ -	\$ 1,972,455
380	Veterans' Commission	\$ 305,400	\$ 461,065	\$ 71,491	\$ 532,556
Total	County Property Tax Levy	\$ 57,165,859	\$ 57,731,859	\$ 384,622	\$ 58,116,481
	Change Over Prior Year	0.9%	1.0%		0.7%

The Sales Tax, State Income Tax, Personal Property Replacement Tax and Local Use Tax revenue budgets were based on actual revenue collections and trends through September 2023, which were then annualized. With the economy continuing to be steady and interest rate increases cooling it is expected that consumer confidence will continue to be strong including relevant sales taxes. The share of the State Income Tax received by Kane County from the State is expected to increase as a result of the State increasing the share of income taxes distributed to local governments.

Description	2022 Actual	2023 Estimated	2024 Budget	Change%
Sales Tax	\$ 24,065,209	\$ 23,992,315	\$ 27,000,000	12.5%
Local Use Tax	\$ 2,440,073	\$ 2,396,789	\$ 2,520,000	5.1%
State Income Tax	\$ 9,867,761	\$ 9,672,286	\$ 11,990,000	24.0%
Personal Property Replacement Tax	\$ 5,760,192	\$ 4,792,224	\$ 5,000,000	4.3%
Total Other Tax Revenues	\$ 42,133,235	\$ 40,853,614	\$ 46,510,000	13.8%

FY2024 EXECUTIVE SUMMARY

Expenses

Salaries and Wages

The guiding principles for the salary and wage budget touched on vacant positions, annual cost of living increases, merit increase pools, and equity adjustments. As part of the 2024 Budget process, an expense saving Vacant Position Policy was proposed which would have eliminated vacant positions that have been vacant for longer than one year, but the policy was not adopted by the County Board and all vacant positions were budgeted, including 56 vacant positions totaling \$3,371,320. The new positions primarily were in the State’s Attorney Office, Buildings Management Department, and Health Department. The County Board approved a 3% cost of living increase for all non-union employees, in both elected offices and non-elected departments, totaling \$2,536,264. The State’s Attorney’s Office budgeted \$1,543,670 for employee merit increases. The County adopted a Compensation Policy for employees of non-elected offices, which included a grading system for positions as well as salary equity adjustments based on the newly implemented grading system. The equity adjustments were meant to ensure that similar positions internally across the County were properly compensated. The equity adjustments for employees in non-elected offices totaled \$1,846,301. The total change between 2023 estimated personnel services across all funds and 2024 budget is an 11.8% increase.

Description	2022 Actual	2023 Estimated	2024 Budget	Change%
Salaries and Wages - Current Positions	\$ 78,800,660	\$ 85,827,140	\$ 88,645,348	
Salaries and Wages - New Positions	\$ -	\$ -	\$ 3,371,320	
Non-Union Wage Increase	\$ -	\$ -	\$ 111,870	
Cost of Living Increase	\$ -	\$ -	\$ 2,536,264	
Merit Increase	\$ -	\$ -	\$ 1,543,670	
Union Wage Increase	\$ -	\$ -	\$ 1,024,080	
Equity Study Adjustments	\$ -	\$ -	\$ 1,846,301	
Subtotal - regular salaries	\$ 78,800,660	\$ 85,827,140	\$ 99,078,853	15.4%
Overtime Salaries	\$ 2,300,372	\$ 2,874,097	\$ 2,278,950	-20.7%
Employee Per Diem	\$ 60,474	\$ 67,200	\$ 98,040	45.9%
Bond Call	\$ 107,334	\$ 130,168	\$ 284,800	118.8%
Merit Employee Longevity	\$ 574,680	\$ 423,256	\$ 496,860	17.4%
Total Salaries and Wages	\$ 81,843,519	\$ 89,321,860	\$ 102,237,503	14.5%

At the time of the 2024 Budget adoption, the status of the County’s bargaining units contracts was as shown in the chart below. As of February 2024, the Sheriff’s Correctional Officers Collective Bargaining Agreement was pending County Board approval. Estimates for the contracts in negotiations were not included in the 2024 Budget and once negotiated, any increases will be funded by reserves.

Bargaining Unit	Office/Department	Contract Term
AFSCME	OCR and Workforce Development	07-1-2017 to 06-30-2021
Teamsters	Sheriff Court Security Sergeants	12-1-2017 to 12-31-2022
PBLC	Sheriff Maintenance and Janitor	12-1-2017 to 12-31-2022
PBLC	Coroner	12-1-2021 to 11-30-2023
AFSCME	County Clerk	12-1-2021 to 11-30-2024
AFSCME	Health	12-1-2021 to 11-30-2024
MAP	Sheriff Peace Officers	12-1-2021 to 11-30-2024
Teamsters	Court Security	12-1-2021 to 11-30-2024
Teamsters	KDOT	11-1-2022 to 10-31-2025
PBLC	Sheriff Corrections	12-1-2022 to 11-30-2025
Teamsters	Court Services	12-1-2023 to 11-30-2025
PBLC	Sheriff Civilians	12-1-2022 to 11-30-2025
AFSCME	Circuit Clerk	12-1-2023 to 11-30-2025
PBLC	Kane Comm	01-1-2023 to 11-30-2026
AFSCME	Judiciary, Court Services, Public Defender	12-1-2023 to 11-30-2026

FY2024 EXECUTIVE SUMMARY

Employee Benefits

The 2024 Budget for health and dental insurance increased by 11.5% and 29.4% respectively as the cost of health insurance increased, the number of County employees increased, as well as the number of vacant positions for which health and dental insurance is budgeted. If all of the vacant positions are not filled (including \$1.5 million for the new vacant positions) actual health and dental cost for FY 2024 should result in the same cost as FY 2023. The County is self-insured and purchases stop loss insurance and third party administrator services from Blue Cross Blue Shield. The forecasted increase in the health insurance rates for calendar year 2024 was 1.98%. The rate for dental insurance was once again held flat for Fiscal Year 2024. The County continues to fund 83% of the cost of health insurance, while the employees continue to fund 17% of the cost.

Description	2022 Actual	2023 Estimated	2024 Budget	Change%
Healthcare Contribution	\$ 14,006,232	\$ 15,620,184	\$ 17,420,381	11.5%
Dental Contribution	\$ 410,553	\$ 417,609	\$ 540,215	29.4%
FICA/SS Contribution	\$ 5,975,018	\$ 6,534,359	\$ 7,798,900	19.4%
IMRF Contribution	\$ 4,364,189	\$ 3,565,617	\$ 3,933,350	10.3%
SLEP Contribution	\$ 3,724,338	\$ 2,985,542	\$ 2,792,933	-6.5%
Uniform Allowance	\$ 318,850	\$ 322,466	\$ 381,500	18.3%
Teamsters Contribution	\$ 504,784	\$ 568,934	\$ 690,664	21.4%
Tuition Reimbursement	\$ 9,535	\$ 13,367	\$ 35,000	161.8%
Total Personnel - Benefits	\$ 29,313,498	\$ 30,028,078	\$ 33,592,943	11.9%

Contractual and Commodities

The significant increase in Purchased Professional and Technical Services includes a \$20 million increase in the 2024 Budget for Transportation Department engineering services as compared to FY 2023 estimated. 2024 Budgeted project engineering costs include \$2,000,000 for Randall Road at I90 Interchange Improvement, \$1,500,000 for Phase 3 engineering for Kirk Road over Union Pacific Railroad, \$1,151,192 for Phase 3 engineering for Dauberman at US 30 and Granart Road, \$1,084,615 for the Longmeadow Toll Facility Back Office, and \$1,000,000 for Fabyan Parkway at Route 31 Phase 1 engineering. Other Purchased Services have a 2024 budgeted increase due to federally funded Community Development Block Grant and HOME program projects. The increase in General Supplies is primarily due to an increase in voting systems and postage for the 2024 primary and general elections.

Description	2022 Actual	2023 Estimated	2024 Budget	Change%
Purchased Professional and Technical Services	\$ 25,190,495	\$ 30,300,336	\$ 50,797,972	67.6%
Other Purchased Services	\$ 20,793,705	\$ 20,365,361	\$ 22,952,594	12.7%
Purchased Property Services	\$ 14,723,645	\$ 20,535,546	\$ 19,370,115	-5.7%
General Supplies	\$ 7,167,283	\$ 6,183,872	\$ 9,080,598	46.8%
Energy	\$ 3,073,942	\$ 4,194,472	\$ 4,413,775	5.2%
Telephone and Cellphone	\$ 927,572	\$ 803,610	\$ 1,052,842	31.0%
Other	\$ 46,727	\$ 79,281	\$ 37,100	-53.2%
Total Contractual Services and Commodities	\$ 71,923,369	\$ 82,462,479	\$ 107,704,996	30.6%

FY2024 EXECUTIVE SUMMARY

Capital

The significant increase in Capital is for Building Improvements and Transportation Department road and bridge construction projects.

Description	2022 Actual	2023 Estimated	2024 Budget	Change%
Computers	\$ 1,649,060	\$ 2,162,203	\$ 2,239,730	3.6%
Computer Software- Capital	\$ 851,840	\$ 473,706	\$ 601,427	27.0%
Computer Software License Cost	\$ -	\$ 9,600	\$ -	-100.0%
Printers	\$ 13,044	\$ 38,230	\$ 18,300	-52.1%
Communications Equipment	\$ 365,046	\$ 291,264	\$ 463,486	59.1%
Automotive Equipment	\$ 974,408	\$ 2,810,524	\$ 2,456,508	-12.6%
Office Furniture & Equipment	\$ 1,365	\$ 72,282	\$ 122,250	69.1%
Copiers	\$ -	\$ 141	\$ 10,000	6974.6%
Machinery and Equipment	\$ 78,494	\$ 98,102	\$ 490,000	399.5%
Special Purpose Equipment	\$ 462,611	\$ 2,628,743	\$ 180,000	-93.2%
Building Improvements	\$ 2,774,180	\$ 3,780,915	\$ 11,431,572	202.3%
Road Construction	\$ 5,048,260	\$ 24,782,465	\$ 48,380,188	95.2%
Bridge Construction	\$ 1,371,559	\$ 1,419,376	\$ 4,123,969	190.5%
Other Construction	\$ 18,584	\$ 4,943	\$ -	-100.0%
Highway Right of Way	\$ 926,301	\$ 386,772	\$ 2,745,000	609.7%
Farmland Preservation Rights - County Portion	\$ 235,796	\$ -	\$ 2,856,548	100.0%
Total Capital	\$ 14,770,548	\$ 38,959,267	\$ 76,118,978	95.4%

Major projects in the Fiscal Year 2024 budget include the following construction projects: the continued construction of the Dauberman Road Extension from US 30 to Granart Road, continued construction of the Montgomery Road at Virgil Gilman Trail HSIP improvement, Jericho Road culvert Replacement, Longmeadow Parkway Section C-2B from Sandbloom/Williams St. to the Bolz Connector Road, additional tree plantings along the Longmeadow Parkway Corridor, Plank Road from Engel Road to Waughon HSIP improvement, Fabyan Parkway at Western Avenue intersection reconstruction improvement, Bunker Road Extension, and various bridge/roadway rehabilitation and annual maintenance projects.

Preliminary engineering, design engineering and/or land acquisition (where needed) projects include: Bowes Road – Nesler Road to Corron Road, Bunker Road Extension, Burlington Road MUP, Dauberman Road/Meredith Road realignment, Fabyan Parkway at Settler’s Hill Road/Kingsland Drive, Fabyan Parkway at IL 31 and IL 25, Galligan Road from Freeman Road to Binnie Road, Hughes Road guardrail and culvert replacement, Kirk Road over the UPRR Bridge, Montgomery Road at Howell Road, Longmeadow Parkway Section C-2B from Sandbloom/Williams St. to the Bolz Connection, Plank Road – County Line Road to Engel Road HSIP, Plank Road from Romke Road to Brier Hill Road HSIP, Randall Road at I-90, Randall Road at Prairie Road, Randall Road at Big Timber Road, Randall Road at Hopps Road and over CN RR, Randall Road at IL 72, Randall Road at Highland Avenue, Randall Road at US 20, Randall Road at Keslinger Road, Randall Road Multi-Modal Corridor Study, Tyrrell Road – Raymond Drive to Mason Road, Wenmoth Road at Fabyan Parkway and at Main Street Road, French Road at Harmony Road, and various bridge/roadway rehabilitation and annual maintenance projects.

There are also other building improvements and Information Technology hardware and software investments associated with the 2024 Capital Improvement Plan.

The following are summaries of revenues and expenditures for the General Fund and Special Revenue and Other Funds by classification and functional area. The summaries includes explanations of changes from last year’s budget and major budget initiatives.

FY2024 EXECUTIVE SUMMARY

Debt Service

The FY2024 budget meets County debt service requirements according to pre-established debt service schedules. 2024 budgeted debt service payments are as follows:

Debt	Principal	Interest
Recovery Zone – Series 2010	\$ 80,000	\$ 43,228
Longmeadow Toll Revenue – Series 2018	\$ 540,000	\$ 1,179,769
Capital Improvement– Series 2020	\$ -	\$ 202,202
JJC/AJC Refunding – Series 2021	\$ 3,015,000	\$ 20,742

The debt service requirements to maturity on these bonds are as follows:

Years	G.O. Refunding Bonds Series 2010		Longmeadow Toll Revenue Bonds Series 2018		G.O. Refunding Bonds Series 2020		G.O. Alternate Revenue Refunding Bonds Series 2021	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 80,000	\$ 43,228	\$ 540,000	\$ 1,179,769	\$ -	\$ 202,202	\$ 3,015,000	\$ 13,386
2025	\$ 80,000	\$ 38,628	\$ 565,000	\$ 1,152,144	\$ -	\$ 202,202	\$ 3,130,000	\$ 20,741
2026	\$ 85,000	\$ 33,884	\$ 595,000	\$ 1,123,144	\$ 2,995,000	\$ 202,202	\$ -	\$ 7,356
2027	\$ 90,000	\$ 28,493	\$ 620,000	\$ 1,092,769	\$ 3,045,000	\$ 179,141	\$ -	\$ -
2028-2032	\$ 390,000	\$ 52,729	\$ 3,610,000	\$ 4,952,595	\$ 7,090,000	\$ 132,633	\$ -	\$ -
2033-2049	\$ -	\$ -	\$ 20,620,000	\$ 8,348,611	\$ -	\$ 129,437	\$ -	\$ -
Total	\$ 725,000	\$ 196,962	\$ 26,550,000	\$ 17,849,032	\$13,130,000	\$ 1,047,817	\$ 6,145,000	\$ 41,483

In January 2024, the Illinois Department of Commerce and Economic Opportunity (DCEO) awarded Kane County \$17.5 million which will be used to partially defease the Longmeadow Toll Revenue Bonds. DCEO is expected to award an additional \$12.5 million to defease these same Longmeadow Toll Revenue Bonds.

FY2024 EXECUTIVE SUMMARY

GENERAL FUND

General Fund Revenues

The table below shows General Fund revenues by classification:

General Fund - General Account - Revenue by Classification					
Description	2022 Actual	2023 Amended Budget	2024 Adopted Budget	Difference	% Change 2023-2024
Property Taxes	\$ 32,452,890	\$ 33,259,441	\$ 33,831,971	\$ 572,530	1.72%
Other Taxes	\$ 44,590,551	\$ 46,030,000	\$ 50,283,776	\$ 4,253,776	9.24%
Licenses and Permits	\$ 1,397,304	\$ 1,459,350	\$ 1,460,350	\$ 1,000	0.07%
Grants	\$ 1,065,865	\$ 1,084,296	\$ 617,392	\$ (466,904)	-43.06%
Charges for Services	\$ 12,699,888	\$ 12,108,521	\$ 10,220,294	\$ (1,888,227)	-15.59%
Fines	\$ 2,492,126	\$ 2,103,250	\$ 2,256,250	\$ 153,000	7.27%
Reimbursements	\$ 9,765,217	\$ 9,028,033	\$ 8,889,963	\$ (138,070)	-1.53%
Interest Revenue	\$ (818,975)	\$ 414,550	\$ 1,850,041	\$ 1,435,491	346.28%
Other	\$ 272,596	\$ 377,361	\$ 256,093	\$ (121,268)	-32.14%
Fund Balance Utilization	\$ -	\$ (87,979)	\$ 11,551,529	\$ 11,639,508	0.00%
Transfers from Other Funds	\$ 7,982,915	\$ 17,509,701	\$ 1,200,553	\$ (16,309,148)	-93.14%
Total General Fund Revenues	\$ 111,900,376	\$ 123,286,524	\$ 122,418,212	(\$868,312)	-0.70%

The net overall budgeted General Fund revenue decreased by 0.70%. Taxes remain the most significant revenue source for the General Fund. Property Tax increased by \$572,530 to the General Fund compared to the amended budget but the actual levy was increased to the extent of new construction in the amount of \$384,622. The difference between the 2023 Amended Budget and the 2023 tax levy for property taxes was an estimate of additional revenue to be received for property taxes. A 9.24% increase in Other Taxes is driven by inflationary increases in sales tax revenues as well as a forecasted increase in income tax revenues. The State of Illinois increased the percentage of income tax revenue distributed to the Local Government Distributive Fund effective August 1, 2023.

Grant revenue decreased 43.06% primarily due to lack of budget for a State’s Attorney’s mental health and substance abuse grant of approximately \$347,000 in FY 2023. Charges for Services revenues are budgeted to be lower in 2024 due to a reduction in budgeted County Clerk Election Fees of \$250,000 and Recorder of Deeds recording fees of \$1.6 million. Fines are budgeted to increase in FY 2024 due to a budgeted increase in the State’s Attorney’s Bond Forfeiture Fines. The decrease to the Reimbursement revenue is driven by a \$500,000 decrease in the Sheriff’s Board and Care Reimbursements for housing detainees from other jurisdictions. During the COVID years, the Kane County Sheriff’s Office held detainees on behalf of the State of Illinois Department of Corrections and was reimbursed by the State. The increase in interest revenue is due to inflationary driven interest rate increases.

The General Fund – General Account utilized \$11,551,529 of fund balance reserves to pay for 2024 budgeted expenses. On December 12, 2023, subsequent to the County Board adopting the 2024 Budget on November 21, 2023, the Board voted to transfer interest earned of \$1,874,979 from the ARPA Fund #355 to the General Fund #001 to reduce the use of General Fund balance reserves from \$11,551,529 to \$9,676,550. The corresponding decrease in Transfers from Other Funds from FY 2023 to FY 2024 is due to a decrease in transfers from the use of General Fund – Covid Payroll Reimbursement fund balance reserves of \$11,322,405 and \$5,000,000 in General Fund – Property Tax Freeze Protection fund balance reserves used in 2023 to pay for budgeted expenses.

FY2024 EXECUTIVE SUMMARY

General Fund Expenditures

The 2023 General Fund budget totals \$122,418,212, a decrease of 0.70% from the 2023 amended budget. Below is a table showing General Fund expenditures by classification:

General Fund - General Account - Expenses by Classification					
Description	2022 Actual	2023 Amended Budget	2024 Adopted Budget	Difference	% Change 2023-2024
Personnel Services - Salaries and Wages	\$ 54,295,537	\$ 73,675,801	\$ 78,290,765	\$ 4,614,964	6.26%
Personnel Services - Employee Benefits	\$ 10,174,854	\$ 16,470,277	\$ 14,362,133	\$ (2,108,144)	-12.80%
Contractual Services	\$ 12,933,579	\$ 17,542,643	\$ 17,581,897	\$ 39,254	0.22%
Commodities	\$ 5,882,872	\$ 9,076,641	\$ 7,984,845	\$ (1,091,796)	-12.03%
Capital	\$ 16,864	\$ 101,138	\$ 189,480	\$ 88,342	87.35%
Contingency and Other	\$ -	\$ 998,014	\$ -	\$ (998,014)	-100.00%
Transfers To Other Funds	\$ 28,591,669	\$ 5,422,010	\$ 4,009,092	\$ (1,412,918)	-26.06%
Total General Fund Expenses	\$ 111,895,376	\$ 123,286,524	\$ 122,418,212	\$ (868,312)	-0.70%

Salaries and Benefits

The guiding principles for the salary and wage budget touched on vacant positions, annual cost of living increases, merit increase pools, and equity adjustments. The County Board approved a 3% cost of living increase for all non-union employees, in both elected offices and non-elected departments, totaling \$1,895,665. The State's Attorney's Office budgeted \$1,079,927 for employee merit increases. The equity adjustments for employees in non-elected offices totaled \$1,449,425. The decrease in Employee Benefits is primarily a result of a better estimate of health insurance costs.

Commodities

Commodities decreased by 12.03% due to a better estimate of utilities costs.

Contingency

Contingency expenses were not budgeted in an effort to reduce the budget.

Transfers to Other Funds

Transfers to Other Funds were reduced primarily as a result of no transfer made to the Capital Projects Fund for the 2024 Budget. In the fiscal year 2023 budget, \$1 million was transferred from the General Fund to the Capital Projects Fund.

General Fund Expenditures by Functional Area

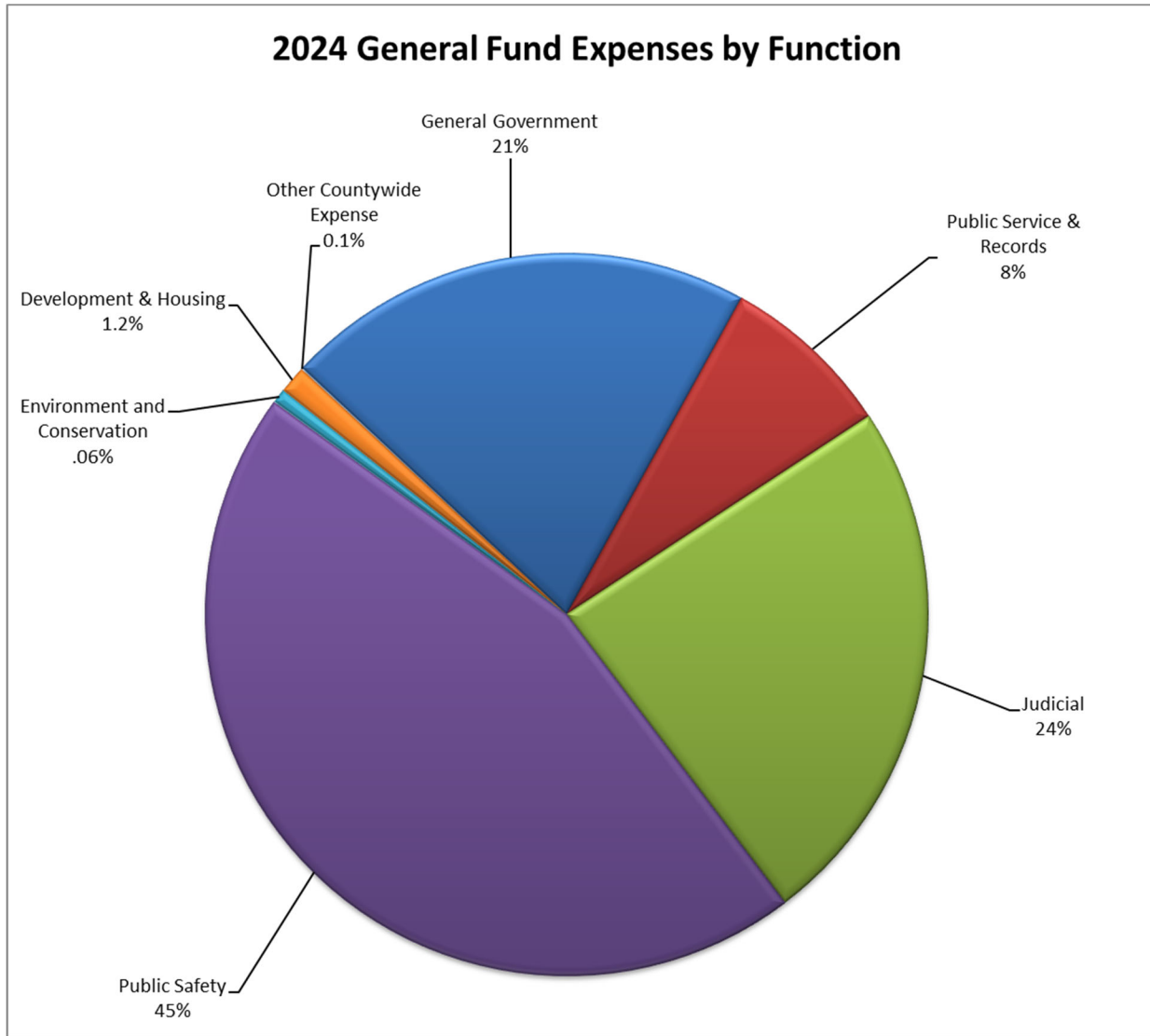
Below is a table of General Fund expenditures by functional area:

Description	2022 Actual	2023 Amended Budget	2024 Adopted Budget	Difference	% Change 2023-2024
General Government	\$ 43,172,726	\$ 26,660,748	\$ 25,823,100	\$ (837,648)	-3.14%
Public Service & Records	\$ 7,180,351	\$ 8,365,829	\$ 9,452,232	\$ 1,086,403	12.99%
Judicial	\$ 19,730,812	\$ 25,745,582	\$ 29,284,188	\$ 3,538,606	13.74%
Public Safety	\$ 40,136,544	\$ 56,084,958	\$ 55,461,407	\$ (623,551)	-1.11%
Environment and Conservation	\$ 549,659	\$ 632,710	\$ 791,513	\$ 158,803	25.10%
Development & Housing	\$ 1,125,284	\$ 1,339,428	\$ 1,505,772	\$ 166,344	12.42%
Other Countywide Expense	\$ -	\$ 4,457,269	\$ 100,000	\$ (4,357,269)	-97.76%
General Fund Expenses by Function	\$ 111,895,376	\$ 123,286,524	\$ 122,418,212	\$ (868,312)	-0.70%

The overall increase in each of the General Fund functional areas is due to the 3% cost of living increase and the salary equity adjustments. The Other Countywide expenses have decreased due to a decrease in the amount budgeted for contingency items, which were primarily vacant positions for the implementation of the SAFE-T act in Illinois.

FY2024 EXECUTIVE SUMMARY

Below is a graph depicting the percentage of General Fund budget spent on each functional area. The largest portion of available resources continues to be allocated to Public Safety, followed by Judicial, then General Government.



FY2024 EXECUTIVE SUMMARY

SPECIAL REVENUE AND OTHER FUNDS

Special Revenue and Other Fund Revenues

The following table shows Special Revenue and Other Fund revenue by classification:

Special Revenue Funds - Revenue by Classification					
Description	2022 Actual	2023 Amended Budget	2024 Adopted Budget	Difference	% Change 2023-2024
Property Taxes	\$ 25,564,535	\$ 25,107,418	\$ 25,243,089	\$ 135,671	0.54%
Other Taxes	\$ 43,433,571	\$ 40,751,000	\$ 45,353,314	\$ 4,602,314	11.29%
Licenses and Permits	\$ 2,125,369	\$ 1,802,016	\$ 1,932,044	\$ 130,028	7.22%
Grants	\$ 41,576,654	\$ 23,763,084	\$ 13,838,458	\$ (9,924,626)	-41.76%
Charges for Services	\$ 12,634,270	\$ 12,300,636	\$ 14,256,637	\$ 1,956,001	15.90%
Fines	\$ 1,340,360	\$ 972,005	\$ 971,005	\$ (1,000)	-0.10%
Reimbursements	\$ 7,228,454	\$ 23,075,396	\$ 5,268,898	\$ (17,806,498)	-77.17%
Interest Revenue	\$ (2,784,567)	\$ 1,380,878	\$ 13,458,671	\$ 12,077,793	874.65%
Other	\$ 24,819,246	\$ 30,122,273	\$ 29,701,831	\$ (420,442)	-1.40%
Transfers from Other Funds	\$ 46,890,284	\$ 38,144,789	\$ 10,144,379	\$ (28,000,410)	-73.41%
Fund Balance Utilization	\$ -	\$ 144,113,207	\$ 111,608,106	\$ (32,505,101)	-22.56%
Insurance Recovery	\$ -	\$ 173,162	\$ 180,000	\$ 6,838	3.95%
Proceeds from Sale of Property	\$ 62,651	\$ -	\$ -	\$ -	N/A
Total Special Revenue and Other Fund Revenues	\$ 202,890,829	\$ 341,705,864	\$ 271,956,432	\$ (69,749,432)	-20.41%

The County Board did not vote to increase property taxes to the extent of the consumer price index but only to the extent to cover new construction. These increases were reflected in both the General Fund and the Veteran's Commission Special Revenue Fund. Other Taxes are the largest revenue source for the County's Special Revenue and Other Funds. The 11.29% increase in Other Taxes can be attributed to significant increases in inflation and the consumer price index which resulted in price increases on goods. In particular, both the State Motor Fuel Tax and the County Motor Fuel Tax rates are annually increased by an amount equal to the percentage increase in the Consumer Price Index for All Urban Consumers for all items published by the U.S. Department of Labor for the twelve months ending in March of each year. The percentage increase for the State Motor Fuel Tax rate for July 1, 2023, effective through June 30, 2024 is 7.41% (.0741). The 2024 budgeted State Motor Fuel Tax revenue is \$12,391,927, up from a 2023 Budget of \$10,775,000. The 2024 budgeted County Motor Fuel Tax is \$10,180,441, up from a 2023 Budget of \$9,250,000. Sales Tax 2024 Budgeted revenue is \$27,000,000, up from a 2023 Budget of \$24,700,000.

Grants are down as a result of a decrease to the budgets for Emergency Rental Assistance grants, which were programs put in place during the COVID years with a 2023 Budget of \$4.7 million and no 2024 Budget, a 2023 Budget of \$3.3 million for an Administrative Office of the Illinois Courts grant of \$3.3 million (actual revenues through November 30, 2023 were \$2.5 million), as well as a decrease in other smaller grants across the various County functions.

The Transportation Department is expecting a significant increase in developer driven Impact Fee revenue for 2024, resulting in the increase in Charges for Services revenues.

For the 2023 Budget, the Transportation Department budgeted to receive a \$17.5 million reimbursement grant from the Illinois Department of Commerce and Economic Opportunity which will be used to assist in the defeasance of the 2018 Longmeadow Toll Revenue Bonds. It was expected that the reimbursement would be received in 2023 and therefore was not included in the 2024 Budget. At the time of the completion of this 2024 Budget Book it is now expected that the \$17.5 million will be received in Spring 2024.

Actual interest revenue increased significantly in 2023 as a result of the increase in interest rates. The 2024 Budget expects that interest rates will continue to bring in significant investment income in 2024.

FY2024 EXECUTIVE SUMMARY

Transfers from Other Funds decreased for the 2024 Budget since no transfers from the General Fund - Covid Payroll Reimbursement Account and General Fund – Property Tax Freeze Protection Account were used to balance the 2024 General Fund Budget, rather General Fund – General Account Fund Balance was utilized to balance the General Fund. In November 2023, the Covid Payroll Reimbursement Account and the Property Tax Freeze Protection Account were consolidated into the General Fund - Special Reserve Account. For purposes of the Budget, the Covid Payroll Reimbursement Account and Property Tax Freeze Protection Account are technically sub-accounts of the General Fund, though they are treated as Special Revenue and Other Funds for purposes of the budget preparation.

The 2024 Budget for the various Special Revenue and Other Funds reduces its reliance on fund balance reserves to balance individual Funds. Of particular note, the General Fund - Property Tax Freeze Protection Account and the General Fund – COVID Payroll Reimbursement Account did not budget use of fund balance for 2024 as both of these accounts have been consolidated into the General Fund – Special Reserve Account. The Property Tax Freeze Protection and COVID Payroll Reimbursement had budgeted a combined \$16 million in fund balance use for FY 2023. Other funds using a significant amount of fund balance for FY 2024 include capital driven funds such as the Transportation Department’s funds use of \$68.3 million in fund balance. The use of fund balance by capital driven funds is common as funds are identified in one fiscal year to be used over a multi-year project.

Special Revenue and Other Fund Expenditures

The total appropriation for Special Revenue and Other Funds is \$271,956,432. This represents a 20.41% decrease over the 2023 amended budget. Below is a table showing Special Revenue and Other Funds expenditures by classification:

Description	2022 Actual	2023 Amended Budget	2024 Adopted Budget	Difference	% Change 2023-2024
Personnel Services - Salaries and Wages	\$ 27,566,518	\$ 21,518,430	\$ 23,971,738	\$ 2,453,308	11.40%
Personnel Services - Employee Benefits	\$ 19,227,456	\$ 18,480,078	\$ 19,230,810	\$ 750,732	4.06%
Contractual Services	\$ 65,319,490	\$ 95,160,868	\$ 99,627,568	\$ 4,466,700	4.69%
Commodities	\$ 5,344,862	\$ 6,958,269	\$ 6,618,395	\$ (339,874)	-4.88%
Capital	\$ 14,753,685	\$ 101,810,815	\$ 78,786,046	\$ (23,024,769)	-22.62%
Debt Service	\$ 4,360,329	\$ 23,273,594	\$ 5,332,281	\$ (17,941,313)	-77.09%
Contingency and Other	\$ 44,938	\$ 24,447,288	\$ 31,053,754	\$ 6,606,466	27.02%
Transfers To Other Funds	\$ 26,267,927	\$ 50,056,522	\$ 7,335,840	\$ (42,720,682)	-85.34%
Total Special Revenue and Other Fund Exp	\$ 162,885,205	\$ 341,705,864	\$ 271,956,432	\$ (69,749,432)	-20.41%

Personnel Services-Salaries and Wages increased by 11.4%. The guiding principles for the salary and wage budget touched on vacant positions, annual cost of living increases, merit increase pools, and equity adjustments. The County Board approved a 3% cost of living increase for all non-union employees, in both elected offices and non-elected departments, totaling \$640,599 for Special Revenue and Other Funds. The State’s Attorney’s Office budgeted \$463,743 for employee merit increases in the Special Revenue and Other Funds. The equity adjustments for employees in non-elected offices totaled \$396,876 in Special Revenue and Other Funds. The slight expense increase in Personnel Services – Employee Benefits is primarily a result of an increase in total positions including vacant positions.

The increase in Contractual Services is primarily due to a \$9.5 million increase in Transportation Department engineering services, and increase in the Emergency Rental Assistance grant of \$3.2 million, as well as a decrease in the budget for County Health of \$2.9 million and a decrease in the Judicial Facility Construction Fund of \$3.2 million. The significant decrease in Capital is due to a reduction in Transportation Department road construction expenses. Fluctuations in capital spending by the Transportation Department are driven by the forecasting as part of the Long Range Transportation Plan.

The 2024 Debt Service is significantly lower since the Transportation Department budgeted to transfer a \$17.5 million reimbursement grant from the Illinois Department of Commerce and Economic Opportunity, which will be used to assist in the defeasance of the 2018 Longmeadow Toll Revenue Bonds, to the appropriate debt service fund in 2023. It was expected that the transfer would be made in 2023 and therefore was not included in the 2024 Budget. At the time of the completion of this 2024 Budget Book it is now expected that the \$17.5 million will be received in Spring

FY2024 EXECUTIVE SUMMARY

2024. The plan is to then partially defease a portion of the Longmeadow Toll Revenue Bonds until the projected second grant from the Illinois Department of Commerce and Economic Opportunity totaling \$12.5 million is received, at which time the monies will be invested and held in escrow by the trustee bank, until such time as the bonds can be called.

Contingency and Other is up slightly in 2024 primarily due to revenues not budgeted in specific funds, including \$2.6 million in the Transportation Department County Motor Fuel Tax Fund,

Transfers to Other Funds decreased for the 2024 Budget since no transfers from the General Fund - Covid Payroll Reimbursement Account and General Fund – Property Tax Freeze Protection Account were used to balance the 2024 General Fund Budget, rather General Fund – General Account Fund Balance was utilized to balance the General Fund. In November 2023, the Covid Payroll Reimbursement Account and the Property Tax Freeze Protection Account were consolidated into the General Fund - Special Reserve Account. For purposes of the Budget, though the Covid Payroll Reimbursement Account and the Property Tax Freeze Protection Account are sub-accounts of the General Fund, but they are treated as Special Revenue and Other Funds for purposes of the budget preparation. Additionally for the 2023 Budget, the Transportation Department budgeted to transfer the \$17.5 million reimbursement grant from the Illinois Department of Commerce and Economic Opportunity, which will be used to assist in the defeasance of the 2018 Longmeadow Toll Revenue Bonds to the appropriate debt service fund. It was expected that the reimbursement would be received in 2023 and therefore was not included in the 2024 Budget. At the time of the completion of this 2024 Budget Book it is now expected that the \$17.5 million will be received in Spring 2024.

Special Revenue and Other Fund Expenditures by Functional Area

The following is a presentation of Special Revenue and Other Funds expenditures by functional area:

Description	2022 Actual	2023 Amended Budget	2024 Adopted Budget	Difference	% Change 2023-2024
General Government	\$ 58,069,874	\$ 93,096,720	\$ 64,080,973	\$ (29,015,747)	-31.17%
Public Service & Records	\$ 1,933,521	\$ 2,584,821	\$ 2,562,612	\$ (22,209)	-0.86%
Judicial	\$ 8,166,303	\$ 12,385,848	\$ 12,302,447	\$ (83,401)	-0.67%
Public Safety	\$ 9,669,016	\$ 10,503,576	\$ 10,499,582	\$ (3,994)	-0.04%
Highways and Streets	\$ 36,164,414	\$ 136,604,243	\$ 119,999,874	\$ (16,604,369)	-12.16%
Health and Welfare	\$ 30,725,075	\$ 35,350,011	\$ 34,948,568	\$ (401,443)	-1.14%
Environment and Conservation	\$ 718,421	\$ 7,534,687	\$ 7,485,487	\$ (49,200)	-0.65%
Development & Housing	\$ 12,231,570	\$ 15,768,259	\$ 14,238,080	\$ (1,530,179)	-9.70%
Debt Service	\$ 4,838,293	\$ 23,302,637	\$ 5,408,362	\$ (17,894,275)	-76.79%
Other Countywide Expense	\$ 368,717	\$ 4,575,062	\$ 430,447	\$ (4,144,615)	-90.59%
Total Special Revenue and Other Fund Exp	\$ 162,885,205	\$ 341,705,864	\$ 271,956,432	\$ (69,749,432)	-20.41%

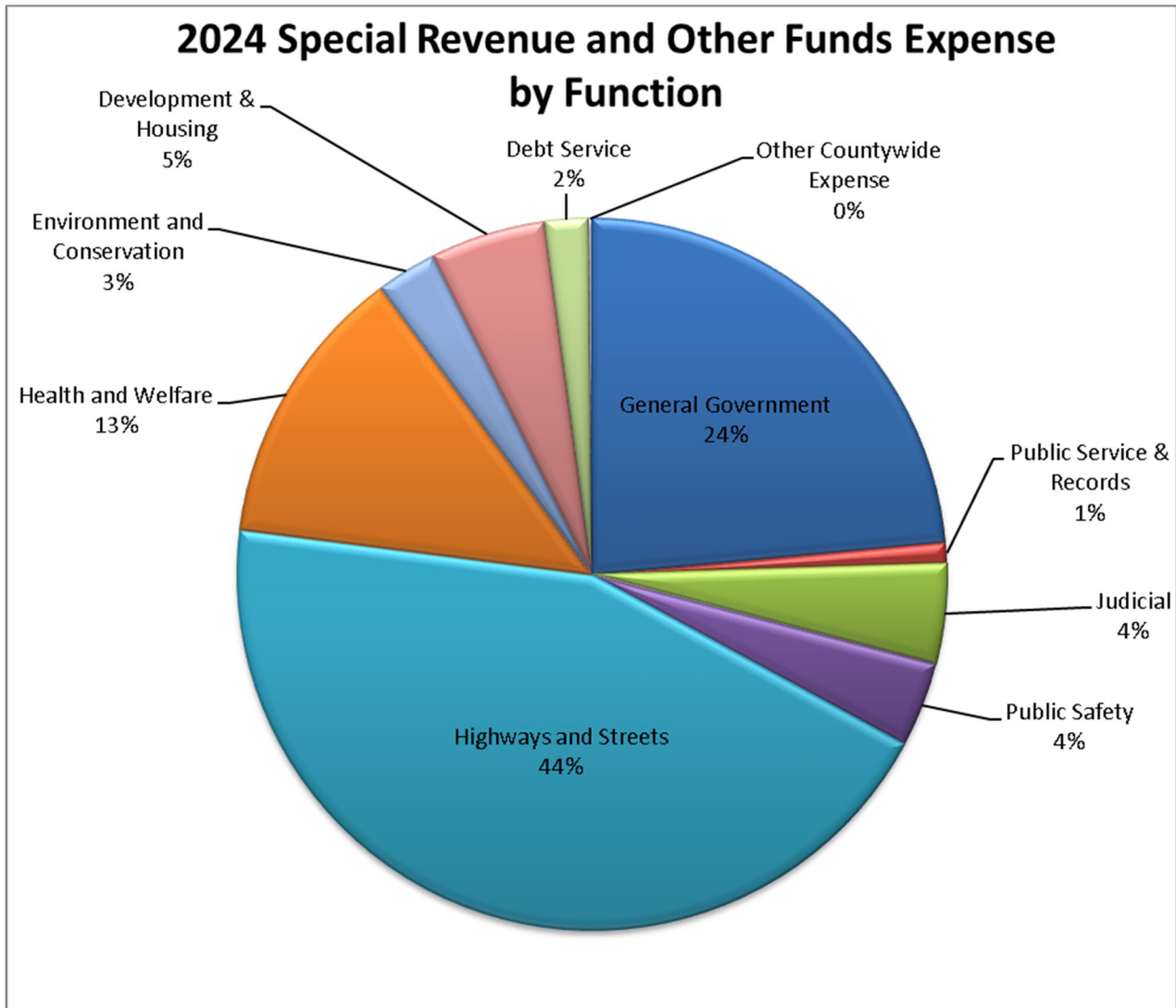
General Government expenses decreased for FY 2024 since no transfers from the General Fund - Covid Payroll Reimbursement Account and General Fund – Property Tax Freeze Protection Account were used to balance the 2024 General Fund Budget, rather General Fund – General Account Fund Balance was utilized to balance the General Fund. In November 2023, the Covid Payroll Reimbursement Account and the Property Tax Freeze Protection Account were consolidated into the General Fund - Special Reserve Account. For purposes of the Budget, the Covid Payroll Reimbursement Account and the Property Tax Freeze Protection Account are sub-accounts of the General Fund, but they have been treated as Special Revenue and Other Funds for purposes of the budget preparation. For FY 2023, \$16 million from the Property Tax Freeze Protection and Covid Payroll Reimbursement were transferred out of those funds to the General Fund – General Account.

The decrease in the Highways and Streets budget is driven by the Transportation Department’s Long Range Transportation Plan and the scheduling of projects over multiple years.

FY2024 EXECUTIVE SUMMARY

The 2024 Debt Service is significantly lower since the Transportation Department budgeted to transfer a \$17.5 million reimbursement grant from the Illinois Department of Commerce and Economic Opportunity, to be used to assist in the defeasance of the 2018 Longmeadow Toll Revenue Bonds to the appropriate debt service fund in 2023. It was expected that the transfer would be made in 2023 and therefore was not included in the 2024 Budget. At the time of the completion of this 2024 Budget Book it is now expected that the \$17.5 million will be received in Spring 2024. The plan is to then partially defease a portion of the Longmeadow Toll Revenue Fund until the projected second grant from the Illinois Department of Commerce and Economic Opportunity totaling \$12.5 million is received, at which time the monies will be invested and held in escrow by the trustee bank, until such time as the bonds can be called.

Below is a graph illustrating the percentage of the Special Revenue and Other Funds budget spent on each of the functional areas. Highways and Streets continues to be allocated the largest portion of available resources followed by General Government and Health and Welfare.



FY2024 EXECUTIVE SUMMARY

CONCLUSION

The preparation of the budget is an open, transparent and collaborative effort involving all County Board members, Elected Officials, Department Heads and departmental support staff within the County. The budget was reviewed in line-item detail by the Finance Department, and was made available to all County Board members and to the general public on the Finance Department website. The budget was also presented in summary form in public meetings to the Finance Committee and the Executive Committee, with opportunities for public comment at every meeting. The finished budget was placed on public display by the statutory deadline of November 6, 2023, and was adopted by the County Board on November 21, 2023. No Truth-in-Taxation Hearing was required for the County since the property tax levy increase was limited to that of only the additional property tax levied on new construction and expiring TIF districts. A Truth-in-Taxation Hearing was required for the Mill Creek Special Service Area. The budget may be amended via resolution with approval by the appropriate standing committee, Finance Committee, Executive Committee and County Board.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Kane County, Illinois for its Annual Budget for the Fiscal Year ending November 30, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. The County has earned the Distinguished Budget Presentation Award for the last 8 consecutive years (Fiscal Years 2016-2023). We believe the Fiscal Year 2024 budget document conforms to program requirements, and will be submitting it to GFOA for their review.

ACKNOWLEDGMENTS

I would like to thank Kane County Board Chairman Corinne Pierog, Finance Committee Chairman Dale Berman, the County Board, and the elected officials and department heads for their cooperation in drafting the budget. I especially would like to thank Assistant Director of Finance Amy Ramer-Holmes, Accounting Manager Juliet Gaber, Staff Accountant Bernadette Wierzbiak, Accounting Clerk Nicole Daccardo, and Senior Accountant/Budget Analyst Christopher Bowles for achieving the goal of compiling a budget presentation that is worthy of earning the Distinguished Budget Presentation Award.





County Organization and Financial Policies

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COUNTY BOARD MEMBERS

The Kane County governing body is the County Board. Its primary function is to establish the various budgets of the county funds and to levy taxes for county purposes. Also, the County Board adopts ordinances and rules pertaining to the management and business of the county departments. In 1991, the Illinois General Assembly mandated a tax cap for Kane and several other counties, limiting yearly increases in local government collections to 5 percent or the rate of inflation, whichever is less.

Kane County is comprised of 24 County Board districts. One County Board member is elected from each district for a four-year term. Half of the Board is elected every two years. There are ten countywide elected offices:

Circuit Court Clerk	Coroner
County Auditor	County Board Chairman
County Clerk	County Treasurer/Collector
County Recorder	Regional Office Of Education - Superintendent
Sheriff	State's Attorney

In addition, the Chief Judge of the Sixteenth Judicial Circuit is chosen every two years by the elected judges of the Circuit Court. There are 13 Circuit Judges that serve six-year terms with nomination at primary elections, and are elected by the voters of Kane County.

Kane County Government is comprised of 31 departments at different geographical locations throughout the county. The county employs more than 1,400 employees with approximately 58% of the employees being union members.

County Board Chairman



Corinne Pierog, Madam Chair

E-Mail: cpierog@kanecoboard.org
Kane County Government Center
719 Batavia Avenue, Building A
Geneva, Illinois 60134
Office: (630)232-5930
Term Expires: 11/30/2024

Kane County Committees

Executive, Labor Management, Liquor Control Commission, County Board, Committee of the Whole, Legal Affairs and Claims, AD HOC Open Meetings Act Committee

COUNTY BOARD MEMBERS

County Board District 1



Myrna Molina

E-Mail: mmolina@kanecoboard.org

Office: (630) 444-1201

Term Expires: 11/30/2026

Kane County Committees

County Board, Committee of the Whole, Executive, Labor Management, Legislative, Judicial and Public Safety, American Rescue Plan Committee

County Board District 2



Dale Berman

E-Mail: dberman@kanecoboard.org

Office: (630) 444-1202

Term Expires: 11/30/2024

Kane County Committees

Finance and Budget, County Board, Committee of the Whole, Administration, County Development, Executive, Riverboat Grant, Liquor Control Commission, Land Cash Subcommittee, Transportation, Stormwater Management Planning Committee

County Board District 3



Anita Lewis

E-Mail: alewis@kanecoboard.org

Office: (630) 444-1203

Term Expires: 11/30/2026

Kane County Committees

Finance and Budget, Human Services, Jobs, County Board, Committee of the Whole, Executive, Public Service

County Board District 4



Mavis Bates

E-Mail: mbates@kanecoboard.org

Office: (630) 444-1204

Term Expires: 11/30/2024

Kane County Committees

County Board, Committee of the Whole, Jobs, Energy and Environmental, Executive, Community Development Commission, Legislative, American Rescue Plan Committee, Stormwater Management Planning Committee

COUNTY BOARD MEMBERS

County Board District 5



Bill Lenert

E-Mail: blenert@kanecoboard.org

Office: (630) 444-1205

Term Expires: 11/30/2026

Kane County Committees

Agriculture, County Board, Committee of the Whole, Finance and Budget, Riverboat Grant, Community Development Commission, Transportation, Judicial and Public Safety, American Rescue Plan Committee, Stormwater Management Planning Committee

County Board District 6



Ron Ford

E-Mail: rford@kanecoboard.org

Office: (630) 444-1206

Term Expires: 11/30/2024

Kane County Committees

County Board, Committee of the Whole, Executive, County Development, Administration, Riverboat Grant, Legal Affairs and Claims, Land Cash Subcommittee, Transportation, Jobs

County Board District 7



Monica Silva

E-Mail: msilva@kanecoboard.org

Office: (630) 444-1207

Term Expires: 11/30/2026

Kane County Committees

County Board, Committee of the Whole, Human Services, Public Health, Legislative

County Board District 8



Michelle Gumz

E-Mail: mgumz@kanecoboard.org

Office: (630) 444-1208

Term Expires: 11/30/2024

Kane County Committees

County Board, Committee of the Whole, Executive, Administration, Legal Affairs and Claims, Labor Management, Public Service, Legislative, Judicial and Public Safety, American Rescue Plan Committee

COUNTY BOARD MEMBERS

County Board District 9



Gary Daugherty

E-Mail: GDaugherty@KaneCoBoard.org

Office: (630) 444-1209

Term Expires: 11/30/2026

Kane County Committees

County Board, Committee of the Whole, Jobs, County Development, Land Cash Subcommittee, Transportation, Legislative

County Board District 10



Bill Tarver

E-Mail: BTarver@KaneCoBoard.org

Office: (630) 444-1210

Term Expires: 11/30/2024

Kane County Committees

Human Services, Energy and Environmental, County Board, Committee of the Whole, Public Health

County Board District 11



Leslie Juby

E-Mail: LJuby@KaneCoBoard.org

Office: (630) 444-1211

Term Expires: 11/30/2026

Kane County Committees

Agriculture, Administration, County Board, Committee of the Whole, Finance and Budget, Legal Affairs and Claims, Public Health

County Board District 12



Bill Roth

E-Mail: BRoth@KaneCoBoard.org

Office: (630) 444-1212

Term Expires: 11/30/2024

Kane County Committees

County Board, Committee of the Whole, Agriculture, Energy and Environmental, Transportation, Judicial and Public Safety

COUNTY BOARD MEMBERS

County Board District 13



Michael Linder

E-Mail: MLinder@KaneCoBoard.org

Office: (630) 444-1213

Term Expires: 11/30/2026

Kane County Committees

County Board, Committee of the Whole, County Development, Human Services, Liquor Control Commission, Community Development Commission, Legislative, Judicial and Public Safety, Executive, AD HOC Open Meetings Act Committee, Stormwater Management Planning Committee

County Board District 14



Mark Davoust

E-Mail: mdavoust@kanecoboard.org

Office: (630) 444-1214

Term Expires: 11/30/2024

Kane County Committees

Transportation, County Board, Committee of the Whole, Administration, County Development, Executive

County Board District 15



David Young

E-Mail: DYoung@KaneCoBoard.org

Office: (630) 444-1215

Term Expires: 11/30/2026

Kane County Committees

County Board, Farmland Protection Commission, Committee of the Whole, Jobs, Administration, Energy and Environmental, , Public Service, Public Health

County Board District 16



Michael Kenyon

E-Mail: mkenyon@kanecoboard.org

Office: (630) 444-1216

Term Expires: 11/30/2024

Kane County Committees

Agriculture, County Board, Committee of the Whole, Executive, Human Services, Labor Management, County Development, American Rescue Plan Committee, Stormwater Management Planning Committee

COUNTY BOARD MEMBERS

County Board District 17



Deborah Allan

E-Mail: dallan@kanecoboard.org

Office: (630) 444-1217

Term Expires: 11/30/2026

Kane County Committees

County Board, Committee of the Whole, Energy and Environmental, Jobs, Human Services, Agriculture, Community Development Commission, Executive

County Board District 18



Rick Williams

E-Mail: RWilliams@KaneCoBoard.org

Office: (630) 444-1218

Term Expires: 11/30/2024

Kane County Committees

County Board, Committee of the Whole, County Development, Agriculture, Land Cash Subcommittee, Legal Affairs and Claims, Public Service, Public Health, Judicial and Public Safety, AD HOC Open Meetings Act Committee

County Board District 19



Mohammad "Mo" Iqbal

E-Mail: mlqbal@kanecoboard.org

Office: (630) 444-1219

Term Expires: 11/30/2026

Kane County Committees

County Board, Committee of the Whole, County Development, Land Cash Subcommittee, Transportation, AD HOC Open Meetings Act Committee

County Board District 20



Cherryl Fritz Strathmann

E-Mail: cstrathmann@kanecoboard.org

Office: (630) 444-1220

Term Expires: 11/30/2024

Kane County Committees

County Board, Committee of the Whole, Executive, Jobs, Energy and Environmental, Riverboat Grant, Public Health, Legislative, American Rescue Plan Committee

COUNTY BOARD MEMBERS

County Board District 21



Clifford Surges

E-Mail: csurges@kanecoboard.org

Office: (630) 444-1221

Term Expires: 11/30/2026

Kane County Committees

County Board, Committee of the Whole, Executive, Finance and Budget, Liquor Control Commission, Community Development Commission, Public Service, Human Services, American Rescue Plan Committee

County Board District 22



Verner (Vern) Tepe

E-Mail: vtepe@kanecoboard.org

Office: (630) 444-1222

Term Expires: 11/30/2024

Kane County Committees

County Board, Committee of the Whole, Executive, Public Service, Judicial and Public Safety, Finance and Budget, American Rescue Plan Committee

County Board District 23



Chris Kious

E-Mail: ckious@kanecoboard.org

Office: (630) 444-1223

Term Expires: 11/30/2026

Kane County Committees

County Board, Committee of the Whole, Administration, Energy and Environmental, Executive, County Development, Riverboat Grant, Liquor Control Commission, Labor Management, Transportation

County Board District 24



Jarett Sanchez

E-Mail: jsanchez@kanecoboard.org

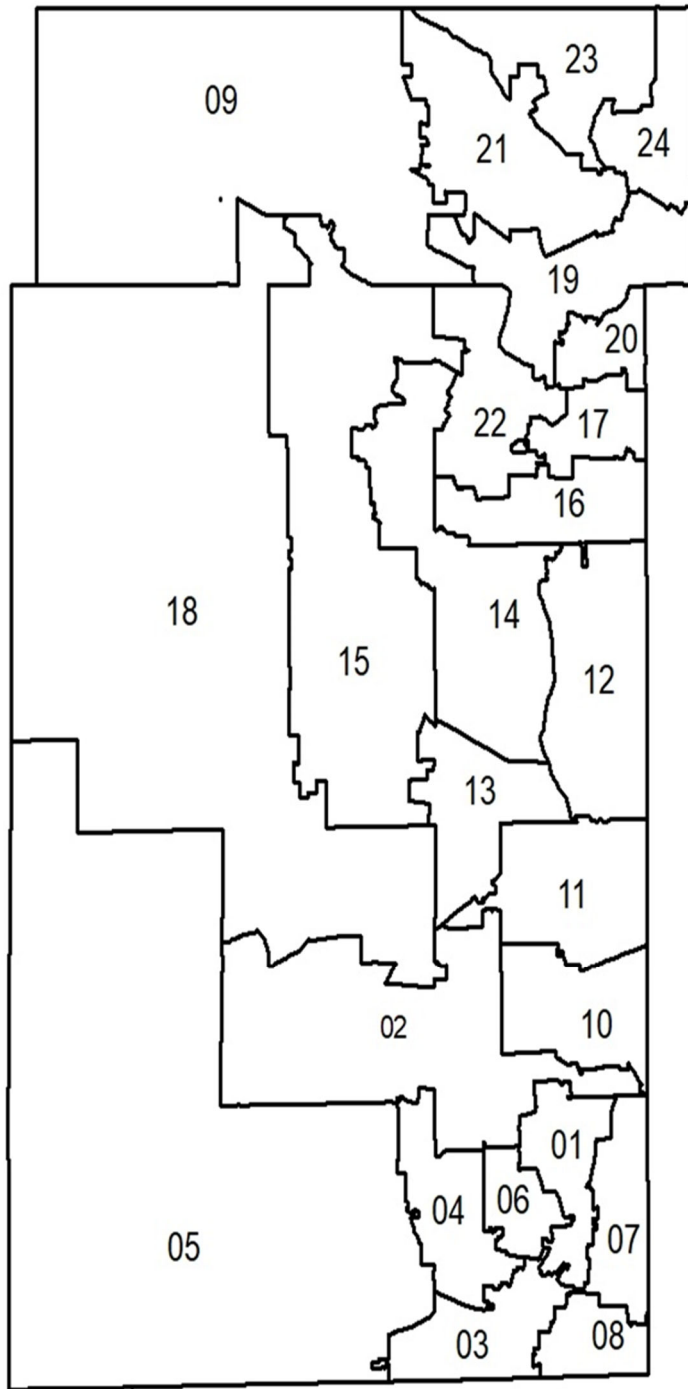
Office: (630) 444-1224

Term Expires: 11/30/2024

Kane County Committees

County Board, Committee of the Whole, Executive, Agriculture, Finance and Budget, Public Service, Public Health, American Rescue Plan Committee, Stormwater Management Planning Committee

KANE COUNTY BOARD MEMBERS BY DISTRICT



KANE COUNTY BOARD MEMBERS

Corinne Pierog, Madam Chair
County Board Chairman

<u>District:</u>	<u>Board Member:</u>
1	Myrna Molina
2	Dale Berman
3	Anita Lewis
4	Mavis Bates
5	Bill Lenert
6	Ron Ford
7	Monica Silva
8	Michelle Gumz
9	Gary Daugherty
10	Bill Tarver
11	Leslie Juby
12	Bill Roth
13	Michael Linder
14	Mark Davoust
15	David Young
16	Michael Kenyon
17	Deborah Allan
18	Rick Williams
19	Mohammad "Mo" Iqbal
20	Cherryl F. Strathmann
21	Clifford Surges
22	Vern Tepe
23	Chris Kious
24	Jarett Sanchez

On November 30, 2021, the Kane County Board approved the above re-districted map. The new districts became effective at the beginning of fiscal year 2023.

KANE COUNTY OFFICES



Penny Wegman
County Auditor
719 S. Batavia Ave
Building A- Room 100
Geneva, IL 60134
Phone: 630-232-5915
Fax: 630-208-3838
wegmanpenny@co.kane.il.us



Patricia Dal Santo
Superintendent
Regional Office of Education
28 North First Street
Geneva, IL 60134
Phone: 630-232-5955
Fax: 630-208-5115
pdalanto@kaneroe.org



Theresa Barreiro
Circuit Clerk
540 South Randall Road
St. Charles, IL 60174
Phone: 630-232-3413
Fax: 630-208-2172
circuitclerk@KaneCountyIL.gov



Ron Hain
Sheriff
37W755 Illinois Route 38
St. Charles, IL 60175
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KANE COUNTY DEPARTMENTS

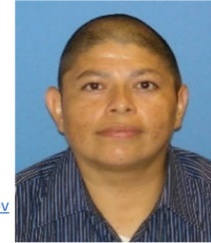
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KANE COUNTY DEPARTMENTS

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[Email: coxhalle@16thCircuit.IllinoisCourts.gov](mailto:coxhalle@16thCircuit.IllinoisCourts.gov)

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Andrea O'Brien
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Kane County Courthouse
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Geneva, Illinois 60134

Kane County Branch Ct. Aurora Branch Court
530 S. Randall Road
St. Charles, IL 60174

1200 E. Indian Tr.
Aurora, Illinois 60505

Carpentersville Branch Elgin Branch Court
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Carpentersville, IL 60110

150 Dexter Court
Elgin, Illinois 60120



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Todd Zies, Vice Chairman
Manuel Olalde, Secretary



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Workforce Development Division
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KANE COUNTY DEPARTMENTS

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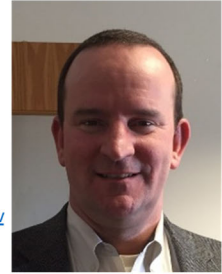
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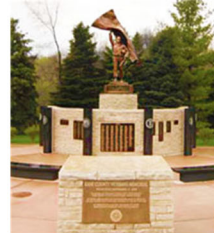
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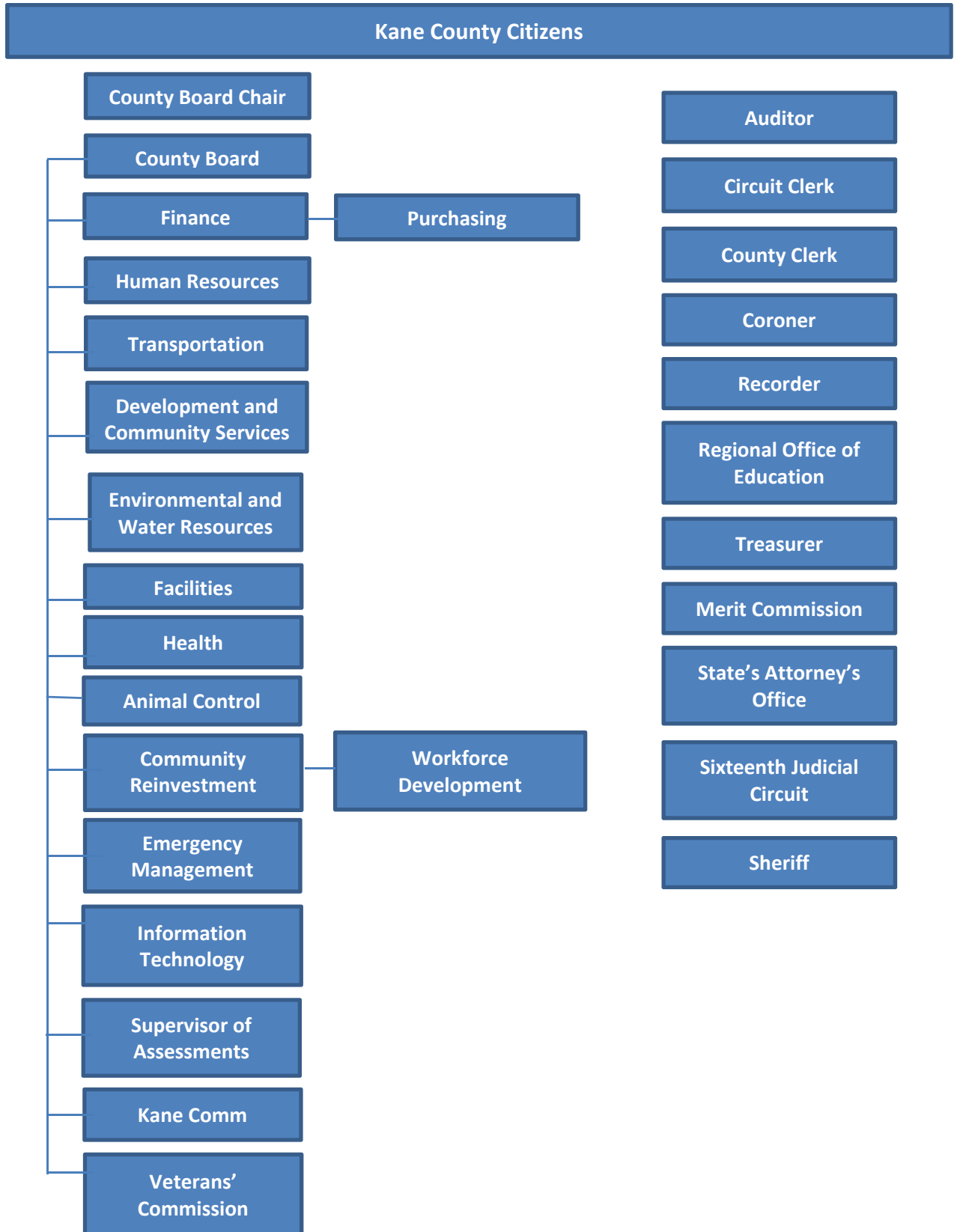


➤ You can access Kane County's Department and Office individual websites here:

<https://www.kanecountyil.gov/Pages/OrgChart.aspx>



COUNTY ORGANIZATIONAL CHART





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget
Presentation Award*

PRESENTED TO

**Kane County
Illinois**

For the Fiscal Year Beginning

December 01, 2022

Christopher P. Morill

Executive Director

ANNUAL APPROPRIATIONS ORDINANCE

STATE OF ILLINOIS

COUNTY OF KANE)

ORDINANCE NO. 23-474

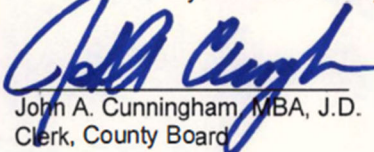
ADOPTING THE FISCAL YEAR 2024 ANNUAL APPROPRIATIONS AND BUDGET

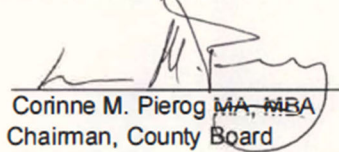
NOW, THEREFORE, BE IT ORDAINED that the County Board of Kane County, State of Illinois, hereby adopts the schedule of appropriations and budget as detailed in the "Fiscal Year 2024 DRAFT Budget (as amended on 11.21.23)" for the fiscal period beginning December 1, 2023 and ending November 30, 2024; and

BE IT FURTHER ORDAINED that:

1. The schedule of appropriations is intended to cover all expenditures to be made by the County of Kane for the said fiscal year.
2. All expenditures made during said fiscal year are hereby limited to the amounts specified in said schedule of appropriations.
3. All unexpended balances may be expended in making up any deficiency for the same general purpose as was appropriated.
4. The appropriate account number shall be shown on each purchase order and check drawn on the County Treasury.
5. The Executive Director of Finance shall keep an accurate account of the financial status of each specific fund.
6. The County Clerk and County Treasurer are authorized and required to sign and countersign all checks drawn on the County Treasury in payment for services and materials purchased, other than those set out in paragraph 7 (a) and (b) herein.
7. The County Clerk and County Treasurer, individually, are authorized to sign checks drawn on the County Treasury, which are expenditures for (a) Personnel Service appropriations contained within said schedule of appropriations and (b) all contractual obligations as authorized by the Executive Director of Finance.
8. The County Auditor may approve for payment bills for items or services which he/she deems appropriate for payment that (a) the funds have been appropriated herein, (b) the cost for such goods or services does not exceed Thirty Thousand Dollars (\$30,000), and (c) the payment of such bills does not violate any other provision of the law.

Passed by the Kane County Board on November 21, 2023.


John A. Cunningham, MBA, J.D.
Clerk, County Board
Kane County, Illinois


Corinne M. Pierog, MA, MBA
Chairman, County Board
Kane County, Illinois

Vote:

PASSED

KANE COUNTY FINANCIAL POLICIES

Initially Adopted by Resolution 99-30

Amended by Resolutions 01-68, 02-65, 02-105, 07-53, 08-278, 10-264, 10-304, 11-132, 11-353, 12-253, 13-180, 14-52, 14-104, 15-278, 16-260, 16-355, 16-392, 17-30, 17-281, 18-254, 19-11, 19-363, 22-21, 22-52, 22-67, 24-060

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KANE COUNTY FINANCIAL POLICIES

Kane County Financial Policies	Accounting, Auditing and Financial Reporting Policies
	Amended by the County Board:

ACCOUNTING, AUDITING and FINANCIAL REPORTING POLICIES

1. It shall be the intent of the County to maintain a self-balancing set of accounts on an on-going basis to be closed monthly. The general ledger will be closed by the Finance department no later than 30 days after month end. The books shall remain open 60 days after the fiscal year end. The Finance department will provide monthly reporting to the Board that includes, at a minimum, the following reports:
 - Summary of Cash Receipts
 - Cash Balances by Fund
 - Budget to Actual Including Variance Analysis

2. It shall be the intent of the County to maintain a program of internal controls to safeguard all assets and ensure effective and efficient use of all assets. It shall be the responsibility of the Finance department to establish a formal set of “best practice” internal controls. In addition, the County Auditor shall ensure that all departments comply with those controls. It shall also be the intent for the independent auditor to review the system of internal controls and report any weaknesses detected to the Board as part of the annual audit.

3. It shall be the intent of the County to utilize fund accounting principles and general accepted accounting practices in the recording of all financial transactions. The general ledger shall be maintained on a cash basis, with the intent to move to an accrual basis.

4. It shall be the intent of the County to prepare annually an Annual Comprehensive Financial Report (ACFR) to be presented to the Board no later than 180 days after year-end. The ACFR should be audited by an independent CPA firm experienced in governmental auditing. It shall be the further intent of the County to present its ACFR to the Government Finance Officers Association to receive the Certificate of Excellence award in financial reporting. If at any time the County will not receive an unqualified opinion from the CPA firm, the CPA firm and the Finance Director will notify the Board prior to the issuance of the report.

5. It shall be the intent of the County to maintain a fixed asset ledger of all permanent assets acquired. The Finance department will maintain these asset records on an on-going basis to ensure proper controls and report annually regarding these records to the Board. No asset

KANE COUNTY FINANCIAL POLICIES

will be considered fixed unless its value or component value exceeds \$10,000 dollars. Depreciation will be charged on all fixed assets. This policy is consistent with the requirements of GASB #34. Depreciation will be recorded on a straight-line basis over the normal useful life of the asset. It shall be the Information Technology Department's responsibility to maintain an inventory of all computer equipment within their custody, including that which was provided to other departments. It shall be each department head's responsibility to maintain an inventory of all furniture and equipment within their custody having a cost basis more than \$500 and less than \$10,000, other than computer equipment included in the Information Technology Department's inventory.

6. It shall be the intent of the County to manage all accounts receivable. Accounts receivable are created by operations in certain departments and offices. In general, they arise at the renewal of a permit or license from departments such as Health, Development or Transportation. The department or Office that is responsible for the billing is responsible for collections and managing the receivables. Consistent with good financial management, each department and Office will age their receivables, and report all unpaid receivables 90 days and over to the Finance Director on a monthly basis. Departments and Offices shall continue collection efforts. For accounts receivable 150 days and over past due, management shall consider using a collection agency. At no time can the collection fee exceed more than 50 percent of the amount due. Selection of a private collection agency must be done by competitive bid. The collection agency must also have at least five years of collection experience and provide three references from current clients.

7. It shall be the intent of the County to require fiscal notation on all County Board ordinances and resolutions that have a financial impact to the County. All resolutions and ordinances that have a line item reference will be required to have a fiscal notation. The form of the notation shall be as follows:

Line item	Line Item Description	Was personnel/ item/service Approved in original budget or a subsequent Budget revision?	Are funds currently available for this personnel/item/service in the specified line item?	If funds are not currently available in the specified line item, where are the funds available?
XXX.XXX.XXX.XXXXX	E.g., Machinery and Equipment	Y/N- Did you include this item in your budget request?	Y/N- Are funds available in the specific line item?	If not in the specified line item, list line item and line item description where funds are available

KANE COUNTY FINANCIAL POLICIES

8. It shall be intent of the County to require all departments and offices to prepare mid-year revenue and expenditure projections. The projections will be sent to the Finance Director and presented by the Finance Director to the Finance/Budget Committee. If a department or office anticipates a budget overage by year-end, and has not yet reported this overage to the Finance Director and Finance/Budget Committee, that department or office will be required to report the overage to the Finance/Budget Committee.

9. It is the intent of the County to comply with the modified accrual basis of accounting, in which revenues are recorded when they are both measurable and available. In general, revenues are considered available if they are collected within 60 days of the fiscal year end. However, in order to avoid wide fluctuations in revenue from year to year as a result of timing of revenue collections from the State of Illinois, in the case of salary reimbursements from the State of Illinois, the full amount of the salary reimbursement receivable may be recorded as revenue in the fiscal period in which the salary expense was incurred without regard to when the revenue is actually collected. However, the revenue accrual must be reversed no later than November 30th of the following fiscal year.

KANE COUNTY FINANCIAL POLICIES

Kane County Financial Policies	Capital Improvement Policies
	Amended by the County Board: February 8, 2022

CAPITAL IMPROVEMENT POLICIES

1. Multi-year Capital Improvement Program (CIP):

Scope, format, preparation, and update of CIP

It is the intent of the County to prepare/update a five-year capital improvement program each year. This program will include policies and plans for acquisition, maintenance, replacement, and retirement of capital assets. Any capital improvements that require associated operating costs will be reflected in the Operating Budget as well as the CIP budget. This will be a separate document from the Operating Budget document, although both will be prepared simultaneously. A CIP Budget calendar will be prepared that will run concurrently with the Operating Budget calendar.

2. Resources: Scope and funding sources

It is the intent of the County to use multiple funding sources as resources for Capital Improvement Program funding. Operating, special revenue, one-time revenues, and other “pay-as-you-go” resources should be used to fund the Capital Improvement Program. Debt (e.g. leasing, bonds) will be the last considered option. Potential resources will be identified and recommended by the Finance/Budget Committee to the County Board for approval.

3. Spending priorities: New assets and asset replacement

It is the intent of the County to place spending priorities on new and replacement assets. The County shall use the AICPA guidelines with regard to replacement/maintenance of assets. The County shall require written justification for the request of a new asset.

KANE COUNTY FINANCIAL POLICIES

Kane County Financial Policies	Debt Management Policies
	Amended by the County Board: February 8, 2022

DEBT MANAGEMENT POLICIES

1. Bond rating objectives

It is the intent of the County to achieve a AAA bond rating from Standard and Poor's by meeting the Public Finance Criteria for earning a AAA rating as published on the Standard and Poor's website. A summary of these criteria will be updated annually by the Finance Department.

2. Conditions/Restrictions/Limitations for debt issuance

It is the intent of the County to issue debt only for long-term capital projects. In addition, the County prefers to issue only the following types of debt: (e.g. short-term, long-term, general obligation, revenue, fixed and variable rate, lease-backed).

3. Debt service limitations

It is the intent of the County to limit debt service payments to 5% of total operating funds expenditures.

KANE COUNTY FINANCIAL POLICIES

Kane County Financial Policies	Departmental Purchasing Policies
	Amended by the County Board:

DEPARTMENTAL PURCHASING POLICIES

1. It shall be the intent of the County to appoint a purchasing agent to approve all purchase orders. Only a Board-approved person shall have the authority to enter into a contract or commit the resources of the County, in accordance with Procurement Ordinance 09-335. No one person shall have the authority to enter into a contract or commit the resources of the County in an amount that exceeds \$30,000.
2. It shall be the intent of the County to pre-encumber all requisitions for materials, supplies, equipment, services, and construction-related and professional services at the time of submission to the Purchasing department to ensure that the requesting department has budget authority for the purchase.
3. It shall be the intent of the County to allow each department head to exceed appropriation in individual line items but not to exceed the total department appropriation in the following of expenditures: Personnel, the total of Contractual and Commodities, and Capital.
4. It shall be the intent of the County to require all department heads to obtain approval from the Information Technologies department for all computer-related purchases, including printers. All computer-related purchases in the General Fund that were not budgeted for, including new computers and printers that are not replacements of existing equipment, shall be approved by the Information Technologies department and then brought to the Finance/Budget Committee for final approval.

KANE COUNTY FINANCIAL POLICIES

Kane County Financial Policies	Disbursement Policies
	Amended by the County Board:

DISBURSEMENT POLICIES

1. The County Auditor shall review and approve or reject and the Kane County Treasurer shall remit payment for approved bills for goods and services acquired by County Departments and Elected Officials as follows:
 - a) County Departments: Department bills shall be paid in accord with all Kane County Code requirements relative to central purchasing. Only bills of \$30,000 or more shall require approval of the County Board. Certain recurring bills, greater than \$30,000, shall be approved for payment by the Auditor’s Office, without approval by the County Board. Some examples include, but are not limited to: i) room and board payments for juvenile offenders; ii) the consolidated county phone bill; iii) large purchases of auto fuel; and iv) certain utility bills.
 - b) Elected Officials: Other than the County Sheriff and the County Coroner, the bills of Elected Officials who have been vested with “Internal Control” by statute or otherwise shall be paid upon confirmation by the County Auditor that bills have been approved by the submitting official, are for public purpose, and are within the official’s budget as to equipment, materials and service.
 - c) Sheriff and Coroner: As to the County Sheriff and County Coroner, any purchase of equipment shall be made in accordance with all Kane County Code requirements relative to central purchasing. As to the Coroner, other expenditures shall be paid with the provisions of (2) above. The Sheriff shall direct the Treasurer to pay the expenditures for the Sheriff’s office, subject to the County Appropriation Ordinance and review by the County Auditor.

2. The Kane County Treasurer and Kane County Auditor shall establish procedures to execute the provisions of this Ordinance. A report shall be run monthly by the Auditor of all claims paid. Said report shall be available to all members of the County Board in the office of the County Board Chairman. For each claim paid, the report shall identify the creditor, the department or official which purchased the product or service, the fund from which the payment was made, the amount of the payment and the date the check was issued.

KANE COUNTY FINANCIAL POLICIES

3. Bills shall be paid every other week by the County Treasurer. This policy allows the County to maximize investment interest earning potential and take advantage of possible vendor discounts. All non-electronic checks issued by the County Treasurer shall contain verbiage voiding them 30 days after issuance. Replacement checks shall not be issued until two business days after the expiration of an originally issued check. The County Treasurer may issue a replacement county payroll check before the expiration of an originally issued check.
4. The County Clerk shall mail all disbursement checks directly to the payee to ensure proper segregation of duties. Checks will not be sent back to the offices/departments unless pre-approved by the County Auditor. Only emergency situations will be considered by the County Auditor for approval. The County Auditor shall determine what type of situation is defined as emergency and what procedures should be followed for the emergency request.
5. All personal expense voucher checks shall be mailed directly to the employee's address on record. No personal expense voucher checks shall be sent to the offices/departments and no personal expense voucher checks shall be picked up in-person by the employee.
6. For record keeping purposes, once an invoice is received and approved by the Auditor's Department, all invoices shall be scanned and stored in the County's document management system.
7. It is the intent of the County to require all new vendors to sign up for the County's ACH Program. It is also the intent of the County to require all existing vendors who enter into new contracts with the County to sign up for the County's ACH Program.

KANE COUNTY FINANCIAL POLICIES

Kane County Financial Policies	Disposal of Computers and Related Equipment
	Amended by the County Board:

DISPOSAL OF COMPUTERS AND RELATED EQUIPMENT

It is the intent of the County to have all computers and related equipment (e.g., printers) disposed of through the Information Technologies department. All computers and related equipment shall be taken to the North campus to be recycled. Salvageable equipment can be donated and the Administration Committee shall approve all donation requests.

KANE COUNTY FINANCIAL POLICIES

Kane County Financial Policies	Educational Assistance
	Amended by the County Board:

EDUCATIONAL ASSISTANCE

Educational assistance should not be provided to an employee outside of the County's Educational Assistance Program as governed by the County's "Tuition Reimbursement Policy", unless it meets the criteria of a working condition benefit as determined by the IRS. Educational Assistance meets the criteria of a working condition benefit if such education is required by the County or by law for the employee to keep his or her present salary, status, or job, and serves a bona fide business purpose of the County; or if the education maintains or improves skills needed in the present job. Educational assistance that does not meet the criteria of a working condition benefit, or is in excess of the non-taxable annual limit set by the IRS for educational assistance provided through the County's Educational Assistance Program must be reported to the Payroll Department so as to allow the appropriate payroll taxes to be processed.

KANE COUNTY FINANCIAL POLICIES

Kane County Financial Policies	Grant Administration
	Amended by the County Board:

GRANT ADMINISTRATION

For the purpose of this policy, a grant is an award of financial assistance for which the County is subject to requirements imposed by the awarding agency. It is the intent of the County to seek and accept only those grants which will fund programs, projects and services that are in alignment with the County's mission. If a grant requires matching funds from the County, the source of funding must be authorized by the County Board prior to acceptance of the grant. If a grant obligates the County to maintain a program, service or property beyond the period funded by the grant, the source of funding for such ongoing maintenance must be identified and authorized by the County Board prior to acceptance of the grant.

The Finance Department shall be responsible for facilitating County-wide compliance with the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (UGG) issued in December 2013 by the US Office of Management and Budget (OMB). It is the intent of the County that these requirements shall apply to all grants administered by the County. Such requirements should be incorporated into the County's financial policies, procurement ordinance and ethics ordinance as appropriate. In order to fulfill this responsibility, the Finance Department must be provided with copies of all grant agreements prior to acceptance, along with a plan for how the revenue and expenditures will be accounted for. All transactions involving grants must be recorded in the County's financial system in the appropriate fund: General Fund, special revenue fund, or proprietary fund. Under no circumstances may transactions for grants received by the County be recorded in an agency fund or off-balance sheet account. In order to facilitate compliance with accounting, financial reporting and audit requirements, financial data related to a grant must be provided to the Finance Department upon request. The Finance Director shall notify the responsible department or office of any instances of non-compliance with this grant administration policy, and the office or department shall make the necessary adjustments required to achieve compliance.

All departments and offices receiving a grant shall submit a request for a budget amendment increasing the budget for revenue and expenditures in accordance with the terms of the grant agreement. The Finance Department shall review the request before it is submitted to the department's or office's parent committee for approval.

KANE COUNTY FINANCIAL POLICIES

All departments and offices receiving grants involving sub-recipients must adhere to the County's sub-recipient monitoring policy and sub-recipient risk assessment checklist as established by the Finance Department in accordance with UGG requirements.

The office or department receiving a grant to fund the purchase of property or equipment is responsible for maintaining records for the property and equipment purchased. Property and equipment (excluding computer equipment) purchased with grant dollars must be tracked, maintained and disposed of in a proper manner. A record of property purchased with grant funds must include the description of the property, serial number (or other identifying number), source of the funding, title holder, acquisition date, purchase cost, percentage of grant funded participation, location, use and condition. At a minimum, the County must provide the equivalent insurance coverage for real property and equipment that is acquired or improved with grant funds as provided to other property. A physical inventory is required to be taken annually of all grant funded property by the department having custody of the property. The disposition date and sales price (if applicable) must be recorded at time of disposal.

All departments and offices receiving grant funding for reimbursement of payroll expenses must adhere to the County's grant-related time and effort reporting policy as established by the Finance Department in accordance with UGG requirements and in coordination with the Payroll Department. The purpose of this policy is to ensure that adequate internal controls over time and effort reporting are in place so as to provide reasonable assurance that payroll expense charged to various grants match where actual time is spent. Finance will facilitate compliance with this requirement by providing standardized forms to document time and effort that includes the specific information required to link the time and effort reported to specific grants.

It is the intent of the County for grant applications to include a request for reimbursement of indirect cost utilizing the de minimus indirect cost rate of 10% even if the reimbursement of indirect cost does reduce the reimbursement for direct cost that otherwise would have been received.

Any decrease in grant funding of personnel expense must be accompanied by a corresponding decrease in headcount unless an alternative source of funding has been approved by the County Board.

Under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR 200.113, any violations of law, fraud, or bribery in any federally funded grant program must be reported to the federal grantor agency or pass through entity. Be it known that failure to report such violations may result in remedies against the county, including suspension and debarment.

KANE COUNTY FINANCIAL POLICIES

Kane County Financial Policies	Investment Policies
	Amended by the County Board:

INVESTMENT POLICIES

It is always prudent for any public unit to have an Investment Policy in place for the purpose of safe guarding funds, equitably distributing the investments and maximizing income of the governmental unit. The following policy is adopted for the Kane County Government, hereby referred to as Kane County.

1. Scope of Investment Policy

This Investment Policy applies to the investment activities of all funds under the jurisdiction of Kane County. This Investment Policy will also apply to any new funds or temporary funds placed under the jurisdiction of Kane County. The Illinois Compiled Statues will take precedence except where this policy is more restrictive wherein this policy will take precedence.

2. Availability

A copy of this policy shall be made available to the public, upon request, in the Treasurer's office during normal business hours. The county board on an annual basis shall review this investment policy.

3. Objectives

The Purpose of this Investment Policy of Kane County is to establish cash management and investment guidelines for the stewardship of public funds under the jurisdiction of Kane County. The specific objectives of this investment policy will be as follows:

- a) Safety of principal.
- b) Diversity of investments to avoid unreasonable risks.
- c) The portfolio shall remain sufficiently liquid to meet all operating costs, which may be reasonably anticipated.
- d) The highest interest rate available will always be the objective of this policy combined with safety of principal, which is left to the discretion of the Kane County Treasurer, which includes whether or not Kane County will require collateralization of any deposits.

KANE COUNTY FINANCIAL POLICIES

- e) In maintaining its investment portfolio, Kane County shall avoid any transaction that might impair public confidence in the Kane County Government.
- f) Kane County may give consideration to the financial institutions positive community involvement when consideration is given to the financial institution to be used as a depository.
- g) All funds will be invested for a period of one day or longer, depending on the requirement for the disbursement of funds.
- h) All funds shall be deposited within two working days at prevailing rates or better in accordance with Illinois Compiled Statues.

4. Responsibility

All investment of funds under the control of the Kane County Treasurer is the direct responsibility of the Kane County Treasurer. The Kane County Treasurer shall be responsible for all transactions and shall establish a system of controls of the activities of all subordinates who are directly involved in the assistance of such investment activities.

5. Prudence

The standard of prudence to be used by investment officials shall be the "prudent person," and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for any individual securities credit risk or market price changes, provided that deviations from expectation are reported in a timely fashion to the county board, and appropriate action is taken to control adverse developments.

6. Accounting

The Kane County Governmental Units shall record all investment transactions. A report will be generated, at least monthly, listing all active investments. Information regarding securities in the portfolio should be listed by class or type, book value, interest earned and market value, as of report date. This report will be made available to the Kane County Board.

7. Availability of Funds

The Treasurer has the option of requiring a three-business-day hold on disbursement requests of one hundred thousand dollars or more.

8. Financial Institutions

The Kane County Treasurer will have the sole responsibility to select which financial institutions will be depositories for Kane County Treasurer funds. Kane County will take into

KANE COUNTY FINANCIAL POLICIES

consideration security, size, location, condition, service, fees and may also give consideration to the community relation's involvement of the financial institution when choosing a financial institution.

At no time will Kane County's uncollateralized investment, in any fund, exceed 75% of the financial institution's capital and surplus.

- a) All financial institutions having any type of financial relationships: deposits, investment, loans, etc. are required to provide a complete and current "Call Report" required by their appropriate regulatory authority each calendar year within 30 days of the "Call" request date.
- b) All governmental agencies listed below are required to provide to the Finance Director a list of all employees with signature authority and also provide a list of all bank accounts open on an annual basis.
- c) All financial institutions accepting funds from the following governmental agencies are required to notify the Finance Director anytime an account is opened or closed by said agency:

Kane County Adult Corrections Complex, Kane County Animal Control, Aurora Election Commission, Kane County Board of Review, All Kane County Boards and Commissions, Kane County Building and Zoning Commission, Kane County Central Services, Kane County Community Services Division, Clerk of the Circuit Court, Kane County Coroner, Kane County Auditor, Kane County Clerk, Kane County Health Department, Kane County Historic Preservation Commission, Kane County Human Resources Department, Kane County Information Technologies Department, Kane County Jury_Commission, Kane County Department of Employment and Education (KCDEE), Law Library, Kane County Liquor Commission, Kane County Office of Emergency Management, Kane County Public Defender's Office, Kane County Recorder, Kane County Regional Planning Commission, Kane County Sheriff, Kane County States Attorney, Kane County Transportation Division, Kane County Veterans Assistance Commission, Water Resource and Platting Division, Zoning Board of Appeals.

Failure to comply may result in exclusion from participation in the Treasurer's investment and collection programs. All information supplied to the Treasurer will be forwarded (annually) to the internal/external Auditors and the Finance Director.

KANE COUNTY FINANCIAL POLICIES

9. Investment Vehicles

Kane County will use investments approved for governmental units as set forth in the most current issue of the Illinois Compiled Statutes 55 ILCS 5/3-11006. The Kane County Board, when requested by the County Treasurer, shall designate one or more banks or other financial institutions in which the funds and other public moneys in the custody of the county treasurer may be kept and when a bank or other financial institution has been designated as a depository it shall continue as such until 10 days have elapsed after a new depository is designated and has qualified by furnishing the statements of resources and liabilities as is required by this Section. When a new depository is designated, the county board shall notify the sureties of the county treasurer of that fact, in writing, at least 5 days before the transfer of funds. The County Treasurer shall be discharged from responsibility for all funds and moneys, which he deposits in a depository so designated while such funds and moneys are so deposited.

10. Collateral

It shall be the discretion of the Kane County Treasurer to determine whether or not collateral will be required of financial institutions receiving funds from the Kane County Treasurer. At all times the Kane County Treasurer will require that deposits in excess of 25% of the capital and surplus of a financial institution will be collateralized. The Kane County Treasurer may request collateral for any part of deposits in financial institutions when the Kane County Treasurer determines it to be in the best interests of safeguarding the funds on deposit. It shall be noted that in the normal course of operations there may be temporary fluctuations in the fund balance to collateral ratio. Due to this, funds may not have 100% collateralization 100% of the time. It shall be the intent of the Treasurer not to allow a collateral shortage to exceed 30 days for any one account.

When collateral is required, 100% of the deposit will be required. Only the following collateral will be accepted:

- U. S. Government direct securities
- Obligations of Federal Agencies
- Obligations of Federal Instrumentalities
- Obligations of the State of Illinois
- Obligations of the County of Kane
- Obligations of municipalities located within the County of Kane, subject to acceptance by the Kane County Treasurer
- Acceptable collateral as identified in the Illinois Compiled Statutes for use by the Treasurer of the State of Illinois.

KANE COUNTY FINANCIAL POLICIES

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the possible income to be derived.

The above standard is established as the standard for professional responsibility and shall be applied in the context of managing Kane County's portfolio. Pursuant to the Public Funds Investment Act at 30ILCS 235/2.5 and other provisions included in that Act, along with all other Statutes and Constitutional provisions regarding conflicts of interest and ethical considerations.

Kane County Funds may be extended to local government units when secured by assignment of future tax revenues. The Kane County Board Chairman and Kane County Treasurer are authorized to review such requests for assistance by local government units, and all such requests are subject to execution of an intergovernmental agreement as approved by the County Board.

11. Security Controls

Only the Kane County Treasurer is authorized to establish financial accounts. All other offices must seek the approval of the County Board, unless otherwise prescribed by law. At all times either the Kane County Treasurer, singly or jointly with the County Clerk are authorized to sign on financial accounts of Kane County, unless otherwise prescribed by law.

KANE COUNTY FINANCIAL POLICIES

Kane County Financial Policies	Liability and Risk Management Policies
	Amended by the County Board:

LIABILITY and RISK MANAGEMENT POLICIES

1. It shall be the intent of the County to fund all pension cost on current funding basis each year. The employee pension cost will be appropriated annually through the IMRF (Illinois Municipal Retirement Fund) Fund and all funds collected for pension payments will be segregated as received to this special revenue fund.

2. It shall be the intent of the County to be self-insured for all general liability, worker's compensation, and medical liability. The County shall also carry an umbrella policy to protect itself against major claims and will approve the coverage annually. The Finance department will establish a separate fund to accumulate resources to pay claims as they arise and to accumulate reserve funds to allow the fund to be self-sufficient.

KANE COUNTY FINANCIAL POLICIES

Kane County Financial Policies	Lump Sum Distribution Policy
	Amended by the County Board:

LUMP SUM DISTRIBUTION POLICY

1. For the purpose of this policy, lump sum distributions are defined as compensation to employees that are in addition to their base wage or salary and in addition to that which is required by collective bargaining agreements (e.g. “specialty pay” or payouts of unused benefit time), by the Department of Labor (e.g. overtime), by the Kane County Code (e.g. per diem) and by the Kane County Employee Handbook (e.g. termination pay).

2. It shall be the intent of the County for each lump sum distribution request to include a description of the purpose of the lump sum distribution, and that the description will be entered into the payroll system so as to be available for reporting purposes. Therefore, it is required of all department heads and requested of elected officials to provide such a description when submitting lump sum distribution requests.

3. It shall be the intent of the County for all lump sum distributions to be reported on a monthly basis in detail (date of payment, recipient of payment, description of payment, and amount of payment) by the Department of Human Resource Management to the Human Services Committee.

4. It shall be the intent of the County for all lump sum distributions to be posted to a General Ledger account that is separate from the “salaries and wages” account (i.e. “lump sum distribution”) with the exception of retroactive base salary and wage adjustments.

5. It shall be the intent of the County for all lump sum distributions to be processed through the Payroll System, to be included as a line item on the employee’s biweekly paycheck and to be paid in the same manner as the employee’s biweekly paycheck is normally paid.

KANE COUNTY FINANCIAL POLICIES

Kane County Financial Policies	Mass Transit Sales Tax
	Amended by the County Board:

MASS TRANSIT SALES TAX

1. Pursuant to Public Act 95-0708, (the “Act”) the Illinois General Assembly has authorized and the Department of Revenue will collect, in addition to other sales taxes, a ¼ cent sales tax within the County of Kane commencing April 1, 2008 (the “Mass Transit Sales Tax”) to be distributed to certain counties for the uses and purposes set forth in the Act. Section 4.03 of the Act provides that, “the County Board of each County shall use those amounts to fund operating and capital costs of public safety and public transportation services or facilities or to fund operating, capital, right-of-way, construction, and maintenance costs of other transportation purposes, including road, bridge, public safety, and transit purposes intended to improve mobility or reduce congestion in the county.”
2. It shall be the intent of the Kane County Board that the receipts from the Mass Transit Sales Tax imposed by the State of Illinois shall be allocated, expended and distributed primarily for capital improvements as hereinafter set forth. “Capital Projects”, as used in this Policy, shall mean projects which address a long-term, permanent improvement for public safety or transportation and transit purposes and which are not principally for funding ongoing or recurring expenses, maintenance or repairs. Temporary repairs and patching of roadways shall not be considered as “Capital Projects.”
3. It shall be the intent of the Kane County Board to allocate 10% of the RTA Sales Tax revenue to the General Fund to be used to fund operating costs of Public Safety.
4. It shall be the intent of the Kane County Board to establish, and there are hereby established, the following new restricted funds to receive the proceeds of the Mass Transit Sales Tax:
 - a) The Mass Transit Sales Tax/ Public Safety Fund – to be used for capital projects relating to the promotion of public safety – 9% of revenues
 - b) The Mass Transit Sales Tax/Judicial Technology Fund- to be used for capital projects relating to technology improvements for the judicial system – 6% of revenues.
 - c) The Mass Transit Sales Tax/ Transportation and Transit Fund – to be used for transportation and transit capital projects designed to reduce congestion or improve mobility within the County, which projects may include support for local innovation, coordination and enhancement activities as hereinafter provided – 75 % of revenues.

KANE COUNTY FINANCIAL POLICIES

5. It shall be the intent of the County that no expenditures from the Mass Transit Sales Tax Funds be approved by the County Board for years subsequent to FY 2008 without consideration of a three-year budget model including projections of revenue and expenditures as well as the development of strategies to achieve the goals of the County, which model shall be updated on an annual basis.

6. It shall be the intent of the County to issue debt obligations based upon the actual and projected revenues from the Mass Transit Sales Tax Funds only after a cost/benefit analysis is performed consistent with sound financial management practices and taking into consideration the amounts necessary for the project or projects; the interest rate and costs of issuance of the obligations; estimated escalation of construction costs and the readiness of the project.

7. It shall be the policy of the County Board to establish, and there is hereby established, subject to specific criteria to be recommended by the Transportation Committee and approved by the County Board, a Support for Local Innovation, Coordination and Enhancement (“SLICE”) Program each year, in a specific amount to be determined each year as part of the annual budget process, for assistance to municipalities or units of local governments for multi-jurisdictional or regional projects that benefit Kane County’s transportation system as a whole, advance the goals and objectives identified by the County Board in its adopted Transportation Plan and/or Transit Opportunities Assessment Study. Such funds may only be used to enhance the coordination and integration of transportation systems, to improve mobility, reduce congestion, reduce the growth of vehicle miles traveled, and to implement and achieve the objectives and guidelines established annually for the SLICE Program.

KANE COUNTY FINANCIAL POLICIES

Kane County Financial Policies	Operating Budget Policies
	Amended by the County Board:

OPERATING BUDGET POLICIES

1. Balanced Budget by Fund

It shall be the intent of the County to place basic budgetary constraints on each fund to ensure the County does not spend beyond its means. At a minimum, resources for operating purposes should not exceed available resources over a defined budget period. In addition, the County should maintain structural balance between operating expenditures and operating revenues over the long term, not just during the current operating period.

2. Multi-Year Projections by Fund

It shall be the intent of the County to perform multi-year budget projections by fund to ensure the County prepares a future financial plan. The County shall use a five-year operating budget computer model to project revenues and expenditures by fund. This model will assist in assessment of long-term financial policies, programs, and assumptions and will assist in the development of strategies to achieve the goals of the County. At the end of each fiscal year, the model will be updated to reflect actual data replacing projected data for that fiscal year.

3. Preparation of Program Budget

It shall be the intent of the County to prepare a program budget for certain departments that the Finance/Budget Committee deems appropriate. The program budget will be developed to include program descriptions and goals, and objectives specific to each program.

4. It shall be the intent of the County to identify and allocate the direct costs of all programs. Direct costs shall include, but not be limited to, utilities, such as gas, electric, water, and telephone, printing, janitorial services, supplies, and fleet management. Direct costs will be charged to all Special Revenue Funds unless otherwise directed by the Finance/Budget Committee. The identification and allocation of direct costs shall be submitted to the Finance Department by the appropriate department (e.g., Information Technologies) and updated annually for the Board.

KANE COUNTY FINANCIAL POLICIES

5. Timetable

It shall be the intent of the County to publish a budget calendar that specifies when budget tasks are to be completed and that identifies timelines for those tasks. The calendar will list the dates of key events and deadlines. The process for the County shall begin no later than March 31 and will end no later than mid-November

6. Earmarked Funds

It shall be the intent of the County to budget earmarked funds (e.g. MFT) in a separate fund for each funding source. This fund shall be self-balancing in that operating revenues will equal operating expenditures. These earmarked funds will only be used for those expenditures explicitly outlined in statute or by County resolution.

7. Enterprise Funds

It shall be the intent of the County to budget enterprise funds in a separate fund for each funding source. Enterprise funds will be recorded on an accrual basis. The Enterprise General Fund is unrestricted and shall be used for capital items only. The Enterprise Surcharge Fund is restricted for environmental purposes only.

8. Departmental Personnel Levels

It shall be the intent of the County to control personnel levels on a departmental level. Any increase in personnel levels within a County department must be approved by the standing committee to which the department head reports, the Finance/Budget Committee, and the County Board. The Human Resource Department shall provide the Human Services Committee, on a monthly basis, a report, summarized by department, of hires and terminations that occurred within the month.

9. Use of one-time revenues

It shall be the intent of the County to disallow the use of one-time revenues for ongoing expenditures due to potentially disruptive effects on services that is caused by the non-recurrent nature of these resources. Allowable uses for one-time revenues deposited in the General Fund must be approved by the County Board on a case-by-case basis.

10. New or unanticipated revenues

It shall be the intent of the County to review the use of new or unanticipated revenues on a case-by-case basis. It is also the intent of the county to have all grant funds received by the County Treasurer's office so that these funds may be properly allocated to the correct fund

KANE COUNTY FINANCIAL POLICIES

and entered into the county's financial system. Exceptions to this policy must be approved by the Finance/Budget Committee.

11. Appropriation ordinance

It shall be the intent of the County to adopt an appropriation ordinance at the November County Board meeting prior to the new fiscal year beginning. The budget shall be made available to the public for at least fifteen (15) days prior to action by the Board. This ordinance must be approved by the County Board before it is adopted.

12. Amendments to the Budget Ordinance

It shall be the intent of the County to adopt amendments to the Budget Ordinance as deemed necessary by the County Board. All requested budget amendments must be brought to the Finance/Budget Committee for approval.

13. Budgetary Transfers

It shall be the intent of the County to approve budgetary transfers under the discretion of the County Board on a case-by-case basis. The department requesting the budgetary transfer must identify the sources and uses of funds. Budgetary transfers between the following line item categories may only be made if approved by the County Board: personnel to/from non-personnel and capital to/from operating.

14. Interfund Loans

It shall be the intent of the County to have all interfund loans reported to the Finance/Budget Committee on a monthly basis. It is not the intent of the County to charge interest on interfund loans.

15. Budget Overage Policy

Pursuant to state law, the County Board is responsible for establishing the budget for all County departments and offices.

All department heads and elected officials are required to stay within the budget appropriated for the fiscal year for his/her department within a specific fund. A department within a specific fund is represented by the second group of numbers in the New World System's chart of account (XXX.XXX.XXX.XXXXX or fund.department.sub-department.account).

KANE COUNTY FINANCIAL POLICIES

The department head or elected official shall notify the Finance Director as soon as he/she anticipates that expenditures for the fiscal year will exceed the amount budgeted by the County Board. In addition, the Finance Director shall review all budgets by department, on a monthly basis, to determine if expenditures are likely to exceed the amount budgeted by the County Board by the end of the year. If the Finance Director makes such determination that expenditures are likely to exceed the amount budgeted by the County Board, the Finance Director will notify, in writing, the appropriate department head and/or elected official, along with the Finance Committee, of the projected expenditures in excess of budgeted amount.

Once it is projected that expenditures are likely to exceed the amount budgeted by the County Board, the department head or elected official must determine how to stay within the budget for the fiscal year. The department head or elected official may request a supplemental budget amount be added to his/her budget. The department head or elected official may also request a budget transfer between sub-departments within the same fund as long as money is projected to be available in another sub-department budget. The Finance Director shall determine, with the assistance of the department head or elected official, if money is projected to be available in another sub-department budget.

The department head or elected official shall present the supplemental budget request and/or the budget transfer request to the Finance Director for informational purposes. The Finance Director shall assist the department head or elected official in preparing a supplemental budget request and/or budget transfer for presentation to the appropriate committee. The department head or elected official shall then present the request and/or transfer to his/her own committee for approval. If approved by such committee, the request and/or transfer shall be presented to the Finance Committee for approval. If approved, the request and/or transfer would go to Executive Committee and then the County Board for final approval.

If a supplemental budget request and/or budget transfer is not approved, the department head or elected official is not authorized to spend in excess of his/her department budget in a specific fund. Also, the department head or elected official shall present an action plan to the Finance Committee for staying within budget for the fiscal year.

In the event actual expenditures from any department budget in a specific fund of any County department or office equals the amount budgeted for the fiscal year, no further expenditures may be incurred or paid unless authorized by the County Board as set forth herein. This policy shall apply to all expenditures, including payroll and other expenditures.

16. Use of Budgetary Savings Created by Vacancies

It shall be the intent of the County Board to ensure that savings created by vacancies shall be used in accordance with the purpose of the budget. Budgetary savings created by a vacancy may therefore be used to compensate remaining employees for temporarily working additional hours and/or for assuming a greater level of responsibility due to the

KANE COUNTY FINANCIAL POLICIES

vacancy, and/or to engage the services of a temporary contract employee to perform the duties of the vacated position.

Budgetary savings created by the filling of a vacancy at a lower than budgeted wage or salary rate for the vacated position may be used with the approval of the department head and standing committee chair to adjust the compensation for other positions within the department budget for which job descriptions have been revised to reflect increased job responsibilities and/or level of required expertise. The revised job description must be submitted to the Human Resource Department with the requested salary/wage adjustment.

It shall be the intent of the Board that the total annualized salaries and wages of all positions (both filled and vacant) within a department or office shall not exceed the annual salary and wage budget for the department or office.

KANE COUNTY FINANCIAL POLICIES

Kane County Financial Policies	Petty Cash Accounts
	Amended by the County Board:

PETTY CASH ACCOUNTS

Petty cash funds in amounts not to exceed \$500 have been established to handle reimbursements for incidental departmental expenses or significant volumes of recurring expenditures. A cash box is used for incidental expenses and cashiering function. A checking account is used for recurring expenditures. Incidental expenses include miscellaneous office supplies and expenses whereas recurring expenditures represent mileage reimbursements in departments with frequent travelers. When a petty cash fund is established within a particular department, a petty cash custodian is designated who is responsible for disbursements and replenishment of the fund. Whenever the petty cash custodian decides that the fund needs to be replenished, the reimbursement is requested on a personal expense voucher submitted to the Auditor's Office. Prior to processing this request for replenishment of the petty cash fund to its original balance, the Auditor's Office will audit supporting documentation and then approve the request. Procedures shall be written and approved by management in each area that maintains a Petty Cash account.

KANE COUNTY FINANCIAL POLICIES

Kane County Financial Policies	Post Debt Issuance Compliance Policy
	Amended by the County Board:

POST DEBT ISSUANCE COMPLIANCE POLICY

1. **Compliance Officer Is Responsible for Records**

The Executive Director of Finance of the County (the “Compliance Officer”) is hereby designated as the keeper of all records of the County with respect to each issue of the Tax Advantaged Obligations, and such officer shall report to the County Board at least annually that he/she has all of the required records in his/her possession, or is taking appropriate action to obtain or recover such records.

2. **Closing Transcripts**

For each issue of Tax Advantaged Obligations, the Compliance Officer shall receive, and shall keep and maintain, a true, correct and complete counterpart of each and every document and agreement delivered in connection with the issuance of the Tax Advantaged Obligations, including without limitation (i) the proceedings of the County authorizing the Tax Advantaged Obligations, (ii) any offering document with respect to the offer and sale of the Tax Advantaged Obligations, (iii) any legal opinions with respect to the Tax Advantaged Obligations delivered by any lawyers, and (iv) all written representations of any person delivered in connection with the issuance and initial sale of the Tax Advantaged Obligations.

3. **Arbitrage Rebate Liability**

The Compliance Officer shall review the agreements of the County with respect to each issue of Tax Advantaged Obligations and shall prepare a report for the County Board stating whether or not the County has any rebate liability to the United States Treasury, and setting forth any applicable exemptions that each issue of Tax Advantaged Obligations may have from rebate liability. Such report shall be updated annually and delivered to the County Board.

4. **Recommended Records**

The Compliance Officer shall review the records related to each issue of Tax Advantaged Obligations and shall determine what requirements the County must meet in order to maintain the tax-exemption of interest paid on its Tax Advantaged Obligations, its entitlement to direct payments by the United States Treasury of the applicable percentages of each interest payment due and owing on its Tax Advantaged Obligations,

KANE COUNTY FINANCIAL POLICIES

and applicable tax credits or other tax benefits arising from its Tax Advantaged Obligations. The Compliance Officer shall then prepare a list of the contracts, requisitions, invoices, receipts and other information that may be needed in order to establish that the interest paid on the Tax Advantaged Obligations is entitled to be excluded from “gross income” for federal income tax purposes, that the County is entitled to receive from the United States Treasury direct payments of the applicable percentages of interest payments coming due and owing on its Tax Advantaged Obligations, and the entitlement of holders of any Tax Advantaged Obligations to any tax credits or other tax benefits, respectively. Notwithstanding any other policy of the County, such retained records shall be kept for as long as the Tax Advantaged Obligations relating to such records (and any obligations issued to refund the Tax Advantaged Obligations) are outstanding, plus three years, and shall at least include:

- a) complete copies of the transcripts delivered when any issue of Tax Advantaged Obligations is initially issued and sold;
- b) copies of account statements showing the disbursements of all Tax Advantaged Obligation proceeds for their intended purposes, and records showing the assets and other property financed by such disbursements;
- c) copies of account statements showing all investment activity of any and all accounts in which the proceeds of any issue of Tax Advantaged Obligations has been held or in which funds to be used for the payment of principal or interest on any Tax Advantaged Obligations has been held, or which has provided security to the holders or credit enhancers of any Tax Advantaged Obligations;
- d) copies of all bid requests and bid responses used in the acquisition of any special investments used for the proceeds of any issue of Tax Advantaged Obligations, including any swaps, swaptions, or other financial derivatives entered into in order to establish that such instruments were purchased at fair market value;
- e) copies of any subscriptions to the United States Treasury for the purchase of State and Local Government Series (SLGS) obligations;
- f) any calculations of liability for arbitrage rebate that is or may become due with respect to any issue of Tax Advantaged Obligations, and any

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calculations prepared to show that no arbitrage rebate is due, together, if applicable, with account statements or cancelled checks showing the payment of any rebate amounts to the United States Treasury together with any applicable IRS Form 8038-T; and

- g) copies of all contracts and agreements of the County, including any leases (the “Contracts”), with respect to the use of any property owned by the County and acquired, constructed or otherwise financed or refinanced with the proceeds of the Tax Advantaged Obligations effective at any time when such Tax Advantaged Obligations are, will or have been outstanding. Copies of contracts covering no more than 50 days of use and contracts related to County employees need not be retained.

5. IRS Examinations or Inquiries

In the event the IRS commences an examination of any issue of Tax Advantaged Obligations or requests a response to a compliance check, questionnaire or other inquiry, the Compliance Officer shall inform the County Board of such event, and is authorized to respond to inquiries of the IRS, and to hire outside, independent professional counsel with the consent of the State’s Attorney to assist in the response to the examination or inquiry.

6. Annual Review

The Compliance Officer shall conduct an annual review of the Contracts and other records to determine for each issue of Tax Advantaged Obligations then outstanding whether each such issue complies with the federal tax requirements applicable to such issue, including restrictions on private business use, private payments and private loans. To the extent that any violations or potential violations of federal tax requirements are discovered incidental to such review, the Compliance Officer may make recommendations or take such actions as the Compliance Officer shall reasonably deem necessary to assure the timely correction of such violations or potential violations through remedial actions described in the United States Treasury Regulations, or the Tax Exempt Bonds Voluntary Closing Agreement Program described in Treasury Notice 2008-31 or similar program instituted by the IRS.

7. Training

The Compliance Officer shall undertake to maintain reasonable levels of knowledge concerning the rules related to tax-exempt bonds (and build America bonds and tax credit bonds to the extent the County has outstanding build America bonds or

KANE COUNTY FINANCIAL POLICIES

tax-credit bonds) so that such officer may fulfill the duties described in this Policy. The Compliance Officer may consult with counsel, attend conferences and presentations of trade groups, read materials posted on various web sites, including the web site of the Tax Exempt Bond function of the IRS, and use other means to maintain such knowledge. Recognizing that the Compliance Officer may not be fully knowledgeable in this area, the Compliance Officer may consult with outside counsel, consultants and experts to assist him or her in exercising his or her duties hereunder. The Compliance Officer will endeavor to make sure that the County's staff is aware of the need for continuing compliance. The Compliance Officer will provide copies of applicable tax documents for each series of Tax Advantaged Obligations then currently outstanding (the "Tax Agreements") to staff members who may be responsible for taking actions described in such documents. The Compliance Officer should assist in the education of any new Compliance Officer and the transition of the duties under these procedures. The Compliance Officer will review this Policy and each of the Tax Agreements periodically to determine if there are portions that need further explanation and, if so, will attempt to obtain such explanation from counsel or from other experts, consultants or staff.

8. Amendment and Waiver

The procedures described in this Policy are only for the benefit of the County. No other person (including an owner of a Tax Advantaged Obligation) may rely on the procedures included in this Policy. The County may amend this Policy and any provision of this Policy may be waived, without the consent of the holders of any Tax Advantaged Obligations. Additional procedures may be required for Tax Advantaged Obligations the proceeds of which are used for purposes other than capital governmentally owned projects or refundings of such, including tax increment financing bonds, bonds financing output facilities, bonds financing working capital, or private activity bonds. The County also recognizes that these procedures may need to be revised in the event the County enters into any derivative products with respect to its Tax Advantaged Obligations.

KANE COUNTY FINANCIAL POLICIES

Kane County Financial Policies	Procurement Card Policy
	Amended by the County Board:

Procurement Card Policy

Departmental Credit Cards Issued by the County

1. Purpose of Procurement Card Policy
 - a) The County recognizes procurement cards are an essential tool for facilitating the purchase of certain goods and services, especially those that may only be procured online, or those required during travel or emergencies.
 - b) The County also recognizes procurement cards are beneficial for promoting competitive selection by expanding the range of vendors from which quotes may be solicited to include vendors that only accept credit card payments.
 - c) At the same time the County recognizes procurement cards may increase the possibility of unauthorized purchases or payments. Therefore it is the intent of the County to minimize this risk by limiting the number of procurement cards issued to each office and department or group of departments to the fewest number as is practical and by setting individual and monthly transaction limits for each card to the lowest levels that reasonably accommodate the procurement needs.
 - d) Appropriate internal controls must be established to assure responsible operations.
 - e) Written procedures shall be developed governing all operation issues.

2. Responsibility for Procurement Card Program
 - a) The overall County procurement card program (commonly known as the “credit card program”) shall fall under the purview of the Finance Committee.
 - b) The administration of the procurement card program shall be the responsibility of the Executive Director of Finance as executed through the Director of Purchasing and Purchasing Department staff.
 - c) The Director of Purchasing shall be designated the “system administrator” of the procurement card program for purposes of program maintenance and serving as the interface between the procurement card provider and the procurement cardholders.
 - d) The Assistant Director of Purchasing shall serve as the backup “system administrator”.
 - e) The Kane County Auditor shall serve as a “system administrator” to assist in the resolution of disputed charges
 - f) Elected officials and department heads shall be accountable for procurement card usage in their areas of responsibility.
 - g) Each office or department having procurement cards shall appoint a procurement card administrator responsible for the administrative function associated with the

KANE COUNTY FINANCIAL POLICIES

- procurement cards; the procurement card administrator may not be the same person as the department head or elected official.
- h) Each procurement cardholder is accountable for the use of the procurement card issued in his or her name.
3. Determination of Number and Limits of Procurement Cards
- a) Each County department head, with the advice and consent of his/her standing committee, and each elected official shall determine:
 - i. the number of procurement cards needed by their office or department, and
 - ii. the single and monthly transaction limits to be set for each card.
 - b) Each elected official and County department head shall determine the employees within their office or department to whom the procurement cards should be issued.
 - c) Such determinations should be made with the understanding that the County has no obligation to issue procurement cards in any particular office or County department for use by any particular individual.
 - d) It is the intent of the County that the number of procurement cards issued and the transaction limits established for each cardholder be reviewed annually by the standing committee to which the cardholder's office or department reports, and by the Finance Committee.
 - e) The number of procurement cards issued and the transaction limits established for each County department shall be approved annually by the standing committee to which the department reports and by the Finance Committee.
 - f) The number of cards issued or the aggregate monthly transaction limit may not be increased above the number and limits approved for each County Department without the approval by the standing committee.
4. Temporary Changes to County Department's Procurement Card Transaction Limits
- a) The single transaction limit of a County Department's cardholder may be temporarily increased as high as the monthly transaction limit for that cardholder upon written authorization by the Department Head responsible for the cardholder.
 - b) A standing committee may choose to pre-authorize temporary increases of a single or monthly transaction limit for any County department as deemed appropriate for the anticipated need.
 - c) When an emergency situation requires the single transaction limit of a County Department's card to be increased to a higher monthly transaction limit than previously approved by the standing committee and the increase needs to be approved before the next meeting of the standing committee, the single and monthly transaction limits may be increased to the level required by the emergency if in addition to the authorization of the Department Head responsible for the procurement card, approval is also obtained from one of the following individuals, listed in order of preference: standing committee chair, standing committee vice chair, Finance Committee Chair, County Board Chair or County Board Vice Chair.

KANE COUNTY FINANCIAL POLICIES

Once the emergency has passed, the single and monthly transaction limits must be reset to limits approved by the standing committee.

5. Temporary Changes to Elected Official's Office Procurement Card Transaction Limits
 - a) The single transaction limit of an Elected Official's Office cardholder may be temporarily increased upon written authorization by the Elected Official responsible for the cardholder.
 - b) Restrictions Regarding Issuance of Procurement Cards
 - c) County procurement cards may only be issued to County employees and elected officials.
 - d) County procurement cards may only be issued to staff upon written authorization by their department head or elected official to whom they report in accordance with the transaction limits established by their standing committee or the elected official, respectively.
 - e) A procurement card may only be issued to a department head upon approval by their standing committee.
 - f) An approved procurement card may not be issued until the prospective cardholder signs the County's Procurement Card Agreement.

6. Restrictions Regarding Use of Procurement Cards
 - a) Procurement cards may only be used for allowable Kane County purchases.
 - b) All procurement card purchases must be in compliance with state and county procurement laws and regulations.
 - c) Procurement cards may not be used to pay invoices that have already been submitted to the County Auditor's Office for payment. Such use would circumvent the internal controls in place to authorize payment of invoices.
 - d) Procurement cards may not be used to purchase services from employees. Such use would circumvent the process for collecting and capturing the required information for W2 reporting purposes.
 - e) With the exception of an emergency procurement or micro purchase as defined in the Procurement Ordinance, procurement cards may not be used to purchase items that can be purchased at a lower cost through other reasonable means, such as with a purchase order. Use of procurement cards in such cases may result in County payment of the lower amount.
 - f) Procurement cards may not be used for certain purchases such as cash advances, personal charges, alcoholic beverages and tobacco products.
 - g) Improper charges to a procurement card must be repaid to the County within the current statement cycle. If this is not done, repayment to the County will be by payroll deduction in accordance with the requirements of state and federal wage laws.
 - h) Improper use of County procurement cards may result in disciplinary action, up to and including termination.

7. Internal Controls Regarding Procurement Card Program

KANE COUNTY FINANCIAL POLICIES

- a) The Kane County Auditor shall be responsible for auditing the internal controls covering the procurement card program. Internal controls within this context are the policies and procedures put in place by management to safeguard County assets, stop fraudulent behavior, promote accountability and increase efficiency.
 - b) Each procurement card administrator shall receive the procurement card billing statements and collect the procurement card receipts and expense documentation for all procurement cards issued to the office or department which they serve.
 - c) The procurement card administrator for a County department shall ensure that the County and/or business purpose of each County department expense is clearly indicated on the documentation for each expense, that a department's food purchases include the number of participants and their relationships (e.g., "self", "two staff", "one guest", and that a department's conference expense documentation includes the training itinerary and date range.
 - d) The procurement card statement must be approved (signed) by both the procurement card administrator and the elected official or department head (or their designees) as confirmation that the expenses are allowable expenses.
 - e) The procurement card administrator shall submit the approved procurement card billing statement along with all supporting receipts and expense documentation to the County Auditor's Office.
 - f) A report of procurement card transactions shall be included in the financial report package provided by the Finance Department for each standing committee monthly meeting for the offices and departments reporting to each standing committee.
8. System Administration of Procurement Card Program
- a) The Director of Purchasing as the procurement card system administrator shall be responsible for the day-to-day administration of the procurement card program, including the issuance and cancellation of cards and the maintenance of transaction limits within the procurement card system.
 - b) County procurement cards for active employees may only be issued, suspended, cancelled or have their limits changed with prior authorization by the department head, with the advice and consent of the Department's standing committee, or by the elected official responsible for the current or prospective card holder.
 - c) County procurement cards for inactive employees must be cancelled by the Director of Purchasing upon confirmation of termination of employment from the Department of Human Resources or upon notification of the elected official or department head.
 - d) The Director of Purchasing shall review procurement card statements at least weekly, follow up on any suspicious activity with the cardholder and/or the procurement card merchant, and notify the Auditor's Office if any fraudulent activity was detected.
 - e) The Director of Purchasing must provide a list of all cardholders and associated limits to the Auditor's Office.
 - f) Whenever there is an addition or deletion of a cardholder or change in transaction limit, the Director of Purchasing must notify the Auditor's Office in writing.

KANE COUNTY FINANCIAL POLICIES

Kane County Financial Policies	Reserve Policies
	Amended by the County Board: November 14, 2023

RESERVE POLICIES

1. Objectives by fund

It shall be the intent of the County to set objectives for the Corporate, Enterprise Surcharge and Enterprise General Funds with regard to reserve policies. The County shall set reserves at a minimum of 3 months operating expenditures in the Corporate Fund. The Enterprise Surcharge Fund will have a minimum fund balance of \$3 million each year.

2. Phasing out the use of the Enterprise Surcharge Fund for environmental and environmental prosecution expenditures

The Settler's Hill Landfill was closed in 2006 and the County is no longer receiving related landfill revenues in the Enterprise Surcharge Fund. Therefore, it shall be the intent of the County to phase out the use of the Enterprise Surcharge Fund for environmental and environmental prosecution expenditures and look for alternative revenue sources.

3. Contingency accounts by fund

It shall be the intent of the County to set up a contingency account in the General Fund for operating expenditures. The County shall allow the contingency account to be set at a minimum of 2% of total operating expenditures, not to exceed funds for one year of expenditures. In the event of declining Equalized Assessed Valuation (EAV), the Finance Committee may recommend lowering the contingency account to an amount less than the 2% minimum requirement. Any recommendation made by the Finance Committee that is less than 2% of total operating expenditures must be brought to the full County Board for approval.

4. Guidelines for capital expenditure set-asides

It shall be the intent of the County to allow unbudgeted or one-time revenue sources to be set aside as capital expenditure funds for unforeseen expenditures.

5. Year-end Encumbrances and Continuing Appropriations

It shall be the intent of the County to transfer all unencumbered (those amounts not committed by purchase order) department account balances in the General Fund to the General Fund balance at the end of the fiscal year (November 30). All unencumbered

KANE COUNTY FINANCIAL POLICIES

balances in Special Revenues funds are transferred from the operating fund line items to their respective Fund's fund balance. Exceptions to this rule are continuing appropriations that will be approved on a case-by-case basis. Funds budgeted for capital expenditures will lapse for multi-phased projects, but will not lapse for one-time purchases as long as the funds have been committed by a purchase order or contract.

6. Special Reserve Fund

It shall be the intent of the County to establish a Special Reserve Fund in which funds may be set aside and which may only be used with approval of the County Board through the normal budgeting and appropriations process.

KANE COUNTY FINANCIAL POLICIES

Kane County Financial Policies	Revenue and Collection Policies
	Amended by the County Board:

REVENUE AND COLLECTION POLICIES

1. It shall be the intent of the County to create an estimated annual revenue projection by fund. The Finance department will create the annual estimate as part of the budget process to be presented to the Board. The revenue projection will present last year's estimate and actual results to date. The Finance department will maintain (on a monthly basis) a comparison of estimates versus actual results. The Tax Extender will perform an annual analysis of the real estate tax levy to ensure the levy is within compliance with all tax cap and internal policies.

2. It shall be the intent of the County to have the Finance department present an analysis of all user fees by program, department, and fund. The analysis shall include a comparison of program and department fee structures, including specific dates of fee increases and related cost. The Finance department shall make recommendations to the subcommittee for each program on potential increases to user fees. It is the intent to have programs supported by user fees remain self-sufficient and increase user fees to recoup related costs.

3. It shall be the intent of the County to deposit all funds collected during the month by all departments at all collection locations no later than 2 business days following the end of the month. Cash receipts totaling \$1,000 or more must be deposited within 2 business days of receipt. Cash receipts totaling less than \$1,000 must be deposited within 2 weeks, but no later than 2 business days following the end of the month in which it was collected. All cash receipts will be recorded in an original book of record daily and in the general ledger within 1 business day of deposit. The Finance department will reconcile all cash receipts to the general ledger and all bank activity monthly.

KANE COUNTY FINANCIAL POLICIES

Kane County Financial Policies	Travel Policy
	Amended by the County Board:

TRAVEL POLICY

1. Authorization; Schedule: Reimbursement for expenses of county board members, elected officials and county employees traveling on county business shall be authorized and paid in accordance with the following unless otherwise provided for by State Statute:

Overnight and Multi-Day Travel

a) Permitted Rates:

i. *Transportation:*

- a. *Private Auto: With prior supervisor approval Employee travel on County business by private auto is reimbursable at the IRS mileage rate. Mileage allowance is to compensate traveler for gas, oil, insurance and normal vehicle operating expenses. There is no mileage reimbursement for the trip from home to each employee's assigned workplace, which is defined as commutation mileage. Where private auto is used on out of town trips, the mileage allowance is not to exceed the related cost of coach airfare. Travelers attending the same conference or seminar should car pool. County vehicles should be used whenever possible. Only reimbursement for out of pocket expenses when a private vehicle is used. Travelers using their personal vehicle must carry auto insurance equivalent to that maintained on county vehicles and must show evidence that their policy is in force.*
- b. **Airfare Or Train:** The actual cost, not to exceed coach air fare. Private airplane at private auto mileage rate but not to exceed the related cost of coach airfare. Airfare shall normally assume seven (7) day advance purchase and non-cancelable basis. Internet bookings should be used when available as the lowest possible air fare for the destination. Exceptions must be explained and approved by the elected official or department head.
- c. **Mode:** All travel by the most economical mode of transportation available.
- d. **Rental Vehicles for county business:** The actual cost for use of the vehicle, which includes gas, taxes, optional insurance coverage and any other fees imposed by the rental agency. When a vehicle is used for both business and personal purposes, there must be a daily allocation with personal usage being

KANE COUNTY FINANCIAL POLICIES

paid by the employee. Vehicle must be an automobile with a classification not to exceed that which is required by the county function for which the vehicle is being used by the employee. If the employee selects a vehicle classification that exceeds that which is required by the county function, the differential cost shall be paid by the employee.

ii. Reserved:

iii. Meals:

Per diem for each day during which County personnel are performing official business, which includes the day of departure and day of arrival. Per diem allocation on arrival and departure date depends upon meals consumed at out-of-town travel destination. The amount per day for breakfast, lunch and dinner is established by the Human Service Committee and approved by the County Board. Communication to employees is by the county auditor after County Board approval. The daily per diem will be reduced by meals included in conference registration or included in lodging costs.

iv. Lodging:

Actual cost of a room with a maximum double occupancy capacity at the facility where the seminar or conference is being held. The County will not reimburse for more than the conference rate, if a conference rate is available. When rooms are not available at this facility, room reservations are permitted at a nearby facility with comparable room rates. For other business trips, actual cost of a room at a facility location convenient to the business nature of the trip. Actual cost includes all applicable taxes. Travelers are encouraged but not required to share lodging accommodations. Receipts are necessary to support actual cost. Non seminar/conference lodging rates are reimbursable up to the GSA CONUS per diem lodging rate applicable to the location plus 20%. GSA CONUS per diem rates are available at www.gsa.gov and a printout of the applicable per diem rate page should be submitted with the PEV.

v. e. Other allowed and disallowed expenses:

Taxi / Limo fares, tolls and parking fees. Not allowable are parking and / or traffic tickets, towing charges for removal from illegal parking zones. Not allowable are entertainment, movie rentals, personal phone calls, alcoholic beverages and tips in excess of twenty percent (20%) of the meal and beverage cost. Tips are not allowed for per diems and meals included in the conference and or seminar cost.

KANE COUNTY FINANCIAL POLICIES

Local Travel

b) Permitted Rates:

i. Transportation:

Private Auto: with prior supervisor approval, employee travel on county business by private auto is reimbursable at the IRS mileage rate which is communicated to employees by the County Auditor. Mileage allowance is to compensate traveler for gas, oil insurance and normal vehicle operating expenses. There is no mileage reimbursement for the trip from home to each employee's assigned workplace, which is defined as commutation mileage. When the duties of the employee require travel from the employee's primary worksite to another worksite, mileage driven in private auto will be reimbursed at the internal revenue service rate. Travelers attending the same conference should carpool. County vehicles should be used whenever possible. Only reimbursement for out of pocket expenses when a private vehicle is used. Travelers using their personal vehicle must carry auto insurance equivalent to that maintained on county vehicles and must show evidence that their policy is in force.

ii. Meals:

Meal cost reimbursement must not exceed the per diem for the meal and will be reduced for meals included in registration fees. Employees traveling locally on County business will not be reimbursed for meal cost unless reimbursement is required by an applicable collective bargaining agreement or the elected official/department head agrees (as indicated by their approval of the request) that the circumstances related to the travel (such as time limitations or conditions) prevented the employees from providing the meal they normally would have provided for themselves at their workplace. Exceptions for grant funded programs, collective bargaining agreements and other special circumstances require the approval of the elected official or department head.

iii. Guests:

Actual cost of meals, receipts necessary. Business purpose only. Guests do not include elected officials, appointed officials and other county employees.

iv. Department meetings and events:

No county reimbursement for refreshments unless there is at least one guest in attendance who is not a county employee. No reimbursement for mileage to and from the meeting or event without prior department head approval.

KANE COUNTY FINANCIAL POLICIES

v. *Other allowed and disallowed expenses:*

Taxi/limo fares, tolls and parking fees. Not allowable are parking and/or traffic tickets, towing charges for removal from illegal parking zones, laundry, entertainment, movie rentals, personal phone calls, alcoholic beverages and tips in excess of twenty percent (20%) of the meal and beverage cost. Tips are not allowed for per diems and meals included in the conference and/or seminar cost.

c) Required Documentation:

i. *All travel reimbursement claims must be documented on a personal expense voucher:*

- a. Purpose of the trip including reason for expenses, dates and places.
- b. Traveler identification including names of people and their business affiliation at meals along with the reason they are being entertained.
- c. Meal tickets when guests are being entertained.
- d. Approval by an employee's supervisor or other designated party and submitted to the Auditor's office along with supporting documentation within sixty (60) days of the travel date. Reimbursable expenses that have been incurred in the last quarter of the fiscal year must be submitted for reimbursement prior to the assigned closing date in December.
- e. *Overnight and Multiday travel on personal expense voucher must also include the attachment of motel/hotel bills, train/ plane tickets and auto rental bills.*
- f. Travel expense policy is administered by and any exceptions must be approved by the auditor.

d) Reimbursement:

- i. Reimbursement of expenses shall include per diem payments, fees, mileage, airfare / train tickets, meals, and any other county business expenses.
- ii. Travel expenses eligible for reimbursement by a non- county entity should be reimbursed by this separate entity. No travel expenses are to be reimbursed by more than one source. The Kane County Ethics regulation must be observed at all times.

KANE COUNTY FINANCIAL POLICIES

- iii. If a person who has received reimbursement from the county receives any reimbursement from any other source, any such other reimbursement must be submitted to the county treasurer.
 - iv. It is the duty of the person seeking reimbursement for expenses to obtain and provide all documentation requested by the county auditor. Reimbursement will be withheld until requested documentation is provided.
 - v. The duty to provide documentation shall be of a continuing nature and shall not terminate once the county has paid the submitted claim.
 - vi. Failure to comply with the requirements of this policy will be referred to the State's Attorney for disposition.
 - vii. County government credit cards can be used for county business travel expenses. Unauthorized usage or a history of lost credit cards will result in a forfeiture of credit card privileges.
- e) Arbitration:
- i. Any dispute between the traveler and the auditor will be submitted to and resolved by the county board chairman. (Ord. 94-118, 5-10-1994, eff. 12-1-1994; Ord. 96-265, 10-8-1996; Ord. 97-256, 9-9-1997; Ord. 01-230, 7-10-2001; Ord. 03-255, 8-12-2003; Ord. 07-78, 3-13-2007; Res. 07-338, 10-9-2007)
 - ii. Elected Officials adopting their office policy must have a policy which is at least as restrictive as the County policy. A copy of the elected official's policy must be submitted to the County Auditor. Any dispute between the traveler and the auditor will be submitted to and resolved by the county elected official

KANE COUNTY FINANCIAL POLICIES

f) Required County Board Approval:

- i. In accordance with the Local Government Travel Expense Control Act, 50 ILCS 150/1 et seq., (the "Travel Expense Control Act"), all reimbursements for travel, meals and lodging of County Board members and County Board Chairman must be approved by a roll call vote of the County Board. Such reimbursement requests should be advanced through the Finance Committee and the Executive Committee before submission to the County Board for approval.
- ii. In accordance with the Travel Expense Control Act, all reimbursements for travel, meals and lodging that exceed the maximum amounts allowed under this policy – including those incurred or approved by an elected official – must be approved by a roll call vote of the County Board. Such reimbursement requests should be advanced through the Standing Committee to which the department head or elected official makes reports, the Finance Committee, and the Executive Committee before submission to the County Board for approval.

KANE COUNTY FINANCIAL POLICIES

STATE OF ILLINOIS)

COUNTY OF KANE)

RESOLUTION NO. 24-060

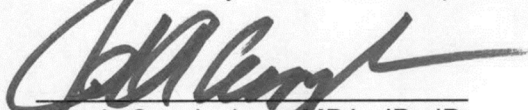
REVISION TO KANE COUNTY FINANCIAL POLICIES

WHEREAS, the Kane County Financial Policies cover many topics and are included in one document, and


WHEREAS, it would be beneficial if the Kane County Financial Policies included a table of contents and section headers making it easier to find information and easier to update and revise individual sections as needed,

NOW, THEREFORE, BE IT RESOLVED by the Kane County Board that the Kane County Financial Policies be revised to incorporate a Table of Contents and page headers.

Passed by the Kane County Board on February 13, 2024.



John A. Cunningham, MBA, JD, JD
Clerk, County Board
Kane County, Illinois



Corinne M. Pierog MA, MBA
Chairman, County Board
Kane County, Illinois

Vote:
PASSED

Vote:
PASSED

KANE COUNTY BUDGET POLICIES

Kane County Financial Policies	Fiscal Year 2024 Budget Policy
	Approved by the County Board on: June 13, 2023 Amended by the County Board on: November 14, 2023

Kane County Board Fiscal Year 2024 Budget Policy

Initially Adopted by Resolution 23-268

Amended with Resolution 23-454

Kane County Government operates on policies designed to protect the County’s assets, support diverse community interest, provide guidance to employees, and serve the public efficiently *and* honestly. It is the intent of the Kane County Board that policy statements be used to avoid conflicting goals or activities, which may have negative impacts on the overall financial position of the County.

The County’s budget is a formal document which enables the County to plan for the future, measure the financial performance of the County, and help the public to understand where revenues come from and how these assets are expended to provide County services. The budget serves many purposes and addresses different needs depending on the audience, including: County Residents, Federal and State regulatory authorities, public officials with control over the internal operations of their offices (“Elected Officials”), other Local Governments, and County Staff. The County Board strongly encourages Officers with control over the internal operations of their offices to make every effort to adhere to this Budget Policy.

The budget process is governed by: Illinois Compiled Statutes (55 ILCS art. 5); Other regulatory requirements; and Kane County Board Policies. The County Board is required to pass a balanced budget by November 30th of each year. The State of Illinois requires that the County budget is based on fund accounting, which is a system that matches the sources of revenue with the uses allowed for that revenue. This process causes the County to budget and account for its revenues and expenditures in various funds. The fund types presented in the Fiscal Year 2024 include the General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, Enterprise Funds, and Other Funds.

In addressing concerns for improving its current financial strength, implementing sound financial business practices, providing a variety of fiscal resources required for public health, safety, transportation, and the development of a thriving economy while protecting the interest of the taxpayer, the County Board implements the following directives for the development of the fiscal year 2024 budget:

- **BUDGET SUBMITTAL** - All departmental budgets, and budgets under Elected Officials - shall be submitted in accordance with the existing levels of services provided, unless funding is identified and available through other new revenue sources or a departmental reorganization. There is **no guarantee of continued funding levels**. Department Heads and Elected Officials are encouraged to analyze all services and programs administered by the respective department or office for the costs of providing said services/programs, need for the services/programs, and if the service or program is mandated by Federal or IL

KANE COUNTY BUDGET POLICIES

State Law, or, where applicable, by County Board Ordinances or Policies. ***Budgets should be submitted at the 2023 Board approved budget amounts, with any and all new increase amounts presented on a supplemental request form. Departments may adjust budget between the contractual and commodities categories, and within their contractual and commodities line items.***

- **BALANCED BUDGET** – ***No FUND RESERVES will be utilized to balance the budget (with the exception of the Kane County Department of Transportation, and Departments whose funding comes only from Grants).***
- **FEDERAL AND STATE FUNDED PROGRAMS** – In the event of loss of Federal or State funding and/or reimbursement for specific services, it is understood that Departments will be expected to, and Elected Officials are strongly encouraged to either reduce funded services or identify other reductions or revenue increases to off-set the losses. ***Exceptions will be addressed on a case by case basis.***
- **USER FEES AND CHARGES** – Appointed Department Heads, Elected Officials, and the Finance Department should review all user fees and charges on an annual basis to ensure the collected fees are covering the costs of service provided (subject to Federal Law, IL State Statutes, and, where applicable, County Board Ordinances and Policies).
- **REVENUE ESTIMATIONS** – The County will project annual revenues on an appropriate analytical basis to protect budget from short-run fluctuations in any one revenue source. In instances where the County is providing non-mandated services and the revenue stream(s) is/are not covering the costs of said services, direction will be requested by the County Chairperson from the reporting standing committee (and if necessary the full County Board) on whether said services should be allowed to continue and supplemented with County Funds.
- **CONSUMER PRICE INDEX** - The County of Kane is mandated to follow the Illinois Property Tax Extension Limitation Law (PTELL) by the State of Illinois. PTELL allows governing bodies the ability to cover the costs of inflationary increases incurred in the day-to-day operations by increasing its previous year’s tax extension by the CPI or 5%, whichever is less. The County Board has directed the Finance Department to capture new growth when developing the fiscal year 2024 budget. The CPI increase authorized under PTELL of 5% for the 2023 extensions (taxes payable in 2024) ***shall or shall not*** be utilized in the calculation of property tax revenues. ***A Resolution passed by simple majority of the County Board at the May Board Meeting shall be the determining factor if the CPI allowed under PTELL shall be utilized.***

FUND RESERVES – It shall be the intent of the County to set objectives for the Corporate, Enterprise Surcharge and Enterprise General Funds with regard to reserve policies. The County shall set reserves at a minimum of 3 months operating expenditures in the Corporate Fund. The Enterprise Surcharge Fund will have a minimum fund balance of \$3 million each year.

KANE COUNTY BUDGET POLICIES

- **WAGE ADJUSTMENTS** – Every effort will be made to establish the non-union employee wage increase rate at the beginning of the budget cycle. In accordance with section 2-307 of the Kane County Code, the Labor Management Committee will make a recommendation of the non-union increase rate to the Human Services Committee, who will evaluate said increase rate and then will forward the recommendation on to the Finance Committee. It is the desire of the County Board to maintain a level of equity between union and non-union employees. The Human Services Committee shall establish and recommend to the Finance/Budget Committee an equitable performance pay adjustment for non- union employees no later than the Finance/Budget Committee meeting in June.
- **Reference to Vacant Positions has been eliminated.
- **PERSONNEL BUDGETS** – All personnel budgets (including budgets of Elected Officials) will be calculated by the Position Budget module and imported into the departmental budgets. This includes: Salaries; Wages; Social Security; Medicare; IMRF; SLEP; Health Insurance; Dental Insurance, Per Diems; and projected On-Call and other special pays. ***Department Heads are requested to send estimated Overtime requests to the Finance Department.***
- **OTHER FORMS OF COMPENSATION** – Per 55 ILCS 5/6-1002 (f), *“a detailed statement showing any bonuses or increases in any salary, wage, stipend, or other form of compensation that is not subject to a collective bargaining agreement for every agency, department, or any other entity receiving an appropriation from the County, regardless of whether the employee receiving them is part of a collective bargaining unit” must be part of the contents of the annual budget.*
- The County Board does not make appropriations for bonuses or stipends.
- **COUNTY BOARD APPROVED POSITIONS** – A ***“County Board Approved Position” means county positions that are not within the Office of an Elected Official, unless otherwise provided by Illinois statute. All requests for new County Board Approved Positions for the upcoming fiscal year must be submitted at the time of budget development. No new County Board Approved Positions will be approved during the year unless mandated or required due to hardships (ex: new mandates, changes in ordinances and policies, long term leave of absence, etc.) placed upon a department. Department Heads should evaluate any open positions to determine if it is still needed or required. The County Board will also take into consideration Section 2-75, 2-75-1, 2-75-2, 2-76, and 2-81 of the County Code.***

KANE COUNTY BUDGET POLICIES

- **MERIT POOL – NON-UNION EMPLOYEES** – the Merit Pool budget established by the County Board for the 2024 budget will be held in a County wide budget and allocated in the last quarter of the fiscal year, depending on personnel budget needs.
- **POSITION CONTROL** – The Financial Software utilized by Kane County has a position control module for budgeting purposes which was implemented for the first time in the 2023 budget development. With the completion of the internal equity study, the Kane County Board has approved each departmental employee roster for the study as the new base for County Board Approved Positions. This will become the head count of County Board Approved Positions and can only be updated by new position or reclassification of positions that have been approved by the County Board through resolution or ordinance.
- **COUNTY BOARD BUDGET PRIORITIES** –
 - Budget is to be balanced without reliance on the fund reserves (exception noted for the Division of Transportation).
 - New growth is to be accounted for, the PTELL CPI is or is not accounted for.
 - All mandated services must be budgeted.
 - Contractual obligation costs in providing services must be budgeted.
 - All costs necessitated by providing services (Utilities, Wages, IMRF, Health Insurance, Union Contracts, the Correctional Facility, etc.) must be budgeted.
 - Current Board Approved Capital needs of the Organization will be budgeted.
 - County Board Approved “Recommended Supplemental Requests” to be added into the budgets.

** Outside Agency Funding/Local Match to Grants has been eliminated

KANE COUNTY BUDGET POLICIES

BUDGET DEFINITIONS AND GUIDELINES

The pages that follow provide further definitions and guidelines for the development of the fiscal year 2024 budget, and should be considered as directives from the County Board.

APPROPRIATION – All projected expenses for the new fiscal year are to be Appropriated in the “Official Budget” of the County. ***Appropriations will be considered the maximum authorization to incur obligations and NOT A MANDATE TO SPEND.***

BALANCED BUDGET – By County Board direction, ***the budget must balance expenditures against available revenues relative to all funds.***

BUDGET PRESENTATION – New to the FY 2024 budget development is a scheduled individual department head meeting with the County Board Chairman and the Chairman of Finance and Budget Committee. Elected Officials are encouraged to schedule a meeting as well. This meeting will occur once the Department’s budget has been completed and submitted with all other required forms. The purpose for this meeting is to ensure budget policy compliance, address concerns or issues facing the department or office, and to gain a good understanding of the supplemental budget requests presented by the department head or Elected Official (see Supplement Budget Requests below). After this meeting, the department will be scheduled to present their budget to their reporting standing committee. After the respective standing committee has reviewed their reporting office or department budgets, which includes any Supplemental Request Form, the budget shall be moved in accordance with section 2-48 of the Kane County Code, and must be placed on public display for minimum of fifteen (15) days prior to final approval by the County Board.

CONTINGENCY – A General Fund contingency account with a minimum of \$XXX,XXX,XXX will be designated for emergency expenditures during the year. A second contingency account with a minimum of \$XX,XXX will be designated to pay for unexpected vacation and compensatory payments as long-term employees retire or leave County employment.

CONTRACT MANAGEMENT – Elected Officials are encouraged to utilize the support services of the County’s Purchasing Department whenever possible. The County Board encourages that contracts which obligate County funds are submitted to the Purchasing Department (with the exception of KDOT), who will do a preliminary review to ensure compliance with the County Purchasing Ordinance. When required by the County Purchasing Ordinance, a resolution should be created by the department head and placed on the respective committees for final County Board approval. The Purchasing Department upon receiving the signed contract will image the contract, submit the original to the County Clerk, and send copies to the requesting Department and County Auditor.

KANE COUNTY BUDGET POLICIES

EEO-AFFIRMATIVE ACTION – County Board Policy states that all vendors doing greater than \$30,000 of business with the County must follow the guidelines established for equal employment opportunity and affirmative action. Generally, the vendor must have a written sexual harassment policy that meets state statutes (775 ILCS 15/3), a written EEO policy (775 ILCS 5/1-102), and a workforce profile that demonstrates its EEO practices. The County refuses to conduct business with vendors who do not meet these guidelines.

ENCUMBRANCE – An encumbrance system is maintained to account for commitments resulting from purchase orders and contracts. Encumbrances at year-end for unfilled obligations of the current year budget are re-appropriated in the succeeding year based on County Board approval. An encumbrance for capital expenditures will continue in force until the purpose for which it is made has been accomplished or abandoned. An appropriation for a capital expenditure is deemed to have been abandoned to the extent the project is not under contract by the close of November 30th, the last day of the County's fiscal year. Encumbrances at year end do not constitute expenditures or liabilities in financial statements; however, for budgeting purposes, encumbrances are treated as a reserve of budget dollars and fund balance in the year the commitment to purchase is made.

FUND BALANCE RESERVE – The County will strive to maintain a 180-day (6 months) unrestricted fund balance in most funds to maintain and protect the operating service levels supported by the fund based on financial forecasting and adjusted for future capital expenditures.

POSITION RECLASSIFICATIONS – **Anticipated position reclassifications and/or new position requests are to be completed during the budget process cycle.**

Priority will be given to requests presented in the context of a reorganization that enhances customer service and/or reduces the cost of doing business. Refer to the Compensation Policy for more detailed instructions on Position Reclassifications.

SERVICE ENHANCEMENTS – Requests for new or expanded programs are to be separately requested via budget templates as presented in the budget preparation handouts, and in the departments 2024 budget folders located on the budget drive. These requests must be accompanied by appropriate back-up documentation.

SUPPLEMENTAL REQUESTS – Starting with the 2024 budget development process, the County Board will utilize Supplemental Requests Forms. Each department and Elected Official must show on the forms why they are requesting an increase in budget. These forms will be reviewed in the budget meeting held and by the appropriate standing committee of the County Board, giving the Elected Official or department head the opportunity to explain the urgency, and the why their budget needs to grow. Supplemental Request Forms will be reviewed in accordance with the budget process set forth in section 2-48 of the Kane County Code.



Financial and Department Summary Tables

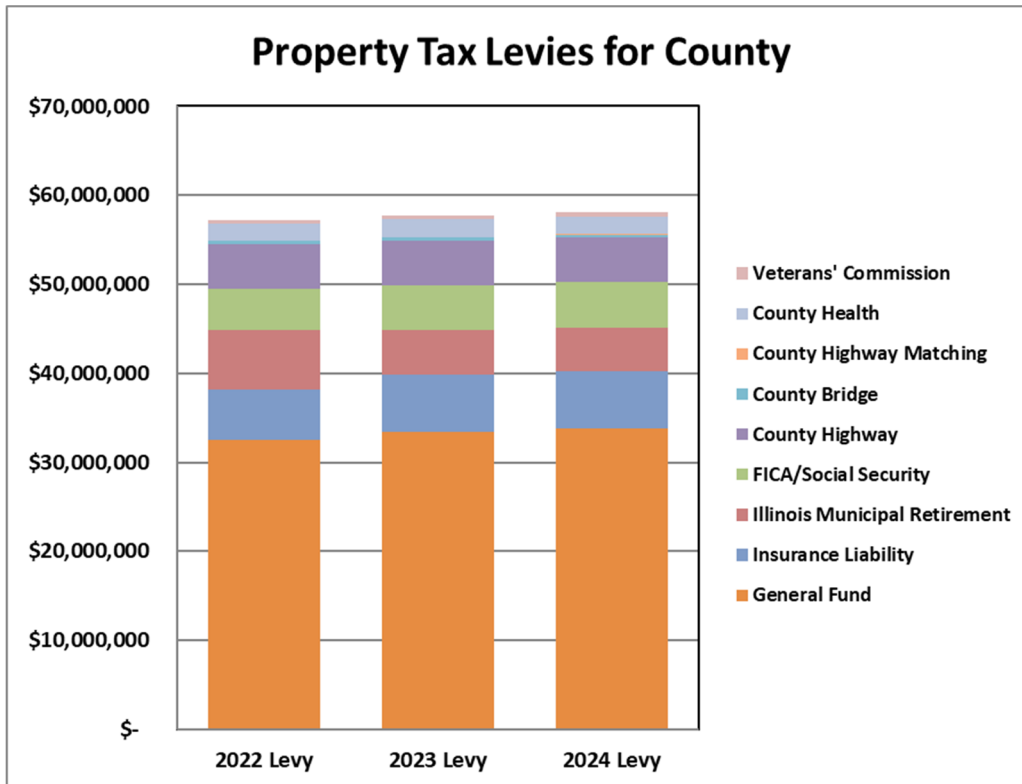
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SCHEDULE OF REQUESTED LEVIES

County Property Tax Levies				
Fund	Fund Name	2022 Levy	2023 Levy	2024 Levy
000	General Fund	\$ 32,477,009	\$ 33,453,014	\$ 33,831,971
010	Insurance Liability	\$ 5,632,163	\$ 6,437,669	\$ 6,411,918
110	Illinois Municipal Retirement	\$ 6,750,191	\$ 4,937,335	\$ 4,917,586
111	FICA/Social Security	\$ 4,639,912	\$ 5,081,592	\$ 5,061,266
300	County Highway	\$ 5,010,909	\$ 5,010,909	\$ 5,010,909
301	County Bridge	\$ 312,695	\$ 312,695	\$ 312,695
303	County Highway Matching	\$ 65,125	\$ 65,125	\$ 65,125
350	County Health	\$ 1,972,455	\$ 1,972,455	\$ 1,972,455
380	Veterans' Commission	\$ 305,400	\$ 461,065	\$ 532,556
Total County Property Tax Levy		\$ 57,165,859	\$ 57,731,859	\$58,116,481
Change Over Prior Year		0.9%	1.0%	0.7%



Note: The years shown in both the schedule and the graph represent the budget year. The County receives tax dollars a year in arrears. Therefore, the 2023 extension will be budgeted and collected by the County in 2024.

