

KANE COUNTY, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

**FOR THE YEAR ENDED
NOVEMBER 30, 2023**

**Prepared by the Kane County Finance Department
719 South Batavia Avenue, Building A
Geneva, Illinois 60134**

**Telephone: (630) 208-5132
Fax: (630) 208-5110**

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COUNTY OF KANE

Kane County Finance Department
Kathleen T. Hopkinson
Executive Director



Kane County Government Center
719 Batavia Avenue
Geneva, Illinois 60134
(630) 208-5132
HopkinsonKathleen@KaneCountyIL.gov
Website: www.kanecountyil.gov

July 29, 2024

TO: The Members of the County Board, Elected Officials and the Citizens of Kane County

Formal Transmittal of the Annual Comprehensive Financial Report

The Annual Comprehensive Financial Report for Kane County, Illinois for the Fiscal Year ended November 30, 2023 is hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County's Finance Department. To the best of our knowledge and belief, the enclosed data is accurate in all material aspects and is reported in a manner designed to present fairly the financial position and results of operations of various funds and activities of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included. The County's Management's Discussion and Analysis (MD&A) provides a narrative introduction, overview and analysis of the basic financial statements and can be found on pages 4-30 in the financial section of the Annual Comprehensive Financial Report. The MD&A complements this transmittal letter and should be read in conjunction with it.

State Statutes require an annual audit by independent certified public accountants. The County Board selected the accounting firm Baker Tilly US, LLP to perform the annual audit. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The Independent Auditors' Report expressing an unmodified opinion on the basic financial statements is included in the financial section of this report. Information required by the Uniform Guidance, including the schedule of expenditures of federal awards (SEFA); findings and recommendations; and the reports on internal control over financial reporting and compliance are included in a separate report on federal awards (formerly referred to as the Single Audit Report).

Profile of the Government

REPORTING ENTITY

The Financial Reporting Entity includes all organizations, activities, functions, funds and component units for which the County is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (1) the County's ability to impose its will over the component unit, or (2) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the County.

The Forest Preserve District of Kane County (the "District") is reported as a discretely presented component unit of the County as a result of sharing the same board. The County and the District operate independently of one another; the discrete presentation accurately reflects the activity and balances of the County and the District.

The County provides a broad range of services including but not limited to law enforcement operations, administration of the County court system, maintenance of vital public records, construction and maintenance of County roads and bridges and the maintenance of facilities used to conduct County business. The County is responsible for maintaining and operating statutory real estate functions including recording land title, title transfer, property tax assessment, tax levy extension, issuance of tax bills, tax collection and tax disbursement for all County taxing bodies. The County also provides veterans services, public health services, emergency management and communication services and conducts the election process. The County facilitates economic development, including administration of grant-funded programs.

In addition to the above, the County owns and maintains landfills that were funded by separate Enterprise Funds. The landfills have since been closed and have been developed for recreational activities that are being managed by the Forest Preserve District of Kane County.

Also included in this report is a summation of all custodial funds and accounts for which the County is responsible.

KANE COUNTY GOVERNMENT STRUCTURE AND BACKGROUND

Located approximately 40 miles west of downtown Chicago, Kane County operates under the township form of government. The County is comprised of 16 townships covering a total of approximately 524 square miles. The County Board is the designated governing body, and is composed of 24 members. The County Board's structure and legal activities are controlled by state statute. A primary function of the County Board is to establish the various budgets for County funds and to levy taxes for County purposes. In addition, the County Board adopts ordinances and policies pertaining to the management and operations of County departments. The County is apportioned into 24 County Board districts. One County Board member is elected from each district for a four-year term. However, due to the reapportionment requirements, every 10 years one-half of the board members are elected to a two-year term. (2022 was the last such year of reapportionment.) The Chairman of the County Board is elected at large by the voters of the County to a four-year term and is not required to be a County Board member. The Chairman's duties are defined by state statute and the Kane County Code.

The County Board is comprised of 13 standing committees and the Committee of the Whole that meet regularly during the year. Each Board member normally serves on at least two standing committees.

BUDGET AND CONTROLS

The County maintains internal budgetary controls. The objective of these budgetary controls is to ensure compliance with the legal provisions embodied in the annual appropriated budget approved by the County Board. Activities of the general fund, special revenue funds, debt service, capital projects and proprietary funds are included in the annual appropriated budget. It is the intent of the County to allow each department head to exceed appropriations in individual line items but not to exceed the total department appropriation in each of the following classifications of expenditures: Personnel, Contractual and Commodities, and Capital. State statutes require elected officials not to exceed the total appropriation for their offices in the General Fund in each of the following classifications of expenditures: Services, Commodities and Capital. The Finance Department monitors the total financial operation. The County Auditor's Office audits all claims against the County and makes recommendations of payment. Most of the County utilizes an encumbrance accounting system through the Purchasing module of the financial system to the extent practicable. A few offices and departments, however, still use a voucher system of payment that does not encumber obligations when incurred.

The financial managers of the County are responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP) in the United States of America. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management. The County Auditor's office periodically assesses internal controls and recommends improvements as needed.

The goal of the County is to maintain at least a 25% cash reserve of the appropriated budget for the General Fund – General Account so that cash flow is stable. Budget containment has been used over the past several years in order to achieve and maintain this reserve amount, and excess revenue over expenditures has been carefully allocated to replenish or build reserves, or for one-time purposes. Since the adopted General Fund budget for Fiscal Year 2024 is \$122,418,212 the required 25% minimum cash reserve for Fiscal Year 2024 is \$30,604,553. At November 30, 2023, the General Fund – General Account cash and cash equivalents balance was \$64,300,966, which is sufficient to maintain the required minimum cash reserve throughout the projected cash flow of Fiscal Year 2024.

Information Useful in Assessing the Government's Economic Condition

ECONOMIC CONDITION AND OUTLOOK

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 514,982 represents a slight decrease of 0.05% 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. Growth in the service, manufacturing, retail, professional and agricultural industries strengthened the diversity of the County's economy. Agriculture remains a significant driver of the economy with 50% of the land in Kane County designated as farmland. The expected increase in population accompanied by the rise in residential housing construction requires ongoing infrastructure enhancements to accommodate this growth.

Beginning with the budget for Fiscal Year 2012, the County Board froze the aggregate property tax levy slightly below the Fiscal Year 2011 level of \$54 million. The aggregate property tax levy remained frozen through Fiscal Year 2016, and then beginning in Fiscal Year 2017, the County began increasing the property tax levy by an amount limited to that generated by new construction. In Fiscal Year 2024, the amount of the property tax increase generated by new construction was \$384,622.

The Great Recession also adversely impacted economically sensitive revenue streams such as state income tax and sales tax. State income tax revenue recovered in Fiscal Year 2012 when it surpassed its pre-recession high of \$5.1 million. It has since been fluctuating between \$5.5 and \$6.4 million and then rose significantly in 2022 to \$9.86 million, dropping slightly in 2023 to \$9.67 million. Sales tax revenue had also been recovering. It surpassed its \$15.4 million peak established in 2006 when it reached \$15.6 million in Fiscal Year 2016, and gradually increased to \$16.6 million in Fiscal Year 2019. However, sales tax revenue briefly dipped down to its \$15.6 million level in Fiscal Year 2020 as a result of the economic impact of the COVID-19 pandemic. In Fiscal Year 2022 it rebounded to an all-time high of \$24.2 million in part due to the rising costs of merchandise caused by inflation and in 2023 rose to \$25 million. Also, the increase in sales tax revenue is the impact of the "Level the Playing Field for Illinois Retail Act" that went into effect as a result of which sales tax on internet sales is now based on the destination of the purchased goods, whereas before it was based on the distribution site. Year-to-date sales tax revenue collections through May of 2024 indicate that the sales tax revenue is beginning to taper off and is comparable to 2021 revenue.