PROJECTED FUND BALANCE

November 30, 2024

Fund	Description	Category	FY23 Actual	FY23	FY23	FY23	FY23 Projected	FY24 Projected	FY24	FY24	FY24 Projected
			BOY Fund Balance	Forecasted Revenue	Forecasted Expenditures	Projected Change in Fund Balance	Fund Balance	EOY Fund Balance	BOY Fund Balance	Budgeted Revenue	Budgeted Expenditures
001	General Fund	General Operating	\$ 50,766,577	\$ 101,947,536	\$ 108,230,730	\$ (6,283,194)	\$ 44,483,383	\$ 44,483,383	\$ 119,006,070	\$ 122,406,213	\$ 41,083,240
010	Insurance Liability	General Operating	\$ 9,747,703	\$ 8,762,435	\$ 6,124,388	\$ 2,638,047	\$ 12,385,750	\$ 12,385,750	\$ 6,883,108	\$ 7,325,483	\$ 11,943,375
100	County Automation	Special Revenue Funds	\$ 74,901	\$ 4,166	\$ 1	\$ 4,165	\$ 79,066	\$ 79,066	\$ 9,335	\$ 9,335	\$ 79,066
101	Geographic Information Systems	Special Revenue Funds	\$ 1,475,081	\$ 1,948,218	\$ 1,818,578	\$ 129,641	\$ 1,604,722	\$ 1,604,722	\$ 1,233,721	\$ 1,802,004	\$ 1,036,439
110	Illinois Municipal Retirement	General Operating	\$ 6,495,146	\$ 5,177,218	\$ 5,476,256	\$ (299,038)	\$ 6,196,108	\$ 6,196,108	\$ 5,165,609	\$ 5,662,616	\$ 5,699,101
111	FICA/Social Security	General Operating	\$ 3,826,765	\$ 5,200,445	\$ 4,909,429	\$ 291,016	\$ 4,117,781	\$ 4,117,781	\$ 5,179,415	\$ 6,017,253	\$ 3,279,943
112	Special Reserve	Special Revenue Funds	\$ 39,286	\$ 256,695	\$ 33,909	\$ 222,786	\$ 262,072	\$ 262,072	\$ 9,735	\$ 9,735	\$ 262,072
113	Emergency Reserve	Emergency Reserve	\$ 5,171,068	\$ 157,970	\$ 1	\$ 157,969	\$ 5,329,037	\$ 5,329,037	\$ 176,153	\$ 176,153	\$ 5,329,037
114	Property Tax Freeze Protection	Operating Reserves	\$ 10,526,763	\$ 146,734	\$ 5,009,777	\$ (4,863,043)	\$ 5,663,720	\$ 5,663,720	\$ 187,131	\$ 187,131	\$ 5,663,720
120	Grand Victoria Casino Elgin	Grand Victoria Casino	\$ 9,582,862	\$ 5,251,191	\$ 4,452,368	\$ 798,824	\$ 10,381,686	\$ 10,381,686	\$ 5,138,806	\$ 5,138,806	\$ 10,381,686
125	Public Safety Sales Tax	Special Revenue Funds	\$ 2,035,157	\$ 2,073,764	\$ 1,641,111	\$ 432,653	\$ 2,467,810	\$ 2,467,810	\$ 2,306,752	\$ 2,306,752	\$ 2,467,810
127	Judicial Technology Sales Tax	Judicial Technology (CMS)	\$ 1,538,935	\$ 1,534,460	\$ 1,292,054	\$ 242,406	\$ 1,781,341	\$ 1,781,341	\$ 1,547,096	\$ 1,547,096	\$ 1,781,341
128	Sheriff's Vehicle & Equipment	Special Revenue Funds	\$ 1,717,592	\$ 506,560	\$ 1,387,591	\$ (881,031)	\$ 836,561	\$ 836,561	\$ 507,137	\$ 648,222	\$ 695,476
150	Tax Sale Automation	Special Revenue Funds	\$ 754,349	\$ 46,600	\$ 31,539	\$ 15,061	\$ 769,410	\$ 769,410	\$ 96,561	\$ 319,664	\$ 546,307
160	Vital Records Automation	Special Revenue Funds	\$ 310,990	\$ 181,111	\$ 116,423	\$ 64,687	\$ 375,677	\$ 375,677	\$ 184,618	\$ 184,618	\$ 375,677
161	Election Equipment Fund	Special Revenue Funds	\$ 356,829	\$ 676,153	\$ 1	\$ 676,152	\$ 1,032,981	\$ 1,032,981	\$ 13,040	\$ 850,000	\$ 196,021
170	Recorder's Automation	Special Revenue Funds	\$ 1,329,772	\$ 537,048	\$ 891,910	\$ (354,862)	\$ 974,910	\$ 974,910	\$ 540,491	\$ 1,177,330	\$ 338,071
195	Children's Waiting Room	Special Revenue Funds	\$ 287,248	\$ 147,956	\$ 143,080	\$ 4,875	\$ 292,123	\$ 292,123	\$ 147,135	\$ 147,135	\$ 292,123
196	D.U.I.	Special Revenue Funds	\$ 220,506	\$ 13,579	\$ 1	\$ 13,578	\$ 234,084	\$ 234,084	\$ 19,539	\$ 19,539	\$ 234,084
197	Foreclosure Mediation Fund	Special Revenue Funds	\$ 138,045	\$ 40,644	\$ 2,916	\$ 37,728	\$ 175,773	\$ 175,773	\$ 62,758	\$ 62,758	\$ 175,773
200	Court Automation	Special Revenue Funds	\$ 656,599	\$ 769,386	\$ 1,028,542	\$ (259,156)	\$ 397,443	\$ 397,443	\$ 773,279	\$ 1,038,233	\$ 132,489
201	Court Document Storage	Special Revenue Funds	\$ 122,786	\$ 749,163	\$ 721,711	\$ 27,452	\$ 150,238	\$ 150,238	\$ 755,047	\$ 755,047	\$ 150,238
202	Child Support	Special Revenue Funds	\$ 317,883	\$ 125,384	\$ 182,195	\$ (56,811)	\$ 261,072	\$ 261,072	\$ 107,446	\$ 156,040	\$ 212,478
203	Circuit Clerk Admin Services	Special Revenue Funds	\$ 835,995	\$ 323,695	\$ 373,813	\$ (50,118)	\$ 785,877	\$ 785,877	\$ 328,910	\$ 328,910	\$ 785,877
204	Circuit Clk Electronic Citation	Special Revenue Funds	\$ 105,383	\$ 187,727	\$ 208,609	\$ (20,882)	\$ 84,501	\$ 84,501	\$ 183,531	\$ 234,813	\$ 33,219
205	Circuit Ct Clerk Op and Admin	Special Revenue Funds	\$ 224,280	\$ 82,606	\$ 10,000	\$ 72,606	\$ 296,886	\$ 296,886	\$ 82,827	\$ 82,827	\$ 296,886
220	Title IV-D	Special Revenue Funds	\$ 323,762	\$ 728,137	\$ 678,586	\$ 49,551	\$ 373,313	\$ 373,313	\$ 741,898	\$ 891,276	\$ 223,935
221	Drug Prosecution	Special Revenue Funds	\$ 67,542	\$ 388,342	\$ 386,366	\$ 1,976	\$ 69,518	\$ 69,518	\$ 538,758	\$ 570,746	\$ 37,530
222	Victim Coordinator Services	Special Revenue Funds	\$ 81,830	\$ 167,696	\$ 227,630	\$ (59,934)	\$ 21,896	\$ 21,896	\$ 346,804	\$ 368,700	\$ -
223	Domestic Violence	Special Revenue Funds	\$ 55,953	\$ 350,162	\$ 229,389	\$ 120,773	\$ 176,726	\$ 176,726	\$ 463,377	\$ 526,513	\$ 113,590
224	Environmental Prosecution	Special Revenue Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,350	\$ 1,350	\$ -
225	Auto Theft Task Force	Special Revenue Funds	\$ 39,602	\$ 1,210	\$ -	\$ 1,210	\$ 40,812	\$ 40,812	\$ -	\$ 14,000	\$ 26,812
226	Weed and Seed	Special Revenue Funds	\$ 32,240	\$ 129	\$ 540	\$ (411)	\$ 31,829	\$ 31,829	\$ -	\$ -	\$ 31,829
230	Child Advocacy Center	Special Revenue Funds	\$ 548,038	\$ 1,469,094	\$ 1,351,450	\$ 117,644	\$ 665,682	\$ 665,682	\$ 2,026,599	\$ 2,277,465	\$ 414,816
231	Equitable Sharing Program	Special Revenue Funds	\$ 42,740	\$ 101	\$ -	\$ 101	\$ 42,841	\$ 42,841	\$ 11,456	\$ 11,456	\$ 42,841
232	State's Atty Records Automation	Special Revenue Funds	\$ 116,039	\$ 21,397	\$ 47,785	\$ (26,389)	\$ 89,650	\$ 89,650	\$ 23,895	\$ 68,982	\$ 44,563
233	Bad Check Restitution	Special Revenue Funds	\$ 47,100	\$ 1,440	\$ -	\$ 1,440	\$ 48,540	\$ 48,540	\$ 1,605	\$ 1,605	\$ 48,540
234	Drug Asset Forfeiture	Special Revenue Funds	\$ 247,555	\$ 71,849	\$ -	\$ 71,849	\$ 319,404	\$ 319,404	\$ 58,672	\$ 58,672	\$ 319,404
235	State's Attorney Employee Events	Special Revenue Funds	\$ 1,606	\$ 51	\$ -	\$ 51	\$ 1,657	\$ 1,657	\$ 55	\$ 55	\$ 1,657
236	Child Advocacy Advisory Board	Special Revenue Funds	\$ 29,266	\$ 895	\$ -	\$ 895	\$ 30,161	\$ 30,161	\$ 997	\$ 997	\$ 30,161
237	Money Laundering - State's Atty	Special Revenue Funds	\$ 244,641	\$ 16,956	\$ -	\$ 16,956	\$ 261,597	\$ 261,597	\$ 11,148	\$ 11,148	\$ 261,597

PROJECTED FUND BALANCE

November 30, 2024

Fund	Description	Category	FY23									
			FY23 Actual BOY Fund Balance	FY23 Forecasted Revenue	FY23 Forecasted Expenditures	FY23 Projected Change in Fund Balance	FY23 Projected EOY Fund Balance	FY24 Projected BOY Fund Balance	FY24 Budgeted Revenue	FY24 Budgeted Expenditures	FY24 Projected EOY Fund Balance	
244	Public Defender Rec Automation	Special Revenue Funds	\$ 25,252	\$ 10,884	\$ -	\$ 10,884	\$ 36,136	\$ 36,136	\$ 1,884	\$ 1,884	\$ 36,136	
246	Employee Events Fund	Special Revenue Funds	\$ 20,788	\$ 1,418	\$ 984	\$ 434	\$ 21,222	\$ 21,222	\$ 1,509	\$ 1,509	\$ 21,222	
247	EMA Volunteer Fund	Special Revenue Funds	\$ 37,285	\$ 3,200	\$ 2,550	\$ 650	\$ 37,935	\$ 37,935	\$ 4,277	\$ 4,277	\$ 37,935	
248	KC Emergency Planning	Special Revenue Funds	\$ 27,371	\$ 6,186	\$ 3,425	\$ 2,761	\$ 30,132	\$ 30,132	\$ 4,933	\$ 4,933	\$ 30,132	
249	Bomb Squad SWAT	Special Revenue Funds	\$ 14,742	\$ 5,000	\$ 5,000	\$ -	\$ 14,742	\$ 14,742	\$ 5,000	\$ 5,000	\$ 14,742	
250	Law Library	Special Revenue Funds	\$ 199,294	\$ 266,421	\$ 194,808	\$ 71,612	\$ 270,906	\$ 270,906	\$ 315,145	\$ 315,145	\$ 270,906	
251	Canteen Commission	Special Revenue Funds	\$ 128,490	\$ 649,803	\$ 650,000	\$ (197)	\$ 128,293	\$ 128,293	\$ 650,000	\$ 650,000	\$ 128,293	
252	Sheriff DEF Federal - DOJ	Special Revenue Funds	\$ (2,622)	\$ 43,182	\$ 10,000	\$ 33,182	\$ 30,560	\$ 30,560	\$ 11,044	\$ 11,044	\$ 30,560	
253	County Sheriff DEF Local	Special Revenue Funds	\$ 380,073	\$ 20,014	\$ 20,000	\$ 14	\$ 380,087	\$ 380,087	\$ 20,000	\$ 20,000	\$ 380,087	
254	FATS	Special Revenue Funds	\$ 5,217	\$ 6,000	\$ 6,000	\$ -	\$ 5,217	\$ 5,217	\$ 6,000	\$ 6,000	\$ 5,217	
255	K-9 Unit	Special Revenue Funds	\$ 50,509	\$ 29,994	\$ 30,000	\$ (6)	\$ 50,503	\$ 50,503	\$ 30,000	\$ 30,000	\$ 50,503	
256	Vehicle Maintenance/Purchase	Special Revenue Funds	\$ 2,246	\$ 5,238	\$ 1,200	\$ 4,038	\$ 6,284	\$ 6,284	\$ 1,200	\$ 1,200	\$ 6,284	
257	Sheriff DUI Fund	Special Revenue Funds	\$ (14,880)	\$ 32,000	\$ 15,000	\$ 17,000	\$ 2,120	\$ 2,120	\$ 32,000	\$ 32,000	\$ 2,120	
258	Sheriffs Office Money Laundering	Special Revenue Funds	\$ 7,709	\$ 43,455	\$ 5,000	\$ 38,455	\$ 46,164	\$ 46,164	\$ 5,000	\$ 5,000	\$ 46,164	
259	Transportation Safety Highway HB	Special Revenue Funds	\$ 3,998	\$ 20,122	\$ 20,000	\$ 122	\$ 4,120	\$ 4,120	\$ 20,000	\$ 20,000	\$ 4,120	
262	AJF Medical Cost	Special Revenue Funds	\$ 34,498	\$ 1,306	\$ 25,040	\$ (23,734)	\$ 10,764	\$ 10,764	\$ 25,040	\$ 25,040	\$ 10,764	
263	Sheriff Civil Operations	Special Revenue Funds	\$ 108,800	\$ 20,000	\$ 20,000	\$ -	\$ 108,800	\$ 108,800	\$ 20,000	\$ 20,000	\$ 108,800	
264	Cannabis Regulation - Local	Special Revenue Funds	\$ 53,741	\$ 91,900	\$ 90,090	\$ 1,810	\$ 55,551	\$ 55,551	\$ 90,090	\$ 90,090	\$ 55,551	
265	Sheriff DEF Federal - Treasury	Special Revenue Funds	\$ 10,449	\$ 51,477	\$ 50,000	\$ 1,477	\$ 11,926	\$ 11,926	\$ 50,000	\$ 50,000	\$ 11,926	
268	Sale & Error	Special Revenue Funds	\$ 589,248	\$ 18,016	\$ 89,248	\$ (71,232)	\$ 518,016	\$ 518,016	\$ 21,000	\$ 21,000	\$ 518,016	
269	Kane Comm	Special Revenue Funds	\$ 1,209,435	\$ 2,410,791	\$ 2,619,303	\$ (208,512)	\$ 1,000,923	\$ 1,000,923	\$ 2,447,901	\$ 2,592,918	\$ 855,906	
270	Probation Services	Special Revenue Funds	\$ 3,562,977	\$ 569,100	\$ 1,402,042	\$ (832,942)	\$ 2,730,035	\$ 2,730,035	\$ 1,050,000	\$ 1,546,100	\$ 2,233,935	
271	Substance Abuse Screening	Special Revenue Funds	\$ 542,252	\$ 14,000	\$ 46,000	\$ (32,000)	\$ 510,252	\$ 510,252	\$ 45,000	\$ 45,000	\$ 510,252	
273	Drug Court Special Resources	Special Revenue Funds	\$ 1,072,701	\$ 645,140	\$ 306,054	\$ 339,086	\$ 1,411,787	\$ 1,411,787	\$ 622,517	\$ 622,517	\$ 1,411,787	
276	Probation Victim Services	Special Revenue Funds	\$ 37,971	\$ 13,566	\$ 10,000	\$ 3,566	\$ 41,537	\$ 41,537	\$ 10,000	\$ 10,000	\$ 41,537	
277	Victim Impact Panel	Special Revenue Funds	\$ 35,839	\$ 7,709	\$ -	\$ 7,709	\$ 43,548	\$ 43,548	\$ -	\$ -	\$ 43,548	
278	Juvenile Justice Donation	Special Revenue Funds	\$ 5,540	\$ 385	\$ 700	\$ (315)	\$ 5,225	\$ 5,225	\$ 700	\$ 700	\$ 5,225	
289	Coroner Administration	Special Revenue Funds	\$ 365,972	\$ 255,928	\$ 204,808	\$ 51,120	\$ 417,092	\$ 417,092	\$ 277,500	\$ 301,500	\$ 393,092	
290	Animal Control	Special Revenue Funds	\$ 894,588	\$ 1,032,359	\$ 1,016,635	\$ 15,724	\$ 910,312	\$ 910,312	\$ 1,176,932	\$ 1,251,155	\$ 836,089	
300	County Highway	KDOT	\$ 10,258,716	\$ 5,893,323	\$ 8,629,330	\$ (2,736,007)	\$ 7,522,709	\$ 7,522,709	\$ 7,306,681	\$ 11,586,457	\$ 3,242,933	
301	County Bridge	KDOT	\$ 295,092	\$ 324,163	\$ 353,530	\$ (29,367)	\$ 265,725	\$ 265,725	\$ 339,441	\$ 525,000	\$ 80,166	
302	Motor Fuel Tax	KDOT	\$ 54,544,194	\$ 16,294,392	\$ 31,942,471	\$ (15,648,079)	\$ 38,896,115	\$ 38,896,115	\$ 14,927,275	\$ 37,654,861	\$ 16,168,529	
303	County Highway Matching	KDOT	\$ 383,789	\$ 77,090	\$ 88,248	\$ (11,158)	\$ 372,631	\$ 372,631	\$ 78,200	\$ 300,000	\$ 150,831	
304	Motor Fuel Local Option	KDOT	\$ 11,109,500	\$ 10,331,690	\$ 15,935,369	\$ (5,603,679)	\$ 5,505,821	\$ 5,505,821	\$ 13,729,770	\$ 13,729,770	\$ 5,505,821	

PROJECTED FUND BALANCE

November 30, 2024

Fund	Description	Category	FY23 Actual	FY23	FY23	FY23	FY23 Projected	FY24 Projected	FY24	FY24	FY24 Projected
			BOY Fund Balance	Forecasted Revenue	Forecasted Expenditures	Projected Change in Fund Balance	EOY Fund Balance	BOY Fund Balance	Budgeted Revenue	Budgeted Expenditures	EOY Fund Balance
305	Transportation Sales Tax	KDOT	\$ 52,058,414	\$ 21,017,302	\$ 38,275,355	\$ (17,258,052)	\$ 34,800,362	\$ 34,800,362	\$ 14,808,703	\$ 45,462,322	\$ 4,146,743
349	Opioid Settlement Fund		\$ 329,147	\$ 676,916		\$ 676,916	\$ 1,006,063	\$ 1,006,063			\$ 1,006,063
350	County Health	Special Revenue Funds	\$ 10,598,840	\$ 9,773,554	\$ 11,000,099	\$ (1,226,544)	\$ 9,372,296	\$ 9,372,296	\$ 6,728,030	\$ 8,707,280	\$ 7,393,046
351	Kane Kares	Special Revenue Funds		\$ 587,223	\$ 586,393	\$ 830	\$ 830	\$ 830	\$ 588,019	\$ 588,019	\$ 830
352	Youth Services	Special Revenue Funds	\$ 524,213	\$ -	\$ -	\$ -	\$ 524,213	\$ 524,213			\$ 524,213
353	Coronavirus Relief Fund	Special Revenue Funds	\$ 76,653	\$ -	\$ -	\$ -	\$ 76,653	\$ 76,653	\$ 4,902	\$ 4,902	\$ 76,653
354	Mass Vaccination Fund	Special Revenue Funds	\$ 640,005	\$ -	\$ -	\$ -	\$ 640,005	\$ 640,005	\$ 42,417	\$ 42,417	\$ 640,005
355	American Rescue Plan	Special Revenue Funds	\$ (5,313,754)	\$ 69,559,778	\$ 13,190,494	\$ 56,369,284	\$ 51,055,530	\$ 51,055,530	\$ 3,742,048	\$ 25,696,368	\$ 29,101,210
356	ARP Recoupment of Lost Revenue	Special Revenue Funds	\$ 2,744,507	\$ 404,533	\$ 2,907,343	\$ (2,502,810)	\$ 241,697	\$ 241,697	\$ 238,052	\$ 238,052	\$ 241,697
357	COVID Payroll Reimbursement	Operating Reserves	\$ 30,847,406	\$ 542,245	\$ -	\$ 542,245	\$ 31,389,651	\$ 31,389,651	\$ 658,521	\$ 658,521	\$ 31,389,651
358	FEMA - PA Administration		\$ 244,320	\$ 13,730		\$ 13,730	\$ 258,050	\$ 258,050	\$ 8,332	\$ 8,332	\$ 258,050
380	Veterans' Commission	Special Revenue Funds	\$ 756,085	\$ 486,512	\$ 480,604	\$ 5,907	\$ 761,992	\$ 761,992	\$ 558,074	\$ 624,381	\$ 695,685
385	IL Counties Information Mgmt	Special Revenue Funds	\$ 1,576	\$ 143	\$ 1,104	\$ (961)	\$ 615	\$ 615	\$ 1,058	\$ 1,058	\$ 615
390	Web Technical Services	Special Revenue Funds	\$ 271,893	\$ 305,191	\$ 158,000	\$ 147,191	\$ 419,084	\$ 419,084	\$ 316,560	\$ 316,560	\$ 419,084
400	Economic Development	Special Revenue Funds	\$ 118,848	\$ 126,808	\$ 245,656	\$ (118,848)	\$ -	\$ -	\$ 386,553	\$ 386,553	\$ -
401	Community Dev Block Program	Special Revenue Funds	\$ (526)	\$ 2,023,287	\$ 2,022,761	\$ 526	\$ -	\$ -	\$ 1,679,855	\$ 1,679,855	\$ -
402	HOME Program	Special Revenue Funds	\$ 75	\$ 1,507,262	\$ 1,507,337	\$ (75)	\$ -	\$ -	\$ 1,661,643	\$ 1,661,643	\$ -
403	Unincorporated Stormwater Mgmt	Special Revenue Funds	\$ 176,178	\$ 60,269	\$ 55,000	\$ 5,269	\$ 181,447	\$ 181,447	\$ 20,930	\$ 59,002	\$ 143,375
404	Homeless Management Info Systems	Special Revenue Funds	\$ 80,124	\$ 147,242	\$ 227,366	\$ (80,124)	\$ -	\$ -	\$ 176,715	\$ 176,715	\$ -
405	Cost Share Drainage	Special Revenue Funds	\$ 307,305	\$ 110,636	\$ 189,403	\$ (78,767)	\$ 228,538	\$ 228,538	\$ 22,090	\$ 74,555	\$ 176,073
406	OCR & Recovery Act Programs	Special Revenue Funds	\$ 30,740	\$ 55,444	\$ 55,552	\$ (108)	\$ 30,632	\$ 30,632	\$ 57,231	\$ 57,231	\$ 30,632
407	Quality of Kane Grants	Special Revenue Funds	\$ 42,769	\$ 11,143	\$ 20,000	\$ (8,857)	\$ 33,912	\$ 33,912	\$ 31,457	\$ 31,457	\$ 33,912
408	Neighborhood Stabilization Progr	Special Revenue Funds	\$ 52,486	\$ -	\$ -	\$ -	\$ 52,486	\$ 52,486	\$ -	\$ -	\$ 52,486
409	Continuum of Care Planning Grant	Special Revenue Funds	\$ 13,941	\$ 85,091	\$ 87,429	\$ (2,338)	\$ 11,603	\$ 11,603	\$ 92,575	\$ 92,673	\$ 11,505
410	Elgin CDBG	Special Revenue Funds	\$ 1,533	\$ 958,035	\$ 959,568	\$ (1,533)	\$ -	\$ -	\$ 899,407	\$ 899,407	\$ -
411	Emergency Rental Assistance	Special Revenue Funds	\$ (39,158)	\$ 936,746	\$ 897,588	\$ 39,158	\$ -	\$ -	\$ 7,715	\$ 7,715	\$ -
412	Emergency Rental Assistance #2	Special Revenue Funds	\$ 36,163	\$ 9,494,999	\$ 3,275,746	\$ 6,219,253	\$ 6,255,416	\$ 6,255,416	\$ 6,653,751	\$ 6,653,751	\$ 6,255,416
413	CDBG-CV	Special Revenue Funds	\$ -	\$ 551,937	\$ 551,937	\$ -	\$ -	\$ -	\$ 492,592	\$ 492,592	\$ -
414	Home - ARP	Special Revenue Funds	\$ 1,251	\$ 852,209	\$ 853,460	\$ (1,251)	\$ -	\$ -	\$ 850,674	\$ 850,674	\$ -
415	Homeless Prevention Program	Special Revenue Funds	\$ (125,481)	\$ 167,097	\$ 41,616	\$ 125,481	\$ -	\$ -	\$ -	\$ -	\$ -
420	Stormwater Management	Special Revenue Funds	\$ 1,440,520	\$ 50,745	\$ 236,661	\$ (185,916)	\$ 1,254,604	\$ 1,254,604	\$ 49,036	\$ 251,940	\$ 1,051,700
421	Elec Agg Civic Contribution	Special Revenue Funds	\$ 331,698	\$ 267,752	\$ 102,089	\$ 165,663	\$ 497,361	\$ 497,361	\$ 88,645	\$ 88,645	\$ 497,361
425	Blighted Structure Demolition	Special Revenue Funds	\$ 214,071	\$ 50,453	\$ 20,000	\$ 30,453	\$ 244,524	\$ 244,524	\$ 126,262	\$ 126,262	\$ 244,524
430	Farmland Preservation	Farmland Preservation	\$ 3,684,550	\$ -	\$ 126,027	\$ (126,027)	\$ 3,558,523	\$ 3,558,523	\$ 3,699,589	\$ 6,538,483	\$ 719,629
435	Growing for Kane	Special Revenue Funds	\$ 9,912	\$ 127,095	\$ 101,007	\$ 26,088	\$ 36,000	\$ 36,000	\$ 193,856	\$ 229,856	\$ -
490	Kane County Law Enforcement	Special Revenue Funds	\$ 209,429	\$ 33,398	\$ 12,549	\$ 20,849	\$ 230,278	\$ 230,278	\$ 47,002	\$ 106,002	\$ 171,278
492	Marriage Fees	Special Revenue Funds	\$ 9,370	\$ -	\$ -	\$ -	\$ 9,370	\$ 9,370	\$ 3,121	\$ 3,121	\$ 9,370
500	Capital Projects	Capital Funds	\$ 15,470,128	\$ 12,401,492	\$ 10,816,752	\$ 1,584,740	\$ 17,054,868	\$ 17,054,868	\$ 1,375,962	\$ 13,805,072	\$ 4,625,758
501	Judicial Facility Construction	Capital Funds	\$ 1,113,092	\$ 3,701,148	\$ 125,639	\$ 3,575,509	\$ 4,688,601	\$ 4,688,601	\$ 639,777	\$ 939,777	\$ 4,388,601

PROJECTED FUND BALANCE

November 30, 2024

Fund	Description	Category	FY23 Actual	FY23	FY23	FY23	FY23 Projected	FY24 Projected	FY24	FY24	FY24 Projected
			BOY Fund Balance	Forecasted Revenue	Forecasted Expenditures	Projected Change in Fund Balance	EOY Fund Balance	BOY Fund Balance	Budgeted Revenue	Budgeted Expenditures	EOY Fund Balance
510	Capital Improvement Bond Const	Capital Funds	\$ 4,683	\$ 840	\$ 1	\$ 839	\$ 5,522	\$ 5,522	\$ 23,867	\$ 23,867	\$ 5,522
515	Longmeadow Bond Construction	Capital Funds	\$ 581,061	\$ 15,000	\$ -	\$ 15,000	\$ 596,061	\$ 596,061			\$ 596,061
520	Mill Creek Special Service Area	SSA / SBA	\$ 1,322,805	\$ 930,180	\$ 379,814	\$ 550,366	\$ 1,873,171	\$ 1,873,171	\$ 988,024	\$ 990,152	\$ 1,871,043
521	Bowes Creek Special Service Area	SSA / SBA	\$ 1,263	\$ 39	\$ -	\$ 39	\$ 1,302	\$ 1,302	\$ 44	\$ 44	\$ 1,302
5300	Sunvale SBA SW 37	SSA / SBA	\$ 2,694	\$ 82	\$ -	\$ 82	\$ 2,776	\$ 2,776	\$ 92	\$ 92	\$ 2,776
5301	Middle Creek SBA SW38	SSA / SBA	\$ 2,126	\$ 121	\$ -	\$ 121	\$ 2,247	\$ 2,247	\$ 73	\$ 73	\$ 2,247
5302	Shirewood Farm SSA SW39	SSA / SBA	\$ 284	\$ 110	\$ 110	\$ -	\$ 284	\$ 284	\$ 120	\$ 120	\$ 284
5303	Ogden Gardens SBA SW40	SSA / SBA	\$ 6,617	\$ 202	\$ -	\$ 202	\$ 6,819	\$ 6,819	\$ 226	\$ 226	\$ 6,819
5304	Wildwood West SBA SW41	SSA / SBA	\$ 16,991	\$ 1,307	\$ 665	\$ 642	\$ 17,633	\$ 17,633	\$ 6,744	\$ 6,744	\$ 17,633
5306	Cheval DeSelle Venetian SBA SW43	SSA / SBA	\$ 2,368	\$ 2,154	\$ 2,200	\$ (46)	\$ 2,322	\$ 2,322	\$ 81	\$ 81	\$ 2,322
5308	Plank Road Estates SBA SW45	SSA / SBA	\$ 1,685	\$ 1,561	\$ 1,575	\$ (14)	\$ 1,671	\$ 1,671	\$ 1,633	\$ 1,633	\$ 1,671
5310	Exposition View SBA SW47	SSA / SBA	\$ 815	\$ 422	\$ 500	\$ (78)	\$ 737	\$ 737	\$ 528	\$ 528	\$ 737
5311	Pasadena Drive SBA SW48	SSA / SBA	\$ 3,415	\$ 1,379	\$ -	\$ 1,379	\$ 4,794	\$ 4,794	\$ 1,417	\$ 3,872	\$ 2,339
5312	Tamara Dittman SBA SW50	SSA / SBA	\$ 1	\$ 1,215	\$ 1,215	\$ -	\$ 1	\$ 1	\$ 1,215	\$ 1,215	\$ 1
5313	Church Mollor SSA SA 52	SSA / SBA	\$ 18	\$ 3,334	\$ 3,334	\$ -	\$ 18	\$ 18	\$ 3,335	\$ 3,335	\$ 18
5314	45W185 Plank Road SSA SW 54	SSA / SBA	\$ 57	\$ 4,003	\$ 4,000	\$ 3	\$ 60	\$ 60	\$ 4,002	\$ 4,002	\$ 60
5315	Boyer Road	SSA / SBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ 700	\$ -
540	Transportation Capital	KDOT	\$ 227,254	\$ 6,732	\$ 15,342	\$ (8,611)	\$ 218,643	\$ 218,643	\$ 7,695	\$ 7,695	\$ 218,643
550	Aurora Area Impact Fees	Impact Fees	\$ 690,010	\$ 20,784	\$ -	\$ 20,784	\$ 710,794	\$ 710,794	\$ 23,505	\$ 200,000	\$ 534,299
551	Campton Hills Impact Fees	Impact Fees	\$ 32,613	\$ 6,386	\$ -	\$ 6,386	\$ 38,999	\$ 38,999	\$ 1,292	\$ 1,292	\$ 38,999
552	Greater Elgin Impact Fees	Impact Fees	\$ 178,173	\$ 13,134	\$ 130,018	\$ (116,884)	\$ 61,289	\$ 61,289	\$ 15,880	\$ 25,924	\$ 51,245
553	Northwest Impact Fees	Impact Fees	\$ 7,861	\$ 10,782	\$ -	\$ 10,782	\$ 18,643	\$ 18,643	\$ 12,021	\$ 20,000	\$ 10,664
554	Southwest Impact Fees	Impact Fees	\$ 83	\$ -	\$ 83	\$ (83)	\$ -	\$ -	\$ -	\$ -	\$ -
555	Tri-Cities Impact Fees	Impact Fees	\$ 43	\$ -	\$ 43	\$ (43)	\$ -	\$ -	\$ -	\$ -	\$ -
556	Upper Fox Impact Fees	Impact Fees	\$ 34,013	\$ 3,480	\$ -	\$ 3,480	\$ 37,493	\$ 37,493	\$ 11,651	\$ 37,641	\$ 11,503
557	West Central Impact Fees	Impact Fees	\$ 37,070	\$ 1,074	\$ -	\$ 1,074	\$ 38,144	\$ 38,144	\$ 1,263	\$ 37,117	\$ 2,290
558	North Impact Fees	Impact Fees	\$ 5,362,557	\$ 3,048,822	\$ 4,037,482	\$ (988,660)	\$ 4,373,897	\$ 4,373,897	\$ 3,347,955	\$ 3,719,181	\$ 4,002,671
559	Central Impact Fees	Impact Fees	\$ 3,016,145	\$ 919,302	\$ 10,662	\$ 908,640	\$ 3,924,785	\$ 3,924,785	\$ 921,431	\$ 1,503,726	\$ 3,342,490
560	South Impact Fees	Impact Fees	\$ 4,549,667	\$ 2,084,298	\$ 121,755	\$ 1,962,543	\$ 6,512,210	\$ 6,512,210	\$ 2,004,832	\$ 4,968,625	\$ 3,548,417
600	Juvenile Bonds Debt Service	Debt Service Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
601	Public Building Commission	Debt Service Funds	\$ 1,101,539	\$ 34,431	\$ -	\$ 34,431	\$ 1,135,970	\$ 1,135,970	\$ 37,524	\$ 37,524	\$ 1,135,970
610	Capital Improvement Debt Service	Debt Service Funds	\$ 505,505	\$ 1	\$ 202,203	\$ (202,202)	\$ 303,303	\$ 303,303	\$ 3,540	\$ 202,202	\$ 104,641
620	Motor Fuel Tax Debt Service	Debt Service Funds	\$ 3,576	\$ -	\$ 3,576	\$ (3,576)	\$ -	\$ -	\$ -	\$ -	\$ -
621	Transit Sales Tax Debt Service	Debt Service Funds	\$ 1,746	\$ -	\$ 1,746	\$ (1,746)	\$ -	\$ -	\$ -	\$ -	\$ -
622	Recovery Zone Bond Debt Service	Debt Service Funds	\$ 889,210	\$ 83,815	\$ 123,236	\$ (39,421)	\$ 849,789	\$ 849,789	\$ 161,235	\$ 161,235	\$ 849,789
623	JJC/AJC Refunding Debt Service	Debt Service Funds	\$ 3,462,246	\$ 2,972,823	\$ 2,931,848	\$ 40,975	\$ 3,503,221	\$ 3,503,221	\$ 3,158,349	\$ 3,158,349	\$ 3,503,221
624	Longmeadow Debt Service	Debt Service Funds	\$ 963,995	\$ 1,718,881	\$ -	\$ 1,718,881	\$ 2,682,876	\$ 2,682,876	\$ 1,723,469	\$ 1,794,884	\$ 2,611,461
625	Longmeadow Debt Srv - Cap Int	Debt Service Funds	\$ 163,598	\$ (19,769)	\$ -	\$ (19,769)	\$ 143,829	\$ 143,829	\$ -	\$ 54,168	\$ 89,661
650	Enterprise Surcharge	Enterprise Fund	\$ -	\$ 356,479	\$ 223,861	\$ 132,619	\$ 132,619	\$ 132,619	\$ 350,181	\$ 350,181	\$ 132,619
652	Health Insurance	Health Insurance Fund	\$ -	\$ 22,224,058	\$ 19,208,250	\$ 3,015,808	\$ 3,015,808	\$ 3,015,808	\$ 24,076,889	\$ 24,076,889	\$ 3,015,808
660	Working Cash	General Operating	\$ 3,312,120	\$ 101,181	\$ -	\$ 101,181	\$ 3,413,301	\$ 3,413,301	\$ 112,829	\$ 112,829	\$ 3,413,301
701	Elder Fatality Review Team	Special Revenue Funds	\$ 3,913	\$ 139	\$ -	\$ 139	\$ 4,052	\$ 4,052	\$ 134	\$ 134	\$ 4,052
702	Sheriff's Detail Escrow	Special Revenue Funds	\$ (43,427)	\$ 190,076	\$ 146,649	\$ 43,427	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ -
751	Subdivision Review Escrow	Special Revenue Funds	\$ 14,052	\$ 1,550	\$ -	\$ 1,550	\$ 15,602	\$ 15,602	\$ 1,488	\$ 1,488	\$ 15,602
759	Court Srvcs Employee Education	Special Revenue Funds	\$ 1,343	\$ (4)	\$ -	\$ (4)	\$ 1,339	\$ 1,339	\$ 100	\$ 100	\$ 1,339
Projected Fund Balances			\$ 339,957,300	\$ 351,088,975	\$ 327,482,219	\$ 23,606,756	\$ 363,564,056	\$ 363,564,056	\$ 282,189,421	\$ 393,980,839	\$ 251,772,638

CAPITAL IMPROVEMENT FIVE YEAR PLAN FISCAL YEAR 2024

Major non-recurring capital projects and the impacts of those projects on the operating budget have been presented for the Geographic Information Systems Fund, the Public Safety Sales Tax Fund, the Tax Sale Automation Fund, and the Recorder's Automation Fund, the Court Automation Fund, the Coroner Administration Fund, the County's transportation funds, the Mass Vaccination Fund and the County's capital project funds. Many funds within the County budget for capital improvement projects, however, those projects fall below the County's capitalization threshold (\$10,000/item or overall project cost) and are not presented as part of this section.

The Capital Improvement Five Year Plan (CIP) is a planning instrument, used on an annual basis to identify and inventory necessary capital projects. The County's CIP has four main purposes:

- It is meant to provide a comprehensive plan to implement capital projects over the next five years.
- The CIP serves as a mechanism to review priorities for all buildings and to develop a sequence to complete the facility improvements. It serves to outline key components for facility improvements that will include detailed information of facilities' physical needs and building functions.
- The Long-Range Transportation Plan serves to map phases of roadway infrastructure projects within the County. The [2050 Long Range Transportation Plan](#) can be found here. Roadway and infrastructure construction projects are presented as adopted by the County Board for fiscal year 2022.
- Finally, the CIP is meant to develop funding options for short-term, long-term and alternative revenue options.

As the CIP is compiled, the improvement plan's inventory detail is broken down into three specific categories:

- Life Safety Survey
 - Facility Deficiencies
 - Roof Management Survey
- Long Range Planning
 - Facilities Space Utilization Analysis
- Funding Alternatives
 - Short Term
 - Long Term
 - Pay as We Go
 - Borrowing Options

Further, project categories include Planning and Design, Construction/Development, Capital Equipment and Supplies and All Other Capital.

The most current year CIP is incorporated into the County's budget as a part of its capital budget through an appropriation that is presented to the County Board at the same time as the annual budget.

The tables on the following pages present by fund/account number, the non-recurring capital projects over the fiscal years 2024 to 2028, and the impact of the non-recurring capital projects on the operating budget as noted.

CAPITAL IMPROVEMENT FIVE YEAR PLAN

FISCAL YEAR 2024

CAPITAL IMPROVEMENT AND FIVE YEAR PLAN SUMMARY								
Fund/Account	Description	Capital Budget Classification	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	
Fund 001 - General Fund								
001.250.250.70000	Replacement court tablets	Capital Equipment & Supplies	\$ 10,380					
001.250.250.70000	Replacement IS\Office printers	Capital Equipment & Supplies	\$ 30,000					
001.250.250.70000	Replacement laptops, mgmt and electronic court rooms	Capital Equipment & Supplies	\$ 41,850					
001.430.431.70070	2023 Ford Escape	Capital Equipment & Supplies	\$ 70,000					
001.430.434.70070	2023 Ford Escape	Capital Equipment & Supplies	\$ 35,000					
			\$ 187,230					
Fund 101 - Geographic Information Systems								
101.060.070.70000	UPGRADE CURRENT GIS SYSTEMS, DESKTOPS, FIBER AND ROUTERS	Capital Equipment & Supplies	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	
101.060.070.70020	ARCGIS/EXTENSIONS, MISC SOFTWARE UPGRADES	Capital Equipment & Supplies	\$ 12,000					
	The operating budget will be impacted by lower operating expenses across all GIS/CAD functions.		\$ 76,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	
Fund 125 - Public Safety Sales Tax								
125.800.810.70060	Fiber Build	Capital Equipment & Supplies	\$ 240,000					
125.800.810.70060	Fiber Maintenance \$5,000 Per Mile	Capital Equipment & Supplies	\$ 360,000					
125.800.810.70060	ITD Telecom Equipment	Capital Equipment & Supplies	\$ 100,000					
	The Sheriff's Office Vehicle Request will impact the operating budget by lowering repair and fuel expense.		\$ 700,000					
Fund - 128 - Sheriff's Vehicle & Equipment								
128.380.395.70070	Sheriff's Vehicles	Capital Equipment & Supplies	\$ 500,000					
	The Sheriff's Office Vehicle Request will impact the operating budget by lowering repair and fuel expense.		\$ 500,000					
Fund 150 - Tax Sale Automation								
150.150.160.70090	Office Equipment	Capital Equipment & Supplies	\$ 10,000					
150.150.160.70100	Copiers	Capital Equipment & Supplies	\$ 10,000					
150.150.160.70050	Printers	Capital Equipment & Supplies	\$ 10,000					
	The Treasurer's Office capital requests will impact the operating budget by lowering repair and maintenance expense.		\$ 30,000					
Fund 160 - Vital Records Automation								
160.190.200.70020	Dvnet License-Vital Record Portion	Capital Equipment & Supplies	\$ 30,927					
	The County Clerk's capital requests will impact the operating budget by lowering operating expenses across all functions		\$ 30,927					
Fund 170 - Recorder's Automation								
170.210.220.70020	Automated Redaction/Auto-Indexing	Capital Equipment & Supplies	\$ 175,000					
	The operating budget will be impacted by lower operating expenses across all functions in the Recorder's Office.		\$ 175,000					
Fund 200 - Court Automation								
200.250.280.70090	UPS- Replacement Capital	Capital Equipment & Supplies	\$ 100,000					
	The operating budget will be impacted by lower operating expenses across all functions in the Circuit Clerk's Office.		\$ 100,000					
Fund 230 - Child Advocacy Center								
230.300.301.70070	Ford Escape Hybrid	Capital Equipment & Supplies	\$ 85,880					
			\$ 85,880					
Fund 289 - Coroner Administration								
289.490.491.70070	Appropriate vehicle to replace 2014 Suburban	Capital Equipment & Supplies	\$ 65,000					
289.490.491.70070	Automotive Equipment	Capital Equipment & Supplies	\$ 30,000					
	The Coroner's Office Vehicle Request will impact the operating budget by lowering repair and fuel expense.		\$ 95,000					
Fund 290 - Animal Control								
290.500.500.72010	Concrete Replacement Project not completed in FY22	Capital, Buildings	\$ 50,000					
	The operating budget is expected to benefit from lower reimbursement expense to outside organizations.		\$ 50,000					
Fund 300 - County Highway								
300.520.520.74010	Appraisal services	Capital, Land	\$ 100,000					
300.520.520.74010	On-Call Land Title Insurance Services	Capital, Land	\$ 150,000					
300.520.520.72010	Building C - Repave by new liquid system	Capital, Buildings	\$ 30,000					
300.520.520.72010	Building E - Concrete floor weld bay	Capital, Buildings	\$ 80,000					
300.520.520.72010	Building E - Repair/ReCaulk Walls	Capital, Buildings	\$ 25,000					
300.520.520.72010	Building E - Replace concrete floor	Capital, Buildings	\$ 170,000					
300.520.520.72010	EV Charging Stations	Capital, Buildings	\$ 25,000					
300.520.520.70110	Unit #95 - Sweeper (2006)	Capital Equipment & Supplies	\$ 400,000					
300.520.520.70110	Liquid pump for Winter operations	Capital Equipment & Supplies	\$ 55,000					
300.520.520.70110	Plow Blades	Capital Equipment & Supplies	\$ 35,000					
300.520.520.70120	Traffic - Changeable Message Sign (CMS) Trailer - Small	Capital Equipment & Supplies	\$ 70,000					
300.520.520.70120	Traffic - Changeable Message Sign (CMS) Trailer - Standard	Capital Equipment & Supplies	\$ 70,000					
300.520.520.70120	Traffic - Mobile Surveillance trailer	Capital Equipment & Supplies	\$ 40,000					
300.520.520.70070	Unit #14 - Sterling Tandem Muni (2003)	Capital Equipment & Supplies	\$ 250,000					
300.520.520.70070	Unit #2 - Ford F-450 patrol body package (2012)	Capital Equipment & Supplies	\$ 51,000					
300.520.520.70070	Unit #23 Ford F-450 body package (2008)	Capital Equipment & Supplies	\$ 25,000					
300.520.520.70070	Unit #26 Ford F450 patrol body package (2012)	Capital Equipment & Supplies	\$ 51,000					
300.520.520.70070	Unit #31 - Ford F250 utility box pickup (2012)	Capital Equipment & Supplies	\$ 46,000					
300.520.520.70070	Unit #36 - Ford F450 1-ton dump (2008)	Capital Equipment & Supplies	\$ 70,000					
300.520.520.70070	Unit #41 - Sterling 6 wheeler w/wing (2003)	Capital Equipment & Supplies	\$ 348,608					
300.520.520.70070	Unit #47 - F250 Utility Box Pickup	Capital Equipment & Supplies	\$ 61,000					
300.520.520.70070	Unit #52 - Sterling tandem V-box w/wing (2009)	Capital Equipment & Supplies	\$ 257,510					
300.520.520.70070	Unit #54 - Sterling tandem V-box w/wing (2009)	Capital Equipment & Supplies	\$ 257,510					
300.520.520.70020	Advanced Traffic Monitoring Software (ATMS)	Capital Equipment & Supplies	\$ 45,000					
300.520.520.70020	Automated Signal Performance Software	Capital Equipment & Supplies	\$ 35,000					
300.520.520.70020	Budgeting, Forecasting software (AdaptivInsights)	Capital Equipment & Supplies	\$ 26,500					
300.520.520.70020	Cartegraph	Capital Equipment & Supplies	\$ 60,000					
300.520.520.70020	Clear Guide Review - Iteris	Capital Equipment & Supplies	\$ 25,000					
300.520.520.70020	Permit Software - Accela	Capital Equipment & Supplies	\$ 20,000					
300.520.520.70020	Permit Software - Byrne	Capital Equipment & Supplies	\$ 20,000					
300.520.520.70020	Traffic Signal Equipment Software License	Capital Equipment & Supplies	\$ 10,000					
300.520.520.70020	Vehicle Tracking Software	Capital Equipment & Supplies	\$ 23,000					
	The operating budget will be impacted by lower operating expenses across all functions in the Transportation Department.		\$ 2,932,128					

CAPITAL IMPROVEMENT FIVE YEAR PLAN

FISCAL YEAR 2024

CAPITAL IMPROVEMENT AND FIVE YEAR PLAN SUMMARY							
Fund/Account	Description	Capital Budget Classification	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028
Fund 302 - Motor Fuel Tax							
302.520.522.74010	Kirk Road Over Union Pacific RR	Capital, Land	\$ 1,000,000				
302.520.522.74010	Randall Road and Hopps Intersection Realignment	Capital, Land	\$ 1,000,000				
302.520.522.74010	Randall Road at Hopps CNRR Grade Separation	Capital, Land	\$ 100,000				
302.520.522.74010	West County Line Road over Young's Creek Replacement	Capital, Land	\$ 80,000				
302.520.522.73000	Anderson Road from IL 38 to Kesling Road	Construction/Development	\$ 2,700,000				
302.520.522.73000	Bliss/Fabyan/Main	Construction/Development	\$ 3,000,000				
302.520.522.73000	Longmeadow Pkwy (B-2)-East of White Chapel to 31	Construction/Development	\$ 1,694,379				
302.520.522.73000	Longmeadow Pkwy (C-2) - Sandbloom to Route 25	Construction/Development	\$ 1,100,000				
302.520.522.73000	Longmeadow Pkwy (C-2b) Final Roadway Improve	Construction/Development	\$ 980,000				
302.520.522.73000	Longmeadow Pkwy (D) - IL 25 to IL 62	Construction/Development	\$ 1,889,131				
302.520.522.73000	Montgomery Rd Virgil Gilman HSIP	Construction/Development	\$ 24,327				
302.520.522.73000	Orchard Road US30 Intersection Improvements	Construction/Development	\$ 1,000,000				
302.520.522.73000	Plank Road Engel to Waughon HSIP	Construction/Development	\$ 397,186				
302.520.522.73010	Kirk Road Over Union Pacific RR	Construction/Development	\$ 3,000,000				
			\$ 17,965,023				
Fund 304 - Motor Fuel Local Option							
304.520.524.73000	Guardrail - Hughes Road	Construction/Development	\$ 150,000				
304.520.524.73000	Traffic Signal and Roadway Lighting Equipment	Construction/Development	\$ 250,000				
			\$ 400,000				
Fund 305 - Transportation Sales Tax							
305.520.527.74010	Galligan from Freeman to Binnie	Capital, Land	\$ 10,000				
305.520.527.73000	Allen Rd at Glen Oak Dr Culvert Improv	Construction/Development	\$ 175,000				
305.520.527.73000	Bliss Road over Lake Run	Construction/Development	\$ 168,143				
305.520.527.73000	Dauberman Road Extension - US 30 to Granart Rd	Construction/Development	\$ 6,071,764				
305.520.527.73000	Fabyan - Western to I131 MUP	Construction/Development	\$ 500,000				
305.520.527.73000	Fabyan Parkway at IL 31	Construction/Development	\$ 83,929				
305.520.527.73000	Fabyan Parkway at Western Ave - Maintenance	Construction/Development	\$ 2,750,000				
305.520.527.73000	IL 47 Kennedy Rd to Cross St	Construction/Development	\$ 73,700				
305.520.527.73000	Kirk 56 Cherry Lane	Construction/Development	\$ 100,738				
305.520.527.73000	Longmeadow Pkwy (B-2)-East of White Chapel to 31	Construction/Development	\$ 750,969				
305.520.527.73000	Longmeadow Pkwy (C-2a) Soil Remediation	Construction/Development	\$ 8,284,134				
305.520.527.73000	Longmeadow Pkwy (C-3) - Route 25 Improvements	Construction/Development	\$ 521,184				
305.520.527.73000	Longmeadow Pkwy (C-4) - Tolling Facility Equipment	Construction/Development	\$ 926,772				
305.520.527.73000	Longmeadow Pkwy (C-5) Tree Mitigation Grow Contract	Construction/Development	\$ 1,750,000				
305.520.527.73000	Orchard from Jericho to US30 HSIP	Construction/Development	\$ 17,452				
305.520.527.73000	Pedestrian Federally Required ADA Improvements	Construction/Development	\$ 500,000				
305.520.527.73000	Randall Road and Weld US20 Ramp	Construction/Development	\$ 844,576				
305.520.527.73000	Randall Road at Alt Lane w/ Elgin	Construction/Development	\$ 527,388				
305.520.527.73000	Randall Road from Huntley Road to Big Timber Rd	Construction/Development	\$ 805,821				
305.520.527.73000	Recessed Reflective Pavement Marker HSIP	Construction/Development	\$ 59,523				
305.520.527.73000	Safety Enhancements	Construction/Development	\$ 250,000				
305.520.527.73000	Signal System Communication Expansion	Construction/Development	\$ 500,000				
305.520.527.73000	Stearns Road at Randall Road	Construction/Development	\$ 482,099				
305.520.527.73010	Harmony Road over Harmony Creek	Construction/Development	\$ 500,000				
305.520.527.73010	Jericho Rd over Granart Culvert Improv	Construction/Development	\$ 221,000				
305.520.527.73010	Main Street Over Blackberry Creek at IL 47	Construction/Development	\$ 182,706				
			\$ 27,056,898				
Fund 430 - Farmland Preservation							
430.010.021.75010	Farmland Preservation Rights - County Portion	Capital, Other	\$ 2,856,548				
430.010.021.75020	Farmland Preservation Rights - Federal Matching	Capital, Other	\$ 2,856,548				
			\$ 5,713,096				
Fund 500 - Capital Projects							
500.800.801.70000	CIC UPS Replacement	Capital Equipment & Supplies	\$ 100,000				
500.800.801.70000	Copy Center Equipment	Capital Equipment & Supplies	\$ 150,000				
500.800.801.70000	GC Data Center AC Replacement	Capital Equipment & Supplies	\$ 90,000				
500.800.801.70000	Laptops & Laptop Docks	Capital Equipment & Supplies	\$ 202,500				
500.800.801.70000	Monitors	Capital Equipment & Supplies	\$ 40,000				
500.800.801.70000	Network Closet Wiring	Capital Equipment & Supplies	\$ 100,000				
500.800.801.70000	PC's	Capital Equipment & Supplies	\$ 360,000				
500.800.801.70000	Printers and Copiers	Capital Equipment & Supplies	\$ 70,000				
500.800.801.70000	SAN SSD STORAGE	Capital Equipment & Supplies	\$ 500,000				
500.800.801.70000	Servers	Capital Equipment & Supplies	\$ 25,000				
500.800.801.70000	Switches and Routers	Capital Equipment & Supplies	\$ 360,000				
500.800.801.70000	UPS Network Closets	Capital Equipment & Supplies	\$ 60,000				
500.800.801.70000	WiFi Replacement	Capital Equipment & Supplies	\$ 10,000				
500.800.801.70020	Time & Attendance Implementation	Capital Equipment & Supplies	\$ 55,000				
500.800.801.70020	Tyler ERP - Document Management	Capital Equipment & Supplies	\$ 34,000				
500.800.801.70020	Tyler ERP - FIN	Capital Equipment & Supplies	\$ 22,000				
500.800.805.72010	3rd Street Courthouse Boiler Steam Trap Replacement	Capital, Buildings	\$ 100,000				
500.800.805.72010	3rd Street Courthouse SAO 440/441/445 Renovation	Capital, Buildings	\$ 360,000				
500.800.805.72010	Access Control (Arp Reimbursement)	Capital, Buildings	\$ 300,000				
500.800.805.72010	Bathrooms Renovation JJC/JC/BLDG C/KBC	Capital, Buildings	\$ 200,000				
500.800.805.72010	Branch Court SAO/CIC Renovation (Also PAD funds)	Capital, Buildings	\$ 255,527				
500.800.805.72010	Building A Tuckpoint/Mortar	Capital, Buildings	\$ 20,000				
500.800.805.72010	Building A Vault Support & Waterproof	Capital, Buildings	\$ 150,000				
500.800.805.72010	Concrete and Asphalt Repair/Replacement	Capital, Buildings	\$ 200,000				
500.800.805.72010	Countywide Flooring	Capital, Buildings	\$ 200,000				
500.800.805.72010	Jail Daypod Renovation	Capital, Buildings	\$ 40,000				
500.800.805.72010	Judicial Center Chillers	Capital, Buildings	\$ 2,000,000				
500.800.805.72010	Judicial Center Elevator Part Replacement	Capital, Buildings	\$ 767,000				
500.800.805.72010	Judicial Center Holding Cell Plumbing	Capital, Buildings	\$ 77,000				
500.800.805.72010	Judicial Center Jury Room Furniture	Capital, Buildings	\$ 100,000				
500.800.805.72010	Judicial Center Pavement Improvements	Capital, Buildings	\$ 1,169,359				
500.800.805.72010	Judicial Center/Juvenile Justice Center Lighting Project	Capital, Buildings	\$ 1,370,000				
500.800.805.72010	Judicial Fire Panel Upgrades	Capital, Buildings	\$ 1,168,518				
500.800.805.72010	Juvenile Justice Center Gymnasium Floor	Capital, Buildings	\$ 50,000				
500.800.805.72010	Public Defender Office Renovation	Capital, Buildings	\$ 734,544				
500.800.805.72010	Remediation (Abestos/Mold)	Capital, Buildings	\$ 50,000				
500.800.805.72010	Sheriff Office Admin Renovation	Capital, Buildings	\$ 669,624				
500.800.805.72010	Sheriff Office HVAC Upgrades	Capital, Buildings	\$ 500,000				
500.800.805.72010	Yellow House (Building G) Restoration	Capital, Buildings	\$ 270,000				
500.800.805.70070	Ford Transit Cargo Van (Building Management)	Capital Equipment & Supplies	\$ 103,000				
500.800.805.70070	Salt Truck (Building Management)	Capital Equipment & Supplies	\$ 150,000				
			\$ 13,183,072				

CAPITAL IMPROVEMENT FIVE YEAR PLAN

FISCAL YEAR 2024

Fund/Account	Description	Capital Budget Classification	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028
Fund 501 - Judicial Facility Construction							
501.800.819.72010	Continuation of addnl courtroom project from FY21	Capital, Buildings	\$ 300,000				
			\$ 300,000				
Fund 515 - Longmeadow Bond Construction							
515.520.530.73010	Longmeadow Pkwy (C-1) Bridge	Construction/Development	\$ 220,263				
			\$ 220,263				
Fund 552 - Greater Elgin Impact Fees							
552.520.552.73000	Longmeadow Pkwy (C-2) Sandbloom to Route 25	Construction/Development	\$ 25,924				
			\$ 25,924				
Fund 553 - Northwest Impact Fees							
553.520.553.73000	Longmeadow Pkwy (C-2b) Final Roadway Improve	Construction/Development	\$ 20,000				
			\$ 20,000				
Fund 556 - Upper Fox Impact Fees							
556.520.556.73000	Longmeadow Pkwy (B-2)-East of White Chapel to 31	Construction/Development	\$ 37,641				
			\$ 37,641				
Fund 557 - West Central Impact Fees							
557.520.557.73000	Bunker Road from Keslinger Road to LaFox Road	Construction/Development	\$ 37,117				
			\$ 37,117				
Fund 558 - North Impact Fees							
558.520.558.74010	Randall Road at IL 72	Capital, Land	\$ 300,000				
558.520.558.73000	Longmeadow Pkwy (B-2)-East of White Chapel to 31	Construction/Development	\$ 75,282				
558.520.558.73000	Longmeadow Pkwy (C-2a) Soil Remediation	Construction/Development	\$ 1,143,899				
558.520.558.73000	Longmeadow Pkwy (C-2b) - Roadway Improvement	Construction/Development	\$ 1,700,000				
			\$ 3,219,181				
Fund 559 - Central Impact Fees							
559.520.559.73000	Bunker Road from Keslinger Road to La Fox Road	Construction/Development	\$ 1,201,831				
			\$ 1,201,831				
Fund 560 - South Impact Fees							
560.520.560.73000	Dauberman Road Extension – US 30 to Granart Rd	Construction/Development	\$ 4,000,000				
560.520.560.73000	Fabyan Parkway at Kirk Road	Construction/Development	\$ 810,279				
			\$ 4,810,279				
Grand Total			\$ 79,152,490	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000

**SCHEDULE OF LONG-TERM DEBT
FISCAL YEAR 2024**

Type of Bond Issue	Issuance Date	Principal	FY2023 Principal	Principal	FY2024 Principal	Principal
		Balance 11/30/2022	Payments	Balance 11/30/2023	Payments	Balance 11/30/2024
General Obligation Bonds (Alternate Revenue Source)	December 2010	\$ 800,000	\$ (75,000)	\$ 725,000	\$ (80,000)	\$ 645,000
Toll Bridge Revenue Bonds (RTA Sales Tax Supported)	December 2018 (Series 2018)	\$ 27,060,000	\$ (510,000)	\$ 26,550,000	\$ (540,000)	\$ 26,010,000
General Obligation Bonds (Alternate Revenue Source)	June 2020 (Series 2020)	\$ 13,130,000	\$ -	\$ 13,130,000	\$ -	\$ 13,130,000
General Obligation Bonds (Alternate Revenue Source)	October 2021 (Series 2021)	\$ 9,045,000	\$ (2,900,000)	\$ 6,145,000	\$ (3,015,000)	\$ 3,130,000
Total		\$ 50,035,000	\$ (3,485,000)	\$ 46,550,000	\$ (3,635,000)	\$ 42,915,000

Type of Bond Issue	Issuance Date	FY2023 Interest	FY2024 Interest
		Payments	Payments
General Obligation Bonds (Alternate Revenue Source)	December 2010	\$ 22,764	\$ 43,228
Toll Bridge Revenue Bonds (RTA Sales Tax Supported)	December 2018 (Series 2018)	\$ 1,206,019	\$ 1,179,769
General Obligation Bonds (Alternate Revenue Source)	June 2020 (Series 2020)	\$ 202,202	\$ 202,202
General Obligation Bonds (Alternate Revenue Source)	October 2021 (Series 2021)	\$ 13,386	\$ 20,741
Total		\$ 1,444,371	\$ 1,445,940

SCHEDULE OF LONG-TERM DEBT FISCAL YEAR 2024

Type of Bond Issue	Issuance Date	Purpose of Bond Issue
General Obligation Bonds (Alternate Revenue Source)	December 2010	Fund the Recovery Bond Loan Program for other entities' water and other capital projects (not Kane County's)
Toll Bridge Revenue Bonds (RTA Sales Tax Supported)	December 2018 (Series 2018)	Fund Construction of Longmeadow Parkway Toll Bridge
General Obligation Bonds (Alternate Revenue Source)	June 2020 (Series 2020)	Fund Construction of Multi-Use Facility
General Obligation Bonds (Alternate Revenue Source)	October 2021 (Series 2021)	Refund Series 2013 Bonds

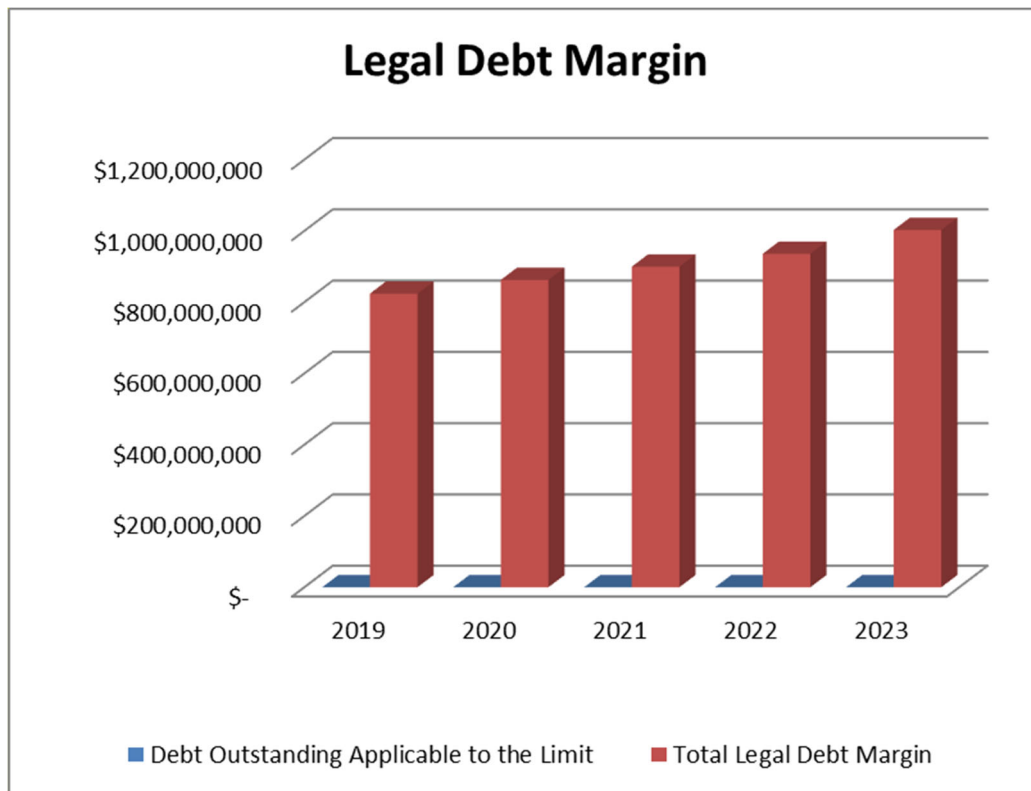
Type of Bond Issue	Issuance Date	Source of Funding
General Obligation Bonds (Alternate Revenue Source)	December 2010	Reimbursements from other entities, Riverboat revenue, or Property Tax revenue (Property Tax is abated every year)
Toll Bridge Revenue Bonds (RTA Sales Tax Supported)	December 2018 (Series 2018)	Capitalized Interest funded by proceeds of bond issue through June 2022; Remaining debt service funded first by Toll Bridge revenue, then by RTA Sales Tax revenue if Toll Bridge revenue is insufficient. The State of Illinois Department of Commerce and Economic Opportunity is expected to award Kane County \$17.5 million to apply towards the toll bridge construction, which shall be placed in the custody of a trustee to be applied to the principle payments as they come due.
General Obligation Bonds (Alternate Revenue Source)	June 2020 (Series 2020)	Capitalized Interest funded by proceeds of bond issue through June 2022; Interest funded by Public Building Commission Fund from December 2022 through December 2024; Remaining debt service funded by State Income Tax revenue or Property Tax (Property Tax is abated every year)
General Obligation Bonds (Alternate Revenue Source)	October 2021 (Series 2021)	State Income Tax revenue or Property Tax (Property Tax is abated every year)

LEGAL DEBT MARGIN FISCAL YEAR 2024

	2019	2020	2021	2022	2023
Assessed Valuation (Tax year)	\$14,326,942,289	\$14,998,098,595	\$15,644,971,883	\$16,273,176,358	\$17,436,561,538
Debt Limit (5.75%) of Assessed Value (Statute 55 ILCS 5/5-1012)	\$ 823,799,182	\$ 862,390,669	\$ 899,585,883	\$ 935,707,641	\$ 1,002,602,288
Debt Outstanding Applicable to the Limit:					
2011 GO Limited Tax Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
Total Net Debt Applicable to the Limit	\$ -	\$ -	\$ -	\$ -	\$ -

Total Legal Debt Margin	\$ 823,799,182	\$ 862,390,669	\$ 899,585,883	\$ 935,707,641	\$ 1,002,602,288
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Total Net Debt Applicable to the limit as a percentage of Debt Limit	0.0%	0.0%	0.0%	0.0%	0.0%
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Beginning in 2010, the County's debt limit increased from 2.875% of assessed value to 5.75%, as the population of the County exceeded 500,000 per the 2010 U.S. Census.

Debt Limit (2.875%) of Assessed Value (Statute 50 ILCS 405/1) Debt Limit
(5.75%) of Assessed Value (Statute 55 ILCS 5/5-1012)

BUDGETED POSITIONS COMPARISON FISCAL YEAR 2024

Kane County Salaries and Headcount - Offices (Elected Official)											
Dept Number	Department Description	Account/Headcount	FY2017 Actual Amount	FY2018 Actual Amount	FY2019 Actual Amount	FY2020 Actual Amount	FY2021 Actual Amount	FY2022 Actual Amount	FY2023 Amended Budget	FY2024 Adopted Budget	
140	County Auditor	Salaries	\$ 236,390	\$ 222,391	\$ 214,852	\$ 237,987	\$ 228,385	\$ 232,282	\$ 243,178	\$ 305,840	
		Headcount - Actual	4.0	4.0	4.0	4.0	6.0	6.0	6.0	6.0	6.0
		Headcount - Budget	4.0	4.0	4.0	4.0	7.0	7.0	7.0	8.0	6.0
150	Treasurer	Salaries	\$ 519,304	\$ 547,359	\$ 561,926	\$ 605,516	\$ 660,071	\$ 679,309	\$ 716,690	\$ 753,744	
		Headcount - Actual	13.0	14.0	15.0	14.0	13.0	13.0	14.0	14.0	15.0
		Headcount - Budget	12.0	12.0	12.0	12.0	13.0	13.0	13.0	14.0	15.0
190	County Clerk	Salaries	\$ 1,667,857	\$ 2,034,057	\$ 1,830,049	\$ 2,322,018	\$ 2,187,455	\$ 2,513,763	\$ 2,451,338	\$ 2,040,213	
		Headcount - Actual	691.0	1,159.0	979.0	1,444.0	1,440.0	1,440.0	1,440.0	1,238.8	
		Headcount - Budget	691.0	947.0	949.4	949.4	1,014.0	1,014.0	1,014.0	1,467.8	1,239.8
210	Recorder	Salaries	\$ 792,452	\$ 768,019	\$ 724,109	\$ 734,162	\$ 715,914	\$ 686,212	\$ 924,053	\$ 870,676	
		Headcount - Actual	14.0	13.0	12.0	12.0	11.0	12.0	11.0	11.0	
		Headcount - Budget	16.0	15.0	13.0	13.0	13.0	13.0	13.0	11.0	14.0
230	ROE	Salaries	\$ 262,934	\$ 258,176	\$ 261,700	\$ 270,614	\$ 263,893	\$ 337,158	\$ 318,188	\$ 328,909	
		Headcount - Actual	7.0	7.0	7.0	7.0	7.0	7.0	7.0	8.0	
		Headcount - Budget	7.0	7.0	7.0	7.0	8.0	8.0	8.0	8.0	
240	Judiciary and Courts	Salaries	\$ 1,354,563	\$ 1,349,608	\$ 1,353,008	\$ 1,492,345	\$ 1,554,500	\$ 1,680,214	\$ 1,935,778	\$ 2,022,531	
		Headcount - Actual	75.0	81.0	80.0	80.0	87.0	87.0	87.0	87.0	
		Headcount - Budget	47.0	47.0	47.0	47.0	47.0	47.0	47.0	44.0	48.0
250	Circuit Clerk	Salaries	\$ 4,563,499	\$ 4,467,866	\$ 4,373,507	\$ 4,367,779	\$ 4,209,643	\$ 4,231,775	\$ 5,598,671	\$ 5,726,890	
		Headcount - Actual	108.0	105.0	104.0	104.0	89.0	89.0	97.5	106.0	
		Headcount - Budget	125.0	128.0	106.0	106.0	114.5	114.5	118.5	124.0	
300	State's Attorney's Office	Salaries	\$ 6,417,368	\$ 6,482,315	\$ 6,504,930	\$ 7,010,244	\$ 7,629,540	\$ 9,227,548	\$ 11,285,588	\$ 12,871,545	
		Headcount - Actual	120.0	120.0	123.0	125.0	136.0	136.0	148.5	161.0	
		Headcount - Budget	150.0	126.0	130.0	130.0	143.0	143.0	179.9	193.0	
360	Public Defender	Salaries	\$ 3,166,031	\$ 3,135,161	\$ 3,155,239	\$ 3,174,475	\$ 3,209,777	\$ 3,484,151	\$ 3,963,180	\$ 4,137,514	
		Headcount - Actual	51.0	48.0	47.0	47.0	48.0	48.0	48.0	48.0	
		Headcount - Budget	53.0	50.0	50.0	49.0	49.0	49.0	57.0	55.0	
370	Law Library	Salaries	\$ 114,295	\$ 114,313	\$ 119,666	\$ 128,856	\$ 133,531	\$ 115,903	\$ 87,906	\$ 90,269	
		Headcount - Actual	3.0	2.0	2.0	2.0	2.0	2.0	1.0	1.0	
		Headcount - Budget	3.0	2.0	2.0	2.0	2.0	2.0	1.0	1.0	
380	Sheriff	Salaries	\$ 19,645,174	\$ 19,660,959	\$ 19,440,940	\$ 21,527,004	\$ 21,989,608	\$ 24,449,848	\$ 25,075,197	\$ 24,369,836	
		Headcount - Actual	306.0	300.0	314.0	306.0	328.0	328.0	328.0	328.0	
		Headcount - Budget	289.0	297.0	302.0	302.0	305.0	311.0	308.0	312.0	
420	Merit Commission	Salaries	\$ 32,060	\$ 31,432	\$ 32,053	\$ 31,548	\$ 36,128	\$ 34,347	\$ 33,462	\$ 33,367	
		Headcount - Actual	4.0	4.0	4.0	4.0	3.0	3.0	3.0	1.0	
		Headcount - Budget	4.0	4.0	4.0	4.0	4.0	4.0	3.0	1.0	
430	Court Services	Salaries	\$ 8,950,846	\$ 8,608,925	\$ 8,980,539	\$ 9,340,817	\$ 9,368,352	\$ 9,696,426	\$ 10,618,114	\$ 10,996,952	
		Headcount - Actual	185.0	173.0	176.0	173.0	174.0	174.0	178.0	181.0	
		Headcount - Budget	184.0	189.5	192.5	192.5	184.0	184.0	187.0	190.0	
490	Coroner	Salaries	\$ 493,203	\$ 493,560	\$ 545,207	\$ 562,409	\$ 625,112	\$ 680,517	\$ 697,697	\$ 724,441	
		Headcount - Actual	14.0	14.0	17.0	17.0	18.0	18.0	18.0	18.0	
		Headcount - Budget	8.0	12.0	12.0	12.0	13.0	13.0	13.0	19.0	
Total Salaries - Elected Official			\$ 48,215,975	\$ 48,174,143	\$ 48,097,725	\$ 51,805,773	\$ 52,811,908	\$ 58,049,453	\$ 63,949,040	\$ 65,272,727	
Total Headcount - Actual			1,595.0	2,044.0	1,884.0	2,339.0	2,314.0	2,363.0	2,368.0	2,209.8	
Total Headcount - Budget			1,593.0	1,840.5	1,830.9	1,829.9	1,916.5	1,922.5	2,423.2	2,224.8	

BUDGETED POSITIONS COMPARISON FISCAL YEAR 2024

Kane County Salaries and Headcount - Departments (Non-Elected Official)										
Dept Number	Department Description	Account/Headcount	FY2017 Actual Amount	FY2018 Actual Amount	FY2019 Actual Amount	FY2020 Actual Amount	FY2021 Actual Amount	FY2022 Actual Amount	FY2023 Amended Budget	FY2024 Adopted Budget
010	County Board	Salaries	\$ 1,048,501	\$ 1,055,850	\$ 1,028,763	\$ 1,008,578	\$ 971,036	\$ 1,123,439	\$ 1,129,518	\$ 1,251,473
		Headcount - Actual	30.0	29.0	29.0	29.0	29.0	29.0	29.0	29.0
		Headcount - Budget	31.0	30.5	30.4	30.4	30.4	30.4	30.4	30.4
040	Finance	Salaries	\$ 568,197	\$ 574,852	\$ 722,853	\$ 744,961	\$ 789,410	\$ 943,884	\$ 1,061,281	\$ 1,080,714
		Headcount - Actual	7.0	9.0	10.0	10.0	11.0	11.0	10.0	10.0
		Headcount - Budget	7.0	9.0	10.0	10.0	12.0	12.0	12.5	13.5
060	Information Technology	Salaries	\$ 3,119,043	\$ 3,128,939	\$ 3,232,316	\$ 3,513,596	\$ 3,548,472	\$ 3,693,880	\$ 3,970,893	\$ 4,274,550
		Headcount - Actual	45.0	48.0	47.0	52.0	49.0	49.0	49.0	51.0
		Headcount - Budget	50.0	50.6	51.0	51.6	54.5	54.5	55.5	53.0
080	Building Management	Salaries	\$ 1,215,982	\$ 1,201,880	\$ 1,184,597	\$ 1,182,884	\$ 1,156,776	\$ 1,237,804	\$ 1,950,293	\$ 2,790,532
		Headcount - Actual	28.0	29.0	27.0	25.0	26.0	22.0	32.0	32.0
		Headcount - Budget	29.0	28.5	29.0	29.0	29.0	29.0	33.0	33.0
120	Human Resource Management	Salaries	\$ 458,973	\$ 344,305	\$ 288,165	\$ 317,906	\$ 272,873	\$ 293,113	\$ 352,066	\$ 357,355
		Headcount - Actual	4.0	4.0	5.0	5.0	4.0	4.0	5.0	5.0
		Headcount - Budget	5.3	7.3	6.3	6.3	6.3	6.3	5.0	5.0
170	Supervisor of Assessments	Salaries	\$ 801,780	\$ 791,166	\$ 776,937	\$ 810,868	\$ 831,849	\$ 837,872	\$ 858,481	\$ 930,667
		Headcount - Actual	32.0	30.0	30.0	29.0	28.0	24.2	25.2	18.0
		Headcount - Budget	31.0	27.2	27.2	27.2	27.2	27.2	27.2	18.0
425	Kane Comm	Salaries	\$ 1,264,610	\$ 1,221,363	\$ 1,165,497	\$ 1,244,328	\$ 1,210,278	\$ 1,253,304	\$ 1,565,641	\$ 1,595,391
		Headcount - Actual	19.0	19.0	19.0	18.0	18.0	18.0	17.0	17.0
		Headcount - Budget	21.0	21.0	21.0	21.0	21.0	21.0	22.0	22.0
500	Animal Control	Salaries	\$ 398,009	\$ 381,297	\$ 388,479	\$ 400,472	\$ 435,386	\$ 556,257	\$ 589,199	\$ 619,087
		Headcount - Actual	12.0	11.0	12.0	11.0	14.0	14.0	14.0	14.0
		Headcount - Budget	14.0	14.0	14.0	14.0	14.0	14.0	15.0	14.0
510	Emergency Management	Salaries	\$ 163,142	\$ 132,433	\$ -	\$ -	\$ -	\$ -	\$ 484,536	\$ 381,175
		Headcount - Actual	3.0	2.0	-	-	-	-	5.0	5.0
		Headcount - Budget	3.0	3.0	-	-	-	-	6.0	6.0
520	Transportation	Salaries	\$ 4,468,900	\$ 4,398,083	\$ 4,413,324	\$ 4,522,153	\$ 4,691,475	\$ 4,924,237	\$ 5,794,881	\$ 5,969,409
		Headcount - Actual	67.0	62.0	61.0	62.0	63.0	63.0	67.0	67.0
		Headcount - Budget	82.0	80.0	80.0	80.0	80.0	80.0	78.0	78.0
580	Health	Salaries	\$ 3,000,709	\$ 2,869,177	\$ 2,954,151	\$ 3,757,025	\$ 3,710,174	\$ 3,474,541	\$ 4,682,375	\$ 4,800,224
		Headcount - Actual	59.0	58.0	61.0	69.0	59.0	59.0	70.0	72.0
		Headcount - Budget	66.0	73.0	73.0	73.0	73.0	73.0	75.0	77.0
660	Veterans' Commission	Salaries	\$ 188,526	\$ 186,823	\$ 189,452	\$ 194,558	\$ 198,517	\$ 203,240	\$ 327,406	\$ 343,773
		Headcount - Actual	4.0	4.0	4.0	4.0	4.0	4.0	5.0	5.0
		Headcount - Budget	4.0	4.0	4.0	4.0	4.0	4.0	5.0	5.0
670	Environmental Management	Salaries	\$ 191,347	\$ 188,401	\$ 159,857	\$ 505,808	\$ 502,835	\$ 509,589	\$ 536,425	\$ 632,687
		Headcount - Actual	3.0	3.0	3.0	7.0	3.0	3.0	3.0	7.0
		Headcount - Budget	4.0	3.4	3.4	7.0	7.0	7.0	6.7	8.0
690	Development	Salaries	\$ 1,518,295	\$ 1,522,061	\$ 1,593,560	\$ 1,293,261	\$ 1,390,009	\$ 1,444,462	\$ 1,832,843	\$ 1,853,480
		Headcount - Actual	41.0	42.0	39.0	29.0	29.0	29.0	29.3	29.2
		Headcount - Budget	39.0	28.3	28.3	29.4	29.4	29.4	30.3	29.2
800	Judicial Technology Sales Tax	Salaries	\$ 328,457	\$ 302,432	\$ 191,302	\$ 104,898	\$ 96,930	\$ 121,066	\$ 304,512	\$ 297,100
		Headcount - Actual	5.0	5.0	2.0	1.0	1.0	1.0	3.0	3.0
		Headcount - Budget	5.0	5.0	3.0	3.0	3.0	3.0	3.0	3.0
800	Other County-Wide Expenses	Salaries	\$ 97,369	\$ 43,265	\$ -	\$ 51,047	\$ 217,535	\$ 134,518	\$ 408,041	\$ 466,324
		Headcount - Actual	-	-	-	-	-	-	-	-
		Headcount - Budget	-	-	-	-	-	-	-	-
Total Salaries - Non-Elected Official			\$ 18,831,837	\$ 18,342,328	\$ 18,289,252	\$ 19,652,341	\$ 20,023,556	\$ 20,751,206	\$ 25,858,391	\$ 27,643,941
Total Headcount - Actual			359.0	355.0	349.0	352.0	338.0	330.2	363.5	364.2
Total Headcount - Budget			391.3	384.8	380.6	385.9	390.9	390.9	404.6	395.1
Grand Total Salaries			\$ 67,047,813	\$ 66,516,470	\$ 66,386,978	\$ 71,458,114	\$ 72,835,464	\$ 78,800,660	\$ 89,807,431	\$ 92,916,668
Grand Total Headcount - Actual			1,954.0	2,399.0	2,233.0	2,691.0	2,652.0	2,693.2	2,751.5	2,574.0
Grand Total Headcount - Budget			1,984.3	2,225.3	2,211.5	2,215.8	2,307.4	2,313.4	2,827.8	2,619.9

REVENUE AND EXPENSE SUMMARY BY FUND

Fund	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
001 General Fund				
Revenue	\$ 111,900,376	\$ 123,286,524	\$ 122,418,212	\$ (868,312)
Expenses	\$ 111,895,376	\$ 123,286,524	\$ 122,418,212	\$ (868,312)
010 Insurance Liability				
Revenue	\$ 5,997,355	\$ 6,725,982	\$ 7,325,483	\$ 599,501
Expenses	\$ 5,054,409	\$ 6,725,982	\$ 7,325,483	\$ 599,501
100 County Automation				
Revenue	\$ 6,079	\$ 7,475	\$ 9,335	\$ 1,860
Expenses	\$ -	\$ 7,475	\$ 9,335	\$ 1,860
101 Geographic Information Systems				
Revenue	\$ 1,190,471	\$ 1,921,160	\$ 1,802,004	\$ (119,156)
Expenses	\$ 1,528,759	\$ 1,921,160	\$ 1,802,004	\$ (119,156)
110 Illinois Municipal Retirement				
Revenue	\$ 7,080,592	\$ 5,479,925	\$ 5,662,616	\$ 182,691
Expenses	\$ 6,963,855	\$ 5,479,925	\$ 5,662,616	\$ 182,691
111 FICA/Social Security				
Revenue	\$ 4,877,248	\$ 5,212,071	\$ 6,017,253	\$ 805,182
Expenses	\$ 4,775,471	\$ 5,212,071	\$ 6,017,253	\$ 805,182
112 Special Reserve				
Revenue	\$ 35,276	\$ 296,508	\$ 9,735	\$ (286,773)
Expenses	\$ 525,474	\$ 296,508	\$ 9,735	\$ (286,773)
113 Emergency Reserve				
Revenue	\$ (65,350)	\$ 52,770	\$ 176,153	\$ 123,383
Expenses	\$ -	\$ 52,770	\$ 176,153	\$ 123,383
114 Property Tax Freeze Protection				
Revenue	\$ 5,583,705	\$ 5,049,890	\$ 187,131	\$ (4,862,759)
Expenses	\$ 1,657,750	\$ 5,049,890	\$ 187,131	\$ (4,862,759)
120 Grand Victoria Casino Elgin				
Revenue	\$ 5,267,439	\$ 5,488,673	\$ 5,138,806	\$ (349,867)
Expenses	\$ 2,819,891	\$ 5,488,673	\$ 5,138,806	\$ (349,867)
125 Public Safety Sales Tax				
Revenue	\$ 2,153,745	\$ 2,042,600	\$ 2,306,752	\$ 264,152
Expenses	\$ 2,690,072	\$ 2,042,600	\$ 2,306,752	\$ 264,152
127 Judicial Technology Sales Tax				
Revenue	\$ 1,429,232	\$ 1,520,289	\$ 1,547,096	\$ 26,807
Expenses	\$ 1,028,525	\$ 1,520,289	\$ 1,547,096	\$ 26,807
128 Sheriff's Vehicle & Equipment				
Revenue	\$ 1,791,409	\$ 1,364,142	\$ 648,222	\$ (715,920)
Expenses	\$ 73,817	\$ 1,364,142	\$ 648,222	\$ (715,920)
150 Tax Sale Automation				
Revenue	\$ 68,919	\$ 152,574	\$ 319,664	\$ 167,090
Expenses	\$ -	\$ 152,574	\$ 319,664	\$ 167,090
160 Vital Records Automation				
Revenue	\$ 192,095	\$ 247,224	\$ 184,618	\$ (62,606)
Expenses	\$ 177,141	\$ 247,224	\$ 184,618	\$ (62,606)

REVENUE AND EXPENSE SUMMARY BY FUND

Fund	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
161 Election Equipment Fund				
Revenue	\$ (5,218)	\$ 850,000	\$ 850,000	\$ -
Expenses	\$ 499,200	\$ 850,000	\$ 850,000	\$ -
170 Recorder's Automation				
Revenue	\$ 715,021	\$ 1,224,776	\$ 1,177,330	\$ (47,446)
Expenses	\$ 1,160,665	\$ 1,224,776	\$ 1,177,330	\$ (47,446)
195 Children's Waiting Room				
Revenue	\$ 259,153	\$ 144,755	\$ 147,135	\$ 2,380
Expenses	\$ 135,394	\$ 144,755	\$ 147,135	\$ 2,380
196 D.U.I.				
Revenue	\$ 5,194	\$ 12,580	\$ 19,539	\$ 6,959
Expenses	\$ -	\$ 12,580	\$ 19,539	\$ 6,959
197 Foreclosure Mediation Fund				
Revenue	\$ 46,609	\$ 61,503	\$ 62,758	\$ 1,255
Expenses	\$ 20,900	\$ 61,503	\$ 62,758	\$ 1,255
200 Court Automation				
Revenue	\$ 764,272	\$ 1,030,671	\$ 1,038,233	\$ 7,562
Expenses	\$ 748,568	\$ 1,030,671	\$ 1,038,233	\$ 7,562
201 Court Document Storage				
Revenue	\$ 745,678	\$ 828,487	\$ 755,047	\$ (73,440)
Expenses	\$ 891,297	\$ 828,487	\$ 755,047	\$ (73,440)
202 Child Support				
Revenue	\$ 94,412	\$ 182,835	\$ 156,040	\$ (26,795)
Expenses	\$ 159,387	\$ 182,835	\$ 156,040	\$ (26,795)
203 Circuit Clerk Admin Services				
Revenue	\$ 330,721	\$ 406,952	\$ 328,910	\$ (78,042)
Expenses	\$ 378,952	\$ 406,952	\$ 328,910	\$ (78,042)
204 Circuit Clk Electronic Citation				
Revenue	\$ 176,415	\$ 244,950	\$ 234,813	\$ (10,137)
Expenses	\$ 185,095	\$ 244,950	\$ 234,813	\$ (10,137)
205 Circuit Ct Clerk Op and Admin				
Revenue	\$ 64,461	\$ 75,500	\$ 82,827	\$ 7,327
Expenses	\$ -	\$ 75,500	\$ 82,827	\$ 7,327
220 Title IV-D				
Revenue	\$ 840,799	\$ 898,804	\$ 891,276	\$ (7,528)
Expenses	\$ 676,579	\$ 898,804	\$ 891,276	\$ (7,528)
221 Drug Prosecution				
Revenue	\$ 374,395	\$ 379,897	\$ 570,746	\$ 190,849
Expenses	\$ 309,061	\$ 379,897	\$ 570,746	\$ 190,849
222 Victim Coordinator Services				
Revenue	\$ 181,245	\$ 161,246	\$ 368,700	\$ 207,454
Expenses	\$ 125,702	\$ 161,246	\$ 368,700	\$ 207,454
223 Domestic Violence				
Revenue	\$ 148,337	\$ 356,726	\$ 526,513	\$ 169,787
Expenses	\$ 271,075	\$ 356,726	\$ 526,513	\$ 169,787

REVENUE AND EXPENSE SUMMARY BY FUND

Fund	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
225 Auto Theft Task Force				
Revenue	\$ (500)	\$ -	\$ 1,350	\$ 1,350
Expenses	\$ -	\$ -	\$ 1,350	\$ 1,350
226 Weed and Seed				
Revenue	\$ -	\$ 14,535	\$ 14,000	\$ (535)
Expenses	\$ -	\$ 14,535	\$ 14,000	\$ (535)
230 Child Advocacy Center				
Revenue	\$ 1,248,438	\$ 1,764,414	\$ 2,277,465	\$ 513,051
Expenses	\$ 1,237,132	\$ 1,764,414	\$ 2,277,465	\$ 513,051
231 Equitable Sharing Program				
Revenue	\$ (540)	\$ 25,000	\$ 11,456	\$ (13,544)
Expenses	\$ -	\$ 25,000	\$ 11,456	\$ (13,544)
232 State's Atty Records Automation				
Revenue	\$ 19,024	\$ 75,334	\$ 68,982	\$ (6,352)
Expenses	\$ 55,725	\$ 75,334	\$ 68,982	\$ (6,352)
233 Bad Check Restitution				
Revenue	\$ (595)	\$ -	\$ 1,605	\$ 1,605
Expenses	\$ -	\$ -	\$ 1,605	\$ 1,605
234 Drug Asset Forfeiture				
Revenue	\$ 30,003	\$ 50,000	\$ 58,672	\$ 8,672
Expenses	\$ -	\$ 50,000	\$ 58,672	\$ 8,672
235 State's Attorney Employee Events				
Revenue	\$ (20)	\$ 10	\$ 55	\$ 45
Expenses	\$ -	\$ 10	\$ 55	\$ 45
236 Child Advocacy Advisory Board				
Revenue	\$ (370)	\$ -	\$ 997	\$ 997
Expenses	\$ -	\$ -	\$ 997	\$ 997
237 Money Laundering - State's Atty				
Revenue	\$ (3,208)	\$ 5,000	\$ 11,148	\$ 6,148
Expenses	\$ -	\$ 5,000	\$ 11,148	\$ 6,148
244 Public Defender Rec Automation				
Revenue	\$ 9,770	\$ 1,000	\$ 1,884	\$ 884
Expenses	\$ -	\$ 1,000	\$ 1,884	\$ 884
246 Employee Events Fund				
Revenue	\$ 320	\$ 984	\$ 1,509	\$ 525
Expenses	\$ 1,044	\$ 984	\$ 1,509	\$ 525
247 EMA Volunteer Fund				
Revenue	\$ 15,323	\$ 3,200	\$ 4,277	\$ 1,077
Expenses	\$ 5,260	\$ 3,200	\$ 4,277	\$ 1,077
248 KC Emergency Planning				
Revenue	\$ (346)	\$ 4,000	\$ 4,933	\$ 933
Expenses	\$ -	\$ 4,000	\$ 4,933	\$ 933
249 Bomb Squad SWAT				
Revenue	\$ 31,591	\$ 5,000	\$ 5,000	\$ -
Expenses	\$ 23,165	\$ 5,000	\$ 5,000	\$ -

REVENUE AND EXPENSE SUMMARY BY FUND

Fund	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
250 Law Library				
Revenue	\$ 281,451	\$ 291,071	\$ 315,145	\$ 24,074
Expenses	\$ 331,129	\$ 291,071	\$ 315,145	\$ 24,074
251 Canteen Commission				
Revenue	\$ 461,971	\$ 650,000	\$ 650,000	\$ -
Expenses	\$ 615,279	\$ 650,000	\$ 650,000	\$ -
252 Sheriff DEF Federal - DOJ				
Revenue	\$ (1,168)	\$ 10,000	\$ 11,044	\$ 1,044
Expenses	\$ -	\$ 10,000	\$ 11,044	\$ 1,044
253 County Sheriff DEF Local				
Revenue	\$ 473,290	\$ 20,000	\$ 20,000	\$ -
Expenses	\$ 30,939	\$ 20,000	\$ 20,000	\$ -
254 FATS				
Revenue	\$ 3,894	\$ 6,000	\$ 6,000	\$ -
Expenses	\$ 2,577	\$ 6,000	\$ 6,000	\$ -
255 K-9 Unit				
Revenue	\$ 61,164	\$ 30,000	\$ 30,000	\$ -
Expenses	\$ 48,271	\$ 30,000	\$ 30,000	\$ -
256 Vehicle Maintenance/Purchase				
Revenue	\$ 1,464	\$ 1,200	\$ 1,200	\$ -
Expenses	\$ 981	\$ 1,200	\$ 1,200	\$ -
257 Sheriff DUI Fund				
Revenue	\$ 32,704	\$ 32,000	\$ 32,000	\$ -
Expenses	\$ 62,724	\$ 32,000	\$ 32,000	\$ -
258 Sheriffs Office Money Laundering				
Revenue	\$ 125	\$ 5,000	\$ 5,000	\$ -
Expenses	\$ 125	\$ 5,000	\$ 5,000	\$ -
259 Transportation Safety Highway HB				
Revenue	\$ (51)	\$ 20,000	\$ 20,000	\$ -
Expenses	\$ -	\$ 20,000	\$ 20,000	\$ -
262 AJF Medical Cost				
Revenue	\$ 32,527	\$ 25,040	\$ 25,040	\$ -
Expenses	\$ 25,040	\$ 25,040	\$ 25,040	\$ -
263 Sheriff Civil Operations				
Revenue	\$ 141,603	\$ 20,000	\$ 20,000	\$ -
Expenses	\$ 72,408	\$ 20,000	\$ 20,000	\$ -
264 Cannabis Regulation - Local				
Revenue	\$ 98,261	\$ 90,090	\$ 90,090	\$ -
Expenses	\$ 79,523	\$ 90,090	\$ 90,090	\$ -
265 Sheriff DEF Federal - Treasury				
Revenue	\$ 256,680	\$ 50,000	\$ 50,000	\$ -
Expenses	\$ 257,234	\$ 50,000	\$ 50,000	\$ -
268 Sale & Error				
Revenue	\$ 89,588	\$ 110,247	\$ 31,000	\$ (79,247)
Expenses	\$ 96,515	\$ 110,247	\$ 31,000	\$ (79,247)

REVENUE AND EXPENSE SUMMARY BY FUND

Fund	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
269 Kane Comm				
Revenue	\$ 2,601,074	\$ 2,535,229	\$ 2,592,918	\$ 57,689
Expenses	\$ 2,381,391	\$ 2,535,229	\$ 2,592,918	\$ 57,689
270 Probation Services				
Revenue	\$ 827,911	\$ 1,607,100	\$ 1,546,100	\$ (61,000)
Expenses	\$ 1,197,471	\$ 1,607,100	\$ 1,546,100	\$ (61,000)
271 Substance Abuse Screening				
Revenue	\$ 9,279	\$ 80,000	\$ 45,000	\$ (35,000)
Expenses	\$ 30,226	\$ 80,000	\$ 45,000	\$ (35,000)
273 Drug Court Special Resources				
Revenue	\$ 437,726	\$ 622,517	\$ 622,517	\$ -
Expenses	\$ 289,300	\$ 622,517	\$ 622,517	\$ -
276 Probation Victim Services				
Revenue	\$ 10,233	\$ 10,000	\$ 10,000	\$ -
Expenses	\$ -	\$ 10,000	\$ 10,000	\$ -
277 Victim Impact Panel				
Revenue	\$ (45)	\$ -	\$ -	\$ -
Expenses	\$ -	\$ -	\$ -	\$ -
278 Juvenile Justice Donation Fund				
Revenue	\$ 748	\$ 700	\$ 700	\$ -
Expenses	\$ 262	\$ 700	\$ 700	\$ -
289 Coroner Administration				
Revenue	\$ 187,255	\$ 204,808	\$ 301,500	\$ 96,692
Expenses	\$ 133,328	\$ 204,808	\$ 301,500	\$ 96,692
290 Animal Control				
Revenue	\$ 1,023,740	\$ 1,029,940	\$ 1,251,155	\$ 221,215
Expenses	\$ 974,490	\$ 1,029,940	\$ 1,251,155	\$ 221,215
300 County Highway				
Revenue	\$ 6,253,770	\$ 9,817,609	\$ 11,586,457	\$ 1,768,848
Expenses	\$ 6,628,603	\$ 9,817,609	\$ 11,586,457	\$ 1,768,848
301 County Bridge				
Revenue	\$ 350,225	\$ 331,195	\$ 525,000	\$ 193,805
Expenses	\$ 444,359	\$ 331,195	\$ 525,000	\$ 193,805
302 Motor Fuel Tax				
Revenue	\$ 18,498,850	\$ 38,280,439	\$ 37,654,861	\$ (625,578)
Expenses	\$ 6,324,076	\$ 38,280,439	\$ 37,654,861	\$ (625,578)
303 County Highway Matching				
Revenue	\$ 61,905	\$ 88,248	\$ 300,000	\$ 211,752
Expenses	\$ 81,146	\$ 88,248	\$ 300,000	\$ 211,752
304 Motor Fuel Local Option				
Revenue	\$ 9,198,670	\$ 13,180,000	\$ 13,729,770	\$ 549,770
Expenses	\$ 11,208,752	\$ 13,180,000	\$ 13,729,770	\$ 549,770
305 Transportation Sales Tax				
Revenue	\$ 20,019,370	\$ 45,400,565	\$ 45,462,322	\$ 61,757
Expenses	\$ 8,909,177	\$ 45,400,565	\$ 45,462,322	\$ 61,757

REVENUE AND EXPENSE SUMMARY BY FUND

Fund	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
349 Opioid Settlement Fund				
Revenue	\$ 329,147	\$ -	\$ -	\$ -
Expenses	\$ -	\$ -	\$ -	\$ -
350 County Health				
Revenue	\$ 12,599,400	\$ 10,893,346	\$ 8,707,280	\$ (2,186,066)
Expenses	\$ 10,388,609	\$ 10,893,346	\$ 8,707,280	\$ (2,186,066)
351 Kane Kares				
Revenue	\$ 520,860	\$ 586,084	\$ 588,019	\$ 1,935
Expenses	\$ 501,636	\$ 586,084	\$ 588,019	\$ 1,935
353 Coronavirus Relief Fund				
Revenue	\$ 1,024	\$ -	\$ 4,902	\$ 4,902
Expenses	\$ 1,564	\$ -	\$ 4,902	\$ 4,902
354 Mass Vaccination Fund				
Revenue	\$ 757,685	\$ 22,685	\$ 42,417	\$ 19,732
Expenses	\$ 117,678	\$ 22,685	\$ 42,417	\$ 19,732
355 American Rescue Plan				
Revenue	\$ 18,853,300	\$ 26,793,023	\$ 25,696,368	\$ (1,096,655)
Expenses	\$ 24,183,587	\$ 26,793,023	\$ 25,696,368	\$ (1,096,655)
356 ARP Recoupment of Lost Revenue				
Revenue	\$ 3,662,416	\$ 134,211	\$ 238,052	\$ 103,841
Expenses	\$ 922,423	\$ 134,211	\$ 238,052	\$ 103,841
357 COVID Payroll Reimbursement				
Revenue	\$ 14,416,735	\$ 18,619,886	\$ 658,521	\$ (17,961,365)
Expenses	\$ 7,989,615	\$ 18,619,886	\$ 658,521	\$ (17,961,365)
358 FEMA PA Administration				
Revenue	\$ 244,321	\$ 250,000	\$ 8,332	\$ (241,668)
Expenses	\$ -	\$ 250,000	\$ 8,332	\$ (241,668)
380 Veterans' Commission				
Revenue	\$ 296,000	\$ 573,999	\$ 610,852	\$ 36,853
Expenses	\$ 309,930	\$ 573,999	\$ 610,852	\$ 36,853
385 IL Counties Information Mgmt				
Revenue	\$ 4,341	\$ 4,000	\$ 1,058	\$ (2,942)
Expenses	\$ 2,801	\$ 4,000	\$ 1,058	\$ (2,942)
390 Web Technical Services				
Revenue	\$ 294,318	\$ 392,500	\$ 316,560	\$ (75,940)
Expenses	\$ 365,916	\$ 392,500	\$ 316,560	\$ (75,940)
400 Economic Development				
Revenue	\$ 57,781	\$ 377,084	\$ 386,553	\$ 9,469
Expenses	\$ 111,664	\$ 377,084	\$ 386,553	\$ 9,469
401 Community Dev Block Program				
Revenue	\$ 1,770,923	\$ 2,022,761	\$ 1,679,855	\$ (342,906)
Expenses	\$ 1,770,923	\$ 2,022,761	\$ 1,679,855	\$ (342,906)
402 HOME Program				
Revenue	\$ 1,104,913	\$ 1,264,538	\$ 1,661,643	\$ 397,105
Expenses	\$ 1,104,913	\$ 1,264,538	\$ 1,661,643	\$ 397,105

REVENUE AND EXPENSE SUMMARY BY FUND

Fund	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
403 Unincorporated Stormwater Mgmt				
Revenue	\$ (2,196)	\$ 55,000	\$ 59,002	\$ 4,002
Expenses	\$ 2,920	\$ 55,000	\$ 59,002	\$ 4,002
404 Homeless Management Info Systems				
Revenue	\$ 175,288	\$ 227,366	\$ 176,715	\$ (50,651)
Expenses	\$ 139,290	\$ 227,366	\$ 176,715	\$ (50,651)
405 Cost Share Drainage				
Revenue	\$ 155,976	\$ 323,604	\$ 74,555	\$ (249,049)
Expenses	\$ 103,401	\$ 323,604	\$ 74,555	\$ (249,049)
406 OCR & Recovery Act Programs				
Revenue	\$ 77,685	\$ 55,552	\$ 57,231	\$ 1,679
Expenses	\$ 75,054	\$ 55,552	\$ 57,231	\$ 1,679
407 Quality of Kane Grants				
Revenue	\$ (473)	\$ 30,110	\$ 31,457	\$ 1,347
Expenses	\$ 7,200	\$ 30,110	\$ 31,457	\$ 1,347
409 Continuum of Care Planning Grant				
Revenue	\$ 81,773	\$ 87,429	\$ 92,745	\$ 5,316
Expenses	\$ 86,817	\$ 87,429	\$ 92,745	\$ 5,316
410 Elgin CDBG				
Revenue	\$ 474,950	\$ 959,568	\$ 899,407	\$ (60,161)
Expenses	\$ 475,720	\$ 959,568	\$ 899,407	\$ (60,161)
411 Emergency Rental Assistance				
Revenue	\$ 327,508	\$ -	\$ 7,715	\$ 7,715
Expenses	\$ 366,666	\$ -	\$ 7,715	\$ 7,715
412 Emergency Rental Assistance #2				
Revenue	\$ 6,073,599	\$ 7,935,693	\$ 6,653,751	\$ (1,281,942)
Expenses	\$ 6,038,155	\$ 7,935,693	\$ 6,653,751	\$ (1,281,942)
413 CDBG-CV				
Revenue	\$ 925,624	\$ 551,800	\$ 492,592	\$ (59,208)
Expenses	\$ 925,624	\$ 551,800	\$ 492,592	\$ (59,208)
414 Home - ARP				
Revenue	\$ 4,371	\$ 853,213	\$ 850,674	\$ (2,539)
Expenses	\$ 3,746	\$ 853,213	\$ 850,674	\$ (2,539)
415 Homeless Prevention Program				
Revenue	\$ 244,914	\$ 246,230	\$ -	\$ (246,230)
Expenses	\$ 335,995	\$ 246,230	\$ -	\$ (246,230)
420 Stormwater Management				
Revenue	\$ 271,874	\$ 236,661	\$ 251,940	\$ 15,279
Expenses	\$ 24,154	\$ 236,661	\$ 251,940	\$ 15,279
421 Elec Agg Civic Contribution				
Revenue	\$ 314,939	\$ 254,648	\$ 88,645	\$ (166,003)
Expenses	\$ 30,896	\$ 254,648	\$ 88,645	\$ (166,003)
425 Blighted Structure Demolition				
Revenue	\$ 24,634	\$ 120,000	\$ 126,262	\$ 6,262
Expenses	\$ 19,140	\$ 120,000	\$ 126,262	\$ 6,262

REVENUE AND EXPENSE SUMMARY BY FUND

Fund	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
430 Farmland Preservation				
Revenue	\$ 452,952	\$ 6,273,201	\$ 6,538,483	\$ 265,282
Expenses	\$ 349,473	\$ 6,273,201	\$ 6,538,483	\$ 265,282
435 Growing for Kane				
Revenue	\$ 547	\$ 177,140	\$ 229,856	\$ 52,716
Expenses	\$ 720	\$ 177,140	\$ 229,856	\$ 52,716
490 Kane County Law Enforcement				
Revenue	\$ 2,414	\$ 50,000	\$ 106,002	\$ 56,002
Expenses	\$ 51,304	\$ 50,000	\$ 106,002	\$ 56,002
491 Tax Sale Purchase				
Revenue	\$ 62,651	\$ -	\$ -	\$ -
Expenses	\$ 62,651	\$ -	\$ -	\$ -
492 Marriage Fees				
Revenue	\$ 10,321	\$ 3,000	\$ 3,121	\$ 121
Expenses	\$ 9,912	\$ 3,000	\$ 3,121	\$ 121
500 Capital Projects				
Revenue	\$ 6,646,012	\$ 19,297,875	\$ 13,805,072	\$ (5,492,803)
Expenses	\$ 4,674,061	\$ 19,297,875	\$ 13,805,072	\$ (5,492,803)
501 Judicial Facility Construction				
Revenue	\$ 850,611	\$ 4,191,992	\$ 939,777	\$ (3,252,215)
Expenses	\$ 832,475	\$ 4,191,992	\$ 939,777	\$ (3,252,215)
510 Capital Improvement Bond Const				
Revenue	\$ 4,683	\$ 840	\$ 23,867	\$ 23,027
Expenses	\$ -	\$ 840	\$ 23,867	\$ 23,027
515 Longmeadow Bond Construction				
Revenue	\$ 4,635	\$ 18,302,263	\$ 220,263	\$ (18,082,000)
Expenses	\$ 115,263	\$ 18,302,263	\$ 220,263	\$ (18,082,000)
520 Mill Creek Special Service Area				
Revenue	\$ 858,192	\$ 1,009,409	\$ 990,152	\$ (19,257)
Expenses	\$ 761,480	\$ 1,009,409	\$ 990,152	\$ (19,257)
521 Bowes Creek Special Service Area				
Revenue	\$ (16)	\$ 5	\$ 44	\$ 39
Expenses	\$ -	\$ 5	\$ 44	\$ 39
5300 Sunvale SBA SW 37				
Revenue	\$ (34)	\$ -	\$ 92	\$ 92
Expenses	\$ -	\$ -	\$ 92	\$ 92
5301 Middle Creek SBA SW38				
Revenue	\$ (27)	\$ -	\$ 73	\$ 73
Expenses	\$ -	\$ -	\$ 73	\$ 73
5302 Shirewood Farm SSA SW39				
Revenue	\$ 106	\$ 110	\$ 120	\$ 10
Expenses	\$ -	\$ 110	\$ 120	\$ 10
5303 Ogden Gardens SBA SW40				
Revenue	\$ (84)	\$ -	\$ 226	\$ 226
Expenses	\$ -	\$ -	\$ 226	\$ 226

REVENUE AND EXPENSE SUMMARY BY FUND

Fund	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
5304 Wildwood West SBA SW41				
Revenue	\$ 8,936	\$ 665	\$ 6,744	\$ 6,079
Expenses	\$ 1,450	\$ 665	\$ 6,744	\$ 6,079
5306 Cheval DeSelle Venetian SBA SW43				
Revenue	\$ 2,077	\$ 2,200	\$ 81	\$ (2,119)
Expenses	\$ 5,282	\$ 2,200	\$ 81	\$ (2,119)
5308 Plank Road Estates SBA SW45				
Revenue	\$ 1,781	\$ 1,575	\$ 1,633	\$ 58
Expenses	\$ 3,281	\$ 1,575	\$ 1,633	\$ 58
5310 Exposition View SBA SW47				
Revenue	\$ 589	\$ 500	\$ 528	\$ 28
Expenses	\$ 3,838	\$ 500	\$ 528	\$ 28
5311 Pasadena Drive SBA SW48				
Revenue	\$ 2,736	\$ 3,872	\$ 3,872	\$ -
Expenses	\$ 2,532	\$ 3,872	\$ 3,872	\$ -
5312 Tamara Dittman SBA SW 50				
Revenue	\$ -	\$ 1,215	\$ 1,215	\$ -
Expenses	\$ -	\$ 1,215	\$ 1,215	\$ -
5313 Church Molitor SSA SA 52				
Revenue	\$ 18	\$ 3,334	\$ 3,335	\$ 1
Expenses	\$ -	\$ 3,334	\$ 3,335	\$ 1
5314 45W185 Plank Road SSA SW 54				
Revenue	\$ 56	\$ 4,000	\$ 4,002	\$ 2
Expenses	\$ -	\$ 4,000	\$ 4,002	\$ 2
5315 Boyer Road Special Service Area				
Revenue	\$ -	\$ -	\$ 700	\$ 700
Expenses	\$ -	\$ -	\$ 700	\$ 700
540 Transportation Capital				
Revenue	\$ 120,250	\$ 209,000	\$ 7,695	\$ (201,305)
Expenses	\$ 201,374	\$ 209,000	\$ 7,695	\$ (201,305)
550 Aurora Area Impact Fees				
Revenue	\$ (5,598)	\$ 250	\$ 200,000	\$ 199,750
Expenses	\$ 10,000	\$ 250	\$ 200,000	\$ 199,750
551 Campton Hills Impact Fees				
Revenue	\$ 2,051	\$ 250	\$ 1,292	\$ 1,042
Expenses	\$ 2,500	\$ 250	\$ 1,292	\$ 1,042
552 Greater Elgin Impact Fees				
Revenue	\$ (5,433)	\$ 427,117	\$ 25,924	\$ (401,193)
Expenses	\$ 384,077	\$ 427,117	\$ 25,924	\$ (401,193)
553 Northwest Impact Fees				
Revenue	\$ (3,786)	\$ 345,000	\$ 20,000	\$ (325,000)
Expenses	\$ 345,000	\$ 345,000	\$ 20,000	\$ (325,000)
554 Southwest Impact Fees				
Revenue	\$ 1,239	\$ 113,270	\$ -	\$ (113,270)
Expenses	\$ 153,165	\$ 113,270	\$ -	\$ (113,270)

REVENUE AND EXPENSE SUMMARY BY FUND

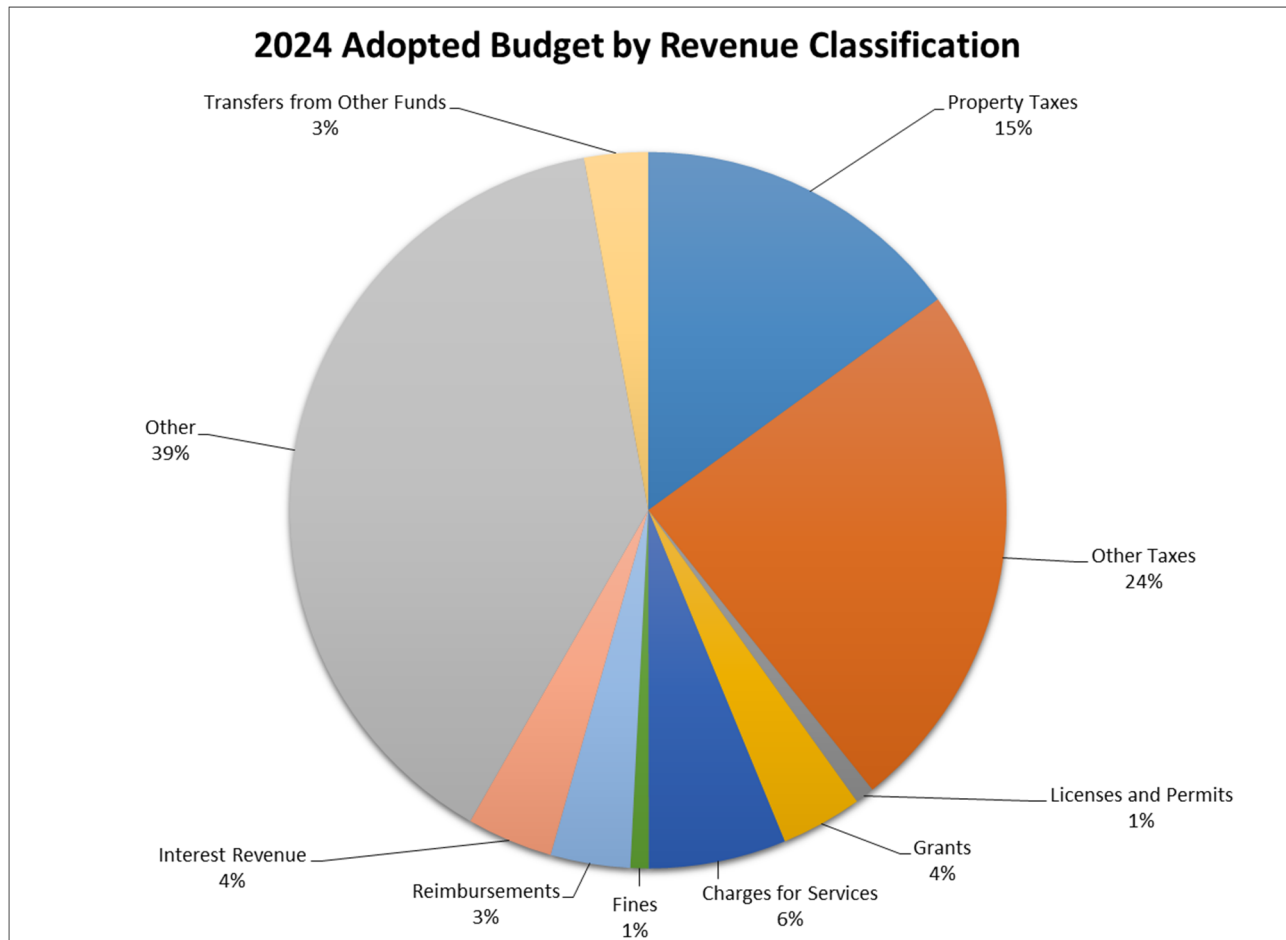
Fund	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
555 Tri-Cities Impact Fees				
Revenue	\$ 11,638	\$ 4,600	\$ -	\$ (4,600)
Expenses	\$ 43,426	\$ 4,600	\$ -	\$ (4,600)
556 Upper Fox Impact Fees				
Revenue	\$ (1,342)	\$ 251,000	\$ 37,641	\$ (213,359)
Expenses	\$ 308,000	\$ 251,000	\$ 37,641	\$ (213,359)
557 West Central Impact Fees				
Revenue	\$ (444)	\$ 41,400	\$ 37,117	\$ (4,283)
Expenses	\$ 2,000	\$ 41,400	\$ 37,117	\$ (4,283)
558 North Impact Fees				
Revenue	\$ 2,139,575	\$ 3,060,000	\$ 3,719,181	\$ 659,181
Expenses	\$ 781,133	\$ 3,060,000	\$ 3,719,181	\$ 659,181
559 Central Impact Fees				
Revenue	\$ 621,012	\$ 2,381,000	\$ 1,503,726	\$ (877,274)
Expenses	\$ 42,086	\$ 2,381,000	\$ 1,503,726	\$ (877,274)
560 South Impact Fees				
Revenue	\$ 1,175,461	\$ 4,371,037	\$ 4,968,625	\$ 597,588
Expenses	\$ 180,279	\$ 4,371,037	\$ 4,968,625	\$ 597,588
601 Public Building Commission				
Revenue	\$ 60,757	\$ 11,240	\$ 37,524	\$ 26,284
Expenses	\$ -	\$ 11,240	\$ 37,524	\$ 26,284
610 Capital Improvement Debt Service				
Revenue	\$ -	\$ 202,202	\$ 202,202	\$ -
Expenses	\$ 202,202	\$ 202,202	\$ 202,202	\$ -
620 Motor Fuel Tax Debt Service				
Revenue	\$ 3,090	\$ 3,000	\$ -	\$ (3,000)
Expenses	\$ 302,699	\$ 3,000	\$ -	\$ (3,000)
621 Transit Sales Tax Debt Service				
Revenue	\$ 1,789	\$ 1,750	\$ -	\$ (1,750)
Expenses	\$ 174,715	\$ 1,750	\$ -	\$ (1,750)
622 Recovery Zone Bond Debt Service				
Revenue	\$ 59,319	\$ 135,187	\$ 161,235	\$ 26,048
Expenses	\$ 122,403	\$ 135,187	\$ 161,235	\$ 26,048
623 JJC/AJC Refunding Debt Service				
Revenue	\$ 2,970,265	\$ 3,076,121	\$ 3,158,349	\$ 82,228
Expenses	\$ 2,817,506	\$ 3,076,121	\$ 3,158,349	\$ 82,228
624 Longmeadow Debt Service				
Revenue	\$ 963,995	\$ 19,818,969	\$ 1,794,884	\$ (18,024,085)
Expenses	\$ -	\$ 19,818,969	\$ 1,794,884	\$ (18,024,085)
625 Longmeadow Debt Srv - Cap Int				
Revenue	\$ 8,179	\$ 54,168	\$ 54,168	\$ -
Expenses	\$ 1,218,769	\$ 54,168	\$ 54,168	\$ -
650 Enterprise Surcharge				
Revenue	\$ 102,134	\$ 223,463	\$ 350,181	\$ 126,718
Expenses	\$ 199,658	\$ 223,463	\$ 350,181	\$ 126,718

REVENUE AND EXPENSE SUMMARY BY FUND

Fund	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
652 Health Insurance Fund				
Revenue	\$ 18,609,860	\$ 24,793,303	\$ 24,076,889	\$ (716,414)
Expenses	\$ 17,440,846	\$ 24,793,303	\$ 24,076,889	\$ (716,414)
660 Working Cash				
Revenue	\$ (41,857)	\$ 33,800	\$ 112,829	\$ 79,029
Expenses	\$ -	\$ 33,800	\$ 112,829	\$ 79,029
701 Elder Fatality Review Team				
Revenue	\$ (57)	\$ 10	\$ 134	\$ 124
Expenses	\$ -	\$ 10	\$ 134	\$ 124
702 Sheriff's Detail Escrow				
Revenue	\$ 13,361	\$ 35,000	\$ 200,000	\$ 165,000
Expenses	\$ 268,922	\$ 35,000	\$ 200,000	\$ 165,000
751 Subdivision Review Escrow				
Revenue	\$ (228)	\$ 1,000	\$ 1,488	\$ 488
Expenses	\$ -	\$ 1,000	\$ 1,488	\$ 488
759 Court Srvcs Employee Education				
Revenue	\$ 2	\$ 100	\$ 100	\$ -
Expenses	\$ -	\$ 100	\$ 100	\$ -
TOTAL REVENUE	\$ 314,791,205	\$ 464,992,388	\$ 394,374,644	\$ (70,617,744)
TOTAL EXPENSES	\$ 274,780,580	\$ 464,992,388	\$ 394,374,644	\$ (70,617,744)

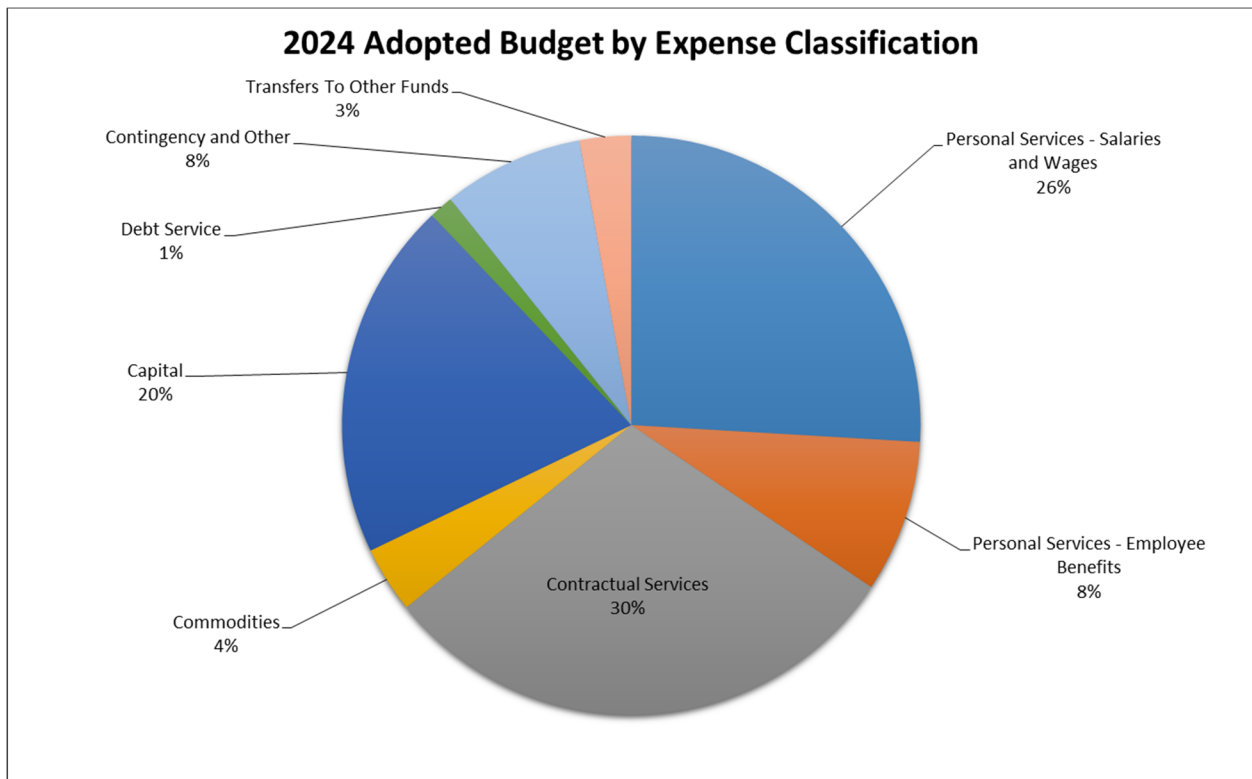
REVENUE SUMMARY BY CLASSIFICATION

Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference	% Change 2023-2024
Property Taxes	\$ 58,017,425	\$ 58,366,859	\$ 59,075,060	\$ 708,201	1.21%
Other Taxes	\$ 88,024,122	\$ 86,781,000	\$ 95,637,090	\$ 8,856,090	10.21%
Licenses and Permits	\$ 3,522,673	\$ 3,261,366	\$ 3,392,394	\$ 131,028	4.02%
Grants	\$ 42,642,519	\$ 24,847,380	\$ 14,455,850	\$ (10,391,530)	-41.82%
Charges for Services	\$ 25,334,158	\$ 24,409,157	\$ 24,476,931	\$ 67,774	0.28%
Fines	\$ 3,832,486	\$ 3,075,255	\$ 3,227,255	\$ 152,000	4.94%
Reimbursements	\$ 16,993,671	\$ 32,103,429	\$ 14,158,861	\$ (17,944,568)	-55.90%
Interest Revenue	\$ (3,604,151)	\$ 1,795,428	\$ 15,308,712	\$ 13,513,284	752.65%
Other	\$ 25,106,054	\$ 174,612,841	\$ 153,117,559	\$ (21,495,282)	-12.31%
Transfers from Other Funds	\$ 54,859,596	\$ 55,566,511	\$ 11,344,932	\$ (44,221,579)	-79.58%
Insurance Recovery	\$ -	\$ 173,162	\$ 180,000	\$ 6,838	3.95%
Proceeds from Sale of Property	\$ 62,651	\$ -	\$ -	\$ -	N/A
Total Revenues	\$ 314,791,205	\$ 464,992,388	\$ 394,374,644	\$ (70,617,744)	-15.19%



EXPENSE SUMMARY BY CLASSIFICATION

Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference	% Change 2023-2024
Personal Services - Salaries and Wages	\$ 81,862,055	\$ 95,194,231	\$ 102,262,503	\$ 7,068,272	7.43%
Personal Services - Employee Benefits	\$ 29,402,311	\$ 34,950,355	\$ 33,592,943	\$ (1,357,412)	-3.88%
Contractual Services	\$ 78,252,531	\$ 112,703,511	\$ 117,209,465	\$ 4,505,954	4.00%
Commodities	\$ 11,228,272	\$ 16,034,910	\$ 14,603,240	\$ (1,431,670)	-8.93%
Capital	\$ 14,770,548	\$ 101,911,953	\$ 78,975,526	\$ (22,936,427)	-22.51%
Debt Service	\$ 4,360,329	\$ 23,273,594	\$ 5,332,281	\$ (17,941,313)	-77.09%
Contingency and Other	\$ 44,938	\$ 25,357,323	\$ 31,053,754	\$ 5,696,431	22.46%
Transfers To Other Funds	\$ 54,859,596	\$ 55,566,511	\$ 11,344,932	\$ (44,221,579)	-79.58%
Total Expenses	\$274,780,580	\$464,992,388	\$394,374,644	(\$70,617,744)	-15.19%



**GENERAL FUND REVENUE AND EXPENSE
SUMMARY BY DEPARTMENT**

Fund	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
001 General Fund				
Revenue	\$ 111,900,376	\$ 123,286,524	\$ 122,418,212	\$ (868,312)
000 General Government Revenue	\$ 83,412,413	\$ 96,050,057	\$ 97,897,907	\$ 1,847,850
010 County Board	\$ 77,788	\$ 92,500	\$ 92,500	\$ -
040 Finance	\$ -	\$ 5,000	\$ 10,000	\$ 5,000
060 Information Technologies	\$ 1,151,772	\$ 1,251,913	\$ 1,049,975	\$ (201,938)
080 Building Management	\$ 39,923	\$ 50,659	\$ 50,659	\$ -
150 Treasurer/Collector	\$ 1,740,387	\$ 1,610,247	\$ 1,545,000	\$ (65,247)
170 Supervisor of Assessments	\$ 89,850	\$ 72,653	\$ 77,975	\$ 5,322
190 County Clerk	\$ 1,401,726	\$ 1,134,543	\$ 1,035,086	\$ (99,457)
210 Recorder	\$ 4,039,651	\$ 4,380,550	\$ 2,765,540	\$ (1,615,010)
240 Judiciary and Courts	\$ 955,012	\$ 688,030	\$ 763,030	\$ 75,000
250 Circuit Clerk	\$ 3,699,797	\$ 3,595,731	\$ 3,337,500	\$ (258,231)
300 State's Attorney	\$ 1,673,042	\$ 1,879,422	\$ 1,691,680	\$ (187,742)
360 Public Defender	\$ 138,528	\$ 138,252	\$ 242,252	\$ 104,000
380 Sheriff	\$ 4,172,518	\$ 3,146,056	\$ 2,568,156	\$ (577,900)
430 Court Services	\$ 7,314,443	\$ 7,038,472	\$ 7,137,972	\$ 99,500
510 Emergency Management Services	\$ -	\$ 90,000	\$ 90,000	\$ -
670 Environmental Management	\$ 76,617	\$ 64,089	\$ 64,630	\$ 541
690 Development	\$ 1,916,910	\$ 1,998,350	\$ 1,998,350	\$ -
Expenses	\$ 111,895,376	\$ 123,286,524	\$ 122,418,212	\$ (868,312)
010 County Board	\$ 1,312,602	\$ 1,450,757	\$ 1,315,469	\$ (135,288)
040 Finance	\$ 1,312,326	\$ 1,570,239	\$ 1,303,697	\$ (266,542)
060 Information Technologies	\$ 3,944,438	\$ 5,114,094	\$ 4,610,740	\$ (503,354)
080 Building Management	\$ 5,552,935	\$ 9,036,772	\$ 7,735,992	\$ (1,300,780)
120 Human Resource Management	\$ 205,373	\$ 356,263	\$ 260,846	\$ (95,417)
140 County Auditor	\$ 256,907	\$ 302,548	\$ 330,913	\$ 28,365
150 Treasurer/Collector	\$ 889,000	\$ 980,076	\$ 813,416	\$ (166,660)
170 Supervisor of Assessments	\$ 1,142,953	\$ 1,426,886	\$ 1,164,069	\$ (262,817)
190 County Clerk	\$ 4,071,377	\$ 4,594,475	\$ 5,471,192	\$ 876,717
210 Recorder	\$ 665,768	\$ 893,038	\$ 704,578	\$ (188,460)
230 Regional Office of Education	\$ 411,252	\$ 471,354	\$ 333,485	\$ (137,869)
240 Judiciary and Courts	\$ 3,523,837	\$ 4,212,154	\$ 4,137,661	\$ (74,493)
250 Circuit Clerk	\$ 3,668,282	\$ 6,180,271	\$ 5,279,611	\$ (900,660)
300 State's Attorney	\$ 8,261,323	\$ 10,532,577	\$ 10,648,439	\$ 115,862
360 Public Defender	\$ 4,277,371	\$ 4,820,580	\$ 4,389,756	\$ (430,824)
380 Sheriff	\$ 25,285,501	\$ 39,336,098	\$ 31,983,799	\$ (7,352,299)
420 Merit Commission	\$ 85,117	\$ 102,957	\$ 95,417	\$ (7,540)
430 Court Services	\$ 13,185,913	\$ 14,394,893	\$ 13,127,990	\$ (1,266,903)
490 Coroner	\$ 1,580,012	\$ 1,515,405	\$ 1,455,434	\$ (59,971)
510 Emergency Management Services	\$ -	\$ 735,605	\$ 528,835	\$ (206,770)
670 Environmental Management	\$ 549,659	\$ 632,710	\$ 607,674	\$ (25,036)
690 Development	\$ 1,125,284	\$ 1,339,428	\$ 1,155,279	\$ (184,149)
800 Other- Countywide Expenses	\$ 30,588,146	\$ 8,830,075	\$ 24,863,920	\$ 16,033,845
900 Contingency	\$ -	\$ 4,457,269	\$ 100,000	\$ (4,357,269)

EXPENSE SUMMARY BY DEPARTMENT
TOTAL ALL FUNDS

Department	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
010 County Board	\$ 4,544,617	\$ 13,212,631	\$ 12,992,758	\$ (219,873)
040 Finance	\$ 1,312,326	\$ 1,570,239	\$ 1,303,697	\$ (266,542)
060 Information Technologies	\$ 5,847,864	\$ 7,434,264	\$ 6,730,362	\$ (703,902)
080 Building Management	\$ 5,582,604	\$ 9,056,947	\$ 7,735,992	\$ (1,320,955)
120 Human Resource Management	\$ 3,710,258	\$ 4,682,060	\$ 5,075,990	\$ 393,930
140 County Auditor	\$ 256,907	\$ 302,548	\$ 330,913	\$ 28,365
150 Treasurer/Collector	\$ 985,515	\$ 1,242,897	\$ 1,164,080	\$ (78,817)
170 Supervisor of Assessments	\$ 1,142,953	\$ 1,426,886	\$ 1,164,069	\$ (262,817)
190 County Clerk	\$ 4,747,718	\$ 5,691,699	\$ 6,505,810	\$ 814,111
210 Recorder	\$ 1,826,433	\$ 2,117,814	\$ 1,881,908	\$ (235,906)
230 Regional Office of Education	\$ 411,252	\$ 471,354	\$ 333,485	\$ (137,869)
240 Judiciary and Courts	\$ 3,690,043	\$ 4,433,992	\$ 4,370,214	\$ (63,778)
250 Circuit Clerk	\$ 6,031,580	\$ 8,949,666	\$ 7,875,481	\$ (1,074,185)
300 State's Attorney	\$ 12,538,468	\$ 16,714,712	\$ 18,069,254	\$ 1,354,542
360 Public Defender	\$ 4,277,371	\$ 4,821,580	\$ 4,391,640	\$ (429,940)
370 Law Library	\$ 331,129	\$ 291,071	\$ 315,145	\$ 24,074
380 Sheriff	\$ 26,851,767	\$ 41,699,570	\$ 33,797,395	\$ (7,902,175)
420 Merit Commission	\$ 85,117	\$ 102,957	\$ 95,417	\$ (7,540)
425 Kane Comm	\$ 2,381,391	\$ 2,535,229	\$ 2,592,918	\$ 57,689
430 Court Services	\$ 14,703,171	\$ 16,715,310	\$ 15,352,407	\$ (1,362,903)
490 Coroner	\$ 1,713,340	\$ 1,720,223	\$ 1,757,068	\$ 36,845
500 Animal Control	\$ 974,490	\$ 1,029,940	\$ 1,251,155	\$ 221,215
510 Emergency Management Services	\$ -	\$ 742,805	\$ 538,045	\$ (204,760)
520 Transportation	\$ 36,164,414	\$ 136,604,243	\$ 119,999,874	\$ (16,604,369)
580 Health	\$ 10,947,939	\$ 11,479,430	\$ 9,295,299	\$ (2,184,131)
660 Veterans' Commission	\$ 309,930	\$ 573,999	\$ 610,852	\$ 36,853
670 Environmental Management	\$ 804,366	\$ 1,348,482	\$ 1,299,928	\$ (48,554)
690 Development	\$ 13,471,096	\$ 17,653,401	\$ 15,648,109	\$ (2,005,292)
760 Debt Service	\$ 4,838,293	\$ 23,302,637	\$ 5,408,362	\$ (17,894,275)
800 Other- Countywide Expenses	\$ 104,298,228	\$ 122,572,733	\$ 106,274,188	\$ (16,298,545)
900 Contingency	\$ -	\$ 4,491,069	\$ 212,829	\$ (4,278,240)
Expenses Grand Total	\$ 274,780,580	\$ 464,992,388	\$ 394,374,644	\$ (70,617,744)

EXPENSE SUMMARY BY DEPARTMENT AND FUND
TOTAL ALL FUNDS

Department/Fund	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
010 County Board	\$ 4,544,617	\$ 13,212,631	\$ 12,992,758	\$ (219,873)
001 General Fund	\$ 1,312,602	\$ 1,450,757	\$ 1,315,469	\$ (135,288)
120 Grand Victoria Casino Elgin	\$ 2,819,891	\$ 5,488,673	\$ 5,138,806	\$ (349,867)
430 Farmland Preservation	\$ 349,473	\$ 6,273,201	\$ 6,538,483	\$ 265,282
491 Tax Sale Purchase	\$ 62,651	\$ -	\$ -	\$ -
040 Finance	\$ 1,312,326	\$ 1,570,239	\$ 1,303,697	\$ (266,542)
001 General Fund	\$ 1,312,326	\$ 1,570,239	\$ 1,303,697	\$ (266,542)
060 Information Technologies	\$ 5,847,864	\$ 7,434,264	\$ 6,730,362	\$ (703,902)
001 General Fund	\$ 3,944,438	\$ 5,114,094	\$ 4,610,740	\$ (503,354)
101 Geographic Information Systems	\$ 1,528,759	\$ 1,921,160	\$ 1,802,004	\$ (119,156)
354 Mass Vaccination Fund	\$ 5,951	\$ 2,510	\$ -	\$ (2,510)
385 IL Counties Information Mgmt	\$ 2,801	\$ 4,000	\$ 1,058	\$ (2,942)
390 Web Technical Services	\$ 365,916	\$ 392,500	\$ 316,560	\$ (75,940)
080 Building Management	\$ 5,582,604	\$ 9,056,947	\$ 7,735,992	\$ (1,320,955)
001 General Fund	\$ 5,552,935	\$ 9,036,772	\$ 7,735,992	\$ (1,300,780)
354 Mass Vaccination Fund	\$ 29,669	\$ 20,175	\$ -	\$ (20,175)
120 Human Resource Management	\$ 3,710,258	\$ 4,682,060	\$ 5,075,990	\$ 393,930
001 General Fund	\$ 205,373	\$ 356,263	\$ 260,846	\$ (95,417)
010 Insurance Liability	\$ 3,503,841	\$ 4,324,813	\$ 4,813,635	\$ 488,822
246 Employee Events Fund	\$ 1,044	\$ 984	\$ 1,509	\$ 525
140 County Auditor	\$ 256,907	\$ 302,548	\$ 330,913	\$ 28,365
001 General Fund	\$ 256,907	\$ 302,548	\$ 330,913	\$ 28,365
150 Treasurer/Collector	\$ 985,515	\$ 1,242,897	\$ 1,164,080	\$ (78,817)
001 General Fund	\$ 889,000	\$ 980,076	\$ 813,416	\$ (166,660)
150 Tax Sale Automation	\$ -	\$ 152,574	\$ 319,664	\$ 167,090
268 Sale & Error	\$ 96,515	\$ 110,247	\$ 31,000	\$ (79,247)
170 Supervisor of Assessments	\$ 1,142,953	\$ 1,426,886	\$ 1,164,069	\$ (262,817)
001 General Fund	\$ 1,142,953	\$ 1,426,886	\$ 1,164,069	\$ (262,817)
190 County Clerk	\$ 4,747,718	\$ 5,691,699	\$ 6,505,810	\$ 814,111
001 General Fund	\$ 4,071,377	\$ 4,594,475	\$ 5,471,192	\$ 876,717
160 Vital Records Automation	\$ 177,141	\$ 247,224	\$ 184,618	\$ (62,606)
161 Election Equipment Fund	\$ 499,200	\$ 850,000	\$ 850,000	\$ -
210 Recorder	\$ 1,826,433	\$ 2,117,814	\$ 1,881,908	\$ (235,906)
001 General Fund	\$ 665,768	\$ 893,038	\$ 704,578	\$ (188,460)
170 Recorder's Automation	\$ 1,160,665	\$ 1,224,776	\$ 1,177,330	\$ (47,446)
171 Rental Housing Support Surcharge	\$ -	\$ -	\$ -	\$ -
230 Regional Office of Education	\$ 411,252	\$ 471,354	\$ 333,485	\$ (137,869)
001 General Fund	\$ 411,252	\$ 471,354	\$ 333,485	\$ (137,869)
240 Judiciary and Courts	\$ 3,690,043	\$ 4,433,992	\$ 4,370,214	\$ (63,778)
001 General Fund	\$ 3,523,837	\$ 4,212,154	\$ 4,137,661	\$ (74,493)
195 Children's Waiting Room	\$ 135,394	\$ 144,755	\$ 147,135	\$ 2,380
196 D.U.I.	\$ -	\$ 12,580	\$ 19,539	\$ 6,959
197 Foreclosure Mediation Fund	\$ 20,900	\$ 61,503	\$ 62,758	\$ 1,255
492 Marriage Fees	\$ 9,912	\$ 3,000	\$ 3,121	\$ 121

**EXPENSE SUMMARY BY DEPARTMENT AND FUND
TOTAL ALL FUNDS**

Department/Fund	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
250 Circuit Clerk	\$ 6,031,580	\$ 8,949,666	\$ 7,875,481	\$ (1,074,185)
001 General Fund	\$ 3,668,282	\$ 6,180,271	\$ 5,279,611	\$ (900,660)
200 Court Automation	\$ 748,568	\$ 1,030,671	\$ 1,038,233	\$ 7,562
201 Court Document Storage	\$ 891,297	\$ 828,487	\$ 755,047	\$ (73,440)
202 Child Support	\$ 159,387	\$ 182,835	\$ 156,040	\$ (26,795)
203 Circuit Clerk Admin Services	\$ 378,952	\$ 406,952	\$ 328,910	\$ (78,042)
204 Circuit Clk Electronic Citation	\$ 185,095	\$ 244,950	\$ 234,813	\$ (10,137)
205 Circuit Ct Clerk Op and Admin	\$ -	\$ 75,500	\$ 82,827	\$ 7,327
300 State's Attorney	\$ 12,538,468	\$ 16,714,712	\$ 18,069,254	\$ 1,354,542
001 General Fund	\$ 8,261,323	\$ 10,532,577	\$ 10,648,439	\$ 115,862
010 Insurance Liability	\$ 1,550,568	\$ 2,401,169	\$ 2,511,848	\$ 110,679
220 Title IV-D	\$ 676,579	\$ 898,804	\$ 891,276	\$ (7,528)
221 Drug Prosecution	\$ 309,061	\$ 379,897	\$ 570,746	\$ 190,849
222 Victim Coordinator Services	\$ 125,702	\$ 161,246	\$ 368,700	\$ 207,454
223 Domestic Violence	\$ 271,075	\$ 356,726	\$ 526,513	\$ 169,787
225 Auto Theft Task Force	\$ -	\$ -	\$ 1,350	\$ 1,350
226 Weed and Seed	\$ -	\$ 14,535	\$ 14,000	\$ (535)
230 Child Advocacy Center	\$ 1,237,132	\$ 1,764,414	\$ 2,277,465	\$ 513,051
231 Equitable Sharing Program	\$ -	\$ 25,000	\$ 11,456	\$ (13,544)
232 State's Atty Records Automation	\$ 55,725	\$ 75,334	\$ 68,982	\$ (6,352)
233 Bad Check Restitution	\$ -	\$ -	\$ 1,605	\$ 1,605
234 Drug Asset Forfeiture	\$ -	\$ 50,000	\$ 58,672	\$ 8,672
235 State's Attorney Employee Events	\$ -	\$ 10	\$ 55	\$ 45
236 Child Advocacy Advisory Board	\$ -	\$ -	\$ 997	\$ 997
237 Money Laundering - State's Atty	\$ -	\$ 5,000	\$ 11,148	\$ 6,148
490 Kane County Law Enforcement	\$ 51,304	\$ 50,000	\$ 106,002	\$ 56,002
360 Public Defender	\$ 4,277,371	\$ 4,821,580	\$ 4,391,640	\$ (429,940)
001 General Fund	\$ 4,277,371	\$ 4,820,580	\$ 4,389,756	\$ (430,824)
244 Public Defender Rec Automation	\$ -	\$ 1,000	\$ 1,884	\$ 884
245 Violent Crime Defense	\$ -	\$ -	\$ -	\$ -
370 Law Library	\$ 331,129	\$ 291,071	\$ 315,145	\$ 24,074
250 Law Library	\$ 331,129	\$ 291,071	\$ 315,145	\$ 24,074

EXPENSE SUMMARY BY DEPARTMENT AND FUND
TOTAL ALL FUNDS

Department/Fund	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
380 Sheriff	\$ 26,851,767	\$ 41,699,570	\$ 33,797,395	\$ (7,902,175)
001 General Fund	\$ 25,285,501	\$ 39,336,098	\$ 31,983,799	\$ (7,352,299)
128 Sheriff's Vehicle & Equipment	\$ 73,817	\$ 1,364,142	\$ 648,222	\$ (715,920)
247 EMA Volunteer Fund	\$ 5,260	\$ -	\$ -	\$ -
249 Bomb Squad SWAT	\$ 23,165	\$ 5,000	\$ 5,000	\$ -
251 Canteen Commission	\$ 615,279	\$ 650,000	\$ 650,000	\$ -
252 Sheriff DEF Federal - DOJ	\$ -	\$ 10,000	\$ 11,044	\$ 1,044
253 County Sheriff DEF Local	\$ 30,939	\$ 20,000	\$ 20,000	\$ -
254 FATS	\$ 2,577	\$ 6,000	\$ 6,000	\$ -
255 K-9 Unit	\$ 48,271	\$ 30,000	\$ 30,000	\$ -
256 Vehicle Maintenance/Purchase	\$ 981	\$ 1,200	\$ 1,200	\$ -
257 Sheriff DUI Fund	\$ 62,724	\$ 32,000	\$ 32,000	\$ -
258 Sheriffs Office Money Laundering	\$ 125	\$ 5,000	\$ 5,000	\$ -
259 Transportation Safety Highway HB	\$ -	\$ 20,000	\$ 20,000	\$ -
262 AJF Medical Cost	\$ 25,040	\$ 25,040	\$ 25,040	\$ -
263 Sheriff Civil Operations	\$ 72,408	\$ 20,000	\$ 20,000	\$ -
264 Cannabis Regulation - Local	\$ 79,523	\$ 90,090	\$ 90,090	\$ -
265 Sheriff DEF Federal - Treasury	\$ 257,234	\$ 50,000	\$ 50,000	\$ -
702 Sheriff's Detail Escrow	\$ 268,922	\$ 35,000	\$ 200,000	\$ 165,000
420 Merit Commission	\$ 85,117	\$ 102,957	\$ 95,417	\$ (7,540)
001 General Fund	\$ 85,117	\$ 102,957	\$ 95,417	\$ (7,540)
425 Kane Comm	\$ 2,381,391	\$ 2,535,229	\$ 2,592,918	\$ 57,689
269 Kane Comm	\$ 2,381,391	\$ 2,535,229	\$ 2,592,918	\$ 57,689
430 Court Services	\$ 14,703,171	\$ 16,715,310	\$ 15,352,407	\$ (1,362,903)
001 General Fund	\$ 13,185,913	\$ 14,394,893	\$ 13,127,990	\$ (1,266,903)
270 Probation Services	\$ 1,197,471	\$ 1,607,100	\$ 1,546,100	\$ (61,000)
271 Substance Abuse Screening	\$ 30,226	\$ 80,000	\$ 45,000	\$ (35,000)
273 Drug Court Special Resources	\$ 289,300	\$ 622,517	\$ 622,517	\$ -
276 Probation Victim Services	\$ -	\$ 10,000	\$ 10,000	\$ -
277 Victim Impact Panel	\$ -	\$ -	\$ -	\$ -
278 Juvenile Justice Donation Fund	\$ 262	\$ 700	\$ 700	\$ -
759 Court Srvcs Employee Education	\$ -	\$ 100	\$ 100	\$ -
490 Coroner	\$ 1,713,340	\$ 1,720,223	\$ 1,757,068	\$ 36,845
001 General Fund	\$ 1,580,012	\$ 1,515,405	\$ 1,455,434	\$ (59,971)
289 Coroner Administration	\$ 133,328	\$ 204,808	\$ 301,500	\$ 96,692
701 Elder Fatality Review Team	\$ -	\$ 10	\$ 134	\$ 124
500 Animal Control	\$ 974,490	\$ 1,029,940	\$ 1,251,155	\$ 221,215
290 Animal Control	\$ 974,490	\$ 1,029,940	\$ 1,251,155	\$ 221,215
510 Emergency Management Services	\$ -	\$ 742,805	\$ 538,045	\$ (204,760)
001 General Fund	\$ -	\$ 735,605	\$ 528,835	\$ (206,770)
247 EMA Volunteer Fund	\$ -	\$ 3,200	\$ 4,277	\$ 1,077
248 KC Emergency Planning	\$ -	\$ 4,000	\$ 4,933	\$ 933

EXPENSE SUMMARY BY DEPARTMENT AND FUND
TOTAL ALL FUNDS

Department/Fund	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
520 Transportation	\$ 36,164,414	\$ 136,604,243	\$ 119,999,874	\$ (16,604,369)
300 County Highway	\$ 6,628,603	\$ 9,817,609	\$ 11,586,457	\$ 1,768,848
301 County Bridge	\$ 444,359	\$ 331,195	\$ 525,000	\$ 193,805
302 Motor Fuel Tax	\$ 6,324,076	\$ 38,280,439	\$ 37,654,861	\$ (625,578)
303 County Highway Matching	\$ 81,146	\$ 88,248	\$ 300,000	\$ 211,752
304 Motor Fuel Local Option	\$ 11,208,752	\$ 13,180,000	\$ 13,729,770	\$ 549,770
305 Transportation Sales Tax	\$ 8,909,177	\$ 45,400,565	\$ 45,462,322	\$ 61,757
515 Longmeadow Bond Construction	\$ 115,263	\$ 18,302,263	\$ 220,263	\$ (18,082,000)
540 Transportation Capital	\$ 201,374	\$ 209,000	\$ 7,695	\$ (201,305)
550 Aurora Area Impact Fees	\$ 10,000	\$ 250	\$ 200,000	\$ 199,750
551 Campton Hills Impact Fees	\$ 2,500	\$ 250	\$ 1,292	\$ 1,042
552 Greater Elgin Impact Fees	\$ 384,077	\$ 427,117	\$ 25,924	\$ (401,193)
553 Northwest Impact Fees	\$ 345,000	\$ 345,000	\$ 20,000	\$ (325,000)
554 Southwest Impact Fees	\$ 153,165	\$ 113,270	\$ -	\$ (113,270)
555 Tri-Cities Impact Fees	\$ 43,426	\$ 4,600	\$ -	\$ (4,600)
556 Upper Fox Impact Fees	\$ 308,000	\$ 251,000	\$ 37,641	\$ (213,359)
557 West Central Impact Fees	\$ 2,000	\$ 41,400	\$ 37,117	\$ (4,283)
558 North Impact Fees	\$ 781,133	\$ 3,060,000	\$ 3,719,181	\$ 659,181
559 Central Impact Fees	\$ 42,086	\$ 2,381,000	\$ 1,503,726	\$ (877,274)
560 South Impact Fees	\$ 180,279	\$ 4,371,037	\$ 4,968,625	\$ 597,588
580 Health	\$ 10,947,939	\$ 11,479,430	\$ 9,295,299	\$ (2,184,131)
350 County Health	\$ 10,388,609	\$ 10,893,346	\$ 8,707,280	\$ (2,186,066)
351 Kane Kares	\$ 501,636	\$ 586,084	\$ 588,019	\$ 1,935
354 Mass Vaccination Fund	\$ 57,694	\$ -	\$ -	\$ -
660 Veterans' Commission	\$ 309,930	\$ 573,999	\$ 610,852	\$ 36,853
380 Veterans' Commission	\$ 309,930	\$ 573,999	\$ 610,852	\$ 36,853
670 Environmental Management	\$ 804,366	\$ 1,348,482	\$ 1,299,928	\$ (48,554)
001 General Fund	\$ 549,659	\$ 632,710	\$ 607,674	\$ (25,036)
420 Stormwater Management	\$ 24,154	\$ 236,661	\$ 251,940	\$ 15,279
421 Elec Agg Civic Contribution	\$ 30,896	\$ 254,648	\$ 88,645	\$ (166,003)
650 Enterprise Surcharge	\$ 199,658	\$ 223,463	\$ 350,181	\$ 126,718
751 Subdivision Review Escrow	\$ -	\$ 1,000	\$ 1,488	\$ 488