In March of 2020, the Congress of the United States enacted the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"), to provide economic relief to State, Local, and Tribal governments responding to the Coronavirus pandemic. As a result of the CARES Act, the County received \$93 million from the United States Department of the Treasury to defray the cost associated with mitigating and responding to the impact of the Coronavirus pandemic. The County distributed approximately 50% of the funds to municipalities, townships, fire protection districts, forest preserves, park districts, library districts, historical societies, museums, performing arts, visual arts, small businesses and non-profits to reimburse them for such costs. The County used the remaining 50% to reimburse itself for the additional expenses incurred that were associated with mitigating or responding to the COVID-19 public health emergency. This reimbursement included \$23 million of payroll costs for public health and safety personnel who were deemed to be substantially dedicated to mitigating or responding to the emergency. These payroll reimbursements generated budgetary savings for the County, \$3.5 million of which was used to offset revenue losses in Fiscal Year 2020 resulting from the economic impact of the pandemic. \$18 million of the remaining of the budgetary savings was placed in reserve to offset future revenue losses and expenses related to the ongoing impact of the COVID-19 pandemic.

In March of 2021, the Congress of the United States enacted the American Rescue Plan Act ("ARPA") to provide additional economic relief to State, Local and Tribal governments responding to the Coronavirus Pandemic. As a result of ARPA, the County was allocated \$103 million from the United States Department of the Treasury to defray the cost associated with continuing to mitigate and respond to the impact of the Coronavirus pandemic, including lost revenue recoupment. The County determined that the Special Revenue Funds were eligible for \$7.4 million in ARPA revenue recoupment funds in 2020 and these recoupment funds were in fact disbursed to the Special Revenue Funds in Fiscal Year 2021. ARPA funds of \$10.5 million in 2022 and \$14.6 million in 2021 were netted against General Fund salaries and wages. The County determined there was no revenue recoupment for FY23. During FY23, the County started to obligate funds already transferred from the ARPA Fund to the Lost Revenue Recoupment Fund to meet the requirement to have funds obligated by the end of FY24. In May of 2024, the Board approved a transfer of \$3,790,000 of lost revenue recoupment to the General Fund for Economic Development. Further, in June of 2024, additional transfers of revenue recoupment \$2,400,000 were approved for exterior improvements to the envelope pipe chase at the Kane County Jail and an additional \$317,485 for funding an ADA accessible ramp at the Adult Justice Center.

Economic forecasts for 2025 are uncertain with interest rates and inflation still high and a possibility of increasing unemployment. The County is working to cut expenses from its 2025 Budget as expenses continue to grow each year but the County Board has not raised property taxes in 15 years, except to the extent of new construction. The General Fund as well as other special revenue funds are using reserves to balance the budget and fund expenditures. The new SAFE-T law went into effect in September 2023 and impacted staffing needs, hours of operation, workflow and people movement, and use of space. Existing staff are required to increase the amount of documentation and reporting necessary as well as provide these new services within a specific timeframe. The increased costs associated with providing these new services may require the County to increase property taxes, local motor fuel taxes, reallocate RTA sales taxes, or put a referendum on the ballot for a special county retailer's occupation sales tax..

Kane County has maintained its strong financial position during these challenging times by holding budgeted expenditures in line with conservatively projected revenues. Any excess revenues over expenditures or net savings have historically been used to fund emergency expenditures, temporary revenue shortfalls, capital improvements and special projects.

In November of 2018, Standard & Poor's affirmed Kane County's AA+ bond rating on the County's general obligation bonds. Their rationale for the AA+ rating was that "the county's general creditworthiness is underpinned by strong management and a stable, predictable operating budget that has been in surplus, more or less, since after the Great Recession, which, in turn, have allowed it to sustain a very healthy general fund balance, approximately 75% of expenditures, however due to the reimbursement of General Fund expenses from both the CARES and ARPA funds, the County ends FY 2023 with a General Fund fund balance that is 80% of FY 2023 General Fund expenditures. In addition, the county has a favorable debt profile that has been strengthened by a recent history of debt restraint and paying down most of its direct debt burden over approximately the past 10 years."

In November of 2020, Moody's Investors Service issued its annual comment on Kane County. Moody's stated that the credit position for Kane County is very good, and its Aa1 rating slightly exceeds the US counties median rating. Criteria cited by Moody's include a robust financial position, an extensive tax base with a strong wealth and income profile, a negligible debt burden, a somewhat inflated pension liability, a fund balance as percent of operating revenues that is far superior to the US median, and a cash balance as percent of operating revenues far above the US median.

The strong local economy is attributed in part to County residents having access to a wide variety of jobs locally and throughout the western suburbs, as well as in the greater Chicago metropolitan area. This access has been further enhanced by the ability for many residents to work remotely since the onset of the pandemic. Since Kane County is located only 40 miles from Chicago, residents have convenient access to the Chicago metropolitan area via the Metra commuter train, Pace bus system and County highway system. Other indicators of the strong local economy of Kane County include the following: the leading 10 taxpayers account for a very diverse 1.77% of equalized assessed value (EAV); the fair market value of the tax base is an estimated \$53.4 billion, or \$103,818 per capita; and the County's median household income in 2022 per the U.S. Census Bureau is \$96,400 which is 126% of the state level and 129% of the national level.

The 1991 imposition of the Property Tax Limitation Act legislation in Illinois continues to limit levy growth. Under current legislation, the growth in total property tax extension for non-home rule governments in the five-collar counties (Kane, Lake, McHenry, DuPage and Will Counties) and other affected counties will be limited to the lesser of 5% or the Consumer Price Index published by the U.S. Bureau of Labor Statistics of the preceding calendar year. Beyond this externally imposed tax cap, the County Board has frozen the aggregate property tax levy from 2012 through 2016, and has chosen to limit the property tax increase beginning 2017 to an amount sufficient to capture property tax on new property added to the tax roll only.

In 2023, Kane County collected \$184.8 million from sources other than property taxes and direct charges. \$25.7 million was earned revenue received directly from the Federal government as a result of ARPA and other Federally funded grant programs. Much of the remaining revenue (intergovernmental revenues, grants, reimbursements and miscellaneous income), was received from the State of Illinois. The State provides the County with income tax and sales tax revenue as well as various local use taxes to support operations. Public Act 86-16, settled in 1995, permitted Kane County to add up to a \$.04/gallon tax to all motor fuel sold within the County's borders. The County initiated a \$.02/gallon tax under this law and in February 2007, the Board approved raising this to \$.04/gallon effective May 1, 2007.

Kane County has the unique distinction of having two riverboat casino operations within its borders. In 1993, a riverboat casino opened in the City of Aurora and in 1994, a second riverboat casino was opened in the City of Elgin. The County receives an agreed upon portion of the Elgin casino revenue. Casino revenue has declined dramatically over the last several years because of the statewide public smoking ban for all public buildings, higher state gaming

taxes placed on casinos, the opening of a new casino in Des Plaines, and the expansion of video gaming. The agreement with the Grand Victoria Casino Elgin states that this money is to be used for education, environment and economic development.

Health insurance continues to be a challenging cost to control. For Fiscal Year 2024, the rates for PPO were increased by 2.5%, and the rates for HMO were increased by 2.7% so as to more closely align the rates with actual cost. The rate for dental insurance was held flat. The County anticipates an increase of 6.85% for PPO and 2.5% for HMO health insurance in 2025 with dental insurance rates flat.

Given that the General Fund contractual and commodities budgets have already been reduced to the minimum required for operations as a result of disciplined effort in previous years, the focus for Fiscal Year 2024 year was to limit any increases to those which were absolutely essential. Salaries and Wages were increased according to collective bargaining agreements for union employees and by 3% for non-union employees. The gap between the General Fund budgeted revenues and expenditures was closed by budgeting \$10 million of the fund balance. This one-time strategy of budgeting reserves was chosen so as to avoid cutting programs, laying off staff, and/or raising taxes in the midst of a pandemic that was already adversely affecting the local economy.

MAJOR INITIATIVES FOR KANE COUNTY

In 2023, the County received approximately \$4.9 million from the Grand Victoria Casino Elgin. These casino proceeds funded several State's Attorney programs, including Title IV-D Child Support, Drug Prosecution, Victim Coordinator Services, Domestic Violence, and the Child Advocacy Center. The casino proceeds were also used to fund the Kane Kares Health program, County IT Web Technical Services, Economic Development, Cost-Share Drainage Program, Farmland Preservation, Workforce Development, and the Enterprise Surcharge Fund. Kane Kares is a public health nurse home visitation program for first time mothers who have high risk factors such as medical conditions, substance abuse, criminal records, etc. Other items funded by casino revenue in 2023 included the employee tuition reimbursement program, as well as \$0.4 million in grants to outside agencies.