EXPENSE SUMMARY BY DEPARTMENT AND FUND
TOTAL ALL FUNDS

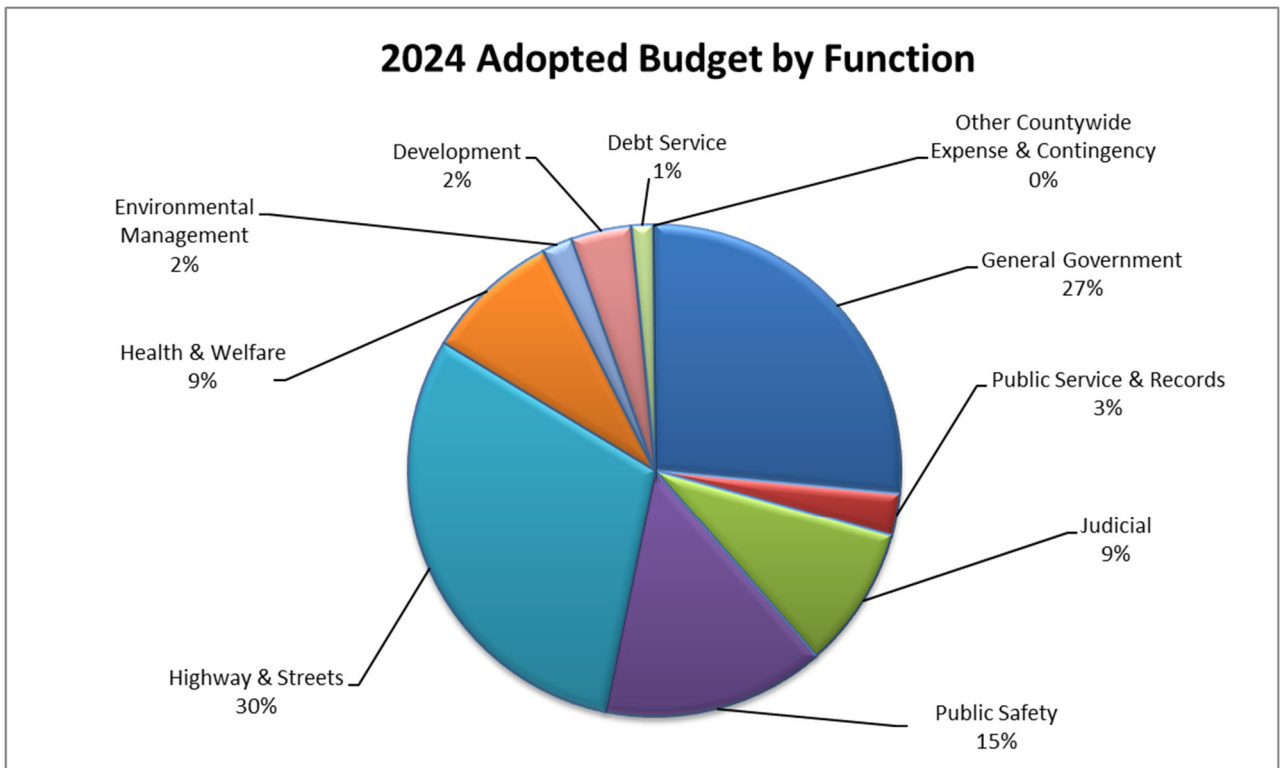
Department/Fund	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
690 Development	\$ 13,471,096	\$ 17,653,401	\$ 15,648,109	\$ (2,005,292)
001 General Fund	\$ 1,125,284	\$ 1,339,428	\$ 1,155,279	\$ (184,149)
400 Economic Development	\$ 111,664	\$ 377,084	\$ 386,553	\$ 9,469
401 Community Dev Block Program	\$ 1,770,923	\$ 2,022,761	\$ 1,679,855	\$ (342,906)
402 HOME Program	\$ 1,104,913	\$ 1,264,538	\$ 1,661,643	\$ 397,105
403 Unincorporated Stormwater Mgmt	\$ 2,920	\$ 55,000	\$ 59,002	\$ 4,002
404 Homeless Management Info Systems	\$ 139,290	\$ 227,366	\$ 176,715	\$ (50,651)
405 Cost Share Drainage	\$ 103,401	\$ 323,604	\$ 74,555	\$ (249,049)
406 OCR & Recovery Act Programs	\$ 75,054	\$ 55,552	\$ 57,231	\$ 1,679
407 Quality of Kane Grants	\$ 7,200	\$ 30,110	\$ 31,457	\$ 1,347
409 Continuum of Care Planning Grant	\$ 86,817	\$ 87,429	\$ 92,745	\$ 5,316
410 Elgin CDBG	\$ 475,720	\$ 959,568	\$ 899,407	\$ (60,161)
411 Emergency Rental Assistance	\$ 366,666	\$ -	\$ 7,715	\$ 7,715
412 Emergency Rental Assistance #2	\$ 6,038,155	\$ 7,935,693	\$ 6,653,751	\$ (1,281,942)
413 CDBG-CV	\$ 925,624	\$ 551,800	\$ 492,592	\$ (59,208)
414 Home - ARP	\$ 3,746	\$ 853,213	\$ 850,674	\$ (2,539)
415 Homeless Prevention Program	\$ 335,995	\$ 246,230	\$ -	\$ (246,230)
425 Blighted Structure Demolition	\$ 19,140	\$ 120,000	\$ 126,262	\$ 6,262
435 Growing for Kane	\$ 720	\$ 177,140	\$ 229,856	\$ 52,716
520 Mill Creek Special Service Area	\$ 761,480	\$ 1,009,409	\$ 990,152	\$ (19,257)
521 Bowes Creek Special Service Area	\$ -	\$ 5	\$ 44	\$ 39
5300 Sunvale SBA SW 37	\$ -	\$ -	\$ 92	\$ 92
5301 Middle Creek SBA SW38	\$ -	\$ -	\$ 73	\$ 73
5302 Shirewood Farm SSA SW39	\$ -	\$ 110	\$ 120	\$ 10
5303 Ogden Gardens SBA SW40	\$ -	\$ -	\$ 226	\$ 226
5304 Wildwood West SBA SW41	\$ 1,450	\$ 665	\$ 6,744	\$ 6,079
5306 Cheval DeSelle Venetian SBA SW43	\$ 5,282	\$ 2,200	\$ 81	\$ (2,119)
5308 Plank Road Estates SBA SW45	\$ 3,281	\$ 1,575	\$ 1,633	\$ 58
5310 Exposition View SBA SW47	\$ 3,838	\$ 500	\$ 528	\$ 28
5311 Pasadena Drive SBA SW48	\$ 2,532	\$ 3,872	\$ 3,872	\$ -
5312 Tamara Dittman SBA SW 50	\$ -	\$ 1,215	\$ 1,215	\$ -
5313 Church Molitor SSA SA 52	\$ -	\$ 3,334	\$ 3,335	\$ 1
5314 45W185 Plank Road SSA SW 54	\$ -	\$ 4,000	\$ 4,002	\$ 2
5315 Boyer Road Special Service Area	\$ -	\$ -	\$ 700	\$ 700
760 Debt Service	\$ 4,838,293	\$ 23,302,637	\$ 5,408,362	\$ (17,894,275)
601 Public Building Commission	\$ -	\$ 11,240	\$ 37,524	\$ 26,284
610 Capital Improvement Debt Service	\$ 202,202	\$ 202,202	\$ 202,202	\$ -
620 Motor Fuel Tax Debt Service	\$ 302,699	\$ 3,000	\$ -	\$ (3,000)
621 Transit Sales Tax Debt Service	\$ 174,715	\$ 1,750	\$ -	\$ (1,750)
622 Recovery Zone Bond Debt Service	\$ 122,403	\$ 135,187	\$ 161,235	\$ 26,048
623 JJC/AJC Refunding Debt Service	\$ 2,817,506	\$ 3,076,121	\$ 3,158,349	\$ 82,228
624 Longmeadow Debt Service	\$ -	\$ 19,818,969	\$ 1,794,884	\$ (18,024,085)
625 Longmeadow Debt Srv - Cap Int	\$ 1,218,769	\$ 54,168	\$ 54,168	\$ -

**EXPENSE SUMMARY BY DEPARTMENT AND FUND
TOTAL ALL FUNDS**

Department/Fund	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
800 Other- Countywide Expenses	\$ 104,298,228	\$ 122,572,733	\$ 106,274,188	\$ (16,298,545)
001 General Fund	\$ 30,588,146	\$ 8,830,075	\$ 24,863,920	\$ 16,033,845
100 County Automation	\$ -	\$ 7,475	\$ 9,335	\$ 1,860
110 Illinois Municipal Retirement	\$ 6,963,855	\$ 5,479,925	\$ 5,662,616	\$ 182,691
111 FICA/Social Security	\$ 4,775,471	\$ 5,212,071	\$ 6,017,253	\$ 805,182
112 Special Reserve	\$ 525,474	\$ 296,508	\$ 9,735	\$ (286,773)
113 Emergency Reserve	\$ -	\$ 52,770	\$ 176,153	\$ 123,383
114 Property Tax Freeze Protection	\$ 1,657,750	\$ 5,049,890	\$ 187,131	\$ (4,862,759)
125 Public Safety Sales Tax	\$ 2,690,072	\$ 2,042,600	\$ 2,306,752	\$ 264,152
127 Judicial Technology Sales Tax	\$ 1,028,525	\$ 1,520,289	\$ 1,547,096	\$ 26,807
353 Coronavirus Relief Fund	\$ 1,564	\$ -	\$ 4,902	\$ 4,902
354 Mass Vaccination Fund	\$ 24,365	\$ -	\$ 42,417	\$ 42,417
355 American Rescue Plan	\$ 24,183,587	\$ 26,793,023	\$ 25,696,368	\$ (1,096,655)
356 ARP Recoupment of Lost Revenue	\$ 922,423	\$ 134,211	\$ 238,052	\$ 103,841
357 COVID Payroll Reimbursement	\$ 7,989,615	\$ 18,619,886	\$ 658,521	\$ (17,961,365)
358 FEMA PA Administration	\$ -	\$ 250,000	\$ 8,332	\$ (241,668)
500 Capital Projects	\$ 4,674,061	\$ 19,297,875	\$ 13,805,072	\$ (5,492,803)
501 Judicial Facility Construction	\$ 832,475	\$ 4,191,992	\$ 939,777	\$ (3,252,215)
510 Capital Improvement Bond Const	\$ -	\$ 840	\$ 23,867	\$ 23,027
652 Health Insurance Fund	\$ 17,440,846	\$ 24,793,303	\$ 24,076,889	\$ (716,414)
900 Contingency	\$ -	\$ 4,491,069	\$ 212,829	\$ (4,278,240)
001 General Fund	\$ -	\$ 4,457,269	\$ 100,000	\$ (4,357,269)
660 Working Cash	\$ -	\$ 33,800	\$ 112,829	\$ 79,029
Expense Grand Total	\$ 274,780,580	\$ 464,992,388	\$ 394,374,644	\$ (70,617,744)

EXPENSE SUMMARY BY FUNCTION TOTAL ALL FUNDS

Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
General Government	\$ 101,242,601	\$ 120,284,307	\$ 104,502,550	\$ (15,781,757)
Public Service & Records	\$ 9,113,872	\$ 10,950,650	\$ 11,049,352	\$ 98,702
Judicial	\$ 27,897,115	\$ 38,131,330	\$ 36,757,814	\$ (1,373,516)
Public Safety	\$ 49,805,560	\$ 67,206,557	\$ 57,691,157	\$ (9,515,400)
Highway & Streets	\$ 36,164,414	\$ 136,604,243	\$ 119,999,874	\$ (16,604,369)
Health & Welfare	\$ 30,725,075	\$ 38,350,011	\$ 34,948,568	\$ (3,401,443)
Environmental Management	\$ 1,268,080	\$ 7,771,392	\$ 7,971,114	\$ 199,722
Development	\$ 13,356,854	\$ 17,503,692	\$ 15,515,406	\$ (1,988,286)
Debt Service	\$ 4,838,293	\$ 23,302,637	\$ 5,408,362	\$ (17,894,275)
Other Countywide Expense & Contingency	\$ 368,717	\$ 4,887,569	\$ 530,447	\$ (4,357,122)
Total Expense by Function	\$ 274,780,580	\$ 464,992,388	\$ 394,374,644	\$ (70,617,744)



EXPENSE SUMMARY BY FUNCTION AND DEPARTMENT
TOTAL ALL FUNDS

Department/Function	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
010 County Board	\$ 4,195,145	\$ 6,939,430	\$ 6,454,275	\$ (485,155)
040 Finance	\$ 1,312,326	\$ 1,570,239	\$ 1,303,697	\$ (266,542)
060 Information Technologies	\$ 5,473,197	\$ 7,035,254	\$ 6,412,744	\$ (622,510)
080 Building Management	\$ 5,552,935	\$ 9,036,772	\$ 7,735,992	\$ (1,300,780)
120 Human Resource Management	\$ 3,710,258	\$ 4,682,060	\$ 5,075,990	\$ 393,930
140 County Auditor	\$ 256,907	\$ 302,548	\$ 330,913	\$ 28,365
800 Other- Countywide Expenses	\$ 80,741,834	\$ 90,718,004	\$ 77,188,939	\$ (13,529,065)
Total General Government	\$ 101,242,601	\$ 120,284,307	\$ 104,502,550	\$ (15,781,757)
150 Treasurer/Collector	\$ 985,515	\$ 1,242,897	\$ 1,164,080	\$ (78,817)
170 Supervisor of Assessments	\$ 1,142,953	\$ 1,426,886	\$ 1,164,069	\$ (262,817)
190 County Clerk	\$ 4,747,718	\$ 5,691,699	\$ 6,505,810	\$ 814,111
210 Recorder	\$ 1,826,433	\$ 2,117,814	\$ 1,881,908	\$ (235,906)
230 Regional Office of Education	\$ 411,252	\$ 471,354	\$ 333,485	\$ (137,869)
Total Public Service & Records	\$ 9,113,872	\$ 10,950,650	\$ 11,049,352	\$ 98,702
240 Judiciary and Courts	\$ 3,690,043	\$ 4,433,992	\$ 4,370,214	\$ (63,778)
250 Circuit Clerk	\$ 6,031,580	\$ 8,949,666	\$ 7,875,481	\$ (1,074,185)
300 State's Attorney	\$ 12,538,468	\$ 16,714,712	\$ 18,069,254	\$ 1,354,542
360 Public Defender	\$ 4,277,371	\$ 4,821,580	\$ 4,391,640	\$ (429,940)
370 Law Library	\$ 331,129	\$ 291,071	\$ 315,145	\$ 24,074
800 Other- Countywide Expenses	\$ 1,028,525	\$ 2,920,309	\$ 1,736,080	\$ (1,184,229)
Total Judicial	\$ 27,897,115	\$ 38,131,330	\$ 36,757,814	\$ (1,373,516)
380 Sheriff	\$ 26,851,767	\$ 41,699,570	\$ 33,797,395	\$ (7,902,175)
420 Merit Commission	\$ 85,117	\$ 102,957	\$ 95,417	\$ (7,540)
425 Kane Comm	\$ 2,381,391	\$ 2,535,229	\$ 2,592,918	\$ 57,689
430 Court Services	\$ 14,703,171	\$ 16,715,310	\$ 15,352,407	\$ (1,362,903)
490 Coroner	\$ 1,713,340	\$ 1,720,223	\$ 1,757,068	\$ 36,845
500 Animal Control	\$ 974,490	\$ 1,029,940	\$ 1,251,155	\$ 221,215
510 Emergency Management Services	\$ -	\$ 742,805	\$ 538,045	\$ (204,760)
800 Other- Countywide Expenses	\$ 3,096,284	\$ 2,660,523	\$ 2,306,752	\$ (353,771)
Total Public Safety	\$ 49,805,560	\$ 67,206,557	\$ 57,691,157	\$ (9,515,400)
520 Transportation	\$ 36,164,414	\$ 136,604,243	\$ 119,999,874	\$ (16,604,369)
Total Highway & Streets	\$ 36,164,414	\$ 136,604,243	\$ 119,999,874	\$ (16,604,369)
060 Information Technologies	\$ 5,951	\$ 2,510	\$ -	\$ (2,510)
080 Building Management	\$ 29,669	\$ 20,175	\$ -	\$ (20,175)
580 Health	\$ 10,947,939	\$ 11,479,430	\$ 9,295,299	\$ (2,184,131)
660 Veterans' Commission	\$ 309,930	\$ 573,999	\$ 610,852	\$ 36,853
800 Other- Countywide Expenses	\$ 19,431,586	\$ 26,273,897	\$ 25,042,417	\$ (1,231,480)
Total Health & Welfare	\$ 30,725,075	\$ 38,350,011	\$ 34,948,568	\$ (3,401,443)
010 County Board	\$ 349,473	\$ 6,273,201	\$ 6,538,483	\$ 265,282
670 Environmental Management	\$ 804,366	\$ 1,348,482	\$ 1,299,928	\$ (48,554)
690 Development	\$ 114,241	\$ 149,709	\$ 132,703	\$ (17,006)
Total Environmental Management	\$ 1,268,080	\$ 7,771,392	\$ 7,971,114	\$ 199,722
690 Development	\$ 13,356,854	\$ 17,503,692	\$ 15,515,406	\$ (1,988,286)
Total Development	\$ 13,356,854	\$ 17,503,692	\$ 15,515,406	\$ (1,988,286)
760 Debt Service	\$ 4,838,293	\$ 23,302,637	\$ 5,408,362	\$ (17,894,275)
Total Debt Service	\$ 4,838,293	\$ 23,302,637	\$ 5,408,362	\$ (17,894,275)
060 Information Technologies	\$ 368,717	\$ 396,500	\$ 317,618	\$ (78,882)
900 Contingency	\$ -	\$ 4,491,069	\$ 212,829	\$ (4,278,240)
Total Other -Countywide Expenses	\$ 368,717	\$ 4,887,569	\$ 530,447	\$ (4,357,122)
Expense Total	\$ 274,780,580	\$ 464,992,388	\$ 394,374,644	\$ (70,617,744)

COUNTY COMPARISON OF DEMOGRAPHIC AND ECONOMIC STATISTICS

Fiscal/Calendar 2022				
	Kane County	DuPage County	DeKalb County	McHenry County
Population	514,182	930,759	100,232	311,747
Per Capita Personal Income	\$62,837	-	-	\$64,119
(Total*) Personal Income	\$32,309,654,334	-	-	\$19,988,905,893
Unemployment Rate	3.90%	3.6%	4.5%	3.8%
Taxes Levied	\$57,307,781	\$69,761,145	\$25,118,037	\$70,091,406
\$ Collected within Year	\$57,110,141	\$69,710,477	\$25,023,927	\$70,081,662
% Collected within Year	99.66%	99.9%	99.63%	99.99%

Fiscal/Calendar 2021				
	Kane County	DuPage County	DeKalb County	McHenry County
Population	515,588	924,885	100,414	310,229
Per Capita Personal Income	\$58,186	\$85,498	-	\$60,097
(Total*) Personal Income	\$29,918,193,852	\$79,076,011,000	-	\$18,382,804,000
Unemployment Rate	4.30%	4.5%	4.8%	5.3%
Taxes Levied	\$56,603,195	\$69,116,643	\$24,190,786	\$69,672,770
\$ Collected within Year	\$56,470,315	\$69,164,963	\$24,142,827	\$69,626,355
% Collected within Year	99.77%	100.1%	99.80%	99.93%

Fiscal/Calendar 2020				
	Kane County	DuPage County	DeKalb County	McHenry County
Population	532,403	918,595	105,160	307,297
Per Capita Personal Income	\$54,489	\$79,901	-	\$56,711
(Total*) Personal Income	\$29,010,107,067	\$72,597,355,000	-	\$17,454,226,000
Unemployment Rate	6.40%	7.9%	6.6%	5.3%
Taxes Levied	\$56,078,191	\$66,781,860	\$23,526,276	\$69,350,715
\$ Collected within Year	\$55,954,204	\$66,488,356	\$23,431,439	\$69,132,046
% Collected within Year	99.78%	96.7%	99.60%	99.68%

Fiscal/Calendar 2019				
	Kane County	DuPage County	DeKalb County	McHenry County
Population	532,403	922,921	104,897	307,774
Per Capita Personal Income	\$50,542	\$76,075	\$42,120	\$55,864
(Total*) Personal Income	\$26,908,712,426	\$69,345,500,000	\$4,418,233,000	\$17,193,564,000
Unemployment Rate	4.40%	2.9%	3.9%	2.7%
Taxes Levied	\$55,539,681	\$66,855,662	\$22,661,543	\$69,848,810
\$ Collected within Year	\$55,380,733	\$66,874,897	\$22,482,772	\$69,699,326
% Collected within Year	99.71%	100.0%	99.21%	99.79%

Sources:

Kane County ACFR 2022

DuPage County ACFR 2022

DeKalb County ACFR 2022

McHenry County ACFR 2022





General Fund Revenue

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General Fund Revenue

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GENERAL FUND REVENUE SUMMARY BY DEPARTMENT

General Fund / Department	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Revenue				
001 General Fund	\$ 111,900,376	\$ 123,286,524	\$ 122,418,212	\$ (868,312)
000 General Government Revenue	\$ 83,412,413	\$ 96,050,057	\$ 97,897,907	\$ 1,847,850
010 County Board	\$ 77,788	\$ 92,500	\$ 92,500	\$ -
040 Finance	\$ -	\$ 5,000	\$ 10,000	\$ 5,000
060 Information Technologies	\$ 1,151,772	\$ 1,251,913	\$ 1,049,975	\$ (201,938)
080 Building Management	\$ 39,923	\$ 50,659	\$ 50,659	\$ -
150 Treasurer/Collector	\$ 1,740,387	\$ 1,610,247	\$ 1,545,000	\$ (65,247)
170 Supervisor of Assessments	\$ 89,850	\$ 72,653	\$ 77,975	\$ 5,322
190 County Clerk	\$ 1,401,726	\$ 1,134,543	\$ 1,035,086	\$ (99,457)
210 Recorder	\$ 4,039,651	\$ 4,380,550	\$ 2,765,540	\$ (1,615,010)
240 Judiciary and Courts	\$ 955,012	\$ 688,030	\$ 763,030	\$ 75,000
250 Circuit Clerk	\$ 3,699,797	\$ 3,595,731	\$ 3,337,500	\$ (258,231)
300 State's Attorney	\$ 1,673,042	\$ 1,879,422	\$ 1,691,680	\$ (187,742)
360 Public Defender	\$ 138,528	\$ 138,252	\$ 242,252	\$ 104,000
380 Sheriff	\$ 4,172,518	\$ 3,146,056	\$ 2,568,156	\$ (577,900)
430 Court Services	\$ 7,314,443	\$ 7,038,472	\$ 7,137,972	\$ 99,500
510 Emergency Management Services	\$ -	\$ 90,000	\$ 90,000	\$ -
670 Environmental Management	\$ 76,617	\$ 64,089	\$ 64,630	\$ 541
690 Development	\$ 1,916,910	\$ 1,998,350	\$ 1,998,350	\$ -

GENERAL FUND REVENUE SUMMARY BY DEPARTMENT AND ACCOUNT

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
001 General Fund	\$ 111,900,376	\$ 123,286,524	\$ 122,418,212	\$ (868,312)
<i>Revenue</i>				
000 General Government Revenue	\$ 83,412,413	\$ 96,050,057	\$ 97,897,907	\$ 1,847,850
000 Revenues	\$ 83,412,413	\$ 96,050,057	\$ 97,897,907	\$ 1,847,850
Property Taxes	\$ 32,452,890	\$ 33,259,441	\$ 33,831,971	\$ 572,530
30000 - Property Taxes	\$ 32,371,484	\$ 33,259,441	\$ 33,831,971	\$ 572,530
30005 - Property Tax Revenue Recapture	\$ 81,406	\$ -	\$ -	\$ -
Other Taxes	\$ 44,590,551	\$ 46,030,000	\$ 50,283,776	\$ 4,253,776
30100 - Sales Tax	\$ 24,065,209	\$ 24,700,000	\$ 27,000,000	\$ 2,300,000
30105 - Sales Tax- RTA	\$ 2,408,569	\$ 2,484,000	\$ 3,765,776	\$ 1,281,776
30110 - Income Tax	\$ 9,867,761	\$ 10,470,000	\$ 11,990,000	\$ 1,520,000
30120 - Local Use Tax	\$ 2,440,073	\$ 2,438,000	\$ 2,520,000	\$ 82,000
30160 - Personal Property ReplaceTax	\$ 5,760,192	\$ 5,930,000	\$ 5,000,000	\$ (930,000)
30170 - TIF Distribution Tax	\$ 48,747	\$ 8,000	\$ 8,000	\$ -
Charges for Services	\$ 65,810	\$ 45,000	\$ 45,000	\$ -
34000 - Off Track Wagering Fees	\$ 24,500	\$ -	\$ -	\$ -
34890 - Indemnity Fees	\$ 41,310	\$ 45,000	\$ 45,000	\$ -
Reimbursements	\$ 38,546	\$ -	\$ -	\$ -
37005 - KCDEE Reimbursements	\$ 1,861	\$ -	\$ -	\$ -
37900 - Miscellaneous Reimbursement	\$ 36,685	\$ -	\$ -	\$ -
Interest Revenue	\$ (822,019)	\$ 407,500	\$ 1,843,001	\$ 1,435,501
38000 - Investment Income	\$ (822,019)	\$ 407,500	\$ 1,843,001	\$ 1,435,501
Other	\$ 32,510	\$ 31,341	\$ 11,582,870	\$ 11,551,529
38530 - Auction Sales	\$ 3,245	\$ 5,000	\$ 5,000	\$ -
38570 - Refunds	\$ 2,430	\$ -	\$ -	\$ -
38580 - Cell Tower Lease	\$ 24,222	\$ 26,341	\$ 26,341	\$ -
38900 - Miscellaneous Other	\$ 2,613	\$ -	\$ -	\$ -
39900 - Fund Balance Utilization	\$ -	\$ -	\$ 11,551,529	\$ 11,551,529
Transfers In	\$ 7,054,125	\$ 16,276,775	\$ 311,289	\$ (15,965,486)
39000 - Transfer From Other Funds	\$ -	\$ -	\$ -	\$ -
39112 - Transfer from Fund 112	\$ 400,474	\$ 33,908	\$ -	\$ (33,908)
39114 - Transfer from Fund 114	\$ 1,657,750	\$ 5,000,000	\$ -	\$ (5,000,000)
39125 - Transfer from Fund 125	\$ -	\$ -	\$ 185,702	\$ 185,702
39127 - Transfer from Fund 127	\$ -	\$ -	\$ 111,187	\$ 111,187
39160 - Transfer from Fund 160	\$ 64,631	\$ -	\$ -	\$ -
39195 - Transfer from Fund 195	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
39356 - Transfer from Fund 356	\$ -	\$ -	\$ -	\$ -
39357 - Transfer from Fund 357	\$ 4,916,870	\$ 11,228,467	\$ -	\$ (11,228,467)
39520 - Transfer from Fund 520	\$ 2,400	\$ 2,400	\$ 2,400	\$ -
010 County Board	\$ 77,788	\$ 92,500	\$ 92,500	\$ -
000 Revenues				
Licenses and Permits	\$ 77,788	\$ 92,500	\$ 92,500	\$ -
31000 - Liquor Licenses	\$ 75,038	\$ 90,000	\$ 90,000	\$ -
31390 - Gathering Permits	\$ 2,750	\$ 2,500	\$ 2,500	\$ -

GENERAL FUND REVENUE SUMMARY BY DEPARTMENT AND ACCOUNT

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
040 Finance	\$ -	\$ 5,000	\$ 10,000	\$ 5,000
000 Revenues				
Other	\$ -	\$ 5,000	\$ 10,000	\$ 5,000
38565 - Rebates	\$ -	\$ 5,000	\$ 10,000	\$ 5,000
060 Information Technologies	\$ 1,151,772	\$ 1,251,913	\$ 1,049,975	\$ (201,938)
000 Revenues				
Charges for Services	\$ 262,467	\$ 75,248	\$ 75,248	\$ -
34020 - Computer Services Fees	\$ 262,467	\$ 75,248	\$ 75,248	\$ -
Other	\$ 98,380	\$ 264,361	\$ 134,093	\$ (130,268)
38900 - Miscellaneous Other	\$ 98,380	\$ 264,361	\$ 134,093	\$ (130,268)
Transfers In	\$ 790,924	\$ 912,304	\$ 840,634	\$ (71,670)
39001 - Transfer from Fund 001	\$ -	\$ 17,478	\$ -	\$ (17,478)
39010 - Transfer from Fund 010	\$ 3,575	\$ 4,078	\$ 3,981	\$ (97)
39100 - Transfer from Fund 100	\$ -	\$ -	\$ -	\$ -
39101 - Transfer from Fund 101	\$ 31,282	\$ 33,616	\$ 34,585	\$ 969
39120 - Transfer from Fund 120	\$ 2,689	\$ 2,622	\$ 2,228	\$ (394)
39127 - Transfer from Fund 127	\$ 25,000	\$ 35,196	\$ 13,370	\$ (21,826)
39150 - Transfer from Fund 150	\$ -	\$ 4,370	\$ 2,971	\$ (1,399)
39160 - Transfer from Fund 160	\$ 1,955	\$ 1,515	\$ 594	\$ (921)
39197 - Transfer from Fund 197	\$ -	\$ 2,913	\$ -	\$ (2,913)
39200 - Transfer from Fund 200	\$ 25,137	\$ 23,304	\$ 23,770	\$ 466
39201 - Transfer from Fund 201	\$ 36,309	\$ 37,869	\$ 11,885	\$ (25,984)
39202 - Transfer from Fund 202	\$ 11,172	\$ 11,652	\$ 5,942	\$ (5,710)
39203 - Transfer from Fund 203	\$ 13,965	\$ 14,565	\$ 8,914	\$ (5,651)
39204 - Transfer from Fund 204	\$ 8,379	\$ 8,739	\$ 5,942	\$ (2,797)
39250 - Transfer from Fund 250	\$ 5,585	\$ 5,826	\$ 2,971	\$ (2,855)
39269 - Transfer from Fund 269	\$ 108,445	\$ 110,973	\$ 105,650	\$ (5,323)
39290 - Transfer from Fund 290	\$ 30,719	\$ 37,869	\$ 38,626	\$ 757
39300 - Transfer from Fund 300	\$ 172,588	\$ 184,111	\$ 183,293	\$ (818)
39302 - Transfer from Fund 302	\$ 92,169	\$ 104,868	\$ 109,934	\$ 5,066
39350 - Transfer from Fund 350	\$ 175,936	\$ 180,606	\$ 191,345	\$ 10,739
39351 - Transfer from Fund 351	\$ 13,963	\$ 17,478	\$ 18,124	\$ 646
39355 - Transfer from Fund 355	\$ -	\$ 5,826	\$ 5,942	\$ 116
39380 - Transfer from Fund 380	\$ -	\$ 12,368	\$ 11,885	\$ (483)
39400 - Transfer from Fund 400	\$ -	\$ 4,370	\$ 2,228	\$ (2,142)
39401 - Transfer from Fund 401	\$ 6,721	\$ 2,330	\$ 7,279	\$ 4,949
39402 - Transfer from Fund 402	\$ 2,390	\$ 2,622	\$ 2,823	\$ 201
39404 - Transfer from Fund 404	\$ 2,688	\$ 2,622	\$ 4,902	\$ 2,280
39406 - Transfer from Fund 406	\$ -	\$ 146	\$ -	\$ (146)
39409 - Transfer from Fund 409	\$ 1,344	\$ 1,311	\$ 1,634	\$ 323
39410 - Transfer from Fund 410	\$ 3,137	\$ 3,059	\$ 4,011	\$ 952
39412 - Transfer from Fund 412	\$ -	\$ 3,096	\$ 2,971	\$ (125)
39413 - Transfer from Fund 413	\$ -	\$ -	\$ 1,188	\$ 1,188
39414 - Transfer from Fund 414	\$ -	\$ -	\$ 5,051	\$ 5,051
39415 - Transfer from Fund 415	\$ 8,962	\$ 5,643	\$ -	\$ (5,643)
39420 - Transfer from Fund 420	\$ 279	\$ 262	\$ 267	\$ 5
39430 - Transfer from Fund 430	\$ 1,396	\$ 3,641	\$ 2,228	\$ (1,413)
39520 - Transfer from Fund 520	\$ 3,351	\$ 23,496	\$ 23,090	\$ (406)
39650 - Transfer from Fund 650	\$ 1,788	\$ 1,864	\$ 1,010	\$ (854)

**GENERAL FUND REVENUE SUMMARY
BY DEPARTMENT AND ACCOUNT**

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
080 Building Management	\$ 39,923	\$ 50,659	\$ 50,659	\$ -
000 Revenues				
Other	\$ 39,923	\$ 50,659	\$ 50,659	\$ -
38500 - Rental Income	\$ 39,923	\$ 50,659	\$ 50,659	\$ -
150 Treasurer/Collector	\$ 1,740,387	\$ 1,610,247	\$ 1,545,000	\$ (65,247)
000 Revenues				
Charges for Services	\$ -	\$ -	\$ 20,000	\$ 20,000
34850 - Treasurer/Collector Fees	\$ -	\$ -	\$ 20,000	\$ 20,000
Fines	\$ 1,643,872	\$ 1,500,000	\$ 1,500,000	\$ -
30010 - Back Taxes- Interest and Penalty	\$ 1,643,872	\$ 1,500,000	\$ 1,500,000	\$ -
Other	\$ -	\$ -	\$ 4,000	\$ 4,000
38900 - Miscellaneous Other	\$ -	\$ -	\$ 4,000	\$ 4,000
Transfers In	\$ 96,515	\$ 110,247	\$ 21,000	\$ (89,247)
39268 - Transfer from Fund 268	\$ 96,515	\$ 110,247	\$ 21,000	\$ (89,247)
170 Supervisor of Assessments	\$ 89,850	\$ 72,653	\$ 77,975	\$ 5,322
000 Revenues				
Charges for Services	\$ 20,697	\$ 3,500	\$ 6,700	\$ 3,200
34050 - Mapping Royalties Fees	\$ 4,907	\$ 2,500	\$ 5,700	\$ 3,200
34060 - Assessor Fees	\$ 15,789	\$ 1,000	\$ 1,000	\$ -
Reimbursements	\$ 69,153	\$ 69,153	\$ 71,275	\$ 2,122
37020 - Sup of Assr Salary Reimbursement	\$ 69,153	\$ 69,153	\$ 71,275	\$ 2,122
190 County Clerk	\$ 1,401,726	\$ 1,134,543	\$ 1,035,086	\$ (99,457)
000 Revenues				
Grants	\$ 341,106	\$ -	\$ -	\$ -
32270 - Help America Vote Act (HAVA) Grant	\$ 58,267	\$ -	\$ -	\$ -
33690 - Illinois Voter Registration State (IVRS) Grant	\$ 282,839	\$ -	\$ -	\$ -
Charges for Services	\$ 950,519	\$ 1,028,293	\$ 822,466	\$ (205,827)
34070 - Notary Fees	\$ 13,956	\$ 22,843	\$ 23,000	\$ 157
34080 - Business Fees	\$ 2,375	\$ 4,450	\$ 5,000	\$ 550
34090 - Passport Fees	\$ 179,823	\$ 120,000	\$ 120,200	\$ 200
34100 - Certified Copy Fees	\$ 535,046	\$ 531,000	\$ 532,777	\$ 1,777
34110 - Tax Redemption Fees	\$ 108,072	\$ 50,000	\$ 91,015	\$ 41,015
34120 - Election Fees	\$ 57,344	\$ 250,000	\$ -	\$ (250,000)
34130 - Tax Extension Fees	\$ 25,110	\$ 38,000	\$ 37,479	\$ (521)
35900 - Miscellaneous Fees	\$ 28,792	\$ 12,000	\$ 12,995	\$ 995
Reimbursements	\$ 20,164	\$ 17,000	\$ 122,370	\$ 105,370
37580 - Death Surcharge Reimbursement	\$ 20,164	\$ 14,000	\$ 14,250	\$ 250
37583 - Illinois State Board of Elections - Election Judge	\$ -	\$ -	\$ 105,120	\$ 105,120
37900 - Miscellaneous Reimbursement	\$ -	\$ 3,000	\$ 3,000	\$ -
Other	\$ -	\$ 1,000	\$ 1,000	\$ -
38900 - Miscellaneous Other	\$ -	\$ 1,000	\$ 1,000	\$ -
Licenses and Permits	\$ 89,937	\$ 88,250	\$ 89,250	\$ 1,000
31010 - Marriage Licenses	\$ 89,802	\$ 88,000	\$ 89,000	\$ 1,000
31020 - Civil Union Licenses	\$ 135	\$ 250	\$ 250	\$ -

**GENERAL FUND REVENUE SUMMARY
BY DEPARTMENT AND ACCOUNT**

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
210 Recorder	\$ 4,039,651	\$ 4,380,550	\$ 2,765,540	\$ (1,615,010)
000 Revenues				
Charges for Services	\$ 4,039,599	\$ 4,380,500	\$ 2,765,500	\$ (1,615,000)
34140 - Financing Statement Fees	\$ 14,960	\$ 13,000	\$ 15,500	\$ 2,500
34150 - Recording Fees	\$ 1,428,974	\$ 1,732,500	\$ 965,000	\$ (767,500)
34160 - Certified Record Copy Fees	\$ 11,567	\$ 10,000	\$ 10,000	\$ -
34170 - Revenue Tax Stamp Fees	\$ 2,584,098	\$ 2,625,000	\$ 1,775,000	\$ (850,000)
Interest Revenue	\$ 51	\$ 50	\$ 40	\$ (10)
38000 - Investment Income	\$ 51	\$ 50	\$ 40	\$ (10)
240 Judiciary and Courts	\$ 955,012	\$ 688,030	\$ 763,030	\$ 75,000
000 Revenues				
Grants	\$ 5,122	\$ 2,650	\$ 4,150	\$ 1,500
33700 - Child Protection Data Court Grant	\$ 5,122	\$ 2,650	\$ 4,150	\$ 1,500
Charges for Services	\$ 108,898	\$ 103,880	\$ 103,880	\$ -
34520 - Mental Health/Specialty Court Fees	\$ 108,898	\$ 103,880	\$ 103,880	\$ -
Fines	\$ 246,650	\$ 221,500	\$ 250,000	\$ 28,500
36115 - Judicial Technology Fine	\$ 246,650	\$ 221,500	\$ 250,000	\$ 28,500
Reimbursements	\$ 540,646	\$ 355,000	\$ 400,000	\$ 45,000
37630 - Interpreter Service Reimbursements	\$ 540,646	\$ 355,000	\$ 400,000	\$ 45,000
Other	\$ 53,697	\$ 5,000	\$ 5,000	\$ -
38900 - Miscellaneous Other	\$ 53,697	\$ 5,000	\$ 5,000	\$ -
250 Circuit Clerk	\$ 3,699,797	\$ 3,595,731	\$ 3,337,500	\$ (258,231)
000 Revenues				
Charges for Services	\$ 3,695,702	\$ 3,580,100	\$ 3,330,000	\$ (250,100)
34200 - General Circuit Division Fees	\$ 2,838,423	\$ 3,055,100	\$ 2,870,000	\$ (185,100)
34210 - 10% Bond Fees	\$ 412,807	\$ -	\$ -	\$ -
34220 - Mailing Fees	\$ 32,745	\$ 45,000	\$ 40,000	\$ (5,000)
34230 - County Court System Fees	\$ 411,702	\$ 480,000	\$ 420,000	\$ (60,000)
35260 - Additional Circuit Division Fees	\$ 25	\$ -	\$ -	\$ -
Fines	\$ 1,103	\$ 1,000	\$ 500	\$ (500)
36050 - DUI Fines	\$ 1,103	\$ 1,000	\$ 500	\$ (500)
Interest Revenue	\$ 2,993	\$ 7,000	\$ 7,000	\$ -
38030 - Investment Income- Other Depts	\$ 2,993	\$ 7,000	\$ 7,000	\$ -
Transfers In	\$ -	\$ 7,631	\$ -	\$ (7,631)
39355 - Transfer from Fund 355	\$ -	\$ 7,631	\$ -	\$ (7,631)

GENERAL FUND REVENUE SUMMARY BY DEPARTMENT AND ACCOUNT

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
300 State's Attorney	\$ 1,673,042	\$ 1,879,422	\$ 1,691,680	\$ (187,742)
000 Revenues				
Grants	\$ 204,059	\$ 939,646	\$ 471,242	\$ (468,404)
32095 - JJC Council Grant	\$ 19,713	\$ 59,072	\$ 59,072	\$ -
32155 - SAMHSA CDSP Grant	\$ -	\$ 347,283	\$ -	\$ (347,283)
32275 - COSSAP Grant	\$ 171,743	\$ 400,396	\$ 412,170	\$ 11,774
32719 - CLEPD Grant	\$ 12,603	\$ -	\$ -	\$ -
33636 - SAO ARPA Grant	\$ -	\$ 132,895	\$ -	\$ (132,895)
Charges for Services	\$ 733,696	\$ 463,000	\$ 623,000	\$ 160,000
34250 - State's Atty Prosecution Fees	\$ 429,410	\$ 250,000	\$ 400,000	\$ 150,000
35010 - Default Fees	\$ 63,913	\$ -	\$ -	\$ -
35230 - DV Diversion Program Fee	\$ 77,490	\$ 65,000	\$ 80,000	\$ 15,000
35270 - Drug Testing Administrative Fee	\$ 8,626	\$ 7,500	\$ 7,500	\$ -
35280 - Drug Diversion Program Fee	\$ 60,921	\$ 80,000	\$ 45,000	\$ (35,000)
35345 - Deferred Prosecution	\$ 91,622	\$ 60,000	\$ 90,000	\$ 30,000
35350 - D/A Deferred Prosecution	\$ 622	\$ -	\$ -	\$ -
35900 - Miscellaneous Fees	\$ 1,092	\$ 500	\$ 500	\$ -
Fines	\$ 522,732	\$ 275,000	\$ 400,000	\$ 125,000
36000 - State's Attorney Fines	\$ 308,501	\$ 250,000	\$ 275,000	\$ 25,000
36010 - Bond Forfeiture Fines	\$ 214,231	\$ 25,000	\$ 125,000	\$ 100,000
Reimbursements	\$ 197,820	\$ 192,000	\$ 197,438	\$ 5,438
37030 - States Atty Salary Reimbursement	\$ 197,820	\$ 192,000	\$ 197,438	\$ 5,438
Other	\$ 385	\$ -	\$ -	\$ -
38560 - State's Attorney Refunds	\$ 385	\$ -	\$ -	\$ -
Transfers In	\$ 14,351	\$ 9,776	\$ -	\$ (9,776)
39114 - Transfer from Fund 114	\$ -	\$ 9,776	\$ -	\$ (9,776)
39350 - Transfer from Fund 350	\$ 14,351	\$ -	\$ -	\$ -
360 Public Defender	\$ 138,528	\$ 138,252	\$ 242,252	\$ 104,000
000 Revenues				
Charges for Services	\$ 3,564	\$ 5,000	\$ 5,000	\$ -
34790 - Public Defender Fees	\$ 3,564	\$ 5,000	\$ 5,000	\$ -
Reimbursements	\$ 134,964	\$ 133,252	\$ 237,252	\$ 104,000
37050 - Public Def Salary Reimbursement	\$ 111,379	\$ 113,252	\$ 113,252	\$ -
37610 - SVP Reimbursement	\$ 23,584	\$ 20,000	\$ 20,000	\$ -
37900 - Miscellaneous Reimbursement	\$ -	\$ -	\$ 104,000	\$ 104,000

GENERAL FUND REVENUE SUMMARY BY DEPARTMENT AND ACCOUNT

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
380 Sheriff	\$ 4,172,518	\$ 3,146,056	\$ 2,568,156	\$ (577,900)
000 Revenues				
Grants	\$ 515,578	\$ 142,000	\$ 142,000	\$ -
32220 - State Alien Assistance Grant	\$ 382,523	\$ 100,000	\$ 100,000	\$ -
32650 - Justice Assistance Grant	\$ -	\$ 20,000	\$ 20,000	\$ -
32719 - CLEPD Grant	\$ 116,396	\$ -	\$ -	\$ -
33900 - Miscellaneous Grants	\$ 16,658	\$ 22,000	\$ 22,000	\$ -
Charges for Services	\$ 1,982,847	\$ 1,566,500	\$ 1,566,500	\$ -
34350 - Detail Fees	\$ 484,961	\$ 185,000	\$ 185,000	\$ -
34360 - Net Civil Processing Fees	\$ 262,761	\$ 325,000	\$ 325,000	\$ -
34370 - Chancery Foreclosure Fees	\$ 120,600	\$ 110,000	\$ 110,000	\$ -
34380 - Body Writ Fees	\$ 20,321	\$ 18,000	\$ 18,000	\$ -
34390 - Accident Copy Fees	\$ 4,850	\$ 4,000	\$ 4,000	\$ -
34400 - Weekend Prisoner Fees	\$ 5,415	\$ 6,000	\$ 6,000	\$ -
34430 - Inmate Telephone Fees- AJF	\$ 324,856	\$ 250,000	\$ 250,000	\$ -
34440 - Fingerprinting Fees	\$ 2,185	\$ 2,500	\$ 2,500	\$ -
34450 - Bond Fees	\$ 81,600	\$ 1,000	\$ 1,000	\$ -
34470 - Court Security Fees	\$ 614,998	\$ 600,000	\$ 600,000	\$ -
34490 - Electronic Monitoring Fees	\$ 58,191	\$ 60,000	\$ 60,000	\$ -
35900 - Miscellaneous Fees	\$ 2,111	\$ 5,000	\$ 5,000	\$ -
Fines	\$ 76,670	\$ 105,000	\$ 105,000	\$ -
36060 - Traffic Violation Fines	\$ 75,767	\$ 100,000	\$ 100,000	\$ -
36080 - Eviction Fines	\$ 903	\$ 5,000	\$ 5,000	\$ -
Reimbursements	\$ 1,553,772	\$ 1,234,656	\$ 734,656	\$ (500,000)
37060 - Prisoner Transfer Reimbursement	\$ 4,698	\$ 3,000	\$ 3,000	\$ -
37085 - Sheriff Salary Reimbursement	\$ 34,649	\$ 106,656	\$ 106,656	\$ -
37130 - Emergency Mgmt Reimbursement	\$ 108,675	\$ -	\$ -	\$ -
37240 - Sheriff Training Reimbursement	\$ 76,801	\$ 15,000	\$ 15,000	\$ -
37500 - Board and Care Reimbursements	\$ 1,211,315	\$ 1,000,000	\$ 500,000	\$ (500,000)
37625 - Overtime Reimbursement	\$ 40,414	\$ 30,000	\$ 30,000	\$ -
37900 - Miscellaneous Reimbursement	\$ 77,220	\$ 80,000	\$ 80,000	\$ -
Other	\$ 43,651	\$ 20,000	\$ 20,000	\$ -
38520 - General Donations	\$ -	\$ -	\$ -	\$ -
38530 - Auction Sales	\$ 43,651	\$ 20,000	\$ 20,000	\$ -
Transfers In	\$ -	\$ 77,900	\$ -	\$ (77,900)
39305 - Transfer from Fund 305	\$ -	\$ 77,900	\$ -	\$ (77,900)
430 Court Services	\$ 7,314,443	\$ 7,038,472	\$ 7,137,972	\$ 99,500
000 Revenues				
Charges for Services	\$ 109,066	\$ 106,500	\$ 106,000	\$ (500)
34480 - KIDS Program Fees	\$ 99,810	\$ 100,000	\$ 100,000	\$ -
34490 - Electronic Monitoring Fees	\$ 7,772	\$ 5,000	\$ 5,000	\$ -
34500 - JCS Custody Parental Sup Fees	\$ -	\$ 500	\$ -	\$ (500)
34880 - Interstate Compact Fees	\$ 1,259	\$ 1,000	\$ 1,000	\$ -
35050 - Domestic Violence GPS Fees	\$ 224	\$ -	\$ -	\$ -
Reimbursements	\$ 7,205,378	\$ 6,931,972	\$ 7,031,972	\$ 100,000
37080 - Probation Salary Reimbursement	\$ 5,828,269	\$ 5,845,772	\$ 5,845,772	\$ -
37090 - Youth Home Reimbursement	\$ 1,261,454	\$ 1,000,000	\$ 1,100,000	\$ 100,000
37550 - Treatment Alt Court Reimbursement	\$ 7,546	\$ 5,200	\$ 5,200	\$ -
37570 - IL State Board Education (ISBE) Reimbursement	\$ 108,108	\$ 80,000	\$ 80,000	\$ -
37900 - Miscellaneous Reimbursement	\$ -	\$ 1,000	\$ 1,000	\$ -

GENERAL FUND REVENUE SUMMARY BY DEPARTMENT AND ACCOUNT

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
510 Emergency Management Services	\$ -	\$ 90,000	\$ 90,000	\$ -
000 Revenues				
Reimbursements	\$ -	\$ 90,000	\$ 90,000	\$ -
37130 - Emergency Mgmt Reimbursement	\$ -	\$ 90,000	\$ 90,000	\$ -
670 Environmental Management	\$ 76,617	\$ 64,089	\$ 64,630	\$ 541
000 Revenues				
Charges for Services	\$ 8,250	\$ 5,000	\$ 5,000	\$ -
34730 - Subdivision Approval Fees	\$ 8,250	\$ 5,000	\$ 5,000	\$ -
Reimbursements	\$ 4,775	\$ 5,000	\$ 5,000	\$ -
37900 - Miscellaneous Reimbursement	\$ 4,775	\$ 5,000	\$ 5,000	\$ -
Transfers In	\$ 27,000	\$ 27,089	\$ 27,630	\$ 541
39421 - Transfer from Fund 421	\$ 27,000	\$ 27,089	\$ 27,630	\$ 541
Licenses and Permits	\$ 36,592	\$ 27,000	\$ 27,000	\$ -
31310 - Residential Grading Plan Permits	\$ 9,202	\$ 5,000	\$ 5,000	\$ -
31320 - Stormwater Permits	\$ 22,390	\$ 20,000	\$ 20,000	\$ -
31360 - Wetland Permits	\$ 5,000	\$ 2,000	\$ 2,000	\$ -
690 Development	\$ 1,916,910	\$ 1,998,350	\$ 1,998,350	\$ -
000 Revenues				
Charges for Services	\$ 718,773	\$ 746,000	\$ 746,000	\$ -
34710 - Cable Franchise Fees	\$ 693,248	\$ 675,000	\$ 675,000	\$ -
34720 - Zoning Fees	\$ 23,325	\$ 40,000	\$ 40,000	\$ -
34740 - Development/Planning Srv Fees	\$ -	\$ 100	\$ 100	\$ -
34750 - Adjudication Hearing Fees	\$ 650	\$ 600	\$ 600	\$ -
35375 - Vacant Dwelling Fees	\$ 150	\$ 300	\$ 300	\$ -
35380 - Coin Operated Amusement Fee	\$ 1,000	\$ -	\$ -	\$ -
35420 - KEEP/C-PACE Admin Fees	\$ 400	\$ 30,000	\$ 30,000	\$ -
Fines	\$ 1,100	\$ 750	\$ 750	\$ -
36090 - Adjudication Fines	\$ 1,100	\$ 750	\$ 750	\$ -
Other	\$ 4,050	\$ -	\$ -	\$ -
38900 - Miscellaneous Other	\$ 4,050	\$ -	\$ -	\$ -
Licenses and Permits	\$ 1,192,987	\$ 1,251,600	\$ 1,251,600	\$ -
31300 - Building and Inspection Permits	\$ 1,190,937	\$ 1,250,000	\$ 1,250,000	\$ -
31380 - Publication Permits	\$ 250	\$ 100	\$ 100	\$ -
31410 - Fireworks Permits	\$ 1,800	\$ 1,500	\$ 1,500	\$ -
Grand Total	\$ 111,900,376	\$ 123,286,524	\$ 122,418,212	\$ (868,312)



General Fund General Government

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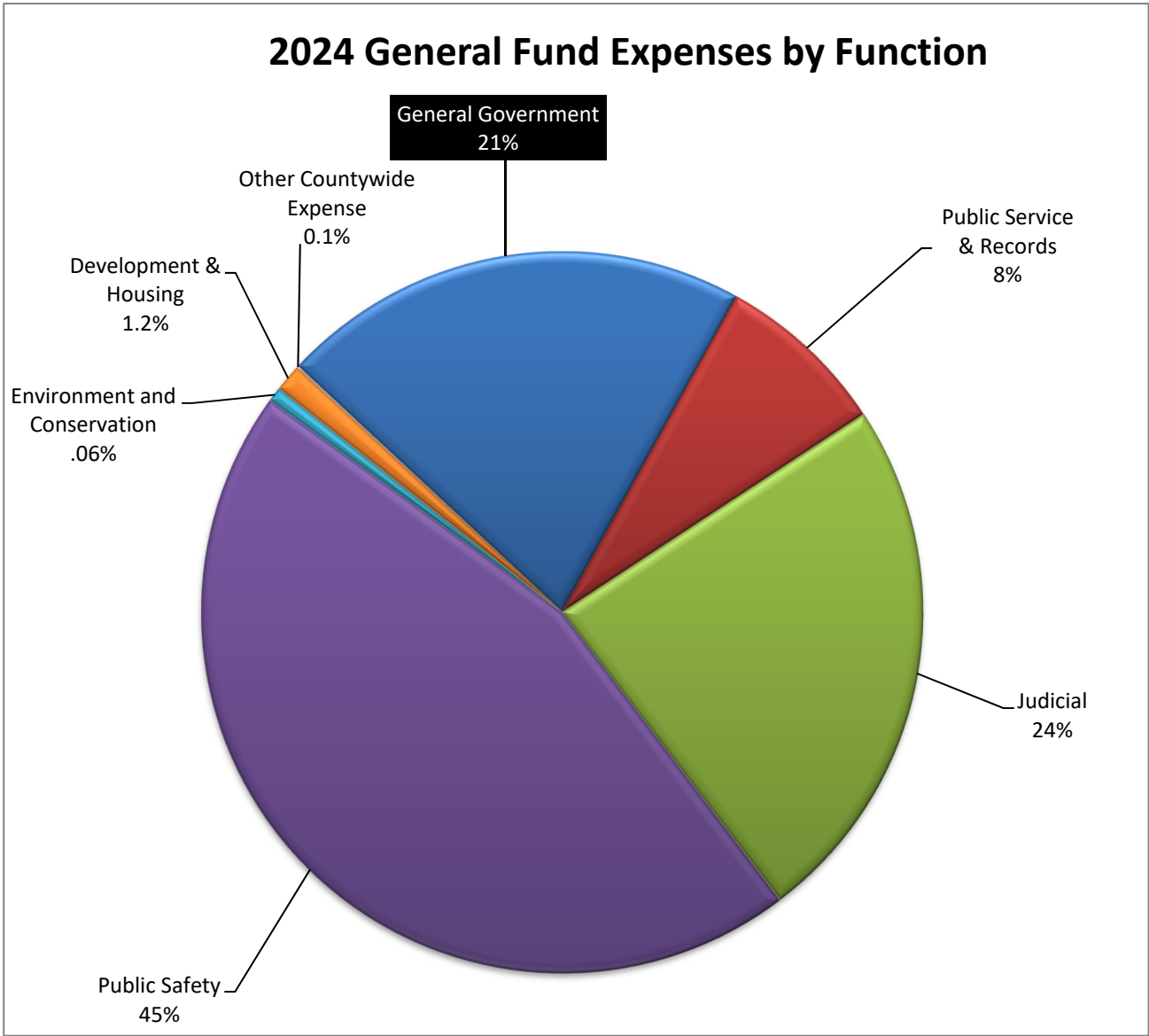
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GENERAL FUND EXPENDITURE SUMMARY
BY DEPARTMENT AND SUB-DEPARTMENT – GENERAL GOVERNMENT

Department/Sub-Department	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
General Government				
010 County Board	\$ 1,312,602	\$ 1,450,757	\$ 1,315,469	\$ (135,288)
001.010.010 - General Fund.County Board.County Board/Liquor	\$ 1,312,602	\$ 1,450,757	\$ 1,315,469	\$ (135,288)
040 Finance	\$ 1,312,326	\$ 1,570,239	\$ 1,303,697	\$ (266,542)
001.040.040 - General Fund.Finance.Finance	\$ 1,312,326	\$ 1,570,239	\$ 1,303,697	\$ (266,542)
060 Information Technologies	\$ 3,944,438	\$ 5,114,094	\$ 4,610,740	\$ (503,354)
001.060.060 - General Fund.Information Technologies.Information Technologies	\$ 3,944,438	\$ 5,114,094	\$ 4,610,740	\$ (503,354)
080 Building Management	\$ 5,552,935	\$ 9,036,772	\$ 7,735,992	\$ (1,300,780)
001.080.080 - General Fund.Building Management.Building Mgmt- Government Center	\$ 1,892,703	\$ 8,906,772	\$ 7,605,992	\$ (1,300,780)
001.080.081 - General Fund.Building Management.Building Mgmt- Judicial Center	\$ 859,819	\$ -	\$ -	\$ -
001.080.082 - General Fund.Building Management.Building Mgmt- Juv Justice Cntr	\$ 438,463	\$ -	\$ -	\$ -
001.080.083 - General Fund.Building Management.Building Mgmt- North Campus	\$ 307,264	\$ -	\$ -	\$ -
001.080.084 - General Fund.Building Management.Building Mgmt- Aurora Health	\$ 114,099	\$ -	\$ -	\$ -
001.080.085 - General Fund.Building Management.Building Mgmt- Old Courthouse	\$ 347,550	\$ -	\$ -	\$ -
001.080.086 - General Fund.Building Management.Building Mgmt- Sheriff Facility	\$ 1,207,009	\$ -	\$ -	\$ -
001.080.088 - General Fund.Building Management.Bldg Mgmt- ROE Office & Supplies	\$ 130,000	\$ 130,000	\$ 130,000	\$ -
001.080.089 - General Fund.Building Management.Bldg Mgmt - Multi-Use Facility	\$ 256,027	\$ -	\$ -	\$ -
120 Human Resource Management	\$ 205,373	\$ 356,263	\$ 260,846	\$ (95,417)
001.120.120 - General Fund.Human Resource Management.Human Resource Management	\$ 205,373	\$ 356,263	\$ 260,846	\$ (95,417)
140 County Auditor	\$ 256,907	\$ 302,548	\$ 330,913	\$ 28,365
001.140.140 - General Fund.County Auditor.County Auditor	\$ 256,907	\$ 302,548	\$ 330,913	\$ 28,365
800 Other- Countywide Expenses	\$ 30,588,146	\$ 8,830,075	\$ 24,863,920	\$ 16,033,845
001.800.800 - General Fund.Other- Countywide Expenses.Internal Service	\$ 477,978	\$ 822,843	\$ 585,343	\$ (237,500)
001.800.801 - General Fund.Other- Countywide Expenses.Communication/Technology	\$ 2,238,720	\$ 2,724,204	\$ 2,943,762	\$ 219,558
001.800.808 - General Fund.Other- Countywide Expenses.Operational Support	\$ 27,871,448	\$ 5,283,028	\$ 4,009,092	\$ (1,273,936)
001.800.809 - General Fund.Other- Countywide Expenses.Central Services	\$ -	\$ -	\$ 17,325,723	\$ 17,325,723
Expense Total - Gernal Government	\$ 43,172,726	\$ 26,660,748	\$ 40,421,577	\$ 13,760,829

**GENERAL FUND EXPENDITURE SUMMARY
BY DEPARTMENT AND SUB-DEPARTMENT – GENERAL GOVERNMENT**



COUNTY BOARD
001.010.010

Kane County is governed by a 24-member elected Board of Commissioners representing 24 specific districts. The Board is responsible for formulating policy, establishing the annual budgets for County funds and levying the necessary taxes to support statutory requirements and operations of the County. The Board sets the countywide property tax rate, resolves rezoning cases, is accountable for the County’s public health, economic development, regional planning and support including road improvements and environmental sustainability, and assures that essential services for the County residents are provided. In doing so, the Board faces many challenges. Among them are: a) ensuring that there is adequate and appropriate revenue to provide required services, which are efficiently delivered through oversight of personnel and resource management; b) supporting an environment of economic development, equity, and job growth, balanced with sensitivity to the County’s support of open space and environmental sustainability. The Board’s most important responsibility is maintaining open communication with the public so that the public may participate in government.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Established a Kane County Economic Development Council	X	
Recognition of the Fox River as a National Water Trail		X
Developed Financial Policies which will provide transparent approaches to the County’s Budget	X	
Successfully lobbied to ensure that the Longmeadow Parkway and Bridge will be toll-free	X	
Provided a capital plan for the County’s future infrastructure needs	X	
Promoted the County newsletter, “Kane County Connects” to provide information to the residents of Kane County	X	
Completed the Judicial Center solar field	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of Districts	24	24
Liquor Licenses Issued: Annual / Temporary	33/8	36/10
Number of Kane County Connects Newsletters (as of August 2023)	n/a	40
Number of Subscribers to Kane County Connects (as of August 2023)	n/a	22,575
Number of Resolutions passed by the Kane County Board (as of August 2023)	n/a	349
Amount of ARPA Funds Disbursed (As of August 2023)	\$21,652,101	\$18,040,760

COUNTY BOARD
001.010.010

2024 GOALS and OBJECTIVES

- Complete the Capital Plan
- Establish the Kane County’s Economic Development Council
- Finish the American Rescue Plan (ARPA) allocations
- Monitor the Financial impact of the Safety Act
- Review/Assess the outcome of the County’s new financial policies
- Pursue the implementation of a county-wide strategic plan
- Establish the Grant Administration Office

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	5	5	5
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	24	24	24
Total Budgeted Positions:	29	29	29

*Other: Elected Officials, Per Diem, Commissioners

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
010 County Board	\$ 1,312,602	\$ 1,450,757	\$ 1,315,469	\$ (135,288)
010 County Board/Liquor	\$ 1,312,602	\$ 1,450,757	\$ 1,315,469	\$ (135,288)
Personnel Services- Salaries & Wages	\$ 995,867	\$ 1,002,558	\$ 1,003,794	\$ 1,236
40000 - Salaries and Wages	\$ 995,867	\$ 993,876	\$ 1,003,794	\$ 9,918
40002 - Non-Union Wage Increase	\$ -	\$ 8,682	\$ -	\$ (8,682)
Personnel Services- Employee Benefits	\$ 247,481	\$ 261,524	\$ -	\$ (261,524)
45000 - Healthcare Contribution	\$ 238,792	\$ 252,808	\$ -	\$ (252,808)
45010 - Dental Contribution	\$ 8,689	\$ 8,716	\$ -	\$ (8,716)
Contractual Services	\$ 46,078	\$ 175,575	\$ 297,175	\$ 121,600
50150 - Contractual/Consulting Services	\$ 8,000	\$ 128,350	\$ 253,350	\$ 125,000
52140 - Repairs and Maint- Copiers	\$ 384	\$ 500	\$ 600	\$ 100
53100 - Conferences and Meetings	\$ 1,574	\$ -	\$ -	\$ -
53105 - Conferences and Meetings - Board Members	\$ 1,673	\$ 7,000	\$ 3,500	\$ (3,500)
53106 - Conferences & Meetings - Chairman	\$ -	\$ 2,575	\$ 3,325	\$ 750
53120 - Employee Mileage Expense	\$ -	\$ 750	\$ -	\$ (750)
53130 - General Association Dues	\$ 34,447	\$ 36,400	\$ 36,400	\$ -
Commodities	\$ 8,175	\$ 11,100	\$ 14,500	\$ 3,400
60000 - Office Supplies	\$ 5,082	\$ 6,000	\$ 9,200	\$ 3,200
60010 - Operating Supplies	\$ 2,682	\$ 2,500	\$ 2,500	\$ -
60015 - Board Meeting Supplies	\$ -	\$ 1,500	\$ 1,800	\$ 300
60020 - Computer Related Supplies	\$ 470	\$ 500	\$ 300	\$ (200)
60050 - Books and Subscriptions	\$ (59)	\$ 100	\$ 200	\$ 100
60555 - Business Relationship Commodities	\$ -	\$ 500	\$ 500	\$ -
Transfers Out	\$ 15,000	\$ -	\$ -	\$ -
99112 - Transfer to Fund 112	\$ 15,000	\$ -	\$ -	\$ -

FINANCE

001.040.040

The Finance Department is responsible for the finance, purchasing, and payroll functions of the County.

Finance

The Finance Department is responsible for creating and maintaining all necessary systems and procedures which may be required to control, through planning, evaluating and reporting, the financial affairs of the county. Further, per Kane County Code 2.191, Finance shall also supervise the financial/budgetary administration of all county departments for which the county board is responsible, and to further cooperate with elected officials in order to facilitate effective budget planning and execution; and shall, under the direction of the executive committee and the county board chairman:

1. Review monthly financial reports prior to distribution.
2. Reconcile cash balances with the treasurer's records for all funds and prepare required monthly journal entries.
3. Prepare monthly cash and budget forecasts.
4. Approve travel advance requests from the imprest fund, prepare disbursement checks and follow up on reimbursements.
5. Approve cash transfers between and within funds, and initiate the appropriate county resolutions.
6. Set up accounting system and procedures for newly established funds and initiate the appropriate county resolutions.
7. Review activity with administrators of deferred compensation plans on a quarterly basis.
8. Such other special projects as may be assigned by the executive committee or the county board chairman.

Finance coordinates the annual audit, resulting in the the preparation of the Annual Comprehensive Financial Report (ACFR), the Report on Federal Awards (Single Audit), the State of Illinois Consolidated Year-End Financial Report (CYEFR), and any transition audits authorized by the County Board. Finance also coordinates the annual budget resulting in the annual fiscal year budget.

Purchasing

Purchasing serves as the Purchasing Agent for the County and shall be responsible for the procurement of materials, supplies, equipment, services, construction, construction related services and professional services. Under the direction of the Kane County Board, the Finance Committee, and the Director of Finance, the Director of Purchasing shall:

1. Procure or supervise the purchasing of materials, services, supplies, equipment, construction, construction related services and professional services required by the county.
2. Process contracts and purchase orders solicited through open competition for materials, equipment, services, supplies, construction, and construction related services and professional services required by the county.

Payroll

The Payroll function serves as the central coordinator of payroll services for the County.

Grants Administration

The Grants Administration function of the Finance Department is new for FY 2024 and will initially focus on identifying and obtaining new grants for the Environmental Management and Water Resources, Development, and Health Departments.

FINANCE
001.040.040

Performance Areas

1. **Area:** Maintain an excellent credit rating for the County

Goals:

- Maintain technically trained staff and contract with outside bond counsel and financial advisors
- Obtain “clean” audit opinion on Annual Comprehensive Financial Report
- Ensure compliance with financial policies and procedures
- Ensure routine financial transactions are processed effectively and efficiently
- Ensure non-routine financial transactions have proper review by technically trained staff

Indicators	Actual 2023	Projected 2024
Maintained Standard and Poor’s AA+ rating of the County’s bonds	X	X
Maintained Moody’s Aa1 rating of the County’s bonds	X	X
“Clean” audit opinion on Annual Comprehensive Financial Report	X	X

2. **Area:** Ensure compliance with all State statutes, the Kane County Code and other regulations

Goals:

- Maintain technically trained staff
- Ensure financial policies are in accordance with appropriate statutory and other regulatory guidance by continuously reviewing policies and updating where necessary
- Ensure effectiveness of policies and procedures by revising as necessary to respond to internal control issues
- Implement new Governmental Accounting Standards Board statements
- Monitor budget to actual performance for all County operations
- Maintain chart of accounts to ensure transactions are properly tracked
- Ensure accounting transactions are processed accurately and reconciled
- Ensure payroll compliance with all collective bargaining agreements requirements
- Administer Recovery Zone Bond Program
- Prepare monthly bank reconciliations of County funds
- Implement 35 ILCS 200/18-50.2 which requires the County to collect and electronically publish data from all vendors and subcontractors doing business with the County, as to whether the vendor or subcontractor is a minority-owned, women-owned, or veteran-owned business, or whether the vendor or subcontractor is a small business

FINANCE
001.040.040

Indicators	Actual 2023	Projected 2024
Preparation of and Audit of Annual Comprehensive Financial Report	X	X
Preparation of and Audit of Annual Financial Report (State Comptroller)	X	X
Preparation of and Audit of Report on Federal Awards (“Single Audit”)	X	X
Preparation of and Audit of Consolidated Year-End Financial Report (Grant Accountability and Transparency Act)	X	X
Implement GASB 96 – Subscription Based IT Arrangements		X
Revise County Financial Policies on Budget Adjustments and Budget Transfers to be in compliance with State Statutes		X

Operational Measures	Completed 2022	Completed 2023
Number of IRS Form 1099’s Processed	647	627
Number of IRS Form W2s Processed	2,131	2,473
Number of purchase orders processed	1,795	1,913
Number of bids processed	57	60

3. **Area:** Ensure cash and fund balances in each fund are sufficient to provide for budgeted expenditures; ensure revenues and expenditures are recorded in the proper period

Goals:

- Coordinate the preparation of a balanced budget through a collaborative process involving all elected officials and department heads
- Build-out a forecasting process using existing budgeting and forecasting software to generate reliable, detailed, multi-year financial forecasts for general ledger accounts, fund balances, and capital projects
- Work with Departments and Offices to develop multi-year capital budgets
- Consistently report on status of fund balances to County Board
- Revise County Financial Policies on requirements for fund balance reserve targets as necessary
- Hire a grant writer to assist with identifying additional funding for County programs
- Ensure accounting transactions are processed timely and in the appropriate period

Indicators	Actual 2023	Projected 2024
Consolidated General Fund – Special Reserve, Emergency Reserve, Property Tax Freeze Protection, and Covid Payroll Reimbursement accounts into one General Fund – Special Reserve account	X	
Consistently present fund balance reserve status to Board	X	X
Revise County Financial Policies on Budget Adjustments to better control increases to the annual budget		X
Generate Board reports for entire County using budgeting and forecasting software		X

FINANCE
001.040.040

Operational Measures	2022	2023
Purchasing: Sale of surplus property	\$41,724	\$109,833

4. **Area:** Ensure grants programs are properly established, registered, and financially tracked and reported to be in compliance with Federal, State, and other requirements

Goals:

- Maintain technically trained staff
- Develop a grants administration unit within the Finance Department, including a grant writer
- Ensure collaboration with various grant functions across the County including the American Rescue Plan, Development, Environmental Management and Water Resources, and Health Department

5. **Area:** Improve communication, transparency, and disclosures of Kane County’s financial information

Goals:

- Provide monthly financial reports to the County Board
- Build-out a forecasting process using existing software to generate reliable, detailed, multi-year financial forecasts for general ledger accounts, fund balances, and capital projects
- Provide financial information meeting the quality and disclosure standards prescribed by the Government Finance Officers Association
- Update County external and internal website Finance Department websites to provide current financial information, historical financial information, and best practice and training assistance to County Offices and Departments
- Develop Resolution templates to improve quality and disclosures in procurement resolutions
- Maintain and publish the list of County mandates

Indicators	Completed
Received Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the 2022 Annual Comprehensive Financial Report	X
Received Distinguished Budget Presentation Award from the GFOA for the 2023 Budget	X
Published Procurement Ordinance booklets and distributed to County Offices, Departments, and Board Members	X
Provided Annual Procurement 101 Training	X
Added Terms and Conditions to Purchase Orders	X
Added the new Responsible Bidder Ordinance to all solicitation documents	X

FINANCE
001.040.040

6. **Area:** Improve effectiveness and cost efficiency of operations

Goals:

- Process Improvement and Technology Efficiencies
 - Begin reviewing the requirements to more fully automate payroll processing functions
 - Provide advanced notice by Purchasing of contract expirations and renewals
 - Work with IT to procure an e-procurement software with contract management, RFP evaluation, strategic sourcing, e-signatures, and business analysis functions
- Education and Training
 - Provide Tyler New World training to new and existing users for Purchasing, Accounting, and Payroll
 - Provide staff with information on county-wide procurement programs, and to pursue cooperative purchasing agreements for use by governmental units within the County
 - Increase local vendor participation in the procurement process with local outreach
 - Work with departments and elected offices for adherence and interpretation of the Procurement Ordinance
 - Qualify for the Universal Public Procurement Certification Council Agency Award for 100% certified staff, and continue Professional Development
 - Develop Resolution templates to improve quality and disclosures in procurement resolutions
- Policies and Procedures
 - Work with State’s Attorney’s Office to revise the Procurement Ordinance
 - Revise solicitation boilerplate documents
 - Begin work on developing procedural memos for routine operations including year-end procedures, audit preparation, account reconciliations, budget preparation, monthly reporting, 1099 processing, and payroll processing
 - Reduce number of budget adjustments and transfers through better budgeting

Indicators	Completed 2023	Forecasted 2024
Created and maintained new system to provide advance notification of contract expirations and renewals	X	
Implemented new change order module within accounting software to reduce emails and reduce time to process a change order	X	
Worked with IT to create the Responsible Bidder Application for pre-qualification website for vendors	X	
New P-card implementation (JP Morgan Chase)		X
Update County external and internal website Finance Department websites to provide current financial information, historical financial information, and best practice and training assistance to County Offices and Departments		X
Development of RFP for payroll processing		X

FINANCE
001.040.040

Operational Measures	Completed 2022	Completed 2023
Number of Prior Fiscal Year Manual JE's Processed	918	932
Number of Prior Fiscal Year Budget Adjustments Processed	89	87

7. **Area:** Ensure timely and accurate processing of payroll

Goals:

- Begin reviewing the requirements to more fully automate payroll processing functions

Indicators and Operational Measures	Completed 2022	Completed 2023
New Hires Processed	731	324
Terminations Processed	333	289
Rate Increases Processed	1,094	1,230
Department Transfers Processed	35	31
Number of Prior Calendar Year W2s Generated	2,131	2,473
Direct Deposit Account Changes Processed	844	815
Checks/Direct Deposits Processed	35,090	35,287

POSITION SUMMARY			
Category	FY	FY 2023	Projected 2024
Full Time	10	12	12
Full Time Other*	0	0	0
Part Time Regular	2	0.5	1.5
Part Time Other*	0	0	0
Total Budgeted Positions:	12	12.5	13.5

*Other: Elected Officials, Per Diem, Commissioners

FINANCE
001.040.040

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
040 Finance	\$ 1,312,326	\$ 1,570,239	\$ 1,303,697	\$ (266,542)
040 Finance	\$ 1,312,326	\$ 1,570,239	\$ 1,303,697	\$ (266,542)
Personnel Services- Salaries & Wages	\$ 943,884	\$ 1,093,215	\$ 1,080,714	\$ (12,501)
40000 - Salaries and Wages	\$ 943,884	\$ 1,061,281	\$ 1,080,714	\$ 19,433
40002 - Non-Union Wage Increase	\$ -	\$ 31,934	\$ -	\$ (31,934)
Personnel Services- Employee Benefits	\$ 231,516	\$ 293,573	\$ -	\$ (293,573)
45000 - Healthcare Contribution	\$ 226,095	\$ 287,067	\$ -	\$ (287,067)
45010 - Dental Contribution	\$ 5,421	\$ 6,506	\$ -	\$ (6,506)
Contractual Services	\$ 132,195	\$ 177,907	\$ 217,439	\$ 39,532
50130 - Certified Audit Contract	\$ 121,737	\$ 136,824	\$ 160,420	\$ 23,596
50150 - Contractual/Consulting Services	\$ 1,050	\$ 20,800	\$ 20,300	\$ (500)
52140 - Repairs and Maint- Copiers	\$ 966	\$ 1,925	\$ 1,000	\$ (925)
53050 - Employment Advertising	\$ 400	\$ -	\$ -	\$ -
53070 - Legal Printing	\$ 72	\$ 256	\$ 256	\$ -
53100 - Conferences and Meetings	\$ 2,270	\$ 5,000	\$ 10,000	\$ 5,000
53110 - Employee Training	\$ 565	\$ 7,052	\$ 15,142	\$ 8,090
53120 - Employee Mileage Expense	\$ 257	\$ 313	\$ 300	\$ (13)
53130 - General Association Dues	\$ 4,879	\$ 5,737	\$ 10,021	\$ 4,284
Commodities	\$ 4,731	\$ 5,544	\$ 5,544	\$ -
60000 - Office Supplies	\$ 2,649	\$ 2,944	\$ 2,944	\$ -
60020 - Computer Related Supplies	\$ 2,082	\$ 2,600	\$ 2,600	\$ -

INFORMATION TECHNOLOGIES

001.060.060

The Information Technologies Department establishes and maintains technology standards, and provides technology planning including providing short-term and long-term goals that reflect the needs of the County. The Information Technologies Department provides the County with research, development, implementation, management, maintenance and support for a variety of information systems and technologies including infrastructure, telephone systems, desktop and other portable and small computers, client-server environments, application development, web development, Internet access, e-mail, financial systems, databases, desktop software, storage area networks, copy center, cellular services, multi-media services, and computer training. The information Technologies Department provides assistance to County Departments and Offices to assure the value of their technology investments. The Information Technologies Department provides a secure environment for the County's information resources, and provides the necessary access to other government agencies and the general public.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Maintained lifecycle management initiatives for countywide desktops, laptops, monitors, printers, copiers and servers through an ongoing replacement program	X	
Maintained lifecycle initiatives for voice and data infrastructure	X	
Maintained license management initiatives to provide countywide licensing for desktops and server systems	X	
Maintained storage area network and virtual machine technology for server and desktop applications	X	
Maintained program for countywide security assessments and policies	X	
Maintained countywide Help Desk system	X	
Maintained centralized land and mobile telephone services and support	X	
Maintained virtual infrastructure for server systems and desktops	X	
Maintained replicated storage area network environment	X	
Maintained County court case management system, finance system, property tax system, permitting and public safety system hardware, software applications and databases	X	
Maintained County websites	X	

KEY PERFORMANCE MEASURES	2022	2023
Network Devices (Layer 1, 2, and 3)	280	285
Wireless Access Points	201	221
Phones (Devices)	1,500	1,560
Virtual Machines (Servers/Desktops)	587	542
Physical Servers	35	33
CPU Usage-ESX Virtual CPU's	1,881	1,707
Memory Usage—ESX	6.01 TB	6.22 TB
SAN Usage-CIFS and VM	434 TB	624 TB
HelpDesk Tickets Closed	10,990	11,193

INFORMATION TECHNOLOGIES
001.060.060

KEY PERFORMANCE MEASURES	2022	2023
Desktops Replaced	325	420
Laptops Replaced (Includes Ruggedized)	159	125
SQL DMZ and Internal Databases	737	767
SQL Internal Databases	625	653
Sharepoint Internal Sites	31	30
Sharepoint External Sites	28	28
Website Internal Sites	60	55
Website External Sites	32	34

2024 GOALS AND OBJECTIVES

- Maintain lifecycle license management program to provide County wide licensing for our desktop, server, and application systems.
- Maintain lifecycle management initiatives for the Desktop/Laptop, Server, Printer, Voice and Data Infrastructure Replacement Programs.
- Maintain County Data Centers – HVAC, Power (UPS/Generator/Electric), Fire EXT, Cleanliness and Structure.
- Maintain storage area network and virtual machine technology for server and desktop solutions.
- Maintain back-up and recovery plan for the County’s critical systems.
- Maintain County’s multimedia and video conferencing system.
- Maintain services of the County’s copy center operations.
- Maintain County website and content management system.
- Maintain Government center video security system.
- Maintain County wide Help Desk.
- Maintain County wide security assessment and policies.
- Maintain replicated storage area network environment.
- Maintain County permitting, finance, public safety and tax system (hardware, software applications, and database).
- Manage and coordinate centralized VoIP, Analog and mobile telephone services and support.
- Provide host environment for County Court Case Management system.

POSITION SUMMARY

Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	42	43	41
Full Time Other*	0	0	0
Part Time Regular	1	1	0
Part Time Other*	0	0	0
Total Budgeted Positions:	43	44	41

*Other: Elected Officials, Per Diem, Commissioners

INFORMATION TECHNOLOGIES
001.060.060

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
060 Information Technologies	\$ 3,944,438	\$ 5,114,094	\$ 4,610,740	\$ (503,354)
Personnel Services- Salaries & Wages	\$ 2,899,576	\$ 3,252,646	\$ 3,574,701	\$ 322,055
40000 - Salaries and Wages	\$ 2,945,311	\$ 3,195,963	\$ 3,541,941	\$ 345,978
40002 - Non-Union Wage Increase	\$ -	\$ 98,423	\$ -	\$ (98,423)
40005 - New Position Budget Moved to Contingency	\$ -	\$ (91,890)	\$ -	\$ 91,890
40009 - Salaries and Wages Subsidy	\$ (83,001)	\$ -	\$ -	\$ -
40200 - Overtime Salaries	\$ 37,266	\$ 50,150	\$ 32,760	\$ (17,390)
Personnel Services- Employee Benefits	\$ 510,979	\$ 740,409	\$ -	\$ (740,409)
45000 - Healthcare Contribution	\$ 509,801	\$ 722,969	\$ -	\$ (722,969)
45009 - Healthcare Subsidy	\$ (12,587)	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 14,089	\$ 17,440	\$ -	\$ (17,440)
45019 - Dental Subsidy	\$ (324)	\$ -	\$ -	\$ -
Contractual Services	\$ 441,969	\$ 1,000,089	\$ 913,289	\$ (86,800)
50150 - Contractual/Consulting Services	\$ 191,552	\$ 526,284	\$ 441,284	\$ (85,000)
50235 - Public Health Services - Coronavirus	\$ 40,590	\$ -	\$ -	\$ -
52130 - Repairs and Maint- Computers	\$ 58,170	\$ 245,601	\$ 245,601	\$ -
52140 - Repairs and Maint- Copiers	\$ -	\$ 7,500	\$ 7,500	\$ -
52150 - Repairs and Maint- Comm Equip	\$ 119,591	\$ 110,004	\$ 110,004	\$ -
52230 - Repairs and Maint- Vehicles	\$ 1,553	\$ 4,000	\$ 4,000	\$ -
53040 - General Advertising	\$ -	\$ 1,500	\$ 1,500	\$ -
53100 - Conferences and Meetings	\$ 19,155	\$ 57,200	\$ 59,400	\$ 2,200
53110 - Employee Training	\$ 9,589	\$ 41,000	\$ 41,000	\$ -
53120 - Employee Mileage Expense	\$ 1,485	\$ 3,000	\$ 3,000	\$ -
53130 - General Association Dues	\$ 285	\$ 4,000	\$ -	\$ (4,000)
Commodities	\$ 91,913	\$ 120,950	\$ 122,750	\$ 1,800
60000 - Office Supplies	\$ 25,282	\$ 20,000	\$ 27,300	\$ 7,300
60020 - Computer Related Supplies	\$ 36,771	\$ 55,450	\$ 55,450	\$ -
60050 - Books and Subscriptions	\$ 330	\$ 2,000	\$ -	\$ (2,000)
60110 - Printing Supplies	\$ 22,497	\$ 36,000	\$ 36,000	\$ -
60265 - Public Health Commodities - Coronavirus	\$ 2,535	\$ -	\$ -	\$ -
60570 - Office Furniture - Non-Capital	\$ 1,806	\$ 2,500	\$ -	\$ (2,500)
63040 - Fuel- Vehicles	\$ 2,692	\$ 5,000	\$ 4,000	\$ (1,000)

BUILDING MANAGEMENT

001.080.080

The Kane County Building Management Department's mission is to provide buildings and facilities that exceed the expectations of the elected offices, departments and the public.

Building Management handles all operations of maintenance and cleaning of buildings at All Kane County locations that are spread throughout Kane County.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Continued looking into energy efficient programs	X	
Resurfaced parking lot/drive asphalt	X	
Provided and updated HVAC replacement program for the mechanical equipment	X	
Upgraded carpet/flooring	X	
Reduced the number of service calls and maintained a safe and clean environment	X	
Upgraded security equipment	X	
HOH water treatment system replacement	X	
New Construction Multi-Purpose Building		X

KEY PERFORMANCE MEASURES	2022	2023
Total number of service calls	6,913	7,980
Number of energy efficient programs implemented	21	3
Total number of community service people	0	0
Square feet of buildings to maintain	294,000	1,000,000
Number of buildings to maintain	1	30

2024 GOALS AND OBJECTIVES

- Continue research on energy efficient improvement programs
- Continue the HVAC replacement program on the mechanical equipment and update equipment as needed
- Reduce the number of service calls
- Maintain a safe and clean environment
- Continue to maintain equipment

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	22	32	32
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Position	22	32	32

*Other: Elected Officials, Per Diem, Commissioners

BUILDING MANAGEMENT
001.080.080

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
080 Building Management	\$ 5,552,935	\$ 9,036,772	\$ 7,735,992	\$ (1,300,780)
Personnel Services- Salaries & Wages	\$ 989,866	\$ 2,022,712	\$ 2,857,055	\$ 834,343
40000 - Salaries and Wages	\$ 985,596	\$ 1,950,293	\$ 2,790,532	\$ 840,239
40002 - Non-Union Wage Increase	\$ -	\$ 56,430	\$ -	\$ (56,430)
40005 - New Position Budget Moved to Contingency	\$ -	\$ (50,535)	\$ -	\$ 50,535
40200 - Overtime Salaries	\$ 4,269	\$ 66,524	\$ 66,523	\$ (1)
Personnel Services- Employee Benefits	\$ 148,506	\$ 542,085	\$ -	\$ (542,085)
45000 - Healthcare Contribution	\$ 144,063	\$ 530,237	\$ -	\$ (530,237)
45010 - Dental Contribution	\$ 4,443	\$ 11,848	\$ -	\$ (11,848)
Contractual Services	\$ 468,506	\$ 2,718,097	\$ 2,623,557	\$ (94,540)
52000 - Disposal and Water Softener Svcs	\$ 9,230	\$ 68,286	\$ 68,300	\$ 14
52010 - Janitorial Services	\$ 112,625	\$ 961,100	\$ 54,200	\$ (906,900)
52020 - Repairs and Maintenance- Roads	\$ 27,765	\$ 490,080	\$ 490,100	\$ 20
52110 - Repairs and Maint- Buildings	\$ 173,529	\$ 637,516	\$ 1,210,658	\$ 573,142
52120 - Repairs and Maint- Grounds	\$ 65,782	\$ 136,708	\$ 136,750	\$ 42
52160 - Repairs and Maint- Equipment	\$ 23,688	\$ 281,866	\$ 480,000	\$ 198,134
52190 - Equipment Rental	\$ -	\$ 572	\$ 10,000	\$ 9,428
52220 - Equipment Lease	\$ 650	\$ 27,456	\$ 27,500	\$ 44
52230 - Repairs and Maint- Vehicles	\$ 23,328	\$ 29,744	\$ 55,000	\$ 25,256
52260 - Grease Trap- Septic Services	\$ -	\$ 9,952	\$ 9,952	\$ -
53060 - General Printing	\$ 31,753	\$ 68,640	\$ 68,640	\$ -
53110 - Employee Training	\$ 155	\$ 5,720	\$ 12,000	\$ 6,280
53120 - Employee Mileage Expense	\$ -	\$ 457	\$ 457	\$ -
Commodities	\$ 285,826	\$ 3,623,878	\$ 2,125,380	\$ (1,498,498)
60010 - Operating Supplies	\$ 3,204	\$ 13,041	\$ 13,041	\$ -
60020 - Computer Related Supplies	\$ -	\$ 572	\$ 572	\$ -
60090 - Utilities- Sewer	\$ 3,629	\$ 372,178	\$ 150,000	\$ (222,178)
60100 - Utilities- Water	\$ 7,426	\$ 363,439	\$ 363,439	\$ -
60110 - Printing Supplies	\$ 66,451	\$ 80,080	\$ 80,080	\$ -
60160 - Cleaning Supplies	\$ 11,567	\$ 86,891	\$ 86,891	\$ -
60210 - Uniform Supplies	\$ 2,893	\$ 8,331	\$ 8,331	\$ -
60250 - Medical Supplies and Drugs	\$ -	\$ 146	\$ 146	\$ -
63000 - Utilities- Natural Gas	\$ 30,837	\$ 505,238	\$ 300,000	\$ (205,238)
63010 - Utilities- Electric	\$ 134,255	\$ 2,171,082	\$ 1,100,000	\$ (1,071,082)
63040 - Fuel- Vehicles	\$ 25,563	\$ 22,880	\$ 22,880	\$ -

BUILDING MANAGEMENT
001.080.081 – 001.080.082

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
081 Building Mgmt- Judicial Center	\$ 859,819	\$ -	\$ -	\$ -
Personnel Services- Salaries & Wages	\$ 107,039	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 103,179	\$ -	\$ -	\$ -
40200 - Overtime Salaries	\$ 3,861	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 23,070	\$ -	\$ -	\$ -
45000 - Healthcare Contribution	\$ 22,246	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 824	\$ -	\$ -	\$ -
Contractual Services	\$ 429,431	\$ -	\$ -	\$ -
52000 - Disposal and Water Softener Svcs	\$ 5,602	\$ -	\$ -	\$ -
52010 - Janitorial Services	\$ 95,470	\$ -	\$ -	\$ -
52020 - Repairs and Maintenance- Roads	\$ 43,089	\$ -	\$ -	\$ -
52110 - Repairs and Maint- Buildings	\$ 147,739	\$ -	\$ -	\$ -
52120 - Repairs and Maint- Grounds	\$ 45,465	\$ -	\$ -	\$ -
52160 - Repairs and Maint- Equipment	\$ 92,067	\$ -	\$ -	\$ -
Commodities	\$ 300,279	\$ -	\$ -	\$ -
60090 - Utilities- Sewer	\$ 24,550	\$ -	\$ -	\$ -
60100 - Utilities- Water	\$ 25,592	\$ -	\$ -	\$ -
60160 - Cleaning Supplies	\$ 11,415	\$ -	\$ -	\$ -
63000 - Utilities- Natural Gas	\$ 37,377	\$ -	\$ -	\$ -
63010 - Utilities- Electric	\$ 201,345	\$ -	\$ -	\$ -
082 Building Mgmt- Juv Justice Cntr	\$ 438,463	\$ -	\$ -	\$ -
Contractual Services	\$ 259,976	\$ -	\$ -	\$ -
52000 - Disposal and Water Softener Svcs	\$ 3,650	\$ -	\$ -	\$ -
52010 - Janitorial Services	\$ 95,724	\$ -	\$ -	\$ -
52020 - Repairs and Maintenance- Roads	\$ 9,190	\$ -	\$ -	\$ -
52110 - Repairs and Maint- Buildings	\$ 94,235	\$ -	\$ -	\$ -
52120 - Repairs and Maint- Grounds	\$ 16,534	\$ -	\$ -	\$ -
52160 - Repairs and Maint- Equipment	\$ 37,863	\$ -	\$ -	\$ -
52260 - Grease Trap- Septic Services	\$ 2,780	\$ -	\$ -	\$ -
Commodities	\$ 178,486	\$ -	\$ -	\$ -
60090 - Utilities- Sewer	\$ 9	\$ -	\$ -	\$ -
60100 - Utilities- Water	\$ 156	\$ -	\$ -	\$ -
60160 - Cleaning Supplies	\$ 7,368	\$ -	\$ -	\$ -
63000 - Utilities- Natural Gas	\$ 28,471	\$ -	\$ -	\$ -
63010 - Utilities- Electric	\$ 142,482	\$ -	\$ -	\$ -

BUILDING MANAGEMENT
001.080.083 – 001.080.085

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
083 Building Mgmt- North Campus	\$ 307,264	\$ -	\$ -	\$ -
Personnel Services- Salaries & Wages	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 166,489	\$ -	\$ -	\$ -
52000 - Disposal and Water Softener Srvs	\$ 1,742	\$ -	\$ -	\$ -
52010 - Janitorial Services	\$ 90,079	\$ -	\$ -	\$ -
52020 - Repairs and Maintenance- Roads	\$ 9,123	\$ -	\$ -	\$ -
52110 - Repairs and Maint- Buildings	\$ 28,913	\$ -	\$ -	\$ -
52120 - Repairs and Maint- Grounds	\$ 8,474	\$ -	\$ -	\$ -
52160 - Repairs and Maint- Equipment	\$ 10,984	\$ -	\$ -	\$ -
52220 - Equipment Lease	\$ 17,175	\$ -	\$ -	\$ -
Commodities	\$ 140,775	\$ -	\$ -	\$ -
60090 - Utilities- Sewer	\$ 1,288	\$ -	\$ -	\$ -
60100 - Utilities- Water	\$ 1,182	\$ -	\$ -	\$ -
60160 - Cleaning Supplies	\$ 10,398	\$ -	\$ -	\$ -
63000 - Utilities- Natural Gas	\$ 11,940	\$ -	\$ -	\$ -
63010 - Utilities- Electric	\$ 115,968	\$ -	\$ -	\$ -
084 Building Mgmt- Aurora Health	\$ 114,099	\$ -	\$ -	\$ -
Contractual Services	\$ 73,949	\$ -	\$ -	\$ -
52000 - Disposal and Water Softener Srvs	\$ 2,005	\$ -	\$ -	\$ -
52010 - Janitorial Services	\$ 29,668	\$ -	\$ -	\$ -
52020 - Repairs and Maintenance- Roads	\$ 9,728	\$ -	\$ -	\$ -
52110 - Repairs and Maint- Buildings	\$ 19,809	\$ -	\$ -	\$ -
52120 - Repairs and Maint- Grounds	\$ 12,740	\$ -	\$ -	\$ -
Commodities	\$ 40,150	\$ -	\$ -	\$ -
60090 - Utilities- Sewer	\$ 3,228	\$ -	\$ -	\$ -
60100 - Utilities- Water	\$ 3,558	\$ -	\$ -	\$ -
63000 - Utilities- Natural Gas	\$ 15,100	\$ -	\$ -	\$ -
63010 - Utilities- Electric	\$ 18,265	\$ -	\$ -	\$ -
085 Building Mgmt- Old Courthouse	\$ 347,550	\$ -	\$ -	\$ -
Personnel Services- Salaries & Wages	\$ 41,138	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 41,138	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 11,005	\$ -	\$ -	\$ -
45000 - Healthcare Contribution	\$ 10,672	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 333	\$ -	\$ -	\$ -
Contractual Services	\$ 183,530	\$ -	\$ -	\$ -
52000 - Disposal and Water Softener Srvs	\$ 3,687	\$ -	\$ -	\$ -
52010 - Janitorial Services	\$ 93,902	\$ -	\$ -	\$ -
52020 - Repairs and Maintenance- Roads	\$ 5,730	\$ -	\$ -	\$ -
52110 - Repairs and Maint- Buildings	\$ 48,423	\$ -	\$ -	\$ -
52120 - Repairs and Maint- Grounds	\$ 5,541	\$ -	\$ -	\$ -
52160 - Repairs and Maint- Equipment	\$ 26,246	\$ -	\$ -	\$ -
Commodities	\$ 111,877	\$ -	\$ -	\$ -
60090 - Utilities- Sewer	\$ 3,070	\$ -	\$ -	\$ -
60100 - Utilities- Water	\$ 3,798	\$ -	\$ -	\$ -
60160 - Cleaning Supplies	\$ 3,251	\$ -	\$ -	\$ -
63000 - Utilities- Natural Gas	\$ 26,935	\$ -	\$ -	\$ -
63010 - Utilities- Electric	\$ 74,822	\$ -	\$ -	\$ -

BUILDING MANAGEMENT
001.080.086 – 001.080.089

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
086 Building Mgmt- Sheriff Facility	\$ 1,207,009	\$ -	\$ -	\$ -
Personnel Services- Salaries & Wages	\$ 121,631	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 107,891	\$ -	\$ -	\$ -
40200 - Overtime Salaries	\$ 13,740	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 29,821	\$ -	\$ -	\$ -
45000 - Healthcare Contribution	\$ 28,760	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 1,060	\$ -	\$ -	\$ -
Contractual Services	\$ 558,650	\$ -	\$ -	\$ -
52000 - Disposal and Water Softener Svcs	\$ 21,483	\$ -	\$ -	\$ -
52010 - Janitorial Services	\$ 58,713	\$ -	\$ -	\$ -
52020 - Repairs and Maintenance- Roads	\$ 14,500	\$ -	\$ -	\$ -
52110 - Repairs and Maint- Buildings	\$ 212,245	\$ -	\$ -	\$ -
52120 - Repairs and Maint- Grounds	\$ 13,356	\$ -	\$ -	\$ -
52160 - Repairs and Maint- Equipment	\$ 232,100	\$ -	\$ -	\$ -
52220 - Equipment Lease	\$ 433	\$ -	\$ -	\$ -
52260 - Grease Trap- Septic Services	\$ 5,820	\$ -	\$ -	\$ -
Commodities	\$ 496,908	\$ -	\$ -	\$ -
60010 - Operating Supplies	\$ 100	\$ -	\$ -	\$ -
60090 - Utilities- Sewer	\$ 93,015	\$ -	\$ -	\$ -
60100 - Utilities- Water	\$ 82,014	\$ -	\$ -	\$ -
60160 - Cleaning Supplies	\$ 18,196	\$ -	\$ -	\$ -
63000 - Utilities- Natural Gas	\$ 41,223	\$ -	\$ -	\$ -
63010 - Utilities- Electric	\$ 262,359	\$ -	\$ -	\$ -
088 Bldg Mgmt- ROE Office & Supplies	\$ 130,000	\$ 130,000	\$ 130,000	\$ -
Contractual Services	\$ 129,769	\$ 130,000	\$ 130,000	\$ -
52210 - Building Lease	\$ 129,769	\$ 130,000	\$ 130,000	\$ -
Commodities	\$ 231	\$ -	\$ -	\$ -
63010 - Utilities- Electric	\$ 231	\$ -	\$ -	\$ -
089 Bldg Mgmt - Multi-Use Facility	\$ 256,027	\$ -	\$ -	\$ -
Contractual Services	\$ 188,561	\$ -	\$ -	\$ -
52000 - Disposal and Water Softener Svcs	\$ 2,061	\$ -	\$ -	\$ -
52010 - Janitorial Services	\$ 44,210	\$ -	\$ -	\$ -
52020 - Repairs and Maintenance- Roads	\$ 11,093	\$ -	\$ -	\$ -
52110 - Repairs and Maint- Buildings	\$ 77,255	\$ -	\$ -	\$ -
52120 - Repairs and Maint- Grounds	\$ 15,480	\$ -	\$ -	\$ -
52160 - Repairs and Maint- Equipment	\$ 38,462	\$ -	\$ -	\$ -
Commodities	\$ 67,466	\$ -	\$ -	\$ -
60010 - Operating Supplies	\$ 530	\$ -	\$ -	\$ -
60090 - Utilities- Sewer	\$ 808	\$ -	\$ -	\$ -
60100 - Utilities- Water	\$ 1,335	\$ -	\$ -	\$ -
60160 - Cleaning Supplies	\$ 2,130	\$ -	\$ -	\$ -
63000 - Utilities- Natural Gas	\$ 13,356	\$ -	\$ -	\$ -
63010 - Utilities- Electric	\$ 49,307	\$ -	\$ -	\$ -

HUMAN RESOURCE MANAGEMENT

001.120.120

Through strategic partnerships and collaboration, the Department of Human Resource Management strives to recruit and retain a high-performing and diverse workforce while fostering a healthy, safe, and productive work environment for employees, their families, departments, and the public in order to maximize individual and organizational potential.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Updated and revamped Wellness Programming for staff	X	
Implemented and oversaw ACA Compliance using Smart Ben		X
Streamlined Department Processes and created efficient back-up and protocols		X
Job Descriptions in all files, compensation study and job grading	X	
Employee BBQ (cancelled due to COVID – rescheduling)	X	
Audited County Compliance Posters - provided for all departments		X
Evaluated and updated Employee Handbook and policies	X	
Evaluated and marketed MERP, wellness and health programs	X	
Continued to expand employee training options, add management/leadership program	X	
Improved file organization and storage, move more files electronic.	X	
Created Compliance Calendar	X	
Vacation rollover and employment application systems updated electronically	X	

KEY PERFORMANCE MEASURES	2022	2023
Equal Employment Opportunity Plan and EEO-4 reporting	2	2
OSHA 300 log and summary 300A	2	2
COBRA packets	213	168
New Employees Onboarded	553	330
Orientations held	13	13
Liability Claims Processed	107	110
Equal Employment Opportunity Plan and EEO-4 reporting	2	2

HUMAN RESOURCE MANAGEMENT

001.120.120

2024 GOALS and OBJECTIVES

- Establish and maintain an equitable grading system for County non-union positions.
- Develop a compensation policy that includes a system for merit-based raises or additional compensation for overachieving staff.
- Establish and implement pay ranges that are competitive with other counties and municipalities.
- Evaluate and update leaves of absence processes within HR.
- Move internal forms (such as PAF, Incident reports, vacation extensions, training requests, etc) to paperless process with electronic approvals.
- Establish a Risk Management Full Time position to help mitigate injuries for the entire County's work places and also to make sure all departments are following OSHA safety standards.

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time	3.3	3.3	3.3
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	3.3	3.3	3.3

*Other: Elected Officials, Per Diem, Commissioners

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
120 Human Resource Management	\$ 205,373	\$ 356,263	\$ 260,846	\$ (95,417)
Personnel Services- Salaries & Wages	\$ 160,097	\$ 219,656	\$ 202,946	\$ (16,710)
40000 - Salaries and Wages	\$ 160,097	\$ 213,239	\$ 202,945	\$ (10,294)
40002 - Non-Union Wage Increase	\$ -	\$ 6,417	\$ 1	\$ (6,416)
Personnel Services- Employee Benefits	\$ 29,810	\$ 50,057	\$ -	\$ (50,057)
45000 - Healthcare Contribution	\$ 28,816	\$ 48,874	\$ -	\$ (48,874)
45010 - Dental Contribution	\$ 993	\$ 1,183	\$ -	\$ (1,183)
Contractual Services	\$ 10,471	\$ 79,050	\$ 48,150	\$ (30,900)
50000 - Project Administration Services	\$ -	\$ 10,000	\$ 10,000	\$ -
52130 - Repairs and Maint- Computers	\$ -	\$ 1,500	\$ -	\$ (1,500)
52140 - Repairs and Maint- Copiers	\$ 1,072	\$ 1,500	\$ 1,500	\$ -
53050 - Employment Advertising	\$ 85	\$ 500	\$ 6,800	\$ 6,300
53100 - Conferences and Meetings	\$ 500	\$ 5,500	\$ 5,500	\$ -
53110 - Employee Training	\$ 256	\$ -	\$ -	\$ -
53120 - Employee Mileage Expense	\$ 44	\$ 150	\$ 150	\$ -
53130 - General Association Dues	\$ -	\$ 1,200	\$ 1,200	\$ -
55000 - Miscellaneous Contractual Exp	\$ 8,514	\$ 58,700	\$ 23,000	\$ (35,700)
Commodities	\$ 4,995	\$ 7,500	\$ 7,500	\$ -
60000 - Office Supplies	\$ 4,267	\$ 4,800	\$ 4,800	\$ -
60010 - Operating Supplies	\$ -	\$ 2,200	\$ 2,200	\$ -
60080 - Employee Recognition Supplies	\$ 727	\$ 500	\$ 500	\$ -
Capital	\$ -	\$ -	\$ 2,250	\$ 2,250
70090 - Office Equipment	\$ -	\$ -	\$ 2,250	\$ 2,250

COUNTY AUDITOR 001.140.140

The Kane County Auditor and the staff of the Auditor’s Office work for, and on behalf of, the citizens of Kane County. Our mission is to provide high quality, cost efficient financial information which accurately represents the operations of Kane County government in accordance with professional standards.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Performed ongoing audit of claims against Kane County	X	
Provided County Board with monthly report of claims paid	X	
Maintained a continuous internal audit of Kane County operations	X	
Provided County Board with Auditor’s Quarterly Financial Report	X	
Performed review of Economic Interest Statements	X	
Performed audit of claims for the Cares Act paid by the County	X	
Performed compliance Audit of Commissary	X	
Performed semi-annual Procurement Card Audit	X	
Performed P-Card RFP	X	
Performed Menards Rebate Audit	X	
Increased Vendor Visibility in Pcard Transactions	X	

2024 GOALS and OBJECTIVES

- Increase the number, frequency and depth of value added audit projects.
- Establish procedures to perform a Risk Assessment analysis annually.
- Provide a positive work environment.
- Stay within the adopted budget.
- Improve user capabilities through transparency software.
- Enhance professional training of County Auditor, Deputy Auditor and Staff Auditors.
- Continue to work with local colleges/universities for seasonal intern program.

POSITION SUMMARY

Category	FY 2022	FY 2023	Projected 2024
Full Time	1	2	1
Full Time Other*	1	1	1
Part Time Regular	5	5	4
Part Time Other*	0	0	0
Total Budgeted Positions:	7	8	6

*Other: Elected Officials, Per Diem, Commissioners

COUNTY AUDITOR
001.140.140

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
140 County Auditor	\$ 256,907	\$ 302,548	\$ 330,913	\$ 28,365
Personnel Services- Salaries & Wages	\$ 232,282	\$ 247,841	\$ 305,841	\$ 58,000
40000 - Salaries and Wages	\$ 232,282	\$ 243,178	\$ 305,840	\$ 62,662
40002 - Non-Union Wage Increase	\$ -	\$ 4,663	\$ 1	\$ (4,662)
Personnel Services- Employee Benefits	\$ 11,050	\$ 29,635	\$ -	\$ (29,635)
45000 - Healthcare Contribution	\$ 10,794	\$ 29,379	\$ -	\$ (29,379)
45010 - Dental Contribution	\$ 256	\$ 256	\$ -	\$ (256)
Contractual Services	\$ 12,305	\$ 23,822	\$ 23,822	\$ -
50150 - Contractual/Consulting Services	\$ -	\$ 7,500	\$ 7,500	\$ -
52140 - Repairs and Maint- Copiers	\$ 213	\$ 400	\$ 400	\$ -
53100 - Conferences and Meetings	\$ 9,908	\$ 9,000	\$ 9,000	\$ -
53110 - Employee Training	\$ 395	\$ 4,255	\$ 4,255	\$ -
53120 - Employee Mileage Expense	\$ 169	\$ 512	\$ 512	\$ -
53130 - General Association Dues	\$ 1,620	\$ 2,155	\$ 2,155	\$ -
Commodities	\$ 1,271	\$ 1,250	\$ 1,250	\$ -
60000 - Office Supplies	\$ 1,271	\$ 1,250	\$ 1,250	\$ -

INTERNAL SERVICE
001.800.800

The Internal Service budget is used to account for the centralization of general commodities into one budget. Centralizing the purchase of these commodities should save the County time and money.

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
800 Other- Countywide Expenses	\$ 30,588,146	\$ 8,830,075	\$ 24,863,920	\$ 16,033,845
Commodities	\$ 477,978	\$ 822,843	\$ 585,343	\$ (237,500)
60030 - Self-Mailer	\$ 2,259	\$ 8,800	\$ 8,800	\$ -
60040 - Postage	\$ 475,719	\$ 814,043	\$ 576,543	\$ (237,500)

COMMUNICATION/TECHNOLOGY
001.800.801

The Communication/Technology Committee was established to develop and implement a coordinated communications/technology system geared toward increasing productivity and efficiency throughout all County departments.

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
801 Communication/Technology	\$ 2,238,720	\$ 2,724,204	\$ 2,943,762	\$ 219,558
Contractual Services	\$ 1,619,816	\$ 1,928,295	\$ 2,087,853	\$ 159,558
50235 - Public Health Services - Coronavirus	\$ 136,583	\$ -	\$ -	\$ -
50340 - Software Licensing Cost	\$ 928,451	\$ 1,255,037	\$ 1,317,789	\$ 62,752
52130 - Repairs and Maint- Computers	\$ 287,758	\$ 287,758	\$ 365,289	\$ 77,531
55000 - Miscellaneous Contractual Exp	\$ 267,024	\$ 385,500	\$ 404,775	\$ 19,275
Commodities	\$ 618,904	\$ 795,909	\$ 855,909	\$ 60,000
60265 - Public Health Commodities - Coronavirus	\$ 9,744	\$ -	\$ -	\$ -
64000 - Telephone	\$ 225,877	\$ 315,609	\$ 315,609	\$ -
64010 - Cellular Phone	\$ 284,150	\$ 339,200	\$ 399,200	\$ 60,000
64020 - Internet	\$ 87,492	\$ 126,100	\$ 126,100	\$ -
65000 - Miscellaneous Supplies	\$ 11,641	\$ 15,000	\$ 15,000	\$ -

OPERATIONAL SUPPORT 001.800.808

The Operational Support budget accounts for all County retiree healthcare costs, along with administrative costs of the County's healthcare programs. Operational Support also accounts for all General Fund transfers to other County funds. For example, the General Fund transfers money to support the operations of KaneComm, Fund 269.

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
808 Operational Support	\$ 27,871,448	\$ 5,283,028	\$ 4,009,092	\$ (1,273,936)
Contractual Services	\$ 54,839	\$ 60,000	\$ -	\$ (60,000)
50150 - Contractual/Consulting Services	\$ 54,839	\$ 60,000	\$ -	\$ (60,000)
Transfers Out	\$ 27,816,608	\$ 5,223,028	\$ 4,009,092	\$ (1,213,936)
99112 - Transfer to Fund 112	\$ 18,908	\$ 260,000	\$ -	\$ (260,000)
99114 - Transfer to Fund 114	\$ 5,644,406	\$ -	\$ -	\$ -
99128 - Transfer to Fund 128	\$ 500,000	\$ -	\$ -	\$ -
99269 - Transfer to Fund 269	\$ 877,388	\$ 921,257	\$ 967,321	\$ 46,064
99357 - Transfer to Fund 357	\$ 11,721,664	\$ -	\$ -	\$ -
99500 - Transfer to Fund 500	\$ 6,112,500	\$ 1,000,000	\$ -	\$ (1,000,000)
99623 - Transfer to Fund 623	\$ 2,941,742	\$ 3,041,771	\$ 3,041,771	\$ -

CENTRAL SUPPORT
001.800.809

Central Support was opened in FY24 and will be used for all general fund health and dental benefit expenses.

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
809 Central Services	\$ -	\$ -	\$ 17,325,723	\$ 17,325,723
Personnel Services- Salaries & Wages	\$ -	\$ -	\$ 3,345,090	\$ 3,345,090
40003 - Cost of Living Increase	\$ -	\$ -	\$ 1,895,665	\$ 1,895,665
40007 - Equity Study Adjustments	\$ -	\$ -	\$ 1,449,425	\$ 1,449,425
Personnel Services- Employee Benefits	\$ -	\$ -	\$ 13,980,633	\$ 13,980,633
45000 - Healthcare Contribution	\$ -	\$ -	\$ 13,563,732	\$ 13,563,732
45010 - Dental Contribution	\$ -	\$ -	\$ 416,901	\$ 416,901



General Fund Public Service and Records

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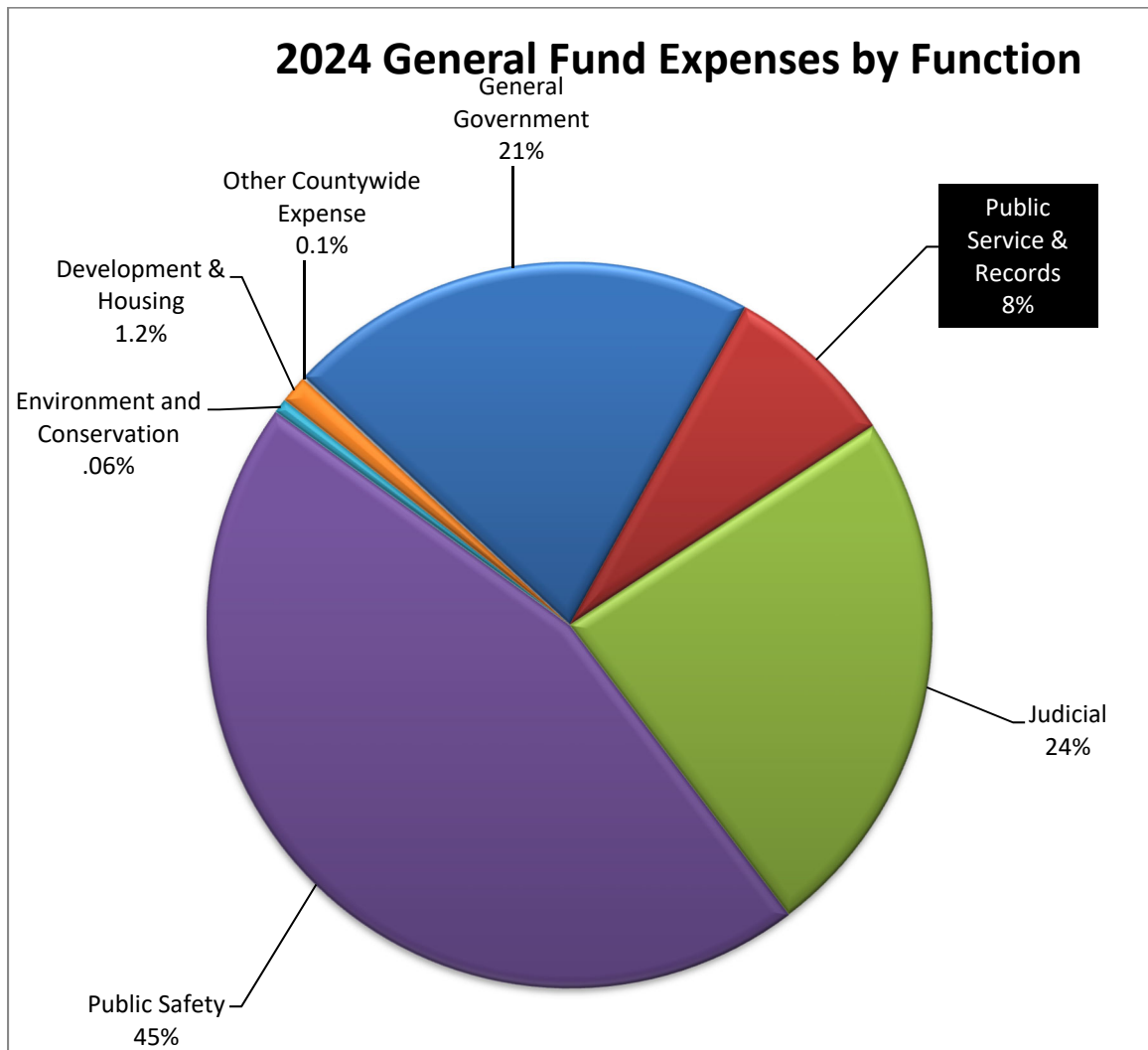
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GENERAL FUND EXPENDITURE SUMMARY BY DEPARTMENT AND SUB-DEPARTMENT – PUBLIC SERVICE

Department/Sub-Department	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Public Service and Records				
150 Treasurer/Collector	\$ 889,000	\$ 980,076	\$ 813,416	\$ (166,660)
001.150.150 - General Fund.Treasurer/Collector.Treasurer/Collector	\$ 889,000	\$ 980,076	\$ 813,416	\$ (166,660)
170 Supervisor of Assessments	\$ 1,142,953	\$ 1,426,886	\$ 1,164,069	\$ (262,817)
001.170.170 - General Fund.Supervisor of Assessments.Supervisor of Assessments	\$ 1,022,983	\$ 1,258,495	\$ 1,041,556	\$ (216,939)
001.170.171 - General Fund.Supervisor of Assessments.Board of Review	\$ 119,970	\$ 168,391	\$ 122,513	\$ (45,878)
190 County Clerk	\$ 4,071,377	\$ 4,594,475	\$ 5,471,192	\$ 876,717
001.190.190 - General Fund.County Clerk.County Clerk	\$ 1,017,999	\$ 1,234,613	\$ 1,107,160	\$ (127,453)
001.190.191 - General Fund.County Clerk.Elections	\$ 2,963,481	\$ 3,273,380	\$ 4,289,222	\$ 1,015,842
001.190.192 - General Fund.County Clerk.Alternate Language Coordination	\$ 89,844	\$ 86,482	\$ 74,810	\$ (11,672)
001.190.807 - General Fund.County Clerk.Aurora Election Expense	\$ 53	\$ -	\$ -	\$ -
210 Recorder	\$ 665,768	\$ 893,038	\$ 704,578	\$ (188,460)
001.210.210 - General Fund.Recorder.Recorder	\$ 665,768	\$ 893,038	\$ 704,578	\$ (188,460)
230 Regional Office of Education	\$ 411,252	\$ 471,354	\$ 333,485	\$ (137,869)
001.230.230 - General Fund.Regional Office of Education.Regional Office of Education	\$ 411,252	\$ 471,354	\$ 333,485	\$ (137,869)
Expense Total - Public Service and Records	\$ 7,180,351	\$ 8,365,829	\$ 8,486,740	\$ 120,911



TREASURER/COLLECTOR
001.150.150

The Treasurer/Collector’s office performs the following functions:

- Mail and collect all real estate and mobile home tax bills
- Distribution of tax collections to all respective units
- Account for and verify with financial institutions all income for all County, trust and agency funds, then post to the New World Finance System
- Balance all bank statements to our records and reconcile balances with the Finance department
- Provide the service necessary to cover payment of Accounts Payable, Payroll, Juror’s Payable, Election Judge and Polling Place fees, then print, audit and review all checks before disbursing
- Invest all County monies at the maximum attainable rate of return, taking into consideration safety, liquidity, and accessibility
- Process the unclaimed funds held by the Treasurer’s Office, the Circuit Clerk’s Office and the Sheriff’s Office
- Verify all vendor changes for new and existing vendors, then process in New World Finance System
- Prepare monthly, quarterly, semi-annual and annual reports as required by State Statutes

2023 PROJECT RECAP	CONTINUING	COMPLETED
Completed all state-required functions in a timely manner	X	
Maintained the office website and made updates as needed	X	
Continued to stay within the budget guidelines approved by the County Board	X	

KEY PERFORMANCE MEASURES	2022	2023
Property Taxes Collected	\$1,387,616,621	\$1,494,100,905
Number of property tax bills generated	196,648	198,377
Number of taxing districts served	714	732
Aggregate dollar amount of funds managed	\$357,563,345	\$429,190,197
Aggregate interest revenue earned	\$4,685,433	\$8,790,280
Number of APC payments processed	10,780	9,339
Number of Juror payments processed	2,816	2,158
Number of Payroll payments processed	38,544	37,784
Vendor additions and updates	1,368	1,526

TREASURER/COLLECTOR
001.150.150

2024 GOALS and OBJECTIVES

- Complete all state-required functions in a timely manner
- Maintain the office website and make updates as needed
- Continue to stay within the budget guidelines approved by the County Board

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time	9	10	9
Full Time Other*	1	1	1
Part Time Regular	1	1	0
Part Time Other*	0	0	0
Total Budgeted Positions:	11	11	10

*Other: Elected Officials, Per Diem, Commissioners

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
150 Treasurer/Collector	\$ 889,000	\$ 980,076	\$ 813,416	\$ (166,660)
Personnel Services- Salaries & Wages	\$ 679,309	\$ 681,681	\$ 662,981	\$ (18,700)
40000 - Salaries and Wages	\$ 679,309	\$ 681,681	\$ 662,981	\$ (18,700)
Personnel Services- Employee Benefits	\$ 130,615	\$ 146,668	\$ -	\$ (146,668)
45000 - Healthcare Contribution	\$ 127,602	\$ 142,980	\$ -	\$ (142,980)
45010 - Dental Contribution	\$ 3,013	\$ 3,688	\$ -	\$ (3,688)
Contractual Services	\$ 64,696	\$ 53,780	\$ 141,735	\$ 87,955
52130 - Repairs and Maint- Computers	\$ 1,710	\$ -	\$ 1,825	\$ 1,825
52140 - Repairs and Maint- Copiers	\$ 115	\$ -	\$ -	\$ -
53060 - General Printing	\$ 21,227	\$ 22,000	\$ 22,000	\$ -
53070 - Legal Printing	\$ 37,483	\$ 27,000	\$ 37,500	\$ 10,500
53100 - Conferences and Meetings	\$ 1,185	\$ -	\$ 5,610	\$ 5,610
53120 - Employee Mileage Expense	\$ 601	\$ 2,500	\$ 2,500	\$ -
53130 - General Association Dues	\$ 2,125	\$ -	\$ -	\$ -
55000 - Miscellaneous Contractual Exp	\$ 250	\$ 2,280	\$ 72,300	\$ 70,020
Commodities	\$ 14,380	\$ 8,700	\$ 8,700	\$ -
60000 - Office Supplies	\$ 6,262	\$ 4,000	\$ 4,000	\$ -
60010 - Operating Supplies	\$ 395	\$ 1,000	\$ 1,000	\$ -
60020 - Computer Related Supplies	\$ 3,407	\$ 3,700	\$ 3,700	\$ -
60055 - Office Equipment - Non Capital	\$ 4,316	\$ -	\$ -	\$ -
Contingency and Other	\$ -	\$ 89,247	\$ -	\$ (89,247)
89000 - Addition to Fund Balance	\$ -	\$ 89,247	\$ -	\$ (89,247)

SUPERVISOR OF ASSESSMENTS

001.170.170

Mission: An Equitable Assessment for Every Parcel

The Supervisor of Assessments coordinates the countywide assessment process. Duties mandated by the Illinois property tax code (35 ILCS 200) include:

- Assembling township assessors for instruction on the assessment process (9-15)
- Preparing and maintaining tax maps and parcel ownership information (9-35)
- Receiving and analyzing township assessment rolls (9-230, et seq.)
- Equalizing assessments within the county or any area therein (9-210)
- Applying various exemptions to homestead properties (15-165, et seq.)
- Publishing the assessment roll for each township (12-10)
- Providing mailed notice to owners of property with revised assessments (12-30)
- Certifying assessment roll to the Board of Review (9-245)
- Reporting statistical abstracts to the Illinois Department of Revenue (17-15)
- Serving as Clerk of the Board of Review (3-30)

2023 PROJECT RECAP	CONTINUING	COMPLETED
Completed all state-required functions in a timely manner	X	
Completed more than 300 hours of staff continuing education	X	
Awarded a state equalization factor of 1.0000 (indicating a correct level of assessments) for the 35th consecutive year		X
Provided clerical support services to the Board of Review for hearings on 847 parcels	X	
Provided clerical support services to the Board of Review for 2,110 assessment corrections	X	
Provided clerical support services to the Board of Review for 2,688 Certificates of Error	X	

KEY PERFORMANCE MEASURES	2022*	2023*
Number of parcels assessed	197,116	197,926
Countywide Equalized Assessed Value (EAV)	\$17.9 billion	\$19.1 billion
Dollar amount of new property assessed	\$183.3 million	\$179.3 million
Number of General Homestead Exemptions	133,823	133,621
Number of Senior Citizen Homestead Exemptions	36,700	35,520
Number of Senior Citizen Assessment Freeze Homestead Exemptions	8,540	7,675
Number of Persons with Disabilities/Disabled Veterans Homestead Exemptions	3,466	3,476
Deeds processed	15,367	15,642
Transfer Declarations processed	12,689	10,077
Ownership name/address changes processed	23,269	23,845
Subdivision plats processed	44	59
Telephone Calls answered (2022 data incomplete due to telephone conversion)	27,629	21,814

*represents year when taxes are paid

SUPERVISOR OF ASSESSMENTS 001.170.170

2024 GOALS and OBJECTIVES

- Complete the certification of the 2023 assessment roll by February 28, 2024
- Maintain the Supervisor of Assessments website and make updates as needed
- Provide continuing education for staff to maintain all current state assessment certifications
- Receive a state equalization factor of 1.0000 (indicating a correct level of assessments) for the 36th consecutive year
- Continue implementation of a contactless process for all taxpayer interactions

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	13.23	14.23	15
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	13.23	14.23	15

*Other: Elected Officials, Per Diem, Commissioners

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
170 Supervisor of Assessments	\$ 1,142,953	\$ 1,426,886	\$ 1,164,069	\$ (262,817)
<i>Personnel Services- Salaries & Wages</i>	<i>\$ 771,729</i>	<i>\$ 817,116</i>	<i>\$ 874,656</i>	<i>\$ 57,540</i>
40000 - Salaries and Wages	\$ 771,680	\$ 792,272	\$ 864,655	\$ 72,383
40002 - Non-Union Wage Increase	\$ -	\$ 23,840	\$ 1	\$ (23,839)
40200 - Overtime Salaries	\$ 49	\$ 1,004	\$ 10,000	\$ 8,996
<i>Personnel Services- Employee Benefits</i>	<i>\$ 189,625</i>	<i>\$ 217,279</i>	<i>\$ -</i>	<i>\$ (217,279)</i>
45000 - Healthcare Contribution	\$ 183,171	\$ 210,515	\$ -	\$ (210,515)
45010 - Dental Contribution	\$ 6,454	\$ 6,764	\$ -	\$ (6,764)
<i>Contractual Services</i>	<i>\$ 49,056</i>	<i>\$ 203,700</i>	<i>\$ 84,500</i>	<i>\$ (119,200)</i>
52140 - Repairs and Maint- Copiers	\$ 5,807	\$ 7,500	\$ 7,500	\$ -
53070 - Legal Printing	\$ 24,785	\$ 170,000	\$ 45,000	\$ (125,000)
53100 - Conferences and Meetings	\$ 4,633	\$ 5,000	\$ 5,000	\$ -
53110 - Employee Training	\$ 9,598	\$ 14,000	\$ 14,000	\$ -
53120 - Employee Mileage Expense	\$ 1,587	\$ 4,200	\$ 10,000	\$ 5,800
53130 - General Association Dues	\$ 2,647	\$ 3,000	\$ 3,000	\$ -
<i>Commodities</i>	<i>\$ 12,573</i>	<i>\$ 20,400</i>	<i>\$ 82,400</i>	<i>\$ 62,000</i>
60000 - Office Supplies	\$ 6,185	\$ 9,000	\$ 9,000	\$ -
60020 - Computer Related Supplies	\$ 3,409	\$ 10,000	\$ 72,000	\$ 62,000
60050 - Books and Subscriptions	\$ 2,979	\$ 1,400	\$ 1,400	\$ -

BOARD OF REVIEW **001.170.171**

MISSION: A fair and impartial review of every assessment appeal

The Kane County Board of Review hears appeals of assessments made under the Illinois Property Tax Code (35 ILCS 200). Its duties include:

- Convening on or before the first Monday in June (16-30)
- Adopting rules of government (9-5)
- Correcting assessments as appears to be just (16-55)
- Reviewing and ruling on applications for exemptions (16-70)
- Issuing Certificates of Error (16-75)
- Certifying the assessment roll to the County Clerk (16-85, et seq.)
- Representing the interests of Kane County before the Illinois Property Tax Appeal Board (16- 160, et seq.)

2023 PROJECT RECAP	CONTINUING	COMPLETED
Certified 2022 Kane County Assessment roll to the County Clerk on January 6, 2023	X	
Maintained and updated Board of Review and Supervisor of Assessments website as needed	X	
Developed assessment webinar to explain the complaint process to taxpayers	X	
Revised and published Rules of Government and complaint forms based on assessor and taxpayer input		X
Continued to transfer paper files to electronic files for assessment complaint hearings		X

KEY PERFORMANCE MEASURES	2022*	2023*
Parcels included in the Certified Assessment Roll	197,625	197,926
Countywide Equalized Assessed Value	\$17.9 billion	\$19.1 billion
Total parcels reviewed in assessment complaint hearings	1,172	847
Total parcels in assessment complaints receiving reductions	613	429
Percentage of total parcels in assessment complaints resulting in reductions	52%	51%
Residential parcels included in assessment complaint hearings	530	405
Residential assessment complaints resulting in reductions	282	202
Percentage of residential assessment complaints resulting in reductions	53%	50%
Aggregate reduction by Board of Review as a result of assessment complaints	\$69 million	\$43 million
Assessment corrections granted	2,264	2,110
Certificates of Error granted	1,948	2,688

**represents year when taxes are paid*

BOARD OF REVIEW 001.170.171

2024 GOALS and OBJECTIVES

- Complete the certification of the 2023 Kane County Assessment Roll by February 28, 2024
- Maintain the Board of Review office website and make updates as needed
- Revise and update Board of Review forms and rules after considering assessor and taxpayer comments
- Continue digital conversion of Board of Review processes
- Continue implementation of a contactless process for all taxpayer interactions

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	3	3	3
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	8	8	8
Total Budgeted Positions:	11	11	11

*Other: Elected Officials, Per Diem, Commissioners

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
171 Board of Review	\$ 119,970	\$ 168,391	\$ 122,513	\$ (45,878)
<i>Personnel Services- Salaries & Wages</i>	<i>\$ 77,235</i>	<i>\$ 100,701</i>	<i>\$ 98,513</i>	<i>\$ (2,188)</i>
40000 - Salaries and Wages	\$ 66,192	\$ 66,209	\$ 66,012	\$ (197)
40002 - Non-Union Wage Increase	\$ -	\$ 1,992	\$ 1	\$ (1,991)
40300 - Employee Per Diem	\$ 11,043	\$ 32,500	\$ 32,500	\$ -
<i>Personnel Services- Employee Benefits</i>	<i>\$ 40,485</i>	<i>\$ 43,690</i>	<i>\$ -</i>	<i>\$ (43,690)</i>
45000 - Healthcare Contribution	\$ 39,818	\$ 43,024	\$ -	\$ (43,024)
45010 - Dental Contribution	\$ 666	\$ 666	\$ -	\$ (666)
<i>Contractual Services</i>	<i>\$ 2,250</i>	<i>\$ 24,000</i>	<i>\$ 24,000</i>	<i>\$ -</i>
50170 - Appraisal Services	\$ 2,250	\$ 24,000	\$ 24,000	\$ -

COUNTY CLERK 001.190.190

The County Clerk/Vital Records Department’s mission is to assist the public in obtaining birth, marriage and death certificates, process passports, issue marriage and raffle licenses, file assumed names and economic interest statements, take tax redemptions, and prepare tax extensions. The office strives to meet public demands and prevailing laws in a courteous and efficient manner, and perform all duties as specified by Statute with efficiency and accuracy while complying with all Federal, State, County and local laws.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Performed all duties with accuracy and efficiency	X	
Improved employee skills and computer knowledge through ongoing training	X	
Completed extension process of the 2022 tax cycle in record time using DevNet software		X
Prepared for the 2023 tax extension process	X	
Trained and developed staff skills in computerizing historical records, cross training of positions and serving the public in the most courteous, efficient and professional manner while complying with Federal, State and local laws	X	
Continued training employees in the usage of the Laserfiche record storage program	X	
Continued to expand and modernize the record storage system	X	
Continued to keep both the Geneva and Aurora offices open until 8:00 pm on Wednesdays to assist the public unable to visit the offices during normal working hours	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of births recorded	6,231	6,040
Number of deaths recorded	3,992	3,655
Number of assumed names	187	165
Number of marriage licenses and civil unions	3,340	3,290
Number of passports recorded	3,929	4,715

2024 GOALS AND OBJECTIVES

- Continue cross-training Vital Record employees to capably fill in for County Clerk departmental duty in an accurate and efficient manner
- Continue to scan tax extension records using Laserfiche
- Continue usage of Laserfiche to portal tax records onto the County website
- Continue to keep the Geneva Clerk’s office and the Aurora Satellite office open until 8:00 pm on Wednesdays to assist the public unable to visit the office during normal working hours
- Continue to work with former Aurora employees in the training necessary to efficiently and professionally run the Aurora Satellite office.

COUNTY CLERK
001.190.190

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	11	12	13.5
Full Time Other*	0	0	0.5
Part Time Regular	6	7	4.5
Part Time Other*	0	0	0
Total Budgeted Positions:	17	19	18.5

*Other: Elected Officials, Per Diem, Commissioners

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
190 County Clerk	\$ 4,071,377	\$ 4,594,475	\$ 5,471,192	\$ 876,717
Personnel Services- Salaries & Wages	\$ 804,410	\$ 1,006,273	\$ 1,060,702	\$ 54,429
40000 - Salaries and Wages	\$ 802,942	\$ 977,723	\$ 1,047,016	\$ 69,293
40002 - Non-Union Wage Increase	\$ -	\$ 14,822	\$ -	\$ (14,822)
40009 - Salaries and Wages Subsidy	\$ (13,803)	\$ -	\$ -	\$ -
40200 - Overtime Salaries	\$ 15,271	\$ 13,728	\$ 13,686	\$ (42)
Personnel Services- Employee Benefits	\$ 160,975	\$ 181,882	\$ -	\$ (181,882)
45000 - Healthcare Contribution	\$ 157,762	\$ 176,222	\$ -	\$ (176,222)
45009 - Healthcare Subsidy	\$ (1,761)	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 5,016	\$ 5,660	\$ -	\$ (5,660)
45019 - Dental Subsidy	\$ (42)	\$ -	\$ -	\$ -
Contractual Services	\$ 23,174	\$ 19,858	\$ 19,858	\$ -
50350 - Notary Services	\$ 45	\$ 100	\$ 100	\$ -
52140 - Repairs and Maint- Copiers	\$ 348	\$ -	\$ -	\$ -
53060 - General Printing	\$ 25	\$ 500	\$ 500	\$ -
53070 - Legal Printing	\$ 15,632	\$ 5,000	\$ 5,000	\$ -
53100 - Conferences and Meetings	\$ 3,175	\$ 7,500	\$ 7,500	\$ -
53110 - Employee Training	\$ 149	\$ 750	\$ 750	\$ -
53120 - Employee Mileage Expense	\$ 2,850	\$ 4,808	\$ 4,808	\$ -
53130 - General Association Dues	\$ 950	\$ 1,200	\$ 1,200	\$ -
Commodities	\$ 29,440	\$ 26,600	\$ 26,600	\$ -
60000 - Office Supplies	\$ 2,786	\$ 6,000	\$ 6,000	\$ -
60010 - Operating Supplies	\$ 16,253	\$ 12,000	\$ 12,000	\$ -
60020 - Computer Related Supplies	\$ 9,792	\$ 8,000	\$ 8,000	\$ -
60050 - Books and Subscriptions	\$ 610	\$ 600	\$ 600	\$ -

ELECTIONS **001.190.191**

The Election Department's mission is to serve the needs of the public, local governmental units, election judges and candidates in an efficient and professional manner. The Department is responsible for administering existing Federal and State statutes, and State election laws and mandates while maintaining and updating the voter registration database for all Kane County voters. It is also responsible for locating and maintaining County precincts and County voting centers with handicapped accessibility. Other responsibilities include recruiting and training approximately 1,025 election judges (including bilingual judges as dictated by the U.S. Justice Department), recruiting and training student judges from Kane County high schools, maintaining and preparing equipment and supplies for opening and staffing all Kane County voting centers, providing security for a safe voting center environment, and maintaining campaign finance files and deputy registrar files. The department respects the right for all registered voters to have a chance to vote.

2022 PROJECT RECAP	CONTINUING	COMPLETED
Successfully administered the Consolidated election in April 2023	X	
Prepared to administer the general primary election in March 2024 and the general election in November 2024	X	
Provided continuous training to all election judges and workers	X	
Continued to improve the election process by providing support to candidates, staff, election officials and the media	X	
Continued implementing Kane County voter registration	X	
Continued to implement the Voting Center cost management concept in and for Kane County	X	
Continued to seek and obtain grant funding for all special and mandated voting projects	X	
Continued to comply with all State mandates for early voting, same day voter registration and vote by mail	X	
Continued to improve service to a growing and diverse population	X	
Protected the safety of voters, election judges, workers and employees	X	
Implemented the upgrade for Hart Verity Duo Software to staff	X	
Educated public and voters on how to use the Hart Verity Duo equipment voting devices	X	

KEY PERFORMANCE MEASURES	2022	2023
Processed registration of new voters (total registered each year)	302,339	306,585
Updated registered voter records (personal information as needed)	302,339	306,585
Maintained Voting Center locations throughout the County (Vote Centers/Number of precincts)	81/291	74/291
Processed military ballots (number of registered military voters requesting ballots vs.number of ballots returned)	179/158	16/5
Process deputy registrar applications	1,625	1,250

ELECTIONS

001.190.191

2024 GOALS AND OBJECTIVES

- Continue to successfully administer all elections.
- Continue to implement the Voting Center concept in Kane County to improve voter service and better manage manpower and costs.
- Continue to recruit capable election judges, register all voters who choose to vote and increase voter awareness of early voting.
- Continue to keep expanding our technology in the use of electronic poll books (laptops) in Voting Centers to be in conformity with election requirements. Continue to provide the needs of Kane County voters and provide support and information to candidates, election officials and the media.
- Continue to implement all changes and updates involved in the redistricting process that may be required by the 2020 census as it affects the election process. Expand voter knowledge with increased usage and visibility of the Vote Mobile.
- Expand voter knowledge with increased usage and visibility of the Vote Mobile
- Implement the upgrade of Hart Verity Duo software to Election Staff.
- Educate the public and voters on how to use Hart Verity Duo Equipment voting devices.

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	15.5	15.5	10.3
Full Time Other*	0	0.5	0.5
Part Time Regular	5	2	4.5
Part Time Other*	0	0	2
Total Budgeted Positions:	21.5	18	17.3

*Other: Elected Officials, Per Diem, Commissioners, Election judges

ELECTIONS
001.190.191

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
191 Elections	\$ 2,963,481	\$ 3,273,380	\$ 4,289,222	\$ 1,015,842
Personnel Services- Salaries & Wages	\$ 1,671,442	\$ 1,501,442	\$ 982,154	\$ (519,288)
40000 - Salaries and Wages	\$ 1,588,288	\$ 1,389,349	\$ 884,398	\$ (504,951)
40002 - Non-Union Wage Increase	\$ -	\$ 14,037	\$ -	\$ (14,037)
40200 - Overtime Salaries	\$ 83,154	\$ 98,056	\$ 97,756	\$ (300)
Personnel Services- Employee Benefits	\$ 113,595	\$ 117,280	\$ -	\$ (117,280)
45000 - Healthcare Contribution	\$ 109,490	\$ 113,491	\$ -	\$ (113,491)
45010 - Dental Contribution	\$ 4,106	\$ 3,789	\$ -	\$ (3,789)
Contractual Services	\$ 932,366	\$ 1,080,258	\$ 2,212,668	\$ 1,132,410
50100 - Election Judges and Workers	\$ -	\$ 30,000	\$ 1,153,410	\$ 1,123,410
50110 - Election Services	\$ 84,800	\$ 30,000	\$ 30,000	\$ -
50340 - Software Licensing Cost	\$ 274,338	\$ 433,658	\$ 433,658	\$ -
50480 - Security Services	\$ 50,421	\$ 60,000	\$ 60,000	\$ -
52130 - Repairs and Maint- Computers	\$ -	\$ 2,000	\$ 2,000	\$ -
52140 - Repairs and Maint- Copiers	\$ 3,980	\$ 3,000	\$ 12,000	\$ 9,000
52170 - Polling Place Rental	\$ 16,640	\$ 35,000	\$ 35,000	\$ -
52190 - Equipment Rental	\$ 110,319	\$ 90,000	\$ 90,000	\$ -
52230 - Repairs and Maint- Vehicles	\$ 725	\$ 5,000	\$ 5,000	\$ -
52300 - Repairs and Maintenance- Voting System Equipment	\$ 47,120	\$ 15,000	\$ 15,000	\$ -
53040 - General Advertising	\$ 389	\$ 6,000	\$ 6,000	\$ -
53050 - Employment Advertising	\$ -	\$ -	\$ -	\$ -
53060 - General Printing	\$ 42,047	\$ 50,000	\$ 50,000	\$ -
53070 - Legal Printing	\$ 287,616	\$ 300,000	\$ 300,000	\$ -
53100 - Conferences and Meetings	\$ 2,802	\$ 6,000	\$ 6,000	\$ -
53110 - Employee Training	\$ -	\$ -	\$ -	\$ -
53120 - Employee Mileage Expense	\$ 11,169	\$ 14,000	\$ 14,000	\$ -
53130 - General Association Dues	\$ -	\$ 600	\$ 600	\$ -
Commodities	\$ 246,077	\$ 574,400	\$ 1,094,400	\$ 520,000
60000 - Office Supplies	\$ 4,300	\$ 9,000	\$ 9,000	\$ -
60010 - Operating Supplies	\$ 113,738	\$ 60,000	\$ 60,000	\$ -
60020 - Computer Related Supplies	\$ 11,365	\$ 4,000	\$ 4,000	\$ -
60040 - Postage	\$ -	\$ -	\$ 520,000	\$ 520,000
60050 - Books and Subscriptions	\$ 321	\$ 1,400	\$ 1,400	\$ -
60320 - Voting Systems and Accessories	\$ 116,353	\$ 500,000	\$ 500,000	\$ -

ALTERNATE LANGUAGE COORDINATION 001.190.192

The Alternate Language Coordinator’s primary mission is to comply with the Language Minority Provisions of the Voting Rights Act and any other similar mandates from the Department of Justice, or under state and federal law. This includes making sure that all official documents, forms, instructions, affidavits and ballot language have been translated into appropriate languages, as required by law.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Recruited bilingual judges in precincts per applicable law	X	
Provided alternate means of language assistance by telephone, as required by law	X	
Translated ballots and other related election materials, as required by law	X	
Served and supported all minority precincts in Kane County	X	
Translated voting instruction for the new election equipment	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of precincts requiring bilingual election judges	130	130
Number of bilingual judges recruited to serve both early voting and same day registration on election days	130	130
Number of bilingual training classes held for election judges	2	2
Number of additional bilingual staff sought out	1	1

2024 GOALS AND OBJECTIVES

- Continue ongoing work, as described previously, as required by current and future laws

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	1	2	0
Full Time Other*	0	0	0
Part Time Regular	0	0	1
Part Time Other*	0	0	0
Total Budgeted Positions:	1	2	1

*Other: Elected Officials, Per Diem, Commissioners

ALTERNATE LANGUAGE COORDINATION
001.190.192

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
192 Alternate Language Coordination	\$ 89,844	\$ 86,482	\$ 74,810	\$ (11,672)
Personnel Services- Salaries & Wages	\$ 78,794	\$ 75,047	\$ 74,810	\$ (237)
40000 - Salaries and Wages	\$ 78,617	\$ 69,446	\$ 71,310	\$ 1,864
40002 - Non-Union Wage Increase	\$ -	\$ 2,090	\$ -	\$ (2,090)
40200 - Overtime Salaries	\$ 178	\$ 3,511	\$ 3,500	\$ (11)
Personnel Services- Employee Benefits	\$ 11,050	\$ 11,435	\$ -	\$ (11,435)
45000 - Healthcare Contribution	\$ 10,794	\$ 11,179	\$ -	\$ (11,179)
45010 - Dental Contribution	\$ 256	\$ 256	\$ -	\$ (256)

RECORDER 001.210.210

Land records document recording is one of the longest standing services of local county government and is still vital to our community today. As the official document repository, we not only define property ownership, but its history as well. The Recorder’s Office also records judgements, liens and Veteran’s discharge papers. The prime responsibility of this office is to accurately maintain the timely indexing of documents in the chain of title to Kane County land. It is also the mission of this office to continually strive to enhance and improve these services, while working within the budget. As such, the Recorder’s staff is willing to assist in any manner possible.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Maintained a positive work environment, thereby developing a cohesive workforce that is dedicated to service the public	X	
Continued to emphasize customer service	X	
Maintained an open door atmosphere for staff and public	X	
Maintained a working relationship with other County departments	X	
Improved employee skills and computer knowledge through cross training	X	
Stayed within budget	X	

KEY PERFORMANCE MEASURES	2022	2023
Documents recorded annually	97,982	64,107
Real estate documents recorded annually	97,012	63,119
Real estate transfer tax transactions	12,932	10,889
Revenue generated through recording fees	\$1,973,615.72	\$1,429,199.26

2024 GOALS AND OBJECTIVES

- Continue to provide a positive work environment
- Enhance customer service with timely and accurate recording, and by maintaining the indexing of documents
- Continue recording documents efficiently, promptly and courteously while maintaining the integrity of the records
- Stay within the budget

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	8.5	8.5	10.5
Full Time Other*	1	1	1
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	9.5	9.5	11.5

*Other: Elected Officials, Per Diem, Commissioners

RECORDER
001.210.210

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
210 Recorder	\$ 665,768	\$ 893,038	\$ 704,578	\$ (188,460)
Personnel Services- Salaries & Wages	\$ 555,114	\$ 714,953	\$ 700,458	\$ (14,495)
40000 - Salaries and Wages	\$ 555,114	\$ 696,683	\$ 700,457	\$ 3,774
40002 - Non-Union Wage Increase	\$ -	\$ 18,270	\$ 1	\$ (18,269)
Personnel Services- Employee Benefits	\$ 107,679	\$ 173,965	\$ -	\$ (173,965)
45000 - Healthcare Contribution	\$ 103,987	\$ 168,561	\$ -	\$ (168,561)
45010 - Dental Contribution	\$ 3,692	\$ 5,404	\$ -	\$ (5,404)
Contractual Services	\$ 1,358	\$ 2,050	\$ 2,050	\$ -
53120 - Employee Mileage Expense	\$ 408	\$ 1,000	\$ 1,000	\$ -
53130 - General Association Dues	\$ 950	\$ 1,050	\$ 1,050	\$ -
Commodities	\$ 1,617	\$ 2,070	\$ 2,070	\$ -
60000 - Office Supplies	\$ 1,617	\$ 2,070	\$ 2,070	\$ -

REGIONAL OFFICE OF EDUCATION
001.230.230

The Regional Office of Education is responsible for the overall supervision and control of the region’s nine public school districts. The department promotes quality education for the citizens of the Kane County Educational Service Region by acting as an advocate for education, providing leadership, performing regulatory functions as directed by the Illinois State Board of Education, and mandated by the Illinois State School Code, identifying, securing, and providing access to private, State and Federal resources, and disseminating information to school districts, educators, and the community.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Provided teacher certification and professional plan approval for all Kane County certificate holders as mandated by law	X	
Maintained the Kane County Online Teacher Application for all nine Kane County School Districts	X	
Provided initial and refresher training for all school bus drivers as mandated by law	X	
Registered, scheduled and tested all applicants for the GED and issued diplomas and transcripts as mandated by law	X	
Inspected every public school facility at least once annually as mandated by law	X	
Reviewed and issued all building construction and occupancy permits as mandated by law	X	
Expanded and supported school safety and security through partnerships between school districts and law enforcement and fire district jurisdictions	X	
Provided truancy prevention programs and regional safe school programs as mandated by law	X	
Provided fingerprinting for school employees as mandated by law	X	
Provided the Juvenile Justice Center education program	X	
Provided professional development and training for school personnel as mandated by law	X	
Provided ongoing guidance and technical assistance to Kane County schools in meeting “ESSA” federal mandates	X	
Assured that all schools within the Region remained in compliance with all applicable rules and regulations and conformed to the Illinois School Code (105 ILC) in order to maintain their recognition status and continue to receive state and federal funding	X	
Enhanced community partnerships with Kane County ROE	X	
Identified and provided services to homeless students within Kane County	X	

**REGIONAL OFFICE OF EDUCATION
001.230.230**

KEY PERFORMANCE MEASURES	2022	2023
Number of students enrolled	112,145	110,991
Number of school district/county employees/volunteers fingerprinted	3,945	4,394
Teacher / paraprofessional registrations/renewals managed	13,249	12,217
Number of GED's issued/2023 (Transcripts issued)	801	807
Number of GED tests given	357	865
Number of truancy referrals	2,328	1,995
Truancy school/home visits	3,984	2,250
Number of students served in Regional Safe Schools Program	123	186
Number of homeless students identified and enrolled in school	1,646	2,769
Bus driver training initial/refresher classes held	88	80
Number of bus drivers attending training	1,671	1,801
Building Permits issued	132	150
Life safety compliance visits	326	375

2024 GOALS AND OBJECTIVES

- Continue to provide teacher certification and professional plan approval for all Kane County certificate holders as mandated by law
- Continue to maintain the Kane County Online Teacher Application for all nine Kane County School Districts
- Continue to provide initial and refresher training for all school bus drivers as mandated by law
- Continue to register, schedule and test all applicants for the GED and issue diplomas and transcripts as mandated by law
- Continue to inspect every public school facility at least once annually as mandated by law
- Continue to review and issue all building construction and occupancy permits as mandated by law
- Continue to expand and support school safety and security through partnerships between school districts and law enforcement and fire district jurisdictions
- Continue to provide truancy prevention programs and regional safe school programs as mandated by law
- Continue to provide fingerprinting for school employees as mandated by law
- Continue to provide technology services and training
- Continue to provide professional development and training for school teachers and administrators as mandated by law
- Continue to provide the Juvenile Justice Center education program
- Continue to enhance community partnerships with Kane County ROE
- Continue to assure that all schools within the Region remain in compliance with all applicable rules and regulations and conform to the Illinois School Code (105 ILC) in order to maintain their recognition status and continue to receive state and federal funding
- Continue to identify and provide services to homeless students within Kane County

**REGIONAL OFFICE OF EDUCATION
001.230.230**

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	6	6	6
Full Time Other*	1	1	1
Part Time Regular	1	1	1
Part Time Other*	0	0	1
Total Budgeted Positions:	8	8	9

*Other: Elected Officials, Per Diem, Commissioners

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
230 Regional Office of Education	\$ 411,252	\$ 471,354	\$ 333,485	\$ (137,869)
Personnel Services- Salaries & Wages	\$ 337,158	\$ 327,763	\$ 328,910	\$ 1,147
40000 - Salaries and Wages	\$ 337,158	\$ 318,188	\$ 328,909	\$ 10,721
40002 - Non-Union Wage Increase	\$ -	\$ 9,575	\$ 1	\$ (9,574)
Personnel Services- Employee Benefits	\$ 74,094	\$ 139,016	\$ -	\$ (139,016)
45000 - Healthcare Contribution	\$ 73,225	\$ 137,018	\$ -	\$ (137,018)
45010 - Dental Contribution	\$ 870	\$ 1,998	\$ -	\$ (1,998)
Contractual Services	\$ -	\$ 4,575	\$ 4,575	\$ -
50150 - Contractual/Consulting Services	\$ -	\$ 4,575	\$ 4,575	\$ -



General Fund Judicial

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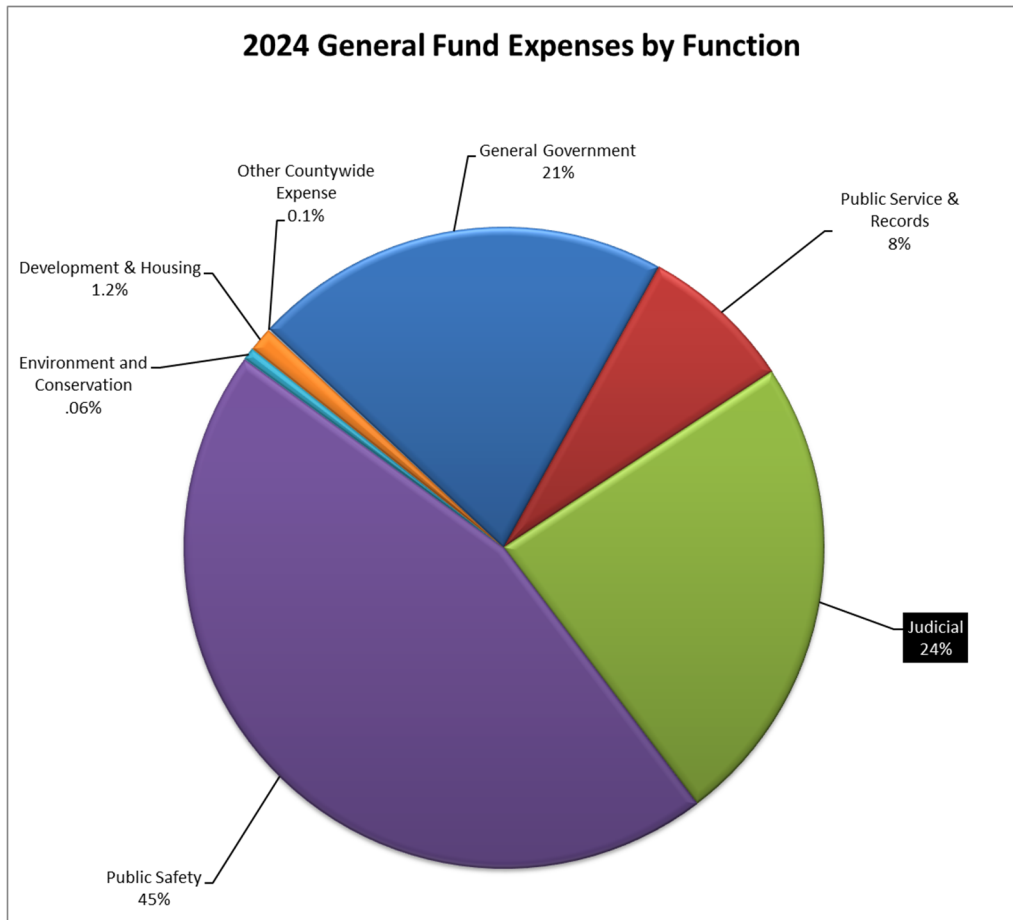
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GENERAL FUND EXPENDITURE SUMMARY BY DEPARTMENT AND SUB-DEPARTMENT - JUDICIAL

Department/Sub-Department	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Judicial				
240 Judiciary and Courts	\$ 3,523,837	\$ 4,212,154	\$ 4,137,661	\$ (74,493)
001.240.240 - General Fund.Judiciary and Courts.Judiciary and Courts	\$ 3,523,837	\$ 4,212,154	\$ 4,137,661	\$ (74,493)
250 Circuit Clerk	\$ 3,668,282	\$ 6,180,271	\$ 5,279,611	\$ (900,660)
001.250.250 - General Fund.Circuit Clerk.Circuit Clerk- Administration	\$ 3,620,941	\$ 5,967,752	\$ 5,068,231	\$ (899,521)
001.250.251 - General Fund.Circuit Clerk.Cir Clerk- COO Support-Criminal	\$ 221	\$ 5,850	\$ 10,400	\$ 4,550
001.250.252 - General Fund.Circuit Clerk.Circuit Clerk- File Lib/Records	\$ 2,496	\$ 8,450	\$ 13,150	\$ 4,700
001.250.254 - General Fund.Circuit Clerk.Circuit Clerk- Civil	\$ 7,455	\$ 16,200	\$ 16,800	\$ 600
001.250.255 - General Fund.Circuit Clerk.Circuit Clerk- Criminal	\$ 13,277	\$ 24,700	\$ 25,800	\$ 1,100
001.250.256 - General Fund.Circuit Clerk.Circuit Clerk- Records Support	\$ -	\$ 46,300	\$ 48,300	\$ 2,000
001.250.259 - General Fund.Circuit Clerk.Circuit Clerk- Chief Deputy	\$ 14,050	\$ 65,903	\$ 58,100	\$ (7,803)
001.250.260 - General Fund.Circuit Clerk.Circuit Clerk- Human Resources	\$ 5,626	\$ 26,676	\$ 26,576	\$ (100)
001.250.261 - General Fund.Circuit Clerk.Circuit Clerk- Customer Service	\$ 4,217	\$ 18,440	\$ 12,254	\$ (6,186)
300 State's Attorney	\$ 8,261,323	\$ 10,532,577	\$ 10,648,439	\$ 115,862
001.300.300 - General Fund.State's Attorney.State's Attorney- Criminal Div	\$ 7,972,222	\$ 9,704,466	\$ 10,159,468	\$ 455,002
001.300.306 - General Fund.State's Attorney.Pre-Arrest Diversion	\$ 266,311	\$ 771,370	\$ 421,282	\$ (350,088)
001.300.335 - General Fund.State's Attorney.JJC Council	\$ 22,790	\$ 56,741	\$ 67,689	\$ 10,948
360 Public Defender	\$ 4,277,371	\$ 4,820,580	\$ 4,389,756	\$ (430,824)
001.360.360 - General Fund.Public Defender.Public Defender	\$ 4,277,371	\$ 4,820,580	\$ 4,389,756	\$ (430,824)
Expense Total - Judicial	\$ 19,730,812	\$ 25,745,582	\$ 24,455,467	\$ (1,290,115)



JUDICIARY AND COURTS

001.240.240

The Office of the Chief Judge is responsible for establishing policies and procedures for the operations of the trial courts and the Court Services operations in Kane County, including the Juvenile Justice Center and the Kane County Diagnostic Center. The Office is the manager for all personnel and financial management, technological improvements, and operational supervision of the Children’s Waiting Room, Law Library, Foreclosure and Eviction Mediation Programs. In fulfilling these mandates, the Office of the Chief Judge promulgates court rules and general orders intended to bring about the efficient administration of justice.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Reviewed and Restructured Court Services to maximize efficiencies on delivery of services		X
Updated the Emergency COOP Plan for the Circuit	X	
Evaluated the DUI education efforts with public entities (schools and service groups)	X	
Purchased and Implemented a new case management system for the Judiciary		X
Purchased and Implemented an ODR program for evictions	X	

KEY PERFORMANCE MEASURES	2022	2023
Jury trials	43	65
Drug Court participants	66	91
Drug Court graduates	16	18
Mental Health Court participants	27	29
Mental Health Court graduates	3	4

2024 GOALS AND OBJECTIVES

- Continue implementation of the Justice System’s Strategic Plan for a long-range facilities plan for consolidating courts in Kane County.
- Improve efficiency of case movement through the court system.
- Continue to implement the new case management system for the Judiciary.
- Continue the Eviction Mediation Programs to maximize opportunities for alternatives to court-ordered evictions.
- Implement ODR for eviction cases.
- Investigate and implement appropriate online components to court mandated programming.
- Continue to implement our Language Access Plan to comply with recommendations of the Illinois Supreme Court Access to Justice Commission.
- Continue use and improve access to courts by remote court hearings using Zoom technology.

JUDICIARY AND COURTS
001.240.240

POSITION SUMMARY			
Category	FY2022	FY 2023	Projected 2024
Full Time Regular	77	43	44
Full Time Other*	0	0	0
Part Time Regular	0	1	1
Part Time Other*	5	9	3
Total Budgeted Positions:	82	44	48

Other: Elected Officials, Per Diem, Commissioners

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
240 Judiciary and Courts	\$ 3,523,837	\$ 4,212,154	\$ 4,137,661	\$ (74,493)
Personnel Services- Salaries & Wages	\$ 1,695,748	\$ 1,890,808	\$ 2,033,561	\$ 142,753
40000 - Salaries and Wages	\$ 1,680,214	\$ 1,935,778	\$ 2,022,531	\$ 86,753
40005 - New Position Budget Moved to Contingency	\$ -	\$ (56,000)	\$ -	\$ 56,000
40200 - Overtime Salaries	\$ 3,121	\$ 10,030	\$ 10,030	\$ -
40300 - Employee Per Diem	\$ -	\$ 500	\$ 500	\$ -
40310 - Bond Call	\$ 12,413	\$ 500	\$ 500	\$ -
Personnel Services- Employee Benefits	\$ 385,244	\$ 555,096	\$ 2,400	\$ (552,696)
45000 - Healthcare Contribution	\$ 374,030	\$ 538,500	\$ -	\$ (538,500)
45010 - Dental Contribution	\$ 11,214	\$ 14,196	\$ -	\$ (14,196)
45400 - Uniform Allowance	\$ -	\$ 2,400	\$ 2,400	\$ -
Contractual Services	\$ 1,345,647	\$ 1,689,000	\$ 1,985,700	\$ 296,700
50040 - State of Illinois Salaries	\$ -	\$ 16,000	\$ 16,000	\$ -
50050 - Jurors- Circuit Court	\$ 121,612	\$ 300,000	\$ 300,000	\$ -
50060 - Jurors- Grand Jury	\$ -	\$ 1,000	\$ 1,000	\$ -
50070 - Jurors' Expense	\$ 121,665	\$ 225,000	\$ 225,000	\$ -
50120 - Per Diem Expense	\$ 43,930	\$ 169,000	\$ 169,000	\$ -
50150 - Contractual/Consulting Services	\$ 657,422	\$ 550,000	\$ 625,000	\$ 75,000
50190 - Court Appointed Counsel	\$ 239,267	\$ 200,000	\$ 225,000	\$ 25,000
50200 - Psychological/Psychiatric Svcs	\$ 23,600	\$ 70,000	\$ 70,000	\$ -
50665 - Judicial Technology Fine Expenses	\$ -	\$ 75,000	\$ 112,700	\$ 37,700
52160 - Repairs and Maint- Equipment	\$ 11,302	\$ 17,500	\$ 17,500	\$ -
52190 - Equipment Rental	\$ 10,339	\$ 17,500	\$ 17,500	\$ -
53000 - Liability Insurance	\$ 5,952	\$ 2,500	\$ 2,500	\$ -
53060 - General Printing	\$ 1,694	\$ 1,000	\$ 1,000	\$ -
53100 - Conferences and Meetings	\$ 13,963	\$ 10,000	\$ 20,000	\$ 10,000
53110 - Employee Training	\$ -	\$ 1,000	\$ 5,000	\$ 4,000
53120 - Employee Mileage Expense	\$ 951	\$ 3,000	\$ 3,000	\$ -
53130 - General Association Dues	\$ 370	\$ 500	\$ 500	\$ -
55000 - Miscellaneous Contractual Exp	\$ 93,581	\$ 30,000	\$ 175,000	\$ 145,000
Commodities	\$ 97,198	\$ 77,250	\$ 116,000	\$ 38,750
60000 - Office Supplies	\$ 15,217	\$ 13,500	\$ 13,500	\$ -
60010 - Operating Supplies	\$ 18,722	\$ 14,000	\$ 20,000	\$ 6,000
60020 - Computer Related Supplies	\$ 9,347	\$ 1,000	\$ 15,000	\$ 14,000
60040 - Postage	\$ 52	\$ 250	\$ 1,500	\$ 1,250
60050 - Books and Subscriptions	\$ 36,779	\$ 45,000	\$ 60,000	\$ 15,000
60070 - Computer Hardware- Non Capital	\$ 14,981	\$ -	\$ -	\$ -
60080 - Employee Recognition Supplies	\$ 1,497	\$ 2,500	\$ 5,000	\$ 2,500
60210 - Uniform Supplies	\$ 604	\$ -	\$ -	\$ -
64000 - Telephone	\$ -	\$ 1,000	\$ 1,000	\$ -

CIRCUIT CLERK
001.250.250-001.250.262

The Circuit Clerk is given the statutory responsibility for providing a centralized and systematic method of maintaining and preserving court records. Duties include attending sessions of court, performing all statutory processes associated with each document type, and keeping the record of all proceedings and decisions of the court. In addition to court related duties, the Circuit Clerk is also responsible for a number of administrative, financial and public services including reporting court record information to other government entities. CIC Revenue HB4594

2023 PROJECT RECAP	CONTINUING	COMPLETED
Continued looking at the structure of the office and courtrooms to re-engineer areas to gain efficiencies for overall quality and service in our daily interactions in the county for all court/judicial and public services	X	
Illinois Safe-T Act effective 1/1/2023 held on Appeal and found Constitutional and in effect on September 18, 2023. The Circuit Clerk will not know the impact until seeing how arresting agencies, Court and Justice Partners navigate the laws	X	
Case Management System upgraded from 2018 to 2022 was completed in August. There is a .06 release to take and then prepare for a 2023 upgrade	X	
Pre-Trial Release Court formally known as bond call will continued to run 7 days a week, however with the additional conditions hearings to be held in the afternoons the work hours were longer for a deputy clerk to person responsibilities	X	
The Court opened a New courtroom CR007 for Orders of Protections. The Clerk has an additional court room to staff as a result		X
Additional forms and workflows created per the Safe-T Act		X
Continued working within the guidelines of the Collective Bargaining Agreement and prepared for labor negotiations Fall of 2023 for a new Agreement by November 30, 2023 when current agreement expired	X	
Continued to work with Tyler Technologies on statistical programming so that statistics can be reported as required by the IL Supreme Court and Administrative Office of Illinois Courts (AOIC)	X	
Worked with County ITD Department to do a completely updated website for the Circuit Clerk		X
Implemented chat portion of the phone system to increase customer service options		X
Implemented 360 online performance reviews to improve efficiency of employee performance and improved HR processing of reviews	X	
Increase in salary has allowed for more applicants hiring to be resumed	X	
E-file team no longer a Pilot and has been formalized as a team to help sustain with Court and Office operations		X
Criminal and Quasi-Criminal e-file has been approved by the Supreme Court and the Circuit Clerk will be working with e- file IL to implement this in Kane County. This may require an expansion of staff for the team to manage increased work volume	X	

CIRCUIT CLERK
001.250.250-001.250.262

2024 GOALS AND OBJECTIVES

- Analyze the effects of the Safe-T Act loss of revenue for the Circuit Clerk where there is no longer collection of 10% bond and how it will affect revenues for the office and county
- Work with the Court and Justice partners on adjustments needed to perform all statutory responsibilities for the Pre-Trial Fairness Court
- Continue to train and cross-train employees for both office and court responsibilities to provide broader flexibility in the operations office-wide

POSITION SUMMARY

Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	81.5	101.5	94
Full Time Other*	0	0	0
Part Time Regular	0	0	2
Part Time Other*	0	0	7
Total Budgeted Positions:	81.5	101.5	103

*Other: Elected Officials, Per Diem, Commissioners

CIRCUIT CLERK
001.250.250-001.250.254

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
250 Circuit Clerk	\$ 3,668,282	\$ 6,180,271	\$ 5,279,611	\$ (900,660)
Personnel Services- Salaries & Wages	\$ 2,855,446	\$ 4,116,435	\$ 4,893,726	\$ 777,291
40000 - Salaries and Wages	\$ 2,806,710	\$ 4,318,470	\$ 4,766,391	\$ 447,921
40005 - New Position Budget Moved to Contingency	\$ -	\$ (330,691)	\$ -	\$ 330,691
40200 - Overtime Salaries	\$ 28,660	\$ 81,715	\$ 80,535	\$ (1,180)
40310 - Bond Call	\$ 20,076	\$ 46,941	\$ 46,800	\$ (141)
Personnel Services- Employee Benefits	\$ 739,414	\$ 1,349,326	\$ -	\$ (1,349,326)
45000 - Healthcare Contribution	\$ 715,651	\$ 1,311,708	\$ -	\$ (1,311,708)
45010 - Dental Contribution	\$ 23,763	\$ 37,618	\$ -	\$ (37,618)
Contractual Services	\$ 16,974	\$ 388,261	\$ 62,895	\$ (325,366)
50160 - Legal Services	\$ 60	\$ -	\$ -	\$ -
50235 - Public Health Services - Coronavirus	\$ 4,983	\$ -	\$ -	\$ -
52160 - Repairs and Maint- Equipment	\$ -	\$ 325,525	\$ 3,600	\$ (321,925)
53060 - General Printing	\$ 540	\$ 34,700	\$ 34,500	\$ (200)
53100 - Conferences and Meetings	\$ 9,744	\$ 15,220	\$ 16,000	\$ 780
53110 - Employee Training	\$ 10	\$ 7,831	\$ 3,000	\$ (4,831)
53120 - Employee Mileage Expense	\$ 468	\$ 3,700	\$ 4,400	\$ 700
53130 - General Association Dues	\$ 1,170	\$ 1,285	\$ 1,395	\$ 110
Commodities	\$ 3,466	\$ 31,500	\$ 29,380	\$ (2,120)
60000 - Office Supplies	\$ 1,977	\$ 27,000	\$ 28,780	\$ 1,780
60050 - Books and Subscriptions	\$ 1,489	\$ 4,500	\$ 600	\$ (3,900)
Capital	\$ -	\$ 82,230	\$ 82,230	\$ -
70000 - Computers	\$ -	\$ 82,230	\$ 82,230	\$ -
Transfers Out	\$ 5,641	\$ -	\$ -	\$ -
99010 - Transfer To Fund 010	\$ 1,496	\$ -	\$ -	\$ -
99110 - Transfer to Fund 110	\$ 1,940	\$ -	\$ -	\$ -
99111 - Transfer to Fund 111	\$ 2,205	\$ -	\$ -	\$ -
251 Cir Clerk- COO Support-Criminal	\$ 221	\$ 5,850	\$ 10,400	\$ 4,550
Contractual Services	\$ 192	\$ 5,550	\$ 10,100	\$ 4,550
53100 - Conferences and Meetings	\$ -	\$ 3,100	\$ 3,100	\$ -
53110 - Employee Training	\$ -	\$ 1,000	\$ 6,000	\$ 5,000
53120 - Employee Mileage Expense	\$ 192	\$ 1,450	\$ 1,000	\$ (450)
Commodities	\$ 29	\$ 300	\$ 300	\$ -
60000 - Office Supplies	\$ 29	\$ 300	\$ 300	\$ -
252 Circuit Clerk- File Lib/Records	\$ 2,496	\$ 8,450	\$ 13,150	\$ 4,700
Contractual Services	\$ -	\$ 1,950	\$ 3,750	\$ 1,800
52160 - Repairs and Maint- Equipment	\$ -	\$ 500	\$ 500	\$ -
52230 - Repairs and Maint- Vehicles	\$ -	\$ 1,000	\$ 2,000	\$ 1,000
53110 - Employee Training	\$ -	\$ 150	\$ 1,000	\$ 850
53120 - Employee Mileage Expense	\$ -	\$ 300	\$ 250	\$ (50)
Commodities	\$ 2,496	\$ 6,500	\$ 9,400	\$ 2,900
60000 - Office Supplies	\$ 2,426	\$ 6,000	\$ 8,900	\$ 2,900
63040 - Fuel- Vehicles	\$ 69	\$ 500	\$ 500	\$ -
254 Circuit Clerk- Civil	\$ 7,455	\$ 16,200	\$ 16,800	\$ 600
Contractual Services	\$ 6,263	\$ 12,500	\$ 14,000	\$ 1,500
52160 - Repairs and Maint- Equipment	\$ 970	\$ -	\$ -	\$ -
53110 - Employee Training	\$ -	\$ 1,000	\$ 2,000	\$ 1,000
53120 - Employee Mileage Expense	\$ 5,293	\$ 11,500	\$ 12,000	\$ 500
Commodities	\$ 1,191	\$ 3,700	\$ 2,800	\$ (900)
60000 - Office Supplies	\$ 1,191	\$ 3,700	\$ 2,800	\$ (900)

CIRCUIT CLERK
001.250.255 – 001.250.261

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
255 Circuit Clerk- Criminal	\$ 13,277	\$ 24,700	\$ 25,800	\$ 1,100
Contractual Services	\$ 12,168	\$ 22,800	\$ 24,300	\$ 1,500
53110 - Employee Training	\$ -	\$ 3,900	\$ 4,200	\$ 300
53120 - Employee Mileage Expense	\$ 12,168	\$ 18,800	\$ 20,000	\$ 1,200
53170 - Employee Medical Expense	\$ -	\$ 100	\$ 100	\$ -
Commodities	\$ 1,108	\$ 1,900	\$ 1,500	\$ (400)
60000 - Office Supplies	\$ 1,108	\$ 1,900	\$ 1,500	\$ (400)
256 Circuit Clerk- Records Support	\$ -	\$ 46,300	\$ 48,300	\$ 2,000
Contractual Services	\$ -	\$ 1,300	\$ 3,300	\$ 2,000
53100 - Conferences and Meetings	\$ -	\$ -	\$ 3,000	\$ 3,000
53110 - Employee Training	\$ -	\$ 500	\$ -	\$ (500)
53120 - Employee Mileage Expense	\$ -	\$ 800	\$ 300	\$ (500)
Commodities	\$ -	\$ 45,000	\$ 45,000	\$ -
60000 - Office Supplies	\$ -	\$ 45,000	\$ 45,000	\$ -
259 Circuit Clerk- Chief Deputy	\$ 14,050	\$ 65,903	\$ 58,100	\$ (7,803)
Contractual Services	\$ 9,459	\$ 30,359	\$ 22,650	\$ (7,709)
50160 - Legal Services	\$ 1,170	\$ 5,400	\$ 10,400	\$ 5,000
52160 - Repairs and Maint- Equipment	\$ 8,169	\$ 18,259	\$ 8,000	\$ (10,259)
53070 - Legal Printing	\$ 120	\$ -	\$ -	\$ -
53100 - Conferences and Meetings	\$ -	\$ 5,200	\$ 2,850	\$ (2,350)
53120 - Employee Mileage Expense	\$ -	\$ 1,000	\$ 500	\$ (500)
53130 - General Association Dues	\$ -	\$ 500	\$ 900	\$ 400
Commodities	\$ 4,591	\$ 35,544	\$ 35,450	\$ (94)
60000 - Office Supplies	\$ 4,591	\$ 35,544	\$ 35,450	\$ (94)
260 Circuit Clerk- Human Resources	\$ 5,626	\$ 26,676	\$ 26,576	\$ (100)
Contractual Services	\$ 1,851	\$ 15,376	\$ 15,276	\$ (100)
52160 - Repairs and Maint- Equipment	\$ 860	\$ 8,980	\$ 9,130	\$ 150
53110 - Employee Training	\$ 749	\$ 5,740	\$ 5,740	\$ -
53120 - Employee Mileage Expense	\$ -	\$ 500	\$ 250	\$ (250)
53130 - General Association Dues	\$ 242	\$ 156	\$ 156	\$ -
Commodities	\$ 3,775	\$ 11,300	\$ 11,300	\$ -
60000 - Office Supplies	\$ 3,775	\$ 11,300	\$ 11,300	\$ -
261 Circuit Clerk- Customer Service	\$ 4,217	\$ 18,440	\$ 12,254	\$ (6,186)
Contractual Services	\$ -	\$ 100	\$ 50	\$ (50)
53120 - Employee Mileage Expense	\$ -	\$ 100	\$ 50	\$ (50)
Commodities	\$ 4,217	\$ 18,340	\$ 12,204	\$ (6,136)
60000 - Office Supplies	\$ 102	\$ 7,300	\$ 300	\$ (7,000)
64000 - Telephone	\$ 4,115	\$ 11,040	\$ 11,904	\$ 864

STATE'S ATTORNEY
001.300.300

Our Mission – Criminal Justice Reform guided by public safety.

The mission of the Criminal Division is to prosecute all violations of Illinois Criminal Law, in the most efficient manner to ensure the safety of the community and punish and/or rehabilitate offenders.

The Criminal Division is comprised of the following units: felony trial, violations of probation, D.U.I., domestic violence (separate division), traffic/misdemeanor, treatment courts, mental health court, abuse/neglect court and juvenile delinquency court.

Additionally, several unique units have been created in the felony trial division in implementing Vertical Prosecution. These units are Major Crimes, Guns and Gangs, Drugs, Property Crimes, Special Victims Domestic Violence and Driving Offenses. These Vertical Prosecution Units allow assistant state's attorneys the ability to specialize in areas of law and to be more efficient in the prosecution of cases. The Criminal Division is responsible for screening all felony investigations that are initiated by police agencies. This process involves the evaluation, screening and authorization of all felony cases by a separate felony authorization unit.

The Criminal Division is also comprised of three separate branch court locations: Kane Branch Court in St. Charles; Aurora Branch Court and the Elgin Branch Court. The branch courts are responsible for the prosecution of all traffic (except DUI) and misdemeanor (except domestic violence) cases. These court locations handle several hundred cases each week.

In implementing criminal justice reform guided by public safety, many diversion and pre-arrest diversion programs have been found to be evidenced based in reducing recidivism and then overall crime. The State's Attorney has thus worked on starting diversion programs to address the individual needs of defendants and potential defendants without having the dire consequences of criminal convictions while recognizing their individual and unique life circumstances.

The Post-Conviction Unit continues to handle all post-conviction motions and responds to and litigates all other filings by defendants after they have been sentenced.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Initiated and prosecuted hundreds of felony, misdemeanor, DUI and juvenile cases	X	
Assigned high profile and complex cases to the Major Crimes Unit and other Senior Attorneys	X	
Assistant State's Attorneys completed mandatory continuing legal education	X	
The DUI Unit continued the No Refusal Weekends	X	
Initiated and implemented Vertical Prosecutions Units		X
Initiated a new diversion program	X	
Conducted training for various law enforcement personnel	X	
Implemented Pre-arrest Diversion Program	X	
Worked toward creating a paperless work environment	X	
Participated in the implementation of SAFE-T Act requirements	X	

STATE'S ATTORNEY
001.300.300

KEY PERFORMANCE MEASURES	2022	2023
New Felony Filings	2,414	2,500
Guns and Gangs Unit Cases Charged	220	250
Child Exploitation Case Investigations Launched	62	65
New Misdemeanor DUI Cases	1,008	1,100
New Felony DUI Cases	360	375
New Misdemeanor Cases (not involving DUI or Domestic Battery)	2,176	2,400
New Traffic Citations (not including cases prosecuted by local municipality)	10,178	11,000
New Felony Filings	2,414	2,500

2024 GOALS AND OBJECTIVES

- Fairly and aggressively prosecute violations of the law
- Continue and strengthen the training program for both prosecutors and law enforcement
- Implement SAFE-T Act and Pre-Trial Fairness mandates
- Continue to prosecute all cases in a fair and efficient manner, including assessing defendants for diversion programs
- Continue to develop procedures to maximize efficiency, and develop a paperless system of prosecution

POSITION SUMMARY

Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	90	109.97	118.05
Full Time Other*	0.5	0.4	0.5
Part Time Regular	8	18	1
Part Time Other*	0	0	5
Total Budgeted Positions:	98.5	128.37	124.55

*Other: Elected Officials, Per Diem, Commissioners

STATE'S ATTORNEY
001.300.300

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
300 State's Attorney	\$ 8,261,323	\$ 10,532,577	\$ 10,648,439	\$ 115,862
Personnel Services- Salaries & Wages	\$ 6,337,322	\$ 7,380,259	\$ 9,358,288	\$ 1,978,029
40000 - Salaries and Wages	\$ 6,298,554	\$ 7,595,948	\$ 8,130,361	\$ 534,413
40002 - Non-Union Wage Increase	\$ -	\$ 227,709	\$ -	\$ (227,709)
40004 - Merit Increase	\$ -	\$ -	\$ 1,079,927	\$ 1,079,927
40005 - New Position Budget Moved to Contingency	\$ -	\$ (547,798)	\$ -	\$ 547,798
40310 - Bond Call	\$ 38,768	\$ 104,400	\$ 148,000	\$ 43,600
Personnel Services- Employee Benefits	\$ 1,154,487	\$ 1,513,388	\$ -	\$ (1,513,388)
45000 - Healthcare Contribution	\$ 1,123,509	\$ 1,473,919	\$ -	\$ (1,473,919)
45010 - Dental Contribution	\$ 30,979	\$ 39,469	\$ -	\$ (39,469)
Contractual Services	\$ 267,621	\$ 463,905	\$ 440,370	\$ (23,535)
50150 - Contractual/Consulting Services	\$ 55,825	\$ 185,000	\$ 165,000	\$ (20,000)
50240 - Trials and Costs of Hearing	\$ 54,942	\$ 35,000	\$ 40,000	\$ 5,000
50250 - Legal Trial Notices	\$ 4,376	\$ 5,000	\$ 5,000	\$ -
50260 - Witness Costs	\$ 8,383	\$ 17,500	\$ 12,500	\$ (5,000)
50270 - Court Reporter Costs	\$ 50,211	\$ 72,500	\$ 70,000	\$ (2,500)
50280 - Legal Process Server Costs	\$ 155	\$ 10,000	\$ -	\$ (10,000)
50300 - Extradition Costs	\$ -	\$ 10,000	\$ -	\$ (10,000)
52140 - Repairs and Maint- Copiers	\$ 13,629	\$ 20,000	\$ 20,000	\$ -
52160 - Repairs and Maint- Equipment	\$ -	\$ 1,000	\$ 1,000	\$ -
52230 - Repairs and Maint- Vehicles	\$ 9,694	\$ 12,000	\$ 12,000	\$ -
53060 - General Printing	\$ -	\$ 2,700	\$ 2,000	\$ (700)
53100 - Conferences and Meetings	\$ 23,214	\$ 12,000	\$ 18,000	\$ 6,000
53110 - Employee Training	\$ 22,022	\$ 45,000	\$ 60,000	\$ 15,000
53120 - Employee Mileage Expense	\$ 1,455	\$ 2,000	\$ 2,000	\$ -
53130 - General Association Dues	\$ 23,715	\$ 34,205	\$ 32,870	\$ (1,335)
Commodities	\$ 212,791	\$ 346,914	\$ 360,810	\$ 13,896
60000 - Office Supplies	\$ 45,143	\$ 45,000	\$ 55,000	\$ 10,000
60010 - Operating Supplies	\$ 17,179	\$ 8,000	\$ 30,000	\$ 22,000
60040 - Postage	\$ 136	\$ -	\$ -	\$ -
60050 - Books and Subscriptions	\$ 84,295	\$ 89,914	\$ 105,360	\$ 15,446
60055 - Office Equipment - Non Capital	\$ -	\$ 25,000	\$ 25,000	\$ -
60060 - Computer Software- Non Capital	\$ 16,931	\$ 52,000	\$ 33,250	\$ (18,750)
60070 - Computer Hardware- Non Capital	\$ 34,872	\$ 115,000	\$ 71,450	\$ (43,550)
60570 - Office Furniture - Non-Capital	\$ 4,500	\$ -	\$ 22,750	\$ 22,750
63040 - Fuel- Vehicles	\$ 9,736	\$ 12,000	\$ 18,000	\$ 6,000

STATE'S ATTORNEY PRE-ARREST DIVERSION PROGRAM **001.300.306**

In response to the ongoing public safety and health effects of substance use disorder, untreated mental health issues, and homelessness on our communities, the Kane County State's Attorney established a Pre-Arrest Diversion Program (renamed Collaborative Diversion Program) that provides access to necessary care outside of the criminal legal system to improve public safety, reduce the number of people entering the criminal legal system, eliminate racial disparities in the system, create sustainability by reinvesting systems savings, and improve police-community relations.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Implemented Collaborative Diversion (including training of officers) with additional law enforcement agencies in Kane County	X	
Received referrals to Collaborative Diversion through Pre-Arrest, Social Contact, or Community	X	
Case Managers worked with participants through intensive, field-based case management on a regular basis to build relationships and increase connection to services	X	
Case Managers referred individuals to needed social and public services	X	
Coordinated with Kane County Health Department to re-deploy resources to best align with program objectives	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of law enforcement agencies that have implemented Collaborative Diversion	3	8
Number of Pre-Arrest, Social Contact, or Community referrals to services	38	87
Number of individuals working with case managers	57	60
Number of participants successfully completed 30 days inpatient treatment services	3	5

2023 GOALS AND OBJECTIVES

- Implement Collaborative Diversion (including training of officers) with additional law enforcement agencies in Kane County
- Receive referrals to Collaborative Diversion through Pre-Arrest, Social Contact, or Community
- Case Managers will work with participants through intensive, field-based case management on a regular basis to build relationships and increase connection to services
- Case Managers will refer individuals to needed social and public services
- Coordinate with Kane County Health Department to more successfully utilize employees and resources

STATE'S ATTORNEY PRE-ARREST DIVERSION PROGRAM
001.300.306

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	5	9	7
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	5	9	7

*Other: Elected Officials, Per Diem, Commissioners

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
306 Pre-Arrest Diversion	\$ 266,311	\$ 771,370	\$ 421,282	\$ (350,088)
<i>Personnel Services- Salaries & Wages</i>	<i>\$ 144,048</i>	<i>\$ 294,729</i>	<i>\$ 365,006</i>	<i>\$ 70,277</i>
40000 - Salaries and Wages	\$ 144,048	\$ 340,535	\$ 356,006	\$ 15,471
40002 - Non-Union Wage Increase	\$ -	\$ 10,247	\$ -	\$ (10,247)
40004 - Merit Increase	\$ -	\$ -	\$ 9,000	\$ 9,000
40005 - New Position Budget Moved to Contingency	\$ -	\$ (56,053)	\$ -	\$ 56,053
<i>Personnel Services- Employee Benefits</i>	<i>\$ 46,694</i>	<i>\$ 85,870</i>	<i>\$ -</i>	<i>\$ (85,870)</i>
45000 - Healthcare Contribution	\$ 45,584	\$ 84,094	\$ -	\$ (84,094)
45010 - Dental Contribution	\$ 1,110	\$ 1,776	\$ -	\$ (1,776)
<i>Contractual Services</i>	<i>\$ 16,852</i>	<i>\$ 38,281</i>	<i>\$ 51,651</i>	<i>\$ 13,370</i>
50150 - Contractual/Consulting Services	\$ 3,500	\$ 16,008	\$ 24,151	\$ 8,143
53100 - Conferences and Meetings	\$ 5,063	\$ 5,250	\$ -	\$ (5,250)
53110 - Employee Training	\$ 6,554	\$ 11,571	\$ 17,500	\$ 5,929
53120 - Employee Mileage Expense	\$ 1,735	\$ 5,452	\$ 10,000	\$ 4,548
<i>Commodities</i>	<i>\$ 20,217</i>	<i>\$ 93,868</i>	<i>\$ 4,625</i>	<i>\$ (89,243)</i>
60010 - Operating Supplies	\$ 1,153	\$ 60,121	\$ 4,625	\$ (55,496)
60060 - Computer Software- Non Capital	\$ 13,133	\$ 9,206	\$ -	\$ (9,206)
60070 - Computer Hardware- Non Capital	\$ 5,931	\$ 5,041	\$ -	\$ (5,041)
60570 - Office Furniture - Non-Capital	\$ -	\$ 19,500	\$ -	\$ (19,500)
<i>Transfers Out</i>	<i>\$ 38,500</i>	<i>\$ 258,622</i>	<i>\$ -</i>	<i>\$ (258,622)</i>
99001 - Transfer to Fund 001	\$ -	\$ 11,652	\$ -	\$ (11,652)
99010 - Transfer To Fund 010	\$ 8,890	\$ -	\$ -	\$ -
99110 - Transfer to Fund 110	\$ 15,840	\$ -	\$ -	\$ -
99111 - Transfer to Fund 111	\$ 13,770	\$ -	\$ -	\$ -
99500 - Transfer to Fund 500	\$ -	\$ 246,970	\$ -	\$ (246,970)

JJC COUNCIL
001.300.335

The Kane County Juvenile Justice Council (JJC) has been established pursuant to the Juvenile Court Act of 1987, 705 ILCS 405/6-12. The purpose of the JJC is to support ongoing collaboration between agencies and programs to better address juvenile delinquency, as well as develop and implement a plan for the prevention of juvenile delinquency and make recommendations for utilizing services more effectively. The Board of Directors includes representatives from the juvenile justice system partners, while the larger Council includes representatives from various service providers, child welfare agencies, schools, and other community coalitions.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Parent Education – Wake Up Call and Internet Safety – attended by almost 800 people	X	
Educator Training – Restorative Practices	X	
Police Training – support officers attending outside trainings	X	
Police Training – Juvenile 101	X	
Racial and Ethnic Disparities Workgroup	X	
Adolescent Domestic Battery Workgroup	X	
Mental Health Workgroup	X	
Youth involvement via student groups (i.e. SEAC at West Aurora, SCRJ at IMSA)	X	
Distribution of an Expungement Packet	X	

2024 GOALS AND OBJECTIVES

- Implement a structure that increases the functionality of the JJC as an entity
- Continuing to pursue opportunities to increase youth and parent involvement in the council
- Continuing to support the use of Juvenile Justice Jeopardy as a means to connect law enforcement and youth in the community
- Continuing to address Racial and Ethnic disparities through the workgroup
- Continuing to explore strategies to address adolescent domestic battery
- Utilize a workgroup focused on addressing mental health needs to examine strategies to assist those coming into court with mental health needs
- Continue restorative practices training for educators and the community as a whole

POSITION SUMMARY

Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	0	0	0
Full Time Other*	0	0	0
Part Time Regular	1	1	1
Part Time Other*	0	0	0
Total Budgeted Positions:	1	1	1

*Other: Elected Officials, Per Diem, Commissioners

JJC COUNCIL
001.300.335

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
335 JJC Council	\$ 22,790	\$ 56,741	\$ 67,689	\$ 10,948
Personnel Services- Salaries & Wages	\$ 16,128	\$ 28,216	\$ 36,400	\$ 8,184
40000 - Salaries and Wages	\$ 16,128	\$ 27,391	\$ 36,400	\$ 9,009
40002 - Non-Union Wage Increase	\$ -	\$ 825	\$ -	\$ (825)
Contractual Services	\$ 2,375	\$ 27,000	\$ 29,000	\$ 2,000
53110 - Employee Training	\$ 2,375	\$ 27,000	\$ 29,000	\$ 2,000
Commodities	\$ 4,286	\$ 1,525	\$ 2,289	\$ 764
60010 - Operating Supplies	\$ 3,432	\$ 1,200	\$ 1,914	\$ 714
60060 - Computer Software- Non Capital	\$ 854	\$ 325	\$ 375	\$ 50

PUBLIC DEFENDER
001.360.360

The mission of the Kane County Public Defender’s Office is to provide quality legal representation to indigent persons charged with criminal or delinquency offenses or whose rights as parents are in jeopardy.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Continued to implement all of the requirements of the SAFE-T Act for our office and trained attorneys and staff on the changes that the Act requires	X	
Continued to participate and help implement the Strategic Plan created by the Kane County Justice System	X	
Continued to increase diversity within our office and to increase our profile in area law schools by increasing awareness and utilizing more interns of minority	X	
Continued to offer outstanding legal training to our staff and members of the larger criminal justice community and to expand the skills portion of training	X	
Continued the elimination of paper files that have been held in storage	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of cases closed	8,050	7,500

2024 GOALS AND OBJECTIVES

- Implement all of the requirements of the SAFE-T Act for our office and train attorneys and staff on the changes that the Act requires
- Participate and help implement the Strategic Plan created by the Kane County Justice System
- Increase diversity within our office and to increase our profile in area law schools by increasing awareness and utilizing more interns of minority descent
- Continue to offer outstanding legal training to our staff and members of the larger criminal justice community and to expand the skills portion of training
- Continue the elimination of paper files that have been held in storage

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	49	54	53
Full Time Other*	0	0	0
Part Time Regular	1	1	0
Part Time Other*	0	0	2
Total Budgeted Positions:	49	54	55

*Other: Elected Officials, Per Diem, Commissioners

PUBLIC DEFENDER
001.360.360

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
360 Public Defender	\$ 4,277,371	\$ 4,820,580	\$ 4,389,756	\$ (430,824)
Personnel Services- Salaries & Wages	\$ 3,507,808	\$ 3,811,004	\$ 4,203,015	\$ 392,011
40000 - Salaries and Wages	\$ 3,484,151	\$ 3,963,180	\$ 4,137,514	\$ 174,334
40002 - Non-Union Wage Increase	\$ -	\$ 105,478	\$ 1	\$ (105,477)
40005 - New Position Budget Moved to Contingency	\$ -	\$ (291,854)	\$ -	\$ 291,854
40310 - Bond Call	\$ 23,657	\$ 34,200	\$ 65,500	\$ 31,300
Personnel Services- Employee Benefits	\$ 658,473	\$ 824,385	\$ -	\$ (824,385)
45000 - Healthcare Contribution	\$ 640,401	\$ 804,223	\$ -	\$ (804,223)
45010 - Dental Contribution	\$ 18,072	\$ 20,162	\$ -	\$ (20,162)
Contractual Services	\$ 43,071	\$ 106,737	\$ 106,737	\$ -
50240 - Trials and Costs of Hearing	\$ 14,887	\$ 45,000	\$ 45,000	\$ -
52140 - Repairs and Maint- Copiers	\$ 2,137	\$ 2,250	\$ 2,250	\$ -
53100 - Conferences and Meetings	\$ -	\$ 1,000	\$ 1,000	\$ -
53110 - Employee Training	\$ 2,049	\$ 20,000	\$ 20,000	\$ -
53120 - Employee Mileage Expense	\$ 1,759	\$ 4,500	\$ 4,500	\$ -
53140 - Attorney Association Dues	\$ 16,489	\$ 23,100	\$ 23,100	\$ -
55000 - Miscellaneous Contractual Exp	\$ 5,751	\$ 10,887	\$ 10,887	\$ -
Commodities	\$ 68,019	\$ 78,454	\$ 80,004	\$ 1,550
60000 - Office Supplies	\$ 3,659	\$ 10,000	\$ 10,000	\$ -
60050 - Books and Subscriptions	\$ 64,360	\$ 68,454	\$ 70,004	\$ 1,550





General Fund Public Safety

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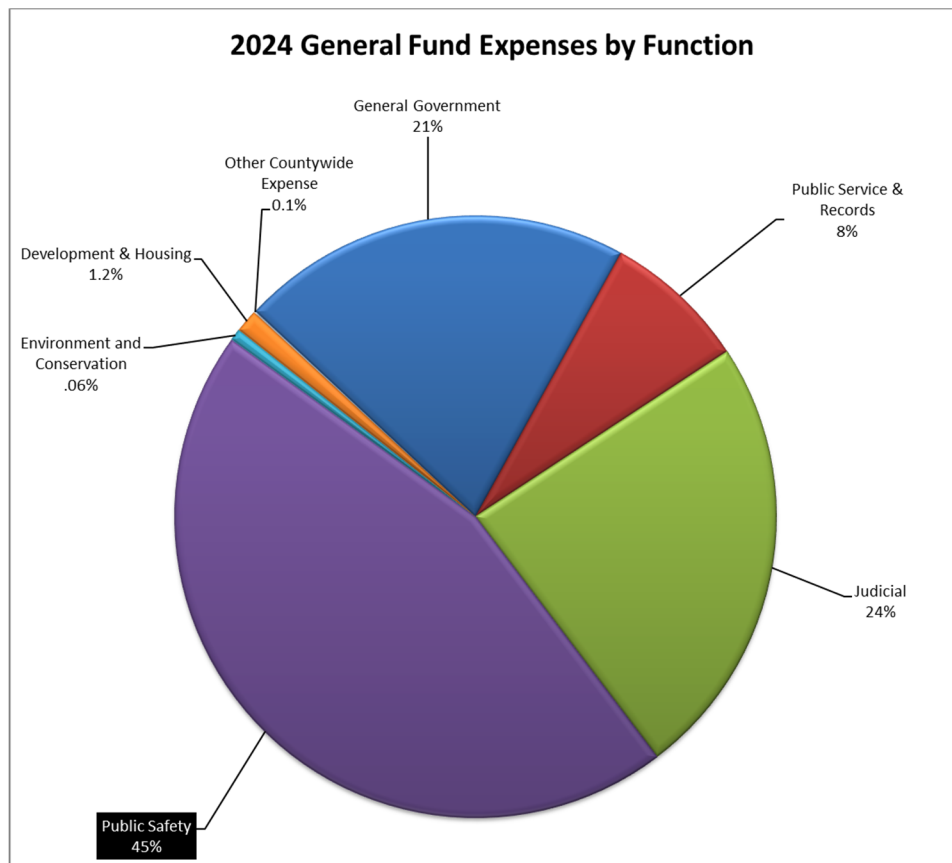
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GENERAL FUND EXPENDITURE SUMMARY BY DEPARTMENT AND SUB-DEPARTMENT – PUBLIC SAFETY

Department/Sub-Department	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Public Safety				
380 Sheriff	\$ 25,285,501	\$ 39,336,098	\$ 31,983,799	\$ (7,352,299)
001.380.380 - General Fund.Sheriff.Sheriff	\$ 15,005,685	\$ 14,818,895	\$ 13,356,683	\$ (1,462,212)
001.380.382 - General Fund.Sheriff.Adult Corrections	\$ 7,016,519	\$ 21,660,808	\$ 15,577,104	\$ (6,083,704)
001.380.383 - General Fund.Sheriff.Corrections Board and Care	\$ 11,550	\$ -	\$ -	\$ -
001.380.400 - General Fund.Sheriff.Court Security	\$ 2,811,331	\$ 2,856,395	\$ 3,050,012	\$ 193,617
001.380.510 - General Fund.Sheriff.Emergency Management Services	\$ 440,417	\$ -	\$ -	\$ -
420 Merit Commission	\$ 85,117	\$ 102,957	\$ 95,417	\$ (7,540)
001.420.420 - General Fund.Merit Commission.Merit Commission	\$ 85,117	\$ 102,957	\$ 95,417	\$ (7,540)
430 Court Services	\$ 13,185,913	\$ 14,394,893	\$ 13,127,990	\$ (1,266,903)
001.430.430 - General Fund.Court Services.Court Services Administration	\$ 908,100	\$ 946,890	\$ 844,254	\$ (102,636)
001.430.431 - General Fund.Court Services.Adult Court Services	\$ 3,686,774	\$ 3,478,625	\$ 3,272,716	\$ (205,909)
001.430.432 - General Fund.Court Services.Treatment Alternative Court	\$ 233,612	\$ 176,512	\$ 162,859	\$ (13,653)
001.430.434 - General Fund.Court Services.Juvenile Court Services	\$ 1,179,235	\$ 1,154,532	\$ 1,089,570	\$ (64,962)
001.430.435 - General Fund.Court Services.Juvenile Custody	\$ -	\$ 402,851	\$ 402,851	\$ -
001.430.436 - General Fund.Court Services.Juvenile Justice Center	\$ 5,262,858	\$ 5,408,827	\$ 5,097,587	\$ (311,240)
001.430.437 - General Fund.Court Services.KIDS Education Program	\$ 24,886	\$ 37,800	\$ 37,800	\$ -
001.430.438 - General Fund.Court Services.Diagnostic Center	\$ 969,108	\$ 1,189,365	\$ 1,068,815	\$ (120,550)
001.430.440 - General Fund.Court Services.Veteran's Court	\$ 84,611	\$ 84,518	\$ 67,357	\$ (17,161)
001.430.441 - General Fund.Court Services.Drug Court	\$ 385,654	\$ 477,422	\$ 398,351	\$ (79,071)
001.430.442 - General Fund.Court Services.Pre-Trial	\$ 451,075	\$ 1,037,551	\$ 685,830	\$ (351,721)
490 Coroner	\$ 1,580,012	\$ 1,515,405	\$ 1,455,434	\$ (59,971)
001.490.490 - General Fund.Coroner.Coroner	\$ 1,580,012	\$ 1,515,405	\$ 1,455,434	\$ (59,971)
510 Emergency Management Services	\$ -	\$ 735,605	\$ 528,835	\$ (206,770)
001.510.510 - General Fund.Emergency Management Services.Emergency Management Services	\$ -	\$ 735,605	\$ 528,835	\$ (206,770)
Expense Total - Public Safety	\$ 40,136,544	\$ 56,084,958	\$ 47,191,475	\$ (8,893,483)



SHERIFF
001.380.380

It is the mission of the Kane County Sheriff’s Office to maintain public safety in our communities and protect the Constitutional rights of all citizens. Our employees will accomplish this mission by providing effective and efficient services with moral and ethical integrity, supported by well-structured leadership and dynamic training.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Expanded the A Way Out program to deter substance abuse.	X	
Continued development of the Township Deputy program to increase community policing engagement.		
Continued the modernization of the Kane County SWAT Team and Bomb Unit.	X	
Updated Sheriff’s Office fleet and forecasted for vehicle efficiency for the future	X	
Continued to enhance the Sheriff’s criminal patrol team and federal agency partnership, to include a multi-agency approach, to deter bulk narcotic trafficking	X	
Fully implemented automated records data entry to reduce man hours and increase efficiency.	X	
Fully implemented Alta Vista dash-boarding software to better monitor staff activity and performance.		X
Continued to off-set general fund spending and increase Office transparency with off-balance account support.		X
Continued to examine countywide services for opportunities to collaborate with other divisions to provide better services and reduce redundant spending.	X	
Completed jail and courthouse camera implementation	X	
Completed new administration wing build and move	X	

KEY PERFORMANCE MEASURES	2022	2023
Calls for service	42,142	43,933
Vehicle crashes	1,272	1,322
Burglaries	88	94
Thefts	102	117
Domestic Incidents	742	631
Warrant Arrests	500	395
Traffic stops	10,822	9,813
Suspicious Vehicles/Persons	572	938
Electronic Home Monitoring Defendants served	256	164

SHERIFF
001.380.380

2024 GOALS AND OBJECTIVES

- Creation of County Government supported addiction treatment center
- Training and policy adjustments to accommodate the SAFE-T Act
- Explorer and cadet program expansion to allow them to augment sworn police duties
- Succession plan implementation to support retirements of numerous command staff team members
- Continue active shooter training for the public
- Further integration of the Sheriff's Deputies with the Aurora Police Department to combat crime in Aurora Township

POSITION SUMMARY

Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	120	119	127
Full Time Other*	1	1	1
Part Time Regular	2	1	2
Part Time Other*	0	0	0
Total Budgeted Positions:	123	121	130

*Other: Elected Officials, Per Diem, Commissioners

SHERIFF
001.380.380

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
380 Sheriff	\$ 25,285,501	\$ 39,336,098	\$ 31,983,799	\$ (7,352,299)
Personnel Services- Salaries & Wages	\$ 11,251,446	\$ 11,709,724	\$ 12,187,063	\$ 477,339
40000 - Salaries and Wages	\$ 10,761,712	\$ 10,841,693	\$ 11,115,510	\$ 273,817
40002 - Non-Union Wage Increase	\$ -	\$ 43,753	\$ 1	\$ (43,752)
40006 - Union Wage Increase	\$ -	\$ -	\$ 326,951	\$ 326,951
40009 - Salaries and Wages Subsidy	\$ (325,403)	\$ -	\$ -	\$ -
40200 - Overtime Salaries	\$ 679,760	\$ 671,650	\$ 591,973	\$ (79,677)
40320 - Merit Employee Longevity	\$ 135,378	\$ 152,628	\$ 152,628	\$ -
Personnel Services- Employee Benefits	\$ 1,768,122	\$ 2,108,325	\$ 149,600	\$ (1,958,725)
45000 - Healthcare Contribution	\$ 1,591,535	\$ 1,910,113	\$ -	\$ (1,910,113)
45009 - Healthcare Subsidy	\$ (12,037)	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 45,461	\$ 48,612	\$ -	\$ (48,612)
45019 - Dental Subsidy	\$ (488)	\$ -	\$ -	\$ -
45400 - Uniform Allowance	\$ 143,650	\$ 149,600	\$ 149,600	\$ -
Contractual Services	\$ 514,333	\$ 375,020	\$ 400,020	\$ 25,000
50150 - Contractual/Consulting Services	\$ 190,223	\$ 72,820	\$ 97,820	\$ 25,000
50210 - Medical/Dental/Hospital Services	\$ 14,177	\$ 15,000	\$ 15,000	\$ -
50290 - Investigations	\$ 12,915	\$ -	\$ -	\$ -
50300 - Extradition Costs	\$ 25,522	\$ 30,000	\$ 30,000	\$ -
52140 - Repairs and Maint- Copiers	\$ 9,492	\$ 11,000	\$ 11,000	\$ -
52150 - Repairs and Maint- Comm Equip	\$ 4,790	\$ 4,200	\$ 4,200	\$ -
52160 - Repairs and Maint- Equipment	\$ 1,241	\$ 2,000	\$ 2,000	\$ -
52230 - Repairs and Maint- Vehicles	\$ 148,813	\$ 165,000	\$ 165,000	\$ -
53100 - Conferences and Meetings	\$ 80	\$ -	\$ -	\$ -
53110 - Employee Training	\$ 107,080	\$ 75,000	\$ 75,000	\$ -
Commodities	\$ 755,864	\$ 620,000	\$ 620,000	\$ -
60000 - Office Supplies	\$ 1,278	\$ 10,000	\$ 10,000	\$ -
60010 - Operating Supplies	\$ 56,120	\$ 55,000	\$ 55,000	\$ -
60180 - S.W.A.T. Supplies	\$ 44,844	\$ 50,000	\$ 50,000	\$ -
60190 - Bomb Squad Supplies	\$ 52,873	\$ 50,000	\$ 50,000	\$ -
60210 - Uniform Supplies	\$ 33,116	\$ 20,000	\$ 20,000	\$ -
60220 - Weapons and Ammunition	\$ 6,984	\$ 35,000	\$ 35,000	\$ -
63040 - Fuel- Vehicles	\$ 560,649	\$ 400,000	\$ 400,000	\$ -
Transfers Out	\$ 715,920	\$ 5,826	\$ -	\$ (5,826)
99001 - Transfer to Fund 001	\$ -	\$ 5,826	\$ -	\$ (5,826)
99128 - Transfer to Fund 128	\$ 715,920	\$ -	\$ -	\$ -

ADULT CORRECTIONS

001.380.382

It is the mission of the Kane County Sheriffs Office to maintain peace in our communities and protect the Constitutional rights of all citizens. Our employees will accomplish this mission by providing effective and efficient services with moral and ethical integrity. All citizens can expect to be treated with equal justice and compassion for their needs. We hold our profession dearly and will strive to perform our sworn oaths to the best of our abilities.

Corrections Board and Care will continue to enter into mutual agreements with other county jails to house detainees in the Sheriffs custody in the event that the Kane County Adult Justice Center is unable to meet those needs.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Minimized out of county expenses by maximizing use of our in-house population capabilities through a proactive and in-depth classification system	X	
Continued with our re-entry program, which provided assistance to detainees with mental illness upon release to reduce recidivism	X	
Continued use of tablet style computers to promote education, facilitate the GED program, and provide entertainment and communication with their family and friends	X	
Continued reduction of opioid overdose deaths of the formerly incarcerated by 89%	X	
Continued reduction of recidivism from 49% average to 18%	X	
Continued general fund savings by reducing the jail population	X	

KEY PERFORMANCE MEASURES	2022	2023
Average number of detainees housed outside the county	0.002	0.008
Average number of detainees housed in the county	388	347
Number of detainee tablets in the facility	640	640

ADULT CORRECTIONS
001.380.382

2024 GOALS AND OBJECTIVES

- The Sheriff and his civilian administrative staff continue to introduce programs for detainee welfare while in custody, as well as providing services upon release from custody, in an effort to reduce recidivism and death from drug overdose through:
 - Lighthouse Recovery Inc for the treatment of opioid addiction and other substances
 - Diversion Program for job training and employment placement
 - Facilitate GED program in cooperation with local community colleges
 - Detainee garden program to allow female detainees to attain a new skill, work collaboratively with community volunteers, and give back to the local community with donations of their produce to local food banks
 - Continued training and recruitment of Mental Health Officers to assist the full-time Mental Health staff in identifying, counseling and treating detainees with mental health issues
- New jail surveillance system up and running by the end of 2024
- Corrections is continuing to work toward full PREA compliance. Currently following all PREA compliance standards and will have a state audit completed in 2024
- In 2023, multiple provisions of the SAFE-T Act took effect, including the elimination of cash bail. The KCAJC is still working with departments of Kane County and other agencies to ensure smooth and proper procedures are in place to comply with the areas of the SAFE-T Act
- Continue to research facility (AC/Heating) upgrades with Building Management

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	140	140	134
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	140	140	134

*Other: Elected Officials, Per Diem, Commissioners

ADULT CORRECTIONS
001.380.382

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
382 Adult Corrections	\$ 7,016,519	\$ 21,660,808	\$ 15,577,104	\$ (6,083,704)
Personnel Services- Salaries & Wages	\$ 2,426,396	\$ 13,134,658	\$ 10,778,276	\$ (2,356,382)
40000 - Salaries and Wages	\$ 11,122,747	\$ 12,183,229	\$ 10,713,696	\$ (1,469,533)
40002 - Non-Union Wage Increase	\$ -	\$ 36,352	\$ -	\$ (36,352)
40006 - Union Wage Increase	\$ -	\$ -	\$ 151,211	\$ 151,211
40009 - Salaries and Wages Subsidy	\$ (9,724,710)	\$ -	\$ -	\$ -
40200 - Overtime Salaries	\$ 589,056	\$ 570,845	\$ 569,137	\$ (1,708)
40320 - Merit Employee Longevity	\$ 439,302	\$ 344,232	\$ 344,232	\$ -
40400 - Reduction in Budget Request - Salaries	\$ -	\$ -	\$ (1,000,000)	\$ (1,000,000)
Personnel Services- Employee Benefits	\$ 520,547	\$ 2,696,822	\$ 169,500	\$ (2,527,322)
45000 - Healthcare Contribution	\$ 1,864,535	\$ 2,464,706	\$ -	\$ (2,464,706)
45009 - Healthcare Subsidy	\$ (1,502,625)	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 54,981	\$ 62,616	\$ -	\$ (62,616)
45019 - Dental Subsidy	\$ (44,844)	\$ -	\$ -	\$ -
45400 - Uniform Allowance	\$ 148,500	\$ 169,500	\$ 169,500	\$ -
Contractual Services	\$ 3,153,959	\$ 4,595,790	\$ 3,395,790	\$ (1,200,000)
50210 - Medical/Dental/Hospital Services	\$ 2,952,622	\$ 4,500,000	\$ 3,300,000	\$ (1,200,000)
50235 - Public Health Services - Coronavirus	\$ 77,534	\$ -	\$ -	\$ -
52000 - Disposal and Water Softener Srvs	\$ 24,544	\$ 21,290	\$ 21,290	\$ -
52150 - Repairs and Maint- Comm Equip	\$ 4,361	\$ 4,500	\$ 4,500	\$ -
52160 - Repairs and Maint- Equipment	\$ 7,794	\$ 10,000	\$ 10,000	\$ -
53110 - Employee Training	\$ 87,103	\$ 60,000	\$ 60,000	\$ -
Commodities	\$ 915,618	\$ 1,233,538	\$ 1,233,538	\$ -
60000 - Office Supplies	\$ 1,297	\$ 1,350	\$ 1,350	\$ -
60010 - Operating Supplies	\$ 129,846	\$ 105,000	\$ 105,000	\$ -
60210 - Uniform Supplies	\$ 17,656	\$ 20,000	\$ 20,000	\$ -
60220 - Weapons and Ammunition	\$ 9,792	\$ 15,000	\$ 15,000	\$ -
60230 - Food	\$ 677,382	\$ 1,067,188	\$ 1,067,188	\$ -
60240 - Clothing Supplies	\$ 25,083	\$ 25,000	\$ 25,000	\$ -
60265 - Public Health Commodities - Coronavirus	\$ 54,562	\$ -	\$ -	\$ -

CORRECTIONS BOARD AND CARE
001.380.383

The Corrections Board and Care secures ample available bed space in other county jails to house detainees in the Sheriff's custody in the event that the Kane County Adult Justice Center becomes insufficient to house detainees.

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
383 Corrections Board and Care	\$ 11,550	\$ -	\$ -	\$ -
Contractual Services	\$ 11,550	\$ -	\$ -	\$ -
50080 - Adult Prisoner Board and Care	\$ 11,550	\$ -	\$ -	\$ -

COURT SECURITY **001.380.400**

The primary mission of the Kane County Sheriff's Office Court Security Division is "To provide a safe and orderly environment to the 16th Judicial Circuit in Kane County; to protect the integrity of the Court; to maintain the decorum of the Court; to detect those who would take disruptive or violent action against the Court and/or its participants. In order to accomplish our mission, it is necessary that the Division maintains current, updated training for personnel, and it is mandatory that equipment systems and related items be fully functional and maintained at peak levels of operating efficiency.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Updated and repaired Building Control Room due to flooding in January 2019	X	
Continued Additional Monthly Training with Weapons, Defensive Tactics and First Aid	X	
Kids Car Seat Program (seat installation)	X	
Updated Judges Panic Buttons throughout the Judicial Buildings	X	
Maintained Crowd Control Equipment and training	X	
Hired full time Officers to Fill all vacant Court Security Officer Positions	X	
One new X-Ray Machines		X

KEY PERFORMANCE MEASURES	2022	2023*
Number of Individuals Screened	457,408	129,048
Number of Items Confiscated	766	98
Number of People Taken Into Custody	336	167
Warrants	70	54
Ambulance Assists/Medical Emergencies	6	12
Fire Alarms	7	1
Disturbances	12	3
Assaults/Batteries	1	2
Miscellaneous Incidents	150	155

*2023 totals are estimated

2024 GOALS AND OBJECTIVES

- Continue to maintain and update all Court Security equipment to meet the needs and Security for the 16th Judicial Circuit
- Continue to hire to maintain proper staffing to insure a high level of Security for the seven different Court Facilities within the 16th Judicial Circuit of Kane County and 2nd District Appellate Court
- Continue the County's long-term financial plan by operating the Court Security Division within the 2024 Budget
- Continue Rapid Deployment training within the Court Security Division to ensure proper response for high stress situations

COURT SECURITY
001.380.400

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	41	44	41
Full Time Other*	0	0	0
Part Time Regular	7	3	7
Part Time Other*	0	0	0
Total Budgeted Positions:	48	47	48

*Other: Elected Officials, Per Diem, Commissioners

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
400 Court Security	\$ 2,811,331	\$ 2,856,395	\$ 3,050,012	\$ 193,617
Personnel Services- Salaries & Wages	\$ 2,280,244	\$ 2,214,711	\$ 2,793,922	\$ 579,211
40000 - Salaries and Wages	\$ 2,220,825	\$ 2,050,275	\$ 2,540,630	\$ 490,355
40002 - Non-Union Wage Increase	\$ -	\$ 11,966	\$ -	\$ (11,966)
40006 - Union Wage Increase	\$ -	\$ -	\$ 101,182	\$ 101,182
40200 - Overtime Salaries	\$ 51,703	\$ 128,470	\$ 128,110	\$ (360)
40310 - Bond Call	\$ 7,716	\$ 24,000	\$ 24,000	\$ -
Personnel Services- Employee Benefits	\$ 347,340	\$ 445,594	\$ 60,000	\$ (385,594)
45000 - Healthcare Contribution	\$ 309,525	\$ 371,565	\$ -	\$ (371,565)
45010 - Dental Contribution	\$ 11,114	\$ 14,029	\$ -	\$ (14,029)
45400 - Uniform Allowance	\$ 26,700	\$ 60,000	\$ 60,000	\$ -
Contractual Services	\$ 71,480	\$ 118,100	\$ 118,100	\$ -
50150 - Contractual/Consulting Services	\$ 10,903	\$ 16,100	\$ 16,100	\$ -
50210 - Medical/Dental/Hospital Services	\$ 900	\$ -	\$ -	\$ -
52150 - Repairs and Maint- Comm Equip	\$ 6,515	\$ 15,000	\$ 15,000	\$ -
52160 - Repairs and Maint- Equipment	\$ 6,749	\$ 50,000	\$ 50,000	\$ -
53100 - Conferences and Meetings	\$ 80	\$ 1,000	\$ 1,000	\$ -
53110 - Employee Training	\$ 22,092	\$ 25,000	\$ 25,000	\$ -
53120 - Employee Mileage Expense	\$ -	\$ 1,000	\$ 1,000	\$ -
53150 - Pre-Employ Drug Testing and Labs	\$ 15,512	\$ 5,000	\$ 5,000	\$ -
53160 - Pre-Employment Physicals	\$ 8,729	\$ 5,000	\$ 5,000	\$ -
Commodities	\$ 112,267	\$ 77,990	\$ 77,990	\$ -
60000 - Office Supplies	\$ 1,998	\$ 4,200	\$ 4,200	\$ -
60010 - Operating Supplies	\$ 20,562	\$ 15,590	\$ 15,590	\$ -
60080 - Employee Recognition Supplies	\$ -	\$ 1,500	\$ 1,500	\$ -
60210 - Uniform Supplies	\$ 31,541	\$ 30,000	\$ 30,000	\$ -
60220 - Weapons and Ammunition	\$ 51,380	\$ 20,000	\$ 20,000	\$ -
60250 - Medical Supplies and Drugs	\$ 445	\$ 1,200	\$ 1,200	\$ -
60265 - Public Health Commodities - Coronavirus	\$ -	\$ -	\$ -	\$ -
64000 - Telephone	\$ 6,341	\$ 5,500	\$ 5,500	\$ -

OFFICE OF EMERGENCY MANAGEMENT
001.380.510

In 2023, the Emergency Management changed to department 510. The 2023 and 2024 Amended and Adopted Budgets can be found at 001.510.510

Account / Description	2022 Actual Amount	2023 Amended Budget ***	2024 Adopted Budget ***	Difference 2024 Adopted - 2023 Amended
510 Emergency Management Services	\$ 440,417	\$ -	\$ -	\$ -
Personnel Services- Salaries & Wages	\$ 344,564	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 344,564	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 32,992	\$ -	\$ -	\$ -
45000 - Healthcare Contribution	\$ 32,181	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 811	\$ -	\$ -	\$ -
Contractual Services	\$ 14,356	\$ -	\$ -	\$ -
52150 - Repairs and Maint- Comm Equip	\$ 1,475	\$ -	\$ -	\$ -
52160 - Repairs and Maint- Equipment	\$ 2,993	\$ -	\$ -	\$ -
52230 - Repairs and Maint- Vehicles	\$ 1,313	\$ -	\$ -	\$ -
53100 - Conferences and Meetings	\$ 77	\$ -	\$ -	\$ -
53110 - Employee Training	\$ 1,047	\$ -	\$ -	\$ -
55000 - Miscellaneous Contractual Exp	\$ 7,452	\$ -	\$ -	\$ -
Commodities	\$ 48,504	\$ -	\$ -	\$ -
60000 - Office Supplies	\$ 3,719	\$ -	\$ -	\$ -
60010 - Operating Supplies	\$ 26,969	\$ -	\$ -	\$ -
60020 - Computer Related Supplies	\$ 17,806	\$ -	\$ -	\$ -
60265 - Public Health Commodities - Coronavirus	\$ 10	\$ -	\$ -	\$ -

MERIT COMMISSION
001.420.420

The Merit Commission is responsible for certifying a list of candidates for Deputy Peace Officers, Corrections Officers, and promotions for Sergeants and Lieutenants. The Merit Commission is responsible for the advertising for testing, applications process and interviews through multiple avenues. The Merit Commission meets monthly with the Sheriff or a KCSO representative, and is also responsible for conducting disciplinary hearings.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Tested for Corrections Officers in May		X
Posted list of 20 for Lateral Deputy positions		X

KEY PERFORMANCE MEASURES	2022	2023
Correction Officers placed on list	22	20
Patrol Officers placed on list	0	45
Lateral Patrol Officers	12	20
Corrections Sergeants tested, interviewed and placed on list	0	3
Corrections Lieutenants tested, interviewed and placed on list	5	0
Patrol Sergeants tested, interviewed and placed on list	18	0
Patrol Lieutenants tested, interviewed and placed on list	6	0

2024 GOALS AND OBJECTIVES

- Run ads, test and interview candidates for Corrections Officers, Corrections Lateral, Patrol and Patrol Lateral positions

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	1	2	0
Full Time Other*	0	0	0
Part Time Regular	0	0	1
Part Time Other*	3	1	1
Total Budgeted Positions:	4	3	2

*Other: Elected Officials, Per Diem, Commissioners

MERIT COMMISSION
001.420.420

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
420 Merit Commission	\$ 85,117	\$ 102,957	\$ 95,417	\$ (7,540)
Personnel Services- Salaries & Wages	\$ 63,575	\$ 78,597	\$ 78,367	\$ (230)
40000 - Salaries and Wages	\$ 34,347	\$ 33,462	\$ 33,367	\$ (95)
40300 - Employee Per Diem	\$ 29,228	\$ 45,135	\$ 45,000	\$ (135)
Personnel Services- Employee Benefits	\$ 6,507	\$ 7,310	\$ -	\$ (7,310)
45000 - Healthcare Contribution	\$ 6,251	\$ 7,054	\$ -	\$ (7,054)
45010 - Dental Contribution	\$ 256	\$ 256	\$ -	\$ (256)
Contractual Services	\$ 14,410	\$ 16,550	\$ 15,050	\$ (1,500)
53050 - Employment Advertising	\$ 1,490	\$ 500	\$ 500	\$ -
53120 - Employee Mileage Expense	\$ 2,788	\$ 6,000	\$ 6,000	\$ -
53180 - Physical Agility Testing	\$ -	\$ 2,550	\$ -	\$ (2,550)
53190 - Entrance/Promotional Testing	\$ 10,132	\$ 7,500	\$ 8,550	\$ 1,050
Commodities	\$ 624	\$ 500	\$ 2,000	\$ 1,500
60000 - Office Supplies	\$ 624	\$ 500	\$ 2,000	\$ 1,500

COURT SERVICES ADMINISTRATION

001.430.430

The mission of Court Services Administration is to serve the community by promoting positive behavioral change utilizing proven methods to increase public safety. We accomplish this mission by:

- Adopting a philosophy that all individuals be assessed and receive services tailored to their needs
- Adopting a flexible supervision approach that encompasses guidance, structure, education, and motivation by establishing a strong working relationship between the Probation Officers and their clients
- Responding to the directive of the Judiciary and the needs of the Court by developing safe, effective interventions
- Developing and maintaining community partnerships
- Court Services Administration provides direction and fiscal oversight to probation staff in three offices in Kane County as well as the Juvenile Justice Center and Diagnostic Center

2023 PROJECT RECAP	CONTINUING	COMPLETED
Conducted interviews and established a hiring list twice per year	X	
Onboarded and trained new staff on a quarterly basis	X	
Revised/composed policies to ensure compliance with AOIC standards, statutes, and best practices	X	
Continued to use and expand as necessary, the use of C5 reports to improve quality assurance measures	X	
Promoted public and officer safety, responsiveness to defendant needs, respected and promoted the civil rights of all	X	
Continued to monitor Relias training protocols in compliance with AOIC standards	X	
Continued quality improvement measures for Core Correctional Practices and risk assessments	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of quality assurance data review meetings to measure compliance and best practices	5	8
Number of Effective Caseworks Model trainings completed	1	3
Number of policies revised or composed for the department	5	7
Number of video reviews for CCP quality assurance	75	98

2024 GOALS AND OBJECTIVES

- Conduct interviews and establish a hiring list twice per year
- Onboard and train new staff on a quarterly basis
- Revise or compose policies to ensure compliance with AOIC standards, statutes, and best practices
- Continue to use and expand as necessary, the use of C5 reports to improve quality assurance measures
- Promote public and officer safety, responsiveness to defendant needs, respect and promote the civil rights of all

COURT SERVICES ADMINISTRATION
001.430.430

- Continue to monitor Relias training protocols in compliance with AOIC standards
- Continue quality improvement measure for Core Correctional Practices and risk assessments

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	10	10	10
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	10	10	10

*Other: Elected Officials, Per Diem, Commissioners

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
430 Court Services	\$ 13,185,913	\$ 14,394,893	\$ 13,127,990	\$ (1,266,903)
Personnel Services- Salaries & Wages	\$ 774,406	\$ 735,038	\$ 761,854	\$ 26,816
40000 - Salaries and Wages	\$ 774,406	\$ 714,688	\$ 761,854	\$ 47,166
40002 - Non-Union Wage Increase	\$ -	\$ 20,350	\$ -	\$ (20,350)
Personnel Services- Employee Benefits	\$ 120,242	\$ 129,452	\$ -	\$ (129,452)
45000 - Healthcare Contribution	\$ 117,420	\$ 126,686	\$ -	\$ (126,686)
45010 - Dental Contribution	\$ 2,823	\$ 2,766	\$ -	\$ (2,766)
Contractual Services	\$ 8,087	\$ 80,600	\$ 80,600	\$ -
50160 - Legal Services	\$ -	\$ 75,000	\$ 75,000	\$ -
50340 - Software Licensing Cost	\$ 425	\$ -	\$ -	\$ -
52140 - Repairs and Maint- Copiers	\$ 1,210	\$ 1,000	\$ 1,000	\$ -
52240 - Repairs and Maint- Office Equip	\$ 124	\$ 300	\$ 300	\$ -
53100 - Conferences and Meetings	\$ 4,151	\$ 2,500	\$ 2,500	\$ -
53110 - Employee Training	\$ 2,177	\$ 1,500	\$ 1,500	\$ -
53130 - General Association Dues	\$ -	\$ 300	\$ 300	\$ -
Commodities	\$ 5,364	\$ 1,800	\$ 1,800	\$ -
60000 - Office Supplies	\$ 941	\$ 550	\$ 550	\$ -
60020 - Computer Related Supplies	\$ 1,538	\$ 1,000	\$ 1,000	\$ -
60040 - Postage	\$ 82	\$ -	\$ -	\$ -
60050 - Books and Subscriptions	\$ 184	\$ 250	\$ 250	\$ -
60490 - Equipment < \$1000	\$ 919	\$ -	\$ -	\$ -
60500 - Equipment > \$1000	\$ 1,700	\$ -	\$ -	\$ -

ADULT COURT SERVICES

001.430.431

The mission of the 16th Judicial Circuit Court Services is to serve the community by promoting positive behavioral change utilizing proven methods to increase public safety. We accomplish this mission by:

- Adopting a philosophy that all individuals be assessed and receive services tailored to their needs
- Adopting a flexible supervision approach that encompasses guidance, structure, education, and motivation by establishing a strong working relationship between the Probation Officers and their clients
- Responding to the directives of the Judiciary and the needs of the Court by developing safe and effective interventions
- Developing and maintaining community partners
- Supervising adult defendants placed on probation by the Court

2023 PROJECT RECAP	CONTINUING	COMPLETED
Continued quality assurance strategies to ensure the completion of accurate risk assessments and quality case supervision plans	X	
Continued quality assurance measures for Core Correctional Practice	X	

KEY PERFORMANCE MEASURES	2022	2023
Active probation caseload	2,206	2,186
Number of new probation cases added	1,375	1,121

2024 GOALS AND OBJECTIVES

- Continue quality assurance strategies to ensure the completion of accurate risk assessments and quality case supervision plans
- Continue quality assurance measures for Core Correctional Practices

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	50	50	53
Full Time Other*	0	0	0
Part Time Regular	0	0	1
Part Time Other*	0	0	0
Total Budgeted Positions:	50	50	54

*Other: Elected Officials, Per Diem, Commissioners

ADULT COURT SERVICES
001.430.431

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
431 Adult Court Services	\$ 3,686,774	\$ 3,478,625	\$ 3,272,716	\$ (205,909)
Personnel Services- Salaries & Wages	\$ 2,804,996	\$ 2,635,736	\$ 3,105,537	\$ 469,801
40000 - Salaries and Wages	\$ 2,803,253	\$ 2,618,330	\$ 2,973,109	\$ 354,779
40002 - Non-Union Wage Increase	\$ -	\$ 15,401	\$ -	\$ (15,401)
40006 - Union Wage Increase	\$ -	\$ -	\$ 130,423	\$ 130,423
40200 - Overtime Salaries	\$ 1,743	\$ 2,005	\$ 2,005	\$ -
Personnel Services- Employee Benefits	\$ 731,742	\$ 745,709	\$ -	\$ (745,709)
45000 - Healthcare Contribution	\$ 710,332	\$ 725,051	\$ -	\$ (725,051)
45010 - Dental Contribution	\$ 21,410	\$ 20,658	\$ -	\$ (20,658)
Contractual Services	\$ 100,367	\$ 71,930	\$ 74,497	\$ 2,567
50160 - Legal Services	\$ 4,748	\$ -	\$ -	\$ -
50480 - Security Services	\$ 150	\$ -	\$ -	\$ -
50490 - Destruction of Records Services	\$ 1,493	\$ -	\$ -	\$ -
50500 - Lab Services	\$ 6,633	\$ -	\$ -	\$ -
52010 - Janitorial Services	\$ 8,984	\$ 9,500	\$ 9,500	\$ -
52110 - Repairs and Maint- Buildings	\$ 15,519	\$ -	\$ -	\$ -
52140 - Repairs and Maint- Copiers	\$ 989	\$ 2,000	\$ 2,000	\$ -
52150 - Repairs and Maint- Comm Equip	\$ 1,080	\$ 1,080	\$ 1,080	\$ -
52180 - Building Space Rental	\$ 32,756	\$ 33,356	\$ 34,023	\$ 667
52190 - Equipment Rental	\$ 1,779	\$ 1,800	\$ 1,800	\$ -
52230 - Repairs and Maint- Vehicles	\$ 9,194	\$ 10,000	\$ 12,000	\$ 2,000
52240 - Repairs and Maint- Office Equip	\$ 499	\$ 1,000	\$ 1,000	\$ -
53040 - General Advertising	\$ -	\$ 100	\$ -	\$ (100)
53100 - Conferences and Meetings	\$ 6,858	\$ 3,000	\$ 3,000	\$ -
53110 - Employee Training	\$ 4,835	\$ 2,800	\$ 2,800	\$ -
53120 - Employee Mileage Expense	\$ 341	\$ 1,000	\$ 1,000	\$ -
53130 - General Association Dues	\$ (13)	\$ 200	\$ 200	\$ -
55000 - Miscellaneous Contractual Exp	\$ 4,524	\$ 6,094	\$ 6,094	\$ -
Commodities	\$ 49,668	\$ 25,250	\$ 22,682	\$ (2,568)
60000 - Office Supplies	\$ 4,766	\$ 4,000	\$ 3,000	\$ (1,000)
60010 - Operating Supplies	\$ 3,653	\$ 6,000	\$ 4,500	\$ (1,500)
60020 - Computer Related Supplies	\$ 5,985	\$ 5,000	\$ 5,000	\$ -
60050 - Books and Subscriptions	\$ 184	\$ 250	\$ 250	\$ -
60070 - Computer Hardware- Non Capital	\$ 3,820	\$ -	\$ -	\$ -
60210 - Uniform Supplies	\$ 5,508	\$ 1,500	\$ 1,500	\$ -
60220 - Weapons and Ammunition	\$ -	\$ 500	\$ 500	\$ -
60250 - Medical Supplies and Drugs	\$ 937	\$ 2,000	\$ 1,000	\$ (1,000)
60490 - Equipment < \$1000	\$ 2,095	\$ -	\$ -	\$ -
60500 - Equipment > \$1000	\$ 6,518	\$ -	\$ -	\$ -
60580 - Special Purpose Equip - Non-Capital	\$ 221	\$ -	\$ -	\$ -
63040 - Fuel- Vehicles	\$ 7,851	\$ 6,000	\$ 6,932	\$ 932
64010 - Cellular Phone	\$ 8,131	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ 70,000	\$ 70,000
70070 - Automotive Equipment	\$ -	\$ -	\$ 70,000	\$ 70,000

TREATMENT ALTERNATIVE COURT

001.430.432

The mission of the Kane County Treatment Alternative Court is to guarantee justice for criminal defendants with mental illness, co-occurring disorders or developmental disabilities, to enhance public safety, and to effectively incorporate the continuity of care into judicial decisions.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Continued to search for funding sources to support the program	X	
Collaborated with an entity to perform a program review of the Treatment Alternative Court Program	X	
Continued the implementation of quality assurance strategies to ensure the completion of accurate risk assessments and quality case supervision planning	X	
Continued to follow AOIC guidelines for Problem Solving Courts	X	
Participated in on-going training pertaining to the National Standards of Best Practices	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of participants enrolled	22	20
Number of participants graduated from the program	3	5
Number of treatment provider agencies working with the program	2	2
Number of participants ordered to inpatient treatment	11	8
New admissions to TAC court	10	10

2024 GOALS AND OBJECTIVES

- Continue to search for funding sources to support the program
- Collaborate with an entity to perform a program review of the Treatment Alternative Court Program
- Continue the implementation of quality assurance strategies to ensure the completion of accurate risk assessments and quality case supervision planning
- Continue to follow AOIC guidelines for Problem Solving Courts
- Participate in on-going training pertaining to the National Standards of Best Practices

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	2	2	2
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	2	2	2

*Other: Elected Officials, Per Diem, Commissioners

TREATMENT ALTERNATIVE COURT
001.430.432

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
432 Treatment Alternative Court	\$ 233,612	\$ 176,512	\$ 162,859	\$ (13,653)
Personnel Services- Salaries & Wages	\$ 118,423	\$ 79,308	\$ 87,369	\$ 8,061
40000 - Salaries and Wages	\$ 118,411	\$ 79,300	\$ 85,819	\$ 6,519
40002 - Non-Union Wage Increase	\$ -	\$ 8	\$ -	\$ (8)
40006 - Union Wage Increase	\$ -	\$ -	\$ 1,550	\$ 1,550
40200 - Overtime Salaries	\$ 12	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 34,209	\$ 21,714	\$ -	\$ (21,714)
45000 - Healthcare Contribution	\$ 32,945	\$ 20,905	\$ -	\$ (20,905)
45009 - Healthcare Subsidy	\$ -	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 1,265	\$ 809	\$ -	\$ (809)
Contractual Services	\$ 72,939	\$ 69,725	\$ 69,725	\$ -
50200 - Psychological/Psychiatric Svcs	\$ 58,040	\$ 60,000	\$ 58,000	\$ (2,000)
50500 - Lab Services	\$ 11,929	\$ 7,000	\$ 9,000	\$ 2,000
50630 - Halfway House	\$ 680	\$ -	\$ -	\$ -
52240 - Repairs and Maint- Office Equip	\$ 124	\$ 125	\$ 125	\$ -
53100 - Conferences and Meetings	\$ 1,306	\$ 2,000	\$ 2,000	\$ -
53110 - Employee Training	\$ 860	\$ 500	\$ 500	\$ -
53120 - Employee Mileage Expense	\$ -	\$ 100	\$ 100	\$ -
Commodities	\$ 8,040	\$ 5,765	\$ 5,765	\$ -
60000 - Office Supplies	\$ 45	\$ 100	\$ 100	\$ -
60010 - Operating Supplies	\$ 44	\$ -	\$ -	\$ -
60050 - Books and Subscriptions	\$ 184	\$ 315	\$ 315	\$ -
60490 - Equipment < \$1000	\$ 949	\$ -	\$ -	\$ -
60520 - Incentives	\$ 6,678	\$ 5,350	\$ 5,350	\$ -
60550 - Peer Group Activities Supplies	\$ 140	\$ -	\$ -	\$ -

JUVENILE COURT SERVICES

001.430.434

The mission of the 16th Judicial Circuit Court Services is to serve the community by promoting positive behavioral change utilizing proven methods to increase public safety. We accomplish this mission by:

- Adopting a philosophy that all individuals be assessed and receive services tailored to their needs
- Supervising juveniles placed on probation and court supervision by the Court
- Screening referrals from the local police departments to determine whether the juvenile could be diverted from Juvenile Court or request formal court action
- Produce social investigations for the Court with evidence based sentencing recommendations to reduce re-offending.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Continued to increase the use of administrative sanctions by probation staff for technical violations to reduce court appearances and to continue to promote positive behavioral change	X	
Increased the number of quality contacts that take place in the field in accordance with AOIC standards	X	
Continued quality assurance strategies to ensure the completion of accurate risk assessments and quality case supervision plans	X	
Continued quality assurance measures for Core Correctional Practices per AOIC standards and established policy	X	

KEY PERFORMANCE MEASURES	2022	2023
Active caseload size	219	240
Number of sanctions imposed	107	51

2024 GOALS AND OBJECTIVES

- Continue to increase the use of administrative sanctions by probation staff for technical violations to reduce court appearances and continue to promote positive behavioral change
- Increase the number of quality contacts that take place in the field in accordance with AOIC standards
- Continue quality assurance strategies to ensure the completion of accurate risk assessments and quality case supervision plans
- Continue quality assurance measures for Core Correctional Practices per AOIC standards and established policy

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	17	17	16
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	17	17	16

*Other: Elected Officials, Per Diem, Commissioners

JUVENILE COURT SERVICES
001.430.434

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
434 Juvenile Court Services	\$ 1,179,235	\$ 1,154,532	\$ 1,089,570	\$ (64,962)
Personnel Services- Salaries & Wages	\$ 860,741	\$ 863,227	\$ 985,533	\$ 122,306
40000 - Salaries and Wages	\$ 860,728	\$ 856,336	\$ 945,788	\$ 89,452
40002 - Non-Union Wage Increase	\$ -	\$ 4,384	\$ -	\$ (4,384)
40006 - Union Wage Increase	\$ -	\$ -	\$ 37,238	\$ 37,238
40200 - Overtime Salaries	\$ 13	\$ 2,507	\$ 2,507	\$ -
Personnel Services- Employee Benefits	\$ 195,659	\$ 222,267	\$ -	\$ (222,267)
45000 - Healthcare Contribution	\$ 188,751	\$ 215,110	\$ -	\$ (215,110)
45010 - Dental Contribution	\$ 6,909	\$ 7,157	\$ -	\$ (7,157)
Contractual Services	\$ 84,712	\$ 58,338	\$ 58,105	\$ (233)
50160 - Legal Services	\$ 4,748	\$ -	\$ -	\$ -
50490 - Destruction of Records Services	\$ 270	\$ -	\$ -	\$ -
50500 - Lab Services	\$ 4,887	\$ -	\$ -	\$ -
52010 - Janitorial Services	\$ 10,540	\$ 9,500	\$ 9,500	\$ -
52110 - Repairs and Maint- Buildings	\$ 16,934	\$ 1,449	\$ 1,449	\$ -
52140 - Repairs and Maint- Copiers	\$ 149	\$ 500	\$ 500	\$ -
52180 - Building Space Rental	\$ 32,756	\$ 33,356	\$ 34,023	\$ 667
52190 - Equipment Rental	\$ 5,433	\$ 5,583	\$ 5,583	\$ -
52230 - Repairs and Maint- Vehicles	\$ 5,156	\$ 3,000	\$ 3,000	\$ -
52240 - Repairs and Maint- Office Equip	\$ 1,862	\$ 1,000	\$ 1,000	\$ -
53100 - Conferences and Meetings	\$ 480	\$ 1,000	\$ 1,000	\$ -
53110 - Employee Training	\$ 843	\$ 800	\$ 800	\$ -
53120 - Employee Mileage Expense	\$ 70	\$ 1,500	\$ 600	\$ (900)
53130 - General Association Dues	\$ -	\$ 150	\$ 150	\$ -
55000 - Miscellaneous Contractual Exp	\$ 585	\$ 500	\$ 500	\$ -
Commodities	\$ 38,122	\$ 10,700	\$ 10,932	\$ 232
60000 - Office Supplies	\$ 4,576	\$ 1,000	\$ 1,000	\$ -
60010 - Operating Supplies	\$ 2,315	\$ 2,000	\$ 2,000	\$ -
60020 - Computer Related Supplies	\$ 4,435	\$ 3,500	\$ 3,500	\$ -
60050 - Books and Subscriptions	\$ 184	\$ 250	\$ 250	\$ -
60070 - Computer Hardware- Non Capital	\$ 3,820	\$ -	\$ -	\$ -
60160 - Cleaning Supplies	\$ -	\$ 200	\$ 200	\$ -
60210 - Uniform Supplies	\$ 5,574	\$ 1,500	\$ 1,500	\$ -
60250 - Medical Supplies and Drugs	\$ -	\$ 750	\$ 750	\$ -
60490 - Equipment < \$1000	\$ 905	\$ -	\$ -	\$ -
60500 - Equipment > \$1000	\$ 5,642	\$ -	\$ -	\$ -
63040 - Fuel- Vehicles	\$ 2,540	\$ 1,500	\$ 1,732	\$ 232
64010 - Cellular Phone	\$ 8,131	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ 35,000	\$ 35,000
70070 - Automotive Equipment	\$ -	\$ -	\$ 35,000	\$ 35,000

JUVENILE CUSTODY 001.430.435

The goal of Juvenile Custody is to provide funds for the court ordered treatment of adjudicated minors.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Continued to explore appropriate options for the care and treatment of adjudicated minors	X	
Continued to evaluate residential placements to ensure appropriate services to minors	X	
Continued to explore, review and modify treatment strategies to offer minors and their families	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of families serviced through Multi-Systemic Therapy	15	17
Number of adjudicated juveniles residentially placed outside of Kane County	0	0

2024 GOALS AND OBJECTIVES

- Continue to explore appropriate options for the care and treatment of adjudicated minors
- Continue to evaluate residential placements to ensure appropriate services to minors
- Continue to explore, review and modify treatment strategies to offer minors and their families

POSITION SUMMARY

Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	0	0	0
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	0	0	0

*Other: Elected Officials, Per Diem, Commissioners

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
435 Juvenile Custody	\$ -	\$ 402,851	\$ 402,851	\$ -
<i>Personnel Services- Salaries & Wages</i>	\$ -	\$ -	\$ -	\$ -
<i>Contractual Services</i>	\$ -	\$ 402,536	\$ 402,536	\$ -
50420 - Juvenile Board and Care	\$ -	\$ 402,036	\$ 402,036	\$ -
53120 - Employee Mileage Expense	\$ -	\$ 500	\$ 500	\$ -
<i>Commodities</i>	\$ -	\$ 315	\$ 315	\$ -
60050 - Books and Subscriptions	\$ -	\$ 315	\$ 315	\$ -

JUVENILE JUSTICE CENTER
001.430.436

To provide an educationally conducive environment, which is secure, based on legal standards and community values.

The Mission of the Juvenile Justice Center is to provide an educationally conducive environment, which is secure, based on legal standards and community values. The eighty (80) bed facility opened on March 22, 1997, and securely detains minors in and out of circuit. Many minors served are at-risk youth. Their detainment also provides an element of public safety. The Illinois Juvenile Court Act mandates the services in Detention. The minors serviced are juveniles who have been accused of committing a crime and are awaiting a trial in either adult or juvenile court, minors sentenced to up to thirty (30) days as a court disposition, or minors held in contempt of court. The academic program operates all year long and is administered by the Regional Office of Education.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Remain in compliance with updated IDJJ standards.		X
Obtain certification of compliance with AOIC standards via 2023 facility audit		X
Obtain certification of compliance with PREA standards via 2023 facility audit		X
Continue to participate in the development of a statewide detention screening tool	X	
Continue to procure federal educational Title 1 Delinquent Grant dollars to fund specialized summer curriculum and programming materials	X	

KEY PERFORMANCE MEASURES	2022	2023
Detention residents admitted – total	570	512
Detention residents admitted – sentenced offenders	8	12
Detention average daily population	34.02	33.23
Detention out-of-county residents admitted	362	307
Detention out-of-county residents service days	7,840	8,870

2024 GOALS AND OBJECTIVES

- Implement and train staff on the Lions Quest curriculum.
- Continue providing CBT booster sessions to ensure quality control with staff application of the program.
- Implement and train supervisors and staff on the statewide detention screening tool.
- Implement and train staff on the JJC’s Behavior Stabilization Program.
- Continue to procure federal educational Title 1 Delinquent Grant dollars to fund specialized summer curriculum and programming materials.

JUVENILE JUSTICE CENTER
001.430.436

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	64	81	72
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	64	81	72

*Other: Elected Officials, Per Diem, Commissioners

JUVENILE JUSTICE CENTER
001.430.436

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
436 Juvenile Justice Center	\$ 5,262,858	\$ 5,408,827	\$ 5,097,587	\$ (311,240)
Personnel Services- Salaries & Wages	\$ 3,721,042	\$ 3,902,460	\$ 4,333,694	\$ 431,234
40000 - Salaries and Wages	\$ 3,619,782	\$ 3,963,544	\$ 4,105,162	\$ 141,618
40002 - Non-Union Wage Increase	\$ -	\$ 38,049	\$ -	\$ (38,049)
40005 - New Position Budget Moved to Contingency	\$ -	\$ (171,342)	\$ -	\$ 171,342
40006 - Union Wage Increase	\$ -	\$ -	\$ 156,323	\$ 156,323
40200 - Overtime Salaries	\$ 101,261	\$ 72,209	\$ 72,209	\$ -
Personnel Services- Employee Benefits	\$ 553,568	\$ 713,666	\$ -	\$ (713,666)
45000 - Healthcare Contribution	\$ 537,118	\$ 695,223	\$ -	\$ (695,223)
45010 - Dental Contribution	\$ 16,450	\$ 18,443	\$ -	\$ (18,443)
Contractual Services	\$ 629,773	\$ 584,593	\$ 570,538	\$ (14,055)
50150 - Contractual/Consulting Services	\$ -	\$ 12,900	\$ 3,000	\$ (9,900)
50200 - Psychological/Psychiatric Srvs	\$ 55,100	\$ 40,000	\$ 40,000	\$ -
50210 - Medical/Dental/Hospital Services	\$ 436,090	\$ 437,193	\$ 451,038	\$ 13,845
50235 - Public Health Services - Coronavirus	\$ 100	\$ -	\$ -	\$ -
50420 - Juvenile Board and Care	\$ 32,786	\$ 25,000	\$ 20,000	\$ (5,000)
50500 - Lab Services	\$ 9,844	\$ 6,000	\$ 3,000	\$ (3,000)
52120 - Repairs and Maint- Grounds	\$ 15,850	\$ -	\$ -	\$ -
52140 - Repairs and Maint- Copiers	\$ -	\$ 500	\$ 500	\$ -
52150 - Repairs and Maint- Comm Equip	\$ 26,228	\$ 16,500	\$ 16,500	\$ -
52160 - Repairs and Maint- Equipment	\$ 17,392	\$ 15,000	\$ 10,000	\$ (5,000)
52230 - Repairs and Maint- Vehicles	\$ 3,566	\$ 2,500	\$ 2,500	\$ -
52240 - Repairs and Maint- Office Equip	\$ 474	\$ 1,000	\$ 500	\$ (500)
53040 - General Advertising	\$ 35	\$ -	\$ -	\$ -
53050 - Employment Advertising	\$ 12,024	\$ 10,000	\$ 7,500	\$ (2,500)
53100 - Conferences and Meetings	\$ 2,668	\$ 7,000	\$ 6,000	\$ (1,000)
53110 - Employee Training	\$ 10,258	\$ 5,000	\$ 5,000	\$ -
53120 - Employee Mileage Expense	\$ 336	\$ 600	\$ 600	\$ -
53130 - General Association Dues	\$ 100	\$ 400	\$ 400	\$ -
55000 - Miscellaneous Contractual Exp	\$ 6,924	\$ 5,000	\$ 4,000	\$ (1,000)
Commodities	\$ 342,976	\$ 189,200	\$ 193,355	\$ 4,155
60000 - Office Supplies	\$ 7,224	\$ 5,500	\$ 2,955	\$ (2,545)
60010 - Operating Supplies	\$ 150,826	\$ 40,000	\$ 27,500	\$ (12,500)
60020 - Computer Related Supplies	\$ 7,019	\$ 8,000	\$ 7,200	\$ (800)
60050 - Books and Subscriptions	\$ 1,574	\$ -	\$ -	\$ -
60100 - Utilities- Water	\$ 16,306	\$ 15,000	\$ 15,000	\$ -
60210 - Uniform Supplies	\$ 3,565	\$ 8,000	\$ 8,000	\$ -
60230 - Food	\$ 137,549	\$ 100,000	\$ 120,000	\$ 20,000
60250 - Medical Supplies and Drugs	\$ 13,367	\$ 8,000	\$ 8,000	\$ -
60265 - Public Health Commodities - Coronavirus	\$ 522	\$ -	\$ -	\$ -
60270 - Occupational Therapy Supplies	\$ 692	\$ -	\$ -	\$ -
60460 - Subscription Databases	\$ 380	\$ 500	\$ 500	\$ -
60520 - Incentives	\$ 2,237	\$ 3,000	\$ 3,000	\$ -
63040 - Fuel- Vehicles	\$ 1,715	\$ 1,200	\$ 1,200	\$ -
Capital	\$ 15,499	\$ 18,908	\$ -	\$ (18,908)
70120 - Special Purpose Equipment	\$ -	\$ 18,908	\$ -	\$ (18,908)
72010 - Building Improvements	\$ 15,499	\$ -	\$ -	\$ -

KIDS EDUCATION PROGRAM

001.430.437

The Mission of the Juvenile Justice Center is to provide an educationally conducive environment, which is secure, based on legal standards and community values. The eighty (80) bed facility opened on March 22, 1997, and securely detains minors in and out of circuit. Many minors served are at-risk youth. Their detainment also provides an element of public safety. The Illinois Juvenile Court Act mandates the services in Detention. The minors serviced are juveniles who have been accused of committing a crime and are awaiting a trial in either adult or juvenile court, minors sentenced to up to thirty (30) days as a court disposition, or minors held in contempt of court. The academic program operates all year long and is administered by the Regional Office of Education.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Remained in compliance with updated IDJJ standards		X
Obtained certification of compliance with AOIC standards via 2023 facility audit		X
Obtained certification of compliance with PREA standards via 2023 facility audit		X
Continued to participate in the development of a statewide detention screening tool	X	
Continued to procure federal educational Title 1 Delinquent Grant dollars to fund specialized summer curriculum and programming materials	X	

KEY PERFORMANCE MEASURES	2022	2023
Detention residents admitted - total	570	512
Detention residents admitted - sentenced offenders	8	12
Detention average daily population	34.02	33.23
Detention out-of-county residents admitted	362	307
Detention out-of-county residents service days	7,840	8,870

2024 GOALS AND OBJECTIVES

- Implement and train staff on the Lions Quest curriculum
- Continue providing CBT booster sessions to ensure quality control with staff application of the program
- Implement and train supervisors and staff on the statewide detention screening tool
- Implement and train staff on the JJC's Behavior Stabilization Program
- Continue to procure federal educational Title 1 Delinquent Grant dollars to fund specialized summer curriculum and programming materials

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	72	72	72
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	72	72	72

*Other: Elected Officials, Per Diem, Commissioners

KIDS EDUCATION PROGRAM

001.430.437

The mission of the KiDs 1st Program is to provide parental education about the impact of divorce on children, how conflict increases risk factors in children, how to increase children's protective factors, and best strategies for co-parenting. This divorce parenting education program is statutorily required for all divorcing parents with minor children. The KiDs 1st Program is conducted in English and Spanish.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Continued to improve the program through periodic reviews	X	
Reorganized the program so that it is evidence based		X
Updated the website for easier use		X

KEY PERFORMANCE MEASURES	2022	2023
Adult Program Participants	856	851
Program fees collected	\$99,810	\$98,033

2024 GOALS AND OBJECTIVES

- Update all materials and presentation formats to take advantage of new technology
- Review program content to determine if class content should be adjusted to meet new conditions

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
437 KIDS Education Program	\$ 24,886	\$ 37,800	\$ 37,800	\$ -
Personnel Services- Salaries & Wages	\$ 18,536	\$ 25,000	\$ 25,000	\$ -
40315 - Kids First Stipend	\$ 18,536	\$ 25,000	\$ 25,000	\$ -
50150 - Contractual/Consulting Services	\$ 3,075	\$ 3,000	\$ 3,000	\$ -
50480 - Security Services	\$ -	\$ 5,000	\$ 5,000	\$ -
52140 - Repairs and Maint- Copiers	\$ -	\$ 1,500	\$ 1,500	\$ -
Commodities	\$ 3,275	\$ 3,300	\$ 3,300	\$ -
60000 - Office Supplies	\$ 1,967	\$ 1,300	\$ 1,300	\$ -
60010 - Operating Supplies	\$ -	\$ 500	\$ 500	\$ -
60020 - Computer Related Supplies	\$ 897	\$ 1,000	\$ 1,000	\$ -
60050 - Books and Subscriptions	\$ 411	\$ 500	\$ 500	\$ -

DIAGNOSTIC CENTER
001.430.438

The Kane County Diagnostic Center (KCDC) is the designated psychology department of the Sixteenth Judicial Circuit's Court Services. KCDC provides psychological services to juvenile delinquents and adult offenders. Direct services to offenders include diagnostic evaluations, crisis intervention and individual, group and family therapy. KCDC provides the Court with expert testimony, consultation and training for Probation, attorneys, and Correctional staff. KCDC also assists the Merit Commission by conducting psychological screenings for Sheriff's Deputy, Correctional Officer and Court Security applicants as well as for 911 dispatch.

KCDC is also responsible for implementing the KiDs1st Program which is the divorce parenting program that is mandated by Illinois Statute. KCDC is an APPIC approved nationwide clinical internship site as well as a diagnostic practicum site. KCDC provides crisis services to probation offices as well as to the jail. Should the JJC need assistance when their mental health staff are not available, KCDC will provide on-call services as well as meet with detained juveniles as needed. KCDC participates in Drug Rehabilitation Court and Treatment Alternative Court. KCDC also assists the court with juvenile residential placement.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Performed psychological evaluations as directed	X	
Provided individual and family psychotherapy as directed	X	
Trained 2 clinical interns and 4 diagnostic students	X	
Provided court testimony and consultation as requested by Judiciary, Probation Officers and Attorneys	X	
Provided psychological screening for Adult Court Services and the Merit Commission	X	
Participated in Circuit-wide Committees and Task Forces as required	X	
Reviewed the need for utilization of residential care and cost effectiveness of placement facilities	X	
Evaluated the outcome of objectives monthly through the utilization figures provided to the Director of the Center	X	
Annually compiled and issued a report of statistical measures and results		X

KEY PERFORMANCE MEASURES	2022	2023
Full test battery reports (TX Recs, SOE, Sanity, Transfer, Merits)	281	250
Consultation reports (Consults, Fitness, Miranda, MHCC, Risk Assessments)	130	144
Total psychological reports	411	394
Consultation time - hours	1047.50	861
Individual therapy sessions - hours	626.75	638
Family therapy sessions - hours	0	0
Group therapy sessions - hours	0	0
Total treatment sessions provided - hours	626.75	638

DIAGNOSTIC CENTER
001.430.438

2024 GOALS AND OBJECTIVES

- Provide psychological evaluations as directed
- Provide individual, family and group psychotherapy as directed
- Train 4 diagnostic students and 2 interns
- Provide court testimony and consultation as requested by Judiciary, Probation Officers and Attorneys
- Provide psychological screening for Adult Court Services and the Merit Commission
- Participate in Circuit-wide Committees and Task Forces as requested
- Review the need for utilization of residential care and cost effectiveness of placement facilities
- Evaluate the outcome of objectives monthly through the utilization figures provided to the Director of the Diagnostic Center
- Annually compile and issue a report of statistical measures and results

POSITION SUMMARY

Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	10	15	14
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	10	15	14

*Other: Elected Officials, Per Diem, Commissioners

DIAGNOSTIC CENTER
001.430.438

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
438 Diagnostic Center	\$ 969,108	\$ 1,189,365	\$ 1,068,815	\$ (120,550)
Personnel Services- Salaries & Wages	\$ 789,507	\$ 1,001,884	\$ 1,024,515	\$ 22,631
40000 - Salaries and Wages	\$ 789,507	\$ 1,052,740	\$ 1,024,515	\$ (28,225)
40002 - Non-Union Wage Increase	\$ -	\$ 30,662	\$ -	\$ (30,662)
40005 - New Position Budget Moved to Contingency	\$ -	\$ (81,518)	\$ -	\$ 81,518
Personnel Services- Employee Benefits	\$ 127,540	\$ 143,181	\$ -	\$ (143,181)
45000 - Healthcare Contribution	\$ 124,582	\$ 140,163	\$ -	\$ (140,163)
45010 - Dental Contribution	\$ 2,958	\$ 3,018	\$ -	\$ (3,018)
Contractual Services	\$ 37,728	\$ 34,250	\$ 33,250	\$ (1,000)
50150 - Contractual/Consulting Services	\$ -	\$ 10,000	\$ 7,500	\$ (2,500)
50490 - Destruction of Records Services	\$ 128	\$ -	\$ -	\$ -
52130 - Repairs and Maint- Computers	\$ -	\$ 750	\$ 750	\$ -
52140 - Repairs and Maint- Copiers	\$ 575	\$ 1,000	\$ 1,000	\$ -
52160 - Repairs and Maint- Equipment	\$ -	\$ 750	\$ 750	\$ -
52190 - Equipment Rental	\$ 1,900	\$ 2,000	\$ 2,000	\$ -
52240 - Repairs and Maint- Office Equip	\$ 124	\$ -	\$ -	\$ -
53040 - General Advertising	\$ 6,652	\$ 2,000	\$ 2,000	\$ -
53060 - General Printing	\$ -	\$ 50	\$ 50	\$ -
53100 - Conferences and Meetings	\$ 17,406	\$ 4,000	\$ 6,500	\$ 2,500
53110 - Employee Training	\$ 10,003	\$ 4,500	\$ 7,000	\$ 2,500
53120 - Employee Mileage Expense	\$ 341	\$ 1,000	\$ 500	\$ (500)
53130 - General Association Dues	\$ 600	\$ 8,000	\$ 5,000	\$ (3,000)
55000 - Miscellaneous Contractual Exp	\$ -	\$ 200	\$ 200	\$ -
Commodities	\$ 12,968	\$ 10,050	\$ 11,050	\$ 1,000
60000 - Office Supplies	\$ 1,578	\$ 1,000	\$ 1,000	\$ -
60010 - Operating Supplies	\$ 1,107	\$ -	\$ -	\$ -
60020 - Computer Related Supplies	\$ 459	\$ 1,000	\$ 1,000	\$ -
60050 - Books and Subscriptions	\$ 2,367	\$ 2,000	\$ 1,500	\$ (500)
60055 - Office Equipment - Non Capital	\$ 27	\$ -	\$ -	\$ -
60250 - Medical Supplies and Drugs	\$ -	\$ 50	\$ 50	\$ -
60540 - Testing Materials	\$ 4,860	\$ 6,000	\$ 7,500	\$ 1,500
64010 - Cellular Phone	\$ 2,570	\$ -	\$ -	\$ -
Capital	\$ 1,365	\$ -	\$ -	\$ -
70080 - Office Furniture	\$ 1,365	\$ -	\$ -	\$ -

VETERAN'S COURT

001.430.440

The Illinois General Assembly has recognized that veterans and active Reserve and National Guard Service members have provided, or are currently providing, an invaluable service to our county. In so doing, some may suffer adverse effects, including, but not limited to, post-traumatic stress disorder, traumatic brain injury, depression, and may also suffer from drug and alcohol dependency or addiction, and co-occurring mental illness and substance abuse problems. As a result of this, some veterans or active duty Service members come into contact with the criminal justice system and are charged with felony or misdemeanor offenses. There is a critical need for a criminal justice program to recognize these veterans, provide accountability for their wrongdoing, provide for the safety of the public, and provide for the treatment of our veterans.

It is the intent of the General Assembly and the Kane County Veterans Treatment Court to provide a specialized veteran and service members program with the necessary flexibility to meet the specialized problems faced by veteran and service member defendants. It is the mission of the Kane County Veteran Treatment Court, established here under the provisions of 730 ILCS 167/1 et. seq. to accomplish these goals through an immediate and highly structured judicial intervention process for treatment of eligible defendants that brings together substance abuse professionals, mental health professionals, VA professionals, local social programs, and intensive judicial monitoring in accordance with the Illinois Supreme Court Problem-Solving Courts Standards.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Continued to follow AOIC guidelines for Problem-Solving Courts	X	
Implemented best practices for Problem-Solving Court, specifically Veteran Treatment Courts	X	
Increased the utilization of the program by conducting training for the Kane County Bar Association and Public Defender's Office	X	
Continued quality assurance strategies to ensure the completion of accurate risk assessments and quality case supervision plans	X	
Implemented quality assurance measures for Core Correctional Practices	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of participants enrolled	7	6
Number of participants graduated from the program	1	0
Number of treatment provider agencies working with the program	3	3
Number of Mentors in the mentor program	2	4

2024 GOALS AND OBJECTIVES

- Continue to follow AOIC guidelines for Problem-Solving Courts
- Implement best practices for Problem-Solving Court, specifically Veteran Treatment Courts
- Increase the utilization of the program by conducting training for the Kane County Bar Association and Public Defender's Office
- Continue quality assurance strategies to ensure the completion of accurate risk assessments and quality case supervision plans
- Continue quality assurance measures for Core Correctional Practices per AOIC standards and policy

VETERAN'S COURT
001.430.440

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	1	1	1
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	1	1	1

*Other: Elected Officials, Per Diem, Commissioners

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
440 Veteran's Court	\$ 84,611	\$ 84,518	\$ 67,357	\$ (17,161)
<i>Personnel Services- Salaries & Wages</i>	\$ 63,835	\$ 64,318	\$ 65,357	\$ 1,039
40000 - Salaries and Wages	\$ 63,835	\$ 62,439	\$ 65,357	\$ 2,918
40002 - Non-Union Wage Increase	\$ -	\$ 1,879	\$ -	\$ (1,879)
<i>Personnel Services- Employee Benefits</i>	\$ 17,388	\$ 18,200	\$ -	\$ (18,200)
45000 - Healthcare Contribution	\$ 17,388	\$ 18,200	\$ -	\$ (18,200)
<i>Contractual Services</i>	\$ 3,214	\$ 2,000	\$ 2,000	\$ -
50200 - Psychological/Psychiatric Svcs	\$ 150	\$ -	\$ -	\$ -
50500 - Lab Services	\$ 2,549	\$ 2,000	\$ 2,000	\$ -
52240 - Repairs and Maint- Office Equip	\$ 124	\$ -	\$ -	\$ -
53100 - Conferences and Meetings	\$ 391	\$ -	\$ -	\$ -
<i>Commodities</i>	\$ 174	\$ -	\$ -	\$ -
60000 - Office Supplies	\$ 45	\$ -	\$ -	\$ -
60050 - Books and Subscriptions	\$ 129	\$ -	\$ -	\$ -

DRUG COURT

001.430.441

The Illinois General Assembly has recognized that there is a critical need for criminal justice programs that specifically address drug use, drug addiction, and crimes committed as a result of drug use and drug addiction. It is the mission of the Kane County Drug Rehabilitation Court (DRC), under the provisions of 730 ILCS 166/1 et seq., to accomplish these goals through a highly structured judicial intervention process for substance abuse treatment of eligible defendants, bringing together substance abuse professionals, local social service programs, and intensive monitoring in accordance with the nationally recommended 10 key components of drug courts. The Kane County Drug Rehabilitation Court is a combination drug court program within the statutory definition of 730 ILCS 166/10. It is a post-plea program in that only defendants who have plead guilty will be admitted into the program.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Continued quality assurance strategies to ensure the completion of accurate risk assessments and quality case supervision plans	X	
Implemented quality assurance measures for Core Correctional Practices	X	
Collaborated with an entity to perform a program review of the Adult Drug Court Program	X	
Continued to follow the “10 Key Components” of drug courts	X	
Continued to follow AOIC certification requirements for Problem Solving Courts	X	
Participated in on-going training pertaining to the National Standards of Best Practices	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of program graduates	16	18
New admissions to the Drug Court program	27	44

2024 GOALS AND OBJECTIVES

- Continue quality assurance strategies to ensure the completion of accurate risk assessments and quality case supervision plans
- Continue quality assurance measures for Core Correctional practices
- Collaborate with an entity to perform a program review of the Adult Drug Court program
- Continue to follow the “10 Key Components” of Drug Courts
- Continue to follow AOIC certification requirements for Problem Solving courts
- Participate in on-going training pertaining to the National Standards of Best Practices

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time	7	7	8
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	7	7	8

*Other: Elected Officials, Per Diem, Commissioners

DRUG COURT
001.430.441

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
441 Drug Court	\$ 385,654	\$ 477,422	\$ 398,351	\$ (79,071)
Personnel Services- Salaries & Wages	\$ 304,073	\$ 378,604	\$ 398,351	\$ 19,747
40000 - Salaries and Wages	\$ 303,743	\$ 374,257	\$ 384,426	\$ 10,169
40002 - Non-Union Wage Increase	\$ -	\$ 4,347	\$ -	\$ (4,347)
40006 - Union Wage Increase	\$ -	\$ -	\$ 13,925	\$ 13,925
40200 - Overtime Salaries	\$ 330	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 81,581	\$ 98,818	\$ -	\$ (98,818)
45000 - Healthcare Contribution	\$ 79,341	\$ 96,121	\$ -	\$ (96,121)
45010 - Dental Contribution	\$ 2,239	\$ 2,697	\$ -	\$ (2,697)

PRETRIAL
001.430.442

The mission of the Pretrial Department is to assist the judiciary in the fair administration of justice by providing the Court with information and supervision strategies necessary to make evidence-based pretrial decisions.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Continued to expand, refine and enhance pretrial release and supervision strategies	X	
Continued to comply with pretrial reform legislation as it pertains to pretrial release and bail	X	
Continued implementation of pretrial best practices per the direction of AOIC, National Institute of Corrections (NIC) and the National Association of Pretrial Services Agencies (NAPSA)	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of investigations completed by Pretrial Services	3,641	3,995
Number of defendants ordered to pretrial supervision	2,596	2,651

2024 GOALS AND OBJECTIVES

- Continue to expand, refine and enhance pretrial release and supervision strategies
- Continue to comply with pretrial reform legislation as it pertains to pretrial release and bail
- Continue implementation of pretrial best practices per the direction of AOIC, National Institute of Corrections (NIC), and the National Association of Pretrial Services Agencies (NAPSA)

POSITION SUMMARY

Category	FY 2022	FY 2023	Projected 2024
Full Time	13	13	13
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	13	13	13

*Other: Elected Officials, Per Diem, Commissioners

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
442 Pre-Trial	\$ 451,075	\$ 1,037,551	\$ 685,830	\$ (351,721)
<i>Personnel Services- Salaries & Wages</i>	<i>\$ 366,195</i>	<i>\$ 813,672</i>	<i>\$ 685,830</i>	<i>\$ (127,842)</i>
40000 - Salaries and Wages	\$ 362,760	\$ 896,480	\$ 650,922	\$ (245,558)
40002 - Non-Union Wage Increase	\$ -	\$ 3,812	\$ -	\$ (3,812)
40005 - New Position Budget Moved to Contingency	\$ -	\$ (86,620)	\$ -	\$ 86,620
40006 - Union Wage Increase	\$ -	\$ -	\$ 34,908	\$ 34,908
40200 - Overtime Salaries	\$ 3,434	\$ -	\$ -	\$ -
<i>Personnel Services- Employee Benefits</i>	<i>\$ 84,881</i>	<i>\$ 223,879</i>	<i>\$ -</i>	<i>\$ (223,879)</i>
45000 - Healthcare Contribution	\$ 82,610	\$ 218,603	\$ -	\$ (218,603)
45010 - Dental Contribution	\$ 2,271	\$ 5,276	\$ -	\$ (5,276)

CORONER
001.490.490

The Kane County Coroner’s Office is a statutory law enforcement agency operating 24 hours a day, seven days a week. It is the goal of the Kane County Coroner’s Office to maintain full investigative and supportive services while complying with the law and dealing with:

- a) increasing population growth
- b) increasing caseloads
- c) increasing diversity and complicated lifestyles

The Coroner’s Office investigates all unusual or suspicious deaths in Kane County. The Coroner strives to maintain a high level of sensitivity to families of victims, and to assist with professionalism in the preparation of the deceased for final disposition. The Coroner assures that the proper scientific testing is conducted to assist the law enforcement agencies and prosecutors. The office, under the Illinois State Statute, has the responsibility to inform the public of any and all issues that present a death risk.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Addressed increasing issues in the office	X	
Continued working with all task forces to assist and lead where appropriate	X	X
Continued community education to include, but not limited to, school presentations	X	
Participated in community events that expanded education and training to the community – “Night Out Against Crime” Activities	X	
Developed and increased county-wide networks aimed at addressing and reducing premature deaths	X	
Continued to upgrade testing methods to produce the most accurate investigative results	X	
Continued to work within the approved budget to provide for efficient and thorough death investigations while working with increased population growth and more diverse and complicated lifestyles	X	
Continued working towards volunteer efforts and internships	X	
Continued to work with the Kane County Board in addressing issues that are related to the Coroner’s Office (i.e., building, office, staff, equipment, etc).	X	
Continued working toward the International Association of Coroners’ and Medical Examiners’ Re-accreditation in 2025	X	

CORONER
001.490.490

KEY PERFORMANCE MEASURES	2022	2023
Total deaths reported to the Kane County Coroner	3923	4364
Number of “on-scene” investigations	420	438
Number of cases requiring transports	428	442
Number of cases requiring toxicology	345	342
Number of cases requiring autopsy	303	288
Number of cases in which manner of death was Homicide	17	12
Number of cases in which manner of death was Motor Vehicle	41	52
Number of cases in which manner of death was Suicide	48	48
Number of cases in which manner of death was “Other” (includes verdicts of “Underdetermined”)	5	5

2024 GOALS AND OBJECTIVES

- Screen and hire a full time Forensic Pathologist
- Continue to implement and grow lab collaborative with the Kane County State’s Attorney and the Kane County Sheriff Office
- Finalize a mutually accepted union contract through good-faith negotiations

POSITION SUMMARY

Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	11	11	12
Full Time Other*	1	1	1
Part Time Regular	1	1	1
Part Time Other*	6	6	4
Total Budgeted Positions:	19	19	18

*Other: Elected Officials, Per Diem, Commissioners

CORONER
001.490.490

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
490 Coroner	\$ 1,580,012	\$ 1,515,405	\$ 1,455,434	\$ (59,971)
Personnel Services- Salaries & Wages	\$ 781,458	\$ 780,566	\$ 828,234	\$ 47,668
40000 - Salaries and Wages	\$ 680,517	\$ 697,697	\$ 724,441	\$ 26,744
40002 - Non-Union Wage Increase	\$ -	\$ 15,164	\$ -	\$ (15,164)
40005 - New Position Budget Moved to Contingency	\$ -	\$ (36,400)	\$ -	\$ 36,400
40200 - Overtime Salaries	\$ 100,941	\$ 104,105	\$ 103,793	\$ (312)
Personnel Services- Employee Benefits	\$ 181,642	\$ 197,259	\$ -	\$ (197,259)
45000 - Healthcare Contribution	\$ 176,582	\$ 192,231	\$ -	\$ (192,231)
45010 - Dental Contribution	\$ 5,060	\$ 5,028	\$ -	\$ (5,028)
Contractual Services	\$ 607,312	\$ 522,080	\$ 611,700	\$ 89,620
50150 - Contractual/Consulting Services	\$ 1,218	\$ -	\$ -	\$ -
50430 - Autopsies/Consulting	\$ 458,782	\$ 399,000	\$ 460,500	\$ 61,500
50440 - Forensic Expense	\$ 5,445	\$ 5,000	\$ 5,000	\$ -
50450 - Toxicology Expense	\$ 121,444	\$ 96,380	\$ 122,000	\$ 25,620
52230 - Repairs and Maint- Vehicles	\$ 5,177	\$ 7,500	\$ 7,500	\$ -
53100 - Conferences and Meetings	\$ 956	\$ 3,000	\$ 3,000	\$ -
53120 - Employee Mileage Expense	\$ 130	\$ -	\$ -	\$ -
53130 - General Association Dues	\$ 3,027	\$ 3,200	\$ 3,200	\$ -
55000 - Miscellaneous Contractual Exp	\$ 11,135	\$ 8,000	\$ 10,500	\$ 2,500
Commodities	\$ 9,600	\$ 15,500	\$ 15,500	\$ -
60050 - Books and Subscriptions	\$ 436	\$ 500	\$ 500	\$ -
63040 - Fuel- Vehicles	\$ 9,165	\$ 15,000	\$ 15,000	\$ -

OFFICE OF EMERGENCY MANAGEMENT
001.510.510

The Office of Emergency Management supports a regional all-hazard approach to disaster management and Homeland Security through the coordination of programs that promote community planning, increase public awareness, and develop effective mitigation, response and recovery strategies.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Implemented the new requirements from the Illinois Emergency Management Agency Administrative Rule into the Emergency Management Program		X
Continued to maintain the County's Emergency Management Accreditation with the Illinois Emergency Management Agency and secured the accreditation for the new cycle		X
Updated the County's Emergency Operations plan to include the items needed to meet the new Illinois Administrative Rules. Update submitted and continues.		X
Provided two ICS 300 and ICS 400 classes to government and public safety officials within Kane County to reinforce the NIMS procedures. We will continue next year also		X
Continued to provide preparedness presentations to children and families, and Public Education information to the citizens of Kane County	X	
Continued to assist municipalities within Kane County with the development of their individual Emergency Operations Plan	X	
Reviewed and revised the shelter listing and shelter program within Kane County	X	
Continued to provide training to the county and municipal emergency management volunteers	X	
Continued to support the Kane County Local Emergency Planning Committee and Natural Hazards Mitigation Committee.	X	

KEY PERFORMANCE MEASURES	2022	2023
Activity Hours-Severe Weather Events	275	400
Activity Hours-Assistance to the Kane County Sheriff's Office	2,831.80	2,900
Activity Hours-Assistance to other agencies	2,948.50000	3,000
Activity Hours-Agency Training	1,554.25	2,025
Activity Hours-Administrative and Maintenance	2,467.55	2,900
ITECS – State Asset	0	600
Total Emergency Responses	194	195
Total calls for Assistance and details	311	350

OFFICE OF EMERGENCY MANAGEMENT
001.510.510

2024 GOALS AND OBJECTIVES

- Review and revise the shelter listing and shelter program for Emergency Management including potential shelter site surveys
- Work with GIS to identify, locate and map the critical infrastructure sites and layers within the County to prepare for future incidents
- Plan and present preparedness programs to school age children and their parents to foster a self-reliant, safety and preparedness mindset within the community
- Continue to provide public education and information to the citizens of the County
- Conduct a regional full-scale Search and Rescue exercise to test several of the required core-capabilities
- Provide two ICS 300 and two ICS 400 classes to government and public safety officials within Kane County
- Provide training and exercises to the County’s Emergency Disaster Management Team
- Continue to provide training to the County and municipal emergency management volunteers
- Continue to assist municipalities with the development of their Emergency Operations Plan
- Continue to develop the County’s Debris Management Plan
- Continue to maintain the County’s Emergency Management Accreditation with the Illinois Emergency Management Agency and secure the accreditation for the 2022-2024 cycle
- Continue to support the Kane County Local Emergency Planning Committee and the Natural Hazard Mitigation Committee

POSITION SUMMARY

Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	6	5*	5
Full Time Other*	0	0	0
Part Time Regular	25***	1**	1
Part Time Other*	0	0	0
Total Budgeted Positions:	31	6	6

*Other: Elected Officials, Per Diem, Commissioners

**Currently the Asst. Director position is part-time regular. The goal in 2023 was to make that position full time. That was put on hold. The new incoming Director may change what the position does and continue with the plan to make it full time in 2024

***In 2022 there were 24 part-time OEM members that were hired on to work at the COVID Vaccination clinics and PPE distribution. They were not going to be carried into 2023, but the clinics were extended and therefore the OEM members are working the COVID clinics.

OFFICE OF EMERGENCY MANAGEMENT
001.510.510

Account / Description	2022 Actual Amount***	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
510 Emergency Management Services	\$ -	\$ 735,605	\$ 528,835	\$ (206,770)
510 Emergency Management Services	\$ -	\$ 735,605	\$ 528,835	\$ (206,770)
Personnel Services- Salaries & Wages	\$ -	\$ 499,116	\$ 381,175	\$ (117,941)
40000 - Salaries and Wages	\$ -	\$ 484,536	\$ 381,175	\$ (103,361)
40002 - Non-Union Wage Increase	\$ -	\$ 14,580	\$ -	\$ (14,580)
Personnel Services- Employee Benefits	\$ -	\$ 110,115	\$ -	\$ (110,115)
45000 - Healthcare Contribution	\$ -	\$ 108,169	\$ -	\$ (108,169)
45010 - Dental Contribution	\$ -	\$ 1,946	\$ -	\$ (1,946)
Contractual Services	\$ -	\$ 40,860	\$ 63,440	\$ 22,580
52150 - Repairs and Maint- Comm Equip	\$ -	\$ 9,500	\$ 8,325	\$ (1,175)
52160 - Repairs and Maint- Equipment	\$ -	\$ 3,925	\$ 3,100	\$ (825)
52230 - Repairs and Maint- Vehicles	\$ -	\$ 12,090	\$ 29,775	\$ 17,685
53100 - Conferences and Meetings	\$ -	\$ 450	\$ 600	\$ 150
53110 - Employee Training	\$ -	\$ 5,785	\$ 5,800	\$ 15
53130 - General Association Dues	\$ -	\$ 450	\$ 430	\$ (20)
55000 - Miscellaneous Contractual Exp	\$ -	\$ 8,660	\$ 15,410	\$ 6,750
Commodities	\$ -	\$ 85,514	\$ 84,220	\$ (1,294)
60000 - Office Supplies	\$ -	\$ 7,925	\$ 10,250	\$ 2,325
60010 - Operating Supplies	\$ -	\$ 35,699	\$ 35,695	\$ (4)
60020 - Computer Related Supplies	\$ -	\$ 11,150	\$ 10,425	\$ (725)
60210 - Uniform Supplies	\$ -	\$ 17,910	\$ 9,650	\$ (8,260)
60590 - Communication Equip - Non-Capital	\$ -	\$ 12,830	\$ 3,000	\$ (9,830)
63040 - Fuel- Vehicles	\$ -	\$ -	\$ 15,200	\$ 15,200

***Office of Emergency Management used to be under Sheriff's Office 001.380.510, 2022 Fiscal Year Actuals can be found under 001.380.510

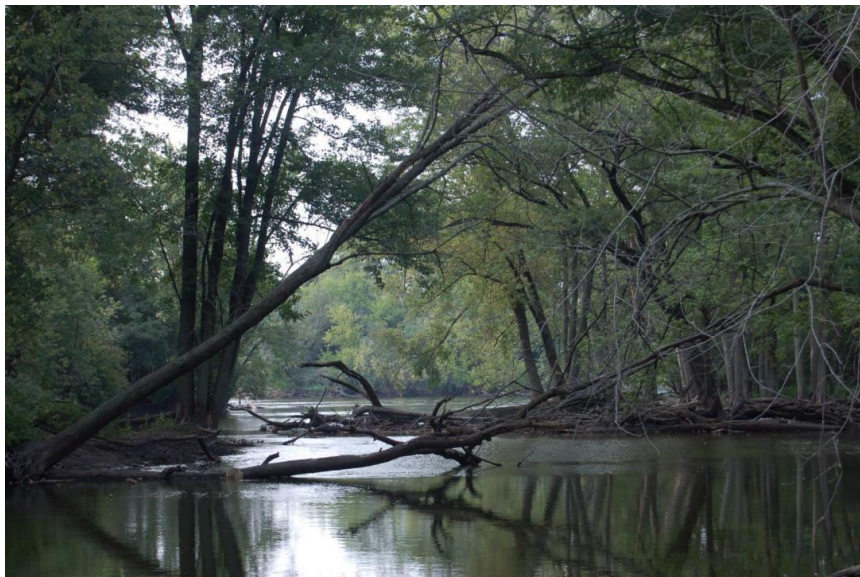


General Fund Environment and Conservation

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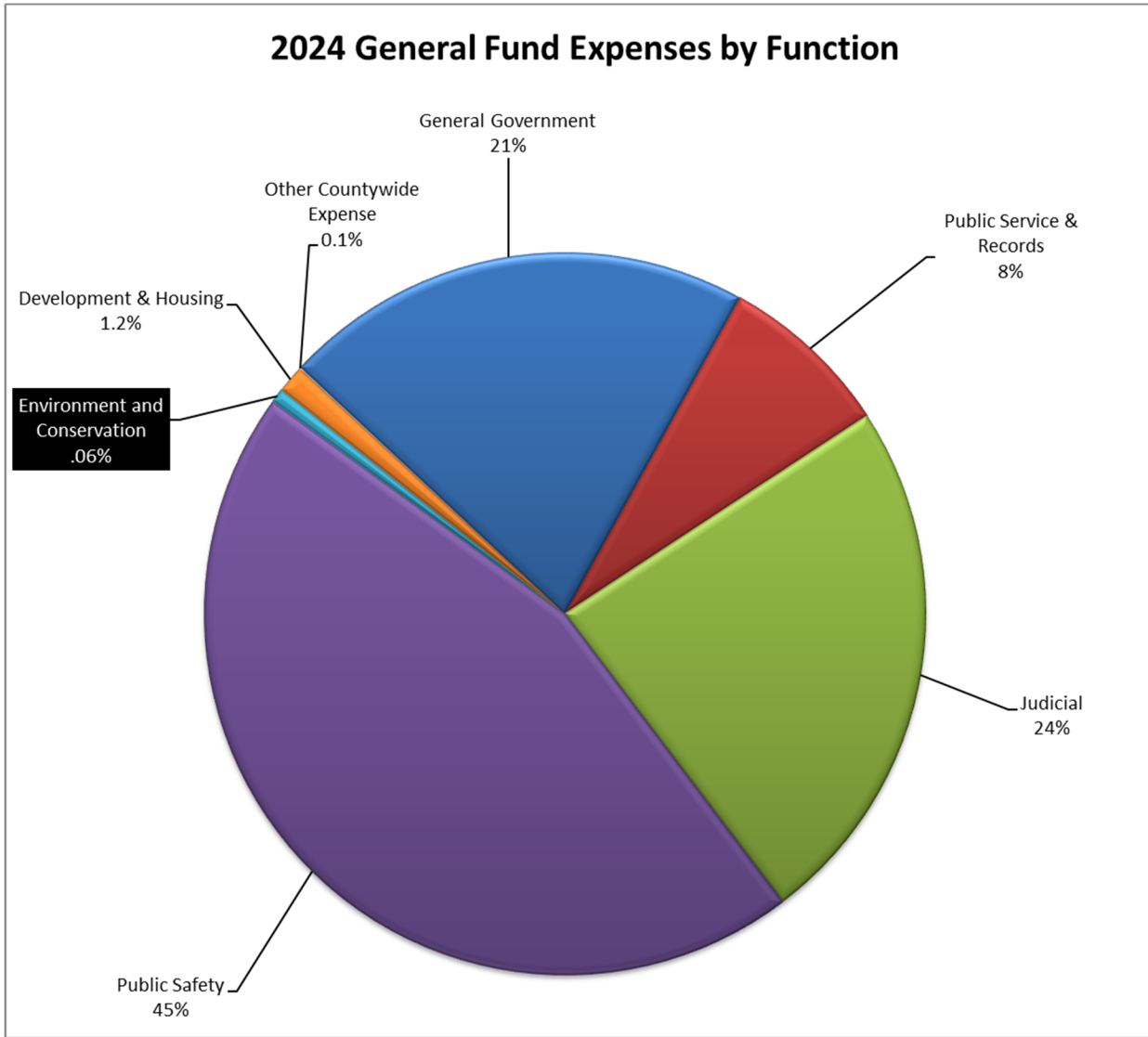
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GENERAL FUND EXPENDITURE SUMMARY BY DEPARTMENT AND SUB-DEPARTMENT – ENVIRONMENT AND CONSERVATION

Department/Sub-Department	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Environment & Conservation	\$ 549,659	\$ 632,710	\$ 607,674	\$ (25,036)
670 Environmental Management	\$ 549,659	\$ 632,710	\$ 607,674	\$ (25,036)
001.670.692 - General Fund.Environmental Management.Water Resources & Subdivisions	\$ 522,870	\$ 605,055	\$ 580,473	\$ (24,582)
001.670.693 - General Fund.Environmental Management.Electrical Aggregation	\$ 26,788	\$ 27,655	\$ 27,201	\$ (454)
Expense Total - Environmental Management	\$ 549,659	\$ 632,710	\$ 607,674	\$ (25,036)



WATER RESOURCES AND SUBDIVISIONS

001.670.692

The Water Resources Department is responsible for preserving, protecting, and enhancing the water resources of Kane County through enforcement of County ordinances and orderly planning, development, and management of water related resources and infrastructure in harmony with nature.

It is the mission of the Environmental and Water Resources Department to serve the citizens of Kane County by enforcing County Ordinances, developing sustainable policies and procedures to protect the natural resources of the County, and promoting the public health, safety and general welfare of the County as a whole.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Enforced the Countywide Stormwater Ordinance including regulations for wetlands, floodplains, soil erosion and the collection of fees and issuance of	X	
Investigated and brought into compliance violators of the Stormwater Ordinance in unincorporated Kane County and non-certified communities	X	
Managed the assignments of subdivision and stormwater review consultants, pass through consultant invoices and received review deposits for consultant payment	X	
Continued staff support for the Northwest Water Planning Alliance Executive Committee and served on the NWPA Technical Advisory Committee	X	
Continued the cost-share drainage improvement program community assistance related to drainage problems	X	
Educated staff and public officials on drainage and water supply	X	
Continued single-family residential grading plan reviews and enforcement in conjunction with the Building	X	
Responded to the Community Assessment Visit (CAV) by FEMA and IDNR, an audit of the County's enforcement of floodway and floodplain rules, in anticipation of joining the Community Rating System (CRS) program		X
Responded to flood events with technical assistance to property owners affected by flooding	X	
Assisted homeowners with floodplain inquiries, floodplain mitigation and with repetitive flooding losses in unincorporated areas	X	
Provided technical assistance to villages, the Kane County Forest Preserve District and various Township Road Districts with their drainage problems and projects	X	
Worked with ISWS and USGS on water monitoring network and water quality testing	X	
Carried out education and outreach tasks to meet Public Education/Involvement requirements from Kane County's NPDES Phase II stormwater permit.	X	
Coordinated staff training events and educational newsletters to MS4 partners to meet Pollution Prevention/Good Housekeeping requirements from Kane County's NPDES Phase II permit.	X	
Conducted public education and outreach activities to support Kane County's partnership in the EPA's WaterSense program.	X	
Collected data and calculated pollutant load reduction from stormwater BMPs installed on County properties.	X	

WATER RESOURCES AND SUBDIVISIONS

001.670.692

2023 PROJECT RECAP (CONTINUED)	CONTINUING	COMPLETED
Received funding for Water Supply Planning through American Rescue Plan Committee		X
Co-Chaired the Kane County Hazard Mitigation Committee for the update of the Hazard Mitigation Plan	X	
Created multiple drainage layers and presented GIS Drainage Resources to State and Local officials		X

KEY PERFORMANCE MEASURES	2022	2023
Number of applications for stormwater permits	50	66
Number of stormwater permits issued	30	28
Dollar amount of stormwater permit fees collected	\$22,390	\$24,500
Number of new single-family residential plan reviews	12	15
Number of other building plan reviews (additions, pools, etc.)	250	250
Dollar amount of grading plan review fees	\$9,200	\$10,000

2024 GOALS AND OBJECTIVES

- Continue enforcement of the Countywide Stormwater Ordinance, including for wetlands, floodplains, soil erosion and the collection of fees and issuance of permits
- Manage the assignments of subdivision and stormwater review consultants; review deposits, pass through consultant invoices and consultant payments
- Kickoff Year 2 of the Kane County Sustainable Groundwater Study and Monitoring Well implementation through ARP funding
- Continue membership in the Northwest Water Planning Area Technical Advisory Committee to plan, manage and implement long-term sustainable water supplies for the County and the sub-region
- Work with CMAP, IDNR and ISWS on the implementation of regional water supply plan for Northeastern Illinois
- Continue the cost-share drainage improvement program and community assistance related to drainage concerns
- Educate staff and public officials on drainage and water supply
- Continue single-family residential grading plan reviews and enforcement in conjunction with the Building Permit Program
- Apply to FEMA to become part of the Community Rating System in order to lower flood insurance premiums for county residents
- Respond to flood events in unincorporated areas with technical assistance to property owners affected by flooding
- Assist Homeowners Associations with maintenance requirements of stormwater infrastructure and provide inspections and technical resources as needed
- Assist homeowners with repetitive flooding losses in unincorporated areas to remove residential structures from the floodplain
- Provide technical assistance to villages, Kane County Forest Preserve District and various Township Road Districts with drainage problems and projects that overlap into unincorporated Kane County

WATER RESOURCES AND SUBDIVISIONS

001.670.692

- Scan and archive pre-stormwater ordinance site development permits and Stormwater Permits
- Administer the Kane County Stormwater Ordinance in the non-certified communities of Kaneville, Sleepy Hollow and Big Rock
- Complete maintenance evaluation of post ordinance basins
- Represent Kane County on the Fox River Study Group, an organization which is comprised of local governments, sanitary districts and environmental groups and whose goal is to develop strategies and policies that will improve the water quality in the Fox River.
- Carry out education and outreach tasks to meet Public Education/Involvement requirements from Kane County's NPDES Phase II stormwater permit.
- Coordinate staff training events and educational newsletters to MS4 partners to meet Pollution Prevention/Good Housekeeping requirements from Kane County's NPDES Phase II permit.
- Conduct public education and outreach activities to support Kane County's partnership in the EPA's WaterSense program.
- Collect data and calculate pollutant load reduction from stormwater BMPs installed on County properties.

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	5.83	6.23	7.23
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	5.84	6.23	7.23

*Other: Elected Officials, Per Diem, Commissioners

WATER RESOURCES AND SUBDIVISIONS
001.670.692

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
670 Environmental Management	\$ 549,659	\$ 632,710	\$ 607,674	\$ (25,036)
692 Water Resources & Subdivisions	\$ 522,870	\$ 605,055	\$ 580,473	\$ (24,582)
Personnel Services- Salaries & Wages	\$ 427,031	\$ 497,198	\$ 574,823	\$ 77,625
40000 - Salaries and Wages	\$ 427,031	\$ 483,593	\$ 574,822	\$ 91,229
40002 - Non-Union Wage Increase	\$ -	\$ 13,605	\$ 1	\$ (13,604)
Personnel Services- Employee Benefits	\$ 91,003	\$ 102,207	\$ -	\$ (102,207)
45000 - Healthcare Contribution	\$ 89,257	\$ 100,422	\$ -	\$ (100,422)
45009 - Healthcare Subsidy	\$ (39)	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 1,785	\$ 1,785	\$ -	\$ (1,785)
Contractual Services	\$ 3,130	\$ 4,650	\$ 4,650	\$ -
50150 - Contractual/Consulting Services	\$ 252	\$ -	\$ -	\$ -
52140 - Repairs and Maint- Copiers	\$ -	\$ 350	\$ 350	\$ -
52160 - Repairs and Maint- Equipment	\$ -	\$ 100	\$ 100	\$ -
52230 - Repairs and Maint- Vehicles	\$ 100	\$ 200	\$ 200	\$ -
53070 - Legal Printing	\$ 234	\$ 250	\$ 250	\$ -
53100 - Conferences and Meetings	\$ 1,930	\$ 3,000	\$ 3,000	\$ -
53110 - Employee Training	\$ -	\$ 250	\$ 250	\$ -
53120 - Employee Mileage Expense	\$ -	\$ 100	\$ 100	\$ -
53130 - General Association Dues	\$ 614	\$ 400	\$ 400	\$ -
Commodities	\$ 1,707	\$ 1,000	\$ 1,000	\$ -
60000 - Office Supplies	\$ 23	\$ 400	\$ 400	\$ -
60010 - Operating Supplies	\$ 4	\$ 100	\$ 100	\$ -
60020 - Computer Related Supplies	\$ -	\$ 200	\$ 200	\$ -
60060 - Computer Software- Non Capital	\$ 900	\$ -	\$ -	\$ -
63040 - Fuel- Vehicles	\$ 780	\$ 300	\$ 300	\$ -

ELECTRICAL AGGREGATION

001.670.693

The Mission of the Division of Environmental and Water Resources is to develop, evaluate, and implement programs to protect the health, safety and welfare of our residents and the environment. These programs include the county-wide Stormwater Management Program, the Recycling and Waste Recovery Program, Energy and Resource Conservation Programs, and other environmental activities and special projects.