Major projects in the Fiscal Year 2023 budget include the following construction projects: the continued construction of a roundabout at Bliss/Fabyan/Main, the Dauberman Road Extension from US 30 to Granart Road, Longmeadow Parkway Soil Remediation and Disposal (Section C-2A), Montgomery Road at Virgil Gilman Trail HSIP, Orchard Road at US 30 intersection reconstruction, countywide guardrail project and various bridge and roadway rehabilitation/maintenance projects.

Preliminary engineering, design engineering and/or land acquisition (where needed) projects: Bunker Road Extension from the LaFox Metra station nearat Keslinger Road north to LaFox Road, Dauberman Road/Meredith Road intersection realignment, Fabyan Parkway at Settler's Hill Road/Kingsland Drive intersection improvement, Fabyan Parkway at Western Avenue intersection improvement, Kirk Road over the UPRR Bridge widening and replacement, Randall Road at Big Timber Road intersection reconstruction, Randall Road at Hopps Road intersection Rrealignment, Randall Road at IL 72 intersection reconstruction, Randall Road at Highland Avenue intersection reconstruction, Randall Road Multi-Modal Corridor Study, Galligan Road from Freeman Road to Binnie Road, Plank Road – County Line Road to Engel Road HSIP, Plank Road from Engel Road to Waughon Road HSIP, and Plank Road from Romke Road to Brier Hill Road HSIP.

Preliminary & Environmental Linkage studies (feasibility studies) continue for, the interchange at Randall Road at US 20, the Randall Road at I-90 interchange, and the intersection of Fabyan Parkway at IL 31.

A Bicycle Pedestrian Plan Update which is prepared every 10 years continues after beginning in 2022.

In 2022, the Building Management Department was reorganized by the Kane County Board under the newly created Information Technologies and Building Management Department. The Department was restructured to focus on hiring of management and staff, preventative maintenance schedules, customer service, maintenance request system, building automation systems, and project management.

In 2023, the Building Management Department maintained buildings and facilities under our care to the highest standards expected by County offices, departments, and the visiting public. The department conducted preventive maintenance on all equipment to ensure optimal performance and longevity. The department implemented a service request system and preventative maintenance system to provide staff with preventative maintenance schedules and service requests for reactive maintenance issues. While performing maintenance and service requests, equipment is replaced when it fails or when maintenance costs become prohibitive. The department implemented a new five-year

capital plan projects identified through surveys requested by the County Board. The new project methodology includes formal approval of project initiation and planning by the County Board prior to the procurement process and review of capital investments according to the County's Green Building Policy. The department focused on aesthetic improvements in 2023 by replacing over 100,000 square feet of aged and worn carpets in our buildings. The five-year capital replacement program and routine inspections identified heating and air conditioning systems for capital replacement. In 2023, the department replaced HVAC equipment at the 3rd Street Court House, Government Center building B 1st floor and 2nd floor, Aurora Health building, St. Charles Branch Court. Major Boiler system upgrades were completed at 3rd street Courthouse and equipment repairs to boilers were completed at Government Center Building A, Building B and additional backflow prevention systems installed. In 2023, the department completed the demolition of the remaining structures at the Fabyan Parkway campus in Geneva, the former site of the Kane County Sheriff's Office and Adult Corrections. The demolition included the successful removal and remediation of the underground fuel storage tanks. The underground storage tanks received a no further action letter from the Illinois Environmental Protection Agency that was recorded with the Kane County Recorder of Deeds to close out the project. The Fabyan Parkway property of just over 40 acres is now available to Kane County for future uses. In 2023, the department established a stock room and appointed a buyer to manage it. This initiative ensures that necessary materials are always on hand and that tools used in daily operations are efficiently tracked. The new stock room and buyer worked closely with the county Purchasing Department to solicit and contract with supply vendors for a more efficient and cost-effective procurement process. The department developed an in-house painting staff that are essential in maintaining the aesthetic and functional quality of our buildings. The department began a scheduled rotation of painting offices and common spaces throughout all county buildings and have painted areas that had not been updated for many years. Exterior spaces have also been painted to improve traffic flow, enhance pedestrian safety, and preserve County assets.

The Information Technologies Department was reorganized by the Kane County Board under the newly created Information Technologies and Building Management Department in 2022. The Department restructured the management team and staff to provide an administration group for both Information Technologies and Building Management with common policies and procedures for accounts payable, payroll, human resources, procurement, budget, project services, and contract management. The administration group of the Information Technologies Department continued refining and improving processes to serve both Information Technologies and Building Management Department.

The Department continued lifecycle replacement of computers, printers, copiers, storage, server, network, and telephone infrastructure. The Department deployed equipment and provided services to all county offices and departments in support of remote work and work from home initiatives. The Department replaced the scheduled 300 desktops and laptops that are on a five-year annual cycle. The Department continued to improve cybersecurity policies, procedures, and tools in response to a cybersecurity review and insurance requirements for cyber liability. The Department replaced the Security Awareness Training and Phishing Simulation solution which provides cybersecurity training to the County workforce and helps to raise awareness and reduce risk from cyber threats.

The Department upgraded the network data storage devices to address the growing need for data. We have seen an increased need for data retention, especially as higher resolution videos need to be maintained. We also replaced the two data center UPS devices to help maintain countywide network connections between the Judicial Center and Government Center.

The Department continues to expand the use of electronic signature capabilities to include more offices and departments. The electronic signature technology allows secure signing of documents remotely and online improving efficiency. The Department continues to build new processes and workflows in Laserfiche and expand its use to assist other county offices and departments with processes and document retention to improve their operations.

The Tyler Odyssey Court Case Management system was maintained for the Judiciary, State's Attorney, Court Clerk, and Public Defender to the latest product releases and testing and infrastructure improvements were made in preparation for an upgrade to Odyssey in 2024. The Tyler New World Enterprise Resource Planning (ERP) system was upgraded and maintained to the latest product release. The Tyler New World Public Safety systems were maintained to the latest product releases. The Devnet Tax Administration system was upgraded and maintained to the latest product release.

RELEVANT FINANCIAL POLICIES

The County maintains a comprehensive set of financial policies governing such topics as a structurally balanced budget, investing, purchasing, capital improvements, restrictions governing the use of reserve funds, and a post issuance debt compliance policy.

FUTURE INITIATIVES

Future planning includes development of countywide strategic plan. The County has developed a 5 year building improvement capital plan so that large projects can be identified and funding sources secured to ensure completion of those projects approved by the County Board. The strategic plan will endeavor to identify those services which the County can allocate resources to and those services which the County may need to reduce as the County Board has not increased property taxes in 15 years (except for new construction since 2017) yet expenditures continue to rise. Any resulting excess revenue over expenditures has historically been assigned for future capital improvements; however with operating expenditures exceeding operating revenues in the General Fund, the County is currently using its reserves to fund operating expenditures and funds are not available to be transferred to the Capital Projects fund. The Capital Projects Fund does have the benefit of having significant ARPA funds reimbursing many of its HVAC projects and thus maintaining a balance in the Capital Projects fund that could be used for one to two years of building improvement and maintenance projects.

The County continues to pursue innovative means to control the cost of health insurance for both itself and its employees by exploring options that would provide employees the ability to choose the most effective and affordable medical treatment available.

Major Transportation projects in Fiscal Year 2024 include the continued construction of the Dauberman Road Extension from US 30 to Granart Road, the last roadway segment along Longmeadow Parkway from Sandbloom/Williams Road to the Bolz Road Connector (Section C-2B), Fabyan Parkway at Western Avenue intersection reconstruction, Hughes Road guardrail and culvert repair improvement, Jerich Road culvert replacement, Plank Road Safety improvements from Engel Road to Vaughon Road, and the annual resurfacing, pavement preservation, cracksealing, paint and urethane pavement marking contracts.