Beginning in 2014, the Division also began coordinating the Kane County Electrical Aggregation Program, with the goal of securing lower electric rates or an equal rate to Comed. The county will receive a Civic Contribution, which is set aside in a separate County fund to be used specifically for programs that will assist residents with energy efficiency and help to obtain grant funding to further improve residential green goals.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Provided customer service to residents and small businesses via email, phone and in-person	X	
Provided regular updates on the program to the EandE Committee and County Board Chairman	X	
Informed the public and local media about the program through press releases and articles in Kane County Connects	X	
Updated the electric aggregation page on the county website		X
Submitted resolutions to the County Board to continue implementation of the program		X
Developed and approved a contract extension with the program consultant		X
Worked with the consultant to release a Request for Proposals for the next round of the program		X
Reviewed all bids from electric suppliers		X
Developed and approved a contract with the electric supplier for the program		X

KEY PERFORMANCE MEASURES	2022	2023
Submitted and adopted resolutions as needed to fully implement the program	2	1
Developed and approved a contract extension with the program consultant	1	1
Developed and approved a contract with the electric supplier for the program	1	1
Provided customer service to residents and small businesses via email, phone, and in person	15	30
Informed the local media and public about program progress through press releases	1	1
Informed the public about program progress through articles in Kane County Connects	1	2
Updated electric aggregation page on the County website	1	1
Supported the enrollment of customers into the program	8,777	3,241

ELECTRICAL AGGREGATION

001.670.693

2024 GOALS AND OBJECTIVES

- Continue to provide customer service regarding the program to residents and small businesses from unincorporated Kane County
- Provide regular updates to the Energy and Environmental Committee and the County Board Chairman on program progress and any changes or issues associated with implementing the program
- Provide regular updates on the program to the public and local media via press releases and articles in *Kane County Connects*
- Update the electric aggregation page on the Kane County website as needed
- Submit and obtain approval of resolutions to the County Board to continue implementation of the program as needed
- Develop a new contract, or approve a contract extension, to continue consultant support for the program
- Work with the program consultant and Kane County Purchasing Department to develop and release a Request for Proposals for an electric supplier for the next round of the program, if applicable
- Review all bids from electric suppliers and present a comparison to the Energy and Environmental Committee and County Board Chairman, if applicable
- Develop and approve a contract with an electric supplier, if applicable
- Submit and obtain approval of resolutions to the County Board for creation of the Green Aggregation Program Fund (FUND 421) to hold the civic contribution funding
- Obtain direction from Energy and Environment Committee on how Green Aggregation Program Civic Contribution funding should be spent, and implement allocated funds accordingly

POSITION SUMMARY

Category	FY 2022	FY 2023	Projected 2027
Full Time Regular	0.3	0.3	0.34
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	0.3	0.3	0.34

*Other: Elected Officials, Per Diem, Commissioners

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
693 Electrical Aggregation	\$ 26,788	\$ 27,655	\$ 27,201	\$ (454)
<i>Personnel Services- Salaries & Wages</i>	\$ 22,963	\$ 23,650	\$ 27,201	\$ 3,551
40000 - Salaries and Wages	\$ 22,963	\$ 22,958	\$ 27,200	\$ 4,242
40002 - Non-Union Wage Increase	\$ -	\$ 692	\$ 1	\$ (691)
<i>Personnel Services- Employee Benefits</i>	\$ 3,825	\$ 4,005	\$ -	\$ (4,005)
45000 - Healthcare Contribution	\$ 3,825	\$ 4,005	\$ -	\$ (4,005)



General Fund Development and Housing

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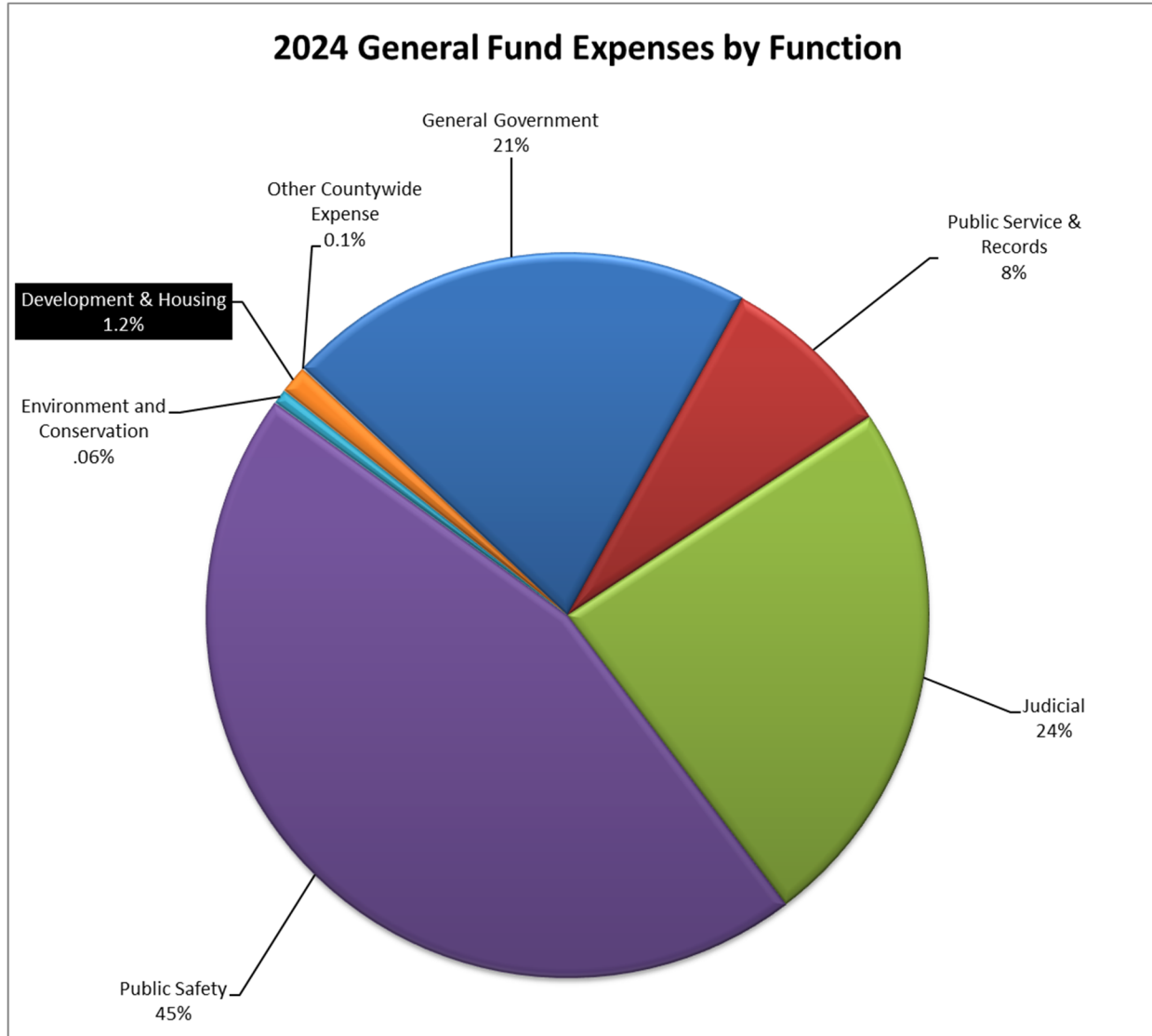
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GENERAL FUND EXPENDITURE SUMMARY BY DEPARTMENT AND SUB-DEPARTMENT – DEVELOPMENT AND HOUSING

Department/Sub-Department	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Development, Housing and Economic Development	\$ 1,125,284	\$ 1,339,428	\$ 1,155,279	\$ (184,149)
<i>690 Development</i>	<i>\$ 1,125,284</i>	<i>\$ 1,339,428</i>	<i>\$ 1,155,279</i>	<i>\$ (184,149)</i>
001.690.690 - General Fund.Development.County Development	\$ 1,120,884	\$ 1,331,134	\$ 1,146,985	\$ (184,149)
001.690.691 - General Fund.Development.Administrative Adjudication Prog	\$ 4,400	\$ 8,294	\$ 8,294	\$ -
Expense Total - Development, Housing and Economic Development	\$ 1,125,284	\$ 1,339,428	\$ 1,155,279	\$ (184,149)



COUNTY DEVELOPMENT

001.690.690

It is the mission of the Development and Community Service Department to facilitate the development and maintenance of land use and other plans for the County, and the enforcement of such ordinances as are designed to promote orderly growth, as well as, promote the public health, safety, morals, and general welfare, and to conserve the values of property throughout the County. To accomplish this mission, the department is organized into two divisions:

Building and Zoning

- Administer and enforce the Kane County Zoning Ordinance to protect public health and preserve over \$2.5 billion in assessed valuation of unincorporated parcels
- Regulate the location and use of buildings, structures, and land to promote public health, safety, morals, comfort, and general welfare
- Provide professional staffing support to the Kane County Zoning Board of Appeals, Kane County Development Committee, and the County Board
- Administer and enforce the Kane County Building Regulations and provide for the safe construction of all building activity and repair and/or demolition of unsafe structures
- Provide community service activities to include cable television franchise administration, address administration, dangerous building demolition, community assistance, and special projects
- Enforce the Property Maintenance Ordinance in cooperation with the Health Department
- Administer the Administrative Adjudication Program
- Administer the Rural Addressing Program
- Administer the Cable Television Franchise Program
- Administer the Vacant Dwelling Registration Program
- Administer the Special Event Permit Program
- Administer the Fireworks Permit Program

Planning and Special Projects

- Implement the 2040 Plan adopted by the Kane County Board in May, 2012
- Provide staff coordination for the Kane County Planning Cooperative for providing planning support, technical assistance and education for municipalities, townships and other planning partners
- Research, apply for, and implement federal and private grant opportunities for funding the 2040 Plan implementation and planning assistance to municipalities
- Coordinate the Kane County Planning Cooperative in conjunction with KDOT and the Health Department
- Provide professional staffing support to the Kane County Regional Planning Commission for implementing the 2040 Plan
- Cooperate and coordinate with local, regional, state, and federal agencies in their planning programs
- Provide professional staffing support to the Farmland Protection Program, and Growing for Kane Program.
- Provide professional staff support to four County Board Committees: Development, Agriculture, Energy and Environmental, and the Jobs Committee
- Promote the 2040 Plan through workshops and project-based activities
- Provide professional staffing support to the Kane County Historical Preservation Commission for their responsibilities as appointed commissioners of the Kane County Board and their support of municipal historic preservation programs and township historical societies
- Administer the Economic Development Program
- Administer the Kane County Energy Efficacy Program- KEEP PACE Program
- Partner with the Illinois Manufacturing Excellence Center for the Kane County Manufacturing Innovation Voucher Program
- Provide information and assistance regarding COVID-19 resources to local economic development partners and businesses (new in 2020/21)
- Apply for Kane County American Rescue Plan Funds for economic recovery and sustainability programs (new in 2021)

COUNTY DEVELOPMENT
001.690.690

2023 PROJECT RECAP	CONTINUING	COMPLETED
Continued implementation of the KPASS parcel based permit and complaint tracking system	X	
Implemented new residential and commercial building codes which were adopted by the County Board effective 1/1/2022	X	
Assisted Health Department in enforcement of the Property Maintenance Ordinance	X	
Provided staffing support to the Zoning Board of Appeals for zoning petitions	X	
Continued ongoing administration of the Administrative Adjudication Program for ordinance violations	X	
Developed additional partnerships with municipalities to continue to implement the goals and objectives of the 2040 Plan	X	
Continued integrated planning with KDOT and the Health Department	X	
Promoted intergovernmental land use and jurisdictional boundary agreements between municipalities	X	
Advanced Healthy Communities and Smart Growth Principals by coordinating Kane County's planning efforts with adjacent counties, CMAP, the State, and other planning agencies	X	
Coordinated the land planning and community development efforts of the Development Department with the Forest Preserve, the Water Resources Division, the Environmental and Building Management Division, the Division of Transportation, and the Health Department	X	
Launched the Kane County Planning Cooperative for providing planning support, technical assistance and education for planning partners	X	
Enforced the new property maintenance ordinance provisions requiring the completion of exterior construction within one year	X	
Expanded outreach and databases for economic development contacts and businesses in Kane County	X	
Continued the Kane County Exports Grant Program to compliment the regional grant program	X	
Provided staff support for the CMAP led 7 county economic growth initiative	X	
Implemented the Kane Energy Efficiency Program (KEEP)	X	
Promoted the Fabulous Fox! Water Trail for local, regional and national tourism	X	
Provided information and assistance regarding COVID-19 resources to local economic development partners and businesses (new in 2020)	X	
Filled all three positions for the new Property Code Enforcement Division (new in 2023)		X

COUNTY DEVELOPMENT
001.690.690

KEY PERFORMANCE MEASURES	2022	2023
Number of building permits issued	2,035	2,585
Total new single family residence permits issued	33	39
Total zoning variances	2	2
Total zoning amendments	20	19
Total zoning text amendments	1	2
Total complaints filed – processed by Development Department	428	602

2024 GOALS AND OBJECTIVES

- Implement latest improvements to the update to KPASS permit processing system
- Prepare revisions to the Zoning Ordinances to reflect State Statute changes and requirements and to clarify ordinance language
- Support the Kane County Regional Planning Commission for implementing the 2040 Plan and update to the Conceptual land use Strategy
- Develop additional partnerships with municipalities to implement the goals and objectives of the 2040 Plan
- Continue enforcement of the Property Maintenance Ordinance
- Continue administration of the Adjudication Program for ordinance violations
- Promote intergovernmental land use and jurisdictional boundary agreements between municipalities
- Advance Healthy Communities and Smart Growth principals by coordinating Kane County’s planning efforts with adjacent counties, CMAP, the State, and other planning agencies
- Coordinate the land planning and community development efforts of the Development Department with the Forest Preserve District, the Water Resources Division, the Environmental and Building Management Division, the Division of Transportation, and the Health Department
- Continue administration of the cable TV franchises
- Plan and coordinate future Leaders Summit
- Continue working with the Health Department on “Making Kane County Fit for Kids”
- Continue to provide staff support for the Kane County Planning Cooperative and provide planning support, technical assistance and education for planning partners
- Continue implementation and apply for funding for the Farmland Protection Program and Growing for Kane
- Continue to expand economic development contacts and support the regional initiatives.
- Continue implementation of the Kane County Energy Efficiency Program (KEEP)
- Continue to promote the Fabulous Fox! Water Trail (now a National Water Trail) for local, regional and national tourism
- Continue to provide information and assistance regarding COVID-19 resources to local economic development partners and businesses (new in 2020)
- Implement Kane County American Rescue Plan Funds for economic recovery and sustainability programs (new in 2021)
- Continue the work of the new Property Code Enforcement Division (new in 2023)

COUNTY DEVELOPMENT
001.690.690

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	18	18.9	18.25
Full Time Other*	0	0	0
Part Time Regular	2	0	1
Part Time Other*	0	0	0
Total Budgeted Positions:	20	18.9	19.25

*Other: Elected Officials, Per Diem, Commissioners

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
690 Development	\$ 1,125,284	\$ 1,339,428	\$ 1,155,279	\$ (184,149)
Personnel Services- Salaries & Wages	\$ 853,031	\$ 973,646	\$ 1,025,343	\$ 51,697
40000 - Salaries and Wages	\$ 848,365	\$ 1,006,369	\$ 1,020,903	\$ 14,534
40002 - Non-Union Wage Increase	\$ -	\$ 30,282	\$ -	\$ (30,282)
40005 - New Position Budget Moved to Contingency	\$ -	\$ (67,445)	\$ -	\$ 67,445
40200 - Overtime Salaries	\$ 106	\$ -	\$ -	\$ -
40300 - Employee Per Diem	\$ 4,560	\$ 4,440	\$ 4,440	\$ -
Personnel Services- Employee Benefits	\$ 220,398	\$ 270,856	\$ -	\$ (270,856)
45000 - Healthcare Contribution	\$ 214,343	\$ 263,839	\$ -	\$ (263,839)
45010 - Dental Contribution	\$ 6,055	\$ 7,017	\$ -	\$ (7,017)
Contractual Services	\$ 26,790	\$ 63,652	\$ 63,652	\$ -
50150 - Contractual/Consulting Services	\$ 8,746	\$ 42,152	\$ 42,152	\$ -
52140 - Repairs and Maint- Copiers	\$ 1,363	\$ 1,000	\$ 1,000	\$ -
52230 - Repairs and Maint- Vehicles	\$ 2,824	\$ 5,000	\$ 5,000	\$ -
53060 - General Printing	\$ -	\$ 2,000	\$ 1,000	\$ (1,000)
53070 - Legal Printing	\$ 7,069	\$ 3,000	\$ 4,000	\$ 1,000
53100 - Conferences and Meetings	\$ 2,774	\$ 4,000	\$ 4,000	\$ -
53110 - Employee Training	\$ -	\$ 500	\$ 500	\$ -
53120 - Employee Mileage Expense	\$ 327	\$ 1,500	\$ 1,500	\$ -
53130 - General Association Dues	\$ 3,687	\$ 4,000	\$ 4,000	\$ -
55000 - Miscellaneous Contractual Exp	\$ -	\$ 500	\$ 500	\$ -
Commodities	\$ 20,665	\$ 22,980	\$ 57,990	\$ 35,010
60000 - Office Supplies	\$ 4,505	\$ 3,500	\$ 3,500	\$ -
60010 - Operating Supplies	\$ 5,859	\$ 3,000	\$ 3,000	\$ -
60020 - Computer Related Supplies	\$ 248	\$ 1,000	\$ 1,000	\$ -
60050 - Books and Subscriptions	\$ -	\$ 500	\$ 500	\$ -
60060 - Computer Software- Non Capital	\$ 297	\$ 2,000	\$ 37,010	\$ 35,010
60070 - Computer Hardware- Non Capital	\$ 15	\$ 980	\$ 980	\$ -
63040 - Fuel- Vehicles	\$ 9,741	\$ 12,000	\$ 12,000	\$ -

ADMINISTRATIVE ADJUDICATION 001.690.691

Administrative adjudication of ordinance violations provides an expedited and cost-effective process for the County to obtain compliance for time critical violations, and violations that have a direct negative impact on the quality of life of the occupants and/or adjacent property owners. In cases where the property owner does not agree with the County's position on a violation, it provides a process for the owner to refute the evidence or demonstrate compliance in front of a hearing officer.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Developed and improved procedures and forms for administration of the program	X	
Continued to revise and improve KPASS complaint data input	X	
Participated in KPASS update process	X	
Filled all three positions for the new Property Code Enforcement Division (new in 2023)		X

KEY PERFORMANCE MEASURES	2022	2023
Number of new cases prosecuted	214	301
Number of building violations prosecuted	36	51
Number of zoning violations prosecuted	62	90
Number of property maintenance violations prosecuted	111	155
Number of other types of violations prosecuted	5	5

2024 GOALS AND OBJECTIVES

- Continue to hold monthly hearings for violations following COVID-19 safe procedures
- Continue to improve the current process for ordinance enforcement
- Improve the quality of life for owners of properties adjacent to violations by gaining compliance in a shorter amount of time
- Expedite judgments for time sensitive violations such as: illegal burning, refuse, abandoned vehicles, zoning violations, building without a permit, and dangerous and unsafe structures
- Use the existing fines associated with each ordinance as an incentive for compliance
- Continue to charge hearing costs and fines to cover the costs associated with the administrative adjudication process
- Continue to evaluate program effectiveness for obtaining compliance
- Continue to evaluate administrative procedures and staffing in regard to program effectiveness
- Continue the work of the new Property Code Enforcement Division (new in 2023)

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
691 Administrative Adjudication Prog	\$ 4,400	\$ 8,294	\$ 8,294	\$ -
Contractual Services	\$ 4,400	\$ 8,294	\$ 8,294	\$ -
50150 - Contractual/Consulting Services	\$ 4,400	\$ 8,294	\$ 8,294	\$ -





General Fund Debt Service and Other

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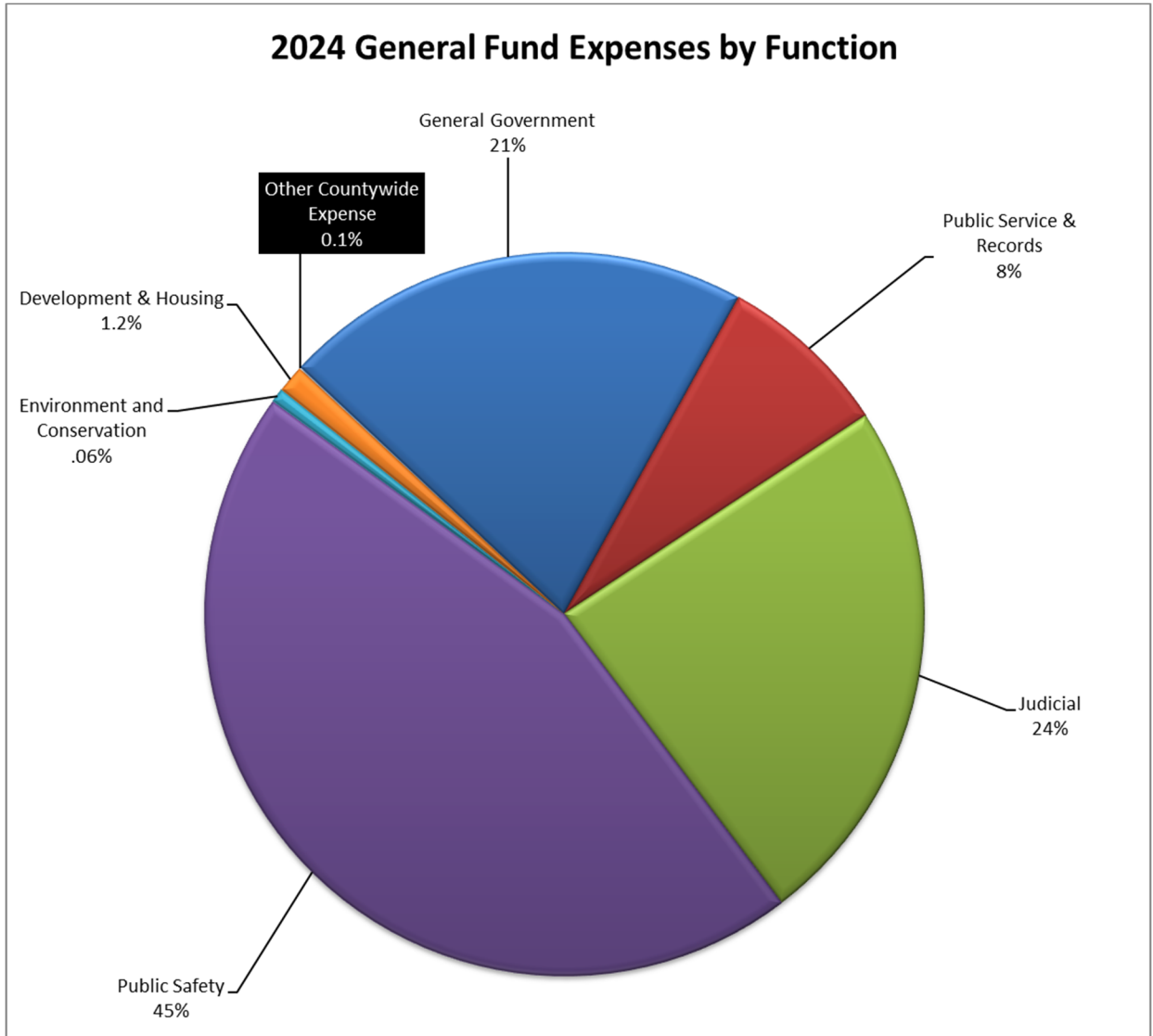
SUB-DEPARTMENT OVERVIEW AND BUDGET

CONTINGENCY 258



GENERAL FUND EXPENDITURE SUMMARY BY DEPARTMENT AND SUB-DEPARTMENT – DEBT SERVICE AND OTHER

Department/Sub-Department	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
900 Contingency	\$ -	\$ 4,457,269	\$ 100,000	\$ (4,357,269)
001.900.900 - General Fund.Contingency.Contingency	\$ -	\$ 4,457,269	\$ 100,000	\$ (4,357,269)
Expense Total - Contingency	\$ -	\$ 4,457,269	\$ 100,000	\$ (4,357,269)



CONTINGENCY 001.900.900

The Contingency budget is to be used throughout the budget year for emergency supplemental requests from departments. For example, a department did not anticipate a boiler breaking down during the year and therefore, did not budget for a new boiler. The department can request a supplemental amount to be added to its budget if it cannot cover the amount of the new boiler. The County Board determines whether or not a specific supplemental request will be granted.

Account / Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
900 Contingency	\$ -	\$ 4,457,269	\$ 100,000	\$ (4,357,269)
Personnel Services- Salaries & Wages	\$ -	\$ 2,679,633	\$ 100,000	\$ (2,579,633)
85010 - Allowance for Employee Expense	\$ -	\$ 2,679,633	\$ 100,000	\$ (2,579,633)
Personnel Services- Employee Benefits	\$ -	\$ 934,335	\$ -	\$ (934,335)
85020 - Allowance for Healthcare Expense	\$ -	\$ 913,165	\$ -	\$ (913,165)
85021 - Allowance for Dental Expense	\$ -	\$ 21,170	\$ -	\$ (21,170)
Contingency and Other	\$ -	\$ 820,788	\$ -	\$ (820,788)
85000 - Allowance for Budget Expense	\$ -	\$ 770,788	\$ -	\$ (770,788)
85030 - Allowance for Adult Board and Care	\$ -	\$ 50,000	\$ -	\$ (50,000)
Transfers Out	\$ -	\$ 22,513	\$ -	\$ (22,513)
99269 - Transfer to Fund 269	\$ -	\$ 22,513	\$ -	\$ (22,513)





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INSURANCE LIABILITY - HUMAN RESOURCE MANAGEMENT 010.120.130

Through strategic partnerships and collaboration, the Department of Human Resource Management strives to recruit and retain a high-performing and diverse workforce while fostering a healthy, safe and productive work environment for employees, their families, departments, and the public in order to maximize individual and organizational potential.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Collaborated with Directors and Officials to ensure incident reports are timely completed and submitted	X	
Identified and addressed issues and accidents which needed a safety improvement and ensured that the issue was rectified	X	
Worked closely with TPA to seek resolution of claims	X	
Improved Workers Compensation and Liability forms and reporting process, and streamlined and improved organization		X
Tracked small liability claims not reported to carrier and reported total loss by department, marking claims as avoidable or unavoidable	X	
Trained additional HR staff on Workers Comp protocol, tracking and reporting		X
Developed Risk Management protocol for recurrent accidents and liabilities	X	

KEY PERFORMANCE MEASURES	2022	2023
Liability claims processed	107	110
Workers Compensation claims processed	90	89

2024 GOALS AND OBJECTIVES

- Collaborate with Directors and Officials to ensure incident reports are completed and submitted in a timely manner
- Identify and address issues and accidents needing a safety improvement, and ensure that the issue is rectified
- Work closely with TPA to seek resolution of claims
- Create electronic method for reporting claims
- Develop risk management protocol for recurrent accidents and liabilities
- Establish departmental trend lines for 2022 and later, and report to committee

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	1.7	1.7	1.7
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	1.7	1.7	1.7

*Other: Elected Officials, Per Diem, Commissioners

INSURANCE LIABILITY - HUMAN RESOURCE MANAGEMENT

010.120.130

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 010 - Insurance Liability						
REVENUES						
Department: 000 - General Government Revenue						
Sub-Department: 000 - Revenues						
	010.000.000.30000	Property Taxes	\$ 5,613,863	\$ 6,411,918	\$ 6,411,918	\$ -
	010.000.000.30005	Property Tax Revenue Recapture	\$ 13,788	\$ -	\$ -	\$ -
	010.000.000.30170	TIF Distribution Tax	\$ 8,735	\$ -	\$ -	\$ -
	010.000.000.37900	Miscellaneous Reimbursement	\$ 353,184	\$ 49,774	\$ 49,774	\$ -
	010.000.000.38000	Investment Income	\$ (143,553)	\$ 69,000	\$ 241,416	\$ 172,416
	010.000.000.38905	Insurance Recovery	\$ -	\$ 173,162	\$ 180,000	\$ 6,838
	010.000.000.39001	Transfer from Fund 001	\$ 10,386	\$ -	\$ -	\$ -
	010.000.000.39357	Transfer from Fund 357	\$ 140,951	\$ -	\$ -	\$ -
	010.000.000.39900	Fund Balance Utilization	\$ -	\$ 22,128	\$ 442,375	\$ 420,247
		REVENUES Total	\$ 5,997,355	\$ 6,725,982	\$ 7,325,483	\$ 599,501
EXPENSES						
Department: 120 - Human Resource Management						
Sub-Department: 130 - Insurance Liability- HRM						
	010.120.130.40000	Salaries and Wages	\$ 133,016	\$ 138,827	\$ 154,410	\$ 15,583
	010.120.130.40002	Non-Union Wage Increase	\$ -	\$ 4,178	\$ -	\$ (4,178)
	010.120.130.40003	Cost of Living Increase	\$ -	\$ -	\$ 4,633	\$ 4,633
	010.120.130.45000	Healthcare Contribution	\$ 12,177	\$ 15,905	\$ 20,856	\$ 4,951
	010.120.130.45010	Dental Contribution	\$ 486	\$ 508	\$ 456	\$ (52)
	010.120.130.45100	FICA/SS Contribution	\$ 9,988	\$ 10,940	\$ 12,167	\$ 1,227
	010.120.130.45200	IMRF Contribution	\$ 8,836	\$ 7,365	\$ 7,285	\$ (80)
	010.120.130.50000	Project Administration Services	\$ 103,715	\$ 108,975	\$ 108,975	\$ -
	010.120.130.50150	Contractual/Consulting Services	\$ 112,114	\$ -	\$ 185,000	\$ 185,000
	010.120.130.53000	Liability Insurance	\$ 2,594,794	\$ 2,615,146	\$ 2,837,941	\$ 222,795
	010.120.130.53010	Workers Compensation	\$ 511,667	\$ 1,391,884	\$ 1,450,851	\$ 58,967
	010.120.130.53020	Unemployment Claims	\$ (9,186)	\$ 27,007	\$ 27,080	\$ 73
	010.120.130.70070	Automotive Equipment	\$ 22,659	\$ -	\$ -	\$ -
	010.120.130.99001	Transfer to Fund 001	\$ 3,575	\$ 4,078	\$ 3,981	\$ (97)
		Department Total: 120 - Human Resource Management	\$ 3,503,841	\$ 4,324,813	\$ 4,813,635	\$ 488,822

INSURANCE LIABILITY - STATE'S ATTORNEY
010.300.320

The Civil Division of the State's Attorney's Office provides legal advice and representation to Kane County, its elected and appointed officials, department heads and employees in all aspects of government operations, including but not limited to litigation and settlement of claims, risk management, corporate governance, statutory authority and compliance, sunshine laws, federal and state grants, taxes, appropriations, contracts, procurement, labor and employment, civil rights, First Amendment, Due Process, bond financings, zoning and development, law enforcement and jail operations, emergency planning and response, public health and elections. The Division also responds to complaints of violations of Illinois' Open Meetings Act, Election Code, and Quo Warranto requests, prosecutes County ordinance violations, and is statutorily required to represent all Kane County taxing districts in tax objection litigation. The Division also houses the State's Attorney's FOIA Officer and responds to all FOIA requests.

Of particular note for 2021-2022, the Civil Division provided legal advice to the County concerning redistricting following the 2020 US Census, ensuring new County Board District and Precinct Maps were adopted in accordance with state and federal law. In addition, the Civil Division provided legal support for the administration and expenditure of the County's \$103 million ARPA grant award.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Provided legal advice to Kane County and its elected and appointed officials and employees on wide range of matters	X	
Defended lawsuits against Kane County officials and employees, successfully dismissing and resolving claims and minimizing expenditures of public funds	X	
Provided legal advice and defended lawsuits and administrative actions concerning employment and labor matters, minimizing potential liability and expenditure of public funds	X	
Represented Kane County and elected officials in continuing labor negotiations	X	
Responded to FOIA and Open Meetings Act inquiries as needed	X	
Provided continuing pursuit of compensation for damage to County property	X	
Provided continuing review of all documents requiring County Board Chairman authorization and of Closed Meeting minutes	X	
Provided COVID Pandemic support of all County departments and elected officials, including legal support for the mass vax site and defense of COVID mitigation lawsuits	X	
Provided continuing legal advice and support to County concerning compliance with ARPA and expenditure of \$103 million of ARPA grant award	X	
Negotiated and reviewed contracts on behalf of the county and its elected officials	X	
Advised County concerning redistricting following the 2020 US Census		X

INSURANCE LIABILITY - STATE'S ATTORNEY
010.300.320

KEY PERFORMANCE MEASURES	2022*	2023*
Number of filed state and federal lawsuits	100	100
Number of FOIA and Open Meetings Act inquiries from all offices	80-100	80-100
Number of Labor Grievances and Arbitrations	5	5
Number of ULPs and Charges of Discrimination	5	5
Number of active Labor Negotiations/Arbitrations/Mediations	10	10
Number of contracts and agreements reviewed for County and elected officials' offices	175	175

*Approximate

2024 GOALS AND OBJECTIVES

- Continue to provide timely, competent legal advice and services with respect to a variety of issues
- Resolve pending civil rights, employment and labor, personal injury, breach of contract and other cases at the least cost and exposure to the County
- Advise County on the administration and expenditure of Federal American Rescue Plan Act funding
- Work with Human Resources and County and elected officials regarding labor and employment matters
- Continue to provide legal guidance to elected officials and staff on the Illinois Open Meetings Act and Illinois Freedom of Information Act, and any amendments thereto
- Participate in and assist with preparations for the upcoming elections
- Schedule and conduct training on Open Meetings Act and FOIA for incoming newly elected officials
- Advise newly elected officials concerning statutory authority and duties
- Respond to anticipated increase in FOIA requests for body-worn camera footage resulting from the implementation of the SAFE-T Act
- Provide legal advice to the Sheriff's Office concerning compliance with the SAFE-T Act

POSITION SUMMARY

Category	FY2022	FY 2023	Projected 2024
Full Time Regular	10.4	12.9	13.4
Full Time Other*	0.5	0.5	.5
Part Time Regular	0.5	0.5	0
Part Time Other*	0	0	0
Total Budgeted Positions:	11.4	13.9	13.9

*Other: Elected Officials, Per Diem, Commissioners

INSURANCE LIABILITY - STATE'S ATTORNEY
010.300.320

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Department: 300 - State's Attorney						
Sub-Department: 320 - Insurance Liability- SAO						
	010.300.320.40000	Salaries and Wages	\$ 985,223	\$ 1,263,374	\$ 1,403,357	\$ 139,983
	010.300.320.40002	Non-Union Wage Increase	\$ -	\$ 35,169	\$ -	\$ (35,169)
	010.300.320.40003	Cost of Living Increase	\$ -	\$ -	\$ 42,101	\$ 42,101
	010.300.320.40004	Merit Increase	\$ -	\$ -	\$ 127,348	\$ 127,348
	010.300.320.45000	Healthcare Contribution	\$ 191,223	\$ 299,400	\$ 186,624	\$ (112,776)
	010.300.320.45010	Dental Contribution	\$ 4,688	\$ 7,516	\$ 5,499	\$ (2,017)
	010.300.320.45100	FICA/SS Contribution	\$ 71,036	\$ 99,339	\$ 110,578	\$ 11,239
	010.300.320.45200	IMRF Contribution	\$ 67,705	\$ 66,876	\$ 66,202	\$ (674)
	010.300.320.50160	Legal Services	\$ 132,721	\$ 435,000	\$ 400,000	\$ (35,000)
	010.300.320.50240	Trials and Costs of Hearing	\$ 4,351	\$ 45,000	\$ 20,000	\$ (25,000)
	010.300.320.50250	Legal Trial Notices	\$ 1,875	\$ 35,000	\$ 15,000	\$ (20,000)
	010.300.320.50270	Court Reporter Costs	\$ 12,993	\$ 3,000	\$ 18,000	\$ 15,000
	010.300.320.52140	Repairs and Maint- Copiers	\$ 1,834	\$ 4,500	\$ 4,500	\$ -
	010.300.320.53000	Liability Insurance	\$ 26,685	\$ 37,770	\$ 47,605	\$ 9,835
	010.300.320.53010	Workers Compensation	\$ 32,206	\$ 28,457	\$ 32,758	\$ 4,301
	010.300.320.53020	Unemployment Claims	\$ 806	\$ 518	\$ 766	\$ 248
	010.300.320.53100	Conferences and Meetings	\$ 2,175	\$ 10,000	\$ 7,500	\$ (2,500)
	010.300.320.53110	Employee Training	\$ 7,893	\$ 15,000	\$ 10,000	\$ (5,000)
	010.300.320.53120	Employee Mileage Expense	\$ -	\$ 1,500	\$ 1,000	\$ (500)
	010.300.320.53130	General Association Dues	\$ 4,302	\$ 4,950	\$ 6,510	\$ 1,560
	010.300.320.60000	Office Supplies	\$ 620	\$ 2,500	\$ 3,000	\$ 500
	010.300.320.60050	Books and Subscriptions	\$ 2,232	\$ 4,900	\$ 3,500	\$ (1,400)
	010.300.320.64000	Telephone	\$ -	\$ 1,400	\$ -	\$ (1,400)
Department Total: 300 - State's Attorney			\$ 1,550,568	\$ 2,401,169	\$ 2,511,848	\$ 110,679

COUNTY AUTOMATION

100.800.804

The County Automation fund was developed to collect Recorder fees that are reserved for general countywide automation projects.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 100 - County Automation						
REVENUES						
Department: 800 - Other- Countywide Expenses						
	100.800.000.34150	Recording Fees	\$ 7,073	\$ 6,775	\$ 6,775	\$ -
		Department Total: 800 - Other- Countywide Expenses	\$ 6,079	\$ 7,475	\$ 9,335	\$ 1,860
		REVENUES Total	\$ 6,079	\$ 7,475	\$ 9,335	\$ 1,860
EXPENSES						
Department: 800 - Other- Countywide Expenses						
Sub-Department: 804 - County Automation						
	100.800.804.52130	Repairs and Maint- Computers	\$ -	\$ 7,475	\$ 7,475	\$ -
		Department Total: 800 - Other- Countywide Expenses	\$ -	\$ 7,475	\$ 9,335	\$ 1,860
		EXPENSES Total	\$ -	\$ 7,475	\$ 9,335	\$ 1,860

GEOGRAPHIC INFORMATION SYSTEMS

101.060.070

The GIS-Technologies Department is funded by the GIS Fee, and continues to provide GIS service and support for:

- Cadastral Parcel Production/Publication
- GIS application development
- GIS software/hardware installation and configurations
- GIS integration with the County’s databases
- GIS Tech Intranet site / Internet Map servers
- GIS custom plotting
- GIS dataset analysis / creation / archival / distribution / metadata
- GIS Enterprise License Agreement (ELA) with ESRI for ArcGIS Desktop, Server and ArcGIS Online products
- GIS ArcGIS Desktop and Server maintenance costs (non KaneComm) under this ELA

2023 PROJECT RECAP	CONTINUING	COMPLETED
Continued support of SOA Cadastral and Farmland Recalculation (Bulletin 2023)	X	
Continued support for Kane County Address Point file	X	
Continued support for Kane County Enterprise GIS Systems	X	
Continued support for ArcGIS 10.x desktop and server applications	X	
Continued support for County Board redistricting		X
Continued support for KDOT’s AVL Tracker Web Application based on ArcGIS Javascript API	X	
Continued building NEIL Standards of GIS Published Datasets	X	
Distributed KaneGISv57, v58 and v59 datasets to Units of Governments	X	
Provided a wide range of GIS support for a number of County offices	X	
Hosted 24 th annual GIS Day – November 15, 2023	X	
Hosted GIS Users group meetings: July 28, 2023	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of Cadastral divisions (divides or consolidates parcels)	367	206
Number of Cadastral exceptions (tax code changes, dedication, vacations, disconnects, annexations)	189	76
Number of Cadastral subdivisions (subdivisions and condominiums)	60	24
Number of Cadastral subdivision preliminaries	86	21
Number of GIS installation/configurations/support calls/custom projects	414	282
Number of printing/plotting/PDF’s (Cadastral line / composite prints and custom plots)	12,156	10,238
EnterpriseGIS/PublicGIS/LocalGIS Application Training (count of individuals trained)	0	6

GEOGRAPHIC INFORMATION SYSTEMS

101.060.070

2024 GOALS AND OBJECTIVES

- Distribute Kane GISv60, v61 and v62 datasets to Units of Governments
- Continue design of basic ArcGIS Server/ ArcGIS Image Server web applications
- Continue to provide GIS services, support, training and education
- Continue to upgrade desktop and server applications to ArcGIS 10.x
- Host 25th Annual GIS Day
- Host GIS Users group meetings

POSITION SUMMARY

Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	11.04	11.04	12
Full Time Other*	0	0	0
Part Time Regular	0.5	0.5	0
Part Time Other*	0	0	0
Total Budgeted Positions:	11.54	11.54	12

*Other: Elected Officials, Per Diem, Commissioners

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 101 - Geographic Information Systems						
REVENUES						
Department: 060 - Information Technologies						
	101.060.000.34010	GIS Counter Sale Fees	\$ 970	\$ 500	\$ 500	\$ -
	101.060.000.34180	GIS Fees	\$ 1,206,900	\$ 1,463,000	\$ 1,183,800	\$ (279,200)
	101.060.000.38000	Investment Income	\$ (17,399)	\$ 15,000	\$ 49,421	\$ 34,421
	101.060.000.39900	Fund Balance Utilization	\$ -	\$ 442,660	\$ 568,283	\$ 125,623
	Department Total: 060 - Information Technologies		\$ 1,190,471	\$ 1,921,160	\$ 1,802,004	\$ (119,156)
	REVENUES Total		\$ 1,190,471	\$ 1,921,160	\$ 1,802,004	\$ (119,156)

GEOGRAPHIC INFORMATION SYSTEMS

101.060.070

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
EXPENSES						
Department: 060 - Information Technologies						
Sub-Department: 070 - Geographic Information Systems						
	101.060.070.40000	Salaries and Wages	\$ 748,569	\$ 774,930	\$ 732,609	\$ (42,321)
	101.060.070.40002	Non-Union Wage Increase	\$ -	\$ 23,318	\$ 1	\$ (23,317)
	101.060.070.40003	Cost of Living Increase	\$ -	\$ -	\$ 21,979	\$ 21,979
	101.060.070.40200	Overtime Salaries	\$ 604	\$ 2,508	\$ 2,500	\$ (8)
	101.060.070.45000	Healthcare Contribution	\$ 138,204	\$ 155,662	\$ 123,526	\$ (32,136)
	101.060.070.45010	Dental Contribution	\$ 4,393	\$ 4,643	\$ 3,813	\$ (830)
	101.060.070.45100	FICA/SS Contribution	\$ 55,776	\$ 61,258	\$ 57,726	\$ (3,532)
	101.060.070.45200	IMRF Contribution	\$ 49,063	\$ 41,239	\$ 34,561	\$ (6,678)
	101.060.070.50150	Contractual/Consulting Services	\$ 144,969	\$ 312,097	\$ 311,797	\$ (300)
	101.060.070.52130	Repairs and Maint- Computers	\$ 264,816	\$ 301,766	\$ 297,546	\$ (4,220)
	101.060.070.53000	Liability Insurance	\$ 17,935	\$ 23,309	\$ 22,785	\$ (524)
	101.060.070.53010	Workers Compensation	\$ 21,645	\$ 17,722	\$ 15,678	\$ (2,044)
	101.060.070.53020	Unemployment Claims	\$ 542	\$ 320	\$ 367	\$ 47
	101.060.070.53100	Conferences and Meetings	\$ 897	\$ 7,000	\$ 7,000	\$ -
	101.060.070.53110	Employee Training	\$ 5,905	\$ 20,000	\$ 20,000	\$ -
	101.060.070.53120	Employee Mileage Expense	\$ -	\$ 300	\$ 300	\$ -
	101.060.070.53130	General Association Dues	\$ 2,660	\$ 3,000	\$ 3,000	\$ -
	101.060.070.60000	Office Supplies	\$ 1,368	\$ 7,000	\$ 2,600	\$ (4,400)
	101.060.070.60020	Computer Related Supplies	\$ 6,454	\$ 11,000	\$ 6,031	\$ (4,969)
	101.060.070.60050	Books and Subscriptions	\$ 1,042	\$ 4,000	\$ 4,000	\$ -
	101.060.070.60060	Computer Software- Non Capital	\$ 2,771	\$ 5,000	\$ 3,500	\$ (1,500)
	101.060.070.60070	Computer Hardware- Non Capital	\$ 3,005	\$ 6,000	\$ 4,100	\$ (1,900)
	101.060.070.64000	Telephone	\$ 4,593	\$ 4,700	\$ 6,000	\$ 1,300
	101.060.070.64010	Cellular Phone	\$ 722	\$ 1,500	\$ 2,000	\$ 500
	101.060.070.70000	Computers	\$ 15,304	\$ 70,272	\$ 64,000	\$ (6,272)
	101.060.070.70020	Computer Software- Capital	\$ 5,192	\$ 17,000	\$ 12,000	\$ (5,000)
	101.060.070.70050	Printers	\$ 1,049	\$ 12,000	\$ 8,000	\$ (4,000)
	101.060.070.99001	Transfer to Fund 001	\$ 31,282	\$ 33,616	\$ 34,585	\$ 969
	Department Total: 060 - Information Technologies		\$ 1,528,759	\$ 1,921,160	\$ 1,802,004	\$ (119,156)
	EXPENSES Total		\$ 1,528,759	\$ 1,921,160	\$ 1,802,004	\$ (119,156)

ILLINOIS MUNICIPAL RETIREMENT

110.800.802

Statute 40 ILCS 5/7-102 states that the purpose of the Illinois Municipal Retirement Fund is “to provide a sound and efficient system for the payment of annuities and other benefits, in addition to the annuities and benefits available to certain officers and employees, and to their beneficiaries. It is the mission of this fund to efficiently and impartially develop, implement, and administer programs that provide income protection to members and their beneficiaries on behalf of participating employers in a prudent manner.” The Illinois Municipal Retirement Fund is supported by a separate property tax levy.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 110 - Illinois Municipal Retirement						
REVENUES						
Department: 800 - Other- Countywide Expenses						
	110.800.000.30000	Property Taxes	\$ 6,728,200	\$ 4,917,586	\$ 4,917,586	\$ -
	110.800.000.30005	Property Tax Revenue Recapture	\$ 17,350	\$ -	\$ -	\$ -
	110.800.000.30170	TIF Distribution Tax	\$ 10,723	\$ -	\$ -	\$ -
	110.800.000.38000	Investment Income	\$ (107,405)	\$ 69,000	\$ 248,023	\$ 179,023
	110.800.000.39000	Transfer From Other Funds	\$ (6,057)	\$ -	\$ -	\$ -
	110.800.000.39001	Transfer from Fund 001	\$ 17,780	\$ -	\$ -	\$ -
	110.800.000.39112	Transfer from Fund 112	\$ 6,057	\$ -	\$ -	\$ -
	110.800.000.39160	Transfer from Fund 160	\$ 4,350	\$ -	\$ -	\$ -
	110.800.000.39357	Transfer from Fund 357	\$ 409,593	\$ -	\$ -	\$ -
	110.800.000.39900	Fund Balance Utilization	\$ -	\$ 493,339	\$ 497,007	\$ 3,668
	Department Total: 800 - Other- Countywide Expenses		\$ 7,080,592	\$ 5,479,925	\$ 5,662,616	\$ 182,691
		REVENUES Total	\$ 7,080,592	\$ 5,479,925	\$ 5,662,616	\$ 182,691
EXPENSES						
Department: 800 - Other- Countywide Expenses						
Sub-Department: 802 - Illinois Municipal Retirement						
	110.800.802.45200	IMRF Contribution	\$ 3,239,517	\$ 2,452,364	\$ 2,869,683	\$ 417,319
	110.800.802.45209	IMRF Subsidy	\$ (6,515)	\$ -	\$ -	\$ -
	110.800.802.45210	SLEP Contribution	\$ 3,724,338	\$ 3,027,561	\$ 2,792,933	\$ (234,628)
	110.800.802.45219	SLEP Subsidy	\$ (2,136,654)	\$ -	\$ -	\$ -
	110.800.802.99357	Transfer to Fund 357	\$ 2,143,169	\$ -	\$ -	\$ -
	Department Total: 800 - Other- Countywide Expenses		\$ 6,963,855	\$ 5,479,925	\$ 5,662,616	\$ 182,691
		EXPENSES Total	\$ 6,963,855	\$ 5,479,925	\$ 5,662,616	\$ 182,691

FICA/SOCIAL SECURITY

111.800.803

Statute 40 ILCS 5/21-109 states that “Each political subdivision which has established Social Security coverage for its employees under this Article shall pay contributions on covered wages...taxes due on wages covered under the Social Security Coverage Agreement paid after December 31, 1986 shall be paid by each political subdivision to the Internal Revenue Service in the amounts and at the rates specified in the Federal Insurance Contributions Act...” The Social Security Fund is supported by a separate property tax levy.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 111 - FICA/Social Security						
REVENUES						
Department: 800 - Other- Countywide Expenses						
	111.800.000.30000	Property Taxes	\$ 4,624,746	\$ 5,061,266	\$ 5,061,266	\$ -
	111.800.000.30005	Property Tax Revenue Recapture	\$ 10,633	\$ -	\$ -	\$ -
	111.800.000.30170	TIF Distribution Tax	\$ 6,925	\$ -	\$ -	\$ -
	111.800.000.37900	Miscellaneous Reimbursement	\$ 59,118	\$ -	\$ -	\$ -
	111.800.000.38000	Investment Income	\$ (57,575)	\$ 30,700	\$ 118,149	\$ 87,449
	111.800.000.39001	Transfer from Fund 001	\$ 15,975	\$ -	\$ -	\$ -
	111.800.000.39160	Transfer from Fund 160	\$ 4,944	\$ -	\$ -	\$ -
	111.800.000.39357	Transfer from Fund 357	\$ 212,481	\$ -	\$ -	\$ -
	111.800.000.39900	Fund Balance Utilization	\$ -	\$ 120,105	\$ 837,838	\$ 717,733
	Department Total: 800 - Other- Countywide Expenses		\$ 4,877,248	\$ 5,212,071	\$ 6,017,253	\$ 805,182
		REVENUES Total	\$ 4,877,248	\$ 5,212,071	\$ 6,017,253	\$ 805,182
EXPENSES						
Department: 800 - Other- Countywide Expenses						
Sub-Department: 803 - FICA/Social Security						
	111.800.803.45100	FICA/SS Contribution	\$ 4,694,158	\$ 5,212,071	\$ 6,017,253	\$ 805,182
	111.800.803.45109	FICA/SS Subsidy	\$ (776,220)	\$ -	\$ -	\$ -
	111.800.803.45300	Payroll Taxes	\$ 81,313	\$ -	\$ -	\$ -
	111.800.803.89000	Addition to Fund Balance	\$ -	\$ -	\$ -	\$ -
	111.800.803.99357	Transfer to Fund 357	\$ 776,220	\$ -	\$ -	\$ -
	Department Total: 800 - Other- Countywide Expenses		\$ 4,775,471	\$ 5,212,071	\$ 6,017,253	\$ 805,182
		EXPENSES Total	\$ 4,775,471	\$ 5,212,071	\$ 6,017,253	\$ 805,182

SPECIAL RESERVE 112.800.806

The Special Reserve Fund was created at the end of fiscal year 2012 to mitigate the impact of contractual obligations arising from arbitration awards. This fund is designed to allow for excess revenue over expenditures to be allocated to operations, as opposed to capital, as deemed necessary by the County Board. Resolution 23-455 consolidated Funds 113, 114 and 357 into this Fund as of 11/30/23.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 112 - Special Reserve						
REVENUES						
Department: 800 - Other- Countywide Expenses						
Sub-Department: 000 - Revenues						
	112.800.000.38000	Investment Income	\$ 1,368	\$ 2,600	\$ 9,735	\$ 7,135
	112.800.000.39001	Transfer from Fund 001	\$ 33,908	\$ 260,000	\$ -	\$ (260,000)
	112.800.000.39900	Fund Balance Utilization	\$ -	\$ 33,908	\$ -	\$ (33,908)
		Department Total: 800 - Other- Countywide Expenses	\$ 35,276	\$ 296,508	\$ 9,735	\$ (286,773)
		REVENUES Total	\$ 35,276	\$ 296,508	\$ 9,735	\$ (286,773)
EXPENSES						
Department: 800 - Other- Countywide Expenses						
Sub-Department: 806 - Special Reserve						
	112.800.806.89000	Addition to Fund Balance	\$ -	\$ 262,600	\$ 9,735	\$ (252,865)
	112.800.806.99001	Transfer to Fund 001	\$ 400,474	\$ 33,908	\$ -	\$ (33,908)
	112.800.806.99501	Transfer to Fund 501	\$ 125,000	\$ -	\$ -	\$ -
		Department Total: 800 - Other- Countywide Expenses	\$ 525,474	\$ 296,508	\$ 9,735	\$ (286,773)
		EXPENSES Total	\$ 525,474	\$ 296,508	\$ 9,735	\$ (286,773)

EMERGENCY RESERVE

113.800.815

The Emergency Reserve Fund was created at the end of Fiscal Year 2013. The fund functioned as a reserve of excess revenue over expenditures set aside by the County Board for the purpose of mitigating the impact of an unanticipated shortfall in General Fund Other Tax Revenue in excess of 1% of budgeted General Fund Other Tax Revenue, and/or an emergency expenditure that exceeds 10% of the General Fund contingency budget. Resolution 23-455 consolidated Funds 113, 114 and 357 into this Fund as of 11/30/23.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 113 - Emergency Reserve						
REVENUES						
Department: 800 - Other- Countywide Expenses						
	113.800.000.38000	Investment Income	\$ (65,350)	\$ 52,770	\$ 176,153	\$ 123,383
		Department Total: 800 - Other- Countywide Expenses	\$ (65,350)	\$ 52,770	\$ 176,153	\$ 123,383
		REVENUES Total	\$ (65,350)	\$ 52,770	\$ 176,153	\$ 123,383
EXPENSES						
Department: 800 - Other- Countywide Expenses						
Sub-Department: 815 - Emergency Reserve						
	113.800.815.89000	Addition to Fund Balance	\$ -	\$ 52,770	\$ 176,153	\$ 123,383
		Department Total: 800 - Other- Countywide Expenses	\$ -	\$ 52,770	\$ 176,153	\$ 123,383
		EXPENSES Total	\$ -	\$ 52,770	\$ 176,153	\$ 123,383

PROPERTY TAX FREEZE PROTECTION

114.800.816

The Property Tax Freeze Protection Fund was created at the end of Fiscal Year 2013. The fund functions as a reserve of excess revenue over expenditures set aside by the County Board that may only be drawn upon in future budgets in lieu of a property tax levy increase. In this way, the property tax levy freeze will be maintained for as long as possible. This fund may only be accessed with the advice and consent of the Finance/Budget Committee and the Executive Committee, and with the approval of the County Board through the normal budgeting and appropriations process. Resolution 23-455 consolidated Funds 113, 114 and 357 into this Fund as of 11/30/23.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 114 - Property Tax Freeze Protection						
REVENUES						
Department: 800 - Other- Countywide Expenses						
	114.800.000.38000	Investment Income	\$ (60,701)	\$ 49,890	\$ 187,131	\$ 137,241
	114.800.000.39001	Transfer from Fund 001	\$ 5,644,406	\$ -	\$ -	\$ -
	114.800.000.39900	Fund Balance Utilization	\$ -	\$ 5,000,000	\$ -	\$ (5,000,000)
	Department Total: 800 - Other- Countywide Expenses		\$ 5,583,705	\$ 5,049,890	\$ 187,131	\$ (4,862,759)
		REVENUES Total	\$ 5,583,705	\$ 5,049,890	\$ 187,131	\$ (4,862,759)
EXPENSES						
Department: 800 - Other- Countywide Expenses						
Sub-Department: 816 - Property Tax Freeze Protection						
	114.800.816.89000	Addition to Fund Balance	\$ -	\$ 40,114	\$ 187,131	\$ 147,017
	114.800.816.99001	Transfer to Fund 001	\$ 1,657,750	\$ 5,009,776	\$ -	\$ (5,009,776)
	Department Total: 800 - Other- Countywide Expenses		\$ 1,657,750	\$ 5,049,890	\$ 187,131	\$ (4,862,759)
		EXPENSES Total	\$ 1,657,750	\$ 5,049,890	\$ 187,131	\$ (4,862,759)

GRAND VICTORIA CASINO ELGIN
120.010.020

The Grand Victoria Riverboat Fund was established in 1997 under an agreement with the Elgin Riverboat Resort to fund projects in the areas of education, environment, and economic development. The mission of the fund is to support projects that provide long-term solutions to problems facing Kane County residents and communities. The Grand Victoria Riverboat Fund's annual allocation represents 7.5% of the Grand Victoria Casino's net operating income. Project proposals are accepted during an annual application cycle, and all projects must meet the guidelines, policies and procedures established by the Kane County Board.

2023 PROJECT RECAP	CONTINUING	COMPLETED
The Riverboat Committee reviewed applications submitted by county departments, units of local government, and non-profit agencies. Budget recommendations were forwarded to the County Board for consideration and approval		X
Funding agreements were executed for all projects approved by the County Board		X
Assisted project sponsors with application questions, reporting requirements and reimbursement requests	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of external projects approved by the Riverboat Committee	22	26
Funding dollars approved for external projects by the Riverboat Committee	\$588,231	\$1,116,842
Number of internal projects approved by the Riverboat Committee	13	13
New funding dollars approved for internal projects by the Riverboat Committee	\$2,920,132	\$3,273,992

2024 GOALS AND OBJECTIVES

- Complete projects/activities funded in prior years
- Solicit project proposals and award funding for 2024
- Begin new projects, provide technical assistance to project sponsors and advice to potential applicants
- Report accomplishments to the Grand Victoria Foundation

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	0.90	0.75	3
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	0.90	0.75	3

*Other: Elected Officials, Per Diem, Commissioners

GRAND VICTORIA CASINO ELGIN

120.010.020

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 120 - Grand Victoria Casino Elgin						
REVENUES						
Department: 010 - County Board						
	120.010.000.37900	Miscellaneous Reimbursement	\$ 2,450	\$ -	\$ -	\$ -
	120.010.000.38000	Investment Income	\$ (124,917)	\$ 24,122	\$ 190,181	\$ 166,059
	120.010.000.38550	Riverboat Proceeds	\$ 5,389,906	\$ 5,389,906	\$ 4,948,625	\$ (441,281)
	120.010.000.39405	Transfer from Fund 405	\$ -	\$ 23,000	\$ -	\$ (23,000)
	120.010.000.39900	Fund Balance Utilization	\$ -	\$ 51,645	\$ -	\$ (51,645)
		Department Total: 010 - County Board	\$ 5,267,439	\$ 5,488,673	\$ 5,138,806	\$ (349,867)
		REVENUES Total	\$ 5,267,439	\$ 5,488,673	\$ 5,138,806	\$ (349,867)
EXPENSES						
Department: 010 - County Board						
Sub-Department: 020 - Riverboat						
	120.010.020.40000	Salaries and Wages	\$ 52,572	\$ 46,254	\$ 84,873	\$ 38,619
	120.010.020.40002	Non-Union Wage Increase	\$ -	\$ 1,393	\$ -	\$ (1,393)
	120.010.020.40003	Cost of Living Increase	\$ -	\$ -	\$ 2,547	\$ 2,547
	120.010.020.45000	Healthcare Contribution	\$ 26,548	\$ 23,195	\$ 12,357	\$ (10,838)
	120.010.020.45010	Dental Contribution	\$ 562	\$ 472	\$ 557	\$ 85
	120.010.020.45100	FICA/SS Contribution	\$ 3,514	\$ 3,645	\$ 6,688	\$ 3,043
	120.010.020.45200	IMRF Contribution	\$ 3,127	\$ 2,454	\$ 4,004	\$ 1,550
	120.010.020.45420	Tuition Reimbursement	\$ 9,535	\$ 35,000	\$ 35,000	\$ -
	120.010.020.50340	Software Licensing Cost	\$ -	\$ 290	\$ 365	\$ 75
	120.010.020.50590	Professional Services	\$ 44	\$ 40	\$ 69	\$ 29
	120.010.020.52010	Janitorial Services	\$ 620	\$ 436	\$ 578	\$ 142
	120.010.020.52110	Repairs and Maint- Buildings	\$ 117	\$ 74	\$ 167	\$ 93
	120.010.020.52140	Repairs and Maint- Copiers	\$ 52	\$ 43	\$ 55	\$ 12
	120.010.020.52180	Building Space Rental	\$ 5,547	\$ 3,871	\$ 4,401	\$ 530
	120.010.020.53000	Liability Insurance	\$ 1,206	\$ 1,392	\$ 2,553	\$ 1,161
	120.010.020.53010	Workers Compensation	\$ 1,455	\$ 1,049	\$ 1,924	\$ 875
	120.010.020.53020	Unemployment Claims	\$ 36	\$ 20	\$ 35	\$ 15
	120.010.020.53100	Conferences and Meetings	\$ -	\$ 50	\$ 50	\$ -
	120.010.020.53110	Employee Training	\$ -	\$ 15,000	\$ 15,000	\$ -
	120.010.020.55010	External Grants	\$ 492,208	\$ 1,116,842	\$ 1,019,801	\$ (97,041)
	120.010.020.55011	Internal Grant to Workforce Development	\$ -	\$ 550,000	\$ -	\$ (550,000)
	120.010.020.60000	Office Supplies	\$ 21	\$ 30	\$ 30	\$ -
	120.010.020.60050	Books and Subscriptions	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
	120.010.020.63000	Utilities- Natural Gas	\$ 97	\$ 61	\$ 89	\$ 28
	120.010.020.63010	Utilities- Electric	\$ 56	\$ 35	\$ 45	\$ 10
	120.010.020.64000	Telephone	\$ 249	\$ 256	\$ 346	\$ 90
	120.010.020.64010	Cellular Phone	\$ 414	\$ 333	\$ 82	\$ (251)
	120.010.020.64020	Internet	\$ 136	\$ 99	\$ 112	\$ 13
	120.010.020.89000	Addition to Fund Balance	\$ -	\$ 1,003,725	\$ 371,096	\$ (632,629)
	120.010.020.99001	Transfer to Fund 001	\$ 2,689	\$ 2,622	\$ 2,228	\$ (394)
	120.010.020.99220	Transfer to Fund 220	\$ 173,153	\$ 181,339	\$ 29,828	\$ (151,511)
	120.010.020.99221	Transfer to Fund 221	\$ 85,192	\$ 180,894	\$ 356,327	\$ 175,433
	120.010.020.99222	Transfer to Fund 222	\$ 124,820	\$ 100,960	\$ 246,804	\$ 145,844
	120.010.020.99223	Transfer to Fund 223	\$ 147,810	\$ 350,000	\$ 450,755	\$ 100,755
	120.010.020.99230	Transfer to Fund 230	\$ 473,140	\$ 690,656	\$ 888,556	\$ 197,900
	120.010.020.99351	Transfer to Fund 351	\$ 142,097	\$ 142,097	\$ 213,229	\$ 71,132
	120.010.020.99390	Transfer to Fund 390	\$ 297,500	\$ 297,500	\$ 297,500	\$ -
	120.010.020.99400	Transfer to Fund 400	\$ 58,676	\$ 74,643	\$ 280,375	\$ 205,732
	120.010.020.99405	Transfer to Fund 405	\$ 149,700	\$ 69,403	\$ 4,555	\$ (64,848)
	120.010.020.99407	Transfer to Fund 407	\$ -	\$ -	\$ 20,000	\$ 20,000
	120.010.020.99430	Transfer to Fund 430	\$ 500,000	\$ 500,000	\$ 700,000	\$ 200,000
	120.010.020.99650	Transfer to Fund 650	\$ 61,000	\$ 86,500	\$ 79,825	\$ (6,675)
		Department Total: 010 - County Board	\$ 2,819,891	\$ 5,488,673	\$ 5,138,806	\$ (349,867)
		EXPENSES Total	\$ 2,819,891	\$ 5,488,673	\$ 5,138,806	\$ (349,867)

PUBLIC SAFETY SALES TAX 125.800.810 – 125.800.821

The Public Safety Sales Tax Fund was set up in 2008 pursuant to Public Act 05-0708, which authorized the Department of Revenue to collect, in addition to other sales taxes, a ¼-cent sales tax within Kane County. The Act provides that, “the County Board of each County shall use those amounts to fund operating and capital costs of public safety and public transportation services or facilities or to fund operating, capital, right-of-way, bridge, public safety, and transit purposes intended to improve mobility or reduce congestion in the County.” This fund accounts for the capital costs of public safety. The Board voted to use 9% of the transit sales tax funds for capital projects related to the promotion of public safety. The following Public Safety capital projects have been budgeted in 2024:

- Fiber Optic Cable
- Computer Software Licensing

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 125 - Public Safety Sales Tax						
REVENUES						
Department: 800 - Other- Countywide Expenses						
Sub-Department: 000 - Revenues						
	125.800.000.30105	Salles Tax- RTA	\$ 2,167,713	\$ 2,040,000	\$ 2,259,465	\$ 219,465
	125.800.000.38000	Investment Income	\$ (13,967)	\$ 2,600	\$ 47,287	\$ 44,687
	125.800.000.39900	Fund Balance Utilization	\$ -	\$ -	\$ -	\$ -
	Department Total: 800 - Other- Countywide Expenses		\$ 2,153,745	\$ 2,042,600	\$ 2,306,752	\$ 264,152
		REVENUES Total	\$ 2,153,745	\$ 2,042,600	\$ 2,306,752	\$ 264,152
EXPENSES						
Department: 800 - Other- Countywide Expenses						
Sub-Department: 810 - Public Safety Sales Tax - IT						
	125.800.810.40000	Salaries and Wages	\$ -	\$ 48,758	\$ 145,000	\$ 96,242
	125.800.810.45000	Healthcare Contribution	\$ -	\$ 24,126	\$ 72,448	\$ 48,322
	125.800.810.45010	Dental Contribution	\$ -	\$ 444	\$ 1,332	\$ 888
	125.800.810.45100	FICA/SS Contribution	\$ -	\$ 3,694	\$ 11,093	\$ 7,399
	125.800.810.45200	IMRF Contribution	\$ -	\$ 2,487	\$ 6,641	\$ 4,154
	125.800.810.50150	Contractual/Consulting Services	\$ 203,333	\$ 200,000	\$ 200,000	\$ -
	125.800.810.50340	Software Licensing Cost	\$ 634,504	\$ 749,600	\$ 787,050	\$ 37,450
	125.800.810.70060	Communications Equipment	\$ 365,046	\$ 579,491	\$ 463,486	\$ (116,005)
	125.800.810.99001	Transfer to Fund 001	\$ -	\$ -	\$ 185,702	\$ 185,702
	Sub-Department Total: 810 - Public Safety Sales Tax - IT		\$ 1,202,883	\$ 1,608,600	\$ 1,872,752	\$ 264,152
Sub-Department: 821 - Public Safety Sales Tax - Sherif						
	125.800.821.52220	Equipment Lease	\$ 148,221	\$ -	\$ -	\$ -
	125.800.821.70070	Automotive Equipment	\$ 733,462	\$ -	\$ -	\$ -
	125.800.821.99128	Transfer to Fund 128	\$ 605,506	\$ 434,000	\$ 434,000	\$ -
	Sub-Department Total: 821 - Public Safety Sales Tax - Sherif		\$ 1,487,189	\$ 434,000	\$ 434,000	\$ -
	Department Total: 800 - Other- Countywide Expenses		\$ 2,690,072	\$ 2,042,600	\$ 2,306,752	\$ 264,152
		EXPENSES Total	\$ 2,690,072	\$ 2,042,600	\$ 2,306,752	\$ 264,152

JUDICIAL TECHNOLOGY SALES TAX

127.800.812

The mission of the Judicial Technology Sales Tax Fund is to meet the long-term objectives of the Kane County Judicial Public Safety and Strategic Planning Technology Commission, which makes recommendations regarding the County’s Court Case Management System utilized by the Circuit Clerk, State’s Attorney, Public Defender and Judiciary. The Commission’s charge is also to evaluate the long-term steps necessary for the efficient centralization of Kane County government services on the Judicial Center campus, and to advise the Kane County Board regarding the steps necessary to effectuate the future buildout of the Judicial Center campus, Third Street Courthouse, and the Kane County Branch Court.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Provided resources necessary to ensure courtroom technology meets the demands of both the current and future technology needs of the court system	X	
Provided required system functionality through system development and integrations	X	
Evaluated long-term needs for efficient centralization of services	X	

KEY PERFORMANCE MEASURES	2022	2023
System upgrades scheduled and completed	100%	100%

2024 GOALS AND OBJECTIVES

- Obtain certification of the Odyssey system from the Administrative Office of the Illinois Courts for statistical reporting
- Continue working on completion of eCitation and eFiling for all case types
- Integration with Sheriff and Court Services
- Workflow development

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	3	3	3
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	3	3	3

*Other: Elected Officials, Per Diem, Commissioners

JUDICIAL TECHNOLOGY SALES TAX

127.800.812

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 127 - Judicial Technology Sales Tax						
REVENUES						
Department: 800 - Other- Countywide Expenses						
	127.800.000.30105	Sales Tax- RTA	\$ 1,445,142	\$ 1,496,000	\$ 1,506,310	\$ 10,310
	127.800.000.38000	Investment Income	\$ (15,909)	\$ 600	\$ 40,786	\$ 40,186
	127.800.000.39900	Fund Balance Utilization	\$ -	\$ 23,689	\$ -	\$ (23,689)
	Department Total: 800 - Other- Countywide Expenses		\$ 1,429,232	\$ 1,520,289	\$ 1,547,096	\$ 26,807
		REVENUES Total	\$ 1,429,232	\$ 1,520,289	\$ 1,547,096	\$ 26,807
EXPENSES						
Department: 800 - Other- Countywide Expenses						
Sub-Department: 812 - Judicial Technology Sales Tax						
	127.800.812.40000	Salaries and Wages	\$ 121,066	\$ 304,512	\$ 297,100	\$ (7,412)
	127.800.812.40002	Non-Union Wage Increase	\$ -	\$ 9,163	\$ -	\$ (9,163)
	127.800.812.40200	Overtime Salaries	\$ 1,200	\$ -	\$ -	\$ -
	127.800.812.45000	Healthcare Contribution	\$ 17,799	\$ 82,013	\$ -	\$ (82,013)
	127.800.812.45010	Dental Contribution	\$ 803	\$ 1,998	\$ 993	\$ (1,005)
	127.800.812.45100	FICA/SS Contribution	\$ 9,041	\$ 23,996	\$ 23,996	\$ -
	127.800.812.45200	IMRF Contribution	\$ 8,012	\$ 16,155	\$ 16,154	\$ (1)
	127.800.812.50150	Contractual/Consulting Services	\$ 134,144	\$ 85,000	\$ 240,000	\$ 155,000
	127.800.812.50235	Public Health Services - Coronavirus	\$ 85,054	\$ -	\$ -	\$ -
	127.800.812.50340	Software Licensing Cost	\$ 596,011	\$ 897,156	\$ 803,250	\$ (93,906)
	127.800.812.53000	Liability Insurance	\$ 4,668	\$ 9,160	\$ 9,160	\$ -
	127.800.812.53010	Workers Compensation	\$ 5,634	\$ 6,761	\$ 6,760	\$ (1)
	127.800.812.53020	Unemployment Claims	\$ 141	\$ 126	\$ 126	\$ -
	127.800.812.53100	Conferences and Meetings	\$ 19,734	\$ 25,000	\$ 25,000	\$ -
	127.800.812.53120	Employee Mileage Expense	\$ 219	\$ -	\$ -	\$ -
	127.800.812.89000	Addition to Fund Balance	\$ -	\$ 24,053	\$ -	\$ (24,053)
	127.800.812.99001	Transfer to Fund 001	\$ 25,000	\$ 35,196	\$ 124,557	\$ 89,361
	Department Total: 800 - Other- Countywide Expenses		\$ 1,028,525	\$ 1,520,289	\$ 1,547,096	\$ 26,807
		EXPENSES Total	\$ 1,028,525	\$ 1,520,289	\$ 1,547,096	\$ 26,807

SHERIFF'S VEHICLE AND EQUIPMENT 128.380.395

The Sheriff's Vehicle and Equipment Fund was established in Fiscal Year 2022 for funding from Public Safety Sales Tax and other sources to be reserved for future replacement of Sheriff's vehicles and equipment.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 128 - Sheriff's Vehicle & Equipment						
REVENUES						
Department: 380 - Sheriff						
	128.380.000.38000	Investment Income	\$ (30,017)	\$ 4,000	\$ 73,137	\$ 69,137
	128.380.000.39001	Transfer from Fund 001	\$ 1,215,920	\$ -	\$ -	\$ -
	128.380.000.39125	Transfer from Fund 125	\$ 605,506	\$ 434,000	\$ 434,000	\$ -
	128.380.000.39900	Fund Balance Utilization	\$ -	\$ 926,142	\$ 141,085	\$ (785,057)
		Department Total: 380 - Sheriff	\$ 1,791,409	\$ 1,364,142	\$ 648,222	\$ (715,920)
		REVENUES Total	\$ 1,791,409	\$ 1,364,142	\$ 648,222	\$ (715,920)
EXPENSES						
Department: 380 - Sheriff						
Sub-Department: 395 - Sheriff's Vehicle & Equipment						
	128.380.395.52220	Equipment Lease	\$ -	\$ 148,222	\$ 148,222	\$ -
	128.380.395.70070	Automotive Equipment	\$ 73,817	\$ 1,215,920	\$ 500,000	\$ (715,920)
		Department Total: 380 - Sheriff	\$ 73,817	\$ 1,364,142	\$ 648,222	\$ (715,920)
		EXPENSES Total	\$ 73,817	\$ 1,364,142	\$ 648,222	\$ (715,920)

TAX SALE AUTOMATION 150.150.160

Fees collected under (35ILCS 200/21-245) by the County Collector shall be placed in a fund designated as the Tax Sale Automation Fund. Expenditures from this fund shall be used 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.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Continued on an annual basis to update the Tax Groups informational guide	X	
Reviewed security camera needs both inside and outside	X	
Updated and enhanced security and safety measures	X	

KEY PERFORMANCE MEASURES	2022	2023
Duplicate, electronic and misc. bill fees collected - mail and counter	\$4,833	\$5,299
Delinquent tax sale automation fees	\$39,096	\$25,040
Percentage of tax bills collected	99.97%	99.96%
Interest earned on collector accounts	\$290,956	\$2,175,842
Number of Senior Tax Deferral applications	59	47
Number of courtesy bills mailed	3,522	1,499
Number of reminder notice yellow cards mailed	5,860	4,738

2024 GOALS AND OBJECTIVES

- Continue, on an annual basis, to update the Tax Groups informational guide
- Review security camera needs both inside and outside
- Update and enhance security and safety measures

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	0	0	1
Full Time Other*	0	0	0
Part Time Regular	4	4	4
Part Time Other*	0	0	0
Total Budgeted Positions:	4	4	5

*Other: Elected Officials, Per Diem, Commissioners

TAX SALE AUTOMATION

150.150.160

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 150 - Tax Sale Automation						
REVENUES						
Department: 150 - Treasurer/Collector						
	150.150.000.34040	Electronic Information Svcs Fees	\$ 23,435	\$ 20,000	\$ 20,000	\$ -
	150.150.000.34850	Treasurer/Collector Fees	\$ 46,450	\$ 42,000	\$ 42,000	\$ -
	150.150.000.35420	KEEP/C-PACE Admin Fees	\$ -	\$ -	\$ 42,000	\$ 42,000
	150.150.000.35900	Miscellaneous Fees	\$ 5,279	\$ 5,000	\$ 5,000	\$ -
	150.150.000.38000	Investment Income	\$ (10,506)	\$ 6,000	\$ 25,561	\$ 19,561
	150.150.000.38900	Miscellaneous Other	\$ 4,262	\$ 4,000	\$ 4,000	\$ -
	150.150.000.39900	Fund Balance Utilization	\$ -	\$ 75,574	\$ 181,103	\$ 105,529
	Department Total: 150 - Treasurer/Collector		\$ 68,919	\$ 152,574	\$ 319,664	\$ 167,090
	REVENUES Total		\$ 68,919	\$ 152,574	\$ 319,664	\$ 167,090
EXPENSES						
Department: 150 - Treasurer/Collector						
Sub-Department: 160 - Tax Sale Automation						
	150.150.160.40000	Salaries and Wages	\$ -	\$ 35,009	\$ 90,763	\$ 55,754
	150.150.160.40003	Cost of Living Increase	\$ -	\$ -	\$ 2,723	\$ 2,723
	150.150.160.45100	FICA/SS Contribution	\$ -	\$ 2,680	\$ 7,152	\$ 4,472
	150.150.160.45200	IMRF Contribution	\$ -	\$ -	\$ 4,282	\$ 4,282
	150.150.160.50150	Contractual/Consulting Services	\$ -	\$ 10,210	\$ 10,210	\$ -
	150.150.160.52130	Repairs and Maint- Computers	\$ -	\$ 3,000	\$ 3,000	\$ -
	150.150.160.52140	Repairs and Maint- Copiers	\$ -	\$ 2,500	\$ 2,500	\$ -
	150.150.160.52240	Repairs and Maint- Office Equip	\$ -	\$ 2,000	\$ 2,000	\$ -
	150.150.160.53000	Liability Insurance	\$ -	\$ 1,022	\$ 2,143	\$ 1,121
	150.150.160.53010	Workers Compensation	\$ -	\$ 777	\$ 1,475	\$ 698
	150.150.160.53020	Unemployment Claims	\$ -	\$ 14	\$ 35	\$ 21
	150.150.160.53060	General Printing	\$ -	\$ 5,000	\$ 22,000	\$ 17,000
	150.150.160.53070	Legal Printing	\$ -	\$ 25,000	\$ 37,500	\$ 12,500
	150.150.160.53100	Conferences and Meetings	\$ -	\$ 4,000	\$ 5,610	\$ 1,610
	150.150.160.53110	Employee Training	\$ -	\$ 2,500	\$ 2,500	\$ -
	150.150.160.53120	Employee Mileage Expense	\$ -	\$ 3,000	\$ 3,000	\$ -
	150.150.160.53130	General Association Dues	\$ -	\$ 4,000	\$ 4,000	\$ -
	150.150.160.55000	Miscellaneous Contractual Exp	\$ -	\$ 3,992	\$ 72,300	\$ 68,308
	150.150.160.60000	Office Supplies	\$ -	\$ 3,000	\$ 3,000	\$ -
	150.150.160.60010	Operating Supplies	\$ -	\$ 2,500	\$ 2,500	\$ -
	150.150.160.60020	Computer Related Supplies	\$ -	\$ 2,500	\$ 2,500	\$ -
	150.150.160.60050	Books and Subscriptions	\$ -	\$ 2,000	\$ 2,000	\$ -
	150.150.160.70050	Printers	\$ -	\$ 10,000	\$ 10,000	\$ -
	150.150.160.70080	Office Furniture	\$ -	\$ 3,500	\$ 3,500	\$ -
	150.150.160.70090	Office Equipment	\$ -	\$ 10,000	\$ 10,000	\$ -
	150.150.160.70100	Copiers	\$ -	\$ 10,000	\$ 10,000	\$ -
	150.150.160.99001	Transfer to Fund 001	\$ -	\$ 4,370	\$ 2,971	\$ (1,399)
	Department Total: 150 - Treasurer/Collector		\$ -	\$ 152,574	\$ 319,664	\$ 167,090
	EXPENSES Total		\$ -	\$ 152,574	\$ 319,664	\$ 167,090

VITAL RECORDS AUTOMATION 160.190.200

The Vital Records/Automation Department mission is to implement and maintain the electronic library and keep up with new technology. The Department is dedicated to meeting the demands required by the public and the prevailing laws in a courteous, considerate and efficient manner and to perform all duties as specified by Statute with efficiency and accuracy in compliance with all Federal, State, County and local laws.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Performed all duties efficiently and accurately	X	
Worked with the Laserfiche program to scan and maintain annexations, disconnections and organizations for taxing districts. Scanned in all documents for Tax Redemptions. Converted microfiche Collector Book records into Laserfiche	X	
Continued to give all employees the training necessary to efficiently work with the Laserfiche program when necessary and perform vital records tasks in both the Geneva and Aurora offices	X	
Performed all duties as specified by Statute	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of births recorded	6,195	6,003
Number of deaths recorded	4,034	3,712
Number of assumed names	206	168
Number of marriage licenses and civil unions	3,268	3,269
Number of passports recorded	3,536	4,791

2024 GOALS AND OBJECTIVES

- Continue to train all employees to efficiently operate the programs in the Vital Records/Automation Department

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	0.20	0.20	0.20
Full Time Other*	0	0	0
Part Time Regular	1	1	1
Part Time Other*	0	0	0
Total Budgeted Positions:	1.20	1.20	1.20

*Other: Elected Officials, Per Diem, Commissioners

VITAL RECORDS AUTOMATION

160.190.200

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 160 - Vital Records Automation						
REVENUES						
Department: 190 - County Clerk						
	160.190.000.34100	Certified Copy Fees	\$ 196,063	\$ 173,500	\$ 173,500	\$ -
	160.190.000.38000	Investment Income	\$ (3,967)	\$ 1,400	\$ 11,118	\$ 9,718
	160.190.000.39900	Fund Balance Utilization	\$ -	\$ 72,324	\$ -	\$ (72,324)
		Department Total: 190 - County Clerk	\$ 192,095	\$ 247,224	\$ 184,618	\$ (62,606)
		REVENUES Total	\$ 192,095	\$ 247,224	\$ 184,618	\$ (62,606)
EXPENSES						
Department: 190 - County Clerk						
Sub-Department: 200 - Vital Records Automation						
	160.190.200.40000	Salaries and Wages	\$ 43,916	\$ 14,820	\$ 37,489	\$ 22,669
	160.190.200.40002	Non-Union Wage Increase	\$ -	\$ 447	\$ -	\$ (447)
	160.190.200.40003	Cost of Living Increase	\$ -	\$ -	\$ 1,125	\$ 1,125
	160.190.200.40200	Overtime Salaries	\$ 50	\$ -	\$ -	\$ -
	160.190.200.45000	Healthcare Contribution	\$ 3,759	\$ 4,258	\$ -	\$ (4,258)
	160.190.200.45010	Dental Contribution	\$ 133	\$ 133	\$ 143	\$ 10
	160.190.200.45100	FICA/SS Contribution	\$ 3,268	\$ 1,168	\$ 2,954	\$ 1,786
	160.190.200.45200	IMRF Contribution	\$ 2,899	\$ 786	\$ 1,769	\$ 983
	160.190.200.52130	Repairs and Maint- Computers	\$ -	\$ 1,000	\$ 1,000	\$ -
	160.190.200.52140	Repairs and Maint- Copiers	\$ 669	\$ 3,000	\$ 3,000	\$ -
	160.190.200.52240	Repairs and Maint- Office Equip	\$ 999	\$ 2,000	\$ 2,000	\$ -
	160.190.200.53000	Liability Insurance	\$ 944	\$ 446	\$ 1,166	\$ 720
	160.190.200.53010	Workers Compensation	\$ 1,140	\$ 339	\$ 803	\$ 464
	160.190.200.53020	Unemployment Claims	\$ 29	\$ 7	\$ 19	\$ 12
	160.190.200.53060	General Printing	\$ 13,633	\$ 20,000	\$ 20,000	\$ -
	160.190.200.53100	Conferences and Meetings	\$ -	\$ 3,000	\$ 3,000	\$ -
	160.190.200.53110	Employee Training	\$ -	\$ 1,000	\$ 1,000	\$ -
	160.190.200.60010	Operating Supplies	\$ -	\$ 4,000	\$ 4,000	\$ -
	160.190.200.60020	Computer Related Supplies	\$ -	\$ 2,045	\$ 2,045	\$ -
	160.190.200.70020	Computer Software- Capital	\$ 29,822	\$ 38,927	\$ 38,927	\$ -
	160.190.200.89000	Addition to Fund Balance	\$ -	\$ 148,333	\$ 63,584	\$ (84,749)
	160.190.200.99001	Transfer to Fund 001	\$ 66,586	\$ 1,515	\$ 594	\$ (921)
	160.190.200.99110	Transfer to Fund 110	\$ 4,350	\$ -	\$ -	\$ -
	160.190.200.99111	Transfer to Fund 111	\$ 4,944	\$ -	\$ -	\$ -
		Department Total: 190 - County Clerk	\$ 177,141	\$ 247,224	\$ 184,618	\$ (62,606)
		EXPENSES Total	\$ 177,141	\$ 247,224	\$ 184,618	\$ (62,606)

ELECTION EQUIPMENT

161.190.195

The Kane County Clerk’s Office is responsible for administering elections in Kane County. Significant resources are necessary in providing the personnel and equipment needed to administer all of the elections in a given year, as well as maintaining the voter registration records and other related election records. With three voting methods – Election Day voting, 40 days of in-person Early Voting required by Statute, and Vote by Mail (VBM), in essence, the Clerk’s Office runs three elections at once, every cycle. We must have functioning voting machines and equipment to cover 292 precincts on Election Day, have voting machines for the entire Early Voting period, and have equipment to print, fold, insert, sort, open and process VBM ballots. With the state mandate of a permanent VBM list, the number of VBM ballots to be sent for each election is expected to increase, and at the same time, we are still required to staff, open, and have equipment for all the Election Day polling places

2023 PROJECT RECAP	CONTINUING	COMPLETED
Updated and purchased equipment as needed	X	
Enhanced our physical and cyber security involving equipment	X	
Held elections adhering to all Federal, State, and local laws	X	
Maintained voter registration records	X	
Allowed all registered voters the opportunity to vote	X	

2023 GOALS AND OBJECTIVES

- Continue to provide the equipment necessary to comply with all applicable election law

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 161 - Election Equipment Fund						
REVENUES						
Department: 190 - County Clerk						
	161.190.000.38000	Investment Income	\$ (10,818)	\$ 100	\$ 13,040	\$ 12,940
	161.190.000.39000	Transfer From Other Funds	\$ 5,600	\$ -	\$ -	\$ -
	161.190.000.39900	Fund Balance Utilization	\$ -	\$ 849,900	\$ 836,960	\$ (12,940)
		Department Total: 190 - County Clerk	\$ (5,218)	\$ 850,000	\$ 850,000	\$ -
		REVENUES Total	\$ (5,218)	\$ 850,000	\$ 850,000	\$ -
EXPENSES						
Department: 190 - County Clerk						
Sub-Department: 195 - Election Equipment						
	161.190.195.60320	Voting Systems and Accessories	\$ 499,200	\$ 850,000	\$ 850,000	\$ -
		Department Total: 190 - County Clerk	\$ 499,200	\$ 850,000	\$ 850,000	\$ -
		EXPENSES Total	\$ 499,200	\$ 850,000	\$ 850,000	\$ -

RECORDER'S AUTOMATION 170.210.220

The Recorder's Automation Fund serves to defray the cost of converting the County Recorder's document storage system to computers or micrographics, and to defray the cost of implementing and maintaining such a system to provide electronic access to those records through the global information system known as the Internet. In 2019, we implemented a number of structural improvements and updates, while maintaining our focus on system security and data protection upgrades.

In 2022, the Kane County Recorder's Office made the pandemic-induced switch to a flexible hybrid workforce permanent, resulting in increased staff retention, morale and productivity. We made several enhancements to our Land Records System to improve security and usability. Finally, we have embarked on the complete rewriting of the services layers of our Land Records System, our single largest and most complex software development endeavor of the past 15 years.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Conducted a complete rewrite of the Land Records Search system, including a number of subsystems to Microsoft's .NET 6 specifications for the middleware and AngularJS for the front end, for a fully .NET 6 compliant solution	X	
Continued to adapt our technology security process to meet the latest threats and ensure the safety and stability of our operations	X	
County Staff LRS – provided non-recorder county staff with the same powerful search, retrieval, viewing and printing of public records documents, but without any watermarks. Still experienced blocked viewing of certain non-public document types such as military discharge forms	X	
New Receipting System – Implemented a new receipting software system to support a new generation of receipt printers used in our documents recording process		X
New Computer Monitors – Upgraded the computer workstation monitors for all of our recording staff to improve productivity, ergonomics, reduce eye strain and reduce electricity consumption	X	
Implemented new staff cyber security training program to empower our employees to better protect the digital assets of our county, instituting proactive cyber security practices and expanded employee awareness of the latest cyber threats, implemented a new receipting software system to support a new generation of receipt printers used in our documents recording process	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of annual website Land Records Search page views	644,177	580,602
Number of searchers in office daily	0	0
Number of phone inquiries daily	30-35	30-35
Number of annual electronic filings	79,617	50,174
Property Watch Users	2,026 addresses	2,611 addresses

RECORDER'S AUTOMATION

170.210.220

2024 GOALS AND OBJECTIVES

- Migrate Exchange Server to Microsoft 365. As part of our process to increase the efficiency of the technology systems in use by our office, we are migrating our Microsoft Exchange email server to Microsoft's 365 service, which will securely host our email, and allow for the reduction in the number of servers needed to be maintained.
- External Public Web LRS – This provides the public and professional title searchers with powerful search, retrieval and viewing of public records documents. It superimposes an unofficial watermark to all images, and blocks viewing of certain non-public document types such as military discharge forms. It supports downloading of watermarked document images as PDF files.
- Internal Public LRS – This provides the public and professional title searchers with powerful search, retrieval, and viewing of public records documents without watermarks. It still blocks viewing of certain non-public document types such as military discharge forms. This also allows the public and title searchers to purchase copies of documents, including certified copies for court and other uses.

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time	2.5	1.5	2.5
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	2.5	1.5	2.5

*Other: Elected Officials, Per Diem, Commissioners

RECORDER'S AUTOMATION

170.210.220

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 170 - Recorder's Automation						
REVENUES						
Department: 210 - Recorder						
	170.210.000.34150	Recording Fees	\$ 667,146	\$ 785,250	\$ 450,000	\$ (335,250)
	170.210.000.34180	GIS Fees	\$ 63,972	\$ 75,000	\$ 44,000	\$ (31,000)
	170.210.000.38000	Investment Income	\$ (16,097)	\$ 4,260	\$ 46,491	\$ 42,231
	170.210.000.39900	Fund Balance Utilization	\$ -	\$ 360,266	\$ 636,839	\$ 276,573
		Department Total: 210 - Recorder	\$ 715,021	\$ 1,224,776	\$ 1,177,330	\$ (47,446)
		REVENUES Total	\$ 715,021	\$ 1,224,776	\$ 1,177,330	\$ (47,446)
EXPENSES						
Department: 210 - Recorder						
Sub-Department: 220 - Recorder's Automation						
	170.210.220.40000	Salaries and Wages	\$ 131,099	\$ 227,370	\$ 170,219	\$ (57,151)
	170.210.220.40002	Non-Union Wage Increase	\$ -	\$ 6,842	\$ 1	\$ (6,841)
	170.210.220.40003	Cost of Living Increase	\$ -	\$ -	\$ 5,107	\$ 5,107
	170.210.220.45000	Healthcare Contribution	\$ 20,219	\$ 56,854	\$ 79,419	\$ 22,565
	170.210.220.45010	Dental Contribution	\$ 689	\$ 1,716	\$ 2,236	\$ 520
	170.210.220.45100	FICA/SS Contribution	\$ 9,689	\$ 17,917	\$ 13,413	\$ (4,504)
	170.210.220.45200	IMRF Contribution	\$ 8,617	\$ 12,062	\$ 8,030	\$ (4,032)
	170.210.220.50150	Contractual/Consulting Services	\$ 454,931	\$ 493,000	\$ 493,000	\$ -
	170.210.220.52130	Repairs and Maint- Computers	\$ -	\$ 4,000	\$ 4,000	\$ -
	170.210.220.52140	Repairs and Maint- Copiers	\$ 2,312	\$ 6,150	\$ 6,150	\$ -
	170.210.220.53000	Liability Insurance	\$ 5,022	\$ 6,839	\$ 5,294	\$ (1,545)
	170.210.220.53010	Workers Compensation	\$ 6,061	\$ 5,200	\$ 3,643	\$ (1,557)
	170.210.220.53020	Unemployment Claims	\$ 152	\$ 94	\$ 86	\$ (8)
	170.210.220.53090	Film Conversion/Book Binding	\$ -	\$ 5,000	\$ 5,000	\$ -
	170.210.220.53100	Conferences and Meetings	\$ -	\$ 500	\$ 500	\$ -
	170.210.220.53110	Employee Training	\$ -	\$ 2,000	\$ 2,000	\$ -
	170.210.220.60000	Office Supplies	\$ -	\$ 4,000	\$ 4,000	\$ -
	170.210.220.60010	Operating Supplies	\$ 4,319	\$ 8,000	\$ 8,000	\$ -
	170.210.220.60020	Computer Related Supplies	\$ 24,085	\$ 190,500	\$ 190,500	\$ -
	170.210.220.60050	Books and Subscriptions	\$ 675	\$ 800	\$ 800	\$ -
	170.210.220.64000	Telephone	\$ 506	\$ 932	\$ 932	\$ -
	170.210.220.70020	Computer Software- Capital	\$ 480,294	\$ 175,000	\$ 175,000	\$ -
	170.210.220.70050	Printers	\$ 11,995	\$ -	\$ -	\$ -
		Department Total: 210 - Recorder	\$ 1,160,665	\$ 1,224,776	\$ 1,177,330	\$ (47,446)
		EXPENSES Total	\$ 1,160,665	\$ 1,224,776	\$ 1,177,330	\$ (47,446)

CHILDREN'S WAITING ROOM 195.240.245

The mission of the Children's Waiting Room is to provide a safe and secure location for parents, who are involved in the court process, to temporarily leave their children while they attend to their cases in court. The children are cared for by certified professionals in an atmosphere where they may relax and play with other children.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Reviewed staffing and hired an additional part-time staff during high use periods		X
Expanded cooperation with local libraries in St. Charles and Geneva to provide a book to take home for every child that spent time in the waiting room	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of children that have utilized the waiting room	234	426

2024 GOALS AND OBJECTIVES

- Review facility to determine if additional space should be acquired
- Determine if an additional waiting room should be established at the Courthouse in downtown Geneva

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 195 - Children's Waiting Room						
REVENUES						
Department: 240 - Judiciary and Courts						
	195.240.000.34270	Children's Waiting Room Fees	\$ 263,218	\$ 136,750	\$ 136,750	\$ -
	195.240.000.38000	Investment Income	\$ (4,065)	\$ 1,005	\$ 10,385	\$ 9,380
	195.240.000.39900	Fund Balance Utilization	\$ -	\$ 7,000	\$ -	\$ (7,000)
		Department Total: 240 - Judiciary and Courts	\$ 259,153	\$ 144,755	\$ 147,135	\$ 2,380
		REVENUES Total	\$ 259,153	\$ 144,755	\$ 147,135	\$ 2,380
EXPENSES						
Department: 240 - Judiciary and Courts						
Sub-Department: 245 - Children's Waiting Room						
	195.240.245.50150	Contractual/Consulting Services	\$ 123,033	\$ 132,755	\$ 132,755	\$ -
	195.240.245.60000	Office Supplies	\$ 361	\$ -	\$ -	\$ -
	195.240.245.89000	Addition to Fund Balance	\$ -	\$ -	\$ 2,380	\$ 2,380
	195.240.245.99001	Transfer to Fund 001	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
		Department Total: 240 - Judiciary and Courts	\$ 135,394	\$ 144,755	\$ 147,135	\$ 2,380
		EXPENSES Total	\$ 135,394	\$ 144,755	\$ 147,135	\$ 2,380

D.U.I EDUCATION 196.240.246

The mission of the DUI Education Fund is to provide educational materials and opportunities for Law Enforcement, First Responders, and Court Representatives to present to audiences and schools the potential effects of driving under the influence and driving while intoxicated.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Built a financial base to work from	X	
Funded DUI Educational Programs in the schools	X	

KEY PERFORMANCE MEASURES	2022	2023
Total fees collected	\$8,324.21	\$4,555.71

2024 GOALS AND OBJECTIVES

- Continue to build financial reserves so that programs in schools and other professional groups can be funded
- Continue the formation of the DUI Education Committee to review and make financial awards to deserving programs

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 196 - D.U.I.						
REVENUES						
Department: 240 - Judiciary and Courts						
	196.240.000.36050	DUI Fines	\$ 8,006	\$ 12,000	\$ 12,000	\$ -
	196.240.000.38000	Investment Income	\$ (2,812)	\$ 580	\$ 7,539	\$ 6,959
		Department Total: 240 - Judiciary and Courts	\$ 5,194	\$ 12,580	\$ 19,539	\$ 6,959
		REVENUES Total	\$ 5,194	\$ 12,580	\$ 19,539	\$ 6,959
EXPENSES						
Department: 240 - Judiciary and Courts						
Sub-Department: 246 - D.U.I.						
	196.240.246.50150	Contractual/Consulting Services	\$ -	\$ 5,230	\$ 5,230	\$ -
	196.240.246.89000	Addition to Fund Balance	\$ -	\$ 7,350	\$ 14,309	\$ 6,959
		Department Total: 240 - Judiciary and Courts	\$ -	\$ 12,580	\$ 19,539	\$ 6,959
		EXPENSES Total	\$ -	\$ 12,580	\$ 19,539	\$ 6,959

FORECLOSURE MEDIATION 197.240.247

This program was discontinued in 2023 by RSI

2023 PROJECT RECAP	CONTINUING	COMPLETED
Trained mediators		X
Trained program partners on data collection and case flow		X
Developed and updated relevant program forms and documents		X
Monitored program success through empirical data and survey results		X

KEY PERFORMANCE MEASURES	2022	2023
Number of foreclosure cases filed	372	
Number of foreclosure cases in mediation program	27	
Number of foreclosure cases resolved due to mediation	19	

2024 GOALS AND OBJECTIVES

- Program was discontinued in 2023 by RSI

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 197 - Foreclosure Mediation Fund						
REVENUES						
Department: 240 - Judiciary and Courts						
	197.240.000.34375	Foreclosure Filing Fee	\$ 48,300	\$ 58,000	\$ 58,000	\$ -
	197.240.000.38000	Investment Income	\$ (1,691)	\$ 590	\$ 4,758	\$ 4,168
	197.240.000.39900	Fund Balance Utilization	\$ -	\$ 2,913	\$ -	\$ (2,913)
		Department Total: 240 - Judiciary and Courts	\$ 46,609	\$ 61,503	\$ 62,758	\$ 1,255
		REVENUES Total	\$ 46,609	\$ 61,503	\$ 62,758	\$ 1,255
EXPENSES						
Department: 240 - Judiciary and Courts						
Sub-Department: 247 - Foreclosure Mediation						
	197.240.247.50150	Contractual/Consulting Services	\$ 20,900	\$ 56,590	\$ 56,590	\$ -
	197.240.247.60000	Office Supplies	\$ -	\$ 2,000	\$ 2,000	\$ -
	197.240.247.89000	Addition to Fund Balance	\$ -	\$ -	\$ 4,168	\$ 4,168
	197.240.247.99001	Transfer to Fund 001	\$ -	\$ 2,913	\$ -	\$ (2,913)
		Department Total: 240 - Judiciary and Courts	\$ 20,900	\$ 61,503	\$ 62,758	\$ 1,255
		EXPENSES Total	\$ 20,900	\$ 61,503	\$ 62,758	\$ 1,255

COURT AUTOMATION
200.250.280 – 200.250.285

The Court Automation Fund is to defray the expense borne by the county, of establishing and maintaining automated record keeping systems in the Office of the Clerk of the Circuit Court. The money shall be remitted monthly by the clerk to the county treasurer and identified as funds for the Circuit Court Clerk. The fund shall be audited by the county auditor, and the board shall make expenditures from the fund in payment of any costs related to the automation of court records including hardware, software, research and development costs, and personnel costs related to the foregoing, provided that the expenditure is approved by the clerk of the court and by the chief judge of the circuit court or his or her designee. 705 ILCS 135/10.5(d)(1)

2023 PROJECT RECAP	CONTINUING	COMPLETED
The Circuit Clerk’s office provided expungement outreach on how a case can be expunged. Clinics took place in the community where Staff and other Judicial partners assisted with filling out and filing the paperwork	X	
Continued streamlining automated efficiencies within our office to adjust resources as needed for operations of automation entry of court records. This initial process has been completed and also expanded to continue forward	X	X
Expanded electronic orders for all courts	X	
Implemented Criminal e-File for subsequent filings. More Criminal e-initiative to follow. E-guilty, quasi-criminal and e-pleas to continue	X	
Created an e-file team to improve the efficiencies of incoming filings for the office and courts. This team has become an official team of office after completion of a successful PILOT, and has created the ability for designated people to be able to work remotely for these date entry positions		X
Worked with County IT Department to do a completely updated website for the Circuit Clerk		X
Continued to work with Tyler Technologies on statistics programming so that we may collect and report statistical information, as required by the Illinois Supreme Court	X	
Worked with Tyler Technologies for a new required report from the Circuit Clerk known as Report O. The State of Illinois moved implementation date for this however, Circuit Clerk is ready to go.	X	
Video Automation of Team SOP’s. This is expanding for the office operations	X	X
Phone system Chat feature was expanded office-wide providing customers with more options for service with the Circuit Clerk’s office		X
Required system changes made for Auditing of cases for Statistical reporting		X
Improved office processing workflow configured within the CMS. This will continue into the future with review to ensure most efficient process used.	X	X
Created payment notices for Criminal Cases and reports to try to collect on fines, fees and assessments prior to the cases being turned over to Collections		X
Automated the New Case form for the arresting agencies to be able to return a case number and Judge for them when they are making a stop		X

COURT AUTOMATION
200.250.280 – 200.250.285

2024 GOALS AND OBJECTIVES

- Installation of Tyler Process Builder designed to improve workflow with CMS
- Testing and implementation of Enterprise Justice 2023
- Collaborate with /Court Services and ITD for new CMO
- Integration with AOIC – Socrata – for statewide data analysis
- Expansion of LaserFiche forms for court and office
- Post Covid – DCN number clean up with State Police
- Improved Judicial Time Standards Tracking on cases
- Waive Juvenile fees on cases
- Tracking of money owed on cases where defendant sent to DOC. Collection process once released for DOC
- Criminal e-file
- Video Automation of team OP’s office-wide

POSITION SUMMARY

Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	8	6	12
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	8	6	12

*Other: Elected Officials, Per Diem, Commissioners

COURT AUTOMATION

200.250.280 – 200.250.285

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 200 - Court Automation						
REVENUES						
Department: 250 - Circuit Clerk						
Sub-Department: 000 - Revenues						
	200.250.000.35900	Miscellaneous Fees	\$ 772,291	\$ 800,000	\$ 750,000	\$ (50,000)
	200.250.000.38000	Investment Income	\$ (8,020)	\$ 500	\$ 23,279	\$ 22,779
	200.250.000.39355	Transfer from Fund 355	\$ -	\$ 2,129	\$ -	\$ (2,129)
	200.250.000.39900	Fund Balance Utilization	\$ -	\$ 228,042	\$ 264,954	\$ 36,912
		Department Total: 250 - Circuit Clerk	\$ 764,272	\$ 1,030,671	\$ 1,038,233	\$ 7,562
		REVENUES Total	\$ 764,272	\$ 1,030,671	\$ 1,038,233	\$ 7,562
EXPENSES						
Department: 250 - Circuit Clerk						
Sub-Department: 280 - Court Automation- CIC						
	200.250.280.40000	Salaries and Wages	\$ 324,262	\$ 384,982	\$ 302,244	\$ (82,738)
	200.250.280.40003	Cost of Living Increase	\$ -	\$ -	\$ 9,068	\$ 9,068
	200.250.280.40200	Overtime Salaries	\$ 2,072	\$ -	\$ -	\$ -
	200.250.280.45000	Healthcare Contribution	\$ 84,996	\$ 183,681	\$ 142,280	\$ (41,401)
	200.250.280.45010	Dental Contribution	\$ 2,571	\$ 4,662	\$ 4,034	\$ (628)
	200.250.280.45100	FICA/SS Contribution	\$ 23,620	\$ 29,452	\$ 23,816	\$ (5,636)
	200.250.280.45200	IMRF Contribution	\$ 21,009	\$ 19,827	\$ 14,259	\$ (5,568)
	200.250.280.52160	Repairs and Maint- Equipment	\$ 103,604	\$ 100,450	\$ 73,200	\$ (27,250)
	200.250.280.53000	Liability Insurance	\$ 10,725	\$ 11,242	\$ 9,400	\$ (1,842)
	200.250.280.53010	Workers Compensation	\$ 12,944	\$ 8,547	\$ 6,469	\$ (2,078)
	200.250.280.53020	Unemployment Claims	\$ 3,236	\$ 154	\$ 152	\$ (2)
	200.250.280.53060	General Printing	\$ 5,986	\$ -	\$ -	\$ -
	200.250.280.53100	Conferences and Meetings	\$ 8,169	\$ 33,400	\$ 37,000	\$ 3,600
	200.250.280.53120	Employee Mileage Expense	\$ 678	\$ 3,500	\$ 3,000	\$ (500)
	200.250.280.60020	Computer Related Supplies	\$ 172	\$ -	\$ -	\$ -
	200.250.280.60070	Computer Hardware- Non Capital	\$ -	\$ -	\$ 158,750	\$ 158,750
	200.250.280.64010	Cellular Phone	\$ 3,624	\$ 3,750	\$ 3,750	\$ -
	200.250.280.70090	Office Equipment	\$ -	\$ 100,000	\$ 100,000	\$ -
	200.250.280.89000	Addition to Fund Balance	\$ -	\$ 2,129	\$ -	\$ (2,129)
	200.250.280.99001	Transfer to Fund 001	\$ 25,137	\$ 23,304	\$ 23,770	\$ 466
		Sub-Department Total: 280 - Court Automation- CIC	\$ 632,805	\$ 909,080	\$ 911,192	\$ 2,112
Sub-Department: 285 - Court Automation- CH JDG						
	200.250.285.40000	Salaries and Wages	\$ 81,308	\$ 84,812	\$ 86,832	\$ 2,020
	200.250.285.40003	Cost of Living Increase	\$ -	\$ -	\$ 2,605	\$ 2,605
	200.250.285.45000	Healthcare Contribution	\$ 18,793	\$ 21,291	\$ 21,763	\$ 472
	200.250.285.45010	Dental Contribution	\$ 285	\$ 285	\$ 298	\$ 13
	200.250.285.45100	FICA/SS Contribution	\$ 5,916	\$ 6,468	\$ 6,842	\$ 374
	200.250.285.45200	IMRF Contribution	\$ 5,253	\$ 4,355	\$ 4,097	\$ (258)
	200.250.285.53000	Liability Insurance	\$ 1,881	\$ 2,469	\$ 2,701	\$ 232
	200.250.285.53010	Workers Compensation	\$ 2,270	\$ 1,877	\$ 1,859	\$ (18)
	200.250.285.53020	Unemployment Claims	\$ 57	\$ 34	\$ 44	\$ 10
		Sub-Department Total: 285 - Court Automation- CH JDG	\$ 115,763	\$ 121,591	\$ 127,041	\$ 5,450
		Department Total: 250 - Circuit Clerk	\$ 748,568	\$ 1,030,671	\$ 1,038,233	\$ 7,562
		EXPENSES Total	\$ 748,568	\$ 1,030,671	\$ 1,038,233	\$ 7,562

COURT DOCUMENT STORAGE

201.250.281-201.250.286

The Court Document Storage Fund is to defray the expense, borne by the county, of establishing and maintaining a document storage system, and converting the records of the Circuit Court Clerk to electronic or micrographic storage. The money shall be remitted monthly by the clerk to the county treasurer and identified as funds for circuit court clerk. The fund shall be audited by the county auditor, and the board shall make expenditures from the fund in payment of any cost related to the storage of court records, including hardware, software, research and development cost, and personnel costs related to the foregoing, provided that the expenditure is approved by the clerk of the court. 705 ILCS 135-10-5(d)(2)

2023 PROJECT RECAP	CONTINUING	COMPLETED
Continued streamlining automated efficiencies within office to adjust resources as needed pertaining to reengineering of current procedures based on the document management system for the scanning and viewing of court records	X	
Continued expanding the usages of electronic court orders to be used widely within the court system on a daily basis to proceed further towards a paperless courtroom	X	
Continued to work towards fileless courts as e-file case types and filings are expanded with quasi criminal and traffic cases	X	
Audited imaged files for retention/destruction	X	
Archived files scanned. This is being expanded and outsourced with the use of ARPA monies approved	X	
Consolidated evidence from the courthouse to the Judicial Center unless it meets retention where orders to destroy or return to agencies can occur	X	
Created an e-file team to improve the efficiencies of incoming filings for the office and courts. This team is an official team now that a successful PILOT was completed. This has created the ability for designated people to be able to work remotely for these data entry positions.		X
Trained and cross trained staff for greater flexibility in team operations	X	

2024 GOALS AND OBJECTIVES

- Microfilm converted to images to be on the case management system for access. Use of Court Award funding for this. If the Court awards funding doesn't cover then the difference will come from DSF to complete the project
- Archive scanning of older files so that images are on the CMS. Use of ARPA monies for this if we don't have enough to cover the work use of DSF for remainder
- Video SOP's
- Training and Cross Training of team continues for greater operational flexibility
- Relocate our viewing area to the front counter area for the SAO to take over that space
- Case management system upgrade
- Pre-Trial Release (aka Bond Call) will be 7 days a week with additional hearings to be held which may result in more expedited Appeals to be filed
- We anticipate more exhibits being filed with the clerk as a result of the Safe-T Act
- Impacts of the specialty programming causing further recordkeeping and reporting responsibilities for the Circuit Clerk

COURT DOCUMENT STORAGE

201.250.281-201.250.286

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	13	4	3
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	13	4	3

*Other: Elected Officials, Per Diem, Commissioners

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 201 - Court Document Storage						
REVENUES						
Department: 250 - Circuit Clerk						
Sub-Department: 000 - Revenues						
	201.250.000.36060	Traffic Violation Fines	\$ 745,332	\$ 800,000	\$ 750,000	\$ (50,000)
	201.250.000.38000	Investment Income	\$ 346	\$ 500	\$ 5,047	\$ 4,547
	201.250.000.39355	Transfer from Fund 355	\$ -	\$ 3,437	\$ -	\$ (3,437)
	201.250.000.39900	Fund Balance Utilization	\$ -	\$ 24,550	\$ -	\$ (24,550)
		Department Total: 250 - Circuit Clerk	\$ 745,678	\$ 828,487	\$ 755,047	\$ (73,440)
		REVENUES Total	\$ 745,678	\$ 828,487	\$ 755,047	\$ (73,440)
EXPENSES						
Department: 250 - Circuit Clerk						
Sub-Department: 281 - Court Document Storage						
	201.250.281.40000	Salaries and Wages	\$ 545,389	\$ 317,369	\$ 196,228	\$ (121,141)
	201.250.281.40003	Cost of Living Increase	\$ -	\$ -	\$ 5,887	\$ 5,887
	201.250.281.40200	Overtime Salaries	\$ 4,776	\$ -	\$ -	\$ -
	201.250.281.40310	Bond Call	\$ 4,705	\$ -	\$ -	\$ -
	201.250.281.45000	Healthcare Contribution	\$ 126,506	\$ 87,835	\$ 135,692	\$ 47,857
	201.250.281.45010	Dental Contribution	\$ 3,630	\$ 2,254	\$ 3,388	\$ 1,134
	201.250.281.45100	FICA/SS Contribution	\$ 41,127	\$ 24,279	\$ 15,462	\$ (8,817)
	201.250.281.45200	IMRF Contribution	\$ 35,585	\$ 16,345	\$ 9,257	\$ (7,088)
	201.250.281.50490	Destruction of Records Services	\$ 3,231	\$ 15,000	\$ 15,000	\$ -
	201.250.281.52140	Repairs and Maint- Copiers	\$ 7,669	\$ 19,520	\$ 21,270	\$ 1,750
	201.250.281.52160	Repairs and Maint- Equipment	\$ 28,680	\$ 46,299	\$ 47,499	\$ 1,200
	201.250.281.53000	Liability Insurance	\$ 15,347	\$ 9,268	\$ 6,103	\$ (3,165)
	201.250.281.53010	Workers Compensation	\$ 18,733	\$ 7,046	\$ 4,200	\$ (2,846)
	201.250.281.53020	Unemployment Claims	\$ 4,631	\$ 127	\$ 99	\$ (28)
	201.250.281.60000	Office Supplies	\$ -	\$ 3,000	\$ 6,000	\$ 3,000
	201.250.281.60020	Computer Related Supplies	\$ 14,629	\$ 2,500	\$ 1,500	\$ (1,000)
	201.250.281.64010	Cellular Phone	\$ 351	\$ 500	\$ 500	\$ -
	201.250.281.70050	Printers	\$ -	\$ 7,500	\$ -	\$ (7,500)
	201.250.281.89000	Addition to Fund Balance	\$ -	\$ 106,776	\$ 150,077	\$ 43,301
	201.250.281.99001	Transfer to Fund 001	\$ 36,309	\$ 37,869	\$ 11,885	\$ (25,984)
		Sub-Department Total: 281 - Court Document Storage	\$ 891,297	\$ 703,487	\$ 630,047	\$ (73,440)
		Sub-Department: 286 - Court Doc Storage- CIC- Projects				
	201.250.286.53090	Film Conversion/Book Binding	\$ -	\$ 125,000	\$ 125,000	\$ -
		Sub-Department Total: 286 - Court Doc Storage- CIC- Projects	\$ -	\$ 125,000	\$ 125,000	\$ -
		Department Total: 250 - Circuit Clerk	\$ 891,297	\$ 828,487	\$ 755,047	\$ (73,440)
		EXPENSES Total	\$ 891,297	\$ 828,487	\$ 755,047	\$ (73,440)

CHILD SUPPORT 202.250.282

The Child Support Fund manages an accurate record of collection and distribution of maintenance and child support payments pursuant to 705 ILCS 105/27.1 a(bb)(4). The mission in this area is to provide a means of managing the receipt and maintenance of family support records, and payments either in the office or by electronic transmission from the State Disbursement Unit.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Continued coordination of electronic interface with the State Disbursement Unit measures for successful API interaction with the new CMS system	X	
Continued to explore ways to collect unpaid \$36 Administrative fee payable annually to the Circuit Clerk	X	

2024 GOALS AND OBJECTIVES

- Develop and implement updated process to send notice to the obligor that when the \$36 fee is owed, that it gets paid as required by the statute to increase revenue in this fund
- Audit cases where the Administrative fees hasn't been paid for several years against the support orders to see whether the cases should be closed. If so, then close the cases so that it doesn't appear that outstanding balances are owed to the Circuit Clerk
- Continue to train all new Court and Office employees how to perform SDU record keeping on our CMS

POSITION SUMMARY

Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	4	2	1
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	4	2	1

*Other: Elected Officials, Per Diem, Commissioners

CHILD SUPPORT

202.250.282

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 202 - Child Support						
REVENUES						
Department: 250 - Circuit Clerk						
	202.250.000.34830	Child Support Annual Admin Fees	\$ 89,238	\$ 100,000	\$ 60,000	\$ (40,000)
	202.250.000.34835	Court Clerk/HFS-SDU	\$ 8,631	\$ 37,028	\$ 37,028	\$ -
	202.250.000.38000	Investment Income	\$ (3,457)	\$ 1,000	\$ 10,418	\$ 9,418
	202.250.000.39355	Transfer from Fund 355	\$ -	\$ 640	\$ -	\$ (640)
	202.250.000.39900	Fund Balance Utilization	\$ -	\$ 44,167	\$ 48,594	\$ 4,427
		Department Total: 250 - Circuit Clerk	\$ 94,412	\$ 182,835	\$ 156,040	\$ (26,795)
		REVENUES Total	\$ 94,412	\$ 182,835	\$ 156,040	\$ (26,795)
EXPENSES						
Department: 250 - Circuit Clerk						
Sub-Department: 282 - Child Support						
	202.250.282.40000	Salaries and Wages	\$ 95,697	\$ 111,540	\$ 49,698	\$ (61,842)
	202.250.282.40003	Cost of Living Increase	\$ -	\$ -	\$ 1,491	\$ 1,491
	202.250.282.40200	Overtime Salaries	\$ 617	\$ 1,505	\$ -	\$ (1,505)
	202.250.282.45000	Healthcare Contribution	\$ 28,031	\$ 29,619	\$ -	\$ (29,619)
	202.250.282.45010	Dental Contribution	\$ 923	\$ 922	\$ -	\$ (922)
	202.250.282.45100	FICA/SS Contribution	\$ 6,960	\$ 8,533	\$ 3,916	\$ (4,617)
	202.250.282.45200	IMRF Contribution	\$ 6,183	\$ 5,745	\$ 2,345	\$ (3,400)
	202.250.282.52160	Repairs and Maint- Equipment	\$ -	\$ -	\$ 800	\$ 800
	202.250.282.53000	Liability Insurance	\$ 3,908	\$ 3,257	\$ 1,546	\$ (1,711)
	202.250.282.53010	Workers Compensation	\$ 4,717	\$ 2,477	\$ 1,064	\$ (1,413)
	202.250.282.53020	Unemployment Claims	\$ 1,180	\$ 45	\$ 25	\$ (20)
	202.250.282.53060	General Printing	\$ -	\$ 6,600	\$ 6,600	\$ -
	202.250.282.60000	Office Supplies	\$ -	\$ 300	\$ -	\$ (300)
	202.250.282.89000	Addition to Fund Balance	\$ -	\$ 640	\$ 82,613	\$ 81,973
	202.250.282.99001	Transfer to Fund 001	\$ 11,172	\$ 11,652	\$ 5,942	\$ (5,710)
		Department Total: 250 - Circuit Clerk	\$ 159,387	\$ 182,835	\$ 156,040	\$ (26,795)
		EXPENSES Total	\$ 159,387	\$ 182,835	\$ 156,040	\$ (26,795)

CIRCUIT CLERK ADMINISTRATION 203.250.283

Per Illinois Statute 705 ILCS 105/27.3d, this fund is 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.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Enhanced collection efforts throughout the office to provide more revenue to the County during these economic conditions, while maintaining an efficient means of electronic funds processing and highest standards in cash management	X	
Implemented a 1 st and 2 nd courtesy payment notice to all defendants who have an outstanding balance on a Criminal, Traffic or Misdemeanor case type. This was implemented to try to get respondents to pay their balances before they would be sent to the legal collection process	X	
Processed payments and researched any financial flags on cases before processing	X	
Printed and distributed monies on a monthly basis to state and local agencies who are to receive part of any fines, fees and assessments on the cases	X	
Created a new financial team in the office		X

2024 GOALS AND OBJECTIVES

- Continue to train and cross train the new Financial team members and leadership on all responsibilities as well as expand to other ways that the Circuit clerk's office can find efficiencies in managing the financial record and office budget

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	5	3	3
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	5	3	3

*Other: Elected Officials, Per Diem, Commissioners

CIRCUIT CLERK ADMINISTRATION

203.250.283

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 203 - Circuit Clerk Admin Services						
REVENUES						
Department: 250 - Circuit Clerk						
	203.250.000.35900	Miscellaneous Fees	\$ 340,523	\$ 400,000	\$ 300,000	\$ (100,000)
	203.250.000.38000	Investment Income	\$ (9,802)	\$ 1,000	\$ 28,910	\$ 27,910
	203.250.000.39355	Transfer from Fund 355	\$ -	\$ 127	\$ -	\$ (127)
	203.250.000.39900	Fund Balance Utilization	\$ -	\$ 5,825	\$ -	\$ (5,825)
		Department Total: 250 - Circuit Clerk	\$ 330,721	\$ 406,952	\$ 328,910	\$ (78,042)
		REVENUES Total	\$ 330,721	\$ 406,952	\$ 328,910	\$ (78,042)
EXPENSES						
Department: 250 - Circuit Clerk						
Sub-Department: 283 - Circuit Clerk Admin Services						
	203.250.283.40000	Salaries and Wages	\$ 263,939	\$ 233,792	\$ 191,995	\$ (41,797)
	203.250.283.40003	Cost of Living Increase	\$ -	\$ -	\$ 5,760	\$ 5,760
	203.250.283.40200	Overtime Salaries	\$ -	\$ 2,500	\$ -	\$ (2,500)
	203.250.283.45000	Healthcare Contribution	\$ 34,331	\$ 28,345	\$ 29,818	\$ 1,473
	203.250.283.45010	Dental Contribution	\$ 1,228	\$ 922	\$ 795	\$ (127)
	203.250.283.45100	FICA/SS Contribution	\$ 19,503	\$ 17,886	\$ 15,129	\$ (2,757)
	203.250.283.45200	IMRF Contribution	\$ 17,174	\$ 12,041	\$ 9,058	\$ (2,983)
	203.250.283.52160	Repairs and Maint- Equipment	\$ 1,708	\$ 3,000	\$ 3,000	\$ -
	203.250.283.53000	Liability Insurance	\$ 7,950	\$ 6,827	\$ 5,972	\$ (855)
	203.250.283.53010	Workers Compensation	\$ 9,594	\$ 5,191	\$ 4,109	\$ (1,082)
	203.250.283.53020	Unemployment Claims	\$ 2,399	\$ 94	\$ 96	\$ 2
	203.250.283.53060	General Printing	\$ 1,446	\$ 5,000	\$ 5,000	\$ -
	203.250.283.53100	Conferences and Meetings	\$ -	\$ 12,400	\$ 12,400	\$ -
	203.250.283.53110	Employee Training	\$ -	\$ 300	\$ 2,000	\$ 1,700
	203.250.283.53120	Employee Mileage Expense	\$ -	\$ 500	\$ 500	\$ -
	203.250.283.53130	General Association Dues	\$ -	\$ -	\$ 100	\$ 100
	203.250.283.60000	Office Supplies	\$ 5,716	\$ 30,000	\$ 30,000	\$ -
	203.250.283.64010	Cellular Phone	\$ -	\$ 450	\$ 450	\$ -
	203.250.283.89000	Addition to Fund Balance	\$ -	\$ 33,139	\$ 3,814	\$ (29,325)
	203.250.283.99001	Transfer to Fund 001	\$ 13,965	\$ 14,565	\$ 8,914	\$ (5,651)
		Department Total: 250 - Circuit Clerk	\$ 378,952	\$ 406,952	\$ 328,910	\$ (78,042)
		EXPENSES Total	\$ 378,952	\$ 406,952	\$ 328,910	\$ (78,042)

CIRCUIT CLERK ELECTRONIC CITATION 204.250.287

The E-Citation Fund was established to collect fees for transmitting electronic court records pursuant to 705 ILCS 135/10 (d)(9). The mission in this area is to provide a means of maintaining citation records in the Office of the Circuit Court Clerk and by electronic transmission from law enforcement agencies as an efficient way of tracking and reporting.

2023 PROJECT RECAP	CONTINUING	COMPLETED
E-Citation fees for Electronic Interface is an ongoing development process. In 2011, the process began with various agencies acquiring the efficiencies of E-Citations transmittals for better communication with the local agencies and our office for State Reporting. A new vendor in 2016 started working on a new interface to improve efficiency of data entry, and also working with several County police agencies to use this application. The current benefit is receiving legible typed citations for better accuracy. The vendor continues to work on development of their product to deliver interface where the Clerk will be able to take in data with reduction of manual data entry performed by deputy clerks and increase the quality and accuracy of the record	X	
In addition to Brazos and Dacra a new e-citation vendor Quik-It has come on the scene recently utilized by Aurora Police and a couple others to still be implemented. The Circuit Clerk's office has validated that Aurora Police e-Citation meets the statutory requirements for filing	X	
With the Safe-T Act the Conference of Chief Judges had to implement all new Citation templates for all Illinois police agencies. This required all agencies who use an e-Citation to have their citations recertified for approval by the Circuit Clerk for acceptance of filing. This is an ongoing process but must be in place in October of 2023	X	
Overweight e-Citation continues to be a work in progress, however there isn't a Kane County arresting agency that has been certified for use as of now.	X	

2024 GOALS AND OBJECTIVES

- Continue to train and cross train the new Financial team members and leadership on all responsibilities, as well as expand to other ways that the Circuit Clerks office can find efficiencies in managing the financial record and office budget

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	3	2	2
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	3	2	2

*Other: Elected Officials, Per Diem, Commissioners

CIRCUIT CLERK ELECTRONIC CITATION 204.250.287

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 204 - Circuit Clk Electronic Citation						
REVENUES						
Department: 250 - Circuit Clerk						
	204.250.000.35210	Electronic Citation Fee	\$ 177,544	\$ 188,000	\$ 180,000	\$ (8,000)
	204.250.000.38000	Investment Income	\$ (1,128)	\$ 500	\$ 3,531	\$ 3,031
	204.250.000.39355	Transfer from Fund 355	\$ -	\$ 666	\$ -	\$ (666)
	204.250.000.39900	Fund Balance Utilization	\$ -	\$ 55,784	\$ 51,282	\$ (4,502)
		Department Total: 250 - Circuit Clerk	\$ 176,415	\$ 244,950	\$ 234,813	\$ (10,137)
		REVENUES Total	\$ 176,415	\$ 244,950	\$ 234,813	\$ (10,137)
EXPENSES						
Department: 250 - Circuit Clerk						
Sub-Department: 287 - Electronic Citation						
	204.250.287.40000	Salaries and Wages	\$ 114,471	\$ 147,706	\$ 133,502	\$ (14,204)
	204.250.287.40003	Cost of Living Increase	\$ -	\$ -	\$ 4,006	\$ 4,006
	204.250.287.45000	Healthcare Contribution	\$ 30,063	\$ 43,396	\$ 45,157	\$ 1,761
	204.250.287.45010	Dental Contribution	\$ 1,000	\$ 1,332	\$ 1,237	\$ (95)
	204.250.287.45100	FICA/SS Contribution	\$ 8,154	\$ 11,300	\$ 10,520	\$ (780)
	204.250.287.45200	IMRF Contribution	\$ 7,273	\$ 7,607	\$ 6,298	\$ (1,309)
	204.250.287.52160	Repairs and Maint- Equipment	\$ -	\$ 1,000	\$ 1,000	\$ -
	204.250.287.53000	Liability Insurance	\$ 5,018	\$ 4,314	\$ 4,152	\$ (162)
	204.250.287.53010	Workers Compensation	\$ 6,057	\$ 3,280	\$ 2,857	\$ (423)
	204.250.287.53020	Unemployment Claims	\$ 1,571	\$ 60	\$ 67	\$ 7
	204.250.287.53100	Conferences and Meetings	\$ 1,475	\$ 9,200	\$ 13,800	\$ 4,600
	204.250.287.53110	Employee Training	\$ -	\$ 1,800	\$ 2,000	\$ 200
	204.250.287.53120	Employee Mileage Expense	\$ 600	\$ 1,635	\$ 1,925	\$ 290
	204.250.287.53130	General Association Dues	\$ 50	\$ 500	\$ 500	\$ -
	204.250.287.60000	Office Supplies	\$ 477	\$ 1,665	\$ 1,100	\$ (565)
	204.250.287.64010	Cellular Phone	\$ 505	\$ 750	\$ 750	\$ -
	204.250.287.89000	Addition to Fund Balance	\$ -	\$ 666	\$ -	\$ (666)
	204.250.287.99001	Transfer to Fund 001	\$ 8,379	\$ 8,739	\$ 5,942	\$ (2,797)
		Department Total: 250 - Circuit Clerk	\$ 185,095	\$ 244,950	\$ 234,813	\$ (10,137)
		EXPENSES Total	\$ 185,095	\$ 244,950	\$ 234,813	\$ (10,137)

CIRCUIT CLERK OPERATION AND ADMINISTRATION 205.250.288

The Circuit Clerk Operation and Administration Fund is used to defray the expenses incurred for collection and disbursement of the various assessment schedules per 705 ILCS 135/10-5 (d)(3).

2023 PROJECT RECAP	CONTINUING	COMPLETED
This was a newly created special fund by the Illinois statues in 2019. Fund has not been utilized to date for expenditures		
Crated a Financial Support team	X	
Trained and cross trained the Financial Support team	X	
Upgraded Odyssey Financial Manager		X

2024 GOALS AND OBJECTIVES

- Continue to train and cross train the team for flexibility in operations
- Continue to review and update Standard Operating Processes for the team
- Continue to find ways through notice generation to get respondents to pay outstanding fines, fees and assessments prior to turning cases over to the legal collection process

POSITION SUMMARY

Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	0	0	0
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	0	0	0

*Other: Elected Officials, Per Diem, Commissioners

G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 205 - Circuit Ct Clerk Op and Admin					
REVENUES					
Department: 250 - Circuit Clerk					
205.250.000.35410	Operation & Admin Fee	\$ 67,607	\$ 75,000	\$ 75,000	\$ -
205.250.000.38000	Investment Income	\$ (3,147)	\$ 500	\$ 7,827	\$ 7,327
Department Total: 250 - Circuit Clerk		\$ 64,461	\$ 75,500	\$ 82,827	\$ 7,327
REVENUES Total		\$ 64,461	\$ 75,500	\$ 82,827	\$ 7,327
EXPENSES					
Department: 250 - Circuit Clerk					
Sub-Department: 288 - CIC Operations & Admin					
205.250.288.60010	Operating Supplies	\$ -	\$ 10,000	\$ 10,000	\$ -
205.250.288.89000	Addition to Fund Balance	\$ -	\$ 65,500	\$ 72,827	\$ 7,327
Department Total: 250 - Circuit Clerk		\$ -	\$ 75,500	\$ 82,827	\$ 7,327
EXPENSES Total		\$ -	\$ 75,500	\$ 82,827	\$ 7,327

TITLE IV-D
220.300.321

The Kane County State’s Attorney’s Office, Child Support Divison, contracts with the Illinois Department of Healthcare and Family Services (HFS) to provide child support enforcement legal services to parents and caretakers who receive child support, as well as parents who pay child support pursuant to Kane County Circuit Court Orders. Some of the services provided include obtaining and modifying child support orders, collecting child, medical and spousal support from parents who have a court order, and helping unwed parents establish paternity for their child.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Collected \$24,336,025 for Kane County parents in 2023		X
Established paternity for children born out of wedlock	X	
Set child support obligations using the Illinois Income Shares Calculator	X	
Obtained judicial modifications to support obligations for obligees and obligors	X	
Prepared and filed pleadings to redirect child support to caretakers, legal guardians and State Foster Care	X	
Registered foreign judgements pursuant to the Uniform Interstate Family Support Act for enforcement and modification of support obligations	X	
Prosecuted indirect civil contempt proceedings for failure to comply with support orders	X	
Assisted Judiciary by drafting court orders for Self-Represented litigants in child support and paternity cases	X	
Provided legal training and advice to HFS personnel through regular meetings, seminars, and direct communications with staff	X	

KEY PERFORMANCE MEASURES	2022	2023
Child support collected for Kane County parents	\$22,900,000	\$24,336,025
Number of legal referrals forwarded to SAO for legal enforcement from HFS	605	650
Number of new enforcement actions filed	519	581

2024 GOALS AND OBJECTIVES

- To promote parental responsibility so that children receive reliable support from both their parents by:
- Increasing and expediting cases seeking establishment of the father and child relationship
 - Collaborating with HFS to reach out to families who are navigating their way through the court system but have not availed themselves of the legal services available through our child support enforcement program
 - Emphasizing the establishment of child support orders in appropriate amounts based on combined family income and size of family
 - Continuing to provide Healthcare and Family Services personnel with relevant legal advice, and to draft legal pleadings necessary to promote parental responsibility in Kane County cases

TITLE IV-D 220.300.321

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	8	8	7.5
Full Time Other*	0	0	0
Part Time Regular	0.5	0.5	1
Part Time Other*	0	0	0
Total Budgeted Positions:	8.5	8.5	8.5

*Other: Elected Officials, Per Diem, Commissioners

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 220 - Title IV-D						
REVENUES						
Department: 300 - State's Attorney						
	220.300.000.32020	Title IV-D Grant	\$ 667,646	\$ 698,108	\$ 712,070	\$ 13,962
	220.300.000.39120	Transfer from Fund 120	\$ 173,153	\$ 181,339	\$ 29,828	\$ (151,511)
	220.300.000.39900	Fund Balance Utilization	\$ -	\$ 19,357	\$ 149,378	\$ 130,021
	Department Total: 300 - State's Attorney		\$ 840,799	\$ 898,804	\$ 891,276	\$ (7,528)
	REVENUES Total		\$ 840,799	\$ 898,804	\$ 891,276	\$ (7,528)
EXPENSES						
Department: 300 - State's Attorney						
Sub-Department: 321 - Title IV-D						
	220.300.321.40000	Salaries and Wages	\$ 474,117	\$ 499,564	\$ 518,687	\$ 19,123
	220.300.321.40002	Non-Union Wage Increase	\$ -	\$ 15,032	\$ -	\$ (15,032)
	220.300.321.40003	Cost of Living Increase	\$ -	\$ -	\$ 15,561	\$ 15,561
	220.300.321.40004	Merit Increase	\$ -	\$ -	\$ 99,973	\$ 99,973
	220.300.321.45000	Healthcare Contribution	\$ 99,222	\$ 108,391	\$ 94,458	\$ (13,933)
	220.300.321.45010	Dental Contribution	\$ 3,159	\$ 3,090	\$ 3,367	\$ 277
	220.300.321.45100	FICA/SS Contribution	\$ 35,046	\$ 39,367	\$ 40,870	\$ 1,503
	220.300.321.45200	IMRF Contribution	\$ 30,382	\$ 26,502	\$ 24,469	\$ (2,033)
	220.300.321.50150	Contractual/Consulting Services	\$ -	\$ 100,000	\$ 25,000	\$ (75,000)
	220.300.321.50240	Trials and Costs of Hearing	\$ -	\$ 32,000	\$ 10,000	\$ (22,000)
	220.300.321.50280	Legal Process Server Costs	\$ -	\$ 7,250	\$ 2,000	\$ (5,250)
	220.300.321.53000	Liability Insurance	\$ 13,665	\$ 15,027	\$ 19,241	\$ 4,214
	220.300.321.53010	Workers Compensation	\$ 16,492	\$ 11,424	\$ 13,240	\$ 1,816
	220.300.321.53020	Unemployment Claims	\$ 413	\$ 206	\$ 310	\$ 104
	220.300.321.53100	Conferences and Meetings	\$ -	\$ 12,500	\$ 7,500	\$ (5,000)
	220.300.321.53110	Employee Training	\$ -	\$ 17,500	\$ 10,000	\$ (7,500)
	220.300.321.53120	Employee Mileage Expense	\$ 37	\$ -	\$ -	\$ -
	220.300.321.53130	General Association Dues	\$ 1,575	\$ 2,750	\$ 2,100	\$ (650)
	220.300.321.60000	Office Supplies	\$ 2,471	\$ 5,000	\$ 3,000	\$ (2,000)
	220.300.321.60040	Postage	\$ -	\$ 275	\$ 250	\$ (25)
	220.300.321.60050	Books and Subscriptions	\$ -	\$ 2,500	\$ 1,000	\$ (1,500)
	220.300.321.60060	Computer Software- Non Capital	\$ -	\$ 426	\$ 250	\$ (176)
	Department Total: 300 - State's Attorney		\$ 676,579	\$ 898,804	\$ 891,276	\$ (7,528)
	EXPENSES Total		\$ 676,579	\$ 898,804	\$ 891,276	\$ (7,528)

DRUG PROSECUTION 221.300.322

The mission of the Drug Prosecution Program/Unit is to aggressively prosecute both users and sellers of illegal narcotics and cannabis, with the ultimate aim of maintaining the safety of the community and serving justice for the citizens of Kane County. To achieve this goal, the Narcotics Unit will seek to obtain appropriate sentences for drug dealers, including significant terms of incarceration, drug fines, and the forfeiture of assets related to the illegal sale and distribution of controlled substances and cannabis. In conjunction with the prosecution of criminals, we also seek to provide assistance to those who are determined to be in need of appropriate treatment for addiction and/or dependence.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Maintained a high conviction rate for drug cases prosecuted	X	X
Forfeited thousands of dollars in assets, including currency and other personal property via administrative and judicial forfeiture procedures	X	X
Maintained a high rate of imprisonment for the most serious offenders	X	X
Initiated and completed several significant cases/investigations targeting street-level drug dealers and drug trafficking organizations, including several cases involving dealers of large quantities of controlled substances	X	X
Reviewed search warrants	X	X
Approved petitions for court-authorized overhear orders, authorized 24-hour eavesdropping exemptions	X	X
Conducted on-going training sessions for law enforcement	X	X
Provided daily legal assistance during on-going investigations	X	X

KEY PERFORMANCE MEASURES	2022	2023
Number of drug cases brought to disposition	366	207
Rate of convictions (estimated based on available statistics)	93%	89%
Dollar amount of assets seized (estimates based on available statistics)	\$36,498	\$36,498
Rate of sentence - Prison	18%	21%
Rate of sentence - County Jail and Probation	31%	30%
Probation (includes Special Probation and Treatment)	44%	36%

2024 GOALS AND OBJECTIVES

- Continue to prosecute all felony drug offenses including trafficking, delivery, intent to deliver and possession
- Develop and maintain working relationships with multiple levels of law enforcement – the Federal Bureau of Investigations; the Drug Enforcement Administration; the Bureau of Alcohol, Tobacco, Firearms and Explosives; Homeland Security Investigations; the Illinois Attorney General’s Office and the Illinois State Police’s North Central Narcotics Task Force, as well as local police departments

DRUG PROSECUTION

221.300.322

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	4	5	5
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	4	5	5

*Other: Elected Officials, Per Diem, Commissioners

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 221 - Drug Prosecution						
REVENUES						
Department: 300 - State's Attorney						
	221.300.000.32030	Drug Prosecution Grant	\$ 127,431	\$ 127,431	\$ 127,431	\$ -
	221.300.000.36020	Drug Fines	\$ 50,132	\$ 40,000	\$ 55,000	\$ 15,000
	221.300.000.39120	Transfer from Fund 120	\$ 85,192	\$ 180,894	\$ 356,327	\$ 175,433
	221.300.000.39357	Transfer from Fund 357	\$ 111,640	\$ -	\$ -	\$ -
	221.300.000.39900	Fund Balance Utilization	\$ -	\$ 31,572	\$ 31,988	\$ 416
		Department Total: 300 - State's Attorney	\$ 374,395	\$ 379,897	\$ 570,746	\$ 190,849
		REVENUES Total	\$ 374,395	\$ 379,897	\$ 570,746	\$ 190,849
EXPENSES						
Department: 300 - State's Attorney						
Sub-Department: 322 - Drug Prosecution						
	221.300.322.40000	Salaries and Wages	\$ 218,631	\$ 257,777	\$ 385,005	\$ 127,228
	221.300.322.40002	Non-Union Wage Increase	\$ -	\$ 7,757	\$ -	\$ (7,757)
	221.300.322.40003	Cost of Living Increase	\$ -	\$ -	\$ 11,551	\$ 11,551
	221.300.322.40004	Merit Increase	\$ -	\$ -	\$ 64,599	\$ 64,599
	221.300.322.45000	Healthcare Contribution	\$ 35,840	\$ 58,328	\$ 32,902	\$ (25,426)
	221.300.322.45010	Dental Contribution	\$ 1,258	\$ 1,844	\$ 2,259	\$ 415
	221.300.322.45100	FICA/SS Contribution	\$ 16,200	\$ 20,313	\$ 30,337	\$ 10,024
	221.300.322.45200	IMRF Contribution	\$ 14,443	\$ 13,675	\$ 18,163	\$ 4,488
	221.300.322.50270	Court Reporter Costs	\$ 2,654	\$ -	\$ -	\$ -
	221.300.322.53000	Liability Insurance	\$ 7,067	\$ 7,754	\$ 13,983	\$ 6,229
	221.300.322.53010	Workers Compensation	\$ 8,530	\$ 5,895	\$ 9,622	\$ 3,727
	221.300.322.53020	Unemployment Claims	\$ 214	\$ 107	\$ 225	\$ 118
	221.300.322.53100	Conferences and Meetings	\$ 3,156	\$ 4,500	\$ -	\$ (4,500)
	221.300.322.53120	Employee Mileage Expense	\$ 18	\$ -	\$ -	\$ -
	221.300.322.53130	General Association Dues	\$ 1,050	\$ 1,100	\$ 2,100	\$ 1,000
	221.300.322.64000	Telephone	\$ -	\$ 847	\$ -	\$ (847)
		Department Total: 300 - State's Attorney	\$ 309,061	\$ 379,897	\$ 570,746	\$ 190,849
		EXPENSES Total	\$ 309,061	\$ 379,897	\$ 570,746	\$ 190,849

VICTIM COORDINATOR SERVICES
222.300.323 – 222.300.331

The mission of Victim Coordinator Services is to provide services required by the Illinois Crime Victims' Bill of Rights through education, information, and support of victims of violent crimes in Kane County.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Worked cooperatively with victims and family members to ensure that the criminal justice system works in all facets of their case	X	
Made victims aware of the Attorney General compensation applications, and assisted in the completion of those applications	X	
Referred victims for additional services to Mutual Ground Inc. (Aurora), the Community Crisis Center (Elgin), the Alliance Against Intoxicated Motorists (AAIM), and other legal advocacy groups	X	
Co-facilitated the Homicide Support Group Meetings-these were suspended during COVID-19 pandemic, but will be restarted	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of crime victims that were assisted by the Victim's Rights Unit	1,927	2,532
Criminal justice support (court escort and orientation, case status and disposition information, assistance with property return and restitution provided at all stages of the criminal justice process)	2,201	4,932
Telephone contacts	2,762	3,440
Attorney General Compensation Applications	1,927	133
Staff training sessions	33	11
Referrals	125	74
Protective Orders	242	313

2024 GOALS AND OBJECTIVES

- Continue to provide support, information and referral to all victims of violent crimes
- Continue to educate the public regarding the Illinois Crime Victims' Compensation Act, and the financial remedies available to victims of violent crime
- Refer victims for additional services to Mutual Ground Inc., the Community Crisis Center, the Alliance Against Intoxicated Motorists (AAIM), and other legal advocacy groups
- Assist in the preparation of protective orders
- Provide support through bi-monthly Homicide Support Group meetings

VICTIM COORDINATOR SERVICES
222.300.323 - 222.300.331

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	2.48	4.45	4.45
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	2.48	4.45	4.45

*Other: Elected Officials, Per Diem, Commissioners

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 222 - Victim Coordinator Services						
REVENUES						
Department: 300 - State's Attorney						
Sub-Department: 000 - Revenues						
	222.300.000.32050	Atty General Victim Coord Grant	\$ 56,425	\$ 55,000	\$ 100,000	\$ 45,000
	222.300.000.39120	Transfer from Fund 120	\$ 124,820	\$ 100,960	\$ 246,804	\$ 145,844
	222.300.000.39900	Fund Balance Utilization	\$ -	\$ 5,286	\$ 21,896	\$ 16,610
	Department Total: 300 - State's Attorney		\$ 181,245	\$ 161,246	\$ 368,700	\$ 207,454
		REVENUES Total	\$ 181,245	\$ 161,246	\$ 368,700	\$ 207,454
EXPENSES						
Department: 300 - State's Attorney						
Sub-Department: 323 - Victim Coordinator Services						
	222.300.323.40000	Salaries and Wages	\$ 52,259	\$ 64,636	\$ 162,858	\$ 98,222
	222.300.323.40002	Non-Union Wage Increase	\$ -	\$ 1,945	\$ -	\$ (1,945)
	222.300.323.40003	Cost of Living Increase	\$ -	\$ -	\$ 4,886	\$ 4,886
	222.300.323.40004	Merit Increase	\$ -	\$ -	\$ 21,748	\$ 21,748
	222.300.323.45000	Healthcare Contribution	\$ 14,647	\$ 16,363	\$ 79,000	\$ 62,637
	222.300.323.45010	Dental Contribution	\$ 427	\$ 455	\$ 7,800	\$ 7,345
	222.300.323.45100	FICA/SS Contribution	\$ 3,748	\$ 5,094	\$ 12,833	\$ 7,739
	222.300.323.45200	IMRF Contribution	\$ 3,341	\$ 3,429	\$ 7,683	\$ 4,254
	222.300.323.53000	Liability Insurance	\$ 1,301	\$ 1,945	\$ 5,742	\$ 3,797
	222.300.323.53010	Workers Compensation	\$ 1,570	\$ 1,465	\$ 3,951	\$ 2,486
	222.300.323.53020	Unemployment Claims	\$ 40	\$ 27	\$ 93	\$ 66
	222.300.323.53100	Conferences and Meetings	\$ 323	\$ -	\$ -	\$ -
	Sub-Department Total: 323 - Victim Coordinator Services		\$ 77,655	\$ 95,359	\$ 306,594	\$ 211,235
	Sub-Department: 331 - Law Enforcement & Victim Assist					
	222.300.331.40000	Salaries and Wages	\$ 31,441	\$ 43,199	\$ 27,358	\$ (15,841)
	222.300.331.40002	Non-Union Wage Increase	\$ -	\$ 1,300	\$ -	\$ (1,300)
	222.300.331.40003	Cost of Living Increase	\$ -	\$ -	\$ 821	\$ 821
	222.300.331.40004	Merit Increase	\$ -	\$ -	\$ 2,500	\$ 2,500
	222.300.331.45000	Healthcare Contribution	\$ 10,672	\$ 11,053	\$ 26,038	\$ 14,985
	222.300.331.45010	Dental Contribution	\$ 333	\$ 333	\$ 359	\$ 26
	222.300.331.45100	FICA/SS Contribution	\$ 2,223	\$ 3,404	\$ 2,156	\$ (1,248)
	222.300.331.45200	IMRF Contribution	\$ 1,728	\$ 2,292	\$ 1,291	\$ (1,001)
	222.300.331.50150	Contractual/Consulting Services	\$ -	\$ 2,000	\$ -	\$ (2,000)
	222.300.331.53000	Liability Insurance	\$ 737	\$ 1,300	\$ 929	\$ (371)
	222.300.331.53010	Workers Compensation	\$ 890	\$ 988	\$ 639	\$ (349)
	222.300.331.53020	Unemployment Claims	\$ 23	\$ 18	\$ 15	\$ (3)
	Sub-Department Total: 331 - Law Enforcement & Victim Assist		\$ 48,047	\$ 65,887	\$ 62,106	\$ (3,781)
	Department Total: 300 - State's Attorney		\$ 125,702	\$ 161,246	\$ 368,700	\$ 207,454
		EXPENSES Total	\$ 125,702	\$ 161,246	\$ 368,700	\$ 207,454

DOMESTIC VIOLENCE

223.300.324

The Domestic Violence Unit (DVU) is part of the Criminal Division of the Kane County State’s Attorney’s Office. The Unit is responsible for the prosecution of both misdemeanor and felony offenses involving domestic violence and violations of orders of protection. The Unit also assists victims of domestic violence in obtaining Orders of Protection when the offender has been charged with a crime of domestic violence. The Unit takes a victim centered approach to holding offenders of domestic violence accountable for their actions, while keeping victims of domestic violence safe. The Unit adheres to the Illinois Domestic Violence Act and prosecutes according to this Act, and to the laws of the State of Illinois.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Conviction rates in DV cases are greatly raised simply by getting victims to court. However, serving subpoenas through the Sheriff’s Office is not as effective as it can be, but new procedures have increased success. We have also increased victim contact with dedicated advocates	X	
Raised misdemeanor trial conviction rate through better service of victims	X	
Continued attempts to find grant funding for investigator to serve subpoenas and for advocates to address victim’s concerns to enhance conviction rate	X	
Continued/completed all other goals and objectives listed in Project Recap section	X	

KEY PERFORMANCE MEASURES	2022	2023
New felony domestic violence cases	283	451
New misdemeanor domestic violence cases	975	948
New felony DUI cases	231	360
New misdemeanor DUI cases	1,323	1,008

2024 GOALS AND OBJECTIVES

- The goals of the Kane County State’s Attorney’s Office Domestic Violence Unit remains unchanged from the previous year; our main objective will always be to prosecute crimes of violence under a victim-centered approach. The Unit will continue to prosecute offenders of domestic battery and violations of orders of protection, despite the challenges associated with those particular crimes. The ability for the Unit to raise conviction rates of domestic battery and violations of orders of protections continues to be hampered by uncooperative victims and victims that are unable to be located by the Kane County Sheriff’s Department due to their relocation after an incident of domestic violence. In the upcoming year, we will continue to work to reduce the backlog of cases from the COVID-19 pandemic. The Unit will work to make the criminal justice system more accessible for victims of domestic violence to ensure their rights are protected in criminal cases, while keeping their safety as a top priority. The Unit has been actively attempting to locate and apply for grants, which would supply additional programs to the Unit to more effectively prosecute criminal offenders. The additional funding from various grants will allow the Unit to hold offenders accountable while focusing on their rehabilitation to curb the cycle of violence and keep the victim safe in the relationship for the long-term.

DOMESTIC VIOLENCE

223.300.324

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	7	4	5
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	7	4	5

*Other: Elected Officials, Per Diem, Commissioners

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 223 - Domestic Violence						
REVENUES						
Department: 300 - State's Attorney						
	223.300.000.38000	Investment Income	\$ 527	\$ -	\$ 12,622	\$ 12,622
	223.300.000.39120	Transfer from Fund 120	\$ 147,810	\$ 350,000	\$ 450,755	\$ 100,755
	223.300.000.39900	Fund Balance Utilization	\$ -	\$ 6,726	\$ 63,136	\$ 56,410
		Department Total: 300 - State's Attorney	\$ 148,337	\$ 356,726	\$ 526,513	\$ 169,787
		REVENUES Total	\$ 148,337	\$ 356,726	\$ 526,513	\$ 169,787
EXPENSES						
Department: 300 - State's Attorney						
Sub-Department: 324 - Domestic Violence						
	223.300.324.40000	Salaries and Wages	\$ 169,145	\$ 190,372	\$ 313,353	\$ 122,981
	223.300.324.40002	Non-Union Wage Increase	\$ -	\$ 5,729	\$ -	\$ (5,729)
	223.300.324.40003	Cost of Living Increase	\$ -	\$ -	\$ 9,401	\$ 9,401
	223.300.324.40004	Merit Increase	\$ -	\$ -	\$ 63,928	\$ 63,928
	223.300.324.45000	Healthcare Contribution	\$ 66,854	\$ 83,710	\$ 63,817	\$ (19,893)
	223.300.324.45010	Dental Contribution	\$ 1,283	\$ 1,207	\$ 993	\$ (214)
	223.300.324.45100	FICA/SS Contribution	\$ 11,600	\$ 15,001	\$ 24,691	\$ 9,690
	223.300.324.45200	IMRF Contribution	\$ 7,572	\$ 10,076	\$ 14,783	\$ 4,707
	223.300.324.50150	Contractual/Consulting Services	\$ -	\$ 15,000	\$ 5,000	\$ (10,000)
	223.300.324.50240	Trials and Costs of Hearing	\$ 680	\$ 12,500	\$ 2,500	\$ (10,000)
	223.300.324.50270	Court Reporter Costs	\$ -	\$ -	\$ 2,000	\$ 2,000
	223.300.324.50290	Investigations	\$ -	\$ 2,000	\$ 2,000	\$ -
	223.300.324.53000	Liability Insurance	\$ 4,980	\$ 5,726	\$ 11,734	\$ 6,008
	223.300.324.53010	Workers Compensation	\$ 6,010	\$ 4,344	\$ 8,074	\$ 3,730
	223.300.324.53020	Unemployment Claims	\$ 151	\$ 79	\$ 189	\$ 110
	223.300.324.53100	Conferences and Meetings	\$ -	\$ 2,000	\$ 1,000	\$ (1,000)
	223.300.324.53110	Employee Training	\$ 2,275	\$ 6,000	\$ 2,000	\$ (4,000)
	223.300.324.53130	General Association Dues	\$ 525	\$ 900	\$ 1,050	\$ 150
	223.300.324.60000	Office Supplies	\$ -	\$ 391	\$ -	\$ (391)
	223.300.324.60050	Books and Subscriptions	\$ -	\$ 215	\$ -	\$ (215)
	223.300.324.64000	Telephone	\$ -	\$ 750	\$ -	\$ (750)
	223.300.324.89000	Addition to Fund Balance	\$ -	\$ 726	\$ -	\$ (726)
		Department Total: 300 - State's Attorney	\$ 271,075	\$ 356,726	\$ 526,513	\$ 169,787
		EXPENSES Total	\$ 271,075	\$ 356,726	\$ 526,513	\$ 169,787

AUTO THEFT TASK FORCE

225.300.326

Due to cancellation of the GMAT grant from the State of Illinois, the Auto Theft Task Force has been shut down as of July 1st, 2015.

The Auto Theft Task Force is a specialized law enforcement unit designed to combat vehicle theft, sale of stolen auto parts and vehicle theft related to insurance fraud. Through the cooperation and close communication of its members, the unit strives to continue a tradition of reducing auto theft and related crimes in Kane County. The task force consists of members of major area police agencies, the National Insurance Crime Bureau and the Kane County State's Attorney's office. The assignment of its members and the special training and equipment they are provided will make the task force a formidable crime-fighting entity. Prosecution includes theft and possession of stolen vehicles, insurance fraud, false auto theft reports, vehicle arsons, criminal damage to property, possession or sale of stolen auto parts, vehicular hijacking and offenses related to the use or possession of forged, stolen or altered vehicle titles or vehicle registrations.

The current budget represents the anticipated investment income earned on the cash balance.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 225 - Auto Theft Task Force						
REVENUES						
Department: 300 - State's Attorney						
	225.300.000.38000	Investment Income	\$ (500)	\$ -	\$ 1,350	\$ 1,350
		Department Total: 300 - State's Attorney	\$ (500)	\$ -	\$ 1,350	\$ 1,350
		REVENUES Total	\$ (500)	\$ -	\$ 1,350	\$ 1,350
EXPENSES						
Department: 300 - State's Attorney						
Sub-Department: 326 - Auto Theft Task Force						
	225.300.326.89000	Addition to Fund Balance	\$ -	\$ -	\$ 1,350	\$ 1,350
		Department Total: 300 - State's Attorney	\$ -	\$ -	\$ 1,350	\$ 1,350
		EXPENSES Total	\$ -	\$ -	\$ 1,350	\$ 1,350

WEED AND SEED 226.300.327

This fund was set up for the Weed and Seed program which aimed to reduce crime and improve the quality of life through human service programs for youth at risk of drug and gang involvement.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 226 - Weed and Seed						
REVENUES						
Department: 300 - State's Attorney						
	226.300.000.39900	Fund Balance Utilization	\$ -	\$ 14,535	\$ 14,000	\$ (535)
		Department Total: 300 - State's Attorney	\$ -	\$ 14,535	\$ 14,000	\$ (535)
		REVENUES Total	\$ -	\$ 14,535	\$ 14,000	\$ (535)
EXPENSES						
Department: 300 - State's Attorney						
Sub-Department: 327 - Weed and Seed						
	226.300.327.53100	Conferences and Meetings	\$ -	\$ 1,305	\$ 1,500	\$ 195
	226.300.327.60000	Office Supplies	\$ -	\$ 13,230	\$ 12,500	\$ (730)
		Department Total: 300 - State's Attorney	\$ -	\$ 14,535	\$ 14,000	\$ (535)
		EXPENSES Total	\$ -	\$ 14,535	\$ 14,000	\$ (535)

CHILD ADVOCACY CENTER
230.300.301

The Kane County Child Advocacy Center pursues justice by advocating on behalf of children, their families, and the community in a victim sensitive manner, by coordinating a multidisciplinary response to child abuse. The Kane County Child Advocacy Center is responsible for investigating and prosecuting cases of child sexual abuse in Kane County.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Provided specialized training to staff	X	
Increased service capability	X	
Provided in-house curriculum training	X	
Sought additional funding in order that service provision would continue	X	
Reduced dependence on outside agencies for CAC staffing	X	
Increased CAC staffing	X	
Earned re-accreditation from the National Children’s Alliance	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of children referred for inquiry from law enforcement and the DCFS	415	763
Number of grants awarded	5	4
Grant funding-total	\$254,741	\$464,031
Number of individuals receiving advocacy services	1,525	1,497
Estimated percentage of successful prosecutions	90%	90%
Criminal cases charged by year	80	59
Cases resolved by trial or guilty plea	70	74

2024 GOALS AND OBJECTIVES

- Continue to provide a safe and non-threatening environment for children and families to discuss issues of abuse for the purpose of holding offenders accountable, and to promote victim healing
- Maintain staff expertise with ongoing training of current best practices in the fields of victim service, investigation and prosecution; locate funds for the same
- Increase or, at a minimum, maintain service capability in the face of continued population growth and budget reductions in order to continue to provide quality interventions on behalf of abused children in Kane County
- Increase CAC staffing to meet the County’s needs-specifically, to increase the number of forensic investigators and victim advocates available at the CAC, paying particular attention to the need for bi-lingual Spanish speaking staff
- Equipment replacement/upgrades including new security system for the CAC
- Ensure proper medical examinations are offered to victims, and to continue to seek additional medical staff and funding to provide these services

CHILD ADVOCACY CENTER
230.300.301

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	14	19	23
Full Time Other*	0	0	0
Part Time Regular	1	1	0
Part Time Other*	0	0	0
Total Budgeted Positions:	15	19	23

*Other: Elected Officials, Per Diem, Commissioners

CHILD ADVOCACY CENTER

230.300.301

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 230 - Child Advocacy Center						
REVENUES						
Department: 300 - State's Attorney						
	230.300.000.32000	Attorney General CAC Grant	\$ 21,928	\$ 33,000	\$ 82,000	\$ 49,000
	230.300.000.32010	DCFS- Child Advocacy Cntr Grant	\$ 109,625	\$ 281,734	\$ 458,898	\$ 177,164
	230.300.000.32076	CESF Grant	\$ 34,020	\$ 20,000	\$ -	\$ (20,000)
	230.300.000.33550	VOCA Grant	\$ 100,428	\$ 144,899	\$ 121,925	\$ (22,974)
	230.300.000.35020	Child Advocacy Center Fees	\$ 479,264	\$ 300,150	\$ 400,000	\$ 99,850
	230.300.000.37040	CAC Invest Salary Reimbursement	\$ 35,000	\$ 35,000	\$ 35,000	\$ -
	230.300.000.38000	Investment Income	\$ (4,991)	\$ 2,000	\$ 40,220	\$ 38,220
	230.300.000.38900	Miscellaneous Other	\$ 25	\$ -	\$ -	\$ -
	230.300.000.39120	Transfer from Fund 120	\$ 473,140	\$ 690,656	\$ 888,556	\$ 197,900
	230.300.000.39900	Fund Balance Utilization	\$ -	\$ 256,975	\$ 250,866	\$ (6,109)
	Department Total: 300 - State's Attorney		\$ 1,248,438	\$ 1,764,414	\$ 2,277,465	\$ 513,051
	REVENUES Total		\$ 1,248,438	\$ 1,764,414	\$ 2,277,465	\$ 513,051
EXPENSES						
Department: 300 - State's Attorney						
Sub-Department: 301 - Child Advocacy Center						
	230.300.301.40000	Salaries and Wages	\$ 793,168	\$ 968,550	\$ 1,503,007	\$ 534,457
	230.300.301.40002	Non-Union Wage Increase	\$ -	\$ 25,173	\$ -	\$ (25,173)
	230.300.301.40003	Cost of Living Increase	\$ -	\$ -	\$ 45,091	\$ 45,091
	230.300.301.40004	Merit Increase	\$ -	\$ -	\$ 70,800	\$ 70,800
	230.300.301.40300	Employee Per Diem	\$ 15,643	\$ 15,600	\$ 15,600	\$ -
	230.300.301.45000	Healthcare Contribution	\$ 166,410	\$ 231,906	\$ 122,700	\$ (109,206)
	230.300.301.45010	Dental Contribution	\$ 4,212	\$ 5,898	\$ 7,509	\$ 1,611
	230.300.301.45100	FICA/SS Contribution	\$ 59,837	\$ 77,213	\$ 118,430	\$ 41,217
	230.300.301.45200	IMRF Contribution	\$ 53,797	\$ 51,980	\$ 70,903	\$ 18,923
	230.300.301.50150	Contractual/Consulting Services	\$ 3,546	\$ 3,500	\$ 2,500	\$ (1,000)
	230.300.301.50205	Examinations	\$ -	\$ 7,800	\$ 2,500	\$ (5,300)
	230.300.301.50240	Trials and Costs of Hearing	\$ 3,335	\$ 8,000	\$ 6,000	\$ (2,000)
	230.300.301.50260	Witness Costs	\$ -	\$ 6,000	\$ 4,000	\$ (2,000)
	230.300.301.50270	Court Reporter Costs	\$ 2,944	\$ 3,000	\$ 4,000	\$ 1,000
	230.300.301.50620	Counseling Services	\$ 18,200	\$ 45,000	\$ 30,000	\$ (15,000)
	230.300.301.52140	Repairs and Maint- Copiers	\$ 3,840	\$ 3,600	\$ 2,500	\$ (1,100)
	230.300.301.52230	Repairs and Maint- Vehicles	\$ 2,503	\$ 1,500	\$ 3,000	\$ 1,500
	230.300.301.53000	Liability Insurance	\$ 21,983	\$ 29,017	\$ 49,431	\$ 20,414
	230.300.301.53010	Workers Compensation	\$ 26,531	\$ 22,062	\$ 34,013	\$ 11,951
	230.300.301.53020	Unemployment Claims	\$ 664	\$ 398	\$ 795	\$ 397
	230.300.301.53100	Conferences and Meetings	\$ 7,992	\$ 5,500	\$ 36,381	\$ 30,881
	230.300.301.53110	Employee Training	\$ 10,001	\$ 7,500	\$ 15,000	\$ 7,500
	230.300.301.53120	Employee Mileage Expense	\$ 34	\$ 750	\$ 500	\$ (250)
	230.300.301.53130	General Association Dues	\$ 6,565	\$ 6,600	\$ 7,675	\$ 1,075
	230.300.301.60000	Office Supplies	\$ 1,158	\$ 2,000	\$ 1,000	\$ (1,000)
	230.300.301.60010	Operating Supplies	\$ 2,653	\$ 7,000	\$ 5,250	\$ (1,750)
	230.300.301.60020	Computer Related Supplies	\$ 4,880	\$ 10,000	\$ 5,000	\$ (5,000)
	230.300.301.60050	Books and Subscriptions	\$ 2,904	\$ 2,500	\$ 2,500	\$ -
	230.300.301.60060	Computer Software- Non Capital	\$ 381	\$ 2,500	\$ 5,000	\$ 2,500
	230.300.301.60070	Computer Hardware- Non Capital	\$ 13,115	\$ 6,500	\$ 7,500	\$ 1,000
	230.300.301.60290	Photography Supplies	\$ -	\$ 2,000	\$ 1,000	\$ (1,000)
	230.300.301.63040	Fuel- Vehicles	\$ 2,928	\$ 3,000	\$ 4,500	\$ 1,500
	230.300.301.64000	Telephone	\$ 7,910	\$ 4,000	\$ 7,500	\$ 3,500
	230.300.301.70070	Automotive Equipment	\$ -	\$ -	\$ 85,880	\$ 85,880
	230.300.301.89000	Addition to Fund Balance	\$ -	\$ 198,367	\$ -	\$ (198,367)
	Department Total: 300 - State's Attorney		\$ 1,237,132	\$ 1,764,414	\$ 2,277,465	\$ 513,051
	EXPENSES Total		\$ 1,237,132	\$ 1,764,414	\$ 2,277,465	\$ 513,051

EQUITABLE SHARING PROGRAM 231.300.332

The Equitable Sharing Program is a Federal program which shares Federal and forfeiture proceeds with cooperating state and Federal law enforcement agencies. The Department of Justice Asset Forfeiture Program serves not only to deter crime but also to provide valuable additional resources to state and local law enforcement agencies. Following strict guidelines for permissible uses, funds are used at the discretion of the State's Attorney. Funds do not have to be spent in the same County fiscal year and are carried over from year to year.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 231 - Equitable Sharing Program						
REVENUES						
Department: 300 - State's Attorney						
	231.300.000.38000	Investment Income	\$ (540)	\$ -	\$ 1,456	\$ 1,456
	231.300.000.38600	DOJ Equitable Sharing Proceeds	\$ -	\$ 25,000	\$ 10,000	\$ (15,000)
		Department Total: 300 - State's Attorney	\$ (540)	\$ 25,000	\$ 11,456	\$ (13,544)
		REVENUES Total	\$ (540)	\$ 25,000	\$ 11,456	\$ (13,544)
EXPENSES						
Department: 300 - State's Attorney						
Sub-Department: 332 - Equitable Sharing Program						
	231.300.332.53110	Employee Training	\$ -	\$ 25,000	\$ 10,000	\$ (15,000)
	231.300.332.89000	Addition to Fund Balance	\$ -	\$ -	\$ 1,456	\$ 1,456
		Department Total: 300 - State's Attorney	\$ -	\$ 25,000	\$ 11,456	\$ (13,544)
		EXPENSES Total	\$ -	\$ 25,000	\$ 11,456	\$ (13,544)

STATE'S ATTORNEY RECORDS AUTOMATION 232.300.333

The State's Attorney Records Automation Fund, per statute, collects money paid by the defendant on a judgement 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 expenses of the State's Attorney's Office for establishing and maintaining automated record keeping systems.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Transfer of data from hard copies to digital format and storage	X	

KEY PERFORMANCE MEASURES	2022	2023
Help Desk tickets processed	1,200	1,325

2024 GOALS AND OBJECTIVES

- Implement data and statistical record keeping for Pre-Arrest Diversion Program
- Implement video and other digital evidence conversions to usable forms for use in court trials
- Implement program that converts videos to MP4 format, and training of personnel to convert the evidence

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	0.6	0.6	0.6
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	0.6	0.6	0.6

*Other: Elected Officials, Per Diem, Commissioners

STATE'S ATTORNEY RECORDS AUTOMATION

232.300.333

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 232 - State's Atty Records Automation						
REVENUES						
Department: 300 - State's Attorney						
	232.300.000.35300	Records Automation Fees	\$ 20,289	\$ 30,000	\$ 20,000	\$ (10,000)
	232.300.000.38000	Investment Income	\$ (1,265)	\$ -	\$ 3,895	\$ 3,895
	232.300.000.39900	Fund Balance Utilization	\$ -	\$ 45,334	\$ 45,087	\$ (247)
		Department Total: 300 - State's Attorney	\$ 19,024	\$ 75,334	\$ 68,982	\$ (6,352)
		REVENUES Total	\$ 19,024	\$ 75,334	\$ 68,982	\$ (6,352)
EXPENSES						
Department: 300 - State's Attorney						
Sub-Department: 333 - State's Atty Records Automation						
	232.300.333.40000	Salaries and Wages	\$ 33,771	\$ 34,242	\$ 35,153	\$ 911
	232.300.333.40002	Non-Union Wage Increase	\$ -	\$ 1,031	\$ -	\$ (1,031)
	232.300.333.40003	Cost of Living Increase	\$ -	\$ -	\$ 1,055	\$ 1,055
	232.300.333.40004	Merit Increase	\$ -	\$ -	\$ 3,847	\$ 3,847
	232.300.333.45000	Healthcare Contribution	\$ 7,237	\$ 8,319	\$ 12,000	\$ 3,681
	232.300.333.45010	Dental Contribution	\$ 387	\$ 400	\$ 430	\$ 30
	232.300.333.45100	FICA/SS Contribution	\$ 2,422	\$ 2,698	\$ 2,770	\$ 72
	232.300.333.45200	IMRF Contribution	\$ 2,098	\$ 1,816	\$ 1,659	\$ (157)
	232.300.333.53000	Liability Insurance	\$ 531	\$ 1,030	\$ 1,213	\$ 183
	232.300.333.53010	Workers Compensation	\$ 641	\$ 783	\$ 835	\$ 52
	232.300.333.53020	Unemployment Claims	\$ 17	\$ 15	\$ 20	\$ 5
	232.300.333.60070	Computer Hardware- Non Capital	\$ 8,621	\$ 25,000	\$ 10,000	\$ (15,000)
		Department Total: 300 - State's Attorney	\$ 55,725	\$ 75,334	\$ 68,982	\$ (6,352)
		EXPENSES Total	\$ 55,725	\$ 75,334	\$ 68,982	\$ (6,352)

BAD CHECK RESTITUTION

233.300.338

The Bad Check Restitution Program is a vehicle in which dishonored checks are recovered and are assessed a transaction fee to defray the costs and expenses incurred. The funds are used at the discretion of the State's Attorney, do not have to be spent in the same county fiscal year, and are carried over from year to year.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 233 - Bad Check Restitution						
REVENUES						
Department: 300 - State's Attorney						
	233.300.000.38000	Investment Income	\$ (595)	\$ -	\$ 1,605	\$ 1,605
		Department Total: 300 - State's Attorney	\$ (595)	\$ -	\$ 1,605	\$ 1,605
		REVENUES Total	\$ (595)	\$ -	\$ 1,605	\$ 1,605
EXPENSES						
Department: 300 - State's Attorney						
Sub-Department: 338 - Bad Check Restitution						
	233.300.338.89000	Addition to Fund Balance	\$ -	\$ -	\$ 1,605	\$ 1,605
		Department Total: 300 - State's Attorney	\$ -	\$ -	\$ 1,605	\$ 1,605
		EXPENSES Total	\$ -	\$ -	\$ 1,605	\$ 1,605

DRUG ASSET FORFEITURE 234.300.339

The Drug Asset Forfeiture Program is a state program which shares forfeiture proceeds with cooperating state law enforcement agencies. The program serves not only to deter crime but also to provide valuable additional resources to state and local law enforcement agencies. Following strict guidelines for permissible uses, the funds are used at the discretion of the State's Attorney. Funds do not have to be spent in the same county fiscal year and are carried over from year to year.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 234 - Drug Asset Forfeiture						
REVENUES						
Department: 300 - State's Attorney						
	234.300.000.36020	Drug Fines	\$ 33,383	\$ 50,000	\$ 50,000	\$ -
	234.300.000.38000	Investment Income	\$ (3,380)	\$ -	\$ 8,672	\$ 8,672
		Department Total: 300 - State's Attorney	\$ 30,003	\$ 50,000	\$ 58,672	\$ 8,672
		REVENUES Total	\$ 30,003	\$ 50,000	\$ 58,672	\$ 8,672
EXPENSES						
Department: 300 - State's Attorney						
Sub-Department: 339 - Drug Asset Forfeiture						
	234.300.339.50150	Contractual/Consulting Services	\$ -	\$ 50,000	\$ 50,000	\$ -
	234.300.339.89000	Addition to Fund Balance	\$ -	\$ -	\$ 8,672	\$ 8,672
		Department Total: 300 - State's Attorney	\$ -	\$ 50,000	\$ 58,672	\$ 8,672
		EXPENSES Total	\$ -	\$ 50,000	\$ 58,672	\$ 8,672

STATE'S ATTORNEY EMPLOYEE EVENTS 235.300.340

The Employee Events Fund is an account that holds the proceeds of in-house fund raising events held by the employees of the State's Attorney's Office for the benefit of its employees.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 235 - State's Attorney Employee Events						
REVENUES						
Department: 300 - State's Attorney						
	235.300.000.37900	Miscellaneous Reimbursement	\$ -	\$ 10	\$ -	(10)
	235.300.000.38000	Investment Income	\$ (20)	\$ -	\$ 55	55
		Department Total: 300 - State's Attorney	\$ (20)	\$ 10	\$ 55	45
		REVENUES Total	\$ (20)	\$ 10	\$ 55	45
EXPENSES						
Department: 300 - State's Attorney						
Sub-Department: 340 - State's Attorney Employee Events						
	235.300.340.60010	Operating Supplies	\$ -	\$ 10	\$ -	(10)
	235.300.340.89000	Addition to Fund Balance	\$ -	\$ -	\$ 55	55
		Department Total: 300 - State's Attorney	\$ -	\$ 10	\$ 55	45
		EXPENSES Total	\$ -	\$ 10	\$ 55	45

CHILD ADVOCACY ADVISORY BOARD

236.300.341

The Kane County Child Advisory Center (CAC) pursues justice by advocating on behalf of children, their families, and the community in a victim sensitive manner, by coordinating a multidisciplinary response to child abuse. The Child Advocacy Advisory Board's (CAAB) purpose is to develop and maintain a multidisciplinary approach to coordinate the investigation, treatment and the prosecution of sexual abuse of children in Kane County. The CAAB meets quarterly and there is an annual review and adoption of a protocol governing the investigation and prosecution of child sexual abuse cases. The CAAB works together to promote interdisciplinary communication and training of personnel from the various Kane County offices, agencies and departments. The CAAB is comprised of representatives from the following agencies; the Sheriff, the Illinois Department of Children and Family Services, the State's Attorney, local law enforcement, CASA, the Regional Office of Education, and the County Mental Health Department.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 236 - Child Advocacy Advisory Board						
REVENUES						
Department: 300 - State's Attorney						
	236.300.000.38000	Investment Income	\$ (370)	\$ -	\$ 997	\$ 997
		Department Total: 300 - State's Attorney	\$ (370)	\$ -	\$ 997	\$ 997
		REVENUES Total	\$ (370)	\$ -	\$ 997	\$ 997
EXPENSES						
Department: 300 - State's Attorney						
Sub-Department: 341 - Child Advocacy Advisory Board						
	236.300.341.89000	Addition to Fund Balance	\$ -	\$ -	\$ 997	\$ 997
		Department Total: 300 - State's Attorney	\$ -	\$ -	\$ 997	\$ 997
		EXPENSES Total	\$ -	\$ -	\$ 997	\$ 997

MONEY LAUNDERING

237.300.342

The Money Laundering Program is a state program which shares forfeiture proceeds with cooperating state law enforcement agencies. It serves not only to deter crime but also to provide valuable additional resources to state and local law enforcement agencies. Following strict guidelines for permissible uses, the funds are used at the discretion of the State's Attorney. Funds do not have to be spent in the same county fiscal year and are carried over from year to year.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 237 - Money Laundering - State's Atty						
REVENUES						
Department: 300 - State's Attorney						
	237.300.000.36020	Drug Fines	\$ -	\$ 5,000	\$ 2,500	\$ (2,500)
	237.300.000.38000	Investment Income	\$ (3,208)	\$ -	\$ 8,648	\$ 8,648
		Department Total: 300 - State's Attorney	\$ (3,208)	\$ 5,000	\$ 11,148	\$ 6,148
		REVENUES Total	\$ (3,208)	\$ 5,000	\$ 11,148	\$ 6,148
EXPENSES						
Department: 300 - State's Attorney						
Sub-Department: 342 - Money Laundering						
	237.300.342.53100	Conferences and Meetings	\$ -	\$ 5,000	\$ 2,500	\$ (2,500)
	237.300.342.89000	Addition to Fund Balance	\$ -	\$ -	\$ 8,648	\$ 8,648
		Department Total: 300 - State's Attorney	\$ -	\$ 5,000	\$ 11,148	\$ 6,148
		EXPENSES Total	\$ -	\$ 5,000	\$ 11,148	\$ 6,148

PUBLIC DEFENDER RECORDS AUTOMATION 244.360.362

The Public Defender Records Automation Fund is a new fund starting in FY20 that will collect Records Automation Fees as set forth by statute. The mission of the Kane County Public Defender's Office is to provide quality legal representation to indigent persons charged with criminal or delinquency offenses or whose rights as parents are in jeopardy.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 244 - Public Defender Rec Automation						
REVENUES						
Department: 360 - Public Defender						
	244.360.000.35300	Records Automation Fees	\$ 10,136	\$ 1,000	\$ 1,000	\$ -
	244.360.000.38000	Investment Income	\$ (366)	\$ -	\$ 884	\$ 884
		Department Total: 360 - Public Defender	\$ 9,770	\$ 1,000	\$ 1,884	\$ 884
		REVENUES Total	\$ 9,770	\$ 1,000	\$ 1,884	\$ 884
EXPENSES						
Department: 360 - Public Defender						
Sub-Department: 362 - PD Records Automation						
	244.360.362.50150	Contractual/Consulting Services	\$ -	\$ 1,000	\$ 1,000	\$ -
	244.360.362.89000	Addition to Fund Balance	\$ -	\$ -	\$ 884	\$ 884
		Department Total: 360 - Public Defender	\$ -	\$ 1,000	\$ 1,884	\$ 884
		EXPENSES Total	\$ -	\$ 1,000	\$ 1,884	\$ 884

EMPLOYEE EVENTS FUND 246.120.135

Through strategic partnerships and collaboration, the Department of Human Resource Management strives to recruit and retain a high-performing and diverse workforce while fostering a healthy, safe and productive work environment for employees, their families, departments, and the public in order to maximize individual and organizational potential

2023 PROJECT RECAP	CONTINUING	COMPLETED
Employee recognition for 10, 20, 30 and 40 years of service	X	

KEY PERFORMANCE MEASURES	2022	2023
Employee attendance at events	0	0
Employees recognized for 20 years of service	62	60

2024 GOALS AND OBJECTIVES

- Enhance employee recognition to increase employee satisfaction

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 246 - Employee Events Fund						
REVENUES						
Department: 120 - Human Resource Management						
	246.120.000.37900	Miscellaneous Reimbursement	\$ 575	\$ 800	\$ 800	\$ -
	246.120.000.38000	Investment Income	\$ (256)	\$ 184	\$ 709	\$ 525
	Department Total: 120 - Human Resource Management		\$ 320	\$ 984	\$ 1,509	\$ 525
	REVENUES Total		\$ 320	\$ 984	\$ 1,509	\$ 525
EXPENSES						
Department: 120 - Human Resource Management						
Sub-Department: 135 - EE Events						
	246.120.135.60080	Employee Recognition Supplies	\$ 1,044	\$ 984	\$ 984	\$ -
	246.120.135.89000	Addition to Fund Balance	\$ -	\$ -	\$ 525	\$ 525
	Department Total: 120 - Human Resource Management		\$ 1,044	\$ 984	\$ 1,509	\$ 525
	EXPENSES Total		\$ 1,044	\$ 984	\$ 1,509	\$ 525

EMA VOLUNTEER FUND 247.380.511 and 247.510.511

The Office of Emergency Management supports a regional all-hazard approach to disaster management and Homeland Security through the coordination of programs that promote community planning, increase public awareness, and develop effective mitigation, response and recovery capabilities. The EMA Volunteer Fund supports donations made to the agency to support the volunteer program.

In May of 2019, Emergency Management was moved under the jurisdiction of the Kane County Sheriff's Department (380), and in FY23 Emergency Management was returned to its own department (510).

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 247 - EMA Volunteer Fund						
REVENUES						
Department: 380 - Sheriff						
	247.380.000.39000	Transfer From Other Funds	\$ 1,720	\$ -	\$ -	\$ -
		Sub-Department Total: 000 - Revenues	\$ 1,720	\$ -	\$ -	\$ -
		Department Total: 380 - Sheriff	\$ 1,720	\$ -	\$ -	\$ -
Department: 510 - Emergency Management Services						
Sub-Department: 000 - Revenues						
	247.510.000.38000	Investment Income	\$ -	\$ -	\$ 1,277	\$ 1,277
	247.510.000.38520	General Donations	\$ -	\$ 3,000	\$ 3,000	\$ -
	247.510.000.38900	Miscellaneous Other	\$ -	\$ 200	\$ -	\$ (200)
		Sub-Department Total: 000 - Revenues	\$ -	\$ 3,200	\$ 4,277	\$ 1,077
		Department Total: 510 - Emergency Management Services	\$ -	\$ 3,200	\$ 4,277	\$ 1,077
		REVENUES Total	\$ 1,720	\$ 3,200	\$ 4,277	\$ 1,077
EXPENSES						
Department: 510 - Emergency Management Services						
Sub-Department: 511 - EMA Volunteers						
	247.510.511.55000	Miscellaneous Contractual Exp	\$ -	\$ 2,200	\$ 2,800	\$ 600
	247.510.511.60010	Operating Supplies	\$ -	\$ 600	\$ 200	\$ (400)
	247.510.511.89000	Addition to Fund Balance	\$ -	\$ 400	\$ 1,277	\$ 877
		Sub-Department Total: 511 - EMA Volunteers	\$ -	\$ 3,200	\$ 4,277	\$ 1,077
		Department Total: 510 - Emergency Management Services	\$ -	\$ 3,200	\$ 4,277	\$ 1,077
		EXPENSES Total	\$ -	\$ 3,200	\$ 4,277	\$ 1,077

KC EMERGENCY PLANNING 248.380.512 and 248.510.512

The Office of Emergency Management supports a regional all-hazard approach to disaster management and Homeland Security through the coordination of programs that promote community planning, increase public awareness, and develop effective mitigation, response and recovery capabilities. The KC Emergency Planning Fund supports donations made to the Local Emergency Planning Committee (LEPC) to support the Kane County hazardous materials preparedness program.

In May of 2019, Emergency Management was moved under the jurisdiction of the Kane County Sheriff's Department (380), and in FY23 Emergency Management was returned to its own department (510).

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 248 - KC Emergency Planning						
REVENUES						
Department: 380 - Sheriff						
	248.380.000.38000	Investment Income	\$ (346)	\$ -	\$ -	\$ -
		Sub-Department Total: 000 - Revenues	\$ (346)	\$ -	\$ -	\$ -
		Department Total: 380 - Sheriff	\$ (346)	\$ -	\$ -	\$ -
Department: 510 - Emergency Management Services						
Sub-Department: 000 - Revenues						
	248.510.000.38000	Investment Income	\$ -	\$ -	\$ 933	\$ 933
	248.510.000.38520	General Donations	\$ -	\$ 4,000	\$ 4,000	\$ -
		Sub-Department Total: 000 - Revenues	\$ -	\$ 4,000	\$ 4,933	\$ 933
		Department Total: 510 - Emergency Management Services	\$ -	\$ 4,000	\$ 4,933	\$ 933
		REVENUES Total	\$ (346)	\$ 4,000	\$ 4,933	\$ 933
EXPENSES						
Department: 510 - Emergency Management Services						
Sub-Department: 512 - KC Emergency Planning						
	248.510.512.55000	Miscellaneous Contractual Exp	\$ -	\$ 3,000	\$ 2,001	\$ (999)
	248.510.512.60000	Office Supplies	\$ -	\$ 50	\$ 50	\$ -
	248.510.512.60010	Operating Supplies	\$ -	\$ 475	\$ 475	\$ -
	248.510.512.65000	Miscellaneous Supplies	\$ -	\$ 325	\$ 325	\$ -
	248.510.512.89000	Addition to Fund Balance	\$ -	\$ 150	\$ 2,082	\$ 1,932
		Sub-Department Total: 512 - KC Emergency Planning	\$ -	\$ 4,000	\$ 4,933	\$ 933
		Department Total: 510 - Emergency Management Services	\$ -	\$ 4,000	\$ 4,933	\$ 933
		EXPENSES Total	\$ -	\$ 4,000	\$ 4,933	\$ 933

BOMB SQUAD SWAT

249.380.385

This Special Revenue Fund is used for Bomb Squad and SWAT revenues and/or expenses that specifically pertain to these categories.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 249 - Bomb Squad SWAT						
REVENUES						
Department: 380 - Sheriff						
Sub-Department: 000 - Revenues						
	249.380.000.38520	General Donations	\$ 31,591	\$ -	\$ -	\$ -
	249.380.000.38900	Miscellaneous Other	\$ -	\$ 5,000	\$ 5,000	\$ -
		Department Total: 380 - Sheriff	\$ 31,591	\$ 5,000	\$ 5,000	\$ -
		REVENUES Total	\$ 31,591	\$ 5,000	\$ 5,000	\$ -
EXPENSES						
Department: 380 - Sheriff						
Sub-Department: 385 - Bomb Squad SWAT						
	249.380.385.50150	Contractual/Consulting Services	\$ -	\$ 2,500	\$ 2,500	\$ -
	249.380.385.65000	Miscellaneous Supplies	\$ 23,165	\$ 2,500	\$ 2,500	\$ -
		Department Total: 380 - Sheriff	\$ 23,165	\$ 5,000	\$ 5,000	\$ -
		EXPENSES Total	\$ 23,165	\$ 5,000	\$ 5,000	\$ -

LAW LIBRARY **250.370.370**

Mission: In support of its governing statute, 55 ILCS 5/5-39001, the Kane County Law Library and Self Help Legal Center staff strives to provide outstanding service, recognizing, supporting, and furthering open and equal access to the legal system as well as legal and governmental information.

Vision: Towards the fulfillment of our mission, it is the vision of the Kane County Law Library and Self Help Legal Center to openly advocate for, and fiercely support, equal access to the legal system as well as legal and governmental information through:

- Assisting the public in their efforts to understand and use the legal system effectively and efficiently
- Creating informed consumers with realistic expectations of the legal system
- Ensuring equal access to legal and governmental information in the most cost effective manner
- Continuing to educate ourselves and others about new technologies and services, and supplying those technologies and services deemed appropriate at no or low costs
- Actively advocating through professional associations for open and equal access to the legal system as well as legal and governmental information
- Supporting not only the Judiciary Department, County personnel, and those in the legal professions, but the public and its diverse membership in their quest for equal access to the legal system, and legal and governmental information
- Creating positive contacts and experiences between the public and the legal system

2023 PROJECT RECAP	CONTINUING	COMPLETED
Continued to strive to create stronger online reference tools and informational aids	X	
Continued to coordinate with other county departments to envision, create, and disseminate plain language legal information to end users	X	
Re-envisioned the law library physical footprint to better meet end user needs	X	

KEY PERFORMANCE MEASURES	2022	2023
Total number of patrons directly assisted by staff	2,234	2,421
Total number of public directly assisted by staff	2,143	1,927
Total number of self-represented litigants assisted through Lawyer in the Library		497
Total number of Divorce and Family Law Help		279
Total number of Lawyer in the Libraray at Public Libraries		218
Total number of times staff assisted with Zoom court	1,006	1,006

2024 GOALS AND OBJECTIVES

- Continue to forward 2023 performance measures
- Reformat Local Court Rules for consistency, accuracy and searchability
- Create style guide for court system

LAW LIBRARY

250.370.370

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	2	1	1
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	2	1	1

*Other: Elected Officials, Per Diem, Commissioners

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 250 - Law Library						
REVENUES						
Department: 370 - Law Library						
	250.370.000.34275	Conference Room Fees	\$ 30	\$ 30	\$ 10	(20)
	250.370.000.34280	Photocopy Fees	\$ 220	\$ 225	\$ 113	(112)
	250.370.000.34290	Invoicing Fees	\$ -	\$ 10	\$ 10	-
	250.370.000.34300	Document Delivery Fees	\$ 5	\$ 15	\$ 10	(5)
	250.370.000.34310	Faxing Fees	\$ 1	\$ 1	\$ -	(1)
	250.370.000.34320	Boy Scout Law Merit Badge Fees	\$ -	\$ 450	\$ 450	-
	250.370.000.34330	Law Library Fees	\$ 271,990	\$ 276,000	\$ 275,580	(420)
	250.370.000.34340	Computer Printout Fees	\$ 466	\$ 225	\$ 750	525
	250.370.000.35080	Book Sale Fees	\$ 675	\$ 600	\$ 600	-
	250.370.000.35900	Miscellaneous Fees	\$ 41	\$ 30	\$ 30	-
	250.370.000.36110	Overdue Item Fines	\$ 1	\$ 5	\$ 5	-
	250.370.000.37900	Miscellaneous Reimbursement	\$ 755	\$ 250	\$ 200	(50)
	250.370.000.38000	Investment Income	\$ (2,733)	\$ 974	\$ 8,251	7,277
	250.370.000.38900	Miscellaneous Other	\$ 10,000	\$ 9,136	\$ 29,136	20,000
	250.370.000.39900	Fund Balance Utilization	\$ -	\$ 3,120	\$ -	(3,120)
		Department Total: 370 - Law Library	\$ 281,451	\$ 291,071	\$ 315,145	\$ 24,074
		REVENUES Total	\$ 281,451	\$ 291,071	\$ 315,145	\$ 24,074
EXPENSES						
Department: 370 - Law Library						
Sub-Department: 370 - Law Library						
	250.370.370.40000	Salaries and Wages	\$ 115,903	\$ 87,906	\$ 90,269	2,363
	250.370.370.40002	Non-Union Wage Increase	\$ -	\$ 2,645	\$ 1	(2,644)
	250.370.370.40003	Cost of Living Increase	\$ -	\$ -	\$ 2,709	2,709
	250.370.370.45000	Healthcare Contribution	\$ 14,436	\$ 11,179	\$ 11,461	282
	250.370.370.45010	Dental Contribution	\$ 405	\$ 256	\$ 275	19
	250.370.370.45100	FICA/SS Contribution	\$ 8,463	\$ 11,105	\$ 7,113	(3,992)
	250.370.370.45200	JMRF Contribution	\$ 7,526	\$ 7,476	\$ 4,259	(3,217)
	250.370.370.50590	Professional Services	\$ 1,338	\$ 2,000	\$ 4,000	2,000
	250.370.370.52140	Repairs and Maint- Copiers	\$ 3,613	\$ 800	\$ 800	-
	250.370.370.53000	Liability Insurance	\$ 3,130	\$ 4,239	\$ 2,808	(1,431)
	250.370.370.53010	Workers Compensation	\$ 3,778	\$ 3,223	\$ 1,932	(1,291)
	250.370.370.53020	Unemployment Claims	\$ 95	\$ 59	\$ 46	(13)
	250.370.370.53100	Conferences and Meetings	\$ 414	\$ 300	\$ 3,000	2,700
	250.370.370.53120	Employee Mileage Expense	\$ 925	\$ 300	\$ 700	400
	250.370.370.53130	General Association Dues	\$ 905	\$ 1,080	\$ 1,130	50
	250.370.370.55000	Miscellaneous Contractual Exp	\$ 17,159	\$ 12,432	\$ 7,252	(5,180)
	250.370.370.60000	Office Supplies	\$ 5,189	\$ 500	\$ 1,200	700
	250.370.370.60010	Operating Supplies	\$ 1,135	\$ -	\$ -	-
	250.370.370.60020	Computer Related Supplies	\$ 6,310	\$ 15,040	\$ 9,750	(5,290)
	250.370.370.60040	Postage	\$ 32	\$ -	\$ -	-
	250.370.370.60050	Books and Subscriptions	\$ 132,948	\$ 60,543	\$ 82,615	22,072
	250.370.370.60230	Food	\$ 386	\$ 220	\$ 520	300
	250.370.370.64000	Telephone	\$ 1,453	\$ 900	\$ 900	-
	250.370.370.64010	Cellular Phone	\$ -	\$ 600	\$ 600	-
	250.370.370.70000	Computers	\$ -	\$ -	\$ 2,500	2,500
	250.370.370.70050	Printers	\$ -	\$ -	\$ 300	300
	250.370.370.70080	Office Furniture	\$ -	\$ -	\$ 6,500	6,500
	250.370.370.89000	Addition to Fund Balance	\$ -	\$ 62,442	\$ 69,534	7,092
	250.370.370.99001	Transfer to Fund 001	\$ 5,585	\$ 5,826	\$ 2,971	(2,855)
		Department Total: 370 - Law Library	\$ 331,129	\$ 291,071	\$ 315,145	\$ 24,074
		EXPENSES Total	\$ 331,129	\$ 291,071	\$ 315,145	\$ 24,074

CANTEEN COMMISSION 251.380.386

This Special Revenue Fund is used for revenue that is generated by commissions from commissary sales. The money can only be used to purchase items of benefit to inmates at the facility.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 251 - Canteen Commission						
REVENUES						
Department: 380 - Sheriff						
	251.380.000.34450	Bond Fees	\$ 35,826	\$ -	\$ -	\$ -
	251.380.000.37900	Miscellaneous Reimbursement	\$ 424,709	\$ 650,000	\$ 650,000	\$ -
	251.380.000.38000	Investment Income	\$ 81	\$ -	\$ -	\$ -
	251.380.000.38520	General Donations	\$ 1,354	\$ -	\$ -	\$ -
		Department Total: 380 - Sheriff	\$ 461,971	\$ 650,000	\$ 650,000	\$ -
		REVENUES Total	\$ 461,971	\$ 650,000	\$ 650,000	\$ -
EXPENSES						
Department: 380 - Sheriff						
Sub-Department: 386 - Canteen Commission						
	251.380.386.50150	Contractual/Consulting Services	\$ 374,951	\$ 325,000	\$ 325,000	\$ -
	251.380.386.56010	Bond	\$ 22,443	\$ -	\$ -	\$ -
	251.380.386.56020	Bond Fee	\$ 1,400	\$ -	\$ -	\$ -
	251.380.386.56030	Transportation	\$ 9,532	\$ -	\$ -	\$ -
	251.380.386.60000	Office Supplies	\$ 14,475	\$ -	\$ -	\$ -
	251.380.386.60040	Postage	\$ 7,659	\$ -	\$ -	\$ -
	251.380.386.60050	Books and Subscriptions	\$ 19,608	\$ -	\$ -	\$ -
	251.380.386.60160	Cleaning Supplies	\$ 750	\$ -	\$ -	\$ -
	251.380.386.60230	Food	\$ 49,194	\$ -	\$ -	\$ -
	251.380.386.60240	Clothing Supplies	\$ 3,390	\$ -	\$ -	\$ -
	251.380.386.60570	Office Furniture - Non-Capital	\$ 6,915	\$ -	\$ -	\$ -
	251.380.386.60580	Special Purpose Equip - Non-Capital	\$ 2,180	\$ -	\$ -	\$ -
	251.380.386.63050	Cable TV	\$ 2,947	\$ -	\$ -	\$ -
	251.380.386.65000	Miscellaneous Supplies	\$ 99,837	\$ 325,000	\$ 325,000	\$ -
		Department Total: 380 - Sheriff	\$ 615,279	\$ 650,000	\$ 650,000	\$ -
		EXPENSES Total	\$ 615,279	\$ 650,000	\$ 650,000	\$ -

SHERIFF DEF FEDERAL - DOJ
252.380.387

This Special Revenue Fund is used for funds received by the Federal Government and expenses that must follow strict Federal guidelines.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 252 - Sheriff DEF Federal - DOJ						
REVENUES						
Department: 380 - Sheriff						
	252.380.000.32225	Equitable Sharing Program-DOJ Federal Grant	\$ (401)	\$ -	\$ -	\$ -
	252.380.000.38000	Investment Income	\$ (766)	\$ -	\$ 1,044	\$ 1,044
	252.380.000.38900	Miscellaneous Other	\$ -	\$ 10,000	\$ 10,000	\$ -
		Department Total: 380 - Sheriff	\$ (1,168)	\$ 10,000	\$ 11,044	\$ 1,044
		REVENUES Total	\$ (1,168)	\$ 10,000	\$ 11,044	\$ 1,044
EXPENSES						
Department: 380 - Sheriff						
Sub-Department: 387 - DEF Federal - DOJ						
	252.380.387.50150	Contractual/Consulting Services	\$ -	\$ 10,000	\$ 10,000	\$ -
	252.380.387.89000	Addition to Fund Balance	\$ -	\$ -	\$ 1,044	\$ 1,044
		Department Total: 380 - Sheriff	\$ -	\$ 10,000	\$ 11,044	\$ 1,044
		EXPENSES Total	\$ -	\$ 10,000	\$ 11,044	\$ 1,044

COUNTY SHERIFF DEF LOCAL
253.380.388

This Special Revenue Fund is used for funds received by state and local entities and expenses that must follow strict guidelines for use.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 253 - County Sheriff DEF Local						
REVENUES						
Department: 380 - Sheriff						
	253.380.000.36020	Drug Fines	\$ 443,786	\$ -	\$ -	\$ -
	253.380.000.38000	Investment Income	\$ (6)	\$ -	\$ -	\$ -
	253.380.000.38530	Auction Sales	\$ 29,510	\$ -	\$ -	\$ -
	253.380.000.38900	Miscellaneous Other	\$ -	\$ 20,000	\$ 20,000	\$ -
		Department Total: 380 - Sheriff	\$ 473,290	\$ 20,000	\$ 20,000	\$ -
		REVENUES Total	\$ 473,290	\$ 20,000	\$ 20,000	\$ -
EXPENSES						
Department: 380 - Sheriff						
Sub-Department: 388 - DEF Local						
	253.380.388.50150	Contractual/Consulting Services	\$ 432	\$ 20,000	\$ 20,000	\$ -
	253.380.388.53110	Employee Training	\$ 1,186	\$ -	\$ -	\$ -
	253.380.388.53130	General Association Dues	\$ 25	\$ -	\$ -	\$ -
	253.380.388.60050	Books and Subscriptions	\$ 1,800	\$ -	\$ -	\$ -
	253.380.388.60580	Special Purpose Equip - Non-Capital	\$ 8,986	\$ -	\$ -	\$ -
	253.380.388.65000	Miscellaneous Supplies	\$ 18,510	\$ -	\$ -	\$ -
		Department Total: 380 - Sheriff	\$ 30,939	\$ 20,000	\$ 20,000	\$ -
		EXPENSES Total	\$ 30,939	\$ 20,000	\$ 20,000	\$ -

FATS

254.380.389

This Special Revenue Fund is used for FATS revenues and/or expenses that specifically pertain to these activities.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 254 - FATS						
REVENUES						
Department: 380 - Sheriff						
	254.380.000.35900	Miscellaneous Fees	\$ 3,894	\$ 6,000	\$ 6,000	\$ -
		Department Total: 380 - Sheriff	\$ 3,894	\$ 6,000	\$ 6,000	\$ -
		REVENUES Total	\$ 3,894	\$ 6,000	\$ 6,000	\$ -
EXPENSES						
Department: 380 - Sheriff						
Sub-Department: 389 - FATS						
	254.380.389.50150	Contractual/Consulting Services	\$ -	\$ 6,000	\$ 6,000	\$ -
	254.380.389.65000	Miscellaneous Supplies	\$ 2,577	\$ -	\$ -	\$ -
		Department Total: 380 - Sheriff	\$ 2,577	\$ 6,000	\$ 6,000	\$ -
		EXPENSES Total	\$ 2,577	\$ 6,000	\$ 6,000	\$ -

K-9 UNIT 255.380.390

This Special Revenue Fund is used for K-9 Unit revenues and/or expenses that specifically pertain to related training, supplies and services.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 255 - K-9 Unit						
REVENUES						
Department: 380 - Sheriff						
	255.380.000.35480	K-9 Training	\$ 10,691	\$ -	\$ -	\$ -
	255.380.000.38000	Investment Income	\$ 2	\$ -	\$ -	\$ -
	255.380.000.38520	General Donations	\$ 48,114	\$ 30,000	\$ 30,000	\$ -
	255.380.000.38900	Miscellaneous Other	\$ 2,356	\$ -	\$ -	\$ -
		Department Total: 380 - Sheriff	\$ 61,164	\$ 30,000	\$ 30,000	\$ -
		REVENUES Total	\$ 61,164	\$ 30,000	\$ 30,000	\$ -
EXPENSES						
Department: 380 - Sheriff						
Sub-Department: 390 - K-9						
	255.380.390.50150	Contractual/Consulting Services	\$ 19,511	\$ 15,000	\$ 15,000	\$ -
	255.380.390.53100	Conferences and Meetings	\$ 1,792	\$ -	\$ -	\$ -
	255.380.390.55015	General Donations	\$ 500	\$ -	\$ -	\$ -
	255.380.390.65000	Miscellaneous Supplies	\$ 26,468	\$ 15,000	\$ 15,000	\$ -
		Department Total: 380 - Sheriff	\$ 48,271	\$ 30,000	\$ 30,000	\$ -
		EXPENSES Total	\$ 48,271	\$ 30,000	\$ 30,000	\$ -

VEHICLE MAINTENANCE/PURCHASE 256.380.391

This Special Revenue Fund is used for revenues and/or expenses that pertain to the purchase or maintenance of vehicles used by the Kane County Sheriff's Office.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 256 - Vehicle Maintenance/Purchase						
REVENUES						
Department: 380 - Sheriff						
	256.380.000.38900	Miscellaneous Other	\$ 483	\$ 1,200	\$ 1,200	\$ -
	256.380.000.39000	Transfer From Other Funds	\$ 981	\$ -	\$ -	\$ -
		Department Total: 380 - Sheriff	\$ 1,464	\$ 1,200	\$ 1,200	\$ -
		REVENUES Total	\$ 1,464	\$ 1,200	\$ 1,200	\$ -
EXPENSES						
Department: 380 - Sheriff						
Sub-Department: 391 - Vehicle Maintenance/Purchase						
	256.380.391.65000	Miscellaneous Supplies	\$ 981	\$ 1,200	\$ 1,200	\$ -
		Department Total: 380 - Sheriff	\$ 981	\$ 1,200	\$ 1,200	\$ -
		EXPENSES Total	\$ 981	\$ 1,200	\$ 1,200	\$ -

SHERIFF DUI 257.380.392

This Special Revenue Fund is used for revenues from fees collected by the Kane County Clerk and/or expenses that pertain to this category.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 257 - Sheriff DUI Fund						
REVENUES						
Department: 380 - Sheriff						
	257.380.000.36050	DUI Fines	\$ 32,704	\$ 32,000	\$ 32,000	\$ -
		Department Total: 380 - Sheriff	\$ 32,704	\$ 32,000	\$ 32,000	\$ -
		REVENUES Total	\$ 32,704	\$ 32,000	\$ 32,000	\$ -
EXPENSES						
Department: 380 - Sheriff						
Sub-Department: 392 - DUI Fund						
	257.380.392.50150	Contractual/Consulting Services	\$ 750	\$ 10,000	\$ 10,000	\$ -
	257.380.392.53115	Law Enforcement Training	\$ 6,898	\$ 12,000	\$ 12,000	\$ -
	257.380.392.65000	Miscellaneous Supplies	\$ 27,081	\$ 10,000	\$ 10,000	\$ -
	257.380.392.70120	Special Purpose Equipment	\$ 27,995	\$ -	\$ -	\$ -
		Department Total: 380 - Sheriff	\$ 62,724	\$ 32,000	\$ 32,000	\$ -
		EXPENSES Total	\$ 62,724	\$ 32,000	\$ 32,000	\$ -

SHERIFF'S OFFICE MONEY LAUNDERING 258.380.393

Pursuant to Illinois State Law, law enforcement agencies may be awarded currency and/or assets as a result of an investigation and subsequent civil court process to seize the currency and/or assets under the Money Laundering Statute (720 ILCS 5/29B-1). The currency and/or assets may then be utilized by the awarded law enforcement agency for the enforcement of laws.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 258 - Sheriffs Office Money Laundering						
REVENUES						
Department: 380 - Sheriff						
	258.380.000.36020	Drug Fines	\$ -	\$ 5,000	\$ 5,000	\$ -
	258.380.000.39000	Transfer From Other Funds	\$ 125	\$ -	\$ -	\$ -
		Department Total: 380 - Sheriff	\$ 125	\$ 5,000	\$ 5,000	\$ -
		REVENUES Total	\$ 125	\$ 5,000	\$ 5,000	\$ -
EXPENSES						
Department: 380 - Sheriff						
Sub-Department: 393 - Sheriff's Money Laundering						
	258.380.393.50150	Contractual/Consulting Services	\$ -	\$ 5,000	\$ 5,000	\$ -
	258.380.393.60010	Operating Supplies	\$ 125	\$ -	\$ -	\$ -
		Department Total: 380 - Sheriff	\$ 125	\$ 5,000	\$ 5,000	\$ -
		EXPENSES Total	\$ 125	\$ 5,000	\$ 5,000	\$ -

TRANSPORTATION SAFETY HIGHWAY HIRE BACK 259.380.384

The Highway Safety Hire Back Fund was created in 2014 in accordance with Illinois Vehicle Code 625 ILCS 5/11-605.1, which requires that each county create a Transportation Safety Highway Hire-Back Fund. The additional fines for violations of the speed limit within a construction or maintenance speed zone are deposited into this fund. All monies in this Highway Safety Hire Back Fund are then used to hire off-duty County police officers to monitor construction or maintenance speed zones in the county.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Worked at conducting enough details using regular patrol deputies to create a surplus in the fund to begin to support special details		X
Worked with the State's Attorney's Office and Circuit Clerk to ensure the proper fines are being collected and routed to the appropriate fund	X	
Worked with KDOT and IDOT to begin to provide targeted speed enforcement in construction zones to help ensure the safety of workers, and to help facilitate the safe and efficient flow of traffic through construction zones	X	

2024 GOALS AND OBJECTIVES

- To conduct enough details using regular patrol deputies to create a surplus in the fund to support special details
- Work with State's Attorney's Office and Circuit Clerk to ensure the proper fines are being collected and routed to the appropriate fund
- Once the fund has a sufficient balance, work with KDOT and IDOT to begin to provide targeted speed enforcement in construction zones to help ensure the safety of workers, and to help facilitate the safe and efficient flow of traffic through the construction zones

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 259 - Transportation Safety Highway HB						
REVENUES						
Department: 380 - Sheriff						
	259.380.000.36065	Speed Zone Fines	\$ -	\$ 20,000	\$ 20,000	\$ -
	259.380.000.38000	Investment Income	\$ (51)	\$ -	\$ -	\$ -
		Department Total: 380 - Sheriff	\$ (51)	\$ 20,000	\$ 20,000	\$ -
		REVENUES Total	\$ (51)	\$ 20,000	\$ 20,000	\$ -
EXPENSES						
Department: 380 - Sheriff						
Sub-Department: 384 - Highway Safety Hire Back						
	259.380.384.89000	Addition to Fund Balance	\$ -	\$ 20,000	\$ 20,000	\$ -
		Department Total: 380 - Sheriff	\$ -	\$ 20,000	\$ 20,000	\$ -
		EXPENSES Total	\$ -	\$ 20,000	\$ 20,000	\$ -

AFJ MEDICAL COST 262.380.411

The Arrestee's Medical Costs Fund derives its revenues from a fee charged for convictions and orders of supervision to help defray the costs of providing medical care to inmates incarcerated in the Kane County Jail.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 262 - AJF Medical Cost						
REVENUES						
Department: 380 - Sheriff						
	262.380.000.34460	Arrestee Medical Cost Fees	\$ 30,257	\$ 25,000	\$ 25,000	\$ -
	262.380.000.38000	Investment Income	\$ (530)	\$ 40	\$ 40	\$ -
	262.380.000.39000	Transfer From Other Funds	\$ 2,800	\$ -	\$ -	\$ -
		Department Total: 380 - Sheriff	\$ 32,527	\$ 25,040	\$ 25,040	\$ -
		REVENUES Total	\$ 32,527	\$ 25,040	\$ 25,040	\$ -
EXPENSES						
Department: 380 - Sheriff						
Sub-Department: 411 - AJF Medical Cost						
	262.380.411.50210	Medical/Dental/Hospital Services	\$ 25,040	\$ 25,040	\$ 25,040	\$ -
		Department Total: 380 - Sheriff	\$ 25,040	\$ 25,040	\$ 25,040	\$ -
		EXPENSES Total	\$ 25,040	\$ 25,040	\$ 25,040	\$ -

SHERIFF CIVIL OPERATIONS

263.380.412

The Civil Operations Fund holds fees collected by the Sheriff's Office. All funds are entered in their specific category for accurate capture of services rendered by KCSO.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 263 - Sheriff Civil Operations						
REVENUES						
Department: 380 - Sheriff						
	263.380.000.34360	Net Civil Processing Fees	\$ 64,845	\$ -	\$ -	\$ -
	263.380.000.34365	Failure to Appear Fee	\$ 20,271	\$ -	\$ -	\$ -
	263.380.000.35210	Electronic Citation Fee	\$ 1,592	\$ -	\$ -	\$ -
	263.380.000.36020	Drug Fines	\$ 24,203	\$ -	\$ -	\$ -
	263.380.000.38520	General Donations	\$ 7,863	\$ -	\$ -	\$ -
	263.380.000.38900	Miscellaneous Other	\$ 22,829	\$ 20,000	\$ 20,000	\$ -
		Department Total: 380 - Sheriff	\$ 141,603	\$ 20,000	\$ 20,000	\$ -
		REVENUES Total	\$ 141,603	\$ 20,000	\$ 20,000	\$ -
EXPENSES						
Department: 380 - Sheriff						
Sub-Department: 412 - Sheriff Civil Operations						
	263.380.412.53100	Conferences and Meetings	\$ 1,301	\$ -	\$ -	\$ -
	263.380.412.53115	Law Enforcement Training	\$ 4,864	\$ -	\$ -	\$ -
	263.380.412.53130	General Association Dues	\$ 11,561	\$ -	\$ -	\$ -
	263.380.412.55000	Miscellaneous Contractual Exp	\$ 33,897	\$ 20,000	\$ 20,000	\$ -
	263.380.412.55015	General Donations	\$ 6,635	\$ -	\$ -	\$ -
	263.380.412.60010	Operating Supplies	\$ 3,586	\$ -	\$ -	\$ -
	263.380.412.60080	Employee Recognition Supplies	\$ 98	\$ -	\$ -	\$ -
	263.380.412.65000	Miscellaneous Supplies	\$ 10,455	\$ -	\$ -	\$ -
	263.380.412.88990	Move to Agency Fund	\$ 9	\$ -	\$ -	\$ -
		Department Total: 380 - Sheriff	\$ 72,408	\$ 20,000	\$ 20,000	\$ -
		EXPENSES Total	\$ 72,408	\$ 20,000	\$ 20,000	\$ -

CANNABIS REGULATION - LOCAL

264.380.264

This Special Revenue Fund derives its revenue from a Cannabis Regulation Tax. The funds are used for prevention and law enforcement training.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 264 - Cannabis Regulation - Local						
REVENUES						
Department: 380 - Sheriff						
	264.380.000.30185	Cannabis Regulation Tax	\$ 99,047	\$ 90,000	\$ 90,000	\$ -
	264.380.000.38000	Investment Income	\$ (786)	\$ 90	\$ 90	\$ -
		Department Total: 380 - Sheriff	\$ 98,261	\$ 90,090	\$ 90,090	\$ -
		REVENUES Total	\$ 98,261	\$ 90,090	\$ 90,090	\$ -
EXPENSES						
Department: 380 - Sheriff						
Sub-Department: 264 - Cannabis Regulation-Local						
	264.380.264.50150	Contractual/Consulting Services	\$ 23,811	\$ 45,000	\$ 45,000	\$ -
	264.380.264.60010	Operating Supplies	\$ 55,712	\$ 45,090	\$ 45,090	\$ -
		Department Total: 380 - Sheriff	\$ 79,523	\$ 90,090	\$ 90,090	\$ -
		EXPENSES Total	\$ 79,523	\$ 90,090	\$ 90,090	\$ -

SHERIFF DEF FEDERAL - TREASURY

265.380.394

This Special Revenue Fund is used for funds received from the Federal Government-Treasury and expenses that must follow strict Federal guidelines.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 265 - Sheriff DEF Federal - Treasury						
REVENUES						
Department: 380 - Sheriff						
	265.380.000.32226	Equitable Sharing Program-DEF Federal Treasury Grant	\$ 257,234	\$ 50,000	\$ 50,000	\$ -
	265.380.000.38000	Investment Income	\$ (611)	\$ -	\$ -	\$ -
	265.380.000.38900	Miscellaneous Other	\$ 57	\$ -	\$ -	\$ -
		Department Total: 380 - Sheriff	\$ 256,680	\$ 50,000	\$ 50,000	\$ -
		REVENUES Total	\$ 256,680	\$ 50,000	\$ 50,000	\$ -
EXPENSES						
Department: 380 - Sheriff						
Sub-Department: 394 - DEF Federal - Treasury						
	265.380.394.60010	Operating Supplies	\$ 257,234	\$ 50,000	\$ 50,000	\$ -
		Department Total: 380 - Sheriff	\$ 257,234	\$ 50,000	\$ 50,000	\$ -
		EXPENSES Total	\$ 257,234	\$ 50,000	\$ 50,000	\$ -

SALE IN ERROR 268.150.155

The Kane County Treasurer/Collector completes all state-required mandated functions in an efficient and accurate manner. The Sale in Error fund is mandated by the Illinois Property Tax Code 35ILCS200.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Complied with all state-required functions in an efficient and accurate manner		X
Any monies over \$500,000 moved yearly to General Fund prior to tax sale		X

2024 GOALS AND OBJECTIVES

- Complete all state-required functions in an efficient and accurate manner
- Any monies over \$500,000 moved yearly to General Fund prior to tax sale

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 268 - Sale & Error						
REVENUES						
Department: 150 - Treasurer/Collector						
Sub-Department: 000 - Revenues						
	268.150.000.34115	Sale in Error Fee	\$ 97,040	\$ 21,000	\$ 21,000	\$ -
	268.150.000.38000	Investment Income	\$ (7,452)	\$ -	\$ 6,000	\$ 6,000
	268.150.000.38900	Miscellaneous Other	\$ -	\$ -	\$ 4,000	\$ 4,000
	268.150.000.39900	Fund Balance Utilization	\$ -	\$ 89,247	\$ -	\$ (89,247)
		Department Total: 150 - Treasurer/Collector	\$ 89,588	\$ 110,247	\$ 31,000	\$ (79,247)
		REVENUES Total	\$ 89,588	\$ 110,247	\$ 31,000	\$ (79,247)
EXPENSES						
Department: 150 - Treasurer/Collector						
Sub-Department: 155 - Sale & Error						
	268.150.155.89000	Addition to Fund Balance	\$ -	\$ -	\$ 10,000	\$ 10,000
	268.150.155.99001	Transfer to Fund 001	\$ 96,515	\$ 110,247	\$ 21,000	\$ (89,247)
		Department Total: 150 - Treasurer/Collector	\$ 96,515	\$ 110,247	\$ 31,000	\$ (79,247)
		EXPENSES Total	\$ 96,515	\$ 110,247	\$ 31,000	\$ (79,247)

KANE COMM
269.425.426

KaneComm is committed to serving as the vital link between the citizens of Kane County and the public safety agencies devoted to protecting them.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Full implementation of Next Generation 9-1-1 (NG9-1-1), as required by the State of Illinois		X
KaneComm was very limited on office space. Added office space to KaneComm so the Deputy Director and Operations Manager were not sharing an office. Space was added for a separate breakroom/quiet area for Telecommunicators		X
Implemented monthly training scenarios with staff (in addition to current continuing education)	X	
Worked in collaboration with KaneComm Board, KaneComm Subscribers, and the County Board to determine a model for user fees for next subscriber agreement. The current agreement ended 11/30/22	X	
Expanded the use of microwave links and fiber links to reduce cost by eliminating costly telephone circuits and increase the reliability of the radio system	X	

KEY PERFORMANCE MEASURES	2022	2023
Total inbound calls	85,510	85,492
Total abandoned (911 hang-up) calls	5,910	3,643
Total calls (911, Administrative Lines, Inbound/Outbound, Abandoned)	125,996	125,445
Total fire calls dispatched	7,299	8,316
Total police calls dispatched	65,696	73,883
Total calls for service dispatched	72,995	82,198

2024 GOALS AND OBJECTIVES

- Expand the use of microwave links and fiber links to reduce cost by eliminating costly telephone circuits and increase the reliability of the radio system. Three links have already been updated and working together with ATandT. The remaining links will be upgraded in FY24
- Kane Comm continues to explore space options for offices, meeting space and training space. The Operations Manager office and quiet room build out was completed in FY23
- Using recommendations from the Radio Coverage and Infrastructure study, implement radio system redundancy, efficiencies, P25 compliance and cost-saving solutions for radio system
- Implement a new model of staffing levels, call taking, and dispatch structure for each shift.

KANE COMM
269.425.426

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	22	22	22
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	22	22	22

*Other: Elected Officials, Per Diem, Commissioners

KANE COMM

269.425.426

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 269 - Kane Comm						
REVENUES						
Department: 425 - Kane Comm						
	269.425.000.34420	Radio Communication Fees	\$ 587,746	\$ 588,155	\$ 619,280	\$ 31,125
	269.425.000.35220	Emergency Communications Audio Recording Fees	\$ -	\$ 700	\$ 700	\$ -
	269.425.000.37070	Cell 911 Surcharge Reimbursement	\$ 1,150,631	\$ 860,000	\$ 860,000	\$ -
	269.425.000.37470	VoIP Surcharge Reimbursement	\$ 2,195	\$ -	\$ -	\$ -
	269.425.000.37900	Miscellaneous Reimbursement	\$ 5	\$ -	\$ -	\$ -
	269.425.000.38000	Investment Income	\$ (16,890)	\$ 600	\$ 600	\$ -
	269.425.000.39001	Transfer from Fund 001	\$ 877,388	\$ 943,770	\$ 967,321	\$ 23,551
	269.425.000.39900	Fund Balance Utilization	\$ -	\$ 142,004	\$ 145,017	\$ 3,013
		Department Total: 425 - Kane Comm	\$ 2,601,074	\$ 2,535,229	\$ 2,592,918	\$ 57,689
		REVENUES Total	\$ 2,601,074	\$ 2,535,229	\$ 2,592,918	\$ 57,689
EXPENSES						
Department: 425 - Kane Comm						
Sub-Department: 426 - Kane Comm						
	269.425.426.40000	Salaries and Wages	\$ 1,253,304	\$ 1,565,641	\$ 1,595,391	\$ 29,750
	269.425.426.40002	Non-Union Wage Increase	\$ -	\$ 44,246	\$ 1	\$ (44,245)
	269.425.426.40003	Cost of Living Increase	\$ -	\$ -	\$ 47,862	\$ 47,862
	269.425.426.40009	Salaries and Wages Subsidy	\$ (5,846)	\$ -	\$ -	\$ -
	269.425.426.40200	Overtime Salaries	\$ 242,346	\$ 63,189	\$ 63,000	\$ (189)
	269.425.426.45000	Healthcare Contribution	\$ 249,677	\$ 315,519	\$ 365,503	\$ 49,984
	269.425.426.45010	Dental Contribution	\$ 6,974	\$ 8,562	\$ 10,740	\$ 2,178
	269.425.426.45100	FICA/SS Contribution	\$ 109,633	\$ 127,991	\$ 125,709	\$ (2,282)
	269.425.426.45109	FICA/SS Subsidy	\$ (447)	\$ -	\$ -	\$ -
	269.425.426.45200	IMRF Contribution	\$ 97,239	\$ 86,164	\$ 75,261	\$ (10,903)
	269.425.426.45209	IMRF Subsidy	\$ (393)	\$ -	\$ -	\$ -
	269.425.426.50150	Contractual/Consulting Services	\$ 42,340	\$ 60,312	\$ 55,518	\$ (4,794)
	269.425.426.52130	Repairs and Maint- Computers	\$ 3,823	\$ 4,000	\$ 4,000	\$ -
	269.425.426.52140	Repairs and Maint- Copiers	\$ 24	\$ 400	\$ 400	\$ -
	269.425.426.52150	Repairs and Maint- Comm Equip	\$ 24,338	\$ -	\$ 5,000	\$ 5,000
	269.425.426.52160	Repairs and Maint- Equipment	\$ 5,312	\$ 10,000	\$ 5,000	\$ (5,000)
	269.425.426.52190	Equipment Rental	\$ 27,332	\$ 28,520	\$ 29,080	\$ 560
	269.425.426.52220	Equipment Lease	\$ 48	\$ -	\$ -	\$ -
	269.425.426.53000	Liability Insurance	\$ 32,903	\$ 47,009	\$ 47,062	\$ 53
	269.425.426.53010	Workers Compensation	\$ 39,711	\$ 35,740	\$ 32,384	\$ (3,356)
	269.425.426.53020	Unemployment Claims	\$ 993	\$ 644	\$ 757	\$ 113
	269.425.426.53040	General Advertising	\$ 857	\$ -	\$ -	\$ -
	269.425.426.53100	Conferences and Meetings	\$ 9,655	\$ 8,000	\$ 8,000	\$ -
	269.425.426.53110	Employee Training	\$ 3,299	\$ 4,000	\$ 4,000	\$ -
	269.425.426.53120	Employee Mileage Expense	\$ 2,579	\$ 3,000	\$ 3,000	\$ -
	269.425.426.53130	General Association Dues	\$ 714	\$ 1,000	\$ 1,000	\$ -
	269.425.426.53160	Pre-Employment Physicals	\$ 1,563	\$ 800	\$ 800	\$ -
	269.425.426.60000	Office Supplies	\$ 2,294	\$ 2,500	\$ 2,500	\$ -
	269.425.426.60010	Operating Supplies	\$ 3,061	\$ 2,000	\$ 2,000	\$ -
	269.425.426.60020	Computer Related Supplies	\$ 1,625	\$ 2,500	\$ 2,500	\$ -
	269.425.426.60080	Employee Recognition Supplies	\$ 1,133	\$ 800	\$ 800	\$ -
	269.425.426.64000	Telephone	\$ 116,857	\$ -	\$ -	\$ -
	269.425.426.89000	Addition to Fund Balance	\$ -	\$ 1,719	\$ -	\$ (1,719)
	269.425.426.99001	Transfer to Fund 001	\$ 108,445	\$ 110,973	\$ 105,650	\$ (5,323)
		Department Total: 425 - Kane Comm	\$ 2,381,391	\$ 2,535,229	\$ 2,592,918	\$ 57,689
		EXPENSES Total	\$ 2,381,391	\$ 2,535,229	\$ 2,592,918	\$ 57,689

PROBATION SERVICES **270.430.460**

The mission of Probation Services is to make expenditures with the approval of the Chief Judge within the guidelines set forth by statute. Probation fees are to be used to supplement rather than supplant the funding provided by the County. Their primary uses are for services for offenders, and for enhancing the training and safety of the probation staff, as well as, to fund any projects approved by the Chief Judge.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Continued support for assessment, treatment and counseling for those unable to afford those services	X	
Utilized probation fees to support the continued development of evidence based practices	X	
Continued development on our case management system	X	
Continued to assess for, and provide financial support for client's rehabilitative services	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of contracts held with community agencies providing direct client services	16	16
Field safety/de-escalation/OC spray/self-defense training sessions	4	5
Bus passes purchased for defendants with transportation problems	1,000	1,140
Number of client's rehabilitative treatment financially supported	268	387

2024 GOALS AND OBJECTIVES

- Continue support for assessment, treatment and counseling for those unable to afford those services
- Utilize probation fees to support continued development of evidence based practices
- Continue development on our case management system
- Continue to assess for, and provide financial support for client's rehabilitative services

PROBATION SERVICES

270.430.460

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 270 - Probation Services						
REVENUES						
Department: 430 - Court Services						
	270.430.000.34540	DNA Indexing Fees	\$ 1,497	\$ 7,000	\$ 1,500	\$ (5,500)
	270.430.000.34550	GPS Monitoring Fees	\$ 926	\$ 2,500	\$ 2,500	\$ -
	270.430.000.35060	Risk Assessment Fees	\$ 606	\$ 1,500	\$ 500	\$ (1,000)
	270.430.000.35200	Protective Order Violation Fees	\$ 1,961	\$ 5,000	\$ 3,000	\$ (2,000)
	270.430.000.35290	Probation Fee Court Cost	\$ 179,292	\$ 180,000	\$ 180,000	\$ -
	270.430.000.35900	Miscellaneous Fees	\$ 638,120	\$ 900,000	\$ 855,000	\$ (45,000)
	270.430.000.37120	Polygraph Testing Reimbursement	\$ 1,510	\$ 5,000	\$ 2,500	\$ (2,500)
	270.430.000.37900	Miscellaneous Reimbursement	\$ 4,000	\$ 10,000	\$ 5,000	\$ (5,000)
	270.430.000.39900	Fund Balance Utilization	\$ -	\$ 496,100	\$ 496,100	\$ -
		Department Total: 430 - Court Services	\$ 827,911	\$ 1,607,100	\$ 1,546,100	\$ (61,000)
		REVENUES Total	\$ 827,911	\$ 1,607,100	\$ 1,546,100	\$ (61,000)
EXPENSES						
Department: 430 - Court Services						
Sub-Department: 460 - Probation Services						
	270.430.460.50150	Contractual/Consulting Services	\$ 87,015	\$ 200,000	\$ 200,000	\$ -
	270.430.460.50160	Legal Services	\$ 10,463	\$ -	\$ -	\$ -
	270.430.460.50200	Psychological/Psychiatric Svcs	\$ 530,742	\$ 450,000	\$ 450,000	\$ -
	270.430.460.50340	Software Licensing Cost	\$ 71,578	\$ 75,000	\$ 75,000	\$ -
	270.430.460.50410	Polygraph Testing	\$ 2,650	\$ 5,000	\$ 4,000	\$ (1,000)
	270.430.460.50420	Juvenile Board and Care	\$ -	\$ 400,000	\$ 400,000	\$ -
	270.430.460.50480	Security Services	\$ 17,264	\$ 60,000	\$ -	\$ (60,000)
	270.430.460.50500	Lab Services	\$ 366	\$ -	\$ -	\$ -
	270.430.460.53100	Conferences and Meetings	\$ 4,686	\$ 5,000	\$ 5,000	\$ -
	270.430.460.53110	Employee Training	\$ 46,270	\$ 4,000	\$ 4,000	\$ -
	270.430.460.53130	General Association Dues	\$ 1,200	\$ 1,000	\$ 1,000	\$ -
	270.430.460.55000	Miscellaneous Contractual Exp	\$ 2,867	\$ 10,000	\$ 10,000	\$ -
	270.430.460.60000	Office Supplies	\$ -	\$ 500	\$ 500	\$ -
	270.430.460.60010	Operating Supplies	\$ -	\$ 500	\$ 500	\$ -
	270.430.460.60020	Computer Related Supplies	\$ -	\$ 1,000	\$ 1,000	\$ -
	270.430.460.60050	Books and Subscriptions	\$ -	\$ 1,000	\$ 1,000	\$ -
	270.430.460.60060	Computer Software- Non Capital	\$ -	\$ 500	\$ 500	\$ -
	270.430.460.60070	Computer Hardware- Non Capital	\$ -	\$ 5,000	\$ 5,000	\$ -
	270.430.460.60210	Uniform Supplies	\$ -	\$ 2,500	\$ 2,500	\$ -
	270.430.460.60250	Medical Supplies and Drugs	\$ -	\$ 250	\$ 250	\$ -
	270.430.460.60520	Incentives	\$ 13,203	\$ 2,500	\$ 2,500	\$ -
	270.430.460.60540	Testing Materials	\$ 7,413	\$ 10,000	\$ 10,000	\$ -
	270.430.460.70120	Special Purpose Equipment	\$ 28,404	\$ -	\$ -	\$ -
	270.430.460.99273	Transfer to Fund 273	\$ 373,350	\$ 373,350	\$ 373,350	\$ -
		Department Total: 430 - Court Services	\$ 1,197,471	\$ 1,607,100	\$ 1,546,100	\$ (61,000)
		EXPENSES Total	\$ 1,197,471	\$ 1,607,100	\$ 1,546,100	\$ (61,000)

SUBSTANCE ABUSE SCREENING 271.430.461

The Mission of the 16th Judicial Circuit Court Services is to serve the community by promoting positive behavioral change utilizing proven methods to increase public safety.

The Substance Abuse Screening Fund is comprised of monies collected from offenders to offset the cost of drug testing.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Continued to determine the best approaches to the challenges of working with offenders who abuse synthetic and prescription drugs, as well as opiates	X	
Continued to provide proven methods of testing for the presence of drugs in offenders	X	

KEY PERFORMANCE MEASURES	2022	2023
Dollar amount of substance abuse fines collected	\$14,080.41	\$11,775.94
Number of drug screens provided	9,917	11,394

2024 GOALS AND OBJECTIVES

- Continue to determine the best approaches to the challenges of working with offenders who abuse synthetic and prescription drugs, as well as opiates
- To continue to provide proven methods of testing for the presence of drugs in offenders

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 271 - Substance Abuse Screening						
REVENUES						
Department: 430 - Court Services						
	271.430.000.34530	Substance Abuse Screening Fees	\$ 14,080	\$ 80,000	\$ 45,000	\$ (35,000)
	271.430.000.38000	Investment Income	\$ (6,698)	\$ -	\$ -	\$ -
	271.430.000.39000	Transfer From Other Funds	\$ 1,897	\$ -	\$ -	\$ -
		Department Total: 430 - Court Services	\$ 9,279	\$ 80,000	\$ 45,000	\$ (35,000)
		REVENUES Total	\$ 9,279	\$ 80,000	\$ 45,000	\$ (35,000)
EXPENSES						
Department: 430 - Court Services						
Sub-Department: 461 - Substance Abuse Screening						
	271.430.461.50500	Lab Services	\$ 30,122	\$ 75,000	\$ 40,000	\$ (35,000)
	271.430.461.60250	Medical Supplies and Drugs	\$ 104	\$ 5,000	\$ 5,000	\$ -
		Department Total: 430 - Court Services	\$ 30,226	\$ 80,000	\$ 45,000	\$ (35,000)
		EXPENSES Total	\$ 30,226	\$ 80,000	\$ 45,000	\$ (35,000)

ADULT DRUG COURT

273.430.464

The Illinois General Assembly has recognized that there is a critical need for criminal justice programs that reduce the incidence of drug use, drug addictions, and crimes committed as a result of drug use and drug addiction. It is the mission of the Kane County Drug Rehabilitation Court, established here under the provisions of 730 ILCS 166/1 et seq., to accomplish these goals through a highly structured judicial intervention court for substance abuse treatment of eligible defendants that brings together substance abuse professionals, local social programs, and intensive judicial monitoring in accordance with the national recommended 10 key components of drug courts. The Kane County Drug Rehabilitation Court is a combination drug court program within the statutory definition of 730 ILCS 166/10. It is a post-plea program in that only defendants who have plead guilty will be admitted into the program.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Continued the implementation of quality assurance strategies to ensure the completion of accurate risk assessments and quality case supervision planning	X	
Collaborated with an entity to perform a program review of the Adult Drug Court Program	X	
Continued to follow the “10 Key Components” of Drug Courts	X	
Continued to follow AOIC guidelines for Problem Solving Courts	X	
Participated in ongoing training pertaining to the national standards of best practices	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of participants ordered to inpatient treatment	42	62
Number of program graduates	16	18
New admissions to the Drug Court program	27	44

2024 GOALS AND OBJECTIVES

- Continue the implementation of quality assurance strategies to ensure the completion of accurate risk assessments and quality case supervision planning
- Collaborate with an entity to perform a program review of the Adult Drug Court program
- Continue to follow the “10 Key Components” of Drug Courts
- Continue to follow AOIC guidelines for Problem Solving Courts
- Participate in on-going training pertaining to the national standards of best practices

ADULT DRUG COURT

273.430.464

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 273 - Drug Court Special Resources						
REVENUES						
Department: 430 - Court Services						
	273.430.000.32115	Bureau of Justice Assistance Grant	\$ -	\$ 166,667	\$ 166,667	\$ -
	273.430.000.34820	Drug Court Fees	\$ 73,696	\$ 80,000	\$ 80,000	\$ -
	273.430.000.36020	Drug Fines	\$ 210	\$ 2,500	\$ 2,500	\$ -
	273.430.000.38000	Investment Income	\$ (14,530)	\$ -	\$ -	\$ -
	273.430.000.39000	Transfer From Other Funds	\$ 5,000	\$ -	\$ -	\$ -
	273.430.000.39270	Transfer from Fund 270	\$ 373,350	\$ 373,350	\$ 373,350	\$ -
		Department Total: 430 - Court Services	\$ 437,726	\$ 622,517	\$ 622,517	\$ -
		REVENUES Total	\$ 437,726	\$ 622,517	\$ 622,517	\$ -
EXPENSES						
Department: 430 - Court Services						
Sub-Department: 464 - Adult Drug Court Spec Resources						
	273.430.464.50150	Contractual/Consulting Services	\$ 35,102	\$ 238,030	\$ 188,030	\$ (50,000)
	273.430.464.50340	Software Licensing Cost	\$ 141	\$ -	\$ -	\$ -
	273.430.464.50500	Lab Services	\$ 66,166	\$ 40,000	\$ 90,000	\$ 50,000
	273.430.464.50630	Halfway House	\$ 15,588	\$ 28,400	\$ 28,400	\$ -
	273.430.464.50640	Residential Treatment	\$ 150,284	\$ 280,787	\$ 280,787	\$ -
	273.430.464.52230	Repairs and Maint- Vehicles	\$ 1,189	\$ 3,000	\$ 3,000	\$ -
	273.430.464.52240	Repairs and Maint- Office Equip	\$ 124	\$ -	\$ -	\$ -
	273.430.464.53100	Conferences and Meetings	\$ 6,957	\$ 10,000	\$ 10,000	\$ -
	273.430.464.53110	Employee Training	\$ 87	\$ 1,500	\$ 1,500	\$ -
	273.430.464.53120	Employee Mileage Expense	\$ 39	\$ 600	\$ 600	\$ -
	273.430.464.53130	General Association Dues	\$ -	\$ 500	\$ 500	\$ -
	273.430.464.55000	Miscellaneous Contractual Exp	\$ 4,213	\$ -	\$ -	\$ -
	273.430.464.60000	Office Supplies	\$ 518	\$ 500	\$ 500	\$ -
	273.430.464.60010	Operating Supplies	\$ 604	\$ 500	\$ 500	\$ -
	273.430.464.60040	Postage	\$ -	\$ 200	\$ 200	\$ -
	273.430.464.60050	Books and Subscriptions	\$ 184	\$ 1,500	\$ 1,500	\$ -
	273.430.464.60250	Medical Supplies and Drugs	\$ 865	\$ 500	\$ 500	\$ -
	273.430.464.60450	Drug Court Graduation Supplies	\$ 973	\$ 2,000	\$ 2,000	\$ -
	273.430.464.60530	Sanction Incentives	\$ 3,440	\$ 10,000	\$ 10,000	\$ -
	273.430.464.60550	Peer Group Activities Supplies	\$ 1,294	\$ 2,000	\$ 2,000	\$ -
	273.430.464.63040	Fuel- Vehicles	\$ 1,531	\$ 2,500	\$ 2,500	\$ -
		Department Total: 430 - Court Services	\$ 289,300	\$ 622,517	\$ 622,517	\$ -
		EXPENSES Total	\$ 289,300	\$ 622,517	\$ 622,517	\$ -

PROBATION VICTIM SERVICES 276.430.466

The mission of the 16th Judicial Circuit Court Services is to serve the community by promoting positive behavioral change utilizing proven methods to increase public safety.

The Probation Victim Services Fund is a fund statutorily required when a probation department assesses more than \$25/month Probation Fee. General Order 10-01 established probation fees of a maximum of \$50/month, and established that 2% of the fees collected be placed in the Probation Victim Services Fund. These monies are to be used to support services in the community serving victims of crime.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Continued to identify community agencies that work with victims of crime to receive funds and distribute them	X	

KEY PERFORMANCE MEASURES	2022	2023
Amount collected from probation services fund	\$16,123	\$12,621

2024 GOALS AND OBJECTIVES

- Continue to identify community agencies that work with victims of crime to receive funds and distribute them

G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 276 - Probation Victim Services					
REVENUES					
Department: 430 - Court Services					
276.430.000.35180	Probation Victim Services Fees	\$ 10,798	\$ 10,000	\$ 10,000	\$ -
276.430.000.38000	Investment Income	\$ (565)	\$ -	\$ -	\$ -
	Department Total: 430 - Court Services	\$ 10,233	\$ 10,000	\$ 10,000	\$ -
	REVENUES Total	\$ 10,233	\$ 10,000	\$ 10,000	\$ -
EXPENSES					
Department: 430 - Court Services					
Sub-Department: 466 - Probation Victim Services					
276.430.466.50590	Professional Services	\$ -	\$ 10,000	\$ 10,000	\$ -
	Department Total: 430 - Court Services	\$ -	\$ 10,000	\$ 10,000	\$ -
	EXPENSES Total	\$ -	\$ 10,000	\$ 10,000	\$ -

VICTIM IMPACT PANEL
277.430.000

Pursuant to 625 ILCS 5/11-501.01, the 16th Judicial Circuit has established a Victim Impact Panel Program. In cooperation with the Alliance Against Intoxicated Motorists, the program educates DUI offenders and provides presentations from victims and defendants on the negative consequences of drinking and driving.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 277 - Victim Impact Panel						
REVENUES						
Department: 430 - Court Services						
	277.430.000.38000	Investment Income	\$ (45)	\$ -	\$ -	\$ -
		Department Total: 430 - Court Services	\$ (45)	\$ -	\$ -	\$ -
		REVENUES Total	\$ (45)	\$ -	\$ -	\$ -

JUVENILE JUSTICE DONATION FUND 278.430.439

The JJC Donation Fund is used to purchase books and other appropriate reading materials for the use of juveniles who are detained. The goal is to buy age appropriate books as recommended by a local librarian who volunteers her time in taking stock of current books and maintaining the library's collection.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 278 - Juvenile Justice Donation Fund						
REVENUES						
Department: 430 - Court Services						
	278.430.000.38000	Investment Income	\$ (77)	\$ 125	\$ 125	\$ -
	278.430.000.38520	General Donations	\$ 825	\$ -	\$ -	\$ -
	278.430.000.38900	Miscellaneous Other	\$ -	\$ 575	\$ 575	\$ -
		Department Total: 430 - Court Services	\$ 748	\$ 700	\$ 700	\$ -
		REVENUES Total	\$ 748	\$ 700	\$ 700	\$ -
EXPENSES						
Department: 430 - Court Services						
Sub-Department: 439 - Juvenile Justice Donations						
	278.430.439.60050	Books and Subscriptions	\$ -	\$ 600	\$ 600	\$ -
	278.430.439.65000	Miscellaneous Supplies	\$ 262	\$ 100	\$ 100	\$ -
		Department Total: 430 - Court Services	\$ 262	\$ 700	\$ 700	\$ -
		EXPENSES Total	\$ 262	\$ 700	\$ 700	\$ -

CORONER ADMINISTRATION

289.490.491

This account was set up to comply with the new statute 55ILCS 5/4-7001, Sec. 4-7001 Coroner's Fees. "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. Monies 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."

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 289 - Coroner Administration						
REVENUES						
Department: 490 - Coroner						
	289.490.000.33705	Death Certificate Surcharge Grant	\$ 14,331	\$ 5,353	\$ 7,500	\$ 2,147
	289.490.000.34560	County Coroner Fees	\$ 162,357	\$ 165,167	\$ 260,000	\$ 94,833
	289.490.000.34570	Body Bag Fees	\$ 14,425	\$ 11,250	\$ 10,000	\$ (1,250)
	289.490.000.38000	Investment Income	\$ (3,858)	\$ -	\$ -	\$ -
	289.490.000.39900	Fund Balance Utilization	\$ -	\$ 23,038	\$ 24,000	\$ 962
		Department Total: 490 - Coroner	\$ 187,255	\$ 204,808	\$ 301,500	\$ 96,692
		REVENUES Total	\$ 187,255	\$ 204,808	\$ 301,500	\$ 96,692
EXPENSES						
Department: 490 - Coroner						
Sub-Department: 491 - Coroner Administration						
	289.490.491.50385	Direct Cremation	\$ 3,549	\$ 7,500	\$ 7,500	\$ -
	289.490.491.53100	Conferences and Meetings	\$ 2,801	\$ 4,000	\$ 8,000	\$ 4,000
	289.490.491.53110	Employee Training	\$ 1,694	\$ 8,208	\$ 10,000	\$ 1,792
	289.490.491.53130	General Association Dues	\$ 7,712	\$ 5,600	\$ 7,500	\$ 1,900
	289.490.491.55000	Miscellaneous Contractual Exp	\$ 15,327	\$ 26,000	\$ 40,000	\$ 14,000
	289.490.491.60000	Office Supplies	\$ 3,048	\$ 3,500	\$ 3,500	\$ -
	289.490.491.60010	Operating Supplies	\$ 39,785	\$ 70,000	\$ 86,000	\$ 16,000
	289.490.491.60025	Lab Supplies	\$ -	\$ -	\$ 24,000	\$ 24,000
	289.490.491.60050	Books and Subscriptions	\$ 432	\$ -	\$ -	\$ -
	289.490.491.60210	Uniform Supplies	\$ 3,815	\$ 5,000	\$ 8,000	\$ 3,000
	289.490.491.60280	Body Bags	\$ 6,790	\$ 10,000	\$ 12,000	\$ 2,000
	289.490.491.70070	Automotive Equipment	\$ 48,375	\$ 65,000	\$ 95,000	\$ 30,000
		Department Total: 490 - Coroner	\$ 133,328	\$ 204,808	\$ 301,500	\$ 96,692
		EXPENSES Total	\$ 133,328	\$ 204,808	\$ 301,500	\$ 96,692

ANIMAL CONTROL

290.500.500

Kane County Animal Control oversees rabies registration, protects public safety, and ensures the humane care of animals through sheltering, pet placement, education and animal law enforcement.

The Department's mission ensures:

- All domesticated dogs and cats over 4 months of age are vaccinated against rabies and are registered with Kane County
- All reported animal bites are given precautionary attention in relation to the possibility of rabies infection
- Pet owners are instructed on proper procedures pertaining to animal bites and adherence to these procedures
- Containment of loose/stray dogs in unincorporated Kane County and those towns and villages that contract with Kane County
- Investigation of nuisance dog complaints in unincorporated Kane County and in towns and villages that contract with Kane County
- Investigation of complaints of neglected and/or abused animals

2023 PROJECT RECAP	CONTINUING	COMPLETED
Continued assurance of rabies vaccine administration	X	
Continued positioning of department as the prime County resource and contact for education and intervention on issues of animal and rabies control	X	
Continued growth in low cost rabies clinics around the County for the advantage of residents	X	
Continued to ensure all animals that have bitten a human follow proper state/county protocols for rabies quarantine	X	

KEY PERFORMANCE MEASURES	2022	2023
Issued rabies vaccination registration tags	59,720	60,000
Investigated animal bites	936	950
Worked/coordinated with the Health Department representatives to assure follow-up and administration of post exposure prophylaxis in all cases of rabies positive bat/animal bites in the County	Ongoing	Ongoing
Performed stray animal pick-ups	486	450
Performed within established budget	On target	On target

2024 GOALS AND OBJECTIVES

- Incorporate business processes to ensure program efficiencies and effectiveness
- Develop budgetary controls within the department to determine efficiencies and effectiveness
- Develop standard operating plans for the administration, kennel and field functions

ANIMAL CONTROL

290.500.500

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	11	11	9
Full Time Other*	0	0	0
Part Time Regular	3	4	6
Part Time Other*	0	0	0
Total Budgeted Positions:	14	15	15

*Other: Elected Officials, Per Diem, Commissioners

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 290 - Animal Control						
REVENUES						
Department: 500 - Animal Control						
	290.500.000.34580	Registration and Tag Fees	\$ 1,013,882	\$ 971,237	\$ 1,141,512	\$ 170,275
	290.500.000.34590	Animal Transportation Fees	\$ -	\$ 2,000	\$ 2,000	\$ -
	290.500.000.34600	Animal Pickup Fees	\$ 7,750	\$ 6,000	\$ 6,000	\$ -
	290.500.000.34610	Impound Fees	\$ 1,250	\$ 1,500	\$ 1,500	\$ -
	290.500.000.34620	Adoption Fees	\$ 8,930	\$ 4,000	\$ 4,000	\$ -
	290.500.000.34630	Microchip Fees	\$ 1,290	\$ 600	\$ 600	\$ -
	290.500.000.36100	Court Fines	\$ -	\$ 3,500	\$ 2,000	\$ (1,500)
	290.500.000.37220	Capital Assessment Reimbursement	\$ 100	\$ -	\$ -	\$ -
	290.500.000.37230	Service Reimbursements	\$ -	\$ 10,000	\$ 10,000	\$ -
	290.500.000.38000	Investment Income	\$ (12,494)	\$ 14,000	\$ 8,000	\$ (6,000)
	290.500.000.38520	General Donations	\$ 2,306	\$ 720	\$ 720	\$ -
	290.500.000.38900	Miscellaneous Other	\$ 726	\$ 600	\$ 600	\$ -
	290.500.000.39900	Fund Balance Utilization	\$ -	\$ 15,783	\$ 74,223	\$ 58,440
		Department Total: 500 - Animal Control	\$ 1,023,740	\$ 1,029,940	\$ 1,251,155	\$ 221,215
		REVENUES Total	\$ 1,023,740	\$ 1,029,940	\$ 1,251,155	\$ 221,215

ANIMAL CONTROL

290.500.500

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
EXPENSES						
Department: 500 - Animal Control						
Sub-Department: 500 - Animal Control						
	290.500.500.40000	Salaries and Wages	\$ 556,257	\$ 589,199	\$ 619,087	\$ 29,888
	290.500.500.40002	Non-Union Wage Increase	\$ -	\$ -	\$ 20,362	\$ 20,362
	290.500.500.40003	Cost of Living Increase	\$ -	\$ -	\$ 19,519	\$ 19,519
	290.500.500.40007	Equity Study Adjustments	\$ -	\$ -	\$ 31,533	\$ 31,533
	290.500.500.40200	Overtime Salaries	\$ 38,974	\$ 28,086	\$ 28,086	\$ -
	290.500.500.45000	Healthcare Contribution	\$ 48,739	\$ 53,765	\$ 96,494	\$ 42,729
	290.500.500.45010	Dental Contribution	\$ 1,680	\$ 1,675	\$ 2,782	\$ 1,107
	290.500.500.45100	FICA/SS Contribution	\$ 44,711	\$ 47,223	\$ 51,266	\$ 4,043
	290.500.500.45200	IMRF Contribution	\$ 35,390	\$ 31,791	\$ 30,693	\$ (1,098)
	290.500.500.50150	Contractual/Consulting Services	\$ 20,569	\$ 20,000	\$ 30,000	\$ 10,000
	290.500.500.50180	Veterinarian Services	\$ 5,382	\$ 8,000	\$ 8,000	\$ -
	290.500.500.50340	Software Licensing Cost	\$ 43,210	\$ 50,000	\$ 60,000	\$ 10,000
	290.500.500.50380	Cremation Services	\$ 300	\$ 600	\$ 750	\$ 150
	290.500.500.52000	Disposal and Water Softener Svcs	\$ 453	\$ 1,700	\$ 1,700	\$ -
	290.500.500.52020	Repairs and Maintenance- Roads	\$ 5,118	\$ 2,500	\$ 2,500	\$ -
	290.500.500.52110	Repairs and Maint- Buildings	\$ 7,912	\$ 6,000	\$ 6,000	\$ -
	290.500.500.52120	Repairs and Maint- Grounds	\$ -	\$ 5,000	\$ 5,000	\$ -
	290.500.500.52130	Repairs and Maint- Computers	\$ -	\$ 1,000	\$ 1,000	\$ -
	290.500.500.52140	Repairs and Maint- Copiers	\$ 761	\$ 1,000	\$ 1,000	\$ -
	290.500.500.52150	Repairs and Maint- Comm Equip	\$ 525	\$ 200	\$ 500	\$ 300
	290.500.500.52160	Repairs and Maint- Equipment	\$ 48	\$ 4,000	\$ 4,000	\$ -
	290.500.500.52230	Repairs and Maint- Vehicles	\$ 4,999	\$ 5,000	\$ 7,000	\$ 2,000
	290.500.500.53000	Liability Insurance	\$ 12,927	\$ 17,205	\$ 20,128	\$ 2,923
	290.500.500.53010	Workers Compensation	\$ 15,602	\$ 13,081	\$ 13,850	\$ 769
	290.500.500.53020	Unemployment Claims	\$ 391	\$ 236	\$ 324	\$ 88
	290.500.500.53040	General Advertising	\$ 4,274	\$ 2,000	\$ 3,000	\$ 1,000
	290.500.500.53060	General Printing	\$ -	\$ 500	\$ 500	\$ -
	290.500.500.53100	Conferences and Meetings	\$ -	\$ 1,500	\$ 1,500	\$ -
	290.500.500.53110	Employee Training	\$ 3,177	\$ 4,000	\$ 4,000	\$ -
	290.500.500.53120	Employee Mileage Expense	\$ 115	\$ 1,500	\$ 1,500	\$ -
	290.500.500.53130	General Association Dues	\$ 112	\$ 455	\$ 455	\$ -
	290.500.500.53170	Employee Medical Expense	\$ 800	\$ 2,500	\$ 2,500	\$ -
	290.500.500.55000	Miscellaneous Contractual Exp	\$ -	\$ 1,500	\$ 1,500	\$ -
	290.500.500.60000	Office Supplies	\$ 6,097	\$ 6,000	\$ 8,000	\$ 2,000
	290.500.500.60010	Operating Supplies	\$ 29,982	\$ 10,000	\$ 12,000	\$ 2,000
	290.500.500.60100	Utilities- Water	\$ 3,801	\$ 3,500	\$ 4,000	\$ 500
	290.500.500.60140	Animal Care Supplies	\$ 16,976	\$ 8,000	\$ 16,000	\$ 8,000
	290.500.500.60160	Cleaning Supplies	\$ 3,025	\$ 10,500	\$ 6,000	\$ (4,500)
	290.500.500.60210	Uniform Supplies	\$ 251	\$ 2,000	\$ 2,000	\$ -
	290.500.500.60250	Medical Supplies and Drugs	\$ 6,419	\$ 7,000	\$ 8,000	\$ 1,000
	290.500.500.63000	Utilities- Natural Gas	\$ -	\$ 6,000	\$ 6,000	\$ -
	290.500.500.63010	Utilities- Electric	\$ 6,979	\$ 7,000	\$ 8,000	\$ 1,000
	290.500.500.63040	Fuel- Vehicles	\$ 8,511	\$ 6,000	\$ 7,500	\$ 1,500
	290.500.500.64000	Telephone	\$ 5,454	\$ 9,500	\$ 8,500	\$ (1,000)
	290.500.500.64010	Cellular Phone	\$ 3,849	\$ -	\$ -	\$ -
	290.500.500.72010	Building Improvements	\$ -	\$ 15,355	\$ 50,000	\$ 34,645
	290.500.500.99001	Transfer to Fund 001	\$ 30,719	\$ 37,869	\$ 38,626	\$ 757
	Department Total: 500 - Animal Control		\$ 974,490	\$ 1,029,940	\$ 1,251,155	\$ 221,215
	EXPENSES Total		\$ 974,490	\$ 1,029,940	\$ 1,251,155	\$ 221,215

COUNTY HIGHWAY

300.520.520

The Kane County Division of Transportation is responsible for the planning, design, construction, and maintenance of the approximately 306 miles of County highways and bridges. In addition, the Division of Transportation provides technical assistance to all 16 Township Highway Commissioners and is the lead agency for township projects constructed or maintained with Motor Fuel Tax and Rebuild Illinois funding. Technical assistance to the townships includes: engineering reviews and assistance, preparing general maintenance contracts, and occasional plan design. The staff also works closely with local citizens and agencies, as well as with the Federal Highway Administration, the Illinois Department of Transportation, the Chicago Metropolitan Agency for Planning, the Regional Transportation Authority, and the Kane/Kendall Council of Mayors on various local and regional transportation projects and planning efforts. These efforts include coordination on County and municipal development activities such as subdivision and zoning reviews.

KEY PERFORMANCE MEASURES	2022	2023
Roadway resurfacing lane miles	16.75	47
Urethane pavement marking miles	12.7	13.51
Paint pavement marking miles	235.9	235.9
Pavement preservation miles	11.2	40
Crack sealing lane miles	48.1	158
Miles of roadway constructed	1.0	2.45
Number of active bridge construction/rehab. projects	12	11
Number of active bridge maintenance projects	34	48
Number of signaled intersections maintained	125	127
Number of street light poles maintained	1,311	1,361
Number of active projects	130	116
Number of completed capital projects	15	11
Access and Utility permits issued	280	163
Moving permits issued	3,600	3,789
Receipts processed	2,400	3,120
Payable invoices processed	3,000	2,580
Purchase orders processed	275	220
ROW parcels acquired	10	20

2024 GOALS AND OBJECTIVES

- Continue to provide a wide range of quality services to the County and the motoring public for safe and efficient use of county and local roadways
- Update the Kane County 5-Year Transportation Improvement Program
- Continue the department's efforts to enhance access, construction, utility and overweight/oversized vehicles permit administration
- Continue efforts to enhance the County Highway System through implementing various capacity projects and traffic engineering strategies such as traffic signal interconnects and safety improvements
- Continue to explore funding resources and funding alternatives for transportation improvements
- Administer the Kane County Ride-in-Kane program
- Administer the Kane County Adopt-A-Highway program

COUNTY HIGHWAY

300.520.520

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	34	34	37
Full Time Other*	0	0	0
Part Time Regular	4	4 (interns)	2 (interns)
Part Time Other*	0	0	0
Total Budgeted Positions:	38	38	39

*Other: Elected Officials, Per Diem, Commissioners

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 300 - County Highway						
REVENUES						
Department: 520 - Transportation						
	300.520.000.30000	Property Taxes	\$ 4,994,570	\$ 5,010,909	\$ 5,010,909	\$ -
	300.520.000.30005	Property Tax Revenue Recapture	\$ 12,436	\$ -	\$ -	\$ -
	300.520.000.30170	TIF Distribution Tax	\$ 7,792	\$ -	\$ -	\$ -
	300.520.000.31350	Oversized Moving Permits	\$ 241,160	\$ 225,000	\$ 159,507	\$ (65,493)
	300.520.000.31370	Roadway Access Permits	\$ 416,233	\$ 200,000	\$ 250,357	\$ 50,357
	300.520.000.33900	Miscellaneous Grants	\$ 8,585	\$ -	\$ -	\$ -
	300.520.000.34640	Engineering Fees	\$ 30,000	\$ 28,000	\$ 28,000	\$ -
	300.520.000.34650	Sale of Various Material Fees	\$ 288	\$ 1,750	\$ 3,086	\$ 1,336
	300.520.000.35340	Township Administration Fee	\$ 6,634	\$ 5,000	\$ 6,237	\$ 1,237
	300.520.000.37140	KDOT Planner Reimbursement	\$ 250,225	\$ 255,000	\$ 218,871	\$ (36,129)
	300.520.000.37150	KDOT Service Reimbursement - Federal	\$ 5,312	\$ -	\$ 1,200,000	\$ 1,200,000
	300.520.000.37151	KDOT Service Reimbursement - State	\$ 24,934	\$ -	\$ -	\$ -
	300.520.000.37280	Vehicle Lease Reimbursement	\$ 256,338	\$ 100,000	\$ -	\$ (100,000)
	300.520.000.37900	Miscellaneous Reimbursement	\$ 58,467	\$ 70,000	\$ 62,694	\$ (7,306)
	300.520.000.38000	Investment Income	\$ (144,030)	\$ 50,000	\$ 349,566	\$ 299,566
	300.520.000.38530	Auction Sales	\$ 7,327	\$ 5,000	\$ 10,875	\$ 5,875
	300.520.000.38900	Miscellaneous Other	\$ -	\$ 2,000	\$ 6,579	\$ 4,579
	300.520.000.39554	Transfer from Fund 554	\$ -	\$ 3,270	\$ -	\$ (3,270)
	300.520.000.39555	Transfer from Fund 555	\$ -	\$ 4,600	\$ -	\$ (4,600)
	300.520.000.39556	Transfer from Fund 556	\$ -	\$ 1,000	\$ -	\$ (1,000)
	300.520.000.39557	Transfer from Fund 557	\$ -	\$ 2,400	\$ -	\$ (2,400)
	300.520.000.39558	Transfer from Fund 558	\$ 37,500	\$ 100,000	\$ -	\$ (100,000)
	300.520.000.39559	Transfer from Fund 559	\$ 20,000	\$ 15,000	\$ -	\$ (15,000)
	300.520.000.39560	Transfer from Fund 560	\$ 20,000	\$ 35,000	\$ -	\$ (35,000)
	300.520.000.39900	Fund Balance Utilization	\$ -	\$ 3,703,680	\$ 4,279,776	\$ 576,096
		Department Total: 520 - Transportation	\$ 6,253,770	\$ 9,817,609	\$ 11,586,457	\$ 1,768,848
		REVENUES Total	\$ 6,253,770	\$ 9,817,609	\$ 11,586,457	\$ 1,768,848

COUNTY HIGHWAY

300.520.520

G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
EXPENSES					
Department: 520 - Transportation					
Sub-Department: 520 - County Highway					
300.520.520.40000	Salaries and Wages	\$ 2,622,832	\$ 3,184,767	\$ 3,228,975	\$ 44,208
300.520.520.40002	Non-Union Wage Increase	\$ -	\$ 95,830	\$ -	\$ (95,830)
300.520.520.40003	Cost of Living Increase	\$ -	\$ -	\$ 102,335	\$ 102,335
300.520.520.40007	Equity Study Adjustments	\$ -	\$ -	\$ 182,184	\$ 182,184
300.520.520.40200	Overtime Salaries	\$ 88,017	\$ 100,150	\$ 100,150	\$ -
300.520.520.45000	Healthcare Contribution	\$ 500,871	\$ 677,627	\$ 646,643	\$ (30,984)
300.520.520.45010	Dental Contribution	\$ 12,091	\$ 17,095	\$ 17,696	\$ 601
300.520.520.45100	FICA/SS Contribution	\$ 199,631	\$ 258,627	\$ 268,783	\$ 10,156
300.520.520.45200	IMRF Contribution	\$ 177,200	\$ 174,109	\$ 160,919	\$ (13,190)
300.520.520.50140	Engineering Services	\$ 997,416	\$ 965,000	\$ 1,788,483	\$ 823,483
300.520.520.50150	Contractual/Consulting Services	\$ 131,397	\$ 261,890	\$ 337,019	\$ 75,129
300.520.520.50160	Legal Services	\$ 48,000	\$ 125,000	\$ 204,000	\$ 79,000
300.520.520.50210	Medical/Dental/Hospital Services	\$ 1,235	\$ 5,000	\$ 1,317	\$ (3,683)
300.520.520.50330	Northeast IL Plan and Metro Svcs	\$ 27,143	\$ 32,143	\$ 59,286	\$ 27,143
300.520.520.50340	Software Licensing Cost	\$ 44,379	\$ 82,655	\$ 80,814	\$ (1,841)
300.520.520.50480	Security Services	\$ 10,743	\$ 6,000	\$ 18,002	\$ 12,002
300.520.520.52000	Disposal and Water Softener Svcs	\$ 12,620	\$ 26,000	\$ 26,000	\$ -
300.520.520.52010	Janitorial Services	\$ 29,113	\$ 34,000	\$ 36,000	\$ 2,000
300.520.520.52110	Repairs and Maint- Buildings	\$ 80,411	\$ 59,000	\$ 88,608	\$ 29,608
300.520.520.52120	Repairs and Maint- Grounds	\$ 11,671	\$ 12,000	\$ 16,402	\$ 4,402
300.520.520.52140	Repairs and Maint- Copiers	\$ 3,941	\$ 5,560	\$ 6,120	\$ 560
300.520.520.52150	Repairs and Maint- Comm Equip	\$ -	\$ 1,000	\$ -	\$ (1,000)
300.520.520.52160	Repairs and Maint- Equipment	\$ 6,002	\$ 15,000	\$ 5,677	\$ (9,323)
300.520.520.52215	Vehicle Lease	\$ 76,548	\$ 100,000	\$ -	\$ (100,000)
300.520.520.52230	Repairs and Maint- Vehicles	\$ 18,384	\$ 36,000	\$ 9,095	\$ (26,905)
300.520.520.52240	Repairs and Maint- Office Equip	\$ 1,897	\$ 3,000	\$ 3,577	\$ 577
300.520.520.53000	Liability Insurance	\$ 67,485	\$ 95,794	\$ 100,422	\$ 4,628
300.520.520.53010	Workers Compensation	\$ 81,448	\$ 72,830	\$ 69,101	\$ (3,729)
300.520.520.53020	Unemployment Claims	\$ 2,037	\$ 1,313	\$ 1,615	\$ 302
300.520.520.53060	General Printing	\$ 152	\$ 3,000	\$ 108	\$ (2,892)
300.520.520.53070	Legal Printing	\$ 2,158	\$ 5,000	\$ 1,652	\$ (3,348)
300.520.520.53080	Mapping	\$ -	\$ 12,000	\$ 13,000	\$ 1,000
300.520.520.53100	Conferences and Meetings	\$ 21,407	\$ 25,000	\$ 33,000	\$ 8,000
300.520.520.53110	Employee Training	\$ 15,922	\$ 15,000	\$ 15,000	\$ -
300.520.520.53120	Employee Mileage Expense	\$ 5,120	\$ 6,500	\$ 4,454	\$ (2,046)
300.520.520.53130	General Association Dues	\$ 21,194	\$ 26,000	\$ 26,856	\$ 856
300.520.520.55000	Miscellaneous Contractual Exp	\$ 74	\$ 6,000	\$ 343	\$ (5,657)
300.520.520.60000	Office Supplies	\$ 13,918	\$ 22,500	\$ 17,000	\$ (5,500)
300.520.520.60010	Operating Supplies	\$ 20,981	\$ 21,000	\$ 21,000	\$ -
300.520.520.60040	Postage	\$ 202	\$ 2,000	\$ 300	\$ (1,700)
300.520.520.60050	Books and Subscriptions	\$ 203	\$ 2,000	\$ 1,500	\$ (500)
300.520.520.60070	Computer Hardware- Non Capital	\$ 6,825	\$ 70,400	\$ 103,100	\$ 32,700
300.520.520.60340	Buildings and Grounds Supplies	\$ 25,196	\$ 30,000	\$ 30,000	\$ -
300.520.520.60380	Liquid Salt	\$ 30,790	\$ 15,300	\$ 30,000	\$ 14,700
300.520.520.60400	Crushed Stone	\$ 3,028	\$ 10,000	\$ 5,000	\$ (5,000)
300.520.520.60430	Sign Material	\$ 54,531	\$ 55,000	\$ 60,000	\$ 5,000
300.520.520.63000	Utilities- Natural Gas	\$ 39,193	\$ 45,000	\$ 45,000	\$ -
300.520.520.63010	Utilities- Electric	\$ 18,094	\$ 38,000	\$ 38,000	\$ -
300.520.520.63020	Utilities- Intersect Lighting	\$ 98,868	\$ 145,000	\$ 120,000	\$ (25,000)
300.520.520.63040	Fuel- Vehicles	\$ 255,981	\$ 500,000	\$ 300,000	\$ (200,000)
300.520.520.64000	Telephone	\$ 24,905	\$ 40,000	\$ 25,000	\$ (15,000)
300.520.520.64010	Cellular Phone	\$ 18,796	\$ 22,000	\$ 20,000	\$ (2,000)
300.520.520.70000	Computers	\$ -	\$ -	\$ 1,500	\$ 1,500
300.520.520.70020	Computer Software- Capital	\$ 217,088	\$ 179,800	\$ 264,500	\$ 84,700
300.520.520.70070	Automotive Equipment	\$ -	\$ 1,198,608	\$ 1,417,628	\$ 219,020
300.520.520.70080	Office Furniture	\$ -	\$ 10,000	\$ -	\$ (10,000)
300.520.520.70100	Copiers	\$ -	\$ 10,000	\$ -	\$ (10,000)
300.520.520.70110	Machinery and Equipment	\$ 78,494	\$ 71,000	\$ 490,000	\$ 419,000
300.520.520.70120	Special Purpose Equipment	\$ -	\$ 30,000	\$ 180,000	\$ 150,000
300.520.520.72010	Building Improvements	\$ 229,169	\$ 470,000	\$ 330,000	\$ (140,000)
300.520.520.74010	Highway Right of Way	\$ 1,215	\$ 100,000	\$ 250,000	\$ 150,000
300.520.520.99001	Transfer to Fund 001	\$ 172,588	\$ 184,111	\$ 183,293	\$ (818)
Department Total: 520 - Transportation		\$ 6,628,603	\$ 9,817,609	\$ 11,586,457	\$ 1,768,848
EXPENSES Total		\$ 6,628,603	\$ 9,817,609	\$ 11,586,457	\$ 1,768,848

COUNTY BRIDGE 301.520.521

This fund is primarily used to provide resources for projects that involve bridge and structural inspections through the Kane County Division of Transportation.

KEY PERFORMANCE MEASURES	2022	2023
Number of bridge inspections (County and Township)	51	64

PROJECTS	Funded with County Bridge Property Tax Funds	
	2023	2024
Structural inspections of various County and Township bridges	X	X
Planning and design phases of various bridge maintenance projects	X	X

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 301 - County Bridge						
REVENUES						
Department: 520 - Transportation						
	301.520.000.30000	Property Taxes	\$ 311,593	\$ 312,695	\$ 312,695	\$ -
	301.520.000.30005	Property Tax Revenue Recapture	\$ 776	\$ -	\$ -	\$ -
	301.520.000.30170	TIF Distribution Tax	\$ 493	\$ -	\$ -	\$ -
	301.520.000.37152	KDOT Service Reimbursement - Other	\$ 42,106	\$ 15,000	\$ 15,000	\$ -
	301.520.000.38000	Investment Income	\$ (4,743)	\$ 3,500	\$ 11,746	\$ 8,246
	301.520.000.39900	Fund Balance Utilization	\$ -	\$ -	\$ 185,559	\$ 185,559
		Department Total: 520 - Transportation	\$ 350,225	\$ 331,195	\$ 525,000	\$ 193,805
		REVENUES Total	\$ 350,225	\$ 331,195	\$ 525,000	\$ 193,805
EXPENSES						
Department: 520 - Transportation						
Sub-Department: 521 - County Bridge						
	301.520.521.52100	Bridge Inspection	\$ 444,359	\$ 331,195	\$ 525,000	\$ 193,805
		Department Total: 520 - Transportation	\$ 444,359	\$ 331,195	\$ 525,000	\$ 193,805
		EXPENSES Total	\$ 444,359	\$ 331,195	\$ 525,000	\$ 193,805

MOTOR FUEL TAX
302.520.522

This fund is primarily used for the Kane County Division of Transportation’s maintenance activities which include, removing snow and ice, monitoring traffic signals, replacing and installing traffic signs through our in-house sign shop, mowing right-of-ways, repairing pavement and shoulders, improving drainage systems, and administering the Kane County Adopt-A-Highway Program.

PROJECTS	Funded with Motor Fuel Tax	
	2023	2024
Anderson Road from IL38 to Keslinger Road (Final IDOT payment)	X	X
Bliss Road over I88 Deck Replacement	X	X
Bliss/Fabyan/Main	X	X
Dauberman Road at US 30 and Granart Road	X	X
Fabyan Parkway at Route 31	X	X
Huntley – Randall to Sleepy Hollow Road		X
Kirk Road over Union Pacific RR	X	X
Longmeadow Pkwy (B-2) – East of White Chapel to 31 (Final IDOT payment)	X	X
Longmeadow Pkwy (C-2) – Sandbloom to Route 25	X	X
Longmeadow Pkwy (C-2b) Final Roadway Improve		X
Longmeadow Pkwy (D) – IL 25 to IL 62 (Final IDOT payment)		X
Montgomery Road at Virgil Gilman Trail HSIP	X	X
Orchard Road US30 Intersection Improvements	X	X
Pavement Resurfacing	X	X
Peplow over Virgil Ditch #3 Replacement (Final IDOT payment)	X	
Plank Road Engel to Waughon HSIP	X	X
Plank Road HSIP Romke to Brier Hill		X
Ramm Road over Virgil #3 Replacement	X	
Randall and Hopps Intersection Realignment		X
Randall Road at Hopps CNRR Grade Separation		X
Randall Road and Route 20		X
Randall Road at Big Timber	X	X
Randall Road at IL72	X	X
Randall Road at I90 Maintenance		X
Randall Road over UPRR Deck Replacement	X	X
West County Line Road over Young’s Creek Replacement	X	X

MOTOR FUEL TAX
302.520.522

KEY PERFORMANCE MEASURES	2022	2023
Roadway resurfacing lane miles	16.75	47
Urethane pavement marking miles	12.7	13.51
Paint pavement marking miles	235.9	235.9
Pavement preservation miles	11.2	40
Crack sealing lane miles	48.1	158
Miles of roadway constructed	1.0	2.45
Number of active bridge construction/rehab. projects	12	11
Number of active bridge maintenance projects	34	48
Number of signaled intersections maintained	125	127
Number of street light poles maintained	1,311	3,789
Number of active projects	130	116
Number of completed capital projects	15	11
ROW parcels acquired	10	20

2024 GOALS AND OBJECTIVES

- Continue to provide a wide range of maintenance services to the County and monitoring public for safe and efficient use of County and local roadways

POSITION SUMMARY

Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	33	34	35
Full Time Other*	0	0	0
Part Time Regular	6	6	4 (snowbirds)
Part Time Other*	0	0	0
Total Budgeted Positions:	39	40	39

*Other: Elected Officials, Per Diem, Commissioners

MOTOR FUEL TAX

302.520.522

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 302 - Motor Fuel Tax						
REVENUES						
Department: 520 - Transportation						
	302.520.000.30140	Motor Fuel Tax	\$ 10,650,722	\$ 10,775,000	\$ 12,391,927	\$ 1,616,927
	302.520.000.33895	Supplemental State Distribution	\$ 1,604,268	\$ -	\$ -	\$ -
	302.520.000.33900	Miscellaneous Grants	\$ 5,759,635	\$ -	\$ -	\$ -
	302.520.000.37150	KDOT Service Reimbursement - Federal	\$ 770,201	\$ 1,972,000	\$ 428,000	\$ (1,544,000)
	302.520.000.37160	Cty Engineer Salary Reimbursemt	\$ 177,882	\$ 94,385	\$ 286,930	\$ 192,545
	302.520.000.38000	Investment Income	\$ (766,742)	\$ 220,000	\$ 1,820,418	\$ 1,600,418
	302.520.000.38900	Miscellaneous Other	\$ 184	\$ -	\$ -	\$ -
	302.520.000.39620	Transfer from Fund 620	\$ 302,699	\$ -	\$ -	\$ -
	302.520.000.39900	Fund Balance Utilization	\$ -	\$ 25,219,054	\$ 22,727,586	\$ (2,491,468)
	Department Total: 520 - Transportation		\$ 18,498,850	\$ 38,280,439	\$ 37,654,861	\$ (625,578)
	REVENUES Total		\$ 18,498,850	\$ 38,280,439	\$ 37,654,861	\$ (625,578)
EXPENSES						
Department: 520 - Transportation						
Sub-Department: 522 - Motor Fuel Tax						
	302.520.522.40000	Salaries and Wages	\$ 2,301,405	\$ 2,610,114	\$ 2,740,434	\$ 130,320
	302.520.522.40002	Non-Union Wage Increase	\$ -	\$ 78,539	\$ -	\$ (78,539)
	302.520.522.40003	Cost of Living Increase	\$ -	\$ -	\$ 84,411	\$ 84,411
	302.520.522.40007	Equity Study Adjustments	\$ -	\$ -	\$ 73,253	\$ 73,253
	302.520.522.40200	Overtime Salaries	\$ 173,700	\$ 300,690	\$ 300,690	\$ -
	302.520.522.45000	Healthcare Contribution	\$ 77,722	\$ 107,269	\$ 91,766	\$ (15,503)
	302.520.522.45010	Dental Contribution	\$ 2,666	\$ 3,330	\$ 3,586	\$ 256
	302.520.522.45100	FICA/SS Contribution	\$ 180,435	\$ 228,685	\$ 221,705	\$ (6,980)
	302.520.522.45200	IMRF Contribution	\$ 162,628	\$ 153,951	\$ 132,733	\$ (21,218)
	302.520.522.45410	Teamsters Contribution	\$ 504,784	\$ 678,600	\$ 690,664	\$ 12,064
	302.520.522.50140	Engineering Services	\$ 1,352,598	\$ 6,046,618	\$ 8,095,417	\$ 2,048,799
	302.520.522.52080	Repairs and Maint- Resurfacing	\$ -	\$ 4,500,000	\$ 7,000,000	\$ 2,500,000
	302.520.522.53000	Liability Insurance	\$ 58,592	\$ 78,509	\$ 85,228	\$ 6,719
	302.520.522.53010	Workers Compensation	\$ 70,715	\$ 59,688	\$ 58,646	\$ (1,042)
	302.520.522.53020	Unemployment Claims	\$ 1,768	\$ 1,076	\$ 1,371	\$ 295
	302.520.522.73000	Road Construction	\$ 1,320,230	\$ 20,168,502	\$ 12,785,023	\$ (7,383,479)
	302.520.522.73010	Bridge Construction	\$ -	\$ 3,000,000	\$ 3,000,000	\$ -
	302.520.522.74010	Highway Right of Way	\$ 24,665	\$ 160,000	\$ 2,180,000	\$ 2,020,000
	302.520.522.99001	Transfer to Fund 001	\$ 92,169	\$ 104,868	\$ 109,934	\$ 5,066
	Department Total: 520 - Transportation		\$ 6,324,076	\$ 38,280,439	\$ 37,654,861	\$ (625,578)
	EXPENSES Total		\$ 6,324,076	\$ 38,280,439	\$ 37,654,861	\$ (625,578)

COUNTY HIGHWAY MATCHING 303.520.523

This fund is used primarily by the Kane County Division of Transportation to match funds for rock salt in the Motor Fuel Local Option Fund.

2024 GOALS AND OBJECTIVES

- Funds for maintenance material – rock salt

PROJECTS	Funded with County Highway Matching Property Tax Funds	
	2023	2024
Funds for maintenance material – rock salt	X	X

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 303 - County Highway Matching						
REVENUES						
Department: 520 - Transportation						
	303.520.000.30000	Property Taxes	\$ 64,881	\$ 65,125	\$ 65,125	\$ -
	303.520.000.30005	Property Tax Revenue Recapture	\$ 162	\$ -	\$ -	\$ -
	303.520.000.30170	TIF Distribution Tax	\$ 111	\$ -	\$ -	\$ -
	303.520.000.38000	Investment Income	\$ (4,949)	\$ 3,000	\$ 13,075	\$ 10,075
	303.520.000.39000	Transfer From Other Funds	\$ 1,700	\$ -	\$ -	\$ -
	303.520.000.39900	Fund Balance Utilization	\$ -	\$ 20,123	\$ 221,800	\$ 201,677
		Department Total: 520 - Transportation	\$ 61,905	\$ 88,248	\$ 300,000	\$ 211,752
		REVENUES Total	\$ 61,905	\$ 88,248	\$ 300,000	\$ 211,752
EXPENSES						
Department: 520 - Transportation						
Sub-Department: 523 - County Highway Matching						
	303.520.523.60390	Rock Salt	\$ 81,146	\$ 88,248	\$ 300,000	\$ 211,752
		Department Total: 520 - Transportation	\$ 81,146	\$ 88,248	\$ 300,000	\$ 211,752
		EXPENSES Total	\$ 81,146	\$ 88,248	\$ 300,000	\$ 211,752

MOTOR FUEL LOCAL OPTION
304.520.524

This fund is primarily used by the Kane County Division of Transportation to provide resources for various road, bridge, traffic signal and light maintenance.

PROJECTS	Funded with Motor Fuel Local Option Tax	
	2023	2024
Allen Road over Hampshire Creek Maintenance	X	X
Big Timber Road over Tyler and Pingree Creeks Maintenance	X	X
Bike Path (Old Dunham Rd) over CNRR Maintenance	X	X
Bliss Road over Blackberry Creek Maintenance		X
Bridge Monitoring	X	X
Bridge Preservation	X	X
Burlington Northern over Orchard Road Maintenance	X	X
Burlington Road over Ferson Creek		X
Burlington Road over Tributary to Ferson Creek Maintenance	X	X
Crack Sealing	X	X
Culvert Lining	X	X
Dauberman Road over Welch Creek Maintenance	X	X
Engineering Assistance	X	X
Fabyan Parkway at Western Avenue Maintenance	X	X
Fabyan Parkway over Tyler Creek Maintenance	X	X
Fletcher Drive over Tyler Creek Maintenance	X	X
French Road over Burlington Creek - Maintenance		X
Granart Road over Big Rock Creek Maintenance		X
Guardrail – Hughes Road		X
Harter Road over Welch Creek Maintenance	X	X
Hughes Road over Blackberry Creek Maintenance		X
Jericho Road over Big Rock Creek Maintenance		X
Jericho Road over Blackberry Creek Maint (045-3190)		X
Keslinger Road over Blackberry Creek Maintenance		X
Keslinger Road over Tributary to Mill Creek Maintenance	X	X
Keslinger Road over Welch Creek Maintenance	X	X
Keslinger Road over Mill Creek Maintenance	X	X
Keslinger Road west of Dauberman Road	X	
Kirk Road over UPRR Maintenance	X	X
La Fox Road over Mill Creek (south crossing) Maintenance		X

MOTOR FUEL LOCAL OPTION
304.520.524

PROJECTS (CONTINUED)		
La Fox Road over Bike Path (Campton Hills) Maintenance	X	X
La Fox Road over Mill Creek (north crossing) Maintenance	X	X
Main Street over Big Rock Creek Maintenance	X	X
Main Street over I88 Maintenance	X	X
Main Street over Welch Creek Maintenance	X	X
Main Street over Mill Creek Maintenance	X	X
Meredith Road over Union Ditch 3 Maintenance	X	X
Orchard Road over I-88 Maintenance	X	X
Pavement Management System	X	X
Pavement Marking	X	X
Pavement Preservation	X	X
Pavement Resurfacing	X	X
Peck and Keslinger Road over UPRR Maintenance		X
Perry Road over Big Rock Creek Maintenance	X	X
Plank Road over Pingree Creek Maintenance	X	X
Ramm Road over Virgil #3 Maintenance	X	
Randall Road over Ferson Creek Maintenance		X
Randall Road over Mill Creek Maintenance	X	X
Randall Road over Tyler Creek UPRR Maintenance		X
Randall Road over UPRR Maintenance		X
Randall Road over US20 Maintenance	X	
Stearns Road over Fox River Maintenance		X
Stearns Road over Tributary of Brewster Creek Maintenance	X	X
Stearns Road EB over N. arm of Brewster Creek		X
Stearns Road over the Fox River		X
Stearns Road WB over Tributary of Brewster Creek Maintenance	X	X
Structural Services - 2020		X
Tanner Road over Lake Run Creek Maintenance		X
Traffic Signal and Light Maintenance	X	X
Traffic Signal and Roadway Lighting Equipment	X	X
Walker Road over Burlington Creek Maintenance		X
West County Line Road over Youngs Creek Maintenance	X	X

MOTOR FUEL LOCAL OPTION
304.520.524

KEY PERFORMANCE MEASURES	2022	2023
Roadway resurfacing lane miles	16.75	47
Urethane pavement marking miles	12.7	13.51
Paint pavement marking miles	235.9	235.9
Pavement preservation miles	11.2	40
Crack Sealing lane miles	48.1	158
Miles of roadway constructed	1.0	2.45
Number of active bridge construction/rehab. projects	12	11
Number of active bridge maintenance projects	34	48
Number of signaled intersections maintained	125	127
Number of street light poles maintained	1,311	1,361
Number of active projects	130	116
Number of completed capital projects	15	11
Number of ROW Parcels acquired	10	20

MOTOR FUEL LOCAL OPTION

304.520.524

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 304 - Motor Fuel Local Option						
REVENUES						
Department: 520 - Transportation						
	304.520.000.30150	County Local Option Tax	\$ 9,111,970	\$ 9,250,000	\$ 10,180,441	\$ 930,441
	304.520.000.34640	Engineering Fees	\$ 33,923	\$ -	\$ -	\$ -
	304.520.000.37900	Miscellaneous Reimbursement	\$ 202,774	\$ 150,000	\$ 150,000	\$ -
	304.520.000.38000	Investment Income	\$ (149,996)	\$ 36,000	\$ 421,008	\$ 385,008
	304.520.000.39900	Fund Balance Utilization	\$ -	\$ 3,744,000	\$ 2,978,321	\$ (765,679)
		Department Total: 520 - Transportation	\$ 9,198,670	\$ 13,180,000	\$ 13,729,770	\$ 549,770
		REVENUES Total	\$ 9,198,670	\$ 13,180,000	\$ 13,729,770	\$ 549,770
EXPENSES						
Department: 520 - Transportation						
Sub-Department: 524 - Motor Fuel Local Option						
	304.520.524.50140	Engineering Services	\$ 374,589	\$ 1,100,500	\$ 1,966,698	\$ 866,198
	304.520.524.52020	Repairs and Maintenance- Roads	\$ 12,679	\$ 50,000	\$ 86,492	\$ 36,492
	304.520.524.52040	Repairs and Maintenance- Bridges	\$ 444,477	\$ 1,910,000	\$ 2,595,000	\$ 685,000
	304.520.524.52050	Repairs and Maint- Cracksealing	\$ 406,438	\$ 625,000	\$ 625,000	\$ -
	304.520.524.52070	Repairs and Maint- Pavement Mark	\$ 1,011,857	\$ 1,150,000	\$ 1,350,000	\$ 200,000
	304.520.524.52080	Repairs and Maint- Resurfacing	\$ 7,128,939	\$ 4,000,000	\$ 500,000	\$ (3,500,000)
	304.520.524.52280	Pavement Preservation	\$ -	\$ 750,000	\$ 750,000	\$ -
	304.520.524.60210	Uniform Supplies	\$ 23,211	\$ 22,000	\$ 25,000	\$ 3,000
	304.520.524.60330	Vehicle Parts/Supplies	\$ 172,641	\$ 175,000	\$ 175,000	\$ -
	304.520.524.60360	Equipment Parts/Supplies	\$ 77,411	\$ 100,000	\$ 100,000	\$ -
	304.520.524.60370	Tools	\$ 6,317	\$ 15,000	\$ 10,000	\$ (5,000)
	304.520.524.60390	Rock Salt	\$ 823,901	\$ 1,165,500	\$ 632,140	\$ (533,360)
	304.520.524.60410	Culverts	\$ 8,013	\$ 12,000	\$ 12,000	\$ -
	304.520.524.60420	Road Material	\$ 13,215	\$ 30,000	\$ 30,000	\$ -
	304.520.524.60440	Traffic Markers and Barricades	\$ 8,310	\$ 10,000	\$ 10,000	\$ -
	304.520.524.63020	Utilities- Intersect Lighting	\$ 662,341	\$ 1,795,000	\$ 1,795,000	\$ -
	304.520.524.73000	Road Construction	\$ -	\$ 250,000	\$ 400,000	\$ 150,000
	304.520.524.73010	Bridge Construction	\$ 25,313	\$ -	\$ -	\$ -
	304.520.524.74010	Highway Right of Way	\$ 9,100	\$ 20,000	\$ 5,000	\$ (15,000)
	304.520.524.89000	Addition to Fund Balance	\$ -	\$ -	\$ 2,662,440	\$ 2,662,440
		Department Total: 520 - Transportation	\$ 11,208,752	\$ 13,180,000	\$ 13,729,770	\$ 549,770
		EXPENSES Total	\$ 11,208,752	\$ 13,180,000	\$ 13,729,770	\$ 549,770

TRANSPORTATION SALES TAX
305.520.527 - 305.520.531

This fund is the Kane County Division of Transportation’s primary source of capital for various road and bridge construction projects.

PROJECTS	Funded with Transportation Sales Tax	
	2023	2024
Allen Road at Glen Oak Drive Culvert Improv		X
Bicycle and Pedestrian Plan Update	X	
Bliss Road Over Blackberry Creek (final payment)	X	
Bliss Road over Lake Run		X
Bowes Road, Nesler Road, and Corron Road	X	
Bunker Road from Keslinger Road to La Fox Road	X	X
Burlington Road Bicycle Accommodation		X
Dauberman Road and Meredith Realignment	X	X
Dauberman Road at US 30 and Granart Road		X
Fabyan Parkway - Western to IL 31 Multi-use purpose (MUP)		X
Fabyan Parkway at IL 31	X	X
Fabyan Parkway at Settler's Hill Kingsland Drive	X	X
Fabyan Parkway at Wenmoth Road	X	X
Fabyan Parkway at Western Avenue		X
French Road and Harmony Road Extension	X	X
Galligan from Freeman to Binnie	X	X
Harmony Road over Harmony Creek		X
Harter Road Main to Lovell Drainage	X	
IL 47 Kennedy Road to Cross Street		X
Intersection Safety and Operational Projects - New Starts	X	X
Jericho Road at IL 47	X	
Jericho Road over Granart Culvert Improvement		X
Kirk Road at Douglas Road (final payment)	X	
Kirk Road at Pine Street (final payment)	X	
Kirk Road IL 56 to Cherry Lane (final payment)	X	X
Longmeadow Parkway - Debt Collection - Duncan	X	X
Longmeadow Parkway (B-1) - Randall to White Chapel (final payment)	X	
Longmeadow Parkway (B-2) - East of White Chapel to 31 (final payment)	X	X
Longmeadow Parkway (C-1) - Bridge	X	
Longmeadow Parkway (C-2) - Sandbloom to Route 25	X	X
Longmeadow Parkway (C-2a) - Soil Remediation	X	X
Longmeadow Parkway (C-3) - Route 25 Improvements	X	X
Longmeadow Parkway (C-4) - Stantec	X	X
Longmeadow Parkway (C-4) - Tolling Facility electronic toll collection (ETC)	X	X
Longmeadow Parkway (C-4) - Tolling Facility (A-to-Be USA LLC)	X	X
Longmeadow Parkway (C-4) - Tolling Facility Equipment		X
Longmeadow Parkway (C-4) - Tolling Facility Oversight	X	
Longmeadow Parkway (C-5) - Tree Replacement	X	X
Longmeadow Parkway - E-ZPass Membership	X	X

TRANSPORTATION SALES TAX
305.520.527 - 305.520.531

PROJECTS (CONTINUED)		
Main Street Over Blackberry Creek at IL 47	X	X
Main Street at Deerpath Road (final payment)	X	
Main Street Road over I-88 Deck Replacement	X	
Main Street Road at Wenmoth Road	X	X
Montgomery Road at Howell Place	X	
Orchard Road from Jericho to US 30 Highway Safety Improvement Program	X	X
Orchard Road, Randall, Fabyan, and Hughes Stage 2 Highway Safety	X	
Pedestrian Federally Required ADA Improvement and Maintenance	X	X
Plank Road County Line Road to Engel Road Highway Safety Improvement		X
Plank Road Highway Safety Improvement Program (HSIP) - Romke to Brier Hill	X	X
Randall Road and Weld US 20 Ramp (final payment)	X	X
Randall Road and Highland Intersection	X	X
Randall Road at Alft Lane (with Elgin)	X	X
Randall Road at I 90 Interchange Improvement	X	X
Randall Road at Keslinger Road	X	X
Randall Road at Prairie Street	X	X
Randall Road from Huntley Road to Big Timber Road	X	X
Randall Road Multi-Modal Corridor Study		X
Signal System Communication Expansion	X	X
Silver Glen over Otter Creek Branch	X	
Stearns Road at Randall Road (final payment)	X	X
Sugar Grove Bliss Road at IL 47 Intersection		X
Tyrrell Road - Raymond Drive to Mason Road		X
Main Street Over Blackberry Creek at IL 47	X	X
Main Street Road over I-88 Deck Replacement	X	
Main Street Road at Wenmoth Road	X	X
Montgomery Road at Howell Place	X	
Orchard Road from Jericho to US 30 Highway Safety Improvement Program	X	X
Orchard Road, Randall, Fabyan, and Hughes Stage 2 Highway Safety	X	
Pedestrian Federally Required ADA Improvement and Maintenance	X	X
Plank Road County Line Road to Engel Road Highway Safety Improvement		X
Plank Road Highway Safety Improvement Program (HSIP) - Romke to Brier Hill	X	X
Randall Road and Weld US 20 Ramp (final payment)	X	X
Randall Road and Highland Intersection	X	X
Randall Road at Alft Lane (with Elgin)	X	X
Randall Road at I 90 Interchange Improvement	X	X
Randall Road at Keslinger Road	X	X
Randall Road at Prairie Street	X	X
Randall Road from Huntley Road to Big Timber Road	X	X
Randall Road Multi-Modal Corridor Study		X
Signal System Communication Expansion	X	X
Silver Glen over Otter Creek Branch	X	
Stearns Road at Randall Road (final payment)	X	X
Sugar Grove Bliss Road at IL 47 Intersection		X
Tyrrell Road - Raymond Drive to Mason Road		X

TRANSPORTATION SALES TAX 305.520.527 - 305.520.531

KEY PERFORMANCE MEASURES	2022	2023
Roadway resurfacing lane miles	16.75	47
Urethane pavement marking miles	12.7	13.51
Paint pavement marking miles	235.9	235.9
Pavement preservation miles	11.2	40
Crack sealing lane miles	48.1	158
Miles of roadway constructed	1.0	2.45
Number of active bridge construction/rehab. projects	12	11
Number of active bridge maintenance projects	34	48
Number of signaled intersections maintained	125	127
Number of street light poles maintained	1,311	1,361
Number of active projects	130	116
Number of completed capital projects	15	11
Number of ROW Parcels acquired	10	20

G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 305 - Transportation Sales Tax					
REVENUES					
Department: 520 - Transportation					
305.520.000.30105	Sales Tax- RTA	\$ 18,064,271	\$ 17,000,000	\$ 18,825,171	\$ 1,825,171
305.520.000.33900	Miscellaneous Grants	\$ 200,000	\$ -	\$ -	\$ -
305.520.000.35395	Toll Revenue	\$ -	\$ 500,000	\$ -	\$ (500,000)
305.520.000.37150	KDOT Service Reimbursement - Federal	\$ 1,321,068	\$ 80,000	\$ 530,099	\$ 450,099
305.520.000.37151	KDOT Service Reimbursement - State	\$ 7,625	\$ 20,000	\$ -	\$ (20,000)
305.520.000.37152	KDOT Service Reimbursement - Other	\$ 980,000	\$ -	\$ -	\$ -
305.520.000.37900	Miscellaneous Reimbursement	\$ 5,103	\$ -	\$ -	\$ -
305.520.000.38000	Investment Income	\$ (733,411)	\$ 215,000	\$ 1,729,726	\$ 1,514,726
305.520.000.39621	Transfer from Fund 621	\$ 174,715	\$ -	\$ -	\$ -
305.520.000.39900	Fund Balance Utilization	\$ -	\$ 27,585,565	\$ 24,377,326	\$ (3,208,239)
	Department Total: 520 - Transportation	\$ 20,019,370	\$ 45,400,565	\$ 45,462,322	\$ 61,757
	REVENUES Total	\$ 20,019,370	\$ 45,400,565	\$ 45,462,322	\$ 61,757
EXPENSES					
Department: 520 - Transportation					
Sub-Department: 527 - Transportation Sales Tax					
305.520.527.50140	Engineering Services	\$ 2,635,083	\$ 7,649,415	\$ 14,880,308	\$ 7,230,893
305.520.527.50150	Contractual/Consulting Services	\$ 55,231	\$ 1,060,000	\$ 305,347	\$ (754,653)
305.520.527.55010	External Grants	\$ 1,408,841	\$ 300,000	\$ 1,500,000	\$ 1,200,000
305.520.527.70120	Special Purpose Equipment	\$ -	\$ 51,379	\$ -	\$ (51,379)
305.520.527.73000	Road Construction	\$ 1,980,953	\$ 31,834,988	\$ 26,143,192	\$ (5,691,796)
305.520.527.73010	Bridge Construction	\$ 1,230,984	\$ 2,583,614	\$ 903,706	\$ (1,679,908)
305.520.527.74010	Highway Right of Way	\$ 634,091	\$ 110,000	\$ 10,000	\$ (100,000)
305.520.527.99001	Transfer to Fund 001	\$ -	\$ 77,900	\$ -	\$ (77,900)
	Sub-Department Total: 527 - Transportation Sales Tax	\$ 7,945,182	\$ 43,667,296	\$ 43,742,553	\$ 75,257
Sub-Department: 531 - Toll Bridge O & M					
305.520.531.99624	Transfer to Fund 624	\$ 963,995	\$ 1,733,269	\$ 1,719,769	\$ (13,500)
	Sub-Department Total: 531 - Toll Bridge O & M	\$ 963,995	\$ 1,733,269	\$ 1,719,769	\$ (13,500)
	Department Total: 520 - Transportation	\$ 8,909,177	\$ 45,400,565	\$ 45,462,322	\$ 61,757
	EXPENSES Total	\$ 8,909,177	\$ 45,400,565	\$ 45,462,322	\$ 61,757

OPIOID SETTLEMENT FUND
349.580.750

The Opioid Settlement Fund accounts for revenues from settlement payments resulting from a lawsuit associated with the opiate crisis. The funds shall be used for remediation and abatement programs related to the opiate epidemic pursuant to the allocation agreement, as directed by the administration panel comprised of the following Kane County officials: State’s Attorney, the Sheriff, the Executive Director of the Health Department, the Coroner, and the Chair of the Public Health Committee.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 349 - Opioid Settlement Fund						
REVENUES						
Department: 580 - Health						
Sub-Department: 000 - Revenues						
	349.580.000.38000	Investment Income	\$ (8,291)	\$ -	\$ -	\$ -
	349.580.000.38555	Opioid Settlement	\$ 337,437	\$ -	\$ -	\$ -
		Department Total: 580 - Health	\$ 329,147	\$ -	\$ -	\$ -
		REVENUES Total	\$ 329,147	\$ -	\$ -	\$ -

COUNTY HEALTH
350.580.000 - 350.580.697

The mission of the Health Department is to promote, protect and advocate for health and wellness in the community.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Monitored health status and understood health issues facing the community	X	
Protected people from health problems and health hazards	X	
Enforced public health laws	X	
Maintained a competent public health workforce	X	
Protected high-risk infants from health problems and health hazards		X
Directed clinical/home visits and services		X
Gave people information they needed to make healthy choices	X	
Engaged the community to identify and solve health problems	X	
Developed PH policies and plans	X	
Helped people receive health services	X	
Evaluated and improved programs and interventions	X	
Contributed to and applied evidence base of public health	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of responses to communicable disease reported cases	156,948	35,550
Number of potential foodborne illness investigations	207	60
Number of website unique visitors	n/a	n/a
Number of attendees at community partnership meetings that KCHD convenes	460	n/a
Strategic planning committee meetings/events	10	n/a
Number of EH inspections	2,347	3,000
Number of direct clinical/home visit services offered	n/a	n/a
Number of trainings/conferences/webinars per employee	188	155
Number of Plan-Do-Check-Act Cycles used to advance KCHD public health activities	1	1
Number of presentations about public health offered in the community	29	23

COUNTY HEALTH
350.580.000 - 350.580.697

2024 GOALS AND OBJECTIVES

- **Goal 1.** Monitor health status and understand health issues facing community
 - **2024 Performance Measure:** Number of responses to Communicable Disease reported cases
- **Goal 2.** Protect people from health problems and health hazards
 - **2024 Performance Measure:** Number of potential foodborne illness investigations
- **Goal 3.** Enforce public health laws
 - **2024 Performance Measure:** Number of EH inspections
- **Goal 4.** Protect people from health problems and health hazards
 - **2024 Performance Measure:** Number of immunizations administered

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	54	59.9	62.51
Full Time Other*	0	0	0
Part Time Regular	9	9	9.49
Part Time Other*	0	0	0
Total Budgeted Positions:	63	68.9	72

*Other: Elected Officials, Per Diem, Commissioners

COUNTY HEALTH

350.580.000

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 350 - County Health						
REVENUES						
Department: 580 - Health						
	350.580.000.30000	Property Taxes	\$ 1,965,906	\$ 1,972,455	\$ 1,972,455	\$ -
	350.580.000.30005	Property Tax Revenue Recapture	\$ 4,895	\$ -	\$ -	\$ -
	350.580.000.30170	TIF Distribution Tax	\$ 3,069	\$ -	\$ -	\$ -
	350.580.000.31330	Well Permits	\$ 43,325	\$ 37,000	\$ 40,000	\$ 3,000
	350.580.000.31340	Septic Permits	\$ 33,920	\$ 35,000	\$ 37,500	\$ 2,500
	350.580.000.31400	Food Permits	\$ 1,386,231	\$ 1,305,016	\$ 1,444,680	\$ 139,664
	350.580.000.32005	Greater IL Violence Prevention Council	\$ -	\$ 160,000	\$ 126,869	\$ (33,131)
	350.580.000.32012	MRC-RISE Grant	\$ 52,500	\$ -	\$ -	\$ -
	350.580.000.32365	COVID-19 Response Grant 22	\$ 541,849	\$ -	\$ -	\$ -
	350.580.000.32366	COVID-19 Vaccination Grant (C19VG)	\$ -	\$ 500,000	\$ -	\$ (500,000)
	350.580.000.32372	COVID-19 Contact Tracing	\$ 1,124,108	\$ -	\$ -	\$ -
	350.580.000.32373	Early Childhood Mental Health Consultation Program	\$ 86,759	\$ 90,960	\$ -	\$ (90,960)
	350.580.000.32374	State Opioid Response (SOR) Grant	\$ 555,754	\$ 466,620	\$ 466,620	\$ -
	350.580.000.32376	Medical Reserve Corp Grant (MRC)	\$ 10,000	\$ -	\$ -	\$ -
	350.580.000.32400	IDHS Early Child Network Grant	\$ 118,750	\$ 169,000	\$ 180,000	\$ 11,000
	350.580.000.32410	IDHS Family Case Mgmt Grant	\$ 41,062	\$ 45,360	\$ 49,830	\$ 4,470
	350.580.000.32460	IDPH Preparedness Grant	\$ 232,594	\$ 246,057	\$ 246,057	\$ -
	350.580.000.32470	IDPH Lead Poison Case Mgmt Grant	\$ 189,508	\$ 228,480	\$ 228,480	\$ -
	350.580.000.32490	IDPH Cities Readiness Grant	\$ 44,430	\$ 78,660	\$ 84,986	\$ 6,326
	350.580.000.32520	IDPH Local Health Protect Grant	\$ 872,316	\$ 431,658	\$ 650,000	\$ 218,342
	350.580.000.32540	IDPH Potable Water Supply Grant	\$ 14,338	\$ 12,050	\$ 11,200	\$ (850)
	350.580.000.32570	IDPH Tanning Protection Grant	\$ 1,200	\$ 2,000	\$ 1,550	\$ (450)
	350.580.000.32590	IDPH IL Tobacco Free Comm Grant	\$ 55,816	\$ 136,535	\$ 157,250	\$ 20,715
	350.580.000.32630	IDPH West Nile Virus Prev Grant	\$ 28,881	\$ 58,581	\$ 72,922	\$ 14,341
	350.580.000.32738	LHD OD Surveillance & Response	\$ 480	\$ 62,500	\$ 62,500	\$ -
	350.580.000.32739	Immunization Coverage Level	\$ 22,715	\$ -	\$ -	\$ -
	350.580.000.32765	Embedding Peers in Emergency Depts Grant	\$ -	\$ 300,000	\$ -	\$ (300,000)
	350.580.000.33891	OD Prevention & Response Mentorship Prgrm Grant	\$ 30,000	\$ -	\$ -	\$ -
	350.580.000.33893	Early Childhood Mental Health GEER Grant	\$ 13,085	\$ 136,440	\$ 351,230	\$ 214,790
	350.580.000.33899	Childrens Mental Health Initiative Grant	\$ 450,000	\$ 400,000	\$ 400,000	\$ -
	350.580.000.33900	Miscellaneous Grants	\$ -	\$ -	\$ -	\$ -
	350.580.000.34970	Food Plan Review Fees	\$ 53,318	\$ 51,000	\$ 55,000	\$ 4,000
	350.580.000.34990	Non-Compliance Well Fees	\$ -	\$ 800	\$ 800	\$ -
	350.580.000.35110	Flu Shot Fees	\$ -	\$ 9,871	\$ 11,371	\$ 1,500
	350.580.000.35130	Immunization Fees	\$ -	\$ 5,400	\$ 5,400	\$ -
	350.580.000.35140	TB Test Fees	\$ -	\$ 2,500	\$ 4,000	\$ 1,500
	350.580.000.35160	TB Office Visit Fees	\$ -	\$ 2,000	\$ -	\$ (2,000)
	350.580.000.35310	Non-Community Well Inspection Fees	\$ 5,875	\$ 7,500	\$ 8,500	\$ 1,000
	350.580.000.35320	Tanning Fees	\$ -	\$ 1,600	\$ 1,500	\$ (100)
	350.580.000.35900	Miscellaneous Fees	\$ 11,820	\$ 10,395	\$ 10,395	\$ -
	350.580.000.37400	TB Tests IHFS Reimbursement	\$ -	\$ 2,400	\$ -	\$ (2,400)
	350.580.000.37410	TB Office Vst IHFS Reimbursement	\$ -	\$ 9,200	\$ -	\$ (9,200)
	350.580.000.37420	Immunizations IHFS Reimbursement	\$ -	\$ 200	\$ -	\$ (200)
	350.580.000.37440	Radon Kits Reimbursement	\$ 345	\$ 200	\$ 350	\$ 150
	350.580.000.37595	Medical Billing	\$ 10,269	\$ 8,000	\$ 8,000	\$ -
	350.580.000.37900	Miscellaneous Reimbursement	\$ 46	\$ 20,285	\$ 20,285	\$ -
	350.580.000.38000	Investment Income	\$ (139,489)	\$ 33,300	\$ 18,300	\$ (15,000)
	350.580.000.38900	Miscellaneous Other	\$ 402	\$ -	\$ -	\$ -
	350.580.000.38970	COVID-19 Outbreak Reimb	\$ -	\$ 578,898	\$ -	\$ (578,898)
	350.580.000.38971	Covid-19 Mass Vaccination Grant	\$ 1,003,217	\$ -	\$ -	\$ -
	350.580.000.39355	Transfer from Fund 355	\$ 3,730,107	\$ 1,317,451	\$ -	\$ (1,317,451)
	350.580.000.39900	Fund Balance Utilization	\$ -	\$ 1,957,974	\$ 1,979,250	\$ 21,276
		Department Total: 580 - Health	\$ 12,599,400	\$ 10,893,346	\$ 8,707,280	\$ (2,186,066)
		REVENUES Total	\$ 12,599,400	\$ 10,893,346	\$ 8,707,280	\$ (2,186,066)

COUNTY HEALTH

350.580.580 - 350.580.582

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
EXPENSES						
Department: 580 - Health						
Sub-Department: 580 - Community Health Resources						
	350.580.580.40000	Salaries and Wages	\$ 449,968	\$ 644,605	\$ -	\$ (644,605)
	350.580.580.40002	Non-Union Wage Increase	\$ -	\$ 15,756	\$ 73,634	\$ 57,878
	350.580.580.40200	Overtime Salaries	\$ 2,264	\$ -	\$ -	\$ -
	350.580.580.45000	Healthcare Contribution	\$ 67,791	\$ 97,002	\$ -	\$ (97,002)
	350.580.580.45010	Dental Contribution	\$ 2,618	\$ 2,920	\$ -	\$ (2,920)
	350.580.580.45100	FICA/SS Contribution	\$ 33,128	\$ 50,517	\$ -	\$ (50,517)
	350.580.580.45200	IMRF Contribution	\$ 29,461	\$ 35,090	\$ -	\$ (35,090)
	350.580.580.50150	Contractual/Consulting Services	\$ 109,636	\$ 273,638	\$ 291,920	\$ 18,282
	350.580.580.50340	Software Licensing Cost	\$ 31,338	\$ 69,500	\$ 69,500	\$ -
	350.580.580.52000	Disposal and Water Softener Svcs	\$ 3,110	\$ 4,500	\$ 4,500	\$ -
	350.580.580.52010	Janitorial Services	\$ 8,066	\$ 9,720	\$ 9,720	\$ -
	350.580.580.52110	Repairs and Maint- Buildings	\$ 16,586	\$ 43,902	\$ 43,902	\$ -
	350.580.580.52120	Repairs and Maint- Grounds	\$ 305	\$ 3,500	\$ 3,500	\$ -
	350.580.580.52230	Repairs and Maint- Vehicles	\$ 2,578	\$ 5,200	\$ 5,200	\$ -
	350.580.580.52240	Repairs and Maint- Office Equip	\$ 11,747	\$ 17,100	\$ 17,100	\$ -
	350.580.580.53000	Liability Insurance	\$ 14,985	\$ 18,872	\$ -	\$ (18,872)
	350.580.580.53010	Workers Compensation	\$ 18,086	\$ 15,058	\$ -	\$ (15,058)
	350.580.580.53020	Unemployment Claims	\$ 453	\$ 285	\$ -	\$ (285)
	350.580.580.53040	General Advertising	\$ 610	\$ 2,500	\$ 2,500	\$ -
	350.580.580.53100	Conferences and Meetings	\$ 1,959	\$ 7,850	\$ 7,850	\$ -
	350.580.580.53110	Employee Training	\$ -	\$ 9,700	\$ 9,700	\$ -
	350.580.580.53120	Employee Mileage Expense	\$ 97	\$ 3,039	\$ 3,039	\$ -
	350.580.580.53130	General Association Dues	\$ 21,450	\$ 32,500	\$ 32,500	\$ -
	350.580.580.60000	Office Supplies	\$ 1,142	\$ 16,375	\$ 16,375	\$ -
	350.580.580.60010	Operating Supplies	\$ 6,199	\$ 42,752	\$ 45,750	\$ 2,998
	350.580.580.60040	Postage	\$ 106	\$ 100	\$ 100	\$ -
	350.580.580.60050	Books and Subscriptions	\$ 2,341	\$ 3,860	\$ 3,860	\$ -
	350.580.580.60060	Computer Software- Non Capital	\$ -	\$ 15,168	\$ 15,168	\$ -
	350.580.580.60070	Computer Hardware- Non Capital	\$ -	\$ 7,000	\$ 7,000	\$ -
	350.580.580.60100	Utilities- Water	\$ 100	\$ -	\$ -	\$ -
	350.580.580.60160	Cleaning Supplies	\$ -	\$ 500	\$ 500	\$ -
	350.580.580.63010	Utilities- Electric	\$ 70	\$ 3,084	\$ 3,084	\$ -
	350.580.580.63040	Fuel- Vehicles	\$ 4,083	\$ 5,300	\$ 5,300	\$ -
	350.580.580.64000	Telephone	\$ 30,894	\$ 41,554	\$ 41,554	\$ -
	350.580.580.99001	Transfer to Fund 001	\$ 22,321	\$ 27,615	\$ 26,675	\$ (940)
	Sub-Department Total: 580 - Community Health Resources		\$ 893,490	\$ 1,526,062	\$ 739,931	\$ (786,131)
Sub-Department: 581 - Kane Public Health						
	350.580.581.40000	Salaries and Wages	\$ (1,396)	\$ -	\$ 4,800,224	\$ 4,800,224
	350.580.581.40003	Cost of Living Increase	\$ -	\$ -	\$ (184,978)	\$ (184,978)
	350.580.581.40006	Union Wage Increase	\$ -	\$ -	\$ 70,369	\$ 70,369
	350.580.581.40007	Equity Study Adjustments	\$ -	\$ -	\$ 109,906	\$ 109,906
	350.580.581.40200	Overtime Salaries	\$ 1,396	\$ -	\$ -	\$ -
	350.580.581.45000	Healthcare Contribution	\$ -	\$ -	\$ 1,024,475	\$ 1,024,475
	350.580.581.45010	Dental Contribution	\$ -	\$ -	\$ 28,684	\$ 28,684
	350.580.581.45100	FICA/SS Contribution	\$ -	\$ -	\$ 386,894	\$ 386,894
	350.580.581.45200	IMRF Contribution	\$ 220	\$ -	\$ 231,631	\$ 231,631
	350.580.581.53000	Liability Insurance	\$ -	\$ -	\$ 143,084	\$ 143,084
	350.580.581.53010	Workers Compensation	\$ -	\$ -	\$ 98,074	\$ 98,074
	350.580.581.53020	Unemployment Claims	\$ -	\$ -	\$ 2,314	\$ 2,314
	Sub-Department Total: 581 - Kane Public Health		\$ 220	\$ -	\$ 6,710,677	\$ 6,710,677
Sub-Department: 582 - Health Resource						
	350.580.582.40000	Salaries and Wages	\$ 183,212	\$ 337,181	\$ -	\$ (337,181)
	350.580.582.40002	Non-Union Wage Increase	\$ -	\$ 5,952	\$ -	\$ (5,952)
	350.580.582.40200	Overtime Salaries	\$ 2,356	\$ -	\$ -	\$ -
	350.580.582.45000	Healthcare Contribution	\$ 42,088	\$ 50,220	\$ -	\$ (50,220)
	350.580.582.45010	Dental Contribution	\$ 635	\$ 866	\$ -	\$ (866)
	350.580.582.45100	FICA/SS Contribution	\$ 13,575	\$ 26,250	\$ -	\$ (26,250)
	350.580.582.45200	IMRF Contribution	\$ 11,916	\$ 17,671	\$ -	\$ (17,671)
	350.580.582.50150	Contractual/Consulting Services	\$ 5,717	\$ 30,111	\$ 500	\$ (29,611)
	350.580.582.50340	Software Licensing Cost	\$ 13,820	\$ 20,382	\$ 6,770	\$ (13,612)
	350.580.582.53000	Liability Insurance	\$ 5,457	\$ 10,020	\$ -	\$ (10,020)
	350.580.582.53010	Workers Compensation	\$ 6,586	\$ 7,618	\$ -	\$ (7,618)
	350.580.582.53020	Unemployment Claims	\$ 165	\$ 138	\$ -	\$ (138)
	350.580.582.53100	Conferences and Meetings	\$ 332	\$ 2,400	\$ 9,600	\$ 7,200
	350.580.582.53120	Employee Mileage Expense	\$ 189	\$ 1,596	\$ 1,596	\$ -
	350.580.582.60010	Operating Supplies	\$ 10,062	\$ 500	\$ 500	\$ -
	350.580.582.60050	Books and Subscriptions	\$ 258	\$ 250	\$ 480	\$ (230)
	350.580.582.99001	Transfer to Fund 001	\$ 53,067	\$ 58,616	\$ 56,622	\$ (2,994)
	Sub-Department Total: 582 - Health Resource		\$ 349,434	\$ 569,771	\$ 76,068	\$ (493,703)