In 2024, the Building Management Department will complete and the County Board will adopt the 2024 Facilities Master Plan which will help guide the county through the next twenty years of growth and programmatic changes. The department will continue schedule and preventative maintenance initiatives for all major mechanical systems. In 2024 the department will replace the central chilling plant at the Judicial Center. In 2024, the department will address accessibility issues at the Sheriff's Office including the installation of a chair lift, accessible ramp entrance, and ADA accessible door devices. In 2024, the department will work closely with offices and departments to revisit the five-year capital plan and improve the methodology and policy for the five-year capital plan including rank and prioritization of requests for County Board review and approval. The department will continue to work and solicit bids for the Judicial Center interior and exterior lighting conversion to LED. The contracts should be presented to the County Board in 2024 and the work will begin in late 2024 or early 2025. The department will continue to work and solicit bids for the Judicial Center campus pavement and asphalt replacement and repairs. The contracts should be presented to the County Board in 2024 and the work will begin in late 2024 or early 2025. The department will continue to work on the upgrade of the Judicial Center campus fire alarm system upgrade with substantial completion in 2024.

In 2024, the Information Technologies division of the Information Technologies and Building Management Department will continue lifecycle replacement of computers, printers, copiers, storage, server, network, and telephone infrastructure. The Department will continue to upgrade and maintain all software and systems to the latest product releases, including the Tyler Odyssey Court Case Management systems, the Tyler New World Enterprise Resource Planning (ERP) system, the Tyler New World Public Safety Systems and the Devnet Tax Administration system. The Department will be working extensively in the Judiciary and Public Safety to complete courtroom and office improvements. The ongoing construction of a new courtroom and the technology needed for operations will be a primary focus. The Department will continue to perform network security scans and vulnerability assessments including remediation of findings, implementation of additional security measures for electronic mail, Internet security, patch management, and Security Information and Event Management (SIEM). The Department will implement a new mass storage system for countywide data storage providing additional capacity for servers and file systems. The Department will work with the County Clerk's Office to implement a new election and voting system for the 2024 General Election.

The County received approximately \$5.1 million in revenue from the Grand Victoria Casino Elgin in 2024, which will continue to fund similar educational, environmental and economic development programs as funded in 2023.

DEBT ADMINISTRATION

The County issued a \$10,650,000 alternative bond issue for the construction of a Juvenile Justice Facility in 1995. Pledged revenues for repayment have been identified from the General Fund State Income Tax Allotment. The County refunded these bonds in 2002, again in 2013 and again in 2021.

The County issued \$7,670,000 of Recovery Zone Economic Development Bonds in December 2010 for various water and/or sewer public works projects to be undertaken jointly by the County and other units of local government located within the County as mentioned previously.

The County issued \$27,225,000 of General Obligation (Alternate Revenue Source) Bonds in 2013 for the purpose of refunding the remaining outstanding General Obligation Refunding Bonds, Series 2002, and to partially refund the outstanding General Obligation Debt Certificates, Series 2005 and General Obligation Debt Certificates, Series 2006. This refunding resulted in a net present value of savings in debt service expense of \$2.4 million.

The County issued \$27,060,000 of Toll Bridge Revenue Bonds (Sales Tax Supported) in December of 2018 for the purpose of constructing the Longmeadow Parkway Bridge over the Fox River in the north end of the County. The debt service is expected to be funded by toll revenue with RTA Sales Tax pledged as an alternate funding source; however during 2022 the County received notice that the State included \$17.5 million in grant funds from the Illinois Department of Commerce and Economic Opportunity (DCEO) as part of the State's FY 2023 Budget which can be used to reimburse the County for the Longmeadow bridge costs and thus allow the County to defease a portion of the debt. In early 2023, the County received notice that the State included an additional \$12.5 million in grant funds from DCEO as part of the State's FY 2024 Budget. The County received the first \$17.5 million grant in July 2024 and transferred the grant proceeds plus interest for a total of \$18.2 million to the escrow agent to partially defease the bonds.

The County issued approximately \$13,130,000 of General Obligation (Alternate Revenue Source) bonds in 2020 for the purpose of financing the construction of the multi-use facility on the Judicial Campus.

The County issued approximately \$9,045,000 of General Obligation (Alternate Revenue Source) Bonds in 2021 for the purpose of refunding the remaining outstanding General Obligation Refunding Bonds, Series 2013.

Awards and Acknowledgements

AWARDS

The Government Financial Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Annual Comprehensive Financial Report for the Fiscal Year ended November 30, 2022. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Annual Comprehensive Financial Report, the contents of which conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only.

The County has received a Certificate of Achievement for the last 25 consecutive years (Fiscal Years 1997-2022). We believe our current report conforms to Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

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, 2024. 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 9 consecutive years (Fiscal Years 2016-2024).

ACKNOWLEDGMENTS

The preparation of the Annual Comprehensive Financial Report was made possible by the full cooperation of all Departments and Offices within the County as well as our external auditors Baker Tilly US, LLP. I would especially like to thank the Finance Department staff, Amy Ramer-Holmes, Juliet Gaber, Chris Bowles, Bernadette Wierzbicki, Nicole Daccardo, and Sydney Clinnin for their excellent work and dedication.

Thank you also to Madam Chair Corinne Pierog, Dale Berman, Chair of the County Finance Committee, and members of the County Board for their leadership and support in preserving the County's financial strength.

Sincerely,

A handwritten signature in black ink, reading "Kathleen T. Hopkinson". The signature is fluid and cursive, with the first name "Kathleen" and last name "Hopkinson" clearly legible.

Kathleen T. Hopkinson
Executive Director of Finance

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 & 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 & 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 & 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 & 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

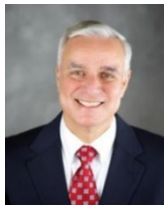
Term Expires: 11/30/2024

Kane County Committees

County Board, Committee of the Whole, Jobs, Energy & 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 & Budget, Riverboat Grant, Community Development Commission, Transportation, Judicial & 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 & 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 & Claims, Labor Management, Public Service, Legislative, Judicial & 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 & 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 & Budget, Legal Affairs & 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 & Environmental, Transportation, Judicial & 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 & 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 & 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 & Claims, Public Service, Public Health, Judicial & 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



Cheryl 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 & 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 & 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 & Public Safety, Finance & Budget, American Rescue Plan Committee

County Board District 23



Chris Kiious

E-Mail: ckiious@kanecoboard.org

Office: (630) 444-1223

Term Expires: 11/30/2026

Kane County Committees

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

County Board District 24



Jarett Sanchez

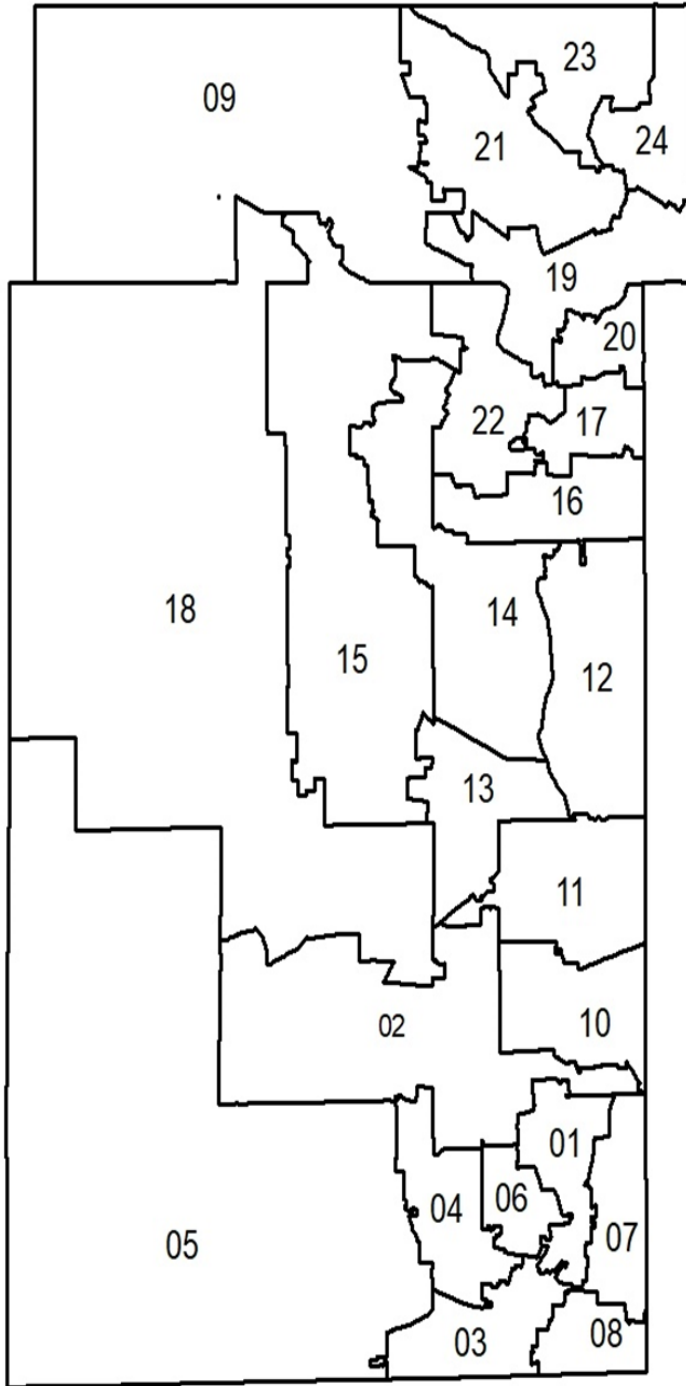
E-Mail: jsanchez@kanecoboard.org

Office: (630) 444-1224

Term Expires: 11/30/2024

Kane County Committees

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



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



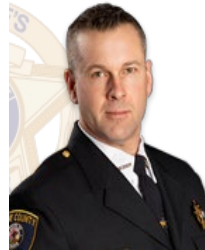
Penny Wegman
County Auditor
719 S. Batavia Ave
Building A- Room 100
Geneva, IL 60134
Phone: 630-232-5915
Fax: 630-208-3838
wegmanpenny@co.kane.il.us



Patricia Dal Santo
Superintendent
Regional Office of Education
28 North First Street
Geneva, IL 60134
Phone: 630-232-5955
Fax: 630-208-5115
pdalsanto@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
Phone: 630-232-6840
Fax: 630-513-6984
KaneSheriff@co.kane.il.us



John A. Cunningham
County Clerk
719 S. Batavia Ave Bldg. B
Geneva, IL 60134
Phone: 630-232-5950
Fax: 630-232-5866
CountyClerk@KaneCountyIL.gov



Jamie Mosser
State's Attorney
37W777 Route 38 Suite 300
St. Charles, IL 60175
Phone: 630-232-3500
Fax: 630-232-6508
saorecords@KaneCountyIL.gov



Rob Russell
Coroner
37W699 IL Rt. 38
St. Charles, IL 60175
Phone: 630-232-3535
Fax: 630-232-3431
russellrob@co.kane.il.us



Christopher J. Lauzen
Treasurer
719 S. Batavia Ave Bldg. A
Geneva, IL 60134
Phone: 630-232-3565
Fax: 630-208-7549
LauzenChris@co.kane.il.us



Sandy Wegman
Recorder
719 S. Batavia Ave Bldg. C
Geneva, IL 60134
Phone: 630-232-5935
Fax: 630-232-5945
wegmansandy@kanecountyrecorder.net



Christopher W. Kious
President, Forest Preserve
1996 South Kirk Suite 320
Geneva, IL 60134
Phone: 630-232-5980
Fax: 630-232-5924
forestpreserve@kaneforest.com

Animal Control

Brett Youngsteadt
Administrator
4060 Keslinger Rd
Geneva, IL 60134
Phone: 630-232-3555
Fax: 630-232-3585

Email: animalcontrol@co.kane.il.us



Elections

Raymond C. Esquivel
Director of Elections
719 S. Batavia Ave Bldg. B
Geneva, IL 60134
Phone: 630-232-5990
Fax: 630-208-5870

Email: esquivelraymond@KaneCountyIL.gov



Court Services



Emily Saylor, Director

Lisa Aust, Executive Director
Court Services
37W777 Route 38
St. Charles, IL 60175
Phone: 630-232-5805
Latanya Hill, Director

Environmental & Water Resources

Jodie L. Wollnik
Director
719 S. Batavia Ave Bldg. A
Geneva, IL 60134
Phone: 630-232-3499
Fax: 630-208-3837

Email: wollnikjodie@co.kane.il.us



Development & Community Services



Mark VanKerkhoff, AIA
Director
719 S. Batavia Ave Bldg. A
Geneva, IL 60134
Phone: 630-232-3451
Fax: 630-232-3411
Email: vankerkhoffmark@KaneCountyIL.gov

Facilities & Building Management



Henry Thompson
Chief Operations Officer
719 S. Batavia Ave Bldg. A
Geneva, IL 60134
Phone: 630-762-2174

Division of Transportation

Carl Schoedel, Director
County Engineer
41W011 Burlington Rd
St. Charles, IL 60175
Phone: 630-584-1170
Fax: 630-584-5265

Email: kdotcomments@co.kane.il.us



Finance Department

Kathleen T. Hopkins, CFO
Executive Director
719 S. Batavia Ave Bldg. A
Geneva, IL 60134
Phone: 630-208-5132

Email: HopkinsonKathleen@co.kane.il.us



Emergency Management



Scott Buziecki
Director
719 S. Batavia Ave Bldg. C
Geneva, IL 60134
Phone: 630-232-5985
Fax: 630-232-7408
Email: BuzieckiScott@KaneCountyIL.gov

GIS Technologies

Thomas Nicoski
Chief
719 S. Batavia Ave Bldg. C
Geneva, IL 60134
Phone: 630-208-8655
Fax: 630-208-8659

Email: nicoskithomas@co.kane.il.us



Human Resource Management



Jamie Loblillo
Executive Director
719 S. Batavia Ave- Bldg. A
Geneva, IL 60134
Phone: 630-208-3836
Fax: 630-208-0116
[Email: lobrillojamie@co.kane.il.us](mailto:lobrillojamie@co.kane.il.us)

KaneComm



Michelle Guthrie
Director
719 S. Batavia Ave Bldg. C
Geneva, IL 60134
Phone: 630-232-5988
Fax: 630-208-2047
[Email: guthriemichelle@co.kane.il.us](mailto:guthriemichelle@co.kane.il.us)

Information Technologies

Roger Fahnestock
Executive Director - IT & Building Mgmt
719 S. Batavia Ave Bldg. B
Geneva, IL 60134
Phone: 630-232-3570
Fax: 630-232-3579
[Email: fahnestockroger@co.kane.il.us](mailto:fahnestockroger@co.kane.il.us)



Law Library

Halle Eichert
Director
37W777 Route 38
St. Charles, IL 60175
Phone: 630-406-7126



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

Judiciary



Robert Villa, Chief Judge
Andrea O'Brien
Court Administrator
Phone: 630-232-3440
Fax: 630-406-7121

Judicial Center
37W777 Route 38
St. Charles, IL 60175

Kane County Courthouse
100 S. Third Street
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
1200 L W Besinger Drive
Carpentersville, IL 60110

150 Dexter Court
Elgin, Illinois 60120



Merit Commission

Peter J. Burgert, Chairman
719 S. Batavia Ave Bldg. A
Geneva, IL 60134
Phone: 630-232-3558
Todd Zies, Vice Chairman
Manuel Olalde, Secretary



Office of Community Reinvestment



Scott Berger
Director
Phone: 630-208-5351
Fax: 630-966-1172
[Email: bergerscott@co.kane.il.us](mailto:bergerscott@co.kane.il.us)



Community Development Division
Josh Beck, Assistant Director
143 First Street
Batavia, IL 60510

Workforce Development Division
Renee Renken, Assistant Director
143 First Street
Batavia, IL 60510



Public Defender

Rachele Conant
Public Defender
37W777 Route 38
St. Charles, IL 60175
Phone: 630-232-5835
Fax: 630-208-2192

Email: Rconant@KanePublicDefender.org



Supervisor of Assessments



Mark D. Armstrong, CIAO
Supervisor of Assessments
719 S. Batavia Ave Bldg. C
Geneva, IL 60134
Phone: 630-208-3818
Fax: 630-208-3824

Email: armstrongmark@co.kane.il.us

Public Health



Michael Isaacson
Executive Director
1240 N. Highland
Aurora, IL 60506
Phone: 630-208-3801
Fax: 630-208-5147