COUNTY HEALTH
350.580.583 - 350.580.592

G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Sub-Department: 583 - Local Health Protect Grant					
350.580.583.40000	Salaries and Wages	\$ 313,461	\$ 320,047	\$ -	\$ (320,047)
350.580.583.40002	Non-Union Wage Increase	\$ -	\$ 4,387	\$ -	\$ (4,387)
350.580.583.40200	Overtime Salaries	\$ 1,169	\$ -	\$ -	\$ -
350.580.583.45000	Healthcare Contribution	\$ 66,942	\$ 77,130	\$ -	\$ (77,130)
350.580.583.45010	Dental Contribution	\$ 2,142	\$ 2,185	\$ -	\$ (2,185)
350.580.583.45100	FICA/SS Contribution	\$ 22,889	\$ 24,819	\$ -	\$ (24,819)
350.580.583.45200	IMRF Contribution	\$ 20,310	\$ 16,708	\$ -	\$ (16,708)
350.580.583.53000	Liability Insurance	\$ 6,253	\$ 9,474	\$ -	\$ (9,474)
350.580.583.53010	Workers Compensation	\$ 7,546	\$ 7,203	\$ -	\$ (7,203)
350.580.583.53020	Unemployment Claims	\$ 189	\$ 130	\$ -	\$ (130)
350.580.583.53120	Employee Mileage Expense	\$ -	\$ 196	\$ 196	\$ -
350.580.583.60250	Medical Supplies and Drugs	\$ 9,000	\$ 9,000	\$ -	\$ (9,000)
Sub-Department Total: 583 - Local Health Protect Grant		\$ 449,901	\$ 471,279	\$ 196	\$ (471,083)
Sub-Department: 586 - Tobacco Free Community					
350.580.586.40000	Salaries and Wages	\$ 67,290	\$ 94,185	\$ -	\$ (94,185)
350.580.586.40002	Non-Union Wage Increase	\$ -	\$ 69	\$ -	\$ (69)
350.580.586.40200	Overtime Salaries	\$ 11	\$ -	\$ -	\$ -
350.580.586.45000	Healthcare Contribution	\$ 4,547	\$ 7,557	\$ -	\$ (7,557)
350.580.586.45010	Dental Contribution	\$ 176	\$ 270	\$ -	\$ (270)
350.580.586.45100	FICA/SS Contribution	\$ 5,057	\$ 7,210	\$ -	\$ (7,210)
350.580.586.45200	IMRF Contribution	\$ 4,457	\$ 4,854	\$ -	\$ (4,854)
350.580.586.50150	Contractual/Consulting Services	\$ -	\$ 28,000	\$ 19,949	\$ (8,051)
350.580.586.53000	Liability Insurance	\$ 2,059	\$ 2,752	\$ -	\$ (2,752)
350.580.586.53010	Workers Compensation	\$ 2,485	\$ 2,093	\$ -	\$ (2,093)
350.580.586.53020	Unemployment Claims	\$ 63	\$ 38	\$ -	\$ (38)
350.580.586.53120	Employee Mileage Expense	\$ 31	\$ 200	\$ 205	\$ 5
350.580.586.60010	Operating Supplies	\$ 20	\$ 129	\$ 6,396	\$ 6,267
350.580.586.64000	Telephone	\$ 1,140	\$ 1,140	\$ 1,140	\$ -
Sub-Department Total: 586 - Tobacco Free Community		\$ 87,335	\$ 148,497	\$ 27,690	\$ (120,807)
Sub-Department: 589 - City Readiness Initiative					
350.580.589.40000	Salaries and Wages	\$ 33,744	\$ 42,302	\$ -	\$ (42,302)
350.580.589.40002	Non-Union Wage Increase	\$ -	\$ 997	\$ -	\$ (997)
350.580.589.40200	Overtime Salaries	\$ 145	\$ -	\$ -	\$ -
350.580.589.45000	Healthcare Contribution	\$ 9,846	\$ 13,433	\$ -	\$ (13,433)
350.580.589.45010	Dental Contribution	\$ 169	\$ 134	\$ -	\$ (134)
350.580.589.45100	FICA/SS Contribution	\$ 2,469	\$ 3,313	\$ -	\$ (3,313)
350.580.589.45200	IMRF Contribution	\$ 2,204	\$ 2,230	\$ -	\$ (2,230)
350.580.589.53000	Liability Insurance	\$ 989	\$ 1,265	\$ -	\$ (1,265)
350.580.589.53010	Workers Compensation	\$ 1,193	\$ 962	\$ -	\$ (962)
350.580.589.53020	Unemployment Claims	\$ 30	\$ 18	\$ -	\$ (18)
350.580.589.64000	Telephone	\$ 424	\$ 4,556	\$ 1,312	\$ (3,244)
Sub-Department Total: 589 - City Readiness Initiative		\$ 51,213	\$ 69,210	\$ 1,312	\$ (67,898)
Sub-Department: 592 - All Our Kids Early Childhood					
350.580.592.40000	Salaries and Wages	\$ 57,701	\$ 106,184	\$ -	\$ (106,184)
350.580.592.40002	Non-Union Wage Increase	\$ -	\$ 1,365	\$ -	\$ (1,365)
350.580.592.45000	Healthcare Contribution	\$ 15,087	\$ 21,658	\$ -	\$ (21,658)
350.580.592.45010	Dental Contribution	\$ 528	\$ 666	\$ -	\$ (666)
350.580.592.45100	FICA/SS Contribution	\$ 4,158	\$ 8,228	\$ -	\$ (8,228)
350.580.592.45200	IMRF Contribution	\$ 3,692	\$ 5,539	\$ -	\$ (5,539)
350.580.592.50150	Contractual/Consulting Services	\$ -	\$ 27,660	\$ 27,660	\$ -
350.580.592.53000	Liability Insurance	\$ 1,262	\$ 3,141	\$ -	\$ (3,141)
350.580.592.53010	Workers Compensation	\$ 1,523	\$ 2,388	\$ -	\$ (2,388)
350.580.592.53020	Unemployment Claims	\$ 39	\$ 44	\$ -	\$ (44)
350.580.592.53120	Employee Mileage Expense	\$ 362	\$ 382	\$ 382	\$ -
Sub-Department Total: 592 - All Our Kids Early Childhood		\$ 84,351	\$ 177,255	\$ 28,042	\$ (149,213)

COUNTY HEALTH
350.580.598 - 350.580.603

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Sub-Department: 598 - West Nile Virus						
	350.580.598.40000	Salaries and Wages	\$ 9,398	\$ 5,811	\$ -	\$ (5,811)
	350.580.598.40002	Non-Union Wage Increase	\$ -	\$ 175	\$ -	\$ (175)
	350.580.598.45000	Healthcare Contribution	\$ 1,503	\$ 1,704	\$ -	\$ (1,704)
	350.580.598.45010	Dental Contribution	\$ 34	\$ 35	\$ -	\$ (35)
	350.580.598.45100	FICA/SS Contribution	\$ 670	\$ 458	\$ -	\$ (458)
	350.580.598.45200	IMRF Contribution	\$ 355	\$ 308	\$ -	\$ (308)
	350.580.598.50150	Contractual/Consulting Services	\$ -	\$ 8,300	\$ 8,300	\$ -
	350.580.598.53000	Liability Insurance	\$ 271	\$ 175	\$ -	\$ (175)
	350.580.598.53010	Workers Compensation	\$ 327	\$ 133	\$ -	\$ (133)
	350.580.598.53020	Unemployment Claims	\$ 9	\$ 3	\$ -	\$ (3)
	350.580.598.53110	Employee Training	\$ -	\$ 130	\$ 130	\$ -
	350.580.598.53120	Employee Mileage Expense	\$ 110	\$ -	\$ -	\$ -
	350.580.598.60010	Operating Supplies	\$ 23,911	\$ 41,636	\$ 55,435	\$ 13,799
	Sub-Department Total: 598 - West Nile Virus		\$ 36,588	\$ 58,868	\$ 63,865	\$ 4,997
Sub-Department: 599 - MIH Special Project High Risk						
	350.580.599.40000	Salaries and Wages	\$ 33,786	\$ 34,411	\$ -	\$ (34,411)
	350.580.599.40200	Overtime Salaries	\$ 1,371	\$ -	\$ -	\$ -
	350.580.599.45000	Healthcare Contribution	\$ 6,511	\$ 7,604	\$ -	\$ (7,604)
	350.580.599.45010	Dental Contribution	\$ 348	\$ 360	\$ -	\$ (360)
	350.580.599.45100	FICA/SS Contribution	\$ 2,572	\$ 2,632	\$ -	\$ (2,632)
	350.580.599.45200	IMRF Contribution	\$ 2,284	\$ 1,772	\$ -	\$ (1,772)
	350.580.599.53000	Liability Insurance	\$ 717	\$ 1,005	\$ -	\$ (1,005)
	350.580.599.53010	Workers Compensation	\$ 865	\$ 764	\$ -	\$ (764)
	350.580.599.53020	Unemployment Claims	\$ 22	\$ 14	\$ -	\$ (14)
	350.580.599.53120	Employee Mileage Expense	\$ -	\$ 606	\$ 721	\$ 115
	Sub-Department Total: 599 - MIH Special Project High Risk		\$ 48,475	\$ 49,168	\$ 721	\$ (48,447)
Sub-Department: 601 - Communicable Disease						
	350.580.601.40000	Salaries and Wages	\$ 2,138	\$ -	\$ -	\$ -
	350.580.601.40200	Overtime Salaries	\$ 140	\$ -	\$ -	\$ -
	350.580.601.45100	FICA/SS Contribution	\$ 174	\$ -	\$ -	\$ -
	350.580.601.45200	IMRF Contribution	\$ 200	\$ -	\$ -	\$ -
	Sub-Department Total: 601 - Communicable Disease		\$ 2,653	\$ -	\$ -	\$ -
Sub-Department: 603 - Health Emergency Preparedness						
	350.580.603.40000	Salaries and Wages	\$ 124,381	\$ 148,785	\$ -	\$ (148,785)
	350.580.603.40002	Non-Union Wage Increase	\$ -	\$ 1,366	\$ -	\$ (1,366)
	350.580.603.40200	Overtime Salaries	\$ 1,105	\$ -	\$ -	\$ -
	350.580.603.45000	Healthcare Contribution	\$ 43,190	\$ 51,764	\$ -	\$ (51,764)
	350.580.603.45010	Dental Contribution	\$ 747	\$ 733	\$ -	\$ (733)
	350.580.603.45100	FICA/SS Contribution	\$ 9,015	\$ 11,486	\$ -	\$ (11,486)
	350.580.603.45200	IMRF Contribution	\$ 8,010	\$ 7,733	\$ -	\$ (7,733)
	350.580.603.50150	Contractual/Consulting Services	\$ 1,996	\$ 7,034	\$ 7,034	\$ -
	350.580.603.53000	Liability Insurance	\$ 3,067	\$ 4,385	\$ -	\$ (4,385)
	350.580.603.53010	Workers Compensation	\$ 3,702	\$ 3,334	\$ -	\$ (3,334)
	350.580.603.53020	Unemployment Claims	\$ 93	\$ 61	\$ -	\$ (61)
	350.580.603.53100	Conferences and Meetings	\$ -	\$ -	\$ 5,418	\$ 5,418
	350.580.603.53120	Employee Mileage Expense	\$ -	\$ 368	\$ 528	\$ 160
	350.580.603.60010	Operating Supplies	\$ 466	\$ 1,355	\$ 6,242	\$ 4,887
	350.580.603.64000	Telephone	\$ 37,488	\$ 25,646	\$ 28,607	\$ 2,961
	Sub-Department Total: 603 - Health Emergency Preparedness		\$ 233,261	\$ 264,050	\$ 47,829	\$ (216,221)

COUNTY HEALTH
350.580.604 – 350.580.609

G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Sub-Department: 604 - CH Health Promotion					
350.580.604.40000	Salaries and Wages	\$ 98,262	\$ 105,638	\$ -	\$ (105,638)
350.580.604.40002	Non-Union Wage Increase	\$ -	\$ 1,992	\$ -	\$ (1,992)
350.580.604.40200	Overtime Salaries	\$ 4	\$ -	\$ -	\$ -
350.580.604.45000	Healthcare Contribution	\$ 13,698	\$ 17,697	\$ -	\$ (17,697)
350.580.604.45010	Dental Contribution	\$ 506	\$ 579	\$ -	\$ (579)
350.580.604.45100	FICA/SS Contribution	\$ 7,242	\$ 8,233	\$ -	\$ (8,233)
350.580.604.45200	IMRF Contribution	\$ 6,430	\$ 5,543	\$ -	\$ (5,543)
350.580.604.50150	Contractual/Consulting Services	\$ 11,538	\$ 21,371	\$ 21,371	\$ -
350.580.604.53000	Liability Insurance	\$ 2,206	\$ 3,143	\$ -	\$ (3,143)
350.580.604.53010	Workers Compensation	\$ 2,663	\$ 2,390	\$ -	\$ (2,390)
350.580.604.53020	Unemployment Claims	\$ 67	\$ 44	\$ -	\$ (44)
350.580.604.53110	Employee Training	\$ -	\$ 1,000	\$ 1,000	\$ -
350.580.604.53120	Employee Mileage Expense	\$ 212	\$ 1,750	\$ 1,750	\$ -
350.580.604.60010	Operating Supplies	\$ 939	\$ 2,239	\$ 5,239	\$ 3,000
Sub-Department Total: 604 - CH Health Promotion		\$ 143,768	\$ 171,619	\$ 29,360	\$ (142,259)
Sub-Department: 605 - Lead Poisoning Case Management					
350.580.605.40000	Salaries and Wages	\$ 113,629	\$ 145,834	\$ -	\$ (145,834)
350.580.605.40002	Non-Union Wage Increase	\$ -	\$ 749	\$ -	\$ (749)
350.580.605.40200	Overtime Salaries	\$ 637	\$ -	\$ -	\$ -
350.580.605.45000	Healthcare Contribution	\$ 28,513	\$ 34,539	\$ -	\$ (34,539)
350.580.605.45010	Dental Contribution	\$ 1,007	\$ 1,064	\$ -	\$ (1,064)
350.580.605.45100	FICA/SS Contribution	\$ 8,100	\$ 11,214	\$ -	\$ (11,214)
350.580.605.45200	IMRF Contribution	\$ 7,096	\$ 7,549	\$ -	\$ (7,549)
350.580.605.50150	Contractual/Consulting Services	\$ 1,867	\$ 28,681	\$ -	\$ (28,681)
350.580.605.53000	Liability Insurance	\$ 2,587	\$ 4,281	\$ -	\$ (4,281)
350.580.605.53010	Workers Compensation	\$ 3,123	\$ 3,255	\$ -	\$ (3,255)
350.580.605.53020	Unemployment Claims	\$ 79	\$ 59	\$ -	\$ (59)
350.580.605.53110	Employee Training	\$ 875	\$ 1,700	\$ 1,700	\$ -
350.580.605.53120	Employee Mileage Expense	\$ 22	\$ -	\$ -	\$ -
350.580.605.60010	Operating Supplies	\$ 6,131	\$ 2,000	\$ 9,881	\$ 7,881
Sub-Department Total: 605 - Lead Poisoning Case Management		\$ 173,667	\$ 240,925	\$ 11,581	\$ (229,344)
Sub-Department: 609 - Environment					
350.580.609.40000	Salaries and Wages	\$ 441,945	\$ 648,635	\$ -	\$ (648,635)
350.580.609.40002	Non-Union Wage Increase	\$ -	\$ 5,219	\$ -	\$ (5,219)
350.580.609.40200	Overtime Salaries	\$ 1,216	\$ -	\$ -	\$ -
350.580.609.45000	Healthcare Contribution	\$ 96,262	\$ 130,683	\$ -	\$ (130,683)
350.580.609.45010	Dental Contribution	\$ 3,102	\$ 3,841	\$ -	\$ (3,841)
350.580.609.45100	FICA/SS Contribution	\$ 32,382	\$ 50,020	\$ -	\$ (50,020)
350.580.609.45200	IMRF Contribution	\$ 28,737	\$ 33,674	\$ -	\$ (33,674)
350.580.609.50150	Contractual/Consulting Services	\$ 1,216	\$ 2,500	\$ 1,000	\$ (1,500)
350.580.609.50340	Software Licensing Cost	\$ 31,150	\$ 34,500	\$ 37,010	\$ 2,510
350.580.609.50500	Lab Services	\$ 186	\$ 2,500	\$ 2,500	\$ -
350.580.609.52180	Building Space Rental	\$ 24,991	\$ 20,882	\$ 24,882	\$ 4,000
350.580.609.53000	Liability Insurance	\$ 14,205	\$ 19,093	\$ -	\$ (19,093)
350.580.609.53010	Workers Compensation	\$ 17,143	\$ 14,516	\$ -	\$ (14,516)
350.580.609.53020	Unemployment Claims	\$ 429	\$ 262	\$ -	\$ (262)
350.580.609.53110	Employee Training	\$ 2,053	\$ 4,500	\$ 4,500	\$ -
350.580.609.53120	Employee Mileage Expense	\$ 10,183	\$ 12,500	\$ 13,500	\$ 1,000
350.580.609.53130	General Association Dues	\$ -	\$ 3,200	\$ 3,200	\$ -
350.580.609.60000	Office Supplies	\$ 514	\$ 570	\$ 570	\$ -
350.580.609.60010	Operating Supplies	\$ 5,741	\$ 11,500	\$ 11,500	\$ -
350.580.609.60050	Books and Subscriptions	\$ -	\$ 500	\$ 500	\$ -
350.580.609.60060	Computer Software- Non Capital	\$ -	\$ 2,000	\$ 2,000	\$ -
350.580.609.60070	Computer Hardware- Non Capital	\$ 6,440	\$ 9,100	\$ 17,200	\$ 8,100
350.580.609.63040	Fuel- Vehicles	\$ -	\$ 2,000	\$ 2,000	\$ -
Sub-Department Total: 609 - Environment		\$ 717,894	\$ 1,012,195	\$ 120,362	\$ (891,833)

COUNTY HEALTH
350.580.630 – 350.580.635

G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Sub-Department: 630 - Division of Health Promotion					
350.580.630.40000	Salaries and Wages	\$ 130,504	\$ 242,203	\$ -	\$ (242,203)
350.580.630.40002	Non-Union Wage Increase	\$ -	\$ 5,451	\$ -	\$ (5,451)
350.580.630.40200	Overtime Salaries	\$ 11	\$ -	\$ -	\$ -
350.580.630.45000	Healthcare Contribution	\$ 19,769	\$ 31,499	\$ -	\$ (31,499)
350.580.630.45010	Dental Contribution	\$ 482	\$ 723	\$ -	\$ (723)
350.580.630.45100	FICA/SS Contribution	\$ 9,640	\$ 18,945	\$ -	\$ (18,945)
350.580.630.45200	IMRF Contribution	\$ 8,428	\$ 12,754	\$ -	\$ (12,754)
350.580.630.50150	Contractual/Consulting Services	\$ 11,662	\$ 20,000	\$ 18,000	\$ (2,000)
350.580.630.50340	Software Licensing Cost	\$ -	\$ 17,420	\$ 17,420	\$ -
350.580.630.53000	Liability Insurance	\$ 2,564	\$ 7,232	\$ -	\$ (7,232)
350.580.630.53010	Workers Compensation	\$ 3,094	\$ 5,498	\$ -	\$ (5,498)
350.580.630.53020	Unemployment Claims	\$ 78	\$ 100	\$ -	\$ (100)
350.580.630.53100	Conferences and Meetings	\$ -	\$ 2,300	\$ 3,100	\$ 800
350.580.630.53110	Employee Training	\$ 760	\$ -	\$ -	\$ -
350.580.630.53120	Employee Mileage Expense	\$ 155	\$ 900	\$ 900	\$ -
350.580.630.60000	Office Supplies	\$ -	\$ 300	\$ 300	\$ -
350.580.630.60010	Operating Supplies	\$ 271	\$ 2,624	\$ 2,624	\$ -
350.580.630.60050	Books and Subscriptions	\$ -	\$ 200	\$ 200	\$ -
350.580.630.63010	Utilities- Electric	\$ 1,107	\$ 4,682	\$ 4,682	\$ -
350.580.630.64000	Telephone	\$ 15,643	\$ 17,643	\$ 17,643	\$ -
350.580.630.99001	Transfer to Fund 001	\$ 53,067	\$ 57,608	\$ 55,648	\$ (1,960)
Sub-Department Total: 630 - Division of Health Promotion		\$ 257,235	\$ 448,082	\$ 120,517	\$ (327,565)
Sub-Department: 631 - Division of Disease Prevention					
350.580.631.40000	Salaries and Wages	\$ 272,398	\$ 298,843	\$ -	\$ (298,843)
350.580.631.40002	Non-Union Wage Increase	\$ -	\$ 6,055	\$ -	\$ (6,055)
350.580.631.40200	Overtime Salaries	\$ 199	\$ -	\$ -	\$ -
350.580.631.45000	Healthcare Contribution	\$ 42,252	\$ 30,026	\$ -	\$ (30,026)
350.580.631.45010	Dental Contribution	\$ 1,784	\$ 3,636	\$ -	\$ (3,636)
350.580.631.45100	FICA/SS Contribution	\$ 20,116	\$ 23,325	\$ -	\$ (23,325)
350.580.631.45200	IMRF Contribution	\$ 17,162	\$ 10,291	\$ -	\$ (10,291)
350.580.631.50150	Contractual/Consulting Services	\$ 4,697	\$ (6,700)	\$ 8,900	\$ 15,600
350.580.631.50340	Software Licensing Cost	\$ -	\$ 2,000	\$ 2,000	\$ -
350.580.631.50500	Lab Services	\$ 180	\$ 1,000	\$ 1,000	\$ -
350.580.631.53000	Liability Insurance	\$ 14,833	\$ 10,958	\$ -	\$ (10,958)
350.580.631.53010	Workers Compensation	\$ 17,902	\$ 4,783	\$ -	\$ (4,783)
350.580.631.53020	Unemployment Claims	\$ 448	\$ 19	\$ -	\$ (19)
350.580.631.53100	Conferences and Meetings	\$ 199	\$ 1,600	\$ 1,600	\$ -
350.580.631.53120	Employee Mileage Expense	\$ 286	\$ 2,000	\$ 2,000	\$ -
350.580.631.53130	General Association Dues	\$ -	\$ 2,300	\$ 2,300	\$ -
350.580.631.60000	Office Supplies	\$ 1,402	\$ 4,400	\$ 4,400	\$ -
350.580.631.60010	Operating Supplies	\$ 2,928	\$ 945	\$ 4,618	\$ 3,673
350.580.631.60050	Books and Subscriptions	\$ -	\$ 500	\$ 500	\$ -
350.580.631.60250	Medical Supplies and Drugs	\$ 13,389	\$ 12,000	\$ 12,000	\$ -
350.580.631.63040	Fuel- Vehicles	\$ -	\$ 2,000	\$ 2,000	\$ -
350.580.631.64000	Telephone	\$ 13,073	\$ 15,073	\$ 15,073	\$ -
350.580.631.99001	Transfer to Fund 001	\$ 47,481	\$ 36,767	\$ 52,400	\$ 15,633
Sub-Department Total: 631 - Division of Disease Prevention		\$ 470,728	\$ 461,821	\$ 108,791	\$ (353,030)
Sub-Department: 635 - Vaccines For Children (VFC)					
350.580.635.40000	Salaries and Wages	\$ 5,878	\$ -	\$ -	\$ -
350.580.635.40200	Overtime Salaries	\$ 249	\$ -	\$ -	\$ -
350.580.635.45000	Healthcare Contribution	\$ 1,177	\$ -	\$ -	\$ -
350.580.635.45010	Dental Contribution	\$ 49	\$ -	\$ -	\$ -
350.580.635.45100	FICA/SS Contribution	\$ 449	\$ -	\$ -	\$ -
350.580.635.45200	IMRF Contribution	\$ 410	\$ -	\$ -	\$ -
350.580.635.53000	Liability Insurance	\$ 509	\$ -	\$ -	\$ -
350.580.635.53010	Workers Compensation	\$ 614	\$ -	\$ -	\$ -
350.580.635.53020	Unemployment Claims	\$ 16	\$ -	\$ -	\$ -
Sub-Department Total: 635 - Vaccines For Children (VFC)		\$ 9,351	\$ -	\$ -	\$ -

COUNTY HEALTH
350.580.639 – 350.580.656

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Sub-Department: 639 - Community TB Program						
	350.580.639.40000	Salaries and Wages	\$ 75,682	\$ 130,715	\$ -	\$(130,715)
	350.580.639.40002	Non-Union Wage Increase	\$ -	\$ 1,617	\$ -	\$(1,617)
	350.580.639.40200	Overtime Salaries	\$ 2,360	\$ -	\$ -	\$ -
	350.580.639.45000	Healthcare Contribution	\$ 7,421	\$ 18,362	\$ -	\$(18,362)
	350.580.639.45010	Dental Contribution	\$ 364	\$ 796	\$ -	\$(796)
	350.580.639.45100	FICA/SS Contribution	\$ 5,840	\$ 10,124	\$ -	\$(10,124)
	350.580.639.45200	IMRF Contribution	\$ 5,190	\$ 6,815	\$ -	\$(6,815)
	350.580.639.50150	Contractual/Consulting Services	\$ 24,457	\$ 35,000	\$ 29,000	\$(6,000)
	350.580.639.50470	X-Rays	\$ 27	\$ 1,000	\$ 1,000	\$ -
	350.580.639.50500	Lab Services	\$ 1,902	\$ 9,000	\$ 9,000	\$ -
	350.580.639.53000	Liability Insurance	\$ 1,570	\$ 3,865	\$ -	\$(3,865)
	350.580.639.53010	Workers Compensation	\$ 1,894	\$ 2,938	\$ -	\$(2,938)
	350.580.639.53020	Unemployment Claims	\$ 48	\$ 53	\$ -	\$(53)
	350.580.639.53120	Employee Mileage Expense	\$ -	\$ 150	\$ 150	\$ -
	350.580.639.60010	Operating Supplies	\$ 402	\$ 1,092	\$ 1,092	\$ -
	350.580.639.60250	Medical Supplies and Drugs	\$ 4,261	\$ 22,000	\$ 22,000	\$ -
	Sub-Department Total: 639 - Community TB Program		\$ 131,417	\$ 243,527	\$ 62,242	\$(181,285)
Sub-Department: 651 - Medical Reserve Corps Program						
	350.580.651.50150	Contractual/Consulting Services	\$ 1,677	\$ -	\$ 8,000	\$ 8,000
	350.580.651.53000	Liability Insurance	\$ 619	\$ -	\$ -	\$ -
	350.580.651.53010	Workers Compensation	\$ 747	\$ -	\$ -	\$ -
	350.580.651.53020	Unemployment Claims	\$ 19	\$ -	\$ -	\$ -
	350.580.651.60010	Operating Supplies	\$ 148	\$ -	\$ 2,000	\$ 2,000
	Sub-Department Total: 651 - Medical Reserve Corps Program		\$ 3,210	\$ -	\$ 10,000	\$ 10,000
Sub-Department: 654 - UIC Lead Research Project						
	350.580.654.50150	Contractual/Consulting Services	\$ 16,026	\$ -	\$ -	\$ -
	350.580.654.53120	Employee Mileage Expense	\$ 329	\$ -	\$ -	\$ -
	Sub-Department Total: 654 - UIC Lead Research Project		\$ 16,355	\$ -	\$ -	\$ -
Sub-Department: 655 - Childrens Mental Hlth Initiative						
	350.580.655.40000	Salaries and Wages	\$ 127,142	\$ 145,392	\$ -	\$(145,392)
	350.580.655.40002	Non-Union Wage Increase	\$ -	\$ 1,993	\$ -	\$(1,993)
	350.580.655.40200	Overtime Salaries	\$ 416	\$ -	\$ -	\$ -
	350.580.655.45000	Healthcare Contribution	\$ 37,970	\$ 49,902	\$ -	\$(49,902)
	350.580.655.45010	Dental Contribution	\$ 572	\$ 866	\$ -	\$(866)
	350.580.655.45100	FICA/SS Contribution	\$ 9,152	\$ 11,275	\$ -	\$(11,275)
	350.580.655.45200	IMRF Contribution	\$ 8,134	\$ 7,591	\$ -	\$(7,591)
	350.580.655.50150	Contractual/Consulting Services	\$ 185,399	\$ 169,255	\$ 174,455	\$ 5,200
	350.580.655.53000	Liability Insurance	\$ 3,268	\$ 4,304	\$ -	\$(4,304)
	350.580.655.53010	Workers Compensation	\$ 3,944	\$ 3,272	\$ -	\$(3,272)
	350.580.655.53020	Unemployment Claims	\$ 99	\$ 59	\$ -	\$(59)
	350.580.655.53100	Conferences and Meetings	\$ 628	\$ -	\$ -	\$ -
	350.580.655.53110	Employee Training	\$ 1,211	\$ 2,223	\$ 2,510	\$ 287
	350.580.655.53120	Employee Mileage Expense	\$ 2,636	\$ 2,500	\$ 2,500	\$ -
	350.580.655.60010	Operating Supplies	\$ 36,588	\$ 8,617	\$ 10,000	\$ 1,383
	Sub-Department Total: 655 - Childrens Mental Hlth Initiative		\$ 417,160	\$ 407,249	\$ 189,465	\$(217,784)
Sub-Department: 656 - State Opioid Response(SOR) Grant						
	350.580.656.40000	Salaries and Wages	\$ 106,256	\$ 100,724	\$ -	\$(100,724)
	350.580.656.40002	Non-Union Wage Increase	\$ -	\$ 1,031	\$ -	\$(1,031)
	350.580.656.40200	Overtime Salaries	\$ 140	\$ -	\$ -	\$ -
	350.580.656.45000	Healthcare Contribution	\$ 21,354	\$ 22,820	\$ -	\$(22,820)
	350.580.656.45010	Dental Contribution	\$ 587	\$ 587	\$ -	\$(587)
	350.580.656.45100	FICA/SS Contribution	\$ 7,706	\$ 7,784	\$ -	\$(7,784)
	350.580.656.45200	IMRF Contribution	\$ 6,837	\$ 5,240	\$ -	\$(5,240)
	350.580.656.50150	Contractual/Consulting Services	\$ 250,180	\$ 317,902	\$ 295,000	\$(22,902)
	350.580.656.53000	Liability Insurance	\$ 2,311	\$ 2,971	\$ -	\$(2,971)
	350.580.656.53010	Workers Compensation	\$ 2,789	\$ 2,259	\$ -	\$(2,259)
	350.580.656.53020	Unemployment Claims	\$ 70	\$ 41	\$ -	\$(41)
	350.580.656.53120	Employee Mileage Expense	\$ 385	\$ 1,053	\$ 1,179	\$ 126
	350.580.656.60010	Operating Supplies	\$ -	\$ 6,402	\$ 16,849	\$ 10,447
	350.580.656.60250	Medical Supplies and Drugs	\$ 186,446	\$ -	\$ -	\$ -
	350.580.656.99001	Transfer to Fund 001	\$ 14,351	\$ -	\$ -	\$ -
	Sub-Department Total: 656 - State Opioid Response(SOR) Grant		\$ 599,412	\$ 468,814	\$ 313,028	\$(155,786)

COUNTY HEALTH
350.580.659 – 350.580.667

G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Sub-Department: 659 - Immunization Coverage Level					
350.580.659.40000	Salaries and Wages	\$ 13,584	\$ -	\$ -	\$ -
350.580.659.40200	Overtime Salaries	\$ 322	\$ -	\$ -	\$ -
350.580.659.45000	Healthcare Contribution	\$ 5,332	\$ -	\$ -	\$ -
350.580.659.45010	Dental Contribution	\$ 126	\$ -	\$ -	\$ -
350.580.659.45100	FICA/SS Contribution	\$ 937	\$ -	\$ -	\$ -
350.580.659.45200	IMRF Contribution	\$ 841	\$ -	\$ -	\$ -
350.580.659.53000	Liability Insurance	\$ 773	\$ -	\$ -	\$ -
350.580.659.53010	Workers Compensation	\$ 933	\$ -	\$ -	\$ -
350.580.659.53020	Unemployment Claims	\$ 24	\$ -	\$ -	\$ -
Sub-Department Total: 659 - Immunization Coverage Level		\$ 22,872	\$ -	\$ -	\$ -
Sub-Department: 661 - LHD Overdose Surveillance & Resp					
350.580.661.50150	Contractual/Consulting Services	\$ 498	\$ 62,500	\$ 72	\$ (62,428)
350.580.661.60010	Operating Supplies	\$ -	\$ -	\$ 403	\$ 403
Sub-Department Total: 661 - LHD Overdose Surveillance & Resp		\$ 498	\$ 62,500	\$ 475	\$ (62,025)
Sub-Department: 662 - Early Childhood Mental Health CP					
350.580.662.40000	Salaries and Wages	\$ 63,694	\$ 64,675	\$ -	\$ (64,675)
350.580.662.40002	Non-Union Wage Increase	\$ -	\$ 1,940	\$ -	\$ (1,940)
350.580.662.45000	Healthcare Contribution	\$ 7,300	\$ 9,688	\$ -	\$ (9,688)
350.580.662.45010	Dental Contribution	\$ 275	\$ 323	\$ -	\$ (323)
350.580.662.45100	FICA/SS Contribution	\$ 4,664	\$ 5,096	\$ -	\$ (5,096)
350.580.662.45200	IMRF Contribution	\$ 4,135	\$ 3,431	\$ -	\$ (3,431)
350.580.662.53000	Liability Insurance	\$ 1,476	\$ 1,945	\$ -	\$ (1,945)
350.580.662.53010	Workers Compensation	\$ 1,782	\$ 1,479	\$ -	\$ (1,479)
350.580.662.53020	Unemployment Claims	\$ 45	\$ 27	\$ -	\$ (27)
350.580.662.53110	Employee Training	\$ 1,817	\$ 2,000	\$ -	\$ (2,000)
350.580.662.53120	Employee Mileage Expense	\$ 1,354	\$ 1,000	\$ -	\$ (1,000)
350.580.662.60010	Operating Supplies	\$ 1,422	\$ 2,144	\$ -	\$ (2,144)
Sub-Department Total: 662 - Early Childhood Mental Health CP		\$ 87,964	\$ 93,748	\$ -	\$ (93,748)
Sub-Department: 664 - COVID-19 Outbreak					
350.580.664.40000	Salaries and Wages	\$ 20,561	\$ -	\$ -	\$ -
350.580.664.45000	Healthcare Contribution	\$ 3,001	\$ -	\$ -	\$ -
350.580.664.45010	Dental Contribution	\$ 78	\$ -	\$ -	\$ -
350.580.664.45100	FICA/SS Contribution	\$ 1,531	\$ -	\$ -	\$ -
350.580.664.45200	IMRF Contribution	\$ 1,347	\$ -	\$ -	\$ -
350.580.664.50150	Contractual/Consulting Services	\$ 1,212	\$ 476,290	\$ -	\$ (476,290)
350.580.664.53000	Liability Insurance	\$ 2,037	\$ -	\$ -	\$ -
350.580.664.53010	Workers Compensation	\$ 2,459	\$ -	\$ -	\$ -
350.580.664.53020	Unemployment Claims	\$ 61	\$ -	\$ -	\$ -
350.580.664.53100	Conferences and Meetings	\$ -	\$ 50,000	\$ -	\$ (50,000)
350.580.664.60010	Operating Supplies	\$ -	\$ 52,608	\$ -	\$ (52,608)
350.580.664.64000	Telephone	\$ 195	\$ -	\$ -	\$ -
Sub-Department Total: 664 - COVID-19 Outbreak		\$ 32,481	\$ 578,898	\$ -	\$ (578,898)
Sub-Department: 666 - Covid-19 Contact Tracing					
350.580.666.50150	Contractual/Consulting Services	\$ 1,120,723	\$ -	\$ -	\$ -
Sub-Department Total: 666 - Covid-19 Contact Tracing		\$ 1,120,723	\$ -	\$ -	\$ -
Sub-Department: 667 - Covid-19 Mass Vaccination Grant					
350.580.667.40000	Salaries and Wages	\$ 290,078	\$ -	\$ -	\$ -
350.580.667.40200	Overtime Salaries	\$ 7,902	\$ -	\$ -	\$ -
350.580.667.45000	Healthcare Contribution	\$ 57,064	\$ -	\$ -	\$ -
350.580.667.45010	Dental Contribution	\$ 2,240	\$ -	\$ -	\$ -
350.580.667.45100	FICA/SS Contribution	\$ 21,763	\$ -	\$ -	\$ -
350.580.667.45200	IMRF Contribution	\$ 19,380	\$ -	\$ -	\$ -
350.580.667.50150	Contractual/Consulting Services	\$ 173,867	\$ -	\$ -	\$ -
350.580.667.53120	Employee Mileage Expense	\$ 158	\$ -	\$ -	\$ -
Sub-Department Total: 667 - Covid-19 Mass Vaccination Grant		\$ 572,452	\$ -	\$ -	\$ -

COUNTY HEALTH
350.580.668 – 350.580.679

G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Sub-Department: 668 - American Rescue Plan					
350.580.668.50150	Contractual/Consulting Services	\$ 39,452	\$ -	\$ -	\$ -
Sub-Department Total: 668 - American Rescue Plan		\$ 39,452	\$ -	\$ -	\$ -
Sub-Department: 66811 - ARP Mass Vaccination					
350.580.66811.52110	Repairs and Maint- Buildings	\$ 2,547	\$ -	\$ -	\$ -
350.580.66811.52175	Facility Rental	\$ 18,333	\$ -	\$ -	\$ -
Sub-Department Total: 66811 - ARP Mass Vaccination		\$ 20,880	\$ -	\$ -	\$ -
Sub-Department: 66813 - ARP Contact Tracing					
350.580.66813.40000	Salaries and Wages	\$ 32,911	\$ 206,000	\$ -	\$ (206,000)
350.580.66813.40200	Overtime Salaries	\$ 1,095	\$ -	\$ -	\$ -
350.580.66813.45000	Healthcare Contribution	\$ -	\$ 63,967	\$ -	\$ (63,967)
350.580.66813.45010	Dental Contribution	\$ -	\$ 2,222	\$ -	\$ (2,222)
350.580.66813.45100	FICA/SS Contribution	\$ 2,601	\$ 15,759	\$ -	\$ (15,759)
350.580.66813.45200	IMRF Contribution	\$ 2,289	\$ 13,864	\$ -	\$ (13,864)
350.580.66813.50150	Contractual/Consulting Services	\$ 2,605,371	\$ 1,954,948	\$ -	\$ (1,954,948)
350.580.66813.53000	Liability Insurance	\$ 2,155	\$ 4,779	\$ -	\$ (4,779)
350.580.66813.53010	Workers Compensation	\$ 2,601	\$ 5,768	\$ -	\$ (5,768)
350.580.66813.53020	Unemployment Claims	\$ 65	\$ 144	\$ -	\$ (144)
350.580.66813.53120	Employee Mileage Expense	\$ 74	\$ -	\$ -	\$ -
Sub-Department Total: 66813 - ARP Contact Tracing		\$ 2,649,163	\$ 2,267,451	\$ -	\$ (2,267,451)
Sub-Department: 674 - Early Childhood MH CP GEER					
350.580.674.40000	Salaries and Wages	\$ 46,201	\$ 100,308	\$ -	\$ (100,308)
350.580.674.40002	Non-Union Wage Increase	\$ -	\$ 3,009	\$ -	\$ (3,009)
350.580.674.45000	Healthcare Contribution	\$ 8,897	\$ 14,262	\$ -	\$ (14,262)
350.580.674.45010	Dental Contribution	\$ 171	\$ 512	\$ -	\$ (512)
350.580.674.45100	FICA/SS Contribution	\$ 3,172	\$ 7,904	\$ -	\$ (7,904)
350.580.674.45200	IMRF Contribution	\$ 2,790	\$ 5,321	\$ -	\$ (5,321)
350.580.674.50150	Contractual/Consulting Services	\$ 660	\$ 4,986	\$ 1,000	\$ (3,986)
350.580.674.53000	Liability Insurance	\$ -	\$ 3,017	\$ -	\$ (3,017)
350.580.674.53010	Workers Compensation	\$ -	\$ 2,294	\$ -	\$ (2,294)
350.580.674.53020	Unemployment Claims	\$ -	\$ 42	\$ -	\$ (42)
350.580.674.53120	Employee Mileage Expense	\$ 539	\$ 702	\$ 393	\$ (309)
350.580.674.60010	Operating Supplies	\$ 673	\$ -	\$ 198	\$ 198
Sub-Department Total: 674 - Early Childhood MH CP GEER		\$ 63,103	\$ 142,357	\$ 1,591	\$ (140,766)
Sub-Department: 675 - Medical Reserve Corps-RISE					
350.580.675.60010	Operating Supplies	\$ 7,091	\$ -	\$ -	\$ -
Sub-Department Total: 675 - Medical Reserve Corps-RISE		\$ 7,091	\$ -	\$ -	\$ -
Sub-Department: 677 - Embedding Peers in Emerg Depts					
350.580.677.40000	Salaries and Wages	\$ -	\$ 28,528	\$ -	\$ (28,528)
350.580.677.45000	Healthcare Contribution	\$ -	\$ 4,884	\$ -	\$ (4,884)
350.580.677.45100	FICA/SS Contribution	\$ -	\$ 2,182	\$ -	\$ (2,182)
350.580.677.45200	IMRF Contribution	\$ -	\$ 1,920	\$ -	\$ (1,920)
350.580.677.50150	Contractual/Consulting Services	\$ -	\$ 261,005	\$ -	\$ (261,005)
350.580.677.53000	Liability Insurance	\$ -	\$ 662	\$ -	\$ (662)
350.580.677.53010	Workers Compensation	\$ -	\$ 799	\$ -	\$ (799)
350.580.677.53020	Unemployment Claims	\$ -	\$ 20	\$ -	\$ (20)
Sub-Department Total: 677 - Embedding Peers in Emerg Depts		\$ -	\$ 300,000	\$ -	\$ (300,000)
Sub-Department: 679 - Community Lead Program					
350.580.679.53120	Employee Mileage Expense	\$ -	\$ -	\$ 1,250	\$ 1,250
350.580.679.60010	Operating Supplies	\$ -	\$ -	\$ 2,000	\$ 2,000
Sub-Department Total: 679 - Community Lead Program		\$ -	\$ -	\$ 3,250	\$ 3,250

COUNTY HEALTH
350.580.695 – 350.580.697

G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Sub-Department: 695 - COVID-19 Response Grant					
350.580.695.40000	Salaries and Wages	\$ 76,865	\$ -	\$ -	\$ -
350.580.695.40200	Overtime Salaries	\$ 112	\$ -	\$ -	\$ -
350.580.695.45000	Healthcare Contribution	\$ 13,635	\$ -	\$ -	\$ -
350.580.695.45010	Dental Contribution	\$ 331	\$ -	\$ -	\$ -
350.580.695.45100	FICA/SS Contribution	\$ 5,561	\$ -	\$ -	\$ -
350.580.695.45200	IMRF Contribution	\$ 4,892	\$ -	\$ -	\$ -
350.580.695.50150	Contractual/Consulting Services	\$ 10,249	\$ -	\$ -	\$ -
350.580.695.53000	Liability Insurance	\$ 5,916	\$ -	\$ -	\$ -
350.580.695.53010	Workers Compensation	\$ 148	\$ -	\$ -	\$ -
350.580.695.53020	Unemployment Claims	\$ 16,162	\$ -	\$ -	\$ -
350.580.695.60010	Operating Supplies	\$ 460,940	\$ -	\$ -	\$ -
Sub-Department Total: 695 - COVID-19 Response Grant		\$ 594,811	\$ -	\$ -	\$ -
Sub-Department: 696 - Greater IL Violence Prevention					
350.580.696.40000	Salaries and Wages	\$ -	\$ 77,978	\$ -	\$ (77,978)
350.580.696.45000	Healthcare Contribution	\$ -	\$ 26,475	\$ -	\$ (26,475)
350.580.696.45100	FICA/SS Contribution	\$ -	\$ 5,965	\$ -	\$ (5,965)
350.580.696.45200	IMRF Contribution	\$ -	\$ 5,248	\$ -	\$ (5,248)
350.580.696.50150	Contractual/Consulting Services	\$ -	\$ 40,000	\$ 40,000	\$ -
350.580.696.53000	Liability Insurance	\$ -	\$ 1,809	\$ -	\$ (1,809)
350.580.696.53010	Workers Compensation	\$ -	\$ 2,183	\$ -	\$ (2,183)
350.580.696.53020	Unemployment Claims	\$ -	\$ 55	\$ -	\$ (55)
350.580.696.53120	Employee Mileage Expense	\$ -	\$ 287	\$ 287	\$ -
Sub-Department Total: 696 - Greater IL Violence Prevention		\$ -	\$ 160,000	\$ 40,287	\$ (119,713)
Sub-Department: 697 - COVID-19 Vaccination Grant					
350.580.697.40000	Salaries and Wages	\$ -	\$ 342,499	\$ -	\$ (342,499)
350.580.697.45000	Healthcare Contribution	\$ -	\$ 69,801	\$ -	\$ (69,801)
350.580.697.45100	FICA/SS Contribution	\$ -	\$ 26,201	\$ -	\$ (26,201)
350.580.697.45200	IMRF Contribution	\$ -	\$ 23,050	\$ -	\$ (23,050)
350.580.697.50150	Contractual/Consulting Services	\$ -	\$ 17,000	\$ -	\$ (17,000)
350.580.697.53000	Liability Insurance	\$ -	\$ 7,946	\$ -	\$ (7,946)
350.580.697.53010	Workers Compensation	\$ -	\$ 9,590	\$ -	\$ (9,590)
350.580.697.53020	Unemployment Claims	\$ -	\$ 240	\$ -	\$ (240)
350.580.697.60010	Operating Supplies	\$ -	\$ 3,673	\$ -	\$ (3,673)
Sub-Department Total: 697 - COVID-19 Vaccination Grant		\$ -	\$ 500,000	\$ -	\$ (500,000)
Department Total: 580 - Health		\$ 10,388,609	\$ 10,893,346	\$ 8,707,280	\$ (2,186,066)
EXPENSES Total		\$ 10,388,609	\$ 10,893,346	\$ 8,707,280	\$ (2,186,066)
Fund REVENUE Total: 350 - County Health		\$ 12,599,400	\$ 10,893,346	\$ 8,707,280	\$ (2,186,066)
Fund EXPENSE Total: 350 - County Health		\$ 10,388,609	\$ 10,893,346	\$ 8,707,280	\$ (2,186,066)
Fund Total: 350 - County Health		\$ 2,210,791	\$ -	\$ -	\$ -

KANE KARES
351.580.640 – 351.580.646

The mission of Kane Kares is to promote, protect and advocate for health and wellness in the community

2023 PROJECT RECAP	CONTINUING	COMPLETED
Implemented Early Learning guidelines in visits and groups		X
Implemented a communication campaign for KK NFP		X
Increased referral agencies for first time mothers by three		X
Increased referrals to the Kane Kares Program by 40% by the end of the fiscal year		X
Reached and maintained full RN caseload		X
Decreased the attrition rate in infancy and toddlerhood to 20% and 10% respectively		X
Directed clinical/home visit services to 100% of home visiting referrals processed by coordinated intake within 2 business days	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of families served	38	40
Number of home visits	365	400
Number of maternal child screenings provided (includes PHQ-9, Edinburgh, ASQ-SE, Denver II, 4P's Plus)	200	250

2024 GOALS AND OBJECTIVES

- **Goal 1.** Monitor health status and understand health issues facing at risk maternity populations
 - **2024 Performance Measure:** Number of families served by Kane Kares Nurse Family Partnership, Number of home visits by Kane Kares Nurse Family Partnership, Number of infant/toddler developmental screenings completed (ASQ 3, ASQ SE)
- **Goal 2.** Protect people from health problems and health hazards
 - **2024 Performance Measure:** 100% of home visiting referrals are processed by Coordinated Intake within 2 business days

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	7	6.1	5
Full Time Other*	0	0	0
Part Time Regular	0	0	1
Part Time Other*	0	0	0
Total Budgeted Positions:	7	6.1	6.0

*Other: Elected Officials, Per Diem, Commissioners

KANE KARES

351.580.640 – 351.580.644

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 351 - Kane Kares						
REVENUES						
Department: 580 - Health						
Sub-Department: 000 - Revenues						
	351.580.000.32760	Kane Kares- ISBE Grant	\$ 280,272	\$ 302,662	\$ 288,351	\$ (14,311)
	351.580.000.33640	MIECHVP Grant	\$ 88,242	\$ 82,771	\$ 82,771	\$ -
	351.580.000.38000	Investment Income	\$ (4,717)	\$ 8,668	\$ 3,668	\$ (5,000)
	351.580.000.39000	Transfer From Other Funds	\$ 14,967	\$ -	\$ -	\$ -
	351.580.000.39120	Transfer from Fund 120	\$ 142,097	\$ 142,097	\$ 213,229	\$ 71,132
	351.580.000.39900	Fund Balance Utilization	\$ -	\$ 49,886	\$ -	\$ (49,886)
	Sub-Department Total: 000 - Revenues		\$ 520,860	\$ 586,084	\$ 588,019	\$ 1,935
	Department Total: 580 - Health		\$ 520,860	\$ 586,084	\$ 588,019	\$ 1,935
	REVENUES Total		\$ 520,860	\$ 586,084	\$ 588,019	\$ 1,935
EXPENSES						
Department: 580 - Health						
Sub-Department: 640 - Kane Kares						
	351.580.640.40003	Cost of Living Increase	\$ -	\$ -	\$ 332,282	\$ 332,282
	351.580.640.45000	Healthcare Contribution	\$ -	\$ -	\$ 75,516	\$ 75,516
	351.580.640.45010	Dental Contribution	\$ -	\$ -	\$ 1,655	\$ 1,655
	351.580.640.45100	FICA/SS Contribution	\$ -	\$ -	\$ 24,904	\$ 24,904
	351.580.640.45200	IMRF Contribution	\$ -	\$ -	\$ 14,910	\$ 14,910
	351.580.640.52180	Building Space Rental	\$ 1,004	\$ 8,301	\$ 3,668	\$ (4,633)
	351.580.640.53000	Liability Insurance	\$ -	\$ -	\$ 9,506	\$ 9,506
	351.580.640.53010	Workers Compensation	\$ -	\$ -	\$ 7,227	\$ 7,227
	351.580.640.53020	Unemployment Claims	\$ -	\$ -	\$ 130	\$ 130
	351.580.640.99001	Transfer to Fund 001	\$ 13,963	\$ 17,478	\$ 18,124	\$ 646
	Sub-Department Total: 640 - Kane Kares		\$ 14,967	\$ 25,779	\$ 487,922	\$ 462,143
	Sub-Department: 642 - Early Childhood Block Grant					
	351.580.642.40000	Salaries and Wages	\$ 150,478	\$ 197,977	\$ -	\$ (197,977)
	351.580.642.40200	Overtime Salaries	\$ 3,502	\$ -	\$ -	\$ -
	351.580.642.45000	Healthcare Contribution	\$ 37,922	\$ 39,858	\$ -	\$ (39,858)
	351.580.642.45010	Dental Contribution	\$ 708	\$ 666	\$ -	\$ (666)
	351.580.642.45100	FICA/SS Contribution	\$ 11,426	\$ 15,146	\$ -	\$ (15,146)
	351.580.642.45200	IMRF Contribution	\$ 10,143	\$ 10,196	\$ -	\$ (10,196)
	351.580.642.53000	Liability Insurance	\$ 4,141	\$ 5,781	\$ -	\$ (5,781)
	351.580.642.53010	Workers Compensation	\$ 4,998	\$ 4,396	\$ -	\$ (4,396)
	351.580.642.53020	Unemployment Claims	\$ 125	\$ 80	\$ -	\$ (80)
	351.580.642.53110	Employee Training	\$ 22,676	\$ 47,704	\$ 38,310	\$ (9,394)
	351.580.642.53120	Employee Mileage Expense	\$ 763	\$ 3,152	\$ 3,152	\$ -
	351.580.642.60010	Operating Supplies	\$ 9,767	\$ -	\$ 91	\$ 91
	Sub-Department Total: 642 - Early Childhood Block Grant		\$ 256,649	\$ 324,956	\$ 41,553	\$ (283,403)
	Sub-Department: 644 - Maternal Infant Early Childhood					
	351.580.644.40000	Salaries and Wages	\$ 56,174	\$ 53,196	\$ -	\$ (53,196)
	351.580.644.40002	Non-Union Wage Increase	\$ -	\$ 313	\$ -	\$ (313)
	351.580.644.40200	Overtime Salaries	\$ 1,362	\$ -	\$ -	\$ -
	351.580.644.45000	Healthcare Contribution	\$ 13,177	\$ 13,553	\$ -	\$ (13,553)
	351.580.644.45010	Dental Contribution	\$ 323	\$ 323	\$ -	\$ (323)
	351.580.644.45100	FICA/SS Contribution	\$ 4,181	\$ 4,093	\$ -	\$ (4,093)
	351.580.644.45200	IMRF Contribution	\$ 3,709	\$ 2,756	\$ -	\$ (2,756)
	351.580.644.50150	Contractual/Consulting Services	\$ 14,550	\$ 14,630	\$ 14,600	\$ (30)
	351.580.644.53000	Liability Insurance	\$ 1,043	\$ 1,563	\$ -	\$ (1,563)
	351.580.644.53010	Workers Compensation	\$ 1,259	\$ 1,188	\$ -	\$ (1,188)
	351.580.644.53020	Unemployment Claims	\$ 32	\$ 22	\$ -	\$ (22)
	351.580.644.53120	Employee Mileage Expense	\$ -	\$ 206	\$ 503	\$ 297
	351.580.644.60010	Operating Supplies	\$ 80	\$ 334	\$ 743	\$ 409
	Sub-Department Total: 644 - Maternal Infant Early Childhood		\$ 95,889	\$ 92,177	\$ 15,846	\$ (76,331)

KANE KARES

351.580.646

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
	Sub-Department: 646 - Riverboat- Kane Kares					
	351.580.646.40000	Salaries and Wages	\$ 78,617	\$ 69,719	\$ -	\$ (69,719)
	351.580.646.40002	Non-Union Wage Increase	\$ -	\$ 2,092	\$ -	\$ (2,092)
	351.580.646.40200	Overtime Salaries	\$ 415	\$ -	\$ -	\$ -
	351.580.646.45000	Healthcare Contribution	\$ 21,752	\$ 22,105	\$ -	\$ (22,105)
	351.580.646.45010	Dental Contribution	\$ 674	\$ 666	\$ -	\$ (666)
	351.580.646.45100	FICA/SS Contribution	\$ 5,669	\$ 5,494	\$ -	\$ (5,494)
	351.580.646.45200	IMRF Contribution	\$ 5,036	\$ 3,699	\$ -	\$ (3,699)
	351.580.646.50150	Contractual/Consulting Services	\$ -	\$ 9,927	\$ 24,528	\$ 14,601
	351.580.646.52180	Building Space Rental	\$ 12,124	\$ 3,066	\$ 4,170	\$ 1,104
	351.580.646.53000	Liability Insurance	\$ 1,918	\$ 2,097	\$ -	\$ (2,097)
	351.580.646.53010	Workers Compensation	\$ 2,315	\$ 1,595	\$ -	\$ (1,595)
	351.580.646.53020	Unemployment Claims	\$ 58	\$ 29	\$ -	\$ (29)
	351.580.646.53110	Employee Training	\$ -	\$ 22,683	\$ 9,000	\$ (13,683)
	351.580.646.53120	Employee Mileage Expense	\$ -	\$ -	\$ 1,000	\$ 1,000
	351.580.646.60010	Operating Supplies	\$ 5,554	\$ -	\$ 4,000	\$ 4,000
	Sub-Department Total: 646 - Riverboat- Kane Kares		\$ 134,132	\$ 143,172	\$ 42,698	\$ (100,474)
	Department Total: 580 - Health		\$ 501,636	\$ 586,084	\$ 588,019	\$ 1,935
	EXPENSES Total		\$ 501,636	\$ 586,084	\$ 588,019	\$ 1,935
	Fund REVENUE	Total: 351 - Kane Kares	\$ 520,860	\$ 586,084	\$ 588,019	\$ 1,935
	Fund EXPENSE	Total: 351 - Kane Kares	\$ 501,636	\$ 586,084	\$ 588,019	\$ 1,935
	Fund Total: 351 - Kane Kares		\$ 19,224	\$ -	\$ -	\$ -

CORONAVIRUS RELIEF FUND

353.800.6651 – 353.800.6659

The Coronavirus Relief Fund was created in 2020 in which to record the necessary expenditures incurred due to the public health emergency with respect to the COVID-19 pandemic for which the County will be reimbursed from the Coronavirus Relief Fund established by the CARES Act in accordance with the guidelines provided by the U.S. Department of the Treasury. The CARES Act expired in May of 2023.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 353 - Coronavirus Relief Fund						
REVENUES						
Department: 800 - Other- Countywide Expenses						
Sub-Department: 000 - Revenues						
	353.800.000.38000	Investment Income	\$ 1,024	\$ -	\$ 4,902	\$ 4,902
		Department Total: 800 - Other- Countywide Expenses	\$ 1,024	\$ -	\$ 4,902	\$ 4,902
		REVENUES Total	\$ 1,024	\$ -	\$ 4,902	\$ 4,902
EXPENSES						
Department: 800 - Other- Countywide Expenses						
Sub-Department: 6651 - CARES Act Administration						
	353.800.6651.50130	Certified Audit Contract	\$ 1,564	\$ -	\$ -	\$ -
		Sub-Department Total: 6651 - CARES Act Administration	\$ 1,564	\$ -	\$ -	\$ -
Sub-Department: 6659 - CARES Act Contingency						
	353.800.6659.89000	Addition to Fund Balance	\$ -	\$ -	\$ 4,902	\$ 4,902
		Sub-Department Total: 6659 - CARES Act Contingency	\$ -	\$ -	\$ 4,902	\$ 4,902
		Department Total: 800 - Other- Countywide Expenses	\$ 1,564	\$ -	\$ 4,902	\$ 4,902
		EXPENSES Total	\$ 1,564	\$ -	\$ 4,902	\$ 4,902
		Fund REVENUE Total: 353 - Coronavirus Relief Fund	\$ 1,024	\$ -	\$ 4,902	\$ 4,902
		Fund EXPENSE Total: 353 - Coronavirus Relief Fund	\$ 1,564	\$ -	\$ 4,902	\$ 4,902
		Fund Total: 353 - Coronavirus Relief Fund	\$ (540)	\$ -	\$ -	\$ -

MASS VACCINATION FUND

354.060.669 – 354.800.669

The Mass Vaccination Fund was created in FY2021 to account for the expenditures and reimbursements related to providing mass COVID-19 vaccinations in Kane County. It was funded by the American Rescue Plan Act. Expenditures originate from the Information Technology Department, Building Management, the Sheriff's Office and the Health Department.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 354 - Mass Vaccination Fund						
REVENUES						
Department: 000 - General Government Revenue						
Sub-Department: 000 - Revenues						
	354.000.000.38000	Investment Income	\$ 8,874	\$ -	\$ 42,417	\$ 42,417
	354.000.000.38900	Miscellaneous Other	\$ 233	\$ -	\$ -	\$ -
	354.000.000.39000	Transfer From Other Funds	\$ (1,018,352)	\$ -	\$ -	\$ -
	354.000.000.39355	Transfer from Fund 355	\$ (181,150)	\$ -	\$ -	\$ -
	354.000.000.39357	Transfer from Fund 357	\$ 1,948,080	\$ -	\$ -	\$ -
	354.000.000.39900	Fund Balance Utilization	\$ -	\$ 22,685	\$ -	\$ (22,685)
		Department Total: 000 - General Government Revenue	\$ 757,685	\$ 22,685	\$ 42,417	\$ 19,732
		REVENUES Total	\$ 757,685	\$ 22,685	\$ 42,417	\$ 19,732
EXPENSES						
Department: 060 - Information Technologies						
Sub-Department: 669 - Mass Vaccination						
	354.060.669.50340	Software Licensing Cost	\$ 2,256	\$ 1,770	\$ -	\$ (1,770)
	354.060.669.60010	Operating Supplies	\$ -	\$ 200	\$ -	\$ (200)
	354.060.669.60110	Printing Supplies	\$ 2,560	\$ 300	\$ -	\$ (300)
	354.060.669.64010	Cellular Phone	\$ -	\$ 80	\$ -	\$ (80)
	354.060.669.64020	Internet	\$ 1,135	\$ 160	\$ -	\$ (160)
		Department Total: 060 - Information Technologies	\$ 5,951	\$ 2,510	\$ -	\$ (2,510)
Department: 080 - Building Management						
Sub-Department: 669 - Mass Vaccination						
	354.080.669.50150	Contractual/Consulting Services	\$ 29,669	\$ 11,842	\$ -	\$ (11,842)
	354.080.669.60010	Operating Supplies	\$ -	\$ 8,333	\$ -	\$ (8,333)
		Department Total: 080 - Building Management	\$ 29,669	\$ 20,175	\$ -	\$ (20,175)
Department: 580 - Health						
Sub-Department: 669 - Mass Vaccination						
	354.580.669.50150	Contractual/Consulting Services	\$ 39,812	\$ -	\$ -	\$ -
	354.580.669.53120	Employee Mileage Expense	\$ 2,175	\$ -	\$ -	\$ -
	354.580.669.60010	Operating Supplies	\$ 15,287	\$ -	\$ -	\$ -
	354.580.669.64000	Telephone	\$ 420	\$ -	\$ -	\$ -
		Department Total: 580 - Health	\$ 57,694	\$ -	\$ -	\$ -
Department: 800 - Other- Countywide Expenses						
Sub-Department: 669 - Mass Vaccination						
	354.800.669.40000	Salaries and Wages	\$ 22,483	\$ -	\$ -	\$ -
	354.800.669.40200	Overtime Salaries	\$ 150	\$ -	\$ -	\$ -
	354.800.669.45100	FICA/SS Contribution	\$ 1,731	\$ -	\$ -	\$ -
	354.800.669.89000	Addition to Fund Balance	\$ -	\$ -	\$ 42,417	\$ 42,417
		Department Total: 800 - Other- Countywide Expenses	\$ 24,365	\$ -	\$ 42,417	\$ 42,417
		EXPENSES Total	\$ 117,678	\$ 22,685	\$ 42,417	\$ 19,732

AMERICAN RESCUE PLAN

355.800.668 – 355.800.66815

This fund was created in FY2021 to account for the expenditures and reimbursements related to the American Rescue Plan Act. Expenditures relate to COVID-19 vaccination, testing and contract tracing, as well as prevention in congregate settings, personal protective equipment, capital investment and other public health expenses.

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time	0	0	5
Full Time Other*	0	0	0
Part Time Regular	0	0	1
Part Time Other*	0	0	0
Total Budgeted Positions:	0	0	6

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 355 - American Rescue Plan						
REVENUES						
Department: 800 - Other- Countywide Expenses						
Sub-Department: 000 - Revenues						
	355.800.000.32910	American Rescue Plan Grant	\$ 17,823,218	\$ -	\$ -	\$ -
	355.800.000.38000	Investment Income	\$ 1,030,082	\$ -	\$ 3,742,048	\$ 3,742,048
	355.800.000.39900	Fund Balance Utilization	\$ -	\$ 26,793,023	\$ 21,954,320	\$ (4,838,703)
	Department Total: 800 - Other- Countywide Expenses		\$ 18,853,300	\$ 26,793,023	\$ 25,696,368	\$ (1,096,655)
	REVENUES Total		\$ 18,853,300	\$ 26,793,023	\$ 25,696,368	\$ (1,096,655)
EXPENSES						
Department: 800 - Other- Countywide Expenses						
Sub-Department: 668 - American Rescue Plan						
	355.800.668.85000	Allowance for Budget Expense	\$ -	\$ 16,757,734	\$ 25,000,000	\$ 8,242,266
	355.800.668.99400	Transfer to Fund 400	\$ -	\$ 20,000	\$ -	\$ (20,000)
	Sub-Department Total: 668 - American Rescue Plan		\$ -	\$ 16,777,734	\$ 25,000,000	\$ 8,222,266
Sub-Department: 66811 - ARP Mass Vaccination						
	355.800.66811.50150	Contractual/Consulting Services	\$ -	\$ 60,000	\$ -	\$ (60,000)
	355.800.66811.99354	Transfer to Fund 354	\$ (1,199,502)	\$ -	\$ -	\$ -
	355.800.66811.99390	Transfer to Fund 390	\$ -	\$ 60,000	\$ -	\$ (60,000)
	Sub-Department Total: 66811 - ARP Mass Vaccination		\$ (1,199,502)	\$ 120,000	\$ -	\$ (120,000)
Sub-Department: 668110 - ARP Mental Health Services						
	355.800.668110.55010	External Grants	\$ 2,228,876	\$ -	\$ -	\$ -
	Sub-Department Total: 668110 - ARP Mental Health Services		\$ 2,228,876	\$ -	\$ -	\$ -
Sub-Department: 668111 - ARP Community Violence Intervnt						
	355.800.668111.50620	Counseling Services	\$ -	\$ 49,000	\$ -	\$ (49,000)
	355.800.668111.56030	Transportation	\$ -	\$ 10,000	\$ -	\$ (10,000)
	355.800.668111.70040	Mobile Data Units	\$ -	\$ 758,770	\$ -	\$ (758,770)
	355.800.668111.72010	Building Improvements	\$ -	\$ 40,000	\$ -	\$ (40,000)
	Sub-Department Total: 668111 - ARP Community Violence Intervnt		\$ -	\$ 857,770	\$ -	\$ (857,770)
Sub-Department: 66813 - ARP Contact Tracing						
	355.800.66813.70120	Special Purpose Equipment	\$ -	\$ 150,000	\$ -	\$ (150,000)
	355.800.66813.99350	Transfer to Fund 350	\$ 3,730,107	\$ 1,317,451	\$ -	\$ (1,317,451)
	355.800.66813.99500	Transfer to Fund 500	\$ -	\$ 94,110	\$ -	\$ (94,110)
	Sub-Department Total: 66813 - ARP Contact Tracing		\$ 3,730,107	\$ 1,561,561	\$ -	\$ (1,561,561)
Sub-Department: 66815 - ARP PPE						
	355.800.66815.55000	Miscellaneous Contractual Exp	\$ -	\$ 470,000	\$ -	\$ (470,000)
	Sub-Department Total: 66815 - ARP PPE		\$ -	\$ 470,000	\$ -	\$ (470,000)

AMERICAN RESCUE PLAN
355.800.66819 - 355.800.66836

G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Sub-Department: 66819 - ARP Payroll Reimbursement					
355.800.66819.40009	Salaries and Wages Subsidy	\$ 10,152,763	\$ -	\$ -	\$ -
355.800.66819.45009	Healthcare Subsidy	\$ 1,529,050	\$ -	\$ -	\$ -
355.800.66819.45019	Dental Subsidy	\$ 45,697	\$ -	\$ -	\$ -
355.800.66819.45109	FICA/SS Subsidy	\$ 776,667	\$ -	\$ -	\$ -
355.800.66819.45209	IMRF Subsidy	\$ 6,908	\$ -	\$ -	\$ -
355.800.66819.45219	SLEP Subsidy	\$ 2,136,654	\$ -	\$ -	\$ -
Sub-Department Total: 66819 - ARP Payroll Reimbursement		\$ 14,647,740	\$ -	\$ -	\$ -
Sub-Department: 668234 - ARP DVDP Program					
355.800.668234.40000	Salaries and Wages	\$ -	\$ 103,480	\$ 162,004	\$ 58,524
355.800.668234.40003	Cost of Living Increase	\$ -	\$ -	\$ 4,861	\$ 4,861
355.800.668234.45000	Healthcare Contribution	\$ -	\$ 49,458	\$ -	\$ (49,458)
355.800.668234.45010	Dental Contribution	\$ -	\$ 1,778	\$ 1,710	\$ (68)
355.800.668234.45100	FICA/SS Contribution	\$ -	\$ 7,916	\$ 12,766	\$ 4,850
355.800.668234.45200	IMRF Contribution	\$ -	\$ 5,302	\$ 7,643	\$ 2,341
355.800.668234.53000	Liability Insurance	\$ -	\$ 3,021	\$ -	\$ (3,021)
355.800.668234.53010	Workers Compensation	\$ -	\$ 2,296	\$ -	\$ (2,296)
355.800.668234.53020	Unemployment Claims	\$ -	\$ 42	\$ -	\$ (42)
355.800.668234.55010	External Grants	\$ -	\$ 1,226,727	\$ -	\$ (1,226,727)
Sub-Department Total: 668234 - ARP DVDP Program		\$ -	\$ 1,400,020	\$ 188,984	\$ (1,211,036)
Sub-Department: 668237 - ARP Negative Econ Impact-Other					
355.800.668237.55012	General Donations	\$ -	\$ 75,000	\$ -	\$ (75,000)
Sub-Department Total: 668237 - ARP Negative Econ Impact-Other		\$ -	\$ 75,000	\$ -	\$ (75,000)
Sub-Department: 66834 - ARP Effective Service Delivery					
355.800.66834.50150	Contractual/Consulting Services	\$ -	\$ 50,000	\$ -	\$ (50,000)
355.800.66834.70000	Computers	\$ -	\$ 3,058,357	\$ -	\$ (3,058,357)
Sub-Department Total: 66834 - ARP Effective Service Delivery		\$ -	\$ 3,108,357	\$ -	\$ (3,108,357)
Sub-Department: 66835 - ARP Administrative Needs					
355.800.66835.40000	Salaries and Wages	\$ -	\$ 46,069	\$ -	\$ (46,069)
355.800.66835.45000	Healthcare Contribution	\$ -	\$ 31,577	\$ -	\$ (31,577)
355.800.66835.45010	Dental Contribution	\$ -	\$ 999	\$ -	\$ (999)
355.800.66835.45100	FICA/SS Contribution	\$ -	\$ 3,525	\$ -	\$ (3,525)
355.800.66835.45200	IMRF Contribution	\$ -	\$ 2,373	\$ -	\$ (2,373)
355.800.66835.50150	Contractual/Consulting Services	\$ -	\$ 845,918	\$ -	\$ (845,918)
355.800.66835.53000	Liability Insurance	\$ -	\$ 1,346	\$ -	\$ (1,346)
355.800.66835.53010	Workers Compensation	\$ -	\$ 1,023	\$ -	\$ (1,023)
355.800.66835.53020	Unemployment Claims	\$ -	\$ 19	\$ -	\$ (19)
355.800.66835.70000	Computers	\$ -	\$ 130,135	\$ -	\$ (130,135)
355.800.66835.99001	Transfer to Fund 001	\$ -	\$ 7,631	\$ -	\$ (7,631)
355.800.66835.99200	Transfer to Fund 200	\$ -	\$ 2,129	\$ -	\$ (2,129)
355.800.66835.99201	Transfer to Fund 201	\$ -	\$ 3,437	\$ -	\$ (3,437)
355.800.66835.99202	Transfer to Fund 202	\$ -	\$ 640	\$ -	\$ (640)
355.800.66835.99203	Transfer to Fund 203	\$ -	\$ 127	\$ -	\$ (127)
355.800.66835.99204	Transfer to Fund 204	\$ -	\$ 666	\$ -	\$ (666)
355.800.66835.99500	Transfer to Fund 500	\$ -	\$ 63,631	\$ -	\$ (63,631)
Sub-Department Total: 66835 - ARP Administrative Needs		\$ -	\$ 1,141,245	\$ -	\$ (1,141,245)
Sub-Department: 66836 - ARP Aid to Other Imp Industries					
355.800.66836.50150	Contractual/Consulting Services	\$ -	\$ 20,000	\$ -	\$ (20,000)
Sub-Department Total: 66836 - ARP Aid to Other Imp Industries		\$ -	\$ 20,000	\$ -	\$ (20,000)

AMERICAN RESCUE PLAN

355.800.668515 – 355.800.66871

G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Sub-Department: 668515 - ARP Other Water Infrastructure					
355.800.668515.50150	Contractual/Consulting Services	\$ -	\$ 160,000	\$ -	\$ (160,000)
Sub-Department Total: 668515 - ARP Other Water Infrastructure		\$ -	\$ 160,000	\$ -	\$ (160,000)
Sub-Department: 66861 - ARP Revenue Recoupment					
355.800.66861.99356	Transfer to Fund 356	\$ 3,829,764	\$ -	\$ -	\$ -
Sub-Department Total: 66861 - ARP Revenue Recoupment		\$ 3,829,764	\$ -	\$ -	\$ -
Sub-Department: 66871 - ARP Administration					
355.800.66871.40000	Salaries and Wages	\$ 112,035	\$ 209,734	\$ 159,320	\$ (50,414)
355.800.66871.40002	Non-Union Wage Increase	\$ -	\$ 3,949	\$ -	\$ (3,949)
355.800.66871.40003	Cost of Living Increase	\$ -	\$ -	\$ 4,780	\$ 4,780
355.800.66871.45000	Healthcare Contribution	\$ 21,294	\$ 56,943	\$ 22,105	\$ (34,838)
355.800.66871.45010	Dental Contribution	\$ 666	\$ 1,310	\$ 666	\$ (644)
355.800.66871.45100	FICA/SS Contribution	\$ 8,202	\$ 16,347	\$ 12,554	\$ (3,793)
355.800.66871.45200	IMRF Contribution	\$ 7,274	\$ 11,005	\$ 7,516	\$ (3,489)
355.800.66871.50130	Certified Audit Contract	\$ 2,675	\$ 7,052	\$ -	\$ (7,052)
355.800.66871.50150	Contractual/Consulting Services	\$ 787,387	\$ 769,600	\$ 285,000	\$ (484,600)
355.800.66871.53000	Liability Insurance	\$ 1,187	\$ 6,239	\$ 3,946	\$ (2,293)
355.800.66871.53010	Workers Compensation	\$ 1,433	\$ 4,744	\$ 3,001	\$ (1,743)
355.800.66871.53020	Unemployment Claims	\$ 84	\$ 87	\$ 54	\$ (33)
355.800.66871.60000	Office Supplies	\$ -	\$ 500	\$ 500	\$ -
355.800.66871.60010	Operating Supplies	\$ 330	\$ -	\$ -	\$ -
355.800.66871.60020	Computer Related Supplies	\$ -	\$ 3,000	\$ -	\$ (3,000)
355.800.66871.60060	Computer Software- Non Capital	\$ 2,097	\$ -	\$ -	\$ -
355.800.66871.60070	Computer Hardware- Non Capital	\$ 780	\$ 5,000	\$ 2,000	\$ (3,000)
355.800.66871.64000	Telephone	\$ 217	\$ -	\$ -	\$ -
355.800.66871.64010	Cellular Phone	\$ 940	\$ -	\$ -	\$ -
355.800.66871.99001	Transfer to Fund 001	\$ -	\$ 5,826	\$ 5,942	\$ 116
Sub-Department Total: 66871 - ARP Administration		\$ 946,602	\$ 1,101,336	\$ 507,384	\$ (593,952)
Department Total: 800 - Other- Countywide Expenses		\$ 24,183,587	\$ 26,793,023	\$ 25,696,368	\$ (1,096,655)
EXPENSES Total		\$ 24,183,587	\$ 26,793,023	\$ 25,696,368	\$ (1,096,655)
Fund REVENUE Total: 355 - American Rescue Plan		\$ 18,853,300	\$ 26,793,023	\$ 25,696,368	\$ (1,096,655)
Fund EXPENSE Total: 355 - American Rescue Plan		\$ 24,183,587	\$ 26,793,023	\$ 25,696,368	\$ (1,096,655)
Fund Total: 355 - American Rescue Plan		\$ (5,330,288)	\$ -	\$ -	\$ -

ARP RECOUPMENT OF LOST REVENUE 356.800.672

This fund was created in FY2021 to account for the expenditures and revenues associated with the recoupment of lost revenue as part of the American Rescue Plan Act. Pursuant to the American Rescue Plan Act, the County may use a portion of the State and Local Fiscal Recovery Funds for allowable government services by calculating and utilizing recoupment of lost revenue associated with the County’s response to the Coronavirus pandemic, to be allocated to the General Fund and eligible special revenue funds as approved by the Kane County American Rescue Plan Committee.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 356 - ARP Recoupment of Lost Revenue						
REVENUES						
Department: 800 - Other- Countywide Expenses						
Sub-Department: 000 - Revenues						
	356.800.000.38000	Investment Income	\$ (167,349)	\$ 10	\$ 238,052	\$ 238,042
	356.800.000.39000	Transfer From Other Funds	\$ 3,829,764	\$ -	\$ -	\$ -
	356.800.000.39900	Fund Balance Utilization	\$ -	\$ 134,201	\$ -	\$ (134,201)
	Department Total: 800 - Other- Countywide Expenses		\$ 3,662,416	\$ 134,211	\$ 238,052	\$ 103,841
		REVENUES Total	\$ 3,662,416	\$ 134,211	\$ 238,052	\$ 103,841
EXPENSES						
Department: 800 - Other- Countywide Expenses						
Sub-Department: 672 - ARP Recoupment of Lost Revenue						
	356.800.672.89000	Addition to Fund Balance	\$ -	\$ 10	\$ 238,052	\$ 238,042
	356.800.672.99000	Transfer To Other Funds	\$ 922,423	\$ -	\$ -	\$ -
	356.800.672.99405	Transfer to Fund 405	\$ -	\$ 134,201	\$ -	\$ (134,201)
	Department Total: 800 - Other- Countywide Expenses		\$ 922,423	\$ 134,211	\$ 238,052	\$ 103,841
		EXPENSES Total	\$ 922,423	\$ 134,211	\$ 238,052	\$ 103,841

COVID PAYROLL REIMBURSEMENT 357.800.67311

The COVID Payroll Reimbursement Fund was created to serve as a separate reserve fund in which to hold COVID related payroll reimbursements until released by the Board for use in any manner consistent with County Financial policies. \$11.3 million will be transferred to the General Fund in Fiscal Year 2023 to bridge the gap between revenue and expenditures. Resolution 23-455 consolidated Funds 113, 114 and 357 into Fund 112 as of 11/30/23.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 357 - COVID Payroll Reimbursement						
REVENUES						
Department: 800 - Other- Countywide Expenses						
Sub-Department: 000 - Revenues						
	357.800.000.38000	Investment Income	\$ (224,318)	\$ 100,000	\$ 658,521	\$ 558,521
	357.800.000.39001	Transfer from Fund 001	\$ 11,721,664	\$ -	\$ -	\$ -
	357.800.000.39110	Transfer from Fund 110	\$ 2,143,169	\$ -	\$ -	\$ -
	357.800.000.39111	Transfer from Fund 111	\$ 776,220	\$ -	\$ -	\$ -
	357.800.000.39900	Fund Balance Utilization	\$ -	\$ 18,519,886	\$ -	\$ (18,519,886)
	Department Total: 800 - Other- Countywide Expenses		\$ 14,416,735	\$ 18,619,886	\$ 658,521	\$ (17,961,365)
	REVENUES Total		\$ 14,416,735	\$ 18,619,886	\$ 658,521	\$ (17,961,365)
EXPENSES						
Department: 800 - Other- Countywide Expenses						
Sub-Department: 673 - COVID Payroll Reimbursement						
	357.800.673.89000	Addition to Fund Balance	\$ -	\$ -	\$ 658,521	\$ 658,521
	357.800.673.99001	Transfer to Fund 001	\$ 4,916,870	\$ 11,228,467	\$ -	\$ (11,228,467)
	357.800.673.99010	Transfer To Fund 010	\$ 140,951	\$ -	\$ -	\$ -
	357.800.673.99110	Transfer to Fund 110	\$ 409,593	\$ -	\$ -	\$ -
	357.800.673.99111	Transfer to Fund 111	\$ 212,481	\$ -	\$ -	\$ -
	357.800.673.99221	Transfer to Fund 221	\$ 111,640	\$ -	\$ -	\$ -
	357.800.673.99358	Transfer to Fund 358	\$ 250,000	\$ -	\$ -	\$ -
	357.800.673.99500	Transfer to Fund 500	\$ -	\$ 7,391,419	\$ -	\$ (7,391,419)
	Sub-Department Total: 673 - COVID Payroll Reimbursement		\$ 6,041,535	\$ 18,619,886	\$ 658,521	\$ (17,961,365)
	Sub-Department: 67311 - Covid-19 Mass Vaccination					
	357.800.67311.99354	Transfer to Fund 354	\$ 1,948,080	\$ -	\$ -	\$ -
	Sub-Department Total: 67311 - Covid-19 Mass Vaccination		\$ 1,948,080	\$ -	\$ -	\$ -
	Department Total: 800 - Other- Countywide Expenses		\$ 7,989,615	\$ 18,619,886	\$ 658,521	\$ (17,961,365)
	EXPENSES Total		\$ 7,989,615	\$ 18,619,886	\$ 658,521	\$ (17,961,365)

FEMA PA ADMINISTRATION

358.800.676

The FEMA PA Administration Fund is used for contractual services for the Federal Emergency Management Agency Public Assistance Program and other eligible programs that respond to the COVID-19 public health emergency and its negative economic impacts.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 358 - FEMA PA Administration						
REVENUES						
Department: 800 - Other- Countywide Expenses						
	358.800.000.38000	Investment Income	\$ (5,679)	\$ -	\$ 8,332	\$ 8,332
	358.800.000.39357	Transfer from Fund 357	\$ 250,000	\$ -	\$ -	\$ -
	358.800.000.39900	Fund Balance Utilization	\$ -	\$ 250,000	\$ -	\$ (250,000)
	Department Total: 800 - Other- Countywide Expenses		\$ 244,321	\$ 250,000	\$ 8,332	\$ (241,668)
	REVENUES Total		\$ 244,321	\$ 250,000	\$ 8,332	\$ (241,668)
EXPENSES						
Department: 800 - Other- Countywide Expenses						
Sub-Department: 676 - FEMA PA Admin						
	358.800.676.50150	Contractual/Consulting Services	\$ -	\$ 250,000	\$ -	\$ (250,000)
	358.800.676.89000	Addition to Fund Balance	\$ -	\$ -	\$ 8,332	\$ 8,332
	Department Total: 800 - Other- Countywide Expenses		\$ -	\$ 250,000	\$ 8,332	\$ (241,668)
	EXPENSES Total		\$ -	\$ 250,000	\$ 8,332	\$ (241,668)

VETERANS' COMMISSION
380.660.660

The mission of the Veterans Assistance Commission of Kane County shall be to maximize benefits for and to improve the welfare of veterans in the County of Kane by serving as the central assistance and advocacy agency for veterans residing therein. The Commission shall ambitiously seek and maintain the recognition as the foremost veteran's advocacy agency in the County of Kane for veterans, their dependents, and their survivors, and shall assist the same in obtaining the benefits that they duly deserve to the maximum extent allowable by law.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Increased the percentage of Kane County veterans utilizing VA Health Care to more closely reflect the National and State averages	X	
Increased the percentage of Kane County veterans receiving VA compensation and pension to more closely reflect the National and State averages	X	
Achieved a return of investment of at least 400% of the amount of property tax dollars received		X
Maintained a staff that is fully accredited by the United States Department of Veterans Affairs		X
Conducted at least 12 dedicated educational outreach events annually		X

KEY PERFORMANCE MEASURES	2022	2023
New U.S. Department of Veterans Affairs monetary benefits received by clients	\$5,788,211.76	\$7,264,408.39
New benefit claims filed with the U.S. Department of Veterans Affairs	557	747
New appeals filed with the U.S. Department of Veterans Affairs	168	218
Total forms filed in support of veteran benefit claims or appeals	2,973	3,568
Average disability compensation claims processing time in days	131.7	130.0
Average disability pension claims processing time in days	31.5	66.0
Percentage of new disability compensation claims filed by our office approved	73%	75%
Percentage of new disability pension claims filed by our office approved	84%	87%

2024 GOALS AND OBJECTIVES

- Increase percentage of Kane County veterans utilizing VA Health Care to more closely reflect the National and State averages
- Increase percentage of Kane County veterans utilizing VA Compensation and Pension Benefits to more closely reflect the National and State averages
- Achieve a return of investment of at least 400% of the amount of property tax dollars received
- Maintain a staff that is fully accredited by the United States Department of Veterans Affairs
- Continue implementation of the Commission's participation in the Ride-in-Kane Program
- Establish metrics to quantify the Commission's impact in participating in the Ride-in-Kane Program
- Conduct at least 12 dedicated educational outreach events annually

VETERANS' COMMISSION
380.660.660

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	4	5	5
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	4	5	5

*Other: Elected Officials, Per Diem, Commissioners

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 380 - Veterans' Commission						
REVENUES						
Department: 660 - Veterans' Commission						
	380.660.000.30000	Property Taxes	\$ 304,294	\$ 461,065	\$ 532,556	\$ 71,491
	380.660.000.30005	Property Tax Revenue Recapture	\$ 758	\$ -	\$ -	\$ -
	380.660.000.30170	TIF Distribution Tax	\$ 469	\$ -	\$ -	\$ -
	380.660.000.38000	Investment Income	\$ (10,136)	\$ 2,800	\$ 24,573	\$ 21,773
	380.660.000.38900	Miscellaneous Other	\$ 615	\$ 945	\$ 945	\$ -
	380.660.000.39900	Fund Balance Utilization	\$ -	\$ 109,189	\$ 52,778	\$ (56,411)
		Department Total: 660 - Veterans' Commission	\$ 296,000	\$ 573,999	\$ 610,852	\$ 36,853
		REVENUES Total	\$ 296,000	\$ 573,999	\$ 610,852	\$ 36,853
EXPENSES						
Department: 660 - Veterans' Commission						
Sub-Department: 660 - Veterans' Commission						
	380.660.660.40000	Salaries and Wages	\$ 203,240	\$ 327,406	\$ 343,773	\$ 16,367
	380.660.660.40002	Non-Union Wage Increase	\$ -	\$ -	\$ 17,859	\$ 17,859
	380.660.660.45000	Healthcare Contribution	\$ 52,209	\$ 78,775	\$ 72,108	\$ (6,667)
	380.660.660.45010	Dental Contribution	\$ 1,589	\$ 2,532	\$ 1,985	\$ (547)
	380.660.660.45100	FICA/SS Contribution	\$ 14,285	\$ 25,047	\$ 27,665	\$ 2,618
	380.660.660.45200	IMRF Contribution	\$ 12,684	\$ 16,861	\$ 16,563	\$ (298)
	380.660.660.50160	Legal Services	\$ -	\$ 50,000	\$ 50,000	\$ -
	380.660.660.52140	Repairs and Maint- Copiers	\$ 200	\$ 150	\$ 200	\$ 50
	380.660.660.53000	Liability Insurance	\$ 4,699	\$ 9,561	\$ 11,247	\$ 1,686
	380.660.660.53010	Workers Compensation	\$ 5,671	\$ 7,269	\$ 7,739	\$ 470
	380.660.660.53020	Unemployment Claims	\$ 142	\$ 132	\$ 181	\$ 49
	380.660.660.53060	General Printing	\$ 237	\$ 500	\$ 500	\$ -
	380.660.660.53100	Conferences and Meetings	\$ 1,466	\$ 1,476	\$ 1,802	\$ 326
	380.660.660.53110	Employee Training	\$ 10,155	\$ 9,532	\$ 13,376	\$ 3,844
	380.660.660.53120	Employee Mileage Expense	\$ 552	\$ 984	\$ 1,040	\$ 56
	380.660.660.53130	General Association Dues	\$ 400	\$ 450	\$ 450	\$ -
	380.660.660.55000	Miscellaneous Contractual Exp	\$ -	\$ 24,000	\$ 24,000	\$ -
	380.660.660.60000	Office Supplies	\$ 170	\$ 683	\$ 642	\$ (41)
	380.660.660.60050	Books and Subscriptions	\$ 507	\$ 271	\$ 288	\$ 17
	380.660.660.60060	Computer Software- Non Capital	\$ 15	\$ 4,003	\$ 4,960	\$ 957
	380.660.660.60265	Public Health Commodities - Coronavirus	\$ 22	\$ -	\$ -	\$ -
	380.660.660.64000	Telephone	\$ 1,687	\$ 1,999	\$ 2,109	\$ 110
	380.660.660.64010	Cellular Phone	\$ -	\$ -	\$ 480	\$ 480
	380.660.660.99001	Transfer to Fund 001	\$ -	\$ 12,368	\$ 11,885	\$ (483)
		Department Total: 660 - Veterans' Commission	\$ 309,930	\$ 573,999	\$ 610,852	\$ 36,853
		EXPENSES Total	\$ 309,930	\$ 573,999	\$ 610,852	\$ 36,853

IL COUNTIES INFORMATION MANAGEMENT 385.060.336

The Information Technologies Department coordinates joint funding projects for all participating counties in Illinois. The participants coordinate with each other in determining best practices for County Information Technology Departments. The synergy between managers in all counties results in cost savings to the Illinois taxpayers and significantly enhances planning efforts.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Held Annual Meeting	X	
Collected cooperative bids for hardware, software and maintenance	X	
Held Management meetings	X	
Held CIO/Director meetings	X	

2024 GOALS AND OBJECTIVES

Member counties contribute revenue to this fund managed by Kane County that is also a participant. Funds are used for conferences and meetings that provide information sharing, planning, and training.

G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 385 - IL Counties Information Mgmt					
REVENUES					
Department: 060 - Information Technologies					
385.060.000.35400	ICIM Association Fees	\$ 4,400	\$ 4,000	\$ 1,000	\$ (3,000)
385.060.000.38000	Investment Income	\$ (59)	\$ -	\$ 58	\$ 58
Department Total: 060 - Information Technologies		\$ 4,341	\$ 4,000	\$ 1,058	\$ (2,942)
REVENUES Total		\$ 4,341	\$ 4,000	\$ 1,058	\$ (2,942)
EXPENSES					
Department: 060 - Information Technologies					
Sub-Department: 336 - IL Counties Information Mgmt					
385.060.336.53100	Conferences and Meetings	\$ 2,801	\$ 4,000	\$ 1,058	\$ (2,942)
Department Total: 060 - Information Technologies		\$ 2,801	\$ 4,000	\$ 1,058	\$ (2,942)
EXPENSES Total		\$ 2,801	\$ 4,000	\$ 1,058	\$ (2,942)

WEB TECHNICAL SERVICES

390.060.337

The Information Technologies Department provides the County with research, development, implementation, management, maintenance, and support for a variety of information systems and technologies including infrastructure, application development, web development, and internet access. The Information Technologies Department provides a secure environment for the County’s information resources and provides the necessary access to other governmental agencies and the general public.

The Information Technologies Department Website Maintenance and Transparency Initiative Program supports the County’s website and includes several departments and offices in the County government structure. The website is the portal to state-mandated public information as well as other information of interest to the general public, which promotes the mission and vision statements of the County. These transparency initiatives utilize software systems, hardware, video and audio equipment; and also contract with outside vendors to provide support services as needed.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Maintained web design and development for County site	X	
Maintained document storage for County records	X	
Maintained application for County Board agendas, meetings and minutes	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of Internet websites supported by Riverboat Funds	24	24
Number of Intranet websites maintained by Riverboat Funds	5	5
Number of pages monitored by SiteImprove for countyofkane.org website	221	314
Number of unique page views for County website	967,046	924,995
Number of unique visitors for County website	276,421	664,437
Number of document storage users for Laserfiche	488	517
Number of active County committee agendas and minutes supported through Accela (formerly IQM2)	106	107

2024 GOALS AND OBJECTIVES

The Information Technologies Department uses funds to pay for scheduled projects and maintenance for systems provided by outside vendors. IT engages in several projects. Some software implementation and processes to implement posting of documentation online or in other formats for public access often take multiple years to complete and involves training and licensing of personnel, and contract negotiation. Other projects are ongoing and renew annually.

WEB TECHNICAL SERVICES 390.060.337

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 390 - Web Technical Services						
REVENUES						
Department: 060 - Information Technologies						
	390.060.000.38000	Investment Income	\$ (3,182)	\$ -	\$ 19,060	\$ 19,060
	390.060.000.39120	Transfer from Fund 120	\$ 297,500	\$ 297,500	\$ 297,500	\$ -
	390.060.000.39355	Transfer from Fund 355	\$ -	\$ 60,000	\$ -	\$ (60,000)
	390.060.000.39900	Fund Balance Utilization	\$ -	\$ 35,000	\$ -	\$ (35,000)
		Department Total: 060 - Information Technologies	\$ 294,318	\$ 392,500	\$ 316,560	\$ (75,940)
		REVENUES Total	\$ 294,318	\$ 392,500	\$ 316,560	\$ (75,940)
EXPENSES						
Department: 060 - Information Technologies						
Sub-Department: 337 - Web Technical Services						
	390.060.337.50150	Contractual/Consulting Services	\$ 181,096	\$ 150,000	\$ 139,060	\$ (10,940)
	390.060.337.50340	Software Licensing Cost	\$ 184,820	\$ 234,500	\$ 169,500	\$ (65,000)
	390.060.337.52130	Repairs and Maint- Computers	\$ -	\$ 8,000	\$ 8,000	\$ -
		Department Total: 060 - Information Technologies	\$ 365,916	\$ 392,500	\$ 316,560	\$ (75,940)
		EXPENSES Total	\$ 365,916	\$ 392,500	\$ 316,560	\$ (75,940)

ECONOMIC DEVELOPMENT
400.690.710

The Kane County Economic Development Program provides economic development expertise and support services directly to the Jobs Committee and the Kane County Board.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Participated in the Greater Chicagoland Economic Partnership	X	
Promoted IMEC Programs for Kane County manufacturers	X	
Continued outreach to manufacturers and employers to build database	X	
Participated in multi-agency site visits for business retention	X	
Continued to improve “Why Kane?” website	X	
Promoted Kane County’s Fiber Optic Network	X	
Implemented Kane Energy Efficiency Program (KEEP)	X	
Applied for Kane County American Rescue Plan Funds for economic development	X	
Began efforts to create a countywide economic development organization	X	

KEY PERFORMANCE MEASURES	2022	2023
State Grants awarded	1	2

2024 GOALS AND OBJECTIVES

- Participate in the Greater Chicagoland Economic Partnership
- Support Local Government, CVBs and Chambers of Commerce for economic recovery
- Complete the economic strategic plan and launch a countywide economic development organization
- Apply for Kane County, Federal American Rescue Plan Funds for economic development to add to the \$150,000 Illinois RISE grant.
- Use Kane County American Rescue Plan Funds for infrastructure improvements for the Fabulous Fox! Water Trail along with Illinois Tourist Attraction grant

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	0	.75	.75
Full Time Other*	0	0	0
Part Time Regular	3	0	3
Part Time Other*	0	0	0
Total Budgeted Positions:	3	.75	.75

*Other: Elected Officials, Per Diem, Commissioners

ECONOMIC DEVELOPMENT

400.690.710

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 400 - Economic Development						
REVENUES						
Department: 690 - Development						
	400.690.000.32205	DCEO-RISE Grant	\$ -	\$ 150,000	\$ 100,000	\$ (50,000)
	400.690.000.38000	Investment Income	\$ (895)	\$ 250	\$ 6,178	\$ 5,928
	400.690.000.39120	Transfer from Fund 120	\$ 58,676	\$ 74,643	\$ 280,375	\$ 205,732
	400.690.000.39355	Transfer from Fund 355	\$ -	\$ 20,000	\$ -	\$ (20,000)
	400.690.000.39900	Fund Balance Utilization	\$ -	\$ 132,191	\$ -	\$ (132,191)
		Department Total: 690 - Development	\$ 57,781	\$ 377,084	\$ 386,553	\$ 9,469
		REVENUES Total	\$ 57,781	\$ 377,084	\$ 386,553	\$ 9,469
EXPENSES						
Department: 690 - Development						
Sub-Department: 710 - Economic Development						
	400.690.710.40000	Salaries and Wages	\$ 44,441	\$ 44,447	\$ 45,637	\$ 1,190
	400.690.710.40002	Non-Union Wage Increase	\$ -	\$ 1,337	\$ -	\$ (1,337)
	400.690.710.45000	Healthcare Contribution	\$ 12,288	\$ 13,761	\$ 14,072	\$ 311
	400.690.710.45010	Dental Contribution	\$ 418	\$ 418	\$ 450	\$ 32
	400.690.710.45100	FICA/SS Contribution	\$ 3,102	\$ 3,502	\$ 3,492	\$ (10)
	400.690.710.45200	IMRF Contribution	\$ 2,754	\$ 2,358	\$ 2,091	\$ (267)
	400.690.710.50150	Contractual/Consulting Services	\$ 45,813	\$ 268,301	\$ 296,071	\$ 27,770
	400.690.710.53000	Liability Insurance	\$ 1,023	\$ 1,337	\$ 1,337	\$ -
	400.690.710.53010	Workers Compensation	\$ 1,234	\$ 1,017	\$ 1,017	\$ -
	400.690.710.53020	Unemployment Claims	\$ 31	\$ 19	\$ 19	\$ -
	400.690.710.53060	General Printing	\$ -	\$ 500	\$ 500	\$ -
	400.690.710.53100	Conferences and Meetings	\$ 561	\$ 2,000	\$ 2,000	\$ -
	400.690.710.53120	Employee Mileage Expense	\$ -	\$ 250	\$ 250	\$ -
	400.690.710.53130	General Association Dues	\$ -	\$ 6,000	\$ 6,000	\$ -
	400.690.710.55000	Miscellaneous Contractual Exp	\$ -	\$ 7,067	\$ 7,067	\$ -
	400.690.710.60000	Office Supplies	\$ -	\$ 100	\$ 100	\$ -
	400.690.710.60050	Books and Subscriptions	\$ -	\$ 200	\$ 200	\$ -
	400.690.710.60290	Photography Supplies	\$ -	\$ 100	\$ 100	\$ -
	400.690.710.89000	Addition to Fund Balance	\$ -	\$ 20,000	\$ 3,922	\$ (16,078)
	400.690.710.99001	Transfer to Fund 001	\$ -	\$ 4,370	\$ 2,228	\$ (2,142)
		Department Total: 690 - Development	\$ 111,664	\$ 377,084	\$ 386,553	\$ 9,469
		EXPENSES Total	\$ 111,664	\$ 377,084	\$ 386,553	\$ 9,469

COMMUNITY DEVELOPMENT BLOCK PROGRAM

401.690.711

The Community Development Program provides funding for a variety of housing and community development activities that benefit low- and moderate-income residents. The program is funded by the U.S. Department of Housing and Urban Development (HUD), which provides an annual allocation of approximately \$1.0 million to Kane County. The County also receives program income revenue from the repayment of loans made under the program. The Community Development Program works closely with municipalities and non-profit organizations to encourage projects that address the priorities outlined in the County's Housing and Community Development Consolidated Plan.

2023 PROJECT RECAP	CONTINUING	COMPLETED
The County's Community Development Block Grant 2023 Program Year received Federal funding		X
The Community Development Commission reviewed applications submitted by units of local government and non-profit agencies. Budget recommendations were forwarded to the County Board		X
The County Board approved the Commission's budget recommendations, which included, funding for projects in the areas of affordable housing, neighborhood infrastructure, public facilities, homelessness and planning administration		X
Provided financing assistance to low-moderate income, owner-occupant homeowners	X	
Provided financing assistance for the redevelopment of foreclosed/dilapidated housing	X	
Provided funding assistance for neighborhood infrastructure improvements	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of foreclosed/dilapidated homes acquired, redeveloped and sold to income-qualified homebuyers	0	3
Number of people with new/improved access to public facilities or neighborhood infrastructure	4,521	6,385
Number of low-moderate income, owner-occupant homeowners assisted to ensure safe and healthy environments	6	16

2024 GOALS AND OBJECTIVES

- Receive federal funding for Program Year 2024, thereby allowing the Community Development Commission to recommend funding, with approval by the County Board, for affordable housing activities, neighborhood infrastructure improvements, and homeless services
- Provide financing assistance to low- to moderate-income, owner occupant homeowners to ensure safe and healthy living environments
- Provide financing assistance for the redevelopment of foreclosed and/or dilapidated housing to improve neighborhoods, including assistance to low- to moderate-income homebuyers to ensure the provision of affordable housing payments and long-term stability of homeownership
- Provide funding assistance for neighborhood improvements resulting in new/improved access to a public facility or infrastructure improvement, or provide access to a public facility or infrastructure that is no longer substandard

COMMUNITY DEVELOPMENT BLOCK PROGRAM
401.690.711

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	2.20	2.65	1.91
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	2.20	2.65	1.91

*Other: Elected Officials, Per Diem, Commissioners

COMMUNITY DEVELOPMENT BLOCK PROGRAM

401.690.711

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 401 - Community Dev Block Program						
REVENUES						
Department: 690 - Development						
	401.690.000.32170	CDBG Grant	\$ 1,269,856	\$ 1,319,377	\$ 1,230,855	\$ (88,522)
	401.690.000.37900	Miscellaneous Reimbursement	\$ 501,068	\$ 696,919	\$ 449,000	\$ (247,919)
	401.690.000.39900	Fund Balance Utilization	\$ -	\$ 6,465	\$ -	\$ (6,465)
		Department Total: 690 - Development	\$ 1,770,923	\$ 2,022,761	\$ 1,679,855	\$ (342,906)
		REVENUES Total	\$ 1,770,923	\$ 2,022,761	\$ 1,679,855	\$ (342,906)
EXPENSES						
Department: 690 - Development						
Sub-Department: 711 - Community Developmt Block Grant						
	401.690.711.40000	Salaries and Wages	\$ 107,746	\$ 182,104	\$ 133,906	\$ (48,198)
	401.690.711.40002	Non-Union Wage Increase	\$ -	\$ 5,480	\$ -	\$ (5,480)
	401.690.711.40003	Cost of Living Increase	\$ -	\$ -	\$ 4,018	\$ 4,018
	401.690.711.45000	Healthcare Contribution	\$ 15,041	\$ 56,400	\$ 15,001	\$ (41,399)
	401.690.711.45010	Dental Contribution	\$ 703	\$ 1,487	\$ 587	\$ (900)
	401.690.711.45100	FICA/SS Contribution	\$ 8,038	\$ 14,350	\$ 10,552	\$ (3,798)
	401.690.711.45200	IMRF Contribution	\$ 7,191	\$ 9,661	\$ 6,317	\$ (3,344)
	401.690.711.50150	Contractual/Consulting Services	\$ 10,072	\$ -	\$ 25,000	\$ 25,000
	401.690.711.50340	Software Licensing Cost	\$ -	\$ 1,043	\$ 615	\$ (428)
	401.690.711.50350	Notary Services	\$ -	\$ -	\$ 50	\$ 50
	401.690.711.50590	Professional Services	\$ 64	\$ 143	\$ 117	\$ (26)
	401.690.711.52010	Janitorial Services	\$ 893	\$ 1,571	\$ 974	\$ (597)
	401.690.711.52110	Repairs and Maint- Buildings	\$ 178	\$ 268	\$ 282	\$ 14
	401.690.711.52140	Repairs and Maint- Copiers	\$ 77	\$ 157	\$ 92	\$ (65)
	401.690.711.52180	Building Space Rental	\$ 7,981	\$ 13,937	\$ 7,412	\$ (6,525)
	401.690.711.52230	Repairs and Maint- Vehicles	\$ 443	\$ 195	\$ 100	\$ (95)
	401.690.711.53000	Liability Insurance	\$ 2,456	\$ 5,478	\$ 4,028	\$ (1,450)
	401.690.711.53010	Workers Compensation	\$ 2,964	\$ 4,127	\$ 3,035	\$ (1,092)
	401.690.711.53020	Unemployment Claims	\$ 74	\$ 76	\$ 56	\$ (20)
	401.690.711.53070	Legal Printing	\$ -	\$ 300	\$ 300	\$ -
	401.690.711.53100	Conferences and Meetings	\$ 150	\$ 500	\$ 650	\$ 150
	401.690.711.53110	Employee Training	\$ 2,272	\$ 5,000	\$ 7,500	\$ 2,500
	401.690.711.53120	Employee Mileage Expense	\$ 37	\$ -	\$ 250	\$ 250
	401.690.711.55000	Miscellaneous Contractual Exp	\$ 1,590,321	\$ 1,687,998	\$ 1,417,225	\$ (270,773)
	401.690.711.60000	Office Supplies	\$ 428	\$ 107	\$ 100	\$ (7)
	401.690.711.60040	Postage	\$ 4	\$ 100	\$ 100	\$ -
	401.690.711.60050	Books and Subscriptions	\$ 4,380	\$ 4,690	\$ 4,690	\$ -
	401.690.711.63000	Utilities- Natural Gas	\$ 142	\$ 221	\$ 150	\$ (71)
	401.690.711.63010	Utilities- Electric	\$ 76	\$ 125	\$ 75	\$ (50)
	401.690.711.63040	Fuel- Vehicles	\$ 1,187	\$ 1,200	\$ 100	\$ (1,100)
	401.690.711.64000	Telephone	\$ 753	\$ 922	\$ 582	\$ (340)
	401.690.711.64010	Cellular Phone	\$ 335	\$ 634	\$ 524	\$ (110)
	401.690.711.64020	Internet	\$ 197	\$ 357	\$ 188	\$ (169)
	401.690.711.99001	Transfer to Fund 001	\$ 6,721	\$ 2,330	\$ 7,279	\$ 4,949
	401.690.711.99404	Transfer to Fund 404	\$ -	\$ 21,800	\$ 28,000	\$ 6,200
		Department Total: 690 - Development	\$ 1,770,923	\$ 2,022,761	\$ 1,679,855	\$ (342,906)
		EXPENSES Total	\$ 1,770,923	\$ 2,022,761	\$ 1,679,855	\$ (342,906)

HOME PROGRAM 402.690.712

The HOME Program provides financing for a variety of affordable housing activities. The program is funded by the U.S. Department of Housing and Urban Development (HUD), which provides an annual allocation of approximately \$900,000 to Kane County. The County administers the program on behalf of the Kane-Elgin Consortium, a city-county partnership. Under the HOME Program, the Consortium provides housing rehabilitation assistance to area homeowners, down payment and closing-cost assistance to first-time homebuyers, and gap financing for the development of affordable housing. These activities meet the objectives of the County’s Housing and Community Development Consolidated Plan.

2023 PROJECT RECAP	CONTINUING	COMPLETED
The County’s HOME 2023 program year received Federal funding		X
The HOME Commission recommended funding for the Consortium’s affordable housing activities with County Board approval		X
Provided financing assistance for the redevelopment of foreclosed/dilapidated housing	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of foreclosed/dilapidated homes acquired, redeveloped and sold to income qualified buyers	6	4

2024 GOALS AND OBJECTIVES

- Receive Federal funding for Program Year 2024, thereby allowing the HOME Commission to recommend funding for the Consortium’s affordable housing activities, with approval by the County Board
- Provide financing assistance to low-moderate income, owner-occupant Homeowners to ensure safe and healthy living environments
- Provide financing assistance to low-moderate income first-time homebuyers to ensure the provision of affordable housing payments and long-term stability of homeownership
- Provide financing assistance for the redevelopment of foreclosed and/or dilapidated housing to improve neighborhoods, including assistance to low-moderate income Homebuyers to ensure the provision of affordable housing payments and long-term stability of homeownership

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	0.80	1.05	1.05
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	0.80	1.05	1.05

*Other: Elected Officials, Per Diem, Commissioners

HOME PROGRAM

402.690.712

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 402 - HOME Program						
REVENUES						
Department: 690 - Development						
	402.690.000.32160	HOME Program Grant	\$ 954,963	\$ 1,037,649	\$ 985,676	\$ (51,973)
	402.690.000.38900	Miscellaneous Other	\$ 149,950	\$ 223,967	\$ 675,967	\$ 452,000
	402.690.000.39900	Fund Balance Utilization	\$ -	\$ 2,922	\$ -	\$ (2,922)
		Department Total: 690 - Development	\$ 1,104,913	\$ 1,264,538	\$ 1,661,643	\$ 397,105
		REVENUES Total	\$ 1,104,913	\$ 1,264,538	\$ 1,661,643	\$ 397,105
EXPENSES						
Department: 690 - Development						
Sub-Department: 712 - HOME Program						
	402.690.712.40000	Salaries and Wages	\$ 77,701	\$ 82,264	\$ 76,976	\$ (5,288)
	402.690.712.40002	Non-Union Wage Increase	\$ -	\$ 2,476	\$ -	\$ (2,476)
	402.690.712.40003	Cost of Living Increase	\$ -	\$ -	\$ 2,310	\$ 2,310
	402.690.712.45000	Healthcare Contribution	\$ 6,539	\$ 19,311	\$ 11,270	\$ (8,041)
	402.690.712.45010	Dental Contribution	\$ 485	\$ 672	\$ 482	\$ (190)
	402.690.712.45100	FICA/SS Contribution	\$ 5,813	\$ 6,483	\$ 6,066	\$ (417)
	402.690.712.45200	IMRF Contribution	\$ 5,154	\$ 4,364	\$ 3,632	\$ (732)
	402.690.712.50150	Contractual/Consulting Services	\$ -	\$ -	\$ 15,000	\$ 15,000
	402.690.712.50340	Software Licensing Cost	\$ -	\$ 406	\$ 385	\$ (21)
	402.690.712.50590	Professional Services	\$ 47	\$ 56	\$ 73	\$ 17
	402.690.712.52010	Janitorial Services	\$ 590	\$ 611	\$ 609	\$ (2)
	402.690.712.52110	Repairs and Maint- Buildings	\$ 110	\$ 104	\$ 176	\$ 72
	402.690.712.52140	Repairs and Maint- Copiers	\$ 50	\$ 61	\$ 58	\$ (3)
	402.690.712.52180	Building Space Rental	\$ 5,267	\$ 5,420	\$ 4,632	\$ (788)
	402.690.712.53000	Liability Insurance	\$ 1,784	\$ 2,475	\$ 2,316	\$ (159)
	402.690.712.53010	Workers Compensation	\$ 2,153	\$ 1,865	\$ 1,745	\$ (120)
	402.690.712.53020	Unemployment Claims	\$ 54	\$ 34	\$ 32	\$ (2)
	402.690.712.53070	Legal Printing	\$ -	\$ 300	\$ 300	\$ -
	402.690.712.53100	Conferences and Meetings	\$ 153	\$ 550	\$ 550	\$ -
	402.690.712.53110	Employee Training	\$ 1,722	\$ 5,000	\$ 7,500	\$ 2,500
	402.690.712.53120	Employee Mileage Expense	\$ 20	\$ -	\$ -	\$ -
	402.690.712.55000	Miscellaneous Contractual Exp	\$ 993,951	\$ 1,128,504	\$ 1,523,823	\$ 395,319
	402.690.712.60000	Office Supplies	\$ 21	\$ 42	\$ 50	\$ 8
	402.690.712.60040	Postage	\$ 21	\$ 100	\$ 100	\$ -
	402.690.712.63000	Utilities- Natural Gas	\$ 92	\$ 86	\$ 94	\$ 8
	402.690.712.63010	Utilities- Electric	\$ 53	\$ 49	\$ 47	\$ (2)
	402.690.712.64000	Telephone	\$ 367	\$ 359	\$ 364	\$ 5
	402.690.712.64010	Cellular Phone	\$ 248	\$ 185	\$ 113	\$ (72)
	402.690.712.64020	Internet	\$ 129	\$ 139	\$ 117	\$ (22)
	402.690.712.99001	Transfer to Fund 001	\$ 2,390	\$ 2,622	\$ 2,823	\$ 201
		Department Total: 690 - Development	\$ 1,104,913	\$ 1,264,538	\$ 1,661,643	\$ 397,105
		EXPENSES Total	\$ 1,104,913	\$ 1,264,538	\$ 1,661,643	\$ 397,105

UNINCORPORATED STORMWATER MANAGEMENT

403.690.713

The Unincorporated Stormwater Management Program is administered by the Kane County Water Resources Division. The revenues for this program come from sources outside of the County's funds. The two sources of funding are as follows:

- The Stormwater Management Ordinance, Section 1300, provides for a fee-in-lieu of the required stormwater storage on a development site to be paid to the County by the developer or landowner. These fees, per the ordinance, are to be kept in a separate fund to plan, design, construct or improve stormwater management systems that need improvement elsewhere in the County. A preference is given to projects within the watershed for which the fee was paid.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 403 - Unincorporated Stormwater Mgmt						
REVENUES						
Department: 690 - Development						
	403.690.000.34770	In Lieu of Site Runoff Fees	\$ -	\$ -	\$ 11,000	\$ 11,000
	403.690.000.38000	Investment Income	\$ (2,196)	\$ 40	\$ 6,002	\$ 5,962
	403.690.000.395314	Transfer from Fund 5314	\$ -	\$ 4,000	\$ 3,928	\$ (72)
	403.690.000.39900	Fund Balance Utilization	\$ -	\$ 50,960	\$ 38,072	\$ (12,888)
		Department Total: 690 - Development	\$ (2,196)	\$ 55,000	\$ 59,002	\$ 4,002
		REVENUES Total	\$ (2,196)	\$ 55,000	\$ 59,002	\$ 4,002
EXPENSES						
Department: 690 - Development						
Sub-Department: 713 - Unincorporated Stormwater Mgmt						
	403.690.713.50150	Contractual/Consulting Services	\$ 2,920	\$ 55,000	\$ 59,002	\$ 4,002
		Department Total: 690 - Development	\$ 2,920	\$ 55,000	\$ 59,002	\$ 4,002
		EXPENSES Total	\$ 2,920	\$ 55,000	\$ 59,002	\$ 4,002

HOMELESS MANAGEMENT INFORMATION SYSTEMS

404.690.714

The Homeless Management Information System (HMIS) is used to collect and analyze service data, which improves the County's ability to track services provided to the homeless population and to identify unmet needs.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Awarded Federal funds to support Homeless Management Information System		X
Executed service contract with WellSky		X
Direct data entered into Service Point by area agencies		X
Utilized client data to inform policy	X	
Utilized system performance measures to assist COC Board with funding recommendations		X

KEY PERFORMANCE MEASURES	2022	2023
Number of local agencies utilizing the HMIS database to report service data	9	9
Number of persons served utilizing the HMIS database	2,017	1,817

2024 GOALS AND OBJECTIVES

- Maintain a high level of data quality in order to provide accurate client reporting to State and Federal funding agencies
- Provide training to all new participants

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	0.90	1.65	0.46
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	0.90	1.65	0.46

*Other: Elected Officials, Per Diem, Commissioners

HOMELESS MANAGEMENT INFORMATION SYSTEMS

404.690.714

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 404 - Homeless Management Info Systems						
REVENUES						
Department: 690 - Development						
	404.690.000.32370	HUD Grant	\$ 139,290	\$ 115,407	\$ 111,945	\$ (3,462)
	404.690.000.38900	Miscellaneous Other	\$ 35,998	\$ 6,278	\$ 1,000	\$ (5,278)
	404.690.000.39000	Transfer From Other Funds	\$ -	\$ 21,800	\$ -	\$ (21,800)
	404.690.000.39401	Transfer from Fund 401	\$ -	\$ -	\$ 28,000	\$ 28,000
	404.690.000.39900	Fund Balance Utilization	\$ -	\$ 83,881	\$ 35,770	\$ (48,111)
		Department Total: 690 - Development	\$ 175,288	\$ 227,366	\$ 176,715	\$ (50,651)
		REVENUES Total	\$ 175,288	\$ 227,366	\$ 176,715	\$ (50,651)
EXPENSES						
Department: 690 - Development						
Sub-Department: 714 - Homeless Management Info Systems						
	404.690.714.40000	Salaries and Wages	\$ 62,098	\$ 97,500	\$ 66,451	\$ (31,049)
	404.690.714.40002	Non-Union Wage Increase	\$ -	\$ 2,934	\$ -	\$ (2,934)
	404.690.714.40003	Cost of Living Increase	\$ -	\$ -	\$ 1,994	\$ 1,994
	404.690.714.45000	Healthcare Contribution	\$ 8,665	\$ 23,140	\$ 13,731	\$ (9,409)
	404.690.714.45010	Dental Contribution	\$ 595	\$ 960	\$ 646	\$ (314)
	404.690.714.45100	FICA/SS Contribution	\$ 4,543	\$ 7,683	\$ 5,236	\$ (2,447)
	404.690.714.45200	IMRF Contribution	\$ 4,026	\$ 5,173	\$ 3,135	\$ (2,038)
	404.690.714.50150	Contractual/Consulting Services	\$ 46,257	\$ 69,012	\$ 69,332	\$ 320
	404.690.714.50340	Software Licensing Cost	\$ -	\$ 638	\$ 385	\$ (253)
	404.690.714.50590	Professional Services	\$ 45	\$ 87	\$ 73	\$ (14)
	404.690.714.52010	Janitorial Services	\$ 630	\$ 960	\$ 609	\$ (351)
	404.690.714.52110	Repairs and Maint- Buildings	\$ 115	\$ 164	\$ 176	\$ 12
	404.690.714.52140	Repairs and Maint- Copiers	\$ 57	\$ 96	\$ 58	\$ (38)
	404.690.714.52180	Building Space Rental	\$ 5,627	\$ 8,517	\$ 4,632	\$ (3,885)
	404.690.714.53000	Liability Insurance	\$ 1,424	\$ 2,933	\$ 1,999	\$ (934)
	404.690.714.53010	Workers Compensation	\$ 1,718	\$ 2,210	\$ 1,506	\$ (704)
	404.690.714.53020	Unemployment Claims	\$ 43	\$ 41	\$ 28	\$ (13)
	404.690.714.53070	Legal Printing	\$ -	\$ 50	\$ 50	\$ -
	404.690.714.53100	Conferences and Meetings	\$ -	\$ 50	\$ 50	\$ -
	404.690.714.53110	Employee Training	\$ -	\$ 1,000	\$ 1,000	\$ -
	404.690.714.60000	Office Supplies	\$ 20	\$ 65	\$ 75	\$ 10
	404.690.714.63000	Utilities- Natural Gas	\$ 94	\$ 135	\$ 94	\$ (41)
	404.690.714.63010	Utilities- Electric	\$ 58	\$ 76	\$ 47	\$ (29)
	404.690.714.64000	Telephone	\$ 279	\$ 564	\$ 364	\$ (200)
	404.690.714.64010	Cellular Phone	\$ 170	\$ 538	\$ 25	\$ (513)
	404.690.714.64020	Internet	\$ 138	\$ 218	\$ 117	\$ (101)
	404.690.714.99001	Transfer to Fund 001	\$ 2,688	\$ 2,622	\$ 4,902	\$ 2,280
		Department Total: 690 - Development	\$ 139,290	\$ 227,366	\$ 176,715	\$ (50,651)
		EXPENSES Total	\$ 139,290	\$ 227,366	\$ 176,715	\$ (50,651)

COST SHARE DRAINAGE

405.690.715 – 405.690.732

The Cost-Share Drainage Program was established to provide technical assistance and financial aid in solving stormwater and subsurface drainage problems in the older residential areas of the County. Projects shall provide public benefits; promote the health, safety and welfare of citizens; and improve the drainage on private and/or public property in Kane County, Illinois.

The Cost-Share Drainage Improvement Program is administered by the Kane County Environmental and Water Resources Department. The revenues for this program come from sources outside of the County’s funds, including, but not limited to; grants, voluntary contributions from residential property owners, matching funds from other public agencies, CDBG, Riverboat and other contributions from outside private entities.

The Cost-Share Drainage Program requires the contribution of funds from outside sources before the County moves to construction of the project. Local contributions that are paid directly to the County are to be held by the County until the project is constructed, at which time the funds are used to pay for the costs of construction.

The Cost-Share Drainage fund also manages funds for long term water supply planning and monitoring networks.

A NPDES sub-department also is included in this fund. The mission of the National Pollutant Discharge Elimination System (NPDES) Program is to establish, maintain and enhance the county-wide Stormwater Management Program; administer and implement the Countywide Stormwater Management Ordinance; and execute the county-wide Stormwater Management Program Plan.

The NPDES Program is administered by the Kane County Environmental and Water Resources Department that develops, evaluates, and implements programs to protect the health, safety, and welfare of our residents and the environment.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Continued the Cost-Share Drainage Improvement Program with participation from outside parties	X	
Continued work with CDBG on cost-share projects in income eligible areas to offset costs to the residents	X	
Encouraged the establishment of long-term maintenance SSA’s within older subdivisions	X	
Presented periodic construction updates and project status reports to the Development Committee	X	
Continued partnership with US Geological Survey to operate and maintain rainfall and stream monitoring gages for long-term flood hazard analysis.	X	
Carried out education and outreach tasks to meet Public Education/Involvement requirements from Kane County’s NPDES Phase II stormwater permit.	X	
Coordinated staff training events and educational newsletters to MS4 partners to meet Pollution Prevention/Good Housekeeping requirements from Kane County’s NPDES Phase II permit.	X	
Conducted public education and outreach activities to support Kane County’s partnership in the EPA’s WaterSense program.	X	
Collected data and calculated pollutant load reduction from stormwater BMPs installed on County properties.	X	
Provided an annual report of cost-share activities to the Development Committee with details regarding the number, severity and complexity of active, ongoing and completed projects.	X	
Continued oversight of implementation of Countywide Stormwater Ordinance, including ordinance updates and revisions.	X	

**COST SHARE DRAINAGE
405.690.715 – 405.690.732**

KEY PERFORMANCE MEASURES	2022	2023
Number of projects in programming	14	12
Number of “technical assistance only” projects	25	20
Number of projects constructed	2	1
Number of inactive projects	16	16
Number of rainfall and stream gages funded and operated jointly with USGS	5	5
Number of public outreach events to distribute stormwater education materials	5	4
Number of media articles for Clean Water for Kane or EPA WaterSense	10	5
Number of training events held for staff and MS4 partners	3	3
Number of educational newsletters distributed to staff and MS4 partners	4	4

2024 GOALS AND OBJECTIVES

- Continue receipt and disbursement of cost-share contribution funds in accordance with the Cost-Share Drainage Improvement Program Policy
- Continue work with CDBG/OCR on Cost-Share projects in income eligible areas to offset to the residents
- Encourage the establishment of long-term maintenance SSA’s within older subdivisions
- Perform additional engineering, surveying and engineering services in house, where possible to offset outside consulting fees
- Present periodic construction updates and project status reports to the Development Committee
- Provide an annual report of cost-share activities to the Development Committee with details regarding the number, severity, and complexity of active, ongoing, and completed projects
- Continue partnership with US Geological Survey to operate and maintain rainfall and stream monitoring gages for long-term flood hazard analysis.
- Carry out education and outreach tasks to meet Public Education/Involvement requirements from Kane County’s NPDES Phase II stormwater permit.
- Coordinate staff training events and educational newsletters to MS4 partners to meet Pollution Prevention/Good Housekeeping requirements from Kane County’s NPDES Phase II permit.
- Conduct public education and outreach activities to support Kane County’s partnership in the EPA’s WaterSense program.
- Collect data and calculate pollutant load reduction from stormwater BMPs installed on County properties.

COST SHARE DRAINAGE

405.690.715 – 405.690.732

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 405 - Cost Share Drainage						
REVENUES						
Department: 690 - Development						
	405.690.000.38000	Investment Income	\$ (3,560)	\$ -	\$ 12,321	\$ 12,321
	405.690.000.38900	Miscellaneous Other	\$ 9,836	\$ -	\$ -	\$ -
	405.690.000.39120	Transfer from Fund 120	\$ 149,700	\$ 69,403	\$ 4,555	\$ (64,848)
	405.690.000.39356	Transfer from Fund 356	\$ -	\$ 134,201	\$ -	\$ (134,201)
	405.690.000.395304	Transfer from Fund 5304	\$ -	\$ 665	\$ 665	\$ -
	405.690.000.395312	Transfer from Fund 5312	\$ -	\$ 1,215	\$ 1,215	\$ -
	405.690.000.395313	Transfer from Fund 5313	\$ -	\$ 3,334	\$ 3,334	\$ -
	405.690.000.395315	Transfer from Fund 5315	\$ -	\$ -	\$ 700	\$ 700
	405.690.000.39900	Fund Balance Utilization	\$ -	\$ 114,786	\$ 51,765	\$ (63,021)
	Department Total: 690 - Development		\$ 155,976	\$ 323,604	\$ 74,555	\$ (249,049)
	REVENUES Total		\$ 155,976	\$ 323,604	\$ 74,555	\$ (249,049)
EXPENSES						
Department: 690 - Development						
Sub-Department: 715 - Cost Share Drainage						
	405.690.715.50020	Special Studies	\$ 1,000	\$ 144,201	\$ 10,000	\$ (134,201)
	405.690.715.50140	Engineering Services	\$ -	\$ 5,000	\$ 5,000	\$ -
	405.690.715.50150	Contractual/Consulting Services	\$ 13,860	\$ 70,000	\$ 20,000	\$ (50,000)
	405.690.715.50590	Professional Services	\$ -	\$ 12,000	\$ 35,000	\$ 23,000
	405.690.715.73500	Other Construction	\$ 18,584	\$ -	\$ -	\$ -
	405.690.715.99120	Transfer to Fund 120	\$ -	\$ 23,000	\$ -	\$ (23,000)
	Sub-Department Total: 715 - Cost Share Drainage		\$ 33,444	\$ 254,201	\$ 70,000	\$ (184,201)
Sub-Department: 732 - NPDES - Stormwater Management						
	405.690.732.50150	Contractual/Consulting Services	\$ 68,857	\$ 67,348	\$ 2,500	\$ (64,848)
	405.690.732.53130	General Association Dues	\$ 1,000	\$ 1,215	\$ 1,215	\$ -
	405.690.732.60010	Operating Supplies	\$ 100	\$ 840	\$ 840	\$ -
	Sub-Department Total: 732 - NPDES - Stormwater Management		\$ 69,957	\$ 69,403	\$ 4,555	\$ (64,848)
	Department Total: 690 - Development		\$ 103,401	\$ 323,604	\$ 74,555	\$ (249,049)
	EXPENSES Total		\$ 103,401	\$ 323,604	\$ 74,555	\$ (249,049)

OCR AND RECOVERY ACT PROGRAMS
406.690.709 – 406.690.728

This fund was established to track a variety of grants awarded to Kane County that generally have a short-term duration, and are not necessarily expected to be renewed from year to year. In the 2024 budget year, the National Foreclosure Settlement Program and the St. Charles Housing Trust Fund are budgeted.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Provided program management services for NFS Program	X	
Provided financing assistance to low-moderate income, owner-occupant homeowners	X	
Provided financing assistance to low-moderate income first-time homebuyers	X	
Provided financing assistance for the redevelopment of foreclosed/dilapidated housing	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of foreclosed/dilapidated homes acquired, redeveloped and sold to income-qualified homebuyers under the NFS program	1	0
Number of foreclosed/dilapidated homes acquired, redeveloped and sold to income-qualified homebuyers under the St. Charles Housing Trust Fund Program	1	1

2024 GOALS AND OBJECTIVES

- Oversee counseling and redevelopment activities supported by NFS funding
- Provide financing assistance to low- to moderate-income, owner-occupant homeowners, within the St. Charles corporate limits, to ensure safe and healthy living environments
- Provide financing assistance for the redevelopment of foreclosed and/or dilapidated housing, within the St. Charles corporate limits, to improve neighborhoods, including assistance to low- to moderate-income homebuyers to ensure the provision of affordable housing payments and long-term stability of homeownership
- Provide financing assistance to low- to moderate-income first-time homebuyers, within the St. Charles corporate limits, to ensure the provision of affordable housing payments and long-term stability of homeownership
- Prepare and submit various reports to document program/project compliance

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	0.05	0.05	0.05
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	0.05	0.05	0.05

*Other: Elected Officials, Per Diem, Commissioners

OCR AND RECOVERY ACT PROGRAMS
406.690.709 – 406.690.728

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 406 - OCR & Recovery Act Programs						
REVENUES						
Department: 690 - Development						
	406.690.000.33665	NFS Grant	\$ -	\$ 5,444	\$ 7,231	\$ 1,787
	406.690.000.33897	St. Charles Housing Trust Fund (Local Grant)	\$ 77,685	\$ 50,000	\$ 50,000	\$ -
	406.690.000.39900	Fund Balance Utilization	\$ -	\$ 108	\$ -	\$ (108)
		Department Total: 690 - Development	\$ 77,685	\$ 55,552	\$ 57,231	\$ 1,679
		REVENUES Total	\$ 77,685	\$ 55,552	\$ 57,231	\$ 1,679
EXPENSES						
Department: 690 - Development						
Sub-Department: 709 - OCR Operating Pool						
	406.690.709.40000	Salaries and Wages	\$ (5,176)	\$ -	\$ -	\$ -
	406.690.709.45100	FICA/SS Contribution	\$ (379)	\$ -	\$ -	\$ -
	406.690.709.45200	IMRF Contribution	\$ (436)	\$ -	\$ -	\$ -
		Sub-Department Total: 709 - OCR Operating Pool	\$ (5,992)	\$ -	\$ -	\$ -
Sub-Department: 726 - National Foreclosure Settlement						
	406.690.726.40000	Salaries and Wages	\$ 2,805	\$ 3,016	\$ 5,951	\$ 2,935
	406.690.726.40002	Non-Union Wage Increase	\$ -	\$ 91	\$ -	\$ (91)
	406.690.726.40003	Cost of Living Increase	\$ -	\$ -	\$ 179	\$ 179
	406.690.726.45000	Healthcare Contribution	\$ -	\$ 1,705	\$ -	\$ (1,705)
	406.690.726.45010	Dental Contribution	\$ 18	\$ 34	\$ 34	\$ -
	406.690.726.45100	FICA/SS Contribution	\$ 208	\$ 238	\$ 469	\$ 231
	406.690.726.45200	IMRF Contribution	\$ 183	\$ 160	\$ 281	\$ 121
	406.690.726.53000	Liability Insurance	\$ 65	\$ 91	\$ 179	\$ 88
	406.690.726.53010	Workers Compensation	\$ 79	\$ 69	\$ 135	\$ 66
	406.690.726.53020	Unemployment Claims	\$ 2	\$ 2	\$ 3	\$ 1
	406.690.726.99001	Transfer to Fund 001	\$ -	\$ 146	\$ -	\$ (146)
		Sub-Department Total: 726 - National Foreclosure Settlement	\$ 3,360	\$ 5,552	\$ 7,231	\$ 1,679
Sub-Department: 728 - St. Charles Housing Trust Fund						
	406.690.728.55000	Miscellaneous Contractual Exp	\$ 77,685	\$ 50,000	\$ 50,000	\$ -
		Sub-Department Total: 728 - St. Charles Housing Trust Fund	\$ 77,685	\$ 50,000	\$ 50,000	\$ -
		Department Total: 690 - Development	\$ 75,054	\$ 55,552	\$ 57,231	\$ 1,679
		EXPENSES Total	\$ 75,054	\$ 55,552	\$ 57,231	\$ 1,679

QUALITY OF KANE GRANTS 407.690.724

This fund is used for receiving and administrating grants related to the implementation of the Kane County 2040 Plan, Growing for Kane, Kane County Leaders Summit, and other grant opportunities.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Growing for Kane, the program and policy recommended by the health impact assessment, was in line with the goals from the Kane County 2040 Plan, Community Health Improvement Plan, and Fit Kids 2020 Plan, which also helped to retain existing, and attract new producers of fruit, vegetables, meats and dairy	X	
Conducted work by an interdisciplinary team that included: literature review; case study analysis; land use and policy analysis; stakeholder input and management of consulting experts in the fields of agriculture and economics	X	
Held the Kane County Hydrogen Energy Roundtable on October 12, 2023		X

2024 GOALS AND OBJECTIVES

- Hold additional summits on the topics of workforce housing and economic growth
- Continue to apply for new grants to implement the 2040 Plan and Growing for Kane

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 407 - Quality of Kane Grants						
REVENUES						
Department: 690 - Development						
	407.690.000.37900	Miscellaneous Reimbursement	\$ -	\$ 10,000	\$ 10,000	\$ -
	407.690.000.38000	Investment Income	\$ (473)	\$ 110	\$ 1,457	\$ 1,347
	407.690.000.39120	Transfer from Fund 120	\$ -	\$ -	\$ 20,000	\$ 20,000
	407.690.000.39900	Fund Balance Utilization	\$ -	\$ 20,000	\$ -	\$ (20,000)
		Department Total: 690 - Development	\$ (473)	\$ 30,110	\$ 31,457	\$ 1,347
		REVENUES Total	\$ (473)	\$ 30,110	\$ 31,457	\$ 1,347
EXPENSES						
Department: 690 - Development						
Sub-Department: 724 - Quality of Kane Grants						
	407.690.724.53100	Conferences and Meetings	\$ 7,200	\$ 30,110	\$ 31,457	\$ 1,347
		Department Total: 690 - Development	\$ 7,200	\$ 30,110	\$ 31,457	\$ 1,347
		EXPENSES Total	\$ 7,200	\$ 30,110	\$ 31,457	\$ 1,347

CONTINUUM OF CARE 409.690.725

The Continuum of Care Planning Program provides staff support and technical assistance to a coalition of non-profit agencies that provide services to Kane County’s homeless population. The group is responsible for planning and coordinating services in order to avoid duplication and ensure all parts of the County are covered. Under the Continuum of Care Planning Program, area agencies are able to access State and Federal funding to support services aimed at moving homeless individuals and families to self-sufficiency.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Met with human service agencies quarterly to coordinate services provided to Kane County’s homeless population	X	
Prepared and submitted collaborative application for Federal funds		X
Monitored the expenditure of Federal funds by agencies awarded COC funds	X	
Prepared and submitted recommendations to IDHS for the use of Emergency Solutions Grant funds		X
Conducted Point-In-Time count		X
Conducted housing inventory count		X

KEY PERFORMANCE MEASURES	2022	2023
Completion of annual housing inventory	1	1
Completion of annual Point-In-Time census of homeless individuals	1	1
Number of funding awards made to local agencies by Federal/State agencies	10	12
Total Amount Awarded	\$1,989,138	\$2,632,882

2024 GOALS AND OBJECTIVES

- Continue developing and supporting strategies to alleviate homelessness in Kane County
- Coordinate services provided to the homeless by agencies throughout Kane County
- Prepare and submit collaborative application for Federal funds
- Monitor the expenditure of Federal funds by agencies that receive HUD awards
- Continue to pursue compliance with the provisions of the HEARTH Act
- Prepare and submit various reports to HUD to document program compliance

CONTINUUM OF CARE
409.690.725

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	0.45	0.55	0.23
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	0.45	0.55	0.23

*Other: Elected Officials, Per Diem, Commissioners

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 409 - Continuum of Care Planning Grant						
REVENUES						
Department: 690 - Development						
	409.690.000.33585	COC Planning Grant	\$ 57,473	\$ 60,791	\$ 68,275	\$ 7,484
	409.690.000.38900	Miscellaneous Other	\$ 24,300	\$ 24,300	\$ 24,300	-
	409.690.000.39900	Fund Balance Utilization	\$ -	\$ 2,338	\$ 170	\$ (2,168)
		Department Total: 690 - Development	\$ 81,773	\$ 87,429	\$ 92,745	\$ 5,316
		REVENUES Total	\$ 81,773	\$ 87,429	\$ 92,745	\$ 5,316
EXPENSES						
Department: 690 - Development						
Sub-Department: 725 - Continuum of Care						
	409.690.725.40000	Salaries and Wages	\$ 37,494	\$ 35,685	\$ 40,236	\$ 4,551
	409.690.725.40002	Non-Union Wage Increase	\$ -	\$ 1,075	\$ -	\$ (1,075)
	409.690.725.40003	Cost of Living Increase	\$ -	\$ -	\$ 1,208	\$ 1,208
	409.690.725.45000	Healthcare Contribution	\$ 6,321	\$ 8,297	\$ 7,845	\$ (452)
	409.690.725.45010	Dental Contribution	\$ 331	\$ 339	\$ 352	\$ 13
	409.690.725.45100	FICA/SS Contribution	\$ 2,753	\$ 2,812	\$ 3,171	\$ 359
	409.690.725.45200	IMRF Contribution	\$ 2,447	\$ 1,893	\$ 1,899	\$ 6
	409.690.725.50150	Contractual/Consulting Services	\$ 30,000	\$ 30,000	\$ 30,000	-
	409.690.725.50340	Software Licensing Cost	\$ -	\$ 213	\$ 231	\$ 18
	409.690.725.50590	Professional Services	\$ 28	\$ 29	\$ 44	\$ 15
	409.690.725.52010	Janitorial Services	\$ 375	\$ 320	\$ 365	\$ 45
	409.690.725.52110	Repairs and Maint- Buildings	\$ 55	\$ 55	\$ 106	\$ 51
	409.690.725.52140	Repairs and Maint- Copiers	\$ 33	\$ 32	\$ 35	\$ 3
	409.690.725.52180	Building Space Rental	\$ 3,344	\$ 2,839	\$ 2,779	\$ (60)
	409.690.725.53000	Liability Insurance	\$ 855	\$ 1,074	\$ 1,211	\$ 137
	409.690.725.53010	Workers Compensation	\$ 1,032	\$ 809	\$ 912	\$ 103
	409.690.725.53020	Unemployment Claims	\$ 26	\$ 15	\$ 17	\$ 2
	409.690.725.53070	Legal Printing	\$ -	\$ 100	\$ 100	-
	409.690.725.53100	Conferences and Meetings	\$ -	\$ 150	\$ 150	-
	409.690.725.60000	Office Supplies	\$ 11	\$ 22	\$ 25	\$ 3
	409.690.725.63000	Utilities- Natural Gas	\$ 59	\$ 45	\$ 56	\$ 11
	409.690.725.63010	Utilities- Electric	\$ 34	\$ 25	\$ 28	\$ 3
	409.690.725.64000	Telephone	\$ 162	\$ 188	\$ 218	\$ 30
	409.690.725.64010	Cellular Phone	\$ 28	\$ 28	\$ 53	\$ 25
	409.690.725.64020	Internet	\$ 84	\$ 73	\$ 70	\$ (3)
	409.690.725.99001	Transfer to Fund 001	\$ 1,344	\$ 1,311	\$ 1,634	\$ 323
		Department Total: 690 - Development	\$ 86,817	\$ 87,429	\$ 92,745	\$ 5,316
		EXPENSES Total	\$ 86,817	\$ 87,429	\$ 92,745	\$ 5,316

ELGIN CDBG
410.690.727

The Kane County Office of Community Reinvestment, under an intergovernmental agreement with the City of Elgin, manages and oversees the City’s Community Development Block Grant (CDBG) Program and Neighborhood Stabilization Program (NSP). These programs are funded by the U.S. Department of Housing and Urban Development (HUD), which has encouraged intergovernmental cooperation between the County and the City regarding the implementation of the City’s federally funded housing and community development programs. The City receives an annual CDBG allocation of approximately \$800,000.