Email: isaacsonmichael@co.kane.il.us

Tax Extension & Vital Records

John Emerson
Director
719 S. Batavia Ave Bldg. B
Geneva, IL 60134
Phone: 630-232-5964
Fax: 630-232-5488

Email: emersonjohn@KaneCountyIL.gov



Purchasing

Karin Kietzman
Director
719 S. Batavia Ave Bldg. A
Geneva, IL 60134
Phone: 630-208-3803
Fax: 630-208-5107

Email: kietzmankarin@co.kane.il.us



Veterans' Assistance Commission

Jacob A. Zimmerman
Superintendent
719 S. Batavia Ave Bldg. A
Geneva, IL 60134
Phone: 630-232-3550
Fax: 630-232-5403

Email: zimmermanjacob@KaneCountyIL.gov

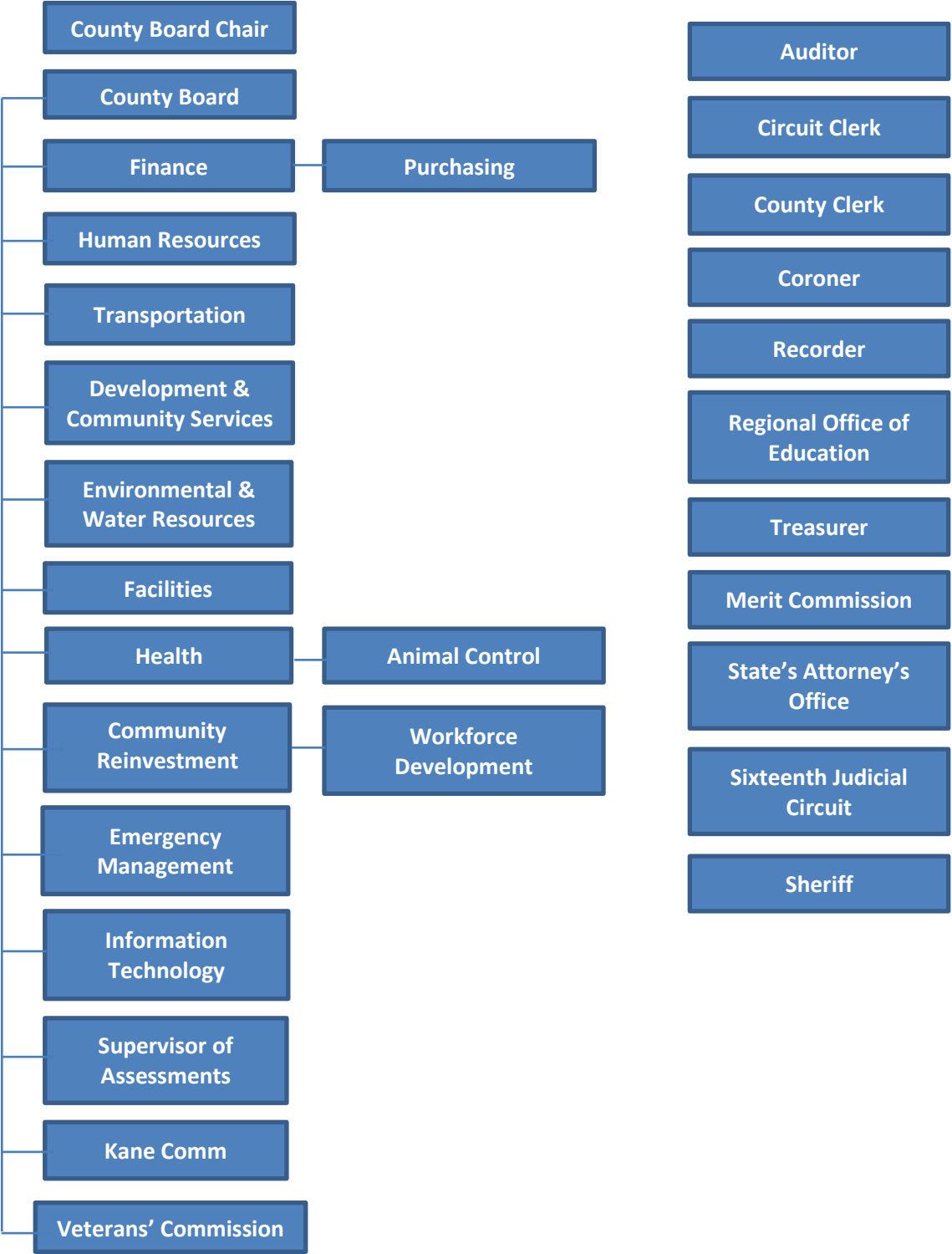


➤ You can access Kane County's Department & Office individual websites here:

<https://www.countyofkane.org/Pages/OrgChart.aspx>



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**Kane County
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

November 30, 2022

Christopher P. Morill

Executive Director/CEO

Independent Auditors' Report

To the Board Chair and Members of the County Board of
Kane County

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Kane County (the County), as of and for the year ended November 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the County as of November 30, 2023 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Forest Preserve District of Kane County, the discretely presented component unit of the County, as of and for the year ended June 30, 2023. Those statements were audited by other auditors, whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for the Forest Preserve District of Kane County are based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 29, 2024 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Oak Brook, Illinois
July 29, 2024

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2023 (Unaudited)

This section of Kane County's (the County's) comprehensive annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year ended November 30, 2023. Please read it in conjunction with the transmittal letter at the front of this report and the County's basic financial statements following this section.

FINANCIAL HIGHLIGHTS

Key financial highlights for Fiscal Year 2023 are as follows:

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at the close of the year ended November 30, 2023, by \$954 million (net position). Of this amount, \$200 million (unrestricted net position) may be used to meet the County's ongoing obligations to citizens and creditors, \$148.9 million (restricted net position) is restricted for specific purposes and \$605.1 million represents the net investment in capital assets.
- The County's total net position this fiscal year increased \$24.8 million over the previous year, which represents a 2.65% increase in net position from 2022. Total net position for governmental activities increased by \$24.6 million, while the total net position for business-type activities increased by \$0.2 million.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$334.2 million.
- At the end of the current fiscal year, unassigned fund balance of the General Fund was \$63.4 million, or 58.1% of total General Fund expenditures, which is available for spending on behalf of its citizens.
- The County's total long-term debt (including amounts due within one year) increased by \$66.6 million or 79% in comparison with the prior year. This increase resulted from a \$48.5 million increase in net pension liability, the retirement of \$.5 million of bonds, an increase of \$20.5 million in long term construction payable, a \$0.91 million decrease in accrued claims and judgements, and a \$0.1 million increase in other post-employment benefits liability. These increases were offset by a \$0.5 million decrease in lease liability and a \$0.6 million decrease in compensated absences.
- The County's existing investment portfolio consisting mainly of multi-year government securities was positively impacted by the year-end market adjustments resulting in a net investment income gain of \$17.6 million compared to a \$3.5 million loss in Fiscal Year 2022.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) Countywide Financial Statements, 2) Fund Financial Statements, and 3) Notes to Basic Financial Statements. Required Supplementary Information is included in addition to the basic financial statements.

Countywide Financial Statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The statement of net position presents information on the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between those components reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2023 (Unaudited)

financial position of the County is improving or deteriorating. The statement of activities presents information showing changes in the County's net position during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, certain revenues and expenses reported in this statement will result in cash flows in future fiscal periods. Examples of such revenues and expenses are uncollected taxes and earned but unused vacation leave.

Both the statement of net position and the statement of activities distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government; public services and records; judicial; public safety; highways and streets; health and welfare; environment and conservation; development, housing and economic development; and interest on debt. The business-type activities of the County consist primarily of solid waste landfill operations.

Our basic financial statements include a discretely presented component unit, the Forest Preserve District of Kane County (the "District"). The District is a legally separate entity for which the County is financially accountable and that has substantially the same board as the County, however, there is not a financial benefit or burden relationship between the entities and management of the County does not have operational responsibility for the District. Separately issued component unit financial statements, which include a management's discussion and analysis of the District, are available from the District's office located at 1996 South Kirk Road, Suite 320, Geneva, IL, 60134.

The Countywide financial statements can be found on pages 31-34 of this report.

Fund Financial Statements are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the countywide financial statements. However, unlike the countywide financial statements, the governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the countywide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the countywide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the Governmental Funds Balance Sheet and the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains one hundred seventy-six individual governmental funds. Information is presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, American Rescue Plan Fund, Motor Fuel Tax Fund, Transportation Sales Tax Fund and all nonmajor governmental funds. Individual fund data for each of the nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2023 (Unaudited)

The governmental funds financial statements can be found on pages 35-40 of this report.

The County maintains proprietary funds in the form of enterprise funds and an internal service fund. Proprietary funds are used to report the same functions presented as business-type activities in the countywide financial statements. The County uses enterprise funds to account for solid waste landfill management and recycling activities. An internal service fund is used to account for contributions and expenses for County employee health, dental, vision and life insurance, and is allocated to the various operating functions on the countywide financial statements.

Proprietary funds provide the same type of information as the countywide financial statements, only in more detail. The Enterprise Surcharge Fund and the Enterprise General Fund are considered the major proprietary funds of the County. The Health Insurance Fund is the only internal service fund. Individual fund data for these proprietary funds and the internal service fund is provided in the Proprietary Funds Statement of Net Position and Statement of Revenues, Expenses, and Changes in Fund Net Position.

The proprietary fund financial statements can be found on pages 41-43 of this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the countywide financial statements because the resources of those funds are not available to support the County's own programs. Fiduciary funds use the same basis of accounting as the proprietary funds.

The fiduciary fund financial statements can be found on pages 44-45 of this report.

Notes to Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the countywide and fund financial statements.

The Notes to Basic Financial Statements can be found on pages 46-104 of this report.

Required Supplementary Information is presented concerning the County's General Fund and major special revenue funds; the County's IMRF (Illinois Municipal Retirement Fund - non-Sheriff's Law Enforcement Personnel) and SLEP (Sheriff's Law Enforcement Personnel) pension plans; and the County's retiree healthcare insurance plan. The General Fund consists of the following nine account groups: General Account, Special Reserve Account, Emergency Reserve Account, Property Tax Freeze Protection Account, Domestic Violence Account, Economic Development Account, Cost Share Drainage Account, COVID Payroll Reimbursement Account, and Public Building Commission Account. A budgetary comparison schedule has been provided for the remaining account groups included in the General Fund and for each of the major special revenue funds (American Rescue Plan Fund, Motor Fuel Tax Fund and Transportation Sales Tax Fund) to demonstrate compliance with the budget. Schedules of Changes in the County's Net Pension Liability and Related Ratios and Schedules of Employer Contributions for the Regular IMRF and SLEP pension plans as well as the Schedule of Funding Progress for the retiree health insurance plan have also been provided. These schedules present the County's progress in funding its obligations to provide pension benefits to its employees and post-retirement healthcare benefits to its qualifying retirees.

Required Supplementary Information can be found on pages 105-120 of this report.

Other supplementary information, which includes the combining and individual fund statements and schedules referred to earlier, provide information for the General Fund, nonmajor governmental funds, proprietary funds, and fiduciary funds, and is presented immediately following the required supplementary information. Other supplementary information can be found on pages 121-382 of this report.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2023 (Unaudited)

COUNTYWIDE FINANCIAL STATEMENT ANALYSIS

Statement of Net Position - The County's overall financial position improved during Fiscal Year 2023. The following table reflects the condensed statement of net position. As noted earlier, the change in net position over time may serve as a useful indicator of the County's financial position. The County's combined net position was \$954.0 million, which represents an increase of \$24.8 million over the previous year. Cash and restricted cash remained flat at \$430.9 million, net pension asset shifted to a net pension liability of \$48.5 million, while accounts payable remained flat at \$21.9 million. Deferred outflows related to pensions increased by \$39.3 million and deferred inflows related to pensions decreased by \$66.9 million. Deferred outflows related to OPEB decreased by \$0.5 million and deferred inflows related to OPEB decreased by \$1.1 million. The County's net investment in capital assets increased \$16.5 million, due to the addition of new capital assets, including several County infrastructure projects, construction-in-progress, and roads and bridges.

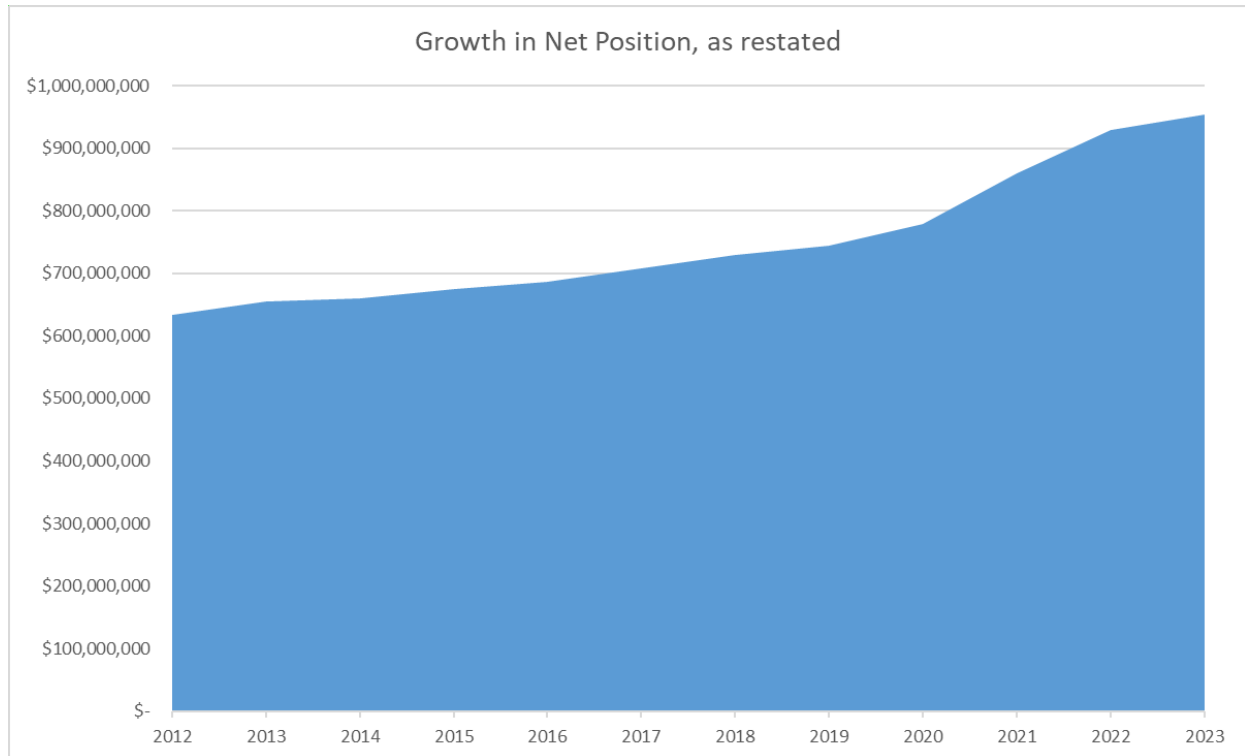
Condensed Statement of Net Position, as of November 30, 2023 and 2022 (In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2023	2022	2023	2022	2023	2022	Change %
Assets							
Current and							
Other Assets	\$ 531.4	\$ 578.3	\$ 5.3	\$ 5.1	\$ 536.7	\$ 583.4	-8%
Capital Assets	681.0	648.0	2.9	2.9	683.9	650.9	5%
Total Assets	1,212.4	1,226.3	8.2	8.0	1,220.6	1,234.3	-1%
Deferred Outflows of Resources	60.3	21.5	-	-	60.3	21.5	180%
Liabilities							
Current and							
Other Liabilities	106.1	104.9	-	-	106.1	104.9	1%
Long-Term							
Liabilities	150.9	84.3	-	-	150.9	84.3	79%
Total Liabilities	257.0	189.2	-	-	257.0	189.2	36%
Deferred Inflows of Resources	69.9	137.4	-	-	69.9	137.4	-49%
Net Position							
Net Investment							
in Capital Assets	602.2	585.7	2.9	2.9	605.1	588.6	3%
Restricted	143.6	201.5	5.3	5.1	148.9	206.6	-28%
Unrestricted	200.0	134.0	-	-	200.0	134.0	49%
Total Net Position	\$ 945.8	\$ 921.2	\$ 8.2	\$ 8.0	\$ 954.0	\$ 929.2	3%

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2023 (Unaudited)

The chart shown below reflects the County's annual growth in net position, which averages 3.8% per year since 2012.