2023 PROJECT RECAP	CONTINUING	COMPLETED
The City of Elgin’s Community Development Block Grant 2023 Program Year received Federal funding		X
Completed and submitted Program Year 2022 CAPER		X
Developed Annual Action Plan for Program Year 2023 funding		X
Administered and provided homeowner rehabilitation services on behalf of the City of Elgin	X	
Acquired and redeveloped single family homes in the City of Elgin to provide affordable housing to income-eligible homebuyers	X	
Provided technical assistance to CDBG applicants awarded funding	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of low- to moderate-income, owner-occupant homeowners assisted to ensure safe and healthy environments	2	2
Number of CDBG applicants awarded funding provided with technical assistance	2	5
Number of individuals assisted with emergency shelter operating support	n/a	385

2024 GOALS AND OBJECTIVES

- Provide program management/oversight for the City of Elgin’s CDBG and NSP programs
- Determine activity eligibility and project readiness for 2024
- Complete environmental reviews
- Develop Annual Action Plan for program year 2024
- Complete program year 2023 CAPER
- Administer and provide housing rehabilitation services on behalf of the City
- Provide affordable housing by acquiring and redeveloping single family homes in the City of Elgin
- Provide technical assistance to CDBG applicants awarded funding in Program Year 2024

ELGIN CDBG
410.690.727

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time	1.05	1.55	0.94
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	1.05	1.55	0.94

*Other: Elected Officials, Per Diem, Commissioners

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 410 - Elgin CDBG						
REVENUES						
Department: 690 - Development						
	410.690.000.32175	Elgin CDBG Grant	\$ 474,950	\$ 955,581	\$ 899,407	\$ (56,174)
	410.690.000.39900	Fund Balance Utilization	\$ -	\$ 3,987	\$ -	\$ (3,987)
		Department Total: 690 - Development	\$ 474,950	\$ 959,568	\$ 899,407	\$ (60,161)
		REVENUES Total	\$ 474,950	\$ 959,568	\$ 899,407	\$ (60,161)
EXPENSES						
Department: 690 - Development						
Sub-Department: 727 - Elgin CDBG						
	410.690.727.40000	Salaries and Wages	\$ 61,279	\$ 112,307	\$ 85,874	\$ (26,433)
	410.690.727.40002	Non-Union Wage Increase	\$ -	\$ 3,380	\$ -	\$ (3,380)
	410.690.727.40003	Cost of Living Increase	\$ -	\$ -	\$ 2,577	\$ 2,577
	410.690.727.45000	Healthcare Contribution	\$ 9,142	\$ 33,131	\$ 8,912	\$ (24,219)
	410.690.727.45010	Dental Contribution	\$ 406	\$ 977	\$ 454	\$ (523)
	410.690.727.45100	FICA/SS Contribution	\$ 4,535	\$ 8,850	\$ 6,767	\$ (2,083)
	410.690.727.45200	IMRF Contribution	\$ 4,025	\$ 5,958	\$ 4,051	\$ (1,907)
	410.690.727.50150	Contractual/Consulting Services	\$ -	\$ -	\$ 20,000	\$ 20,000
	410.690.727.50340	Software Licensing Cost	\$ -	\$ 599	\$ 365	\$ (234)
	410.690.727.50590	Professional Services	\$ 33	\$ 82	\$ 69	\$ (13)
	410.690.727.52010	Janitorial Services	\$ 500	\$ 902	\$ 578	\$ (324)
	410.690.727.52110	Repairs and Maint- Buildings	\$ 100	\$ 154	\$ 167	\$ 13
	410.690.727.52140	Repairs and Maint- Copiers	\$ 42	\$ 90	\$ 55	\$ (35)
	410.690.727.52180	Building Space Rental	\$ 4,480	\$ 8,001	\$ 4,401	\$ (3,600)
	410.690.727.53000	Liability Insurance	\$ 1,412	\$ 3,378	\$ 2,583	\$ (795)
	410.690.727.53010	Workers Compensation	\$ 1,704	\$ 2,545	\$ 1,946	\$ (599)
	410.690.727.53020	Unemployment Claims	\$ 43	\$ 47	\$ 36	\$ (11)
	410.690.727.53070	Legal Printing	\$ -	\$ 100	\$ 100	\$ -
	410.690.727.53100	Conferences and Meetings	\$ -	\$ 92	\$ 92	\$ -
	410.690.727.55000	Miscellaneous Contractual Exp	\$ 384,149	\$ 774,663	\$ 755,460	\$ (19,203)
	410.690.727.60000	Office Supplies	\$ 20	\$ 61	\$ 60	\$ (1)
	410.690.727.60040	Postage	\$ 1	\$ 25	\$ 25	\$ -
	410.690.727.63000	Utilities- Natural Gas	\$ 84	\$ 127	\$ 89	\$ (38)
	410.690.727.63010	Utilities- Electric	\$ 44	\$ 72	\$ 45	\$ (27)
	410.690.727.64000	Telephone	\$ 276	\$ 530	\$ 346	\$ (184)
	410.690.727.64010	Cellular Phone	\$ 203	\$ 233	\$ 232	\$ (1)
	410.690.727.64020	Internet	\$ 108	\$ 205	\$ 112	\$ (93)
	410.690.727.99001	Transfer to Fund 001	\$ 3,137	\$ 3,059	\$ 4,011	\$ 952
		Department Total: 690 - Development	\$ 475,720	\$ 959,568	\$ 899,407	\$ (60,161)
		EXPENSES Total	\$ 475,720	\$ 959,568	\$ 899,407	\$ (60,161)

EMERGENCY RENTAL ASSISTANCE

411.690.735

This fund was established to track revenues and expenses for the Emergency Rental Assistance Program, which provided financial assistance to renter households adversely affected by the COVID-19 pandemic. It was supported by and allocation of funds from the US Department of the Treasury. The grant closed 9/30/2022.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 411 - Emergency Rental Assistance						
REVENUES						
Department: 690 - Development						
	411.690.000.32905	Emergency Rental Assistance Grant	\$ 323,874	\$ -	\$ -	\$ -
	411.690.000.38000	Investment Income	\$ 3,634	\$ -	\$ 7,715	\$ 7,715
		Department Total: 690 - Development	\$ 327,508	\$ -	\$ 7,715	\$ 7,715
		REVENUES Total	\$ 327,508	\$ -	\$ 7,715	\$ 7,715
EXPENSES						
Department: 690 - Development						
Sub-Department: 735 - Emergency Rental Assistance						
	411.690.735.40000	Salaries and Wages	\$ 18,293	\$ -	\$ -	\$ -
	411.690.735.45000	Healthcare Contribution	\$ 778	\$ -	\$ -	\$ -
	411.690.735.45010	Dental Contribution	\$ 67	\$ -	\$ -	\$ -
	411.690.735.45100	FICA/SS Contribution	\$ 1,374	\$ -	\$ -	\$ -
	411.690.735.45200	IMRF Contribution	\$ 1,224	\$ -	\$ -	\$ -
	411.690.735.50130	Certified Audit Contract	\$ 3,925	\$ -	\$ -	\$ -
	411.690.735.50590	Professional Services	\$ 14,906	\$ -	\$ -	\$ -
	411.690.735.52010	Janitorial Services	\$ 105	\$ -	\$ -	\$ -
	411.690.735.52110	Repairs and Maint- Buildings	\$ 25	\$ -	\$ -	\$ -
	411.690.735.52140	Repairs and Maint- Copiers	\$ 7	\$ -	\$ -	\$ -
	411.690.735.52180	Building Space Rental	\$ 944	\$ -	\$ -	\$ -
	411.690.735.53000	Liability Insurance	\$ 424	\$ -	\$ -	\$ -
	411.690.735.53010	Workers Compensation	\$ 512	\$ -	\$ -	\$ -
	411.690.735.53020	Unemployment Claims	\$ 13	\$ -	\$ -	\$ -
	411.690.735.55000	Miscellaneous Contractual Exp	\$ 323,874	\$ -	\$ -	\$ -
	411.690.735.60000	Office Supplies	\$ 4	\$ -	\$ -	\$ -
	411.690.735.63000	Utilities- Natural Gas	\$ 16	\$ -	\$ -	\$ -
	411.690.735.63010	Utilities- Electric	\$ 9	\$ -	\$ -	\$ -
	411.690.735.64000	Telephone	\$ 74	\$ -	\$ -	\$ -
	411.690.735.64010	Cellular Phone	\$ 71	\$ -	\$ -	\$ -
	411.690.735.64020	Internet	\$ 22	\$ -	\$ -	\$ -
	411.690.735.89000	Addition to Fund Balance	\$ -	\$ -	\$ 7,715	\$ 7,715
		Department Total: 690 - Development	\$ 366,666	\$ -	\$ 7,715	\$ 7,715
		EXPENSES Total	\$ 366,666	\$ -	\$ 7,715	\$ 7,715

EMERGENCY RENTAL ASSISTANCE #2

412.690.736

This Emergency Rental Assistance #2 Program was authorized under the American Rescue Plan Act of 2021 and assists eligible households adversely affected by the COVID-19 pandemic by providing financial assistance, housing stability services and other affordable rental housing and eviction prevention activities. \$15,553,153 in funding has been provided through the U.S. Department of the Treasury.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Executed an agreement with the Illinois Housing Development Authority to provide rental and utility assistance to eligible households		X
Filed quarterly financial and performance reports with the US Department of the Treasury	X	
Established and administered a rental assistance program administered by the Office of Community Reinvestment	X	
Provided funding for the development of an affordable housing rental unit	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of eligible households provided financial assistance under agreement with IHDA	n/a	1,084
Amount of financial assistance provided to eligible households	n/a	\$7,854,326
Number of eligible households provided with ongoing rental assistance to prevent homelessness	n/a	6

2024 GOALS AND OBJECTIVES

- Continue to provide eligible households with financial assistance to prevent homelessness
- Provide financing assistance for the development of affordable rental units
- Continue to complete all US Department of the Treasury's reporting requirements

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time	0	1	2.90
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	0	1	2.90

*Other: Elected Officials, Per Diem, Commissioners

EMERGENCY RENTAL ASSISTANCE #2

412.690.736

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 412 - Emergency Rental Assistance #2						
REVENUES						
Department: 690 - Development						
	412.690.000.32906	Emergency Assistance Grant #2	\$ 6,038,155	\$ 4,659,947	\$ -	\$ (4,659,947)
	412.690.000.38000	Investment Income	\$ 35,445	\$ -	\$ 316,952	\$ 316,952
	412.690.000.39900	Fund Balance Utilization	\$ -	\$ 3,275,746	\$ 6,336,799	\$ 3,061,053
		Department Total: 690 - Development	\$ 6,073,599	\$ 7,935,693	\$ 6,653,751	\$ (1,281,942)
		REVENUES Total	\$ 6,073,599	\$ 7,935,693	\$ 6,653,751	\$ (1,281,942)
EXPENSES						
Department: 690 - Development						
Sub-Department: 736 - Emergency Rental Assistance #2						
	412.690.736.40000	Salaries and Wages	\$ 5,555	\$ 73,046	\$ 216,454	\$ 143,408
	412.690.736.40003	Cost of Living Increase	\$ -	\$ -	\$ 6,494	\$ 6,494
	412.690.736.45000	Healthcare Contribution	\$ 132	\$ 36,224	\$ 26,765	\$ (9,459)
	412.690.736.45010	Dental Contribution	\$ 22	\$ 666	\$ 1,326	\$ 660
	412.690.736.45100	FICA/SS Contribution	\$ 415	\$ 5,588	\$ 17,056	\$ 11,468
	412.690.736.45200	IMRF Contribution	\$ 365	\$ 3,762	\$ 10,211	\$ 6,449
	412.690.736.50150	Contractual/Consulting Services	\$ -	\$ 27,000	\$ -	\$ (27,000)
	412.690.736.50340	Software Licensing Cost	\$ -	\$ 1,186	\$ 1,096	\$ (90)
	412.690.736.50590	Professional Services	\$ 3	\$ 53	\$ 208	\$ 155
	412.690.736.52010	Janitorial Services	\$ 31	\$ 582	\$ 1,735	\$ 1,153
	412.690.736.52110	Repairs and Maint- Buildings	\$ -	\$ 99	\$ 502	\$ 403
	412.690.736.52140	Repairs and Maint- Copiers	\$ 6	\$ 58	\$ 164	\$ 106
	412.690.736.52180	Building Space Rental	\$ 277	\$ 5,162	\$ 13,203	\$ 8,041
	412.690.736.53000	Liability Insurance	\$ 117	\$ 2,133	\$ 6,510	\$ 4,377
	412.690.736.53010	Workers Compensation	\$ 142	\$ 1,607	\$ 4,905	\$ 3,298
	412.690.736.53020	Unemployment Claims	\$ 4	\$ 29	\$ 90	\$ 61
	412.690.736.53060	General Printing	\$ 3,407	\$ 1,000	\$ -	\$ (1,000)
	412.690.736.53120	Employee Mileage Expense	\$ -	\$ -	\$ 500	\$ 500
	412.690.736.55000	Miscellaneous Contractual Exp	\$ 6,026,864	\$ 3,110,003	\$ 6,339,455	\$ 3,229,452
	412.690.736.60000	Office Supplies	\$ 752	\$ 200	\$ 300	\$ 100
	412.690.736.60040	Postage	\$ -	\$ 200	\$ -	\$ (200)
	412.690.736.60050	Books and Subscriptions	\$ -	\$ 2,500	\$ -	\$ (2,500)
	412.690.736.60070	Computer Hardware- Non Capital	\$ -	\$ 749	\$ -	\$ (749)
	412.690.736.63000	Utilities- Natural Gas	\$ 5	\$ 82	\$ 268	\$ 186
	412.690.736.63010	Utilities- Electric	\$ 4	\$ 46	\$ 134	\$ 88
	412.690.736.63040	Fuel- Vehicles	\$ -	\$ -	\$ 800	\$ 800
	412.690.736.64000	Telephone	\$ 22	\$ 342	\$ 1,037	\$ 695
	412.690.736.64010	Cellular Phone	\$ 24	\$ 201	\$ 1,232	\$ 1,031
	412.690.736.64020	Internet	\$ 8	\$ 132	\$ 335	\$ 203
	412.690.736.89000	Addition to Fund Balance	\$ -	\$ 4,659,947	\$ -	\$ (4,659,947)
	412.690.736.99001	Transfer to Fund 001	\$ -	\$ 3,096	\$ 2,971	\$ (125)
		Department Total: 690 - Development	\$ 6,038,155	\$ 7,935,693	\$ 6,653,751	\$ (1,281,942)
		EXPENSES Total	\$ 6,038,155	\$ 7,935,693	\$ 6,653,751	\$ (1,281,942)

CDBG-CV
413.690.737

Fund 413 was established in County Fiscal year 2021 to receive a special allocation of Community Development Block Grant funding awarded by the U.S. Department of Housing and Urban Development under the Coronavirus Aid, Relief and Economic Security (CARES) Act. This funding will support improvements to neighborhood infrastructure.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Received CDBG-CV grant from U.S. Department of Housing and Urban Development		X
Awarded funding for neighborhood infrastructure improvements	X	X

KEY PERFORMANCE MEASURES	2022	2023
Number of people to be provided access to improved water infrastructure (project started in 2022 and ended in 2023)	2,340	2,340

2024 GOALS AND OBJECTIVES

- Provide funding assistance to 120 low to moderate income households to replace the water service lines from the buffalo box (main shut off) to the home resulting in improved water supply

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time	0.75	0.40	0.15
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	0.75	0.40	0.15

*Other: Elected Officials, Per Diem, Commissioners

CDBG-CV
413.690.737

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 413 - CDBG-CV						
REVENUES						
Department: 690 - Development						
	413.690.000.32176	CDBG-CV Grant (Covid)	\$ 925,624	\$ 550,770	\$ 492,592	\$ (58,178)
	413.690.000.39900	Fund Balance Utilization	\$ -	\$ 1,030	\$ -	\$ (1,030)
		Department Total: 690 - Development	\$ 925,624	\$ 551,800	\$ 492,592	\$ (59,208)
		REVENUES Total	\$ 925,624	\$ 551,800	\$ 492,592	\$ (59,208)
EXPENSES						
Department: 690 - Development						
Sub-Department: 737 - CDBG-Covid						
	413.690.737.40000	Salaries and Wages	\$ 1,648	\$ 29,029	\$ 11,752	\$ (17,277)
	413.690.737.40002	Non-Union Wage Increase	\$ -	\$ 874	\$ -	\$ (874)
	413.690.737.40003	Cost of Living Increase	\$ -	\$ -	\$ 353	\$ 353
	413.690.737.45000	Healthcare Contribution	\$ 93	\$ 9,212	\$ 1,118	\$ (8,094)
	413.690.737.45010	Dental Contribution	\$ 11	\$ 267	\$ 59	\$ (208)
	413.690.737.45100	FICA/SS Contribution	\$ 121	\$ 2,288	\$ 926	\$ (1,362)
	413.690.737.45200	IMRF Contribution	\$ 107	\$ 1,540	\$ 555	\$ (985)
	413.690.737.50340	Software Licensing Cost	\$ -	\$ 155	\$ 58	\$ (97)
	413.690.737.50590	Professional Services	\$ 1	\$ 21	\$ 11	\$ (10)
	413.690.737.52010	Janitorial Services	\$ 9	\$ 233	\$ 91	\$ (142)
	413.690.737.52110	Repairs and Maint- Buildings	\$ 3	\$ 40	\$ 26	\$ (14)
	413.690.737.52140	Repairs and Maint- Copiers	\$ 1	\$ 23	\$ 9	\$ (14)
	413.690.737.52180	Building Space Rental	\$ 78	\$ 3,790	\$ 695	\$ (3,095)
	413.690.737.53000	Liability Insurance	\$ 38	\$ 873	\$ 354	\$ (519)
	413.690.737.53010	Workers Compensation	\$ 46	\$ 658	\$ 267	\$ (391)
	413.690.737.53020	Unemployment Claims	\$ 1	\$ 12	\$ 5	\$ (7)
	413.690.737.55000	Miscellaneous Contractual Exp	\$ 923,445	\$ 502,363	\$ 475,000	\$ (27,363)
	413.690.737.60000	Office Supplies	\$ 0	\$ 16	\$ -	\$ (16)
	413.690.737.63000	Utilities- Natural Gas	\$ 2	\$ 33	\$ 14	\$ (19)
	413.690.737.63010	Utilities- Electric	\$ 0	\$ 19	\$ 7	\$ (12)
	413.690.737.64000	Telephone	\$ 8	\$ 137	\$ 55	\$ (82)
	413.690.737.64010	Cellular Phone	\$ 10	\$ 164	\$ 31	\$ (133)
	413.690.737.64020	Internet	\$ 2	\$ 53	\$ 18	\$ (35)
	413.690.737.99001	Transfer to Fund 001	\$ -	\$ -	\$ 1,188	\$ 1,188
		Department Total: 690 - Development	\$ 925,624	\$ 551,800	\$ 492,592	\$ (59,208)
		EXPENSES Total	\$ 925,624	\$ 551,800	\$ 492,592	\$ (59,208)

**HOME-ARP
414.690.738**

Fund 414 was established in County Fiscal year 2021 to receive a special allocation of HOME funding awarded by the U.S. Department of Housing and Urban Development under the American Rescue Plan (ARP) Act. This funding will benefit qualifying individuals and families who are homeless, at risk of homelessness, or in other vulnerable populations, by providing homelessness assistance and supportive services.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Received HOME-ARP grant from U.S. Department of Housing and Urban Development		X
Provided ongoing supportive services including rental assistance to qualified households	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of qualified households provided supportive services including rental assistance (activity did not start until fiscal year 2023)	0	15

2024 GOALS AND OBJECTIVES

- Continue to provide funding for activities that support homelessness assistance and supportive services

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time	0.65	1.70	1.32
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	0.65	1.70	1.32

*Other: Elected Officials, Per Diem, Commissioners

HOME-ARP 414.690.738

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 414 - Home - ARP						
REVENUES						
Department: 690 - Development						
	414.690.000.33635	HOME - ARP Grant	\$ 4,371	\$ 849,756	\$ 850,674	\$ 918
	414.690.000.39900	Fund Balance Utilization	\$ -	\$ 3,457	\$ -	\$ (3,457)
		Department Total: 690 - Development	\$ 4,371	\$ 853,213	\$ 850,674	\$ (2,539)
		REVENUES Total	\$ 4,371	\$ 853,213	\$ 850,674	\$ (2,539)
EXPENSES						
Department: 690 - Development						
Sub-Department: 738 - HOME - ARP Grant						
	414.690.738.40000	Salaries and Wages	\$ 2,974	\$ 97,318	\$ 81,051	\$ (16,267)
	414.690.738.40002	Non-Union Wage Increase	\$ -	\$ 2,929	\$ -	\$ (2,929)
	414.690.738.40003	Cost of Living Increase	\$ -	\$ -	\$ 2,432	\$ 2,432
	414.690.738.45000	Healthcare Contribution	\$ 8	\$ 26,488	\$ 12,081	\$ (14,407)
	414.690.738.45010	Dental Contribution	\$ 18	\$ 855	\$ 390	\$ (465)
	414.690.738.45100	FICA/SS Contribution	\$ 221	\$ 7,669	\$ 6,387	\$ (1,282)
	414.690.738.45200	IMRF Contribution	\$ 195	\$ 5,163	\$ 3,824	\$ (1,339)
	414.690.738.50340	Software Licensing Cost	\$ -	\$ 657	\$ 500	\$ (157)
	414.690.738.50590	Professional Services	\$ 0	\$ 90	\$ 95	\$ 5
	414.690.738.52010	Janitorial Services	\$ 13	\$ 989	\$ 791	\$ (198)
	414.690.738.52110	Repairs and Maint- Buildings	\$ 3	\$ 169	\$ 229	\$ 60
	414.690.738.52140	Repairs and Maint- Copiers	\$ 1	\$ 99	\$ 75	\$ (24)
	414.690.738.52180	Building Space Rental	\$ 117	\$ 8,775	\$ 6,022	\$ (2,753)
	414.690.738.53000	Liability Insurance	\$ 69	\$ 2,927	\$ 2,438	\$ (489)
	414.690.738.53010	Workers Compensation	\$ 83	\$ 2,206	\$ 1,837	\$ (369)
	414.690.738.53020	Unemployment Claims	\$ 2	\$ 41	\$ 34	\$ (7)
	414.690.738.53120	Employee Mileage Expense	\$ -	\$ -	\$ 1,000	\$ 1,000
	414.690.738.55000	Miscellaneous Contractual Exp	\$ -	\$ 694,924	\$ 723,898	\$ 28,974
	414.690.738.60000	Office Supplies	\$ 1	\$ 67	\$ 100	\$ 33
	414.690.738.63000	Utilities- Natural Gas	\$ 3	\$ 139	\$ 122	\$ (17)
	414.690.738.63010	Utilities- Electric	\$ 2	\$ 79	\$ 61	\$ (18)
	414.690.738.63040	Fuel- Vehicles	\$ -	\$ -	\$ 1,000	\$ 1,000
	414.690.738.64000	Telephone	\$ 15	\$ 581	\$ 473	\$ (108)
	414.690.738.64010	Cellular Phone	\$ 18	\$ 823	\$ 630	\$ (193)
	414.690.738.64020	Internet	\$ 3	\$ 225	\$ 153	\$ (72)
	414.690.738.99001	Transfer to Fund 001	\$ -	\$ -	\$ 5,051	\$ 5,051
		Department Total: 690 - Development	\$ 3,746	\$ 853,213	\$ 850,674	\$ (2,539)
		EXPENSES Total	\$ 3,746	\$ 853,213	\$ 850,674	\$ (2,539)

HOMELESS PREVENTION PROGRAM

415.690.734 - 415.690.739

The fund was established in County Fiscal year 2020 to receive funding awards from various agencies to support homeless prevention and rapid rehousing services. The most recent grant under this fund closed as of 06/30/23.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 415 - Homeless Prevention Program						
REVENUES						
Department: 690 - Development						
	415.690.000.32371	Emergency Solutions Grant - COVID	\$ 244,914	\$ 185,228	\$ -	\$ (185,228)
	415.690.000.32381	Emergency Solutions Grant IDHS	\$ -	\$ 61,002	\$ -	\$ (61,002)
		Department Total: 690 - Development	\$ 244,914	\$ 246,230	\$ -	\$ (246,230)
		REVENUES Total	\$ 244,914	\$ 246,230	\$ -	\$ (246,230)
EXPENSES						
Department: 690 - Development						
Sub-Department: 734 - Emergency Solutions Grant-CARES						
	415.690.734.40000	Salaries and Wages	\$ 110,591	\$ -	\$ -	\$ -
	415.690.734.45000	Healthcare Contribution	\$ 18,648	\$ -	\$ -	\$ -
	415.690.734.45010	Dental Contribution	\$ 829	\$ -	\$ -	\$ -
	415.690.734.45100	FICA/SS Contribution	\$ 8,003	\$ -	\$ -	\$ -
	415.690.734.45200	IMRF Contribution	\$ 7,160	\$ -	\$ -	\$ -
	415.690.734.50590	Professional Services	\$ 115	\$ -	\$ -	\$ -
	415.690.734.52010	Janitorial Services	\$ 1,509	\$ -	\$ -	\$ -
	415.690.734.52110	Repairs and Maint- Buildings	\$ 287	\$ -	\$ -	\$ -
	415.690.734.52140	Repairs and Maint- Copiers	\$ 110	\$ -	\$ -	\$ -
	415.690.734.52180	Building Space Rental	\$ 13,503	\$ -	\$ -	\$ -
	415.690.734.53000	Liability Insurance	\$ 2,546	\$ -	\$ -	\$ -
	415.690.734.53010	Workers Compensation	\$ 3,073	\$ -	\$ -	\$ -
	415.690.734.53020	Unemployment Claims	\$ 77	\$ -	\$ -	\$ -
	415.690.734.53120	Employee Mileage Expense	\$ 955	\$ -	\$ -	\$ -
	415.690.734.55000	Miscellaneous Contractual Exp	\$ 156,578	\$ 179,585	\$ -	\$ (179,585)
	415.690.734.60000	Office Supplies	\$ 234	\$ -	\$ -	\$ -
	415.690.734.63000	Utilities- Natural Gas	\$ 252	\$ -	\$ -	\$ -
	415.690.734.63010	Utilities- Electric	\$ 123	\$ -	\$ -	\$ -
	415.690.734.64000	Telephone	\$ 798	\$ -	\$ -	\$ -
	415.690.734.64010	Cellular Phone	\$ 1,314	\$ -	\$ -	\$ -
	415.690.734.64020	Internet	\$ 327	\$ -	\$ -	\$ -
	415.690.734.99001	Transfer to Fund 001	\$ 8,962	\$ 5,643	\$ -	\$ (5,643)
		Sub-Department Total: 734 - Emergency Solutions Grant-CARES	\$ 335,995	\$ 185,228	\$ -	\$ (185,228)
Sub-Department: 739 - Emergency Solutions Grant - IDHS						
	415.690.739.55000	Miscellaneous Contractual Exp	\$ -	\$ 61,002	\$ -	\$ (61,002)
		Sub-Department Total: 739 - Emergency Solutions Grant - IDHS	\$ -	\$ 61,002	\$ -	\$ (61,002)
		Department Total: 690 - Development	\$ 335,995	\$ 246,230	\$ -	\$ (246,230)
		EXPENSES Total	\$ 335,995	\$ 246,230	\$ -	\$ (246,230)

STORMWATER MANAGEMENT

420.670.680

The mission of the Kane County Division of Environmental and Water Resources is to develop, evaluate, and implement programs to protect the health, safety and welfare of our residents and the environment. These programs include: the county-wide Stormwater Management Program, the Recycling and Waste Recovery Program, Energy and Resource Conservation Programs, and other environmental activities and special projects.

The mission of the Stormwater Management Fund is to manage Wetland Fee-in-Lieu funds collected as part of the Kane County Stormwater Management Ordinance and utilize said funds to create wetlands throughout the County.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Continued oversight of implementation of wetland impacts through the Countywide Stormwater Ordinance	X	
Developed plans for wetland mitigation as part of the Kane County Wetland Initiative	X	
Continued to participate in the Fox River Study Group	X	
Managed and implemented the Kane County Judicial Center Prairie Restoration Project and Shoreline	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of Wetland Impact and Mitigation Permits issued	5	1
Number of wetland mitigation acres managed and monitored	180	198

2024 GOALS AND OBJECTIVES

- Continue oversight of development activities to minimize wetland impacts and mitigate proposed wetland impacts.
- Develop plans for wetland mitigation projects as part of the Kane County Wetland Initiative.
- Continue to serve as Kane County’s representative on the Board of Directors of the Fox River Study Group, Inc. water quality organization.
- Assist Building Management with managing the natural landscape areas of the Kane County Judicial Center.
- Manage and implement the Kane County Government Center Geneva Creek Stabilization Project.

STORMWATER MANAGEMENT

420.670.680

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	0.01	0.09	0.09
Full Time Other*	0	0	0
Part Time Regular	0.5	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	0.06	0.09	0.09

*Other: Elected Officials, Per Diem, Commissioners

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 420 - Stormwater Management						
REVENUES						
Department: 670 - Environmental Management						
	420.670.000.31360	Wetland Permits	\$ 4,500	\$ -	\$ -	\$ -
	420.670.000.34700	Wetland Fee in Lieu Fees	\$ 287,332	\$ -	\$ -	\$ -
	420.670.000.38000	Investment Income	\$ (19,958)	\$ 4,751	\$ 49,036	\$ 44,285
	420.670.000.39900	Fund Balance Utilization	\$ -	\$ 231,910	\$ 202,904	\$ (29,006)
	Department Total: 670 - Environmental Management		\$ 271,874	\$ 236,661	\$ 251,940	\$ 15,279
		REVENUES Total	\$ 271,874	\$ 236,661	\$ 251,940	\$ 15,279
EXPENSES						
Department: 670 - Environmental Management						
Sub-Department: 680 - Stormwater Management						
	420.670.680.40000	Salaries and Wages	\$ 7,696	\$ 7,696	\$ 7,902	\$ 206
	420.670.680.40002	Non-Union Wage Increase	\$ -	\$ 232	\$ -	\$ (232)
	420.670.680.40003	Cost of Living Increase	\$ -	\$ -	\$ 238	\$ 238
	420.670.680.45000	Healthcare Contribution	\$ 2,955	\$ 3,068	\$ 3,132	\$ 64
	420.670.680.45010	Dental Contribution	\$ 60	\$ 60	\$ 65	\$ 5
	420.670.680.45100	FICA/SS Contribution	\$ 521	\$ 607	\$ 623	\$ 16
	420.670.680.45200	IMRF Contribution	\$ 462	\$ 409	\$ 373	\$ (36)
	420.670.680.50150	Contractual/Consulting Services	\$ -	\$ 15,000	\$ 30,000	\$ 15,000
	420.670.680.53000	Liability Insurance	\$ 179	\$ 232	\$ 246	\$ 14
	420.670.680.53010	Workers Compensation	\$ 216	\$ 176	\$ 176	\$ -
	420.670.680.53020	Unemployment Claims	\$ 6	\$ 4	\$ 3	\$ (1)
	420.670.680.53100	Conferences and Meetings	\$ -	\$ 1,000	\$ 1,000	\$ -
	420.670.680.53130	General Association Dues	\$ 100	\$ 200	\$ 200	\$ -
	420.670.680.55000	Miscellaneous Contractual Exp	\$ 11,680	\$ -	\$ -	\$ -
	420.670.680.55030	Grant Pass Thru	\$ -	\$ 200,000	\$ 200,000	\$ -
	420.670.680.60010	Operating Supplies	\$ -	\$ 7,715	\$ 7,715	\$ -
	420.670.680.99001	Transfer to Fund 001	\$ 279	\$ 262	\$ 267	\$ 5
	Department Total: 670 - Environmental Management		\$ 24,154	\$ 236,661	\$ 251,940	\$ 15,279
		EXPENSES Total	\$ 24,154	\$ 236,661	\$ 251,940	\$ 15,279

**ELECTRICAL AGGREGATION
CIVIC CONTRIBUTION
421.670.693**

This fund receives income from the new Green Electrical Aggregation program. The use of the funds will be determined by the Energy and Environmental Committee in FY24.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 421 - Elec Agg Civic Contribution						
REVENUES						
Department: 670 - Environmental Management						
	421.670.000.35386	Electrical Aggregation Civic Contribution	\$ 320,389	\$ 254,578	\$ 80,000	\$ (174,578)
	421.670.000.38000	Investment Income	\$ (5,450)	\$ 70	\$ 8,645	\$ 8,575
	Department Total: 670 - Environmental Management		\$ 314,939	\$ 254,648	\$ 88,645	\$ (166,003)
		REVENUES Total	\$ 314,939	\$ 254,648	\$ 88,645	\$ (166,003)
EXPENSES						
Department: 670 - Environmental Management						
Sub-Department: 693 - Electrical Aggregation						
	421.670.693.50150	Contractual/Consulting Services	\$ 3,896	\$ 75,000	\$ 40,000	\$ (35,000)
	421.670.693.89000	Addition to Fund Balance	\$ -	\$ 152,559	\$ 21,015	\$ (131,544)
	421.670.693.99001	Transfer to Fund 001	\$ 27,000	\$ 27,089	\$ 27,630	\$ 541
	Department Total: 670 - Environmental Management		\$ 30,896	\$ 254,648	\$ 88,645	\$ (166,003)
		EXPENSES Total	\$ 30,896	\$ 254,648	\$ 88,645	\$ (166,003)

BLIGHTED STRUCTURE DEMOLITION

425.690.694

The Blighted Structure Demolition Fund was established in 2013 for the demolition of dangerous and unsafe structures in unincorporated neighborhoods in Kane County. The unsafe structures are demolished, the property graded and restored, and the parcels potentially made available for the future construction of affordable housing or for open space as a park. Until transferred into this newly created fund in 2017, these funds were located within the Enterprise Surcharge Fund 650.

These funds are used to demolish the “worst of the worst” properties. The blighted properties have significant negative health, safety, environmental and economic impacts on neighboring homes and neighborhoods. County staff works with the Purchasing Department to solicit bids for the demolition of the structures and the restoration of the properties. Once the structure has been demolished, a lien is placed on the property for the cost of the demolition contract. The lien will be repaid upon any future sale of the property, or forgiven by the County if the property is donated to another unit of government or an affordable housing non-profit organization. Eligible recaptured funds are returned to this fund to pay for other demolitions in the future.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Identified blighted structures	X	
Followed County and State ordinances and statutes for notification of violations	X	
Prepared resolutions for County Board declarations	X	
Published notifications to owners and lien holders	X	
Worked with State’s Attorney to file complaints	X	
Proceeded with procedures to demolish once court orders to demolish were obtained	X	
Filed liens once demolition was completed	X	
Utilized \$250,000 grant from the State of Illinois for reimbursement of funds	X	
Applied for and awarded an additional \$250,000 grant from the State of Illinois	X	
Applied for reimbursement for additional expenses on a quarterly basis	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of structures demolished	1	1

2024 GOALS AND OBJECTIVES

- Identify blighted structures
- Follow County and State ordinances and statutes for notification of violations
- Prepare resolutions for County Board declarations
- Publish notifications to owners and lien holders
- Work with State’s Attorney to file complaints
- Proceed with procedures to demolish once court orders to demolish are obtained
- File liens once demolition is completed
- Apply for reimbursement of additional expenses on a quarterly basis

BLIGHTED STRUCTURE DEMOLITION
425.690.694

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 425 - Blighted Structure Demolition						
REVENUES						
Department: 690 - Development						
	425.690.000.32718	IHDA Abandoned Property Grant	\$ 18,890	\$ 120,000	\$ 120,000	\$ -
	425.690.000.37265	Demolition Reimbursement Revenue	\$ 8,000	\$ -	\$ -	\$ -
	425.690.000.38000	Investment Income	\$ (2,256)	\$ -	\$ 6,262	\$ 6,262
		Department Total: 690 - Development	\$ 24,634	\$ 120,000	\$ 126,262	\$ 6,262
		REVENUES Total	\$ 24,634	\$ 120,000	\$ 126,262	\$ 6,262
EXPENSES						
Department: 690 - Development						
Sub-Department: 694 - Blighted Structure Demolition						
	425.690.694.50650	Blighted Structure Demolition	\$ 19,140	\$ 120,000	\$ 126,262	\$ 6,262
		Department Total: 690 - Development	\$ 19,140	\$ 120,000	\$ 126,262	\$ 6,262
		EXPENSES Total	\$ 19,140	\$ 120,000	\$ 126,262	\$ 6,262

FARMLAND PRESERVATION 430.010.021

The Kane County Food and Farm program reports to the Agriculture Committee of the Kane County Board on matters of farmland protection and local food. Staff and the Committee implement Ordinance No. 01-67, which established the Kane County Farmland Protection Program Ordinance 13-240, which approved Growing for Kane local foods program. The goal of the program is to protect Kane County’s productive agricultural soils, implement the County’s Land Use Strategy and 2040 Land Use Plan

2023 PROJECT RECAP	CONTINUING	COMPLETED
Supported approved American Rescue Fund projects	X	
Continued successful participation in ALE and RCPP Federal funding programs for farmland protection and relations programs and projects	X	
Continued pursuit of match funding for food and farm programs	X	
Continued support of Agriculture Committee including deeper programming on soil and water protection and related funding opportunities; carbon capture and ecosystem market opportunities for Kane County farmers; agriculture viability programs and funding for Kane County farmers; climate resiliency and recovery programs for farmers	X	

KEY PERFORMANCE MEASURES	2022	2023
Ag Conservation Easement inspections and site visits to local farms	125	125

2024 GOALS AND OBJECTIVES

- Continue support of farmland protection and Growing for Kane projects through processing and closing transactions for Agriculture Conservation Easements
- Pursuit of external and internal funding sources for all food and farm projects
- Support grant funded projects for local food and farm projects
- Provide technical assistance to internal and external partner organizations and the farm community

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time	0	0	3
Full Time Other*	0	0	0
Part Time Regular	2	1.5	1
Part Time Other*	0	0	0
Total Budgeted Positions:	2.0	1.5	4.0

*Other: Elected Officials, Per Diem, Commissioners

FARMLAND PRESERVATION

430.010.021

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 430 - Farmland Preservation						
REVENUES						
Department: 010 - County Board						
	430.010.000.32360	US Dept of Agriculture Grant	\$ -	\$ 2,856,548	\$ 2,856,548	\$ -
	430.010.000.38000	Investment Income	\$ (47,053)	\$ 5,500	\$ 143,041	\$ 137,541
	430.010.000.38570	Refunds	\$ 5	\$ -	\$ -	\$ -
	430.010.000.39120	Transfer from Fund 120	\$ 500,000	\$ 500,000	\$ 700,000	\$ 200,000
	430.010.000.39900	Fund Balance Utilization	\$ -	\$ 2,911,153	\$ 2,838,894	\$ (72,259)
		Department Total: 010 - County Board	\$ 452,952	\$ 6,273,201	\$ 6,538,483	\$ 265,282
		REVENUES Total	\$ 452,952	\$ 6,273,201	\$ 6,538,483	\$ 265,282
EXPENSES						
Department: 010 - County Board						
Sub-Department: 021 - Farmland Preservation						
	430.010.021.40000	Salaries and Wages	\$ 74,999	\$ 89,388	\$ 162,806	\$ 73,418
	430.010.021.40002	Non-Union Wage Increase	\$ -	\$ 2,691	\$ -	\$ (2,691)
	430.010.021.40003	Cost of Living Increase	\$ -	\$ -	\$ 4,885	\$ 4,885
	430.010.021.40200	Overtime Salaries	\$ 35	\$ -	\$ -	\$ -
	430.010.021.45000	Healthcare Contribution	\$ 1,563	\$ 1,764	\$ 29,608	\$ 27,844
	430.010.021.45010	Dental Contribution	\$ 64	\$ 64	\$ 719	\$ 655
	430.010.021.45100	FICA/SS Contribution	\$ 5,714	\$ 7,044	\$ 12,829	\$ 5,785
	430.010.021.45200	IMRF Contribution	\$ 1,456	\$ 4,742	\$ 7,681	\$ 2,939
	430.010.021.50150	Contractual/Consulting Services	\$ 16,420	\$ 316,980	\$ 516,979	\$ 199,999
	430.010.021.50160	Legal Services	\$ 1,939	\$ 25,000	\$ 25,000	\$ -
	430.010.021.50170	Appraisal Services	\$ 1,500	\$ 39,594	\$ 39,594	\$ -
	430.010.021.53000	Liability Insurance	\$ 1,452	\$ 2,689	\$ 5,064	\$ 2,375
	430.010.021.53010	Workers Compensation	\$ 1,753	\$ 2,044	\$ 3,485	\$ 1,441
	430.010.021.53020	Unemployment Claims	\$ 44	\$ 37	\$ 82	\$ 45
	430.010.021.53100	Conferences and Meetings	\$ 5,342	\$ 14,427	\$ 14,427	\$ -
	430.010.021.75010	Farmland Preservation Rights - County Portion	\$ 235,796	\$ 2,856,548	\$ 2,856,548	\$ -
	430.010.021.75020	Farmland Preservation Rights - Federal Matching	\$ -	\$ 2,856,548	\$ 2,856,548	\$ -
	430.010.021.99001	Transfer to Fund 001	\$ 1,396	\$ 3,641	\$ 2,228	\$ (1,413)
	430.010.021.99435	Transfer to Fund 435	\$ -	\$ 50,000	\$ -	\$ (50,000)
		Department Total: 010 - County Board	\$ 349,473	\$ 6,273,201	\$ 6,538,483	\$ 265,282
		EXPENSES Total	\$ 349,473	\$ 6,273,201	\$ 6,538,483	\$ 265,282

GROWING FOR KANE
435.690.022 – 435.690.025

The Development and Community Services Department and Planning/Special Projects Division are responsible for administering the County’s Growing for Kane (GFK) initiative. The Division develops plans and policies, and oversees various community projects in fulfillment of GFK initiative goals and objectives. The Growing for Kane Fund has been utilized to cover program related expenditures including, but not limited to, consultant fees, advertising and outreach, meeting expenses, printed materials, graphic design, and program supplies. The Fund may be used to cover similar expenses during the 2024 budget year, including technical training and workshops for farmers and other Growing for Kane program participants, as well as staff and partner attendance at professional conferences/workshops on food systems and agriculture policy, and grant-matching obligations.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Implemented the Kane County Juvenile Justice Center Farm to School Program under the guidance/oversight of the interdepartmental working group and Agriculture Committee. Completed material purchases supporting classroom curriculum and gardening activities.	X	
Secured funding to cover 2023 JJC Farm to School Program expenses.		X
Developed a strategy to create recurring sources of funding for the JJC Farm to School Program.	X	
Provided material, technical, and project management support to GFK partners and initiatives (JJC Farm to School, Batavia Community Garden, and Kane County Community Garden).	X	
Collected data and survey analysis of Kane County food and farm operations (2021 Farm Operators Survey and Mini-Grant Program).		X
Delivered needs-based trainings/advising for Kane County food farmers	X	
Provided monthly reports to the Agriculture Committee on all active GFK and GFK-aligned projects.	X	
Completed the Kane County Local / Regional Livestock Market Assessment.	X	
Co-hosted Tour of Kane County Farms		X

KEY PERFORMANCE MEASURES	2022	2023
Number of program / project grants disbursed to food and agricultural stakeholders / partners	25	14
Number of Growing for Kane e-newsletters published	10	10
Number of workshops/trainings organized or sponsored by the GFK initiative.	1	1

GROWING FOR KANE

435.690.022 – 435.690.025

2024 GOALS AND OBJECTIVES

- Provide ongoing support to Growing for Kane initiatives and community partners committed to building a healthy and equitable local food system.
- Develop a funding strategy and secure sustainable sources of funding in continued support of the JJC Farm to School Program.
- Provide fiscal and project management for the implementation of any active Growing for Kane project overseen by the Growing for Kane team.
- Provide transparent reports and assessments of active Growing for Kane projects to the Kane County Agriculture Committee.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 435 - Growing for Kane						
REVENUES						
Department: 690 - Development						
Sub-Department: 000 - Revenues						
	435.690.000.32355	USDA Urban AG Prod Grant	\$ -	\$ 40,140	\$ 141,120	\$ 100,980
	435.690.000.38000	Investment Income	\$ (453)	\$ -	\$ 2,736	\$ 2,736
	435.690.000.38900	Miscellaneous Other	\$ 1,000	\$ 50,000	\$ 50,000	\$ -
	435.690.000.39430	Transfer from Fund 430	\$ -	\$ 50,000	\$ -	\$ (50,000)
	435.690.000.39900	Fund Balance Utilization	\$ -	\$ 37,000	\$ 36,000	\$ (1,000)
		Department Total: 690 - Development	\$ 547	\$ 177,140	\$ 229,856	\$ 52,716
		REVENUES Total	\$ 547	\$ 177,140	\$ 229,856	\$ 52,716
EXPENSES						
Department: 690 - Development						
Sub-Department: 022 - Growing for Kane						
	435.690.022.50150	Contractual/Consulting Services	\$ -	\$ 54,000	\$ 86,736	\$ 32,736
	435.690.022.53100	Conferences and Meetings	\$ -	\$ 10,500	\$ 500	\$ (10,000)
	435.690.022.55050	Grant Services	\$ -	\$ 71,000	\$ 1,000	\$ (70,000)
	435.690.022.60010	Operating Supplies	\$ 678	\$ 1,500	\$ 1,500	\$ -
		Sub-Department Total: 022 - Growing for Kane	\$ 678	\$ 137,000	\$ 89,736	\$ (47,264)
Sub-Department: 023 - USDA Farm to School						
	435.690.023.60510	Grant Supplies	\$ 42	\$ -	\$ -	\$ -
		Sub-Department Total: 023 - USDA Farm to School	\$ 42	\$ -	\$ -	\$ -
Sub-Department: 025 - Urban AG Innovative Production						
	435.690.025.50150	Contractual/Consulting Services	\$ -	\$ 40,140	\$ 140,120	\$ 99,980
		Sub-Department Total: 025 - Urban AG Innovative Production	\$ -	\$ 40,140	\$ 140,120	\$ 99,980
		Department Total: 690 - Development	\$ 720	\$ 177,140	\$ 229,856	\$ 52,716
		EXPENSES Total	\$ 720	\$ 177,140	\$ 229,856	\$ 52,716

KANE COUNTY LAW ENFORCEMENT

490.300.334

The Kane Law Enforcement Fund is used to account for receipts and disbursements for participation in the area's DUI Task Force. The DUI Task Force is a local anti-crime program created by the Kane County Board to enhance public safety by aiding law enforcement agencies in the apprehension of drivers impaired by alcohol and/or other drugs, thereby reducing the threat of DUI related traffic crashes, fatalities, and injuries posed by impaired drivers within Kane County.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 490 - Kane County Law Enforcement						
REVENUES						
Department: 300 - State's Attorney						
	490.300.000.36050	DUI Fines	\$ 2,604	\$ 2,000	\$ 40,000	\$ 38,000
	490.300.000.38000	Investment Income	\$ (2,216)	\$ 2,000	\$ 7,002	\$ 5,002
	490.300.000.39000	Transfer From Other Funds	\$ 2,026	\$ -	\$ -	\$ -
	490.300.000.39900	Fund Balance Utilization	\$ -	\$ 46,000	\$ 59,000	\$ 13,000
		Department Total: 300 - State's Attorney	\$ 2,414	\$ 50,000	\$ 106,002	\$ 56,002
		REVENUES Total	\$ 2,414	\$ 50,000	\$ 106,002	\$ 56,002
EXPENSES						
Department: 300 - State's Attorney						
Sub-Department: 334 - KC Law Enforcement						
	490.300.334.40000	Salaries and Wages	\$ 11,063	\$ -	\$ -	\$ -
	490.300.334.45100	FICA/SS Contribution	\$ 829	\$ -	\$ -	\$ -
	490.300.334.50150	Contractual/Consulting Services	\$ 39,413	\$ 50,000	\$ 106,002	\$ 56,002
		Department Total: 300 - State's Attorney	\$ 51,304	\$ 50,000	\$ 106,002	\$ 56,002
		EXPENSES Total	\$ 51,304	\$ 50,000	\$ 106,002	\$ 56,002

TAX SALE PURCHASE

491.010.010

The Tax Sale Purchase Fund is used to account for the sales of tax properties that have become property of Kane County.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 491 - Tax Sale Purchase						
REVENUES						
Department: 010 - County Board						
	491.010.000.38700	Proceeds from Sale of Property	\$ 62,651	\$ -	\$ -	\$ -
		Department Total: 010 - County Board	\$ 62,651	\$ -	\$ -	\$ -
		REVENUES Total	\$ 62,651	\$ -	\$ -	\$ -
EXPENSES						
Department: 010 - County Board						
Sub-Department: 010 - County Board/Liquor						
	491.010.010.50150	Contractual/Consulting Services	\$ 17,722	\$ -	\$ -	\$ -
	491.010.010.88990	Move to Agency Fund	\$ 44,929	\$ -	\$ -	\$ -
		Department Total: 010 - County Board	\$ 62,651	\$ -	\$ -	\$ -
		EXPENSES Total	\$ 62,651	\$ -	\$ -	\$ -

MARRIAGE FEES

492.240.248

The Marriage Fees Fund is used to account for revenues collected by the County Clerk for each wedding or civil union. The monies are deposited in a federally insured bank account managed by the Chief Judge's office. Monies in this account are used for the purchase of judge's robes, nameplates and judicial education in accordance with Illinois Supreme Court Rule 40.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 492 - Marriage Fees						
REVENUES						
Department: 240 - Judiciary and Courts						
	492.240.000.35390	Wedding Fee	\$ 10,370	\$ 3,000	\$ 3,000	\$ -
	492.240.000.38000	Investment Income	\$ (49)	\$ -	\$ 121	\$ 121
		Department Total: 240 - Judiciary and Courts	\$ 10,321	\$ 3,000	\$ 3,121	\$ 121
		REVENUES Total	\$ 10,321	\$ 3,000	\$ 3,121	\$ 121
EXPENSES						
Department: 240 - Judiciary and Courts						
Sub-Department: 248 - Judicial Operating Support						
	492.240.248.53130	General Association Dues	\$ 9,395	\$ -	\$ -	\$ -
	492.240.248.60010	Operating Supplies	\$ 517	\$ 3,000	\$ 3,121	\$ 121
		Department Total: 240 - Judiciary and Courts	\$ 9,912	\$ 3,000	\$ 3,121	\$ 121
		EXPENSES Total	\$ 9,912	\$ 3,000	\$ 3,121	\$ 121

ELDER FATALITY REVIEW TEAM
701.490.492

The Elder Fatality Review Team Fund is used to account for revenues collected by the Courts to support the community's commitment to prevent the abuse, neglect and financial exploitation of at-risk adults. The Coroner's Office is no longer managing this review team and the remaining Fund balance is being evaluated for proper usage.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 701 - Elder Fatality Review Team						
REVENUES						
Department: 490 - Coroner						
	701.490.000.38000	Investment Income	\$ (57)	\$ 10	\$ 134	\$ 124
		Department Total: 490 - Coroner	\$ (57)	\$ 10	\$ 134	\$ 124
		REVENUES Total	\$ (57)	\$ 10	\$ 134	\$ 124
EXPENSES						
Department: 490 - Coroner						
Sub-Department: 492 - Elder Fatality Review Team						
	701.490.492.89000	Addition to Fund Balance	\$ -	\$ 10	\$ 134	\$ 124
		Department Total: 490 - Coroner	\$ -	\$ 10	\$ 134	\$ 124
		EXPENSES Total	\$ -	\$ 10	\$ 134	\$ 124

SHERIFF'S DETAIL ESCROW FUND 702.380.380

The Sheriff's Detail Escrow Fund accounts for security services provided to outside organizations by Sheriff's Office personnel.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Provided security for outside organizations by Sheriff's Office personnel	X	
Continued to provide Kane County with revenue from hours paid for detail services	X	
Continued to provide educational information to the citizens of the County	X	

2024 GOALS AND OBJECTIVES

- Continue offering policing service to outside organizations
- Continue to provide Kane County with revenue obtained by outside details
- Continue to provide educational information to the citizens of the County

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 702 - Sheriff's Detail Escrow						
REVENUES						
	Department: 380 - Sheriff					
	702.380.000.34350	Detail Fees	\$ 13,361	\$ 35,000	\$ 200,000	\$ 165,000
		Department Total: 380 - Sheriff	\$ 13,361	\$ 35,000	\$ 200,000	\$ 165,000
		REVENUES Total	\$ 13,361	\$ 35,000	\$ 200,000	\$ 165,000
EXPENSES						
	Department: 380 - Sheriff					
	Sub-Department: 380 - Sheriff					
	702.380.380.50150	Contractual/Consulting Services	\$ 268,922	\$ 35,000	\$ 200,000	\$ 165,000
		Department Total: 380 - Sheriff	\$ 268,922	\$ 35,000	\$ 200,000	\$ 165,000
		EXPENSES Total	\$ 268,922	\$ 35,000	\$ 200,000	\$ 165,000

SUBDIVISION REVIEW ESCROW 751.670.670

The Subdivision Review Escrow Fund is used to account for activities related to large projects for the Environmental and Water Resources Department, when it is sometimes necessary to have an outside consultant review the project due to staffing limitations. The developer is required to place certain funds in escrow and sign an agreement to pay the outside consultant. The escrow funds are dispensed to the outside consultant when work is completed.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 751 - Subdivision Review Escrow						
REVENUES						
Department: 670 - Environmental Management						
	751.670.000.38000	Investment Income	\$ (228)	\$ -	\$ 488	\$ 488
	751.670.000.38538	Collections	\$ -	\$ 1,000	\$ 1,000	\$ -
	Department Total: 670 - Environmental Management		\$ (228)	\$ 1,000	\$ 1,488	\$ 488
		REVENUES Total	\$ (228)	\$ 1,000	\$ 1,488	\$ 488
EXPENSES						
Department: 670 - Environmental Management						
Sub-Department: 670 - Enterprise Surcharge						
	751.670.670.50168	Distribution	\$ -	\$ 1,000	\$ 1,488	\$ 488
	Department Total: 670 - Environmental Management		\$ -	\$ 1,000	\$ 1,488	\$ 488
		EXPENSES Total	\$ -	\$ 1,000	\$ 1,488	\$ 488

COURT SERVICES EMPLOYEE EDUCATION 759.430.443

The Court Services Employee Education Fund is from an account that had its revenue eliminated and will be used until it is paid down. These funds are being used for employee education and special certifications.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 759 - Court Svcs Employee Education						
REVENUES						
Department: 430 - Court Services						
	759.430.000.38000	Investment Income	\$ 2	\$ 100	\$ 100	\$ -
		Department Total: 430 - Court Services	\$ 2	\$ 100	\$ 100	\$ -
		REVENUES Total	\$ 2	\$ 100	\$ 100	\$ -
EXPENSES						
Department: 430 - Court Services						
		Sub-Department: 443 - Ct. Svcs Employee Education				
	759.430.443.89000	Addition to Fund Balance	\$ -	\$ 100	\$ 100	\$ -
		Department Total: 430 - Court Services	\$ -	\$ 100	\$ 100	\$ -
		EXPENSES Total	\$ -	\$ 100	\$ 100	\$ -





Other Funds

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CAPITAL PROJECTS

500.800.800 – 500.800.822

The Capital Projects Fund was developed to reserve funds needed for general capital projects throughout the County.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 500 - Capital Projects						
REVENUES						
Department: 800 - Other- Countywide Expenses						
Sub-Department: 000 - Revenues						
	500.800.000.30180	Video Gaming Tax	\$ 252,120	\$ 100,000	\$ 100,000	\$ -
	500.800.000.33900	Miscellaneous Grants	\$ -	\$ 1,350,000	\$ 600,000	\$ (750,000)
	500.800.000.38000	Investment Income	\$ (180,188)	\$ 32,570	\$ 675,962	\$ 643,392
	500.800.000.39000	Transfer From Other Funds	\$ 461,580	\$ 1,000,000	\$ -	\$ (1,000,000)
	500.800.000.39001	Transfer from Fund 001	\$ 6,112,500	\$ 246,970	\$ -	\$ (246,970)
	500.800.000.39355	Transfer from Fund 355	\$ -	\$ 157,741	\$ -	\$ (157,741)
	500.800.000.39357	Transfer from Fund 357	\$ -	\$ 7,391,419	\$ -	\$ (7,391,419)
	500.800.000.39900	Fund Balance Utilization	\$ -	\$ 9,019,175	\$ 12,429,110	\$ 3,409,935
	Department Total: 800 - Other- Countywide Expenses		\$ 6,646,012	\$ 19,297,875	\$ 13,805,072	\$ (5,492,803)
	REVENUES Total		\$ 6,646,012	\$ 19,297,875	\$ 13,805,072	\$ (5,492,803)
EXPENSES						
Department: 800 - Other- Countywide Expenses						
Sub-Department: 801 - Communication/Technology						
	500.800.801.60265	Public Health Commodities - Coronavirus	\$ 157,530	\$ -	\$ -	\$ -
	500.800.801.70000	Computers	\$ 1,633,756	\$ 2,217,265	\$ 2,089,500	\$ (127,765)
	500.800.801.70020	Computer Software- Capital	\$ 119,444	\$ 115,300	\$ 111,000	\$ (4,300)
	500.800.801.70120	Special Purpose Equipment	\$ -	\$ 7,391,419	\$ -	\$ (7,391,419)
	Sub-Department Total: 801 - Communication/Technology		\$ 1,910,730	\$ 9,723,984	\$ 2,200,500	\$ (7,523,484)
Sub-Department: 805 - Capital Projects						
	500.800.805.50000	Project Administration Services	\$ -	\$ 19,950	\$ -	\$ (19,950)
	500.800.805.50150	Contractual/Consulting Services	\$ 488,987	\$ 800,000	\$ 600,000	\$ (200,000)
	500.800.805.70070	Automotive Equipment	\$ 96,095	\$ 235,796	\$ 253,000	\$ 17,204
	500.800.805.72010	Building Improvements	\$ 1,697,038	\$ 8,360,404	\$ 10,751,572	\$ 2,391,168
	500.800.805.89000	Addition to Fund Balance	\$ -	\$ 157,741	\$ -	\$ (157,741)
	500.800.805.99601	Transfer to Fund 601	\$ 75,000	\$ -	\$ -	\$ -
	Sub-Department Total: 805 - Capital Projects		\$ 2,357,119	\$ 9,573,891	\$ 11,604,572	\$ 2,030,681
Sub-Department: 822 - Capital Projects - Sheriff						
	500.800.822.70120	Special Purpose Equipment	\$ 406,212	\$ -	\$ -	\$ -
	Sub-Department Total: 822 - Capital Projects - Sheriff		\$ 406,212	\$ -	\$ -	\$ -
	Department Total: 800 - Other- Countywide Expenses		\$ 4,674,061	\$ 19,297,875	\$ 13,805,072	\$ (5,492,803)
	EXPENSES Total		\$ 4,674,061	\$ 19,297,875	\$ 13,805,072	\$ (5,492,803)

CAPITAL PROJECTS
500.800.801 – 500.800.805

FY2024 Capital Projects			
GL Account	Classification	Transaction	Amount
Sub-Department 801 - Communications / Technology			
500.800.801.70000	Capital, Machinery, Computer Equipment	CIC UPS Replacement	\$100,000.00
500.800.801.70000	Capital, Machinery, Computer Equipment	Clocks - NovaTime	\$8,000.00
500.800.801.70000	Capital, Machinery, Computer Equipment	Copy Center Equipment	\$150,000.00
500.800.801.70000	Capital, Machinery, Computer Equipment	GC Data Center AC Replacement	\$90,000.00
500.800.801.70000	Capital, Machinery, Computer Equipment	Laptops & Laptop Docks	\$202,500.00
500.800.801.70000	Capital, Machinery, Computer Equipment	Monitors	\$40,000.00
500.800.801.70000	Capital, Machinery, Computer Equipment	Network Closet Wiring	\$100,000.00
500.800.801.70000	Capital, Machinery, Computer Equipment	PC's	\$360,000.00
500.800.801.70000	Capital, Machinery, Computer Equipment	Printers and Copiers	\$70,000.00
500.800.801.70000	Capital, Machinery, Computer Equipment	SAN SSD STORAGE	\$500,000.00
500.800.801.70000	Capital, Machinery, Computer Equipment	Servers	\$25,000.00
500.800.801.70000	Capital, Machinery, Computer Equipment	Switches and Routers	\$360,000.00
500.800.801.70000	Capital, Machinery, Computer Equipment	TV AV Equipment	\$8,000.00
500.800.801.70000	Capital, Machinery, Computer Equipment	UPS Desktops	\$6,000.00
500.800.801.70000	Capital, Machinery, Computer Equipment	UPS Network Closets	\$60,000.00
500.800.801.70000	Capital, Machinery, Computer Equipment	WiFi Replacement	\$10,000.00
500.800.801.70020	Capital, Machinery, Computer Equipment	Time & Attendance Implementation	\$55,000.00
500.800.801.70020	Capital, Machinery, Computer Equipment	Tyler ERP - Document Management	\$34,000.00
500.800.801.70020	Capital, Machinery, Computer Equipment	Tyler ERP - FIN	\$22,000.00
Sub-Department: 801 - Communication/Technology Total			\$2,200,500.00
Sub-Department 805 - Capital Projects			
500.800.805.72010	Capital, Buildings	3rd Street Courthouse Boiler Steam Trap Replacement	\$100,000.00
500.800.805.72010	Capital, Buildings	3rd Street Courthouse SAO 440/441/445 Renovation	\$360,000.00
500.800.805.72010	Capital, Buildings	Access Control (Arp Reimbursement)	\$300,000.00
500.800.805.72010	Capital, Buildings	Bathrooms Renovation JJC/JC/BLDG C/KBC	\$200,000.00
500.800.805.72010	Capital, Buildings	Branch Court SAO/CIC Renovation (Also PAD funds)	\$255,527.00
500.800.805.72010	Capital, Buildings	Building A Tuckpoint/Mortar	\$20,000.00
500.800.805.72010	Capital, Buildings	Building A Vault Support & Waterproof	\$150,000.00
500.800.805.72010	Capital, Buildings	Concrete and Asphalt Repair/Replacement	\$200,000.00
500.800.805.72010	Capital, Buildings	Countywide Flooring	\$200,000.00
500.800.805.72010	Capital, Buildings	Jail Daypod Renovation	\$40,000.00
500.800.805.72010	Capital, Buildings	Judicial Center Chillers	\$2,000,000.00
500.800.805.72010	Capital, Buildings	Judicial Center Elevator Part Replacement	\$767,000.00
500.800.805.72010	Capital, Buildings	Judicial Center Holding Cell Plumbing	\$77,000.00
500.800.805.72010	Capital, Buildings	Judicial Center Jury Room Furniture	\$100,000.00
500.800.805.72010	Capital, Buildings	Judicial Center Pavement Improvements	\$1,169,359.00
500.800.805.72010	Capital, Buildings	Judicial Center/Juvenile Justice Center Lighting Project	\$1,370,000.00
500.800.805.72010	Capital, Buildings	Judicial Fire Panel Upgrades	\$1,168,518.00
500.800.805.72010	Capital, Buildings	Juvenile Justice Center Gymnasium Floor	\$50,000.00
500.800.805.72010	Capital, Buildings	Public Defender Office Renovation	\$734,544.00
500.800.805.72010	Capital, Buildings	Remediation (Abestos/Mold)	\$50,000.00
500.800.805.72010	Capital, Buildings	Sheriff Office Admin Renovation	\$669,624.00
500.800.805.72010	Capital, Buildings	Sheriff Office HVAC Upgrades	\$500,000.00
500.800.805.72010	Capital, Buildings	Yellow House (Building G) Restoration	\$270,000.00
500.800.805.70070	Capital, Machinery and Equipment, Vehicles	Ford Transit Cargo Van (Building Management)	\$103,000.00
500.800.805.70070	Capital, Machinery and Equipment, Vehicles	Salt Truck (Building Management)	\$150,000.00
Sub-Department: 805 - Capital Projects Total			\$11,004,572.00
Total Expenses Sub-Department 801 & 805			\$13,205,072.00

JUDICIAL FACILITY CONSTRUCTION 501.800.000 – 501.800.823

The Judicial Facility Construction fund was established to accept revenue from court fees collected by the County beginning in July 2019. The fees are designated for judicial facility construction expenses.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 501 - Judicial Facility Construction						
REVENUES						
Department: 800 - Other- Countywide Expenses						
Sub-Department: 000 - Revenues						
	501.800.000.32382	AOIC Modernization Grant	\$ -	\$ 3,286,992	\$ -	\$ (3,286,992)
	501.800.000.35415	Facility Construction Fee	\$ 738,367	\$ 600,000	\$ 600,000	\$ -
	501.800.000.38000	Investment Income	\$ (12,756)	\$ 5,000	\$ 39,777	\$ 34,777
	501.800.000.39112	Transfer from Fund 112	\$ 125,000	\$ -	\$ -	\$ -
	501.800.000.39900	Fund Balance Utilization	\$ -	\$ 300,000	\$ 300,000	\$ -
		Department Total: 800 - Other- Countywide Expenses	\$ 850,611	\$ 4,191,992	\$ 939,777	\$ (3,252,215)
		REVENUES Total	\$ 850,611	\$ 4,191,992	\$ 939,777	\$ (3,252,215)
EXPENSES						
Department: 800 - Other- Countywide Expenses						
Sub-Department: 819 - Judicial Facility						
	501.800.819.72010	Building Improvements	\$ 832,475	\$ 300,000	\$ 300,000	\$ -
	501.800.819.89000	Addition to Fund Balance	\$ -	\$ 605,000	\$ 639,777	\$ 34,777
		Sub-Department Total: 819 - Judicial Facility	\$ 832,475	\$ 905,000	\$ 939,777	\$ 34,777
Sub-Department: 823 - Judicial Facility Modernization						
	501.800.823.50150	Contractual/Consulting Services	\$ -	\$ 3,286,992	\$ -	\$ (3,286,992)
		Sub-Department Total: 823 - Judicial Facility Modernization	\$ -	\$ 3,286,992	\$ -	\$ (3,286,992)
		Department Total: 800 - Other- Countywide Expenses	\$ 832,475	\$ 4,191,992	\$ 939,777	\$ (3,252,215)
		EXPENSES Total	\$ 832,475	\$ 4,191,992	\$ 939,777	\$ (3,252,215)

CAPITAL IMPROVEMENT BOND CONSTRUCTION 510.800.781

The Capital Improvement Bond Construction Fund was budgeted in FY21 for the anticipated bond proceeds utilized to construct a new building on the Judicial Center campus in St. Charles. The building accommodates the following uses: Coroner’s office and morgue; Building Management’s office and workshop; Sheriff’s fleet management, repair and fueling; Sheriff’s and Emergency Management’s vehicle storage; County storage and expansion space; new salt dome; and Sheriff’s impound lot. Construction was completed in FY21.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 510 - Capital Improvement Bond Const						
REVENUES						
Department: 800 - Other- Countywide Expenses						
Sub-Department: 000 - Revenues						
	510.800.000.38000	Investment Income	\$ 4,683	\$ 840	\$ 23,867	\$ 23,027
		Department Total: 800 - Other- Countywide Expenses	\$ 4,683	\$ 840	\$ 23,867	\$ 23,027
		REVENUES Total	\$ 4,683	\$ 840	\$ 23,867	\$ 23,027
EXPENSES						
Department: 800 - Other- Countywide Expenses						
Sub-Department: 781 - Capital Improv Bond Construction						
	510.800.781.89000	Addition to Fund Balance	\$ -	\$ 840	\$ 23,867	\$ 23,027
		Department Total: 800 - Other- Countywide Expenses	\$ -	\$ 840	\$ 23,867	\$ 23,027
		EXPENSES Total	\$ -	\$ 840	\$ 23,867	\$ 23,027

LONGMEADOW BOND CONSTRUCTION

515.520.530

This capital fund is used by the Kane County Division of Transportation to hold the bond proceeds and handle the expenses for the construction of the Longmeadow Parkway Bridge over the Fox River.

2024 GOALS AND OBJECTIVES

- Longmeadow Parkway (C-1) - IL31 to IL25

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 515 - Longmeadow Bond Construction						
REVENUES						
Department: 520 - Transportation						
Sub-Department: 000 - Revenues						
	515.520.000.37151	KDOT Service Reimbursement - State	\$ -	\$ 17,500,000	\$ -	\$ (17,500,000)
	515.520.000.38000	Investment Income	\$ 4,635	\$ 8,000	\$ 21,872	\$ 13,872
	515.520.000.39900	Fund Balance Utilization	\$ -	\$ 794,263	\$ 198,391	\$ (595,872)
		Department Total: 520 - Transportation	\$ 4,635	\$ 18,302,263	\$ 220,263	\$ (18,082,000)
		REVENUES Total	\$ 4,635	\$ 18,302,263	\$ 220,263	\$ (18,082,000)
EXPENSES						
Department: 520 - Transportation						
Sub-Department: 530 - Longmeadow Bond Construction						
	515.520.530.73010	Bridge Construction	\$ 115,263	\$ 220,263	\$ 220,263	\$ -
	515.520.530.99624	Transfer to Fund 624	\$ -	\$ 18,082,000	\$ -	\$ (18,082,000)
		Department Total: 520 - Transportation	\$ 115,263	\$ 18,302,263	\$ 220,263	\$ (18,082,000)
		EXPENSES Total	\$ 115,263	\$ 18,302,263	\$ 220,263	\$ (18,082,000)

MILL CREEK SPECIAL SERVICE AREA
520.690.730

The Mill Creek Special Service Area is responsible for providing special services to the Mill Creek Planned Unit Development, or PUD. The Mill Creek PUD consists of approximately 1,600 acres and 2,280 single-family dwelling units between Keslinger Road to the north and Main Street to the south, in both Blackberry and Geneva Townships. The services include, but are not limited to, the following: landscape maintenance, streetlight repair and maintenance, sidewalk/trail/alleyway repairs and maintenance, continuing parkway tree program, native prairie maintenance, brush pick-up services, street furniture maintenance, street sweeping services, and other various miscellaneous services that are associated with the on-going maintenance of a subdivision. The services are funded through a tax levy paid by the residents of Mill Creek for the sole use within the boundaries of the PUD.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Continued to improve, expand and implement landscape maintenance and oversight responsibilities	X	
Continued to meet with Mill Creek Advisory Board, consisting of 7 residents of the Mill Creek subdivision	X	
Continued the street, bike path and alley resurfacing, repair and maintenance program	X	
Continued to maintain and update the Mill Creek website	X	
Continued to participate in a traffic patrol detail program with the Kane County Sheriff's Department	X	
Continued to utilize the SSA office space located within the Village Center for meetings and day to day operations	X	
Continued with a restoration plan for the different landscaped areas	X	
Continued to assist Blackberry and Geneva Townships with road and curb repairs	X	
Continued to develop and evaluate a financial plan for the Mill Creek Special Service Area	X	
Continued to communicate with residents and citizens on a day to day basis	X	
Continued to work with Blackberry and Geneva Township Departments to establish an Intergovernmental Agreement for maintenance of specific areas within Mill Creek	X	
Continued to work with ecologists and environmental restoration professionals to analyze and improve the natural areas within Mill Creek	X	
Continued to develop and implement a parkway tree program	X	
Continued to develop and implement a sidewalk repair program	X	
Continued to work closely with Kane County Forest Preserve District to establish an Intergovernmental Agreement for maintenance of specific areas located within Mill Creek	X	
Continued to maintain a street light repair program	X	

MILL CREEK SPECIAL SERVICE AREA
520.690.730

KEY PERFORMANCE MEASURES	2022	2023
Number of acres serviced in Mill Creek	1,693	1,693
Number of homes serviced in the Mill Creek Special Service Area	2,200	2,200
Meetings held with the Advisory Board in Mill Creek	6	6
Number of Purchase Orders issued	1	1

2024 GOALS AND OBJECTIVES

- Continue to provide additional services pursuant to the Mill Creek Special Service Area Ordinance
- Continue the street, bike path and alley resurfacing, repair and maintenance program
- Continue to develop and evaluate a financial plan for the Mill Creek Special Service Area
- Continue to work with restoration contractors to improve the natural and wildflower areas
- Continue to work with the budget to project, advise and aid in the implementation of special projects
- Continue to develop and implement a parkway tree program
- Continue to develop and implement a sidewalk repair program
- Continue to maintain a street light repair program

POSITION SUMMARY

Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	1.2	1.04	1
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	1.2	1.04	1

*Other: Elected Officials, Per Diem, Commissioners

MILL CREEK SPECIAL SERVICE AREA

520.690.730

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 520 - Mill Creek Special Service Area						
REVENUES						
Department: 690 - Development						
Sub-Department: 000 - Revenues						
	520.690.000.30000	Property Taxes	\$ 879,156	\$ 879,500	\$ 939,680	\$ 60,180
	520.690.000.38000	Investment Income	\$ (20,964)	\$ 5,103	\$ 48,344	\$ 43,241
	520.690.000.39900	Fund Balance Utilization	\$ -	\$ 124,806	\$ 2,128	\$ (122,678)
		Department Total: 690 - Development	\$ 858,192	\$ 1,009,409	\$ 990,152	\$ (19,257)
		REVENUES Total	\$ 858,192	\$ 1,009,409	\$ 990,152	\$ (19,257)
EXPENSES						
Department: 690 - Development						
Sub-Department: 730 - Mill Creek Special Service Area						
	520.690.730.40000	Salaries and Wages	\$ 68,650	\$ 69,758	\$ 68,289	\$ (1,469)
	520.690.730.40003	Cost of Living Increase	\$ -	\$ -	\$ 2,049	\$ 2,049
	520.690.730.45000	Healthcare Contribution	\$ 17,848	\$ 19,085	\$ -	\$ (19,085)
	520.690.730.45010	Dental Contribution	\$ 14	\$ 27	\$ -	\$ (27)
	520.690.730.45100	FICA/SS Contribution	\$ 5,292	\$ 5,336	\$ 5,381	\$ 45
	520.690.730.45200	IMRF Contribution	\$ 4,699	\$ 3,593	\$ 3,222	\$ (371)
	520.690.730.50150	Contractual/Consulting Services	\$ 1,678	\$ 40,200	\$ 40,200	\$ -
	520.690.730.50160	Legal Services	\$ 495	\$ 6,000	\$ 6,000	\$ -
	520.690.730.50480	Security Services	\$ -	\$ 9,000	\$ 9,000	\$ -
	520.690.730.52020	Repairs and Maintenance- Roads	\$ 65,112	\$ 110,000	\$ 110,000	\$ -
	520.690.730.52120	Repairs and Maint- Grounds	\$ 489,548	\$ 579,000	\$ 529,000	\$ (50,000)
	520.690.730.52180	Building Space Rental	\$ 12,185	\$ 17,000	\$ 17,000	\$ -
	520.690.730.52230	Repairs and Maint- Vehicles	\$ 748	\$ 2,500	\$ 2,500	\$ -
	520.690.730.52250	Intersect Lighting Services	\$ 75,506	\$ 25,000	\$ 25,000	\$ -
	520.690.730.53000	Liability Insurance	\$ 1,619	\$ 2,037	\$ 2,124	\$ 87
	520.690.730.53010	Workers Compensation	\$ 1,954	\$ 1,549	\$ 1,462	\$ (87)
	520.690.730.53020	Unemployment Claims	\$ 49	\$ 28	\$ 35	\$ 7
	520.690.730.53060	General Printing	\$ -	\$ 1,000	\$ 1,000	\$ -
	520.690.730.53070	Legal Printing	\$ -	\$ 500	\$ 500	\$ -
	520.690.730.55000	Miscellaneous Contractual Exp	\$ -	\$ 65,000	\$ 115,000	\$ 50,000
	520.690.730.60000	Office Supplies	\$ 1,599	\$ 2,500	\$ 2,500	\$ -
	520.690.730.60010	Operating Supplies	\$ 341	\$ 3,000	\$ 3,000	\$ -
	520.690.730.60040	Postage	\$ -	\$ 1,500	\$ 1,500	\$ -
	520.690.730.63020	Utilities- Intersect Lighting	\$ 7,347	\$ 17,100	\$ 17,100	\$ -
	520.690.730.63040	Fuel- Vehicles	\$ 45	\$ 2,000	\$ 2,000	\$ -
	520.690.730.64010	Cellular Phone	\$ 998	\$ 800	\$ 800	\$ -
	520.690.730.99001	Transfer to Fund 001	\$ 5,751	\$ 25,896	\$ 25,490	\$ (406)
		Department Total: 690 - Development	\$ 761,480	\$ 1,009,409	\$ 990,152	\$ (19,257)
		EXPENSES Total	\$ 761,480	\$ 1,009,409	\$ 990,152	\$ (19,257)

BOWES CREEK SPECIAL SERVICE AREA

521.690.731

The Bowes Creek SSA Fund was established to provide special services to the Bowes Creek Subdivision. This fund is no longer active but has a small fund balance that is in review for disposition.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 521 - Bowes Creek Special Service Area						
REVENUES						
Department: 690 - Development						
Sub-Department: 000 - Revenues						
	521.690.000.38000	Investment Income	\$ (16)	\$ 5	\$ 44	\$ 39
		Department Total: 690 - Development	\$ (16)	\$ 5	\$ 44	\$ 39
		REVENUES Total	\$ (16)	\$ 5	\$ 44	\$ 39
EXPENSES						
Department: 690 - Development						
Sub-Department: 731 - Bowes Creek Special Service Area						
	521.690.731.89000	Addition to Fund Balance	\$ -	\$ 5	\$ 44	\$ 39
		Department Total: 690 - Development	\$ -	\$ 5	\$ 44	\$ 39
		EXPENSES Total	\$ -	\$ 5	\$ 44	\$ 39

TRANSPORTATION CAPITAL
540.520.525

This capital fund is primarily used by the Kane County Division of Transportation for road and bridge construction projects.

	2022	2023
Dauberman at US30 and Granart Road	X	
Longmeadow Parkway (C-3) – Route 25 Improvements	X	
Randall Road Multi-Modal Corridor Study	X	
Stage 2 – HSIP – Orchard, Randall, Fabyan, Hughes (Final Payment)		X

KEY PERFORMANCE MEASURES	2022	2023
Roadway resurfacing lane miles	16.75	47
Urethane pavement marking miles	12.7	13.51
Paint pavement marking miles	235.9	235.9
Pavement preservation miles	11.2	40
Crack Sealing lane miles	48.1	158
Miles of roadway constructed	1.0	2.45
Number of active bridge construction/rehab. Projects	12	11
Number of active bridge maintenance projects	34	48
Number of signaled intersections maintained	125	127
Number of street light poles maintained	1311	1361
Number of active projects	130	116
Number of completed capital projects	15	11
ROW parcels acquired	10	20

PROJECTS	Funded with Transportation Capital Funds	
	2023	2024
Orchard Road, Randall, Fabyan, and Hughes Stage 2 Highway Safety Improvement Program (HSIP) (final payment)	✓	

TRANSPORTATION CAPITAL

540.520.525

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 540 - Transportation Capital						
REVENUES						
Department: 520 - Transportation						
Sub-Department: 000 - Revenues						
	540.520.000.37150	KDOT Service Reimbursement - Federal	\$ 123,034	\$ -	\$ -	\$ -
	540.520.000.38000	Investment Income	\$ (2,784)	\$ 750	\$ 7,695	\$ 6,945
	540.520.000.39900	Fund Balance Utilization	\$ -	\$ 208,250	\$ -	\$ (208,250)
		Department Total: 520 - Transportation	\$ 120,250	\$ 209,000	\$ 7,695	\$ (201,305)
		REVENUES Total	\$ 120,250	\$ 209,000	\$ 7,695	\$ (201,305)
EXPENSES						
Department: 520 - Transportation						
Sub-Department: 525 - Transportation Capital						
	540.520.525.50140	Engineering Services	\$ 201,374	\$ -	\$ -	\$ -
	540.520.525.73000	Road Construction	\$ -	\$ 209,000	\$ -	\$ (209,000)
	540.520.525.89000	Addition to Fund Balance	\$ -	\$ -	\$ 7,695	\$ 7,695
		Department Total: 520 - Transportation	\$ 201,374	\$ 209,000	\$ 7,695	\$ (201,305)
		EXPENSES Total	\$ 201,374	\$ 209,000	\$ 7,695	\$ (201,305)

IMPACT FEES

550.520.550 – 560.520.560

Impact fees are in support of the Road Improvement Impact Fee Program, which commenced on April 1, 2004, and amended on July 10, 2007, April 10, 2012, March 14, 2017, March 13, 2018, and January 11, 2022. The revenues within these funds are to be expended within the service areas they were collected from. Impact Fees collected will be utilized for engineering, construction, and right-of-way acquisition for various projects within the respective service areas. Project schedules can be affected by the level of revenue received within a given service area.

PROJECTS	Funded with Impact Fee Funds	
	2023	2024
Bunker Road from Keslinger Road to La Fox Road	X	X
Dauberman Road at US 30 and Granart Road	X	X
Fabyan Parkway at Kirk Road (final payment)	X	X
Galligan from Freeman to Binnie	X	X
Huntley Road at Galligan Road (final payment)	X	
Longmeadow Parkway (B-2) - East of White Chapel to IL 31		X
Longmeadow Parkway (C-2) - Sandbloom to IL 25 (18-00215-21-BR)	X	X
Longmeadow Parkway (C-2a) - Soil Remediation		X
Longmeadow Parkway (C-2b) - Final Roadway Improvements (21-00215-29-	X	X
Montgomery Road at Howell Place		X
Randall Road at IL 72 (19-00514-00-WR)	X	X
Wenmoth Road at Fabyan Parkway		X
Wenmoth Road at Main Street Road		X

KEY PERFORMANCE MEASURES	2022	2023
Roadway resurfacing lane miles	16.75	47
Urethane pavement marking miles	12.7	13.51
Paint pavement marking miles	235.9	235.9
Pavement preservation miles	11.2	40
Crack Sealing lane miles	48.1	158
Miles of roadway constructed	1.0	2.45
Number of active bridge construction/rehab. projects	12	11
Number of active bridge maintenance projects	34	48
Number of signaled intersections maintained	125	127
Number of street light poles maintained	1311	1361
Number of active projects	130	116
Number of completed capital projects	15	11
ROW parcels acquired	10	20

IMPACT FEES
550.520.550 – 560.520.560

2024 GOALS AND OBJECTIVES

- Utilize funds in the Impact Fee Fund for engineering, construction, and right-of-way acquisition for various projects within the respective service areas

AURORA AREA IMPACT FEES 550.520.550

The revenues within this fund are to be expended from within the Aurora service area they were collected. Impact Fees collected will be utilized for engineering, construction, and right-of-way acquisition for various projects within the respective service areas. Project schedules can be affected by the level of revenue received within a given service area.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 550 - Aurora Area Impact Fees						
REVENUES						
Department: 520 - Transportation						
Sub-Department: 000 - Revenues						
	550.520.000.38000	Investment Income	\$ (8,598)	\$ 250	\$ 23,505	\$ 23,255
	550.520.000.39000	Transfer From Other Funds	\$ 3,000	\$ -	\$ -	\$ -
	550.520.000.39900	Fund Balance Utilization	\$ -	\$ -	\$ 176,495	\$ 176,495
		Department Total: 520 - Transportation	\$ (5,598)	\$ 250	\$ 200,000	\$ 199,750
		REVENUES Total	\$ (5,598)	\$ 250	\$ 200,000	\$ 199,750
EXPENSES						
Department: 520 - Transportation						
Sub-Department: 550 - Aurora Impact Fee						
	550.520.550.50140	Engineering Services	\$ -	\$ 250	\$ 200,000	\$ 199,750
	550.520.550.99560	Transfer to Fund 560	\$ 10,000	\$ -	\$ -	\$ -
		Department Total: 520 - Transportation	\$ 10,000	\$ 250	\$ 200,000	\$ 199,750
		EXPENSES Total	\$ 10,000	\$ 250	\$ 200,000	\$ 199,750

CAMPTON HILLS IMPACT FEES 551.520.551

The revenues within this fund are to be expended from within the Campton Hills service area they were collected. Impact Fees collected will be utilized for engineering, construction, and right-of-way acquisition for various projects within the respective service areas. Project schedules can be affected by the level of revenue received within a given service area.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 551 - Campton Hills Impact Fees						
REVENUES						
Department: 520 - Transportation						
Sub-Department: 000 - Revenues						
	551.520.000.38000	Investment Income	\$ (449)	\$ 250	\$ 1,292	\$ 1,042
	551.520.000.39000	Transfer From Other Funds	\$ 2,500	\$ -	\$ -	\$ -
		Department Total: 520 - Transportation	\$ 2,051	\$ 250	\$ 1,292	\$ 1,042
		REVENUES Total	\$ 2,051	\$ 250	\$ 1,292	\$ 1,042
EXPENSES						
Department: 520 - Transportation						
Sub-Department: 551 - Campton Hills Impact Fee						
	551.520.551.50140	Engineering Services	\$ -	\$ 250	\$ -	\$ (250)
	551.520.551.89000	Addition to Fund Balance	\$ -	\$ -	\$ 1,292	\$ 1,292
	551.520.551.99559	Transfer to Fund 559	\$ 2,500	\$ -	\$ -	\$ -
		Department Total: 520 - Transportation	\$ 2,500	\$ 250	\$ 1,292	\$ 1,042
		EXPENSES Total	\$ 2,500	\$ 250	\$ 1,292	\$ 1,042

GREATER ELGIN IMPACT FEES 552.520.552

The revenues within this fund are to be expended from within the Greater Elgin service area they were collected. Impact Fees collected will be utilized for engineering, construction, and right-of-way acquisition for various projects within the respective service areas. Project schedules can be affected by the level of revenue received within a given service area.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 552 - Greater Elgin Impact Fees						
REVENUES						
Department: 520 - Transportation						
Sub-Department: 000 - Revenues						
	552.520.000.38000	Investment Income	\$ (5,433)	\$ 4,500	\$ 15,880	\$ 11,380
	552.520.000.39900	Fund Balance Utilization	\$ -	\$ 422,617	\$ 10,044	\$ (412,573)
		Department Total: 520 - Transportation	\$ (5,433)	\$ 427,117	\$ 25,924	\$ (401,193)
		REVENUES Total	\$ (5,433)	\$ 427,117	\$ 25,924	\$ (401,193)
EXPENSES						
Department: 520 - Transportation						
Sub-Department: 552 - Greater Elgin Impact Fees						
	552.520.552.73000	Road Construction	\$ 384,077	\$ 427,117	\$ 25,924	\$ (401,193)
		Department Total: 520 - Transportation	\$ 384,077	\$ 427,117	\$ 25,924	\$ (401,193)
		EXPENSES Total	\$ 384,077	\$ 427,117	\$ 25,924	\$ (401,193)

NORTHWEST IMPACT FEES 553.520.553

The revenues within this fund are to be expended from within the Northwest service area they were collected. Impact Fees collected will be utilized for engineering, construction, and right-of-way acquisition for various projects within the respective service areas. Project schedules can be affected by the level of revenue received within a given service area.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 553 - Northwest Impact Fees						
REVENUES						
Department: 520 - Transportation						
Sub-Department: 000 - Revenues						
	553.520.000.38000	Investment Income	\$ (4,459)	\$ 1,200	\$ 12,021	\$ 10,821
	553.520.000.39000	Transfer From Other Funds	\$ 673	\$ -	\$ -	\$ -
	553.520.000.39900	Fund Balance Utilization	\$ -	\$ 343,800	\$ 7,979	\$ (335,821)
		Department Total: 520 - Transportation	\$ (3,786)	\$ 345,000	\$ 20,000	\$ (325,000)
		REVENUES Total	\$ (3,786)	\$ 345,000	\$ 20,000	\$ (325,000)
EXPENSES						
Department: 520 - Transportation						
Sub-Department: 553 - Northwest Impact Fees						
	553.520.553.73000	Road Construction	\$ 345,000	\$ 345,000	\$ 20,000	\$ (325,000)
		Department Total: 520 - Transportation	\$ 345,000	\$ 345,000	\$ 20,000	\$ (325,000)
		EXPENSES Total	\$ 345,000	\$ 345,000	\$ 20,000	\$ (325,000)

SOUTHWEST IMPACT FEES 554.520.554

The revenues within this fund are to be expended from within the Southwest service area they were collected. Impact Fees collected will be utilized for engineering, construction, and right-of-way acquisition for various projects within the respective service areas. Project schedules can be affected by the level of revenue received within a given service area.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 554 - Southwest Impact Fees						
REVENUES						
Department: 520 - Transportation						
Sub-Department: 000 - Revenues						
	554.520.000.38000	Investment Income	\$ 1,239	\$ 400	\$ -	\$ (400)
	554.520.000.39900	Fund Balance Utilization	\$ -	\$ 112,870	\$ -	\$ (112,870)
		Department Total: 520 - Transportation	\$ 1,239	\$ 113,270	\$ -	\$ (113,270)
		REVENUES Total	\$ 1,239	\$ 113,270	\$ -	\$ (113,270)
EXPENSES						
Department: 520 - Transportation						
Sub-Department: 554 - Southwest Impact Fees						
	554.520.554.73000	Road Construction	\$ -	\$ 110,000	\$ -	\$ (110,000)
	554.520.554.74010	Highway Right of Way	\$ 110,000	\$ -	\$ -	\$ -
	554.520.554.99560	Transfer to Fund 560	\$ 43,165	\$ 3,270	\$ -	\$ (3,270)
		Department Total: 520 - Transportation	\$ 153,165	\$ 113,270	\$ -	\$ (113,270)
		EXPENSES Total	\$ 153,165	\$ 113,270	\$ -	\$ (113,270)

TRI-CITIES IMPACT FEES

555.520.555

The revenues within this fund are to be expended from within the Tri-Cities service area they were collected. Impact Fees collected will be utilized for engineering, construction, and right-of-way acquisition for various projects within the respective service areas. Project schedules can be affected by the level of revenue received within a given service area.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 555 - Tri-Cities Impact Fees						
REVENUES						
Department: 520 - Transportation						
Sub-Department: 000 - Revenues						
	555.520.000.38000	Investment Income	\$ 438	\$ 25	\$ -	\$ (25)
	555.520.000.39000	Transfer From Other Funds	\$ 11,200	\$ -	\$ -	\$ -
	555.520.000.39900	Fund Balance Utilization	\$ -	\$ 4,575	\$ -	\$ (4,575)
		Department Total: 520 - Transportation	\$ 11,638	\$ 4,600	\$ -	\$ (4,600)
		REVENUES Total	\$ 11,638	\$ 4,600	\$ -	\$ (4,600)
EXPENSES						
Department: 520 - Transportation						
Sub-Department: 555 - Tri-Cities Impact Fees						
	555.520.555.50140	Engineering Services	\$ 26,086	\$ -	\$ -	\$ -
	555.520.555.99300	Transfer to Fund 300	\$ -	\$ 4,600	\$ -	\$ (4,600)
	555.520.555.99559	Transfer to Fund 559	\$ 17,340	\$ -	\$ -	\$ -
		Department Total: 520 - Transportation	\$ 43,426	\$ 4,600	\$ -	\$ (4,600)
		EXPENSES Total	\$ 43,426	\$ 4,600	\$ -	\$ (4,600)

UPPER FOX IMPACT FEES 556.520.556

The revenues within this fund are to be expended from within the Upper Fox service area they were collected. Impact Fees collected will be utilized for engineering, construction, and right-of-way acquisition for various projects within the respective service areas. Project schedules can be affected by the level of revenue received within a given service area.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 556 - Upper Fox Impact Fees						
REVENUES						
Department: 520 - Transportation						
Sub-Department: 000 - Revenues						
	556.520.000.38000	Investment Income	\$ (4,322)	\$ 900	\$ 11,651	\$ 10,751
	556.520.000.39000	Transfer From Other Funds	\$ 2,980	\$ -	\$ -	\$ -
	556.520.000.39900	Fund Balance Utilization	\$ -	\$ 250,100	\$ 25,990	\$ (224,110)
		Department Total: 520 - Transportation	\$ (1,342)	\$ 251,000	\$ 37,641	\$ (213,359)
		REVENUES Total	\$ (1,342)	\$ 251,000	\$ 37,641	\$ (213,359)
EXPENSES						
Department: 520 - Transportation						
Sub-Department: 556 - Upper Fox Impact Fees						
	556.520.556.73000	Road Construction	\$ 308,000	\$ 250,000	\$ 37,641	\$ (212,359)
	556.520.556.99300	Transfer to Fund 300	\$ -	\$ 1,000	\$ -	\$ (1,000)
		Department Total: 520 - Transportation	\$ 308,000	\$ 251,000	\$ 37,641	\$ (213,359)
		EXPENSES Total	\$ 308,000	\$ 251,000	\$ 37,641	\$ (213,359)

WEST CENTRAL IMPACT FEES 557.520.557

The revenues within this fund are to be expended from within the West Central service area they were collected. Impact Fees collected will be utilized for engineering, construction, and right-of-way acquisition for various projects within the respective service areas. Project schedules can be affected by the level of revenue received within a given service area.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 557 - West Central Impact Fees						
REVENUES						
Department: 520 - Transportation						
Sub-Department: 000 - Revenues						
	557.520.000.38000	Investment Income	\$ (444)	\$ 150	\$ 1,263	\$ 1,113
	557.520.000.39900	Fund Balance Utilization	\$ -	\$ 41,250	\$ 35,854	\$ (5,396)
		Department Total: 520 - Transportation	\$ (444)	\$ 41,400	\$ 37,117	\$ (4,283)
		REVENUES Total	\$ (444)	\$ 41,400	\$ 37,117	\$ (4,283)
EXPENSES						
Department: 520 - Transportation						
Sub-Department: 557 - West Central Impact Fees						
	557.520.557.73000	Road Construction	\$ -	\$ 39,000	\$ 37,117	\$ (1,883)
	557.520.557.99300	Transfer to Fund 300	\$ -	\$ 2,400	\$ -	\$ (2,400)
	557.520.557.99559	Transfer to Fund 559	\$ 2,000	\$ -	\$ -	\$ -
		Department Total: 520 - Transportation	\$ 2,000	\$ 41,400	\$ 37,117	\$ (4,283)
		EXPENSES Total	\$ 2,000	\$ 41,400	\$ 37,117	\$ (4,283)

NORTH IMPACT FEES

558.520.558

The revenues within this fund are to be expended from within the North service area they were collected. Impact Fees collected will be utilized for engineering, construction, and right-of-way acquisition for various projects within the respective service areas. Project schedules can be affected by the level of revenue received within a given service area.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 558 - North Impact Fees						
REVENUES						
Department: 520 - Transportation						
Sub-Department: 000 - Revenues						
	558.520.000.34660	Impact Fees	\$ 1,924,209	\$ 2,000,000	\$ 3,115,096	\$ 1,115,096
	558.520.000.38000	Investment Income	\$ (100,815)	\$ 48,000	\$ 232,859	\$ 184,859
	558.520.000.39000	Transfer From Other Funds	\$ 316,181	\$ -	\$ -	\$ -
	558.520.000.39900	Fund Balance Utilization	\$ -	\$ 1,012,000	\$ 371,226	\$ (640,774)
		Department Total: 520 - Transportation	\$ 2,139,575	\$ 3,060,000	\$ 3,719,181	\$ 659,181
		REVENUES Total	\$ 2,139,575	\$ 3,060,000	\$ 3,719,181	\$ 659,181
EXPENSES						
Department: 520 - Transportation						
Sub-Department: 558 - North Impact Fees						
	558.520.558.50140	Engineering Services	\$ 31,153	\$ 500,000	\$ 500,000	\$ -
	558.520.558.73000	Road Construction	\$ 710,000	\$ 2,210,000	\$ 2,919,181	\$ 709,181
	558.520.558.74010	Highway Right of Way	\$ 2,480	\$ 250,000	\$ 300,000	\$ 50,000
	558.520.558.89000	Addition to Fund Balance	\$ -	\$ -	\$ -	\$ -
	558.520.558.99300	Transfer to Fund 300	\$ 37,500	\$ 100,000	\$ -	\$ (100,000)
		Department Total: 520 - Transportation	\$ 781,133	\$ 3,060,000	\$ 3,719,181	\$ 659,181
		EXPENSES Total	\$ 781,133	\$ 3,060,000	\$ 3,719,181	\$ 659,181

CENTRAL IMPACT FEES

559.520.559

The revenues within this fund are to be expended from within the Central service area they were collected. Impact Fees collected will be utilized for engineering, construction, and right-of-way acquisition for various projects within the respective service areas. Project schedules can be affected by the level of revenue received within a given service area.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 559 - Central Impact Fees						
REVENUES						
Department: 520 - Transportation						
Sub-Department: 000 - Revenues						
	559.520.000.34660	Impact Fees	\$ 641,365	\$ 300,000	\$ 818,070	\$ 518,070
	559.520.000.38000	Investment Income	\$ (42,193)	\$ 13,000	\$ 103,361	\$ 90,361
	559.520.000.39551	Transfer from Fund 551	\$ 2,500	\$ -	\$ -	\$ -
	559.520.000.39555	Transfer from Fund 555	\$ 17,340	\$ -	\$ -	\$ -
	559.520.000.39557	Transfer from Fund 557	\$ 2,000	\$ -	\$ -	\$ -
	559.520.000.39900	Fund Balance Utilization	\$ -	\$ 2,068,000	\$ 582,295	\$ (1,485,705)
		Department Total: 520 - Transportation	\$ 621,012	\$ 2,381,000	\$ 1,503,726	\$ (877,274)
		REVENUES Total	\$ 621,012	\$ 2,381,000	\$ 1,503,726	\$ (877,274)
EXPENSES						
Department: 520 - Transportation						
Sub-Department: 559 - Central Impact Fees						
	559.520.559.50140	Engineering Services	\$ 22,086	\$ -	\$ 301,895	\$ 301,895
	559.520.559.73000	Road Construction	\$ -	\$ 2,366,000	\$ 1,201,831	\$ (1,164,169)
	559.520.559.99300	Transfer to Fund 300	\$ 20,000	\$ 15,000	\$ -	\$ (15,000)
		Department Total: 520 - Transportation	\$ 42,086	\$ 2,381,000	\$ 1,503,726	\$ (877,274)
		EXPENSES Total	\$ 42,086	\$ 2,381,000	\$ 1,503,726	\$ (877,274)

SOUTH IMPACT FEES 560.520.560

The revenues within this fund are to be expended from within the South service area they were collected. Impact Fees collected will be utilized for engineering, construction, and right-of-way acquisition for various projects within the respective service areas. Project schedules can be affected by the level of revenue received within a given service area.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 560 - South Impact Fees						
REVENUES						
Department: 520 - Transportation						
Sub-Department: 000 - Revenues						
	560.520.000.34660	Impact Fees	\$ 1,099,196	\$ 700,000	\$ 1,846,512	\$ 1,146,512
	560.520.000.38000	Investment Income	\$ (64,392)	\$ 23,000	\$ 158,320	\$ 135,320
	560.520.000.39000	Transfer From Other Funds	\$ 87,492	\$ -	\$ -	\$ -
	560.520.000.39550	Transfer from Fund 550	\$ 10,000	\$ -	\$ -	\$ -
	560.520.000.39554	Transfer from Fund 554	\$ 43,165	\$ -	\$ -	\$ -
	560.520.000.39900	Fund Balance Utilization	\$ -	\$ 3,648,037	\$ 2,963,793	\$ (684,244)
		Department Total: 520 - Transportation	\$ 1,175,461	\$ 4,371,037	\$ 4,968,625	\$ 597,588
		REVENUES Total	\$ 1,175,461	\$ 4,371,037	\$ 4,968,625	\$ 597,588
EXPENSES						
Department: 520 - Transportation						
Sub-Department: 560 - South Impact Fees						
	560.520.560.50140	Engineering Services	\$ 15,529	\$ -	\$ 158,346	\$ 158,346
	560.520.560.73000	Road Construction	\$ -	\$ 4,336,037	\$ 4,810,279	\$ 474,242
	560.520.560.74010	Highway Right of Way	\$ 144,750	\$ -	\$ -	\$ -
	560.520.560.89000	Addition to Fund Balance	\$ -	\$ -	\$ -	\$ -
	560.520.560.99300	Transfer to Fund 300	\$ 20,000	\$ 35,000	\$ -	\$ (35,000)
		Department Total: 520 - Transportation	\$ 180,279	\$ 4,371,037	\$ 4,968,625	\$ 597,588
		EXPENSES Total	\$ 180,279	\$ 4,371,037	\$ 4,968,625	\$ 597,588

SBA and SSA FUNDS
5300.690.7400 – 5315.690.7415

The purpose of the Long-Term Stormwater Maintenance Program is to fund the long-term maintenance of stormwater management facilities in subdivisions based on the following:

The Kane County Stormwater Ordinance has required, since 2002, as a condition of approval of the application for a stormwater management permit for new subdivisions, the establishment of a special service area (SSA) pursuant to 35ILCS 200/27-5, et seq., either as the primary means of providing for the long-term maintenance of the stormwater drainage system and special management areas, or as a back-up vehicle in the event the Homeowner's Association fails to adequately carry out its duties.

Also, Cost-Share Drainage Improvement Projects constructed within subdivisions that pre-date the current Kane County Stormwater Ordinance are encouraged to establish a special service area to provide funding for the long-term maintenance of the stormwater drainage system. In 2022, an SSA was approved as a back-up for CDBG funding for a Water Trust.

SUNVALE SBA SW37
5300.690.7400

The purpose of this fund is for the repayment of a 10-year loan associated with the construction of a replacement storm sewer system from the outlet of the detention facility.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 5300 - Sunvale SBA SW 37						
REVENUES						
	Department: 690 - Development					
	5300.690.000.38000	Investment Income	\$ (34)	\$ -	\$ 92	\$ 92
		Department Total: 690 - Development	\$ (34)	\$ -	\$ 92	\$ 92
		REVENUES Total	\$ (34)	\$ -	\$ 92	\$ 92
EXPENSES						
	Department: 690 - Development					
	Sub-Department: 7400 - Sunvale SBA SW37					
	5300.690.7400.52290	Repairs and Maint- Stormwater	\$ -	\$ -	\$ 92	\$ 92
		Department Total: 690 - Development	\$ -	\$ -	\$ 92	\$ 92
		EXPENSES Total	\$ -	\$ -	\$ 92	\$ 92

MIDDLE CREEK SBA SW38
5301.690.7401

The purpose of this fund is for the repayment of a 10-year loan associated with the construction of a new storm sewer from a closed depression to Middle Creek to alleviate flooding. Maintenance reserve funds are held for emergency repairs and bank stabilization at creek outfall.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 5301 - Middle Creek SBA SW38						
REVENUES						
Department: 690 - Development						
	5301.690.000.38000	Investment Income	\$ (27)	\$ -	\$ 73	\$ 73
		Department Total: 690 - Development	\$ (27)	\$ -	\$ 73	\$ 73
		REVENUES Total	\$ (27)	\$ -	\$ 73	\$ 73
EXPENSES						
Department: 690 - Development						
		Sub-Department: 7401 - Middle Creek SBA SW38				
	5301.690.7401.52290	Repairs and Maint- Stormwater	\$ -	\$ -	\$ 73	\$ 73
		Department Total: 690 - Development	\$ -	\$ -	\$ 73	\$ 73
		EXPENSES Total	\$ -	\$ -	\$ 73	\$ 73

SHIREWOOD SSA SW39
5302.690.7402

The purpose of this fund is for the repayment of a 10-year loan associated with the construction of a new storm sewer from a closed depression, connection of a field tile and a new outlet storm pipe from the main flood route out of the subdivision. No maintenance funds are collected.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 5302 - Shirewood Farm SSA SW39						
REVENUES						
Department: 690 - Development						
	5302.690.000.30000	Property Taxes	\$ 110	\$ 110	\$ 110	\$ -
	5302.690.000.38000	Investment Income	\$ (4)	\$ -	\$ 10	\$ 10
		Department Total: 690 - Development	\$ 106	\$ 110	\$ 120	\$ 10
		REVENUES Total	\$ 106	\$ 110	\$ 120	\$ 10
EXPENSES						
Department: 690 - Development						
Sub-Department: 7402 - Shirewood Farm SSA SW39						
	5302.690.7402.52290	Repairs and Maint- Stormwater	\$ -	\$ 110	\$ 120	\$ 10
		Department Total: 690 - Development	\$ -	\$ 110	\$ 120	\$ 10
		EXPENSES Total	\$ -	\$ 110	\$ 120	\$ 10

OGDEN GARDENS SBA SW40
5303.690.7403

The purpose of this fund is for the repayment of a 10-year construction loan for a new storm sewer to drain multiple closed depressions and protect homes within the subdivision. Sufficient funds are available for emergency repairs therefore no additional maintenance funds are being collected at this time

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 5303 - Ogden Gardens SBA SW40						
REVENUES						
Department: 690 - Development						
	5303.690.000.38000	Investment Income	\$ (84)	\$ -	\$ 226	\$ 226
		Department Total: 690 - Development	\$ (84)	\$ -	\$ 226	\$ 226
		REVENUES Total	\$ (84)	\$ -	\$ 226	\$ 226
EXPENSES						
Department: 690 - Development						
		Sub-Department: 7403 - Ogden Gardens SBA SW40				
	5303.690.7403.89000	Addition to Fund Balance	\$ -	\$ -	\$ 226	\$ 226
		Department Total: 690 - Development	\$ -	\$ -	\$ 226	\$ 226
		EXPENSES Total	\$ -	\$ -	\$ 226	\$ 226

WILDWOOD WEST SBA SW41
5304.690.7404

The purpose of this fund is for the repayment of a 10-year construction loan for a new storm sewer and open channel construction outfall across Coombs Road into the Burnidge Forest Preserve, which included native planting 3-year maintenance. In 2014, a second project and loan was undertaken by a smaller section of the subdivision called Cody Court. The project involved the construction of a new storm sewer from Cody Court to the main pond. Maintenance funds are collected for the downstream channel sediment removal vac-truck costs.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 5304 - Wildwood West SBA SW41						
REVENUES						
Department: 690 - Development						
	5304.690.000.30000	Property Taxes	\$ 9,202	\$ 665	\$ 6,165	\$ 5,500
	5304.690.000.38000	Investment Income	\$ (266)	\$ -	\$ 579	\$ 579
		Department Total: 690 - Development	\$ 8,936	\$ 665	\$ 6,744	\$ 6,079
		REVENUES Total	\$ 8,936	\$ 665	\$ 6,744	\$ 6,079
EXPENSES						
Department: 690 - Development						
Sub-Department: 7404 - Wildwood West SBA SW41						
	5304.690.7404.52290	Repairs and Maint- Stormwater	\$ 1,450	\$ -	\$ 6,079	\$ 6,079
	5304.690.7404.99405	Transfer to Fund 405	\$ -	\$ 665	\$ 665	\$ -
		Department Total: 690 - Development	\$ 1,450	\$ 665	\$ 6,744	\$ 6,079
		EXPENSES Total	\$ 1,450	\$ 665	\$ 6,744	\$ 6,079

CHEVAL DESELLE VENETIAN SBA SW43
5306.690.7406

The purpose of this fund is for the repayment of a 10-year construction loan for the replacement of an existing drain tile from the closed depression in the subdivision. Maintenance fees are collected for minor repairs as necessary to the system.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 5306 - Cheval DeSelle Venetian SBA SW43						
REVENUES						
Department: 690 - Development						
	5306.690.000.30000	Property Taxes	\$ 2,058	\$ 2,200	\$ -	\$ (2,200)
	5306.690.000.38000	Investment Income	\$ 19	\$ -	\$ 81	\$ 81
		Department Total: 690 - Development	\$ 2,077	\$ 2,200	\$ 81	\$ (2,119)
		REVENUES Total	\$ 2,077	\$ 2,200	\$ 81	\$ (2,119)
EXPENSES						
Department: 690 - Development						
Sub-Department: 7406 - Cheval DeSelle Venetian SBA SW43						
	5306.690.7406.52290	Repairs and Maint- Stormwater	\$ -	\$ 2,200	\$ -	\$ (2,200)
	5306.690.7406.89000	Addition to Fund Balance	\$ -	\$ -	\$ 81	\$ 81
	5306.690.7406.99622	Transfer to Fund 622	\$ 5,282	\$ -	\$ -	\$ -
		Department Total: 690 - Development	\$ 5,282	\$ 2,200	\$ 81	\$ (2,119)
		EXPENSES Total	\$ 5,282	\$ 2,200	\$ 81	\$ (2,119)

PLANK ROAD ESTATES SBA SW45
5308.690.7408

The purpose of this fund is for the repayment of a 10-year construction loan for the replacement of an existing drain tile in the subdivision and connection to the new line for sump pump discharges to prevent recirculation. Maintenance fees were collected in 2017 due to a blockage in the line.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 5308 - Plank Road Estates SBA SW45						
REVENUES						
Department: 690 - Development						
	5308.690.000.30000	Property Taxes	\$ 1,775	\$ 1,575	\$ 1,575	\$ -
	5308.690.000.38000	Investment Income	\$ 6	\$ -	\$ 58	\$ 58
		Department Total: 690 - Development	\$ 1,781	\$ 1,575	\$ 1,633	\$ 58
		REVENUES Total	\$ 1,781	\$ 1,575	\$ 1,633	\$ 58
EXPENSES						
Department: 690 - Development						
Sub-Department: 7408 - Plank Road Estates SBA SW45						
	5308.690.7408.52290	Repairs and Maint- Stormwater	\$ -	\$ 1,575	\$ 1,575	\$ -
	5308.690.7408.89000	Addition to Fund Balance	\$ -	\$ -	\$ 58	\$ 58
	5308.690.7408.99622	Transfer to Fund 622	\$ 3,281	\$ -	\$ -	\$ -
		Department Total: 690 - Development	\$ 3,281	\$ 1,575	\$ 1,633	\$ 58
		EXPENSES Total	\$ 3,281	\$ 1,575	\$ 1,633	\$ 58

EXPOSITION VIEW SBA SW47 5310.690.7410

The purpose of this fund is for the repayment of a 10-year construction loan for the construction of a new storm sewer to the Tollway outlet and installation of new culverts and grading of ditches to alleviate flooding. Maintenance fees are levied to ensure sufficient funds are available to address emergency repairs as needed.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 5310 - Exposition View SBA SW47						
REVENUES						
Department: 690 - Development						
	5310.690.000.30000	Property Taxes	\$ 557	\$ 500	\$ 500	\$ -
	5310.690.000.38000	Investment Income	\$ 32	\$ -	\$ 28	\$ 28
		Department Total: 690 - Development	\$ 589	\$ 500	\$ 528	\$ 28
		REVENUES Total	\$ 589	\$ 500	\$ 528	\$ 28
EXPENSES						
Department: 690 - Development						
Sub-Department: 7410 - Exposition View SBA SW47						
	5310.690.7410.52290	Repairs and Maint- Stormwater	\$ -	\$ 500	\$ 500	\$ -
	5310.690.7410.89000	Addition to Fund Balance	\$ -	\$ -	\$ 28	\$ 28
	5310.690.7410.99622	Transfer to Fund 622	\$ 3,838	\$ -	\$ -	\$ -
		Department Total: 690 - Development	\$ 3,838	\$ 500	\$ 528	\$ 28
		EXPENSES Total	\$ 3,838	\$ 500	\$ 528	\$ 28

PASADENA DRIVE SBA SW48
5311.690.7411

The purpose of this fund is for the repayment of a 10-year construction loan for the construction of a new storm sewer to direct flood flows from under US 30 safely through the neighborhood to the outlet at Route 31. Maintenance fees are levied to ensure sufficient funds are available to address emergency repairs as needed.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 5311 - Pasadena Drive SBA SW48						
REVENUES						
Department: 690 - Development						
	5311.690.000.30000	Property Taxes	\$ 2,769	\$ 1,300	\$ 1,300	\$ -
	5311.690.000.38000	Investment Income	\$ (33)	\$ -	\$ 117	\$ 117
	5311.690.000.39900	Fund Balance Utilization	\$ -	\$ 2,572	\$ 2,455	\$ (117)
		Department Total: 690 - Development	\$ 2,736	\$ 3,872	\$ 3,872	\$ -
		REVENUES Total	\$ 2,736	\$ 3,872	\$ 3,872	\$ -
EXPENSES						
Department: 690 - Development						
Sub-Department: 7411 - Pasadena Drive SBA SW48						
	5311.690.7411.52290	Repairs and Maint- Stormwater	\$ -	\$ 1,300	\$ 1,300	\$ -
	5311.690.7411.99622	Transfer to Fund 622	\$ 2,532	\$ 2,572	\$ 2,572	\$ -
		Department Total: 690 - Development	\$ 2,532	\$ 3,872	\$ 3,872	\$ -
		EXPENSES Total	\$ 2,532	\$ 3,872	\$ 3,872	\$ -

TAMARA DITTMAN SBA SW50
5312.690.7412

The purpose of this fund is for the repayment of a 10-year construction loan for the replacement of an existing drain tile that outlets the detention basin of the Tamara Heights subdivision. No maintenance fees are levied.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 5312 - Tamara Dittman SBA SW 50						
REVENUES						
	Department: 690 - Development					
	5312.690.000.30000	Property Taxes	\$ -	\$ 1,215	\$ 1,215	\$ -
		Department Total: 690 - Development	\$ -	\$ 1,215	\$ 1,215	\$ -
		REVENUES Total	\$ -	\$ 1,215	\$ 1,215	\$ -
EXPENSES						
	Department: 690 - Development					
	Sub-Department: 7412 - Tamara Dittman SBA SW 50					
	5312.690.7412.99405	Transfer to Fund 405	\$ -	\$ 1,215	\$ 1,215	\$ -
		Department Total: 690 - Development	\$ -	\$ 1,215	\$ 1,215	\$ -
		EXPENSES Total	\$ -	\$ 1,215	\$ 1,215	\$ -

CHURCH MOLITOR SSA SA 52 5313.690.7413

This fund was established for the purpose of funding drainage improvements and their long term maintenance. It is funded by an annual tax levy.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 5313 - Church Molitor SSA SA 52						
REVENUES						
Department: 690 - Development						
	5313.690.000.30000	Property Taxes	\$ -	\$ 3,334	\$ 3,334	\$ -
	5313.690.000.38000	Investment Income	\$ 18	\$ -	\$ 1	\$ 1
		Department Total: 690 - Development	\$ 18	\$ 3,334	\$ 3,335	\$ 1
		REVENUES Total	\$ 18	\$ 3,334	\$ 3,335	\$ 1
EXPENSES						
Department: 690 - Development						
Sub-Department: 7413 - Church Molitor SSA SW 52						
	5313.690.7413.89000	Addition to Fund Balance	\$ -	\$ -	\$ 1	\$ 1
	5313.690.7413.99405	Transfer to Fund 405	\$ -	\$ 3,334	\$ 3,334	\$ -
		Department Total: 690 - Development	\$ -	\$ 3,334	\$ 3,335	\$ 1
		EXPENSES Total	\$ -	\$ 3,334	\$ 3,335	\$ 1

45W185 PLANK ROAD SSA SW 54
5314.690.7414

This fund was established for the purpose of resolving a stormwater violation. It is funded by an annual tax levy.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 5314 - 45W185 Plank Road SSA SW 54						
REVENUES						
Department: 690 - Development						
	5314.690.000.30000	Property Taxes	\$ 57	\$ 4,000	\$ 4,000	\$ -
	5314.690.000.38000	Investment Income	\$ (1)	\$ -	\$ 2	\$ 2
		Department Total: 690 - Development	\$ 56	\$ 4,000	\$ 4,002	\$ 2
		REVENUES Total	\$ 56	\$ 4,000	\$ 4,002	\$ 2
EXPENSES						
Department: 690 - Development						
Sub-Department: 7414 - SW-54 45W185 Plank Road						
	5314.690.7414.89000	Addition to Fund Balance	\$ -	\$ -	\$ 74	\$ 74
	5314.690.7414.99403	Transfer to Fund 403	\$ -	\$ 4,000	\$ 3,928	\$ (72)
		Department Total: 690 - Development	\$ -	\$ 4,000	\$ 4,002	\$ 2
		EXPENSES Total	\$ -	\$ 4,000	\$ 4,002	\$ 2

BOYER ROAD SSA
5315.690.7415

This fund was established for the purpose of providing services in the Boyer Road Special Service Area associated with the drainage costshare program.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 5315 - Boyer Road Special Service Area						
REVENUES						
Department: 690 - Development						
	5315.690.000.30000	Property Taxes	\$ -	\$ -	\$ 700	\$ 700
		Department Total: 690 - Development	\$ -	\$ -	\$ 700	\$ 700
		REVENUES Total	\$ -	\$ -	\$ 700	\$ 700
EXPENSES						
Department: 690 - Development						
Sub-Department: 7415 - Boyer Road Special Service Area						
	5315.690.7415.99405	Transfer to Fund 405	\$ -	\$ -	\$ 700	\$ 700
		Department Total: 690 - Development	\$ -	\$ -	\$ 700	\$ 700
		EXPENSES Total	\$ -	\$ -	\$ 700	\$ 700

PUBLIC BUILDING COMMISSION
601.760.764

The Public Building Commission Fund derived its original revenue from a separate property tax levy. The revenues were subsequently used for debt service of the County's capital leases. The PBC Bonds were paid off in fiscal year 2003. Therefore, the County will no longer levy for these bond payments.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 601 - Public Building Commission						
REVENUES						
Department: 760 - Debt Service						
	601.760.000.38000	Investment Income	\$ (14,243)	\$ 11,240	\$ 37,524	\$ 26,284
	601.760.000.39500	Transfer from Fund 500	\$ 75,000	\$ -	\$ -	\$ -
		Department Total: 760 - Debt Service	\$ 60,757	\$ 11,240	\$ 37,524	\$ 26,284
		REVENUES Total	\$ 60,757	\$ 11,240	\$ 37,524	\$ 26,284
EXPENSES						
Department: 760 - Debt Service						
Sub-Department: 764 - Public Building Commission						
	601.760.764.89000	Addition to Fund Balance	\$ -	\$ 11,240	\$ 37,524	\$ 26,284
		Department Total: 760 - Debt Service	\$ -	\$ 11,240	\$ 37,524	\$ 26,284
		EXPENSES Total	\$ -	\$ 11,240	\$ 37,524	\$ 26,284

CAPITAL IMPROVEMENT DEBT SERVICE 610.760.762

The Capital Improvement Debt Service Fund was established to account for all payments of principal and interest due on the County's General Obligation Limited Tax Bonds that are issued to fund the County's Capital Improvement Program. Bonds were most recently issued for this purpose in 2020. The County issued bonds in 2020 to fund the construction of a new building on the Judicial Center campus in St. Charles to accommodate the following purposes: the Coroner's office and morgue; Building Management's office and workshop; Sheriff's fleet management, repair and fueling; Sheriff's and Emergency Management's vehicle storage; County storage and expansion space; new salt dome; and Sheriff's impound lot.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 610 - Capital Improvement Debt Service						
REVENUES						
Department: 760 - Debt Service						
	610.760.000.38000	Investment Income	\$ -	\$ 3,540	\$ 3,540	\$ -
	610.760.000.39900	Fund Balance Utilization	\$ -	\$ 198,662	\$ 198,662	\$ -
		Department Total: 760 - Debt Service	\$ -	\$ 202,202	\$ 202,202	\$ -
		REVENUES Total	\$ -	\$ 202,202	\$ 202,202	\$ -
EXPENSES						
Department: 760 - Debt Service						
Sub-Department: 762 - Capital Improv Bond Debt Service						
	610.760.762.80020	Interest- Bonds	\$ 202,202	\$ 202,202	\$ 202,202	\$ -
		Department Total: 760 - Debt Service	\$ 202,202	\$ 202,202	\$ 202,202	\$ -
		EXPENSES Total	\$ 202,202	\$ 202,202	\$ 202,202	\$ -

MOTOR FUEL TAX DEBT SERVICE
620.760.760

The Motor Fuel Tax Debt Service fund accounts for all payments of principal and interest due on the County’s General Obligation Bonds (Alternate Revenue Source), Series 2001, the County’s General Obligation Refunding Bonds (Alternate Revenue Source), Series 2004, and the accumulation of debt service reserve transfers from the motor fuel tax allotments (Motor Fuel Tax Fund).

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 620 - Motor Fuel Tax Debt Service						
REVENUES						
Department: 760 - Debt Service						
	620.760.000.38000	Investment Income	\$ 3,090	\$ 3,000	\$ -	\$ (3,000)
		Department Total: 760 - Debt Service	\$ 3,090	\$ 3,000	\$ -	\$ (3,000)
		REVENUES Total	\$ 3,090	\$ 3,000	\$ -	\$ (3,000)
EXPENSES						
Department: 760 - Debt Service						
Sub-Department: 760 - Motor Fuel Tax Bond Debt Service						
	620.760.760.89000	Addition to Fund Balance	\$ -	\$ 3,000	\$ -	\$ (3,000)
	620.760.760.99302	Transfer to Fund 302	\$ 302,699	\$ -	\$ -	\$ -
		Department Total: 760 - Debt Service	\$ 302,699	\$ 3,000	\$ -	\$ (3,000)
		EXPENSES Total	\$ 302,699	\$ 3,000	\$ -	\$ (3,000)

TRANSIT SALES TAX DEBT SERVICE 621.760.765

The Transit Sales Tax Debt Service fund accounts for all payments of principal and interest due on the County's General Obligation Alternate Bonds (Regional Transportation Authority Sales Tax Alternate Revenue Source), Series 2009A, the County's Taxable General Obligation Alternate Bonds (Regional Transportation Authority Sales Tax Alternate Revenue Source) Series 2009B, and the accumulation of debt service reserve transfers from the RTA Sales Tax allotments (Transportation Sales Tax Fund).

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 621 - Transit Sales Tax Debt Service						
REVENUES						
Department: 760 - Debt Service						
	621.760.000.38000	Investment Income	\$ 1,789	\$ 1,750	\$ -	\$ (1,750)
		Department Total: 760 - Debt Service	\$ 1,789	\$ 1,750	\$ -	\$ (1,750)
		REVENUES Total	\$ 1,789	\$ 1,750	\$ -	\$ (1,750)
EXPENSES						
Department: 760 - Debt Service						
Sub-Department: 765 - Transit Sales Tax Debt Service						
	621.760.765.89000	Addition to Fund Balance	\$ -	\$ 1,750	\$ -	\$ (1,750)
	621.760.765.99305	Transfer to Fund 305	\$ 174,715	\$ -	\$ -	\$ -
		Department Total: 760 - Debt Service	\$ 174,715	\$ 1,750	\$ -	\$ (1,750)
		EXPENSES Total	\$ 174,715	\$ 1,750	\$ -	\$ (1,750)

RECOVERY ZONE BOND DEBT SERVICE 622.760.766

The Recovery Zone Bond Debt Service fund accounts for all payments of principal and interest due on the County's Taxable General Obligation Alternate Bonds (Riverboat Revenue Alternate Revenue Source), Series 2010, and the accumulation of debt service reserve transfers from Riverboat proceeds (Grand Victoria Casino Elgin Fund).

G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 622 - Recovery Zone Bond Debt Service					
REVENUES					
Department: 760 - Debt Service					
622.760.000.37540	BAB/RZB Interest Reimbursement	\$ 22,004	\$ 22,004	\$ 22,004	\$ -
622.760.000.37560	Loan Reimbursement	\$ 35,205	\$ 100,611	\$ 100,611	\$ -
622.760.000.38000	Investment Income	\$ (12,823)	\$ 10,000	\$ 36,048	\$ 26,048
622.760.000.395306	Transfer from Fund 5306	\$ 5,282	\$ -	\$ -	\$ -
622.760.000.395308	Transfer from Fund 5308	\$ 3,281	\$ -	\$ -	\$ -
622.760.000.395310	Transfer from Fund 5310	\$ 3,838	\$ -	\$ -	\$ -
622.760.000.395311	Transfer from Fund 5311	\$ 2,532	\$ 2,572	\$ 2,572	\$ -
	Department Total: 760 - Debt Service	\$ 59,319	\$ 135,187	\$ 161,235	\$ 26,048
	REVENUES Total	\$ 59,319	\$ 135,187	\$ 161,235	\$ 26,048
EXPENSES					
Department: 760 - Debt Service					
Sub-Department: 766 - Recovery Zone Bond Debt Service					
622.760.766.50510	Debt Administration Cost	\$ 550	\$ 550	\$ 550	\$ -
622.760.766.80000	Bond Principal	\$ 70,000	\$ 75,000	\$ 80,000	\$ 5,000
622.760.766.80020	Interest- Bonds	\$ 51,853	\$ 47,684	\$ 43,228	\$ (4,456)
622.760.766.89010	Addition to Fund Balance - Encumbered	\$ -	\$ 11,953	\$ 37,457	\$ 25,504
	Department Total: 760 - Debt Service	\$ 122,403	\$ 135,187	\$ 161,235	\$ 26,048
	EXPENSES Total	\$ 122,403	\$ 135,187	\$ 161,235	\$ 26,048

JJC/AJC REFUNDING DEBT SERVICE 623.760.767

The JJC/AJC Refunding Debt Service Fund was originally established to account for all payments of principal and interest due on the County's General Obligation Bonds (Alternate Revenue Source), Series 2013, that were issued to refund the original bonds issued for the Juvenile Justice Center and Adult Justice Center construction (Series 2002 bonds, and Series 2005 and Series 2006 Debt Certificates). The Series 2013 bonds were refunded in 2021 through the issuance of the County's General Obligation Bonds (Alternate Revenue Source), Series 2021, for which all payments of principal and interest due are being accounted for in this fund.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 623 - JJC/AJC Refunding Debt Service						
REVENUES						
Department: 760 - Debt Service						
	623.760.000.38000	Investment Income	\$ 28,523	\$ 34,350	\$ 116,578	\$ 82,228
	623.760.000.39001	Transfer from Fund 001	\$ 2,941,742	\$ 3,041,771	\$ 3,041,771	\$ -
		Department Total: 760 - Debt Service	\$ 2,970,265	\$ 3,076,121	\$ 3,158,349	\$ 82,228
		REVENUES Total	\$ 2,970,265	\$ 3,076,121	\$ 3,158,349	\$ 82,228
EXPENSES						
Department: 760 - Debt Service						
Sub-Department: 767 - JJC/AJC Refunding Debt Service						
	623.760.767.50510	Debt Administration Cost	\$ -	\$ 550	\$ 550	\$ -
	623.760.767.80000	Bond Principal	\$ 2,620,000	\$ 2,900,000	\$ 3,015,000	\$ 115,000
	623.760.767.80020	Interest- Bonds	\$ 197,506	\$ 31,847	\$ 20,742	\$ (11,105)
	623.760.767.80500	Debt Service Requirement	\$ -	\$ 143,724	\$ 122,057	\$ (21,667)
		Department Total: 760 - Debt Service	\$ 2,817,506	\$ 3,076,121	\$ 3,158,349	\$ 82,228
		EXPENSES Total	\$ 2,817,506	\$ 3,076,121	\$ 3,158,349	\$ 82,228

LONGMEADOW DEBT SERVICE 624.760.768

The Longmeadow Debt Service Fund will account for all payments of principal and interest due on the Longmeadow Bond, which was issued in early Fiscal Year 2019.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 624 - Longmeadow Debt Service						
REVENUES						
Department: 760 - Debt Service						
	624.760.000.38000	Investment Income	\$ -	\$ 3,700	\$ 3,700	\$ -
	624.760.000.39305	Transfer from Fund 305	\$ 963,995	\$ 1,733,269	\$ 1,719,769	\$ (13,500)
	624.760.000.39515	Transfer from Fund 515	\$ -	\$ 18,082,000	\$ -	\$ (18,082,000)
	624.760.000.39900	Fund Balance Utilization	\$ -	\$ -	\$ 71,415	\$ 71,415
		Department Total: 760 - Debt Service	\$ 963,995	\$ 19,818,969	\$ 1,794,884	\$ (18,024,085)
		REVENUES Total	\$ 963,995	\$ 19,818,969	\$ 1,794,884	\$ (18,024,085)
EXPENSES						
Department: 760 - Debt Service						
Sub-Department: 768 - Longmeadow Debt Service						
	624.760.768.80000	Bond Principal	\$ -	\$ 510,000	\$ 540,000	\$ 30,000
	624.760.768.80020	Interest- Bonds	\$ -	\$ 1,151,853	\$ 1,179,768	\$ 27,915
	624.760.768.80500	Debt Service Requirement	\$ -	\$ 18,157,116	\$ 75,116	\$ (18,082,000)
		Department Total: 760 - Debt Service	\$ -	\$ 19,818,969	\$ 1,794,884	\$ (18,024,085)
		EXPENSES Total	\$ -	\$ 19,818,969	\$ 1,794,884	\$ (18,024,085)

LONGMEADOW DEBT SERVICE – CAPITALIZED INTEREST 625.760.769

The Longmeadow Debt Service – Capitalized Interest Fund was established by the Longmeadow Toll Bridge Trust Indenture related to the Toll Bridge Revenue Bonds Series 2018, which were issued on December 4, 2018. Principal proceeds in the amount of \$4,357,098.31 from the Toll Bridge Revenue Bond issue were initially deposited into this fund for the purpose of paying the interest on the bond issue while the toll bridge is being constructed. The amount of proceeds deposited into this fund are sufficient to pay the interest on the Toll Bridge Revenue Bonds through July 1, 2022. After July 1, 2022, this fund was depleted, aside from a small amount of accumulated interest. If the toll revenue from the bridge is not sufficient to pay the debt service on the Toll Bridge Revenue Bonds going forward, RTA Sales Tax revenue will be used. The cash in this fund is held by a trustee, and the interest payments on the Toll Bridge Revenue Bonds are paid by the trustee.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 625 - Longmeadow Debt Srv - Cap Int						
REVENUES						
Department: 760 - Debt Service						
	625.760.000.38000	Investment Income	\$ 8,179	\$ -	\$ -	\$ -
	625.760.000.39900	Fund Balance Utilization	\$ -	\$ 54,168	\$ 54,168	\$ -
		Department Total: 760 - Debt Service	\$ 8,179	\$ 54,168	\$ 54,168	\$ -
		REVENUES Total	\$ 8,179	\$ 54,168	\$ 54,168	\$ -
EXPENSES						
Department: 760 - Debt Service						
Sub-Department: 769 - Longmeadow Capitalized Interest						
	625.760.769.80020	Interest- Bonds	\$ 1,218,769	\$ 54,168	\$ 54,168	\$ -
		Department Total: 760 - Debt Service	\$ 1,218,769	\$ 54,168	\$ 54,168	\$ -
		EXPENSES Total	\$ 1,218,769	\$ 54,168	\$ 54,168	\$ -

ENTERPRISE SURCHARGE 650.670.670

The mission of the Division of Environmental and Water Resources is to develop, evaluate, and implement programs to protect the health, safety and welfare of our residents and the environment. These programs include the Countywide Stormwater Management Program, the Recycling and Waste Recovery Program, Energy and Resource Conservation Programs, and other environmental activities and special projects.

The mission of the Recycling Program is to provide, to the public and to the county, opportunities for recycling and landfill diversion through recycling programs for electronics, hazardous materials, and other hard to recycle materials as well as through promotion of composting. The Recycling Program, in addition to drawing from the landfill surcharge fund, is supported by revenues associated with hauler licensing, hauler franchising for the Mill Creek SSA, HHW program municipal payments and Riverboat grant funds.

The mission of the Sustainability Program is to improve Kane County’s environmental, economic, and social sustainability through education, accessibility to alternative and renewable energy, and improvements to facilities and County operations, while simultaneously promoting community wellness and sustainable habits.

2023 PROJECT RECAP	CONTINUING	COMPLETED
Monitored post-closure activity at Settlers Hill Landfill	X	
Continued to promote the measures in the Kane County Solid Waste Plan, and implemented the new 2020 Update recommendations	X	
Maintained Recycling Centers and continued to conduct convenient collection programs for electronics equipment, books, textiles, and additional items as feasible	X	
Continued to expand and improve opportunities for recycling and reuse of other hard-to-recycle materials	X	
Continued to improve opportunities for recycling and disposal of hazardous materials	X	
Published and distributed the 2023 Kane County Recycles Green Guide		X
Maintained the existing recycling program in County facilities, and provided environmental expertise in support of other offices/departments within the County	X	
Provided services as required to support landscape waste burning regulations	X	
Conducted waste hauler licensing and collected weight and diversion reports	X	
Continued to facilitate the sale of compost bins to public	X	
Continued to maintain and expand the Kane County Recycles webpage	X	
Implemented key action items from the Kane County Operational Sustainability Plan, such as green fleet improvements, Sustain Kane employee training/educational events, etc Updated Kane County Operational Sustainability Plan	X	
Submitted US Green Building Council LEED for Cities and Communities certification, achieved by: compiling data for certification, implementing required sustainability policies and programs, and continuing LEED program implementation post-certification	X	
Compiled data and reported on county-wide progress toward sustainability goals to the County Board and staff	X	

ENTERPRISE SURCHARGE
650.670.670

Identified and sought funding opportunities to improve energy and water efficiency at Kane County facilities	X	
Continued exploring renewable energy opportunities for Kane County government	X	
Provided outreach and education on Environmental Division programs to partner organizations and County residents through special events, Kane County Connects, and other local media resources	X	
Maintained and updated the Division of Environmental and Water Resources and the Recycling pages on the County website, providing access to up-to-date information on all Division programs	X	

KEY PERFORMANCE MEASURES	2022	2023
Number of copies of “Kane County Recycles” distributed	20,000	20,000
Number of downloads of the “Kane County Recycles” pdf	2,000	2,000
Number of County-sponsored recycling collection events held	10	5
Number of people reached through recycling and sustainability public outreach events (presentations, online presentations, interviews)	437	20,000 (est)
Number of vehicles served through Recycling Centers and events (collecting electronics, clothing, cardboard, books, scrap metal)	12,225	13,000
Number of households served by hazardous waste program	3,730	3,000
Number of requests from public for recycling information	2,000	2,000
Number of Compost bins sold	59	26
Number of new businesses and/or multi-family dwellings that are recycling due to enforcement of the Commercial Recycling Ordinance	4	3

2024 GOALS AND OBJECTIVES

- Monitor post-closure activities at Settlers Hill Landfill.
- Continue to promote the measures in the Kane County Solid Waste Plan, and implement the 2020 Update recommendations.
- Maintain Recycling Centers and continue to conduct convenient collection programs for electronics equipment, books, textiles, and additional items as feasible.
- Continue to expand and improve opportunities for recycling and reuse of other hard-to-recycle materials.
- Continue to improve opportunities for recycling and disposal of hazardous materials.
- Publish and distribute the 2024 Kane County Recycles Green Guide.
- Maintain the existing recycling program in County facilities, and provide environmental expertise in support of other offices/departments within the County.
- Provide services as required to support landscape waste burning regulations.
- Conduct waste hauler licensing and collect weight and diversion reports.
- Continue to manage the sale of compost bins to public.
- Work with IT to complete redesign and reorganization of Recycling Program website.
- Work with regional partners on a Recycling Education and Outreach campaign for the Chicago Metro Area funded by the U.S. EPA REO grants program.

ENTERPRISE SURCHARGE
650.670.670

- Implement key action items from the Kane County Operational Sustainability Plan, such as green fleet improvements, Sustain Kane employee training/educational events, etc. Update Kane County Operational Sustainability Plan.

- Submit US Green Building Council LEED for Cities and Communities certification, achieved by: compiling data for certification, implementing required sustainability policies and programs, and continuing LEED program implementation post-certification.
- Compile data and report on county-wide progress toward sustainability goals to the County Board and staff.
- Identify and seek funding opportunities to improve energy and water efficiency at Kane County facilities.
- Continue exploring renewable energy opportunities for Kane County government.
- Provide outreach and education on Environmental Division programs to partner organizations and County residents through special events, Kane County Connects, and other local media resources.
- Maintain and update the Division of Environmental and Water Resources and the Recycling pages on the County website, providing access to up-to-date information on all Division programs.

POSITION SUMMARY			
Category	FY 2022	FY 2023	Projected 2024
Full Time Regular	0.66	0.34	0.34
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	.66	0.34	0.34

*Other: Elected Officials, Per Diem, Commissioners

ENTERPRISE SURCHARGE

650.670.670

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 650 - Enterprise Surcharge						
REVENUES						
Department: 670 - Environmental Management						
	650.670.000.34690	Hauling Fees	\$ 20,575	\$ 16,000	\$ 16,000	\$ -
	650.670.000.34715	Franchise Fee	\$ 10,000	\$ 10,200	\$ 10,200	\$ -
	650.670.000.35405	Electric Vehicle Charging Station Fee	\$ 1,091	\$ 500	\$ 500	\$ -
	650.670.000.37270	House Hazard Waste Reimbursement	\$ 71,830	\$ 73,780	\$ 73,780	\$ -
	650.670.000.38000	Investment Income	\$ (62,612)	\$ 21,016	\$ 169,876	\$ 148,860
	650.670.000.38900	Miscellaneous Other	\$ 250	\$ -	\$ -	\$ -
	650.670.000.39120	Transfer from Fund 120	\$ 61,000	\$ 86,500	\$ 79,825	\$ (6,675)
	650.670.000.39900	Fund Balance Utilization	\$ -	\$ 15,467	\$ -	\$ (15,467)
	Department Total: 670 - Environmental Management		\$ 102,134	\$ 223,463	\$ 350,181	\$ 126,718
	REVENUES Total		\$ 102,134	\$ 223,463	\$ 350,181	\$ 126,718
EXPENSES						
Department: 670 - Environmental Management						
Sub-Department: 670 - Enterprise Surcharge						
	650.670.670.40000	Salaries and Wages	\$ 51,899	\$ 22,178	\$ 22,763	\$ 585
	650.670.670.40002	Non-Union Wage Increase	\$ -	\$ 667	\$ 1	\$ (666)
	650.670.670.40003	Cost of Living Increase	\$ -	\$ -	\$ 683	\$ 683
	650.670.670.45000	Healthcare Contribution	\$ 10,148	\$ 6,188	\$ 6,188	\$ -
	650.670.670.45010	Dental Contribution	\$ 49	\$ -	\$ 473	\$ 473
	650.670.670.45100	FICA/SS Contribution	\$ 3,954	\$ 1,748	\$ 1,794	\$ 46
	650.670.670.45200	IMRF Contribution	\$ 3,529	\$ 1,177	\$ 1,074	\$ (103)
	650.670.670.50140	Engineering Services	\$ 1,300	\$ 15,000	\$ 15,000	\$ -
	650.670.670.50150	Contractual/Consulting Services	\$ 82,067	\$ 121,780	\$ 120,280	\$ (1,500)
	650.670.670.50590	Professional Services	\$ 19,914	\$ 26,500	\$ 22,500	\$ (4,000)
	650.670.670.50660	Electric Vehicle Services	\$ 1,540	\$ 1,000	\$ 1,000	\$ -
	650.670.670.52230	Repairs and Maint- Vehicles	\$ 1,096	\$ 500	\$ 500	\$ -
	650.670.670.53000	Liability Insurance	\$ 1,171	\$ 668	\$ 667	\$ (1)
	650.670.670.53010	Workers Compensation	\$ 1,413	\$ 508	\$ 507	\$ (1)
	650.670.670.53020	Unemployment Claims	\$ 36	\$ 10	\$ 9	\$ (1)
	650.670.670.53060	General Printing	\$ 5,288	\$ 2,500	\$ 6,500	\$ 4,000
	650.670.670.53100	Conferences and Meetings	\$ 831	\$ 1,350	\$ 2,600	\$ 1,250
	650.670.670.53120	Employee Mileage Expense	\$ -	\$ 250	\$ 250	\$ -
	650.670.670.53130	General Association Dues	\$ 1,423	\$ 1,650	\$ 2,225	\$ 575
	650.670.670.60000	Office Supplies	\$ 938	\$ 600	\$ 600	\$ -
	650.670.670.60010	Operating Supplies	\$ 8,569	\$ 12,875	\$ 12,875	\$ -
	650.670.670.60040	Postage	\$ 2,354	\$ 1,500	\$ 2,500	\$ 1,000
	650.670.670.60050	Books and Subscriptions	\$ -	\$ 150	\$ 150	\$ -
	650.670.670.63040	Fuel- Vehicles	\$ 66	\$ 500	\$ 500	\$ -
	650.670.670.64000	Telephone	\$ 283	\$ 2,300	\$ 2,300	\$ -
	650.670.670.89000	Addition to Fund Balance	\$ -	\$ -	\$ 125,232	\$ 125,232
	650.670.670.99001	Transfer to Fund 001	\$ 1,788	\$ 1,864	\$ 1,010	\$ (854)
	Department Total: 670 - Environmental Management		\$ 199,658	\$ 223,463	\$ 350,181	\$ 126,718
	EXPENSES Total		\$ 199,658	\$ 223,463	\$ 350,181	\$ 126,718

HEALTH INSURANCE FUND

652.800.814 – 652.800.820

The Health Insurance Fund is an internal service fund used to account for the cost of providing health, dental, life and vision insurance to County employees and their dependents. The fund was established in 2014 when the County adopted a self-insured health insurance plan. The revenue collected by the Health Insurance Fund represents reimbursements for the budgeted cost of insurance from both the County and its employees. On average, the County contributes 83% and employees contribute 17%. The fund's expenditures represent the cost of premiums for health, dental, life, and vision insurance, as well as administrative fees. The difference between the actual cost of insurance and contributions is subsidized from the Health Insurance fund balance (reserve), which in turn may be replenished by transfers of excess revenue over expenditures from the General Fund. A Medical Expense Reimbursement Plan (MERP) was implemented in 2017, which reimburses employees who opt out of County insurance for their out-of-pocket costs and the difference in premium between what their insurance contribution had been and the cost to the spouse for having added the employee to the spouse's insurance. The FICA tax associated with the MERP premium reimbursement is charged to this fund.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 652 - Health Insurance Fund						
REVENUES						
Department: 800 - Other- Countywide Expenses						
	652.800.000.38000	Investment Income	\$ (89,645)	\$ 72,500	\$ 236,580	\$ 164,080
	652.800.000.38900	Miscellaneous Other	\$ 17,880	\$ -	\$ -	\$ -
	652.800.000.38910	Healthcare Employer Portion	\$ 13,116,149	\$ 18,503,558	\$ 17,775,023	\$ (728,535)
	652.800.000.38915	Dental Employer Portion	\$ 425,507	\$ 512,665	\$ 544,364	\$ 31,699
	652.800.000.38920	Healthcare Employee Portion	\$ 3,197,317	\$ 3,739,704	\$ 3,589,076	\$ (150,628)
	652.800.000.38921	Dental Employee Portion	\$ 281,567	\$ 325,989	\$ 346,146	\$ 20,157
	652.800.000.38927	MERP Employer Portion	\$ 998,731	\$ 973,700	\$ 973,700	\$ -
	652.800.000.38930	Retiree Payments	\$ 609,359	\$ 580,000	\$ 580,000	\$ -
	652.800.000.38935	Retiree Payments - Dental	\$ 2,615	\$ 32,000	\$ 32,000	\$ -
	652.800.000.38940	Cobra Payments	\$ 47,684	\$ -	\$ -	\$ -
	652.800.000.38945	Cobra Payments - Dental	\$ 2,696	\$ -	\$ -	\$ -
	652.800.000.39900	Fund Balance Utilization	\$ -	\$ 53,187	\$ -	\$ (53,187)
	Department Total: 800 - Other- Countywide Expenses		\$ 18,609,860	\$ 24,793,303	\$ 24,076,889	\$ (716,414)
		REVENUES Total	\$ 18,609,860	\$ 24,793,303	\$ 24,076,889	\$ (716,414)
EXPENSES						
Department: 800 - Other- Countywide Expenses						
Sub-Department: 814 - Health Insurance General						
	652.800.814.45100	FICA/SS Contribution	\$ 4,202	\$ 7,876	\$ 8,000	\$ 124
	652.800.814.45200	IMRF Contribution	\$ -	\$ 2,429	\$ -	\$ (2,429)
	652.800.814.50150	Contractual/Consulting Services	\$ 114,000	\$ 118,000	\$ 122,000	\$ 4,000
	652.800.814.50520	Healthcare Admin Services	\$ 11,244	\$ -	\$ -	\$ -
	652.800.814.53005	Healthcare - Stop Loss Insurance	\$ (624,786)	\$ -	\$ -	\$ -
	652.800.814.53038	Healthcare - Vision Insurance	\$ 74,975	\$ 91,801	\$ 95,000	\$ 3,199
	652.800.814.53039	Affordable Care Act Fee	\$ 3,210	\$ -	\$ -	\$ -
	652.800.814.53300	Healthcare - Health Insurance	\$ 23,031	\$ 22,650,274	\$ 21,764,210	\$ (886,064)
	652.800.814.53310	Healthcare - Dental Insurance	\$ 732,083	\$ 870,654	\$ 922,510	\$ 51,856
	652.800.814.53320	Healthcare - Life Insurance	\$ 42,029	\$ 36,298	\$ 40,000	\$ 3,702
	652.800.814.53330	Healthcare - Medical Expense Reimbursement	\$ 331,406	\$ 712,315	\$ 712,315	\$ -
	652.800.814.53340	Healthcare - Medical Premium Reimbursement	\$ 55,424	\$ 55,795	\$ 60,000	\$ 4,205
	652.800.814.53350	Healthcare - MERP Shared Savings	\$ 14,316	\$ 200,711	\$ 200,711	\$ -
	652.800.814.53381	Healthcare - Wellness Refunds	\$ -	\$ 47,150	\$ -	\$ (47,150)
	652.800.814.53385	Financial Wellness	\$ 7,500	\$ -	\$ -	\$ -
	652.800.814.89000	Addition to Fund Balance	\$ -	\$ -	\$ 152,143	\$ 152,143
	Sub-Department Total: 814 - Health Insurance General		\$ 788,635	\$ 24,793,303	\$ 24,076,889	\$ (716,414)
Sub-Department: 817 - Health Insurance PPO						
	652.800.817.53005	Healthcare - Stop Loss Insurance	\$ 505,541	\$ -	\$ -	\$ -
	652.800.817.53031	Self Insured Healthcare Claims	\$ 6,180,965	\$ -	\$ -	\$ -
	652.800.817.53032	Self Insured Healthcare Claims Administration	\$ 218,379	\$ -	\$ -	\$ -
	652.800.817.53033	Healthcare Facility Access Fee	\$ 76,025	\$ -	\$ -	\$ -
	652.800.817.53037	Healthcare Credits	\$ (260,803)	\$ -	\$ -	\$ -
	Sub-Department Total: 817 - Health Insurance PPO		\$ 6,720,108	\$ -	\$ -	\$ -
Sub-Department: 818 - Health Insurance HMO						
	652.800.818.53005	Healthcare - Stop Loss Insurance	\$ 462,946	\$ -	\$ -	\$ -
	652.800.818.53031	Self Insured Healthcare Claims	\$ 6,714,631	\$ -	\$ -	\$ -
	652.800.818.53032	Self Insured Healthcare Claims Administration	\$ 394,430	\$ -	\$ -	\$ -
	652.800.818.53034	Healthcare HMO Managed Care Fee	\$ 92,087	\$ -	\$ -	\$ -
	652.800.818.53035	Healthcare Physician Services Fee	\$ 2,658,797	\$ -	\$ -	\$ -
	652.800.818.53037	Healthcare Credits	\$ (497,551)	\$ -	\$ -	\$ -
	Sub-Department Total: 818 - Health Insurance HMO		\$ 9,825,340	\$ -	\$ -	\$ -
Sub-Department: 820 - Medicare Eligible Retirees						
	652.800.820.53300	Healthcare - Health Insurance	\$ 106,764	\$ -	\$ -	\$ -
	Sub-Department Total: 820 - Medicare Eligible Retirees		\$ 106,764	\$ -	\$ -	\$ -
	Department Total: 800 - Other- Countywide Expenses		\$ 17,440,846	\$ 24,793,303	\$ 24,076,889	\$ (716,414)
		EXPENSES Total	\$ 17,440,846	\$ 24,793,303	\$ 24,076,889	\$ (716,414)

WORKING CASH 660.900.910

In each County in Illinois with a population of less than 1,000,000 inhabitants, a working cash fund may be created, set apart, maintained, and administered in the manner prescribed by Statute. This is to enable the County to have sufficient money in its Treasury at all times to meet demands for ordinary and necessary expenditures for general corporate purposes.

The Working Cash Fund is considered a Permanent Fund.

	G/L Account Number	Account Description	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget	Difference 2024 Adopted - 2023 Amended
Fund: 660 - Working Cash						
REVENUES						
Department: 900 - Contingency						
	660.900.000.38000	Investment Income	\$ (41,857)	\$ 33,800	\$ 112,829	\$ 79,029
		Department Total: 900 - Contingency	\$ (41,857)	\$ 33,800	\$ 112,829	\$ 79,029
		REVENUES Total	\$ (41,857)	\$ 33,800	\$ 112,829	\$ 79,029
EXPENSES						
Department: 900 - Contingency						
Sub-Department: 910 - Working Cash						
	660.900.910.89000	Addition to Fund Balance	\$ -	\$ 33,800	\$ 112,829	\$ 79,029
		Department Total: 900 - Contingency	\$ -	\$ 33,800	\$ 112,829	\$ 79,029
		EXPENSES Total	\$ -	\$ 33,800	\$ 112,829	\$ 79,029





Glossary

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GLOSSARY

ACCOUNT CLASSIFICATION

Detailed revenue and expenditures line items are grouped together into categories. Revenue account classifications include: Property Taxes, Other Taxes, Licenses and Permits, Grants, Charges for Services (fees), Fines, Reimbursements, Interest Revenue, and Other. Expenditure classifications include: Personnel Services- Salaries and Wages, Personnel Services- Employee Benefits, Contractual Services, Commodities, Capital, Debt Services, and Contingency and Other.

ACCRUAL ACCOUNTING

The recognition of revenue when earned or expenses when incurred regardless of when cash is received or disbursed.

ACTUAL

The actual figures in the budget document are year-end actual totals for that fiscal year.

ADDITION TO FUND BALANCE ACCOUNT

A budgetary account used to estimate the excess of revenues over expenditures to be closed to fund balance at the end of a fiscal year.

ADOPTED

The adopted budget figures in the budget document for the upcoming fiscal year include anticipated revenues and expenditure estimates. The 2024 Budget was adopted by the County Board on November 21, 2023, by Ordinance number 23-474.

AMENDED

The amended budget figures in the budget document for the current fiscal year include the total of the Adopted Budget plus any budget amendments throughout the year at the time the budget document was produced.

APPROPRIATION

Authorization granted by the County Board to make expenditures and to incur obligations for specific purposes, usually limited in amount.

APPROPRIATION ORDINANCE

The ordinance adopted by the County Board establishing the legal authority to obligate and expend resources.

BOND

A written promise to pay a specified sum of money, called principal, at a specified maturity date along with periodic interest paid at a specified percentage of the outstanding principal. A bond is usually used for long-term debt.

BUDGET

The budget figures in the budget document denote the officially approved expenditure ceilings and revenue estimates under which the County and its departments operate.

GLOSSARY

CAPITAL BUDGET

A budget of anticipated capital expenditures, enacted with the Adopted Budget, which includes both operating and capital budgets.

CAPITAL PROJECT FUNDS

Financial resources used for all major general County construction projects other than Enterprise Fund construction.

CAPITAL OUTLAYS

Expenditures that result in the acquisition of or addition of fixed assets.

COMMODITIES

Expenditures of articles and supplies consumed during normal operations, including, but not limited to, office supplies, operating supplies, books and subscriptions, uniforms and accessories, and utilities.

CONTINGENCY

Is a budget for emergency expenditures that may be needed throughout the upcoming fiscal year. Per the Financial Policies, the General Fund is required to budget 2% of operating expenditures in its Contingency line item, not to exceed funds for one year of expenditures. In the event of declining Equalized Assessed Valuation (EAV), the Finance Committee may recommend lowering the contingency account to an amount less than the 2% minimum requirement.

CONTRACTUAL SERVICES

Expenditures for services rendered to the County by outside agencies, including, but not limited to, mileage expense, association dues, and repairs and maintenance expense.

DEBT SERVICE

The annual payment of principal, interest and handling charges on the County's bonded indebtedness.

DEBT SERVICE FUNDS

Funds established to finance and account for the payment of interest and principal on all long-term debt.

DEPARTMENT / OFFICE

A major organizational unit of the County which has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

ENTERPRISE FUNDS

Accounts for operations financed and operated in a manner similar to the private sector, which also uses the accrual basis of accounting.

GLOSSARY

EQUALIZED ASSESSED VALUATION (EAV)

The assessed value multiplied by the State equalized factor to yield the value of property from which the property tax rate is calculated after deducting exemptions and the value of tax increment financing districts and enterprise zones.

EXPENDITURES

Charges incurred, whether paid or unpaid, resulting from the delivery of goods and services.

EXPENDITURE SUMMARY

Expenditures summarized from individual line items into larger or smaller groups providing useful analysis. Groups may include: Fund, Classification, Functional Area, Department and Sub-Department.

FISCAL YEAR

Any consecutive twelve (12) month period designated as the budget year. The County's budget year begins December 1 and ends November 30 of the following calendar year.

FIXED ASSET

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements, machinery, and equipment over the amount of (\$10,000) ten-thousand dollars.

FUND (ACCOUNTING)

A fund is the basic accounting unit; it is a self-balancing accounting entity with revenues and expenditures that are segregated for the purpose of carrying out specific programs in accordance with County policies and certain applicable State and Federal laws.

FUND BALANCE UTILIZATION ACCOUNT

A budgetary account used to estimate the excess of expenditures over revenues to be closed to fund balance at the end of a fiscal year.

GENERAL (CORPORATE) FUND

The general fund serves as the chief operating fund for the County. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

GLOSSARY

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES—(GAAP)

GAAP is the uniform minimum standard of and guidelines for financial accounting and reporting. They govern the form and the content of the basic financial statements of the County. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practice at a particular time, and detailed practices and procedures. GAAP provides the standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is NCGA (National Council on Governmental Accounting) Statement 1. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from and much broader than the objectives of business enterprise GAAP financial report

GENERAL OBLIGATION BONDS

General obligation bonds are secured by the unconditional pledge of the County to repay them from taxes and/or other general revenues.

GOALS

A broad overview result to be achieved to eliminate a problem or meet a need.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD—(GASB)

An independent, non-profit agency responsible for the promulgation of accounting and financial reporting procedures for governmental entities.

GOVERNMENTAL FUNDS

A group of funds that uses tax money to support their activities. There are several types of governmental funds the County currently uses: the General (Corporate) Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, and Permanent Funds.

GRANT

A giving of funds for a specific purpose.

ILLINOIS MUNICIPAL RETIREMENT FUND—(IMRF)

The retirement system established for public employees in the State of Illinois.

IMPACT FEES

Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

INTER-FUND TRANSFER

Transfers made from one fund to another to reimburse or pay for specific services rendered or to more generally support the activities of another fund.

GLOSSARY

INTERNAL SERVICE FUND

Accounts for goods and services provided to other funds, departments or agencies of the primary government and its component units on a cost-reimbursement basis.

KEY PERFORMANCE MEASURES

Measurements that are collected to show the means by which individual department's goals and objectives are maintained or attained.

LINE ITEM / ACCOUNT NUMBER

A specific item defined by detail in a unique name and account in the financial records. Revenue and expenditure budgets are reviewed, anticipated, and appropriated at this level.

MISSION

A broad statement of the overall goal or purpose assigned to a particular department, fund or the County.

MODIFIED ACCRUAL ACCOUNTING

The basis of accounting under which revenues are recorded when they become both measurable and available to finance expenditures of the current fiscal year. Expenditures are recorded when the related fund liability is incurred, except for compensated absences that are not expected to be liquidated with expendable resources, and debt service on long term debt.

MOTOR FUEL TAX

Motor Fuel Taxes are distributed on a per capita basis, as a percentage based on the collection of motor fuel sold throughout the state.

OBJECTIVES

A statement describing the current services and functions a department or fund performs on an ongoing basis.

OPERATING BUDGET

A budget of anticipated expenditures for services and activities, enacted with the Adopted Budget, which includes both operating and capital budgets.

ORGANIZATION CHART

A flow chart showing the structure of the County's committees and administration.

PERMANENT FUNDS

Enables the County to have sufficient money in its Treasury at all times to meet demands for ordinary and necessary expenditures for general corporate purposes.

PERSONNEL SERVICES

Salaries and wages paid for services performed by employees of the County, and health benefit costs associated with these services.

GLOSSARY

POSITION SUMMARY

A summary of all full-time, part-time, seasonal, and other personnel by program or department.

PROJECT RECAP

A status and summary of current projects, operations, and activities for a program/department that relate to its' goals and objectives.

PROPERTY TAX

Revenue collected by the County based on a rate and calculated against the equalized assessed valuation of a particular property.

PROPRIETARY FUNDS

Funds having profit and loss aspects similar to the private sector and using the accrual basis of accounting rather than modified accrual basis are considered Proprietary Funds. The current Proprietary Fund type being used by the County is the Enterprise Fund.

REVENUES

Funds that the County receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

REVENUE SUMMARY

Revenues summarized from individual line items into larger or smaller groups providing useful analysis. Groups may include: Fund, Classification, Department and Sub-Department.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

SUB-DEPARTMENT

A minor organizational unit within a department of the County, which has been assigned overall management responsibility for a specific operation or activity.

TRANSPORTATION IMPROVEMENT PROGRAM

A budget of anticipated roadway and infrastructure construction expenditures, enacted with the Adopted Budget, which includes both operating and capital budgets.

TRENDS AND DEMOGRAPHICS

General and specific information about Kane County and its' citizens, which includes, but is not limited to, employment information, tax information, income, etc.

VISION

Specific goals and objectives of the County mission statement.