Current and other assets consist mainly of cash & investments, restricted cash, property tax receivable, intergovernmental receivables (sales tax, RTA sales tax, income tax, grants, etc.), interest receivable, loans receivable, lease receivable, other receivable, prepaid items, deposits and net pension asset. Current and other assets for Governmental Activities were lower by \$46.9 million over the prior year. Current and other assets for Business-type Activities were higher by \$0.2 million compared to the prior year.

Capital assets include land and land improvements; buildings and building improvements; fixtures and equipment; and highway infrastructure such as roads, bridges, traffic signals, and streetlights. Changes in capital assets will be discussed later in the Capital Asset section.

Current and other liabilities mainly include accounts payable, accrued payroll, and interest payable. Compared to prior year, current and other liabilities for Governmental Activities were higher by \$1.2 million.

Long-term liabilities consist mainly of bonds, leases, accrued claims and judgments, compensated absences, long-term construction, net pension liability, and other postemployment benefits. Long-term liabilities will be discussed in the Long-term Debt section.

The Statement of Net Position can be found on pages 31-32 of this report.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2023 (Unaudited)

Change in Net Position - The table shown below reflects the County's change in net position. The source of information for this table is the Statement of Activities, which can be found on pages 33-34 of this report. As can be seen, total revenues increased by \$24.3 million or 10.0%, and expenses increased by \$69.3 million or 38.7% compared to prior year.

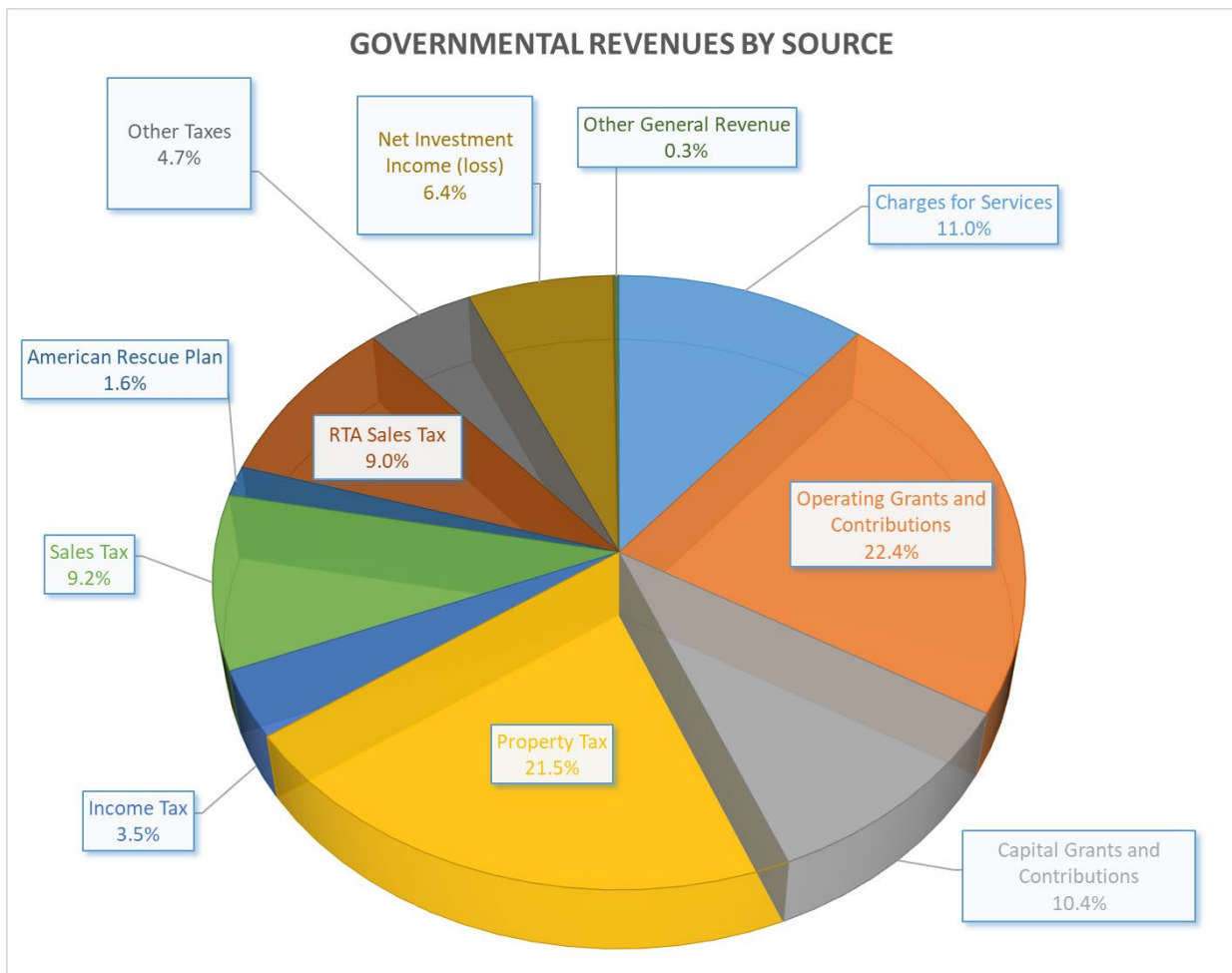
Condensed Statement of Activities for the Years ended November 30, 2023 and 2022 (In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2023	2022	2023	2022	2023	2022	Change %
Revenues							
Program Revenues							
Charges for Service	\$ 29.9	\$ 30.2	\$ 0.1	\$ 0.1	\$ 30.0	\$ 30.3	-1%
Operating Grants and Contributions	61.2	74.7	-	-	61.2	74.7	-18%
Capital Grants and Contributions	28.3	0.2	-	-	28.3	0.2	14050%
General Revenues							
Property Tax	58.7	58.0	-	-	58.7	58.0	1%
Income Tax	9.7	9.9	-	-	9.7	9.9	-2%
Sales Tax	25.1	24.2	-	-	25.1	24.2	4%
American Rescue Plan	4.3	17.8	-	-	4.3	17.8	N/A
RTA Sales Tax	24.6	24.2	-	-	24.6	24.2	2%
Other Taxes	12.8	12.3	-	-	12.8	12.3	4%
Net Investment Income (loss)	17.4	(3.4)	0.2	(0.1)	17.6	(3.5)	-608%
Other General Revenues	0.7	0.6	-	-	0.7	0.6	17%
Total Revenues	272.7	248.7	0.3	0.0	273.0	248.7	10%
Expenses							
General Government	50.6	35.9	-	-	50.6	35.9	41%
Public Safety	70.3	49.8	-	-	70.3	49.8	41%
Highways and Streets	56.6	23.9	-	-	56.6	23.9	137%
Judicial	33.6	27.6	-	-	33.6	27.6	22%
Public Service and Records	14.8	16.1	-	-	14.8	16.1	-8%
Health and Welfare	8.9	10.5	-	-	8.9	10.5	-15%
Environment and Conservation	0.9	0.7	-	-	0.9	0.7	30%
Development	10.9	12.5	-	-	10.9	12.5	-13%
Interest on Long-Term Debt	1.4	1.7	-	-	1.4	1.7	-18%
Solid Waste	-	-	0.2	0.2	0.2	0.2	1%
Total Expenses	248.0	178.7	0.2	0.2	248.2	178.9	39%
Excess before Transfers	24.7	70.0	0.1	(0.2)	24.8	69.9	-65%
Transfers	(0.1)	(0.1)	0.1	0.1	-	(0.0)	n/a
Change in Net Position	24.6	69.9	0.2	(0.1)	24.8	69.8	-65%
Net Position Beginning of Year	921.2	851.3	8.0	8.1	929.2	859.4	8%
Net Position End of Year	\$ 945.8	\$ 921.2	\$ 8.2	\$ 8.0	\$ 954.0	\$ 929.2	3%

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2023 (Unaudited)

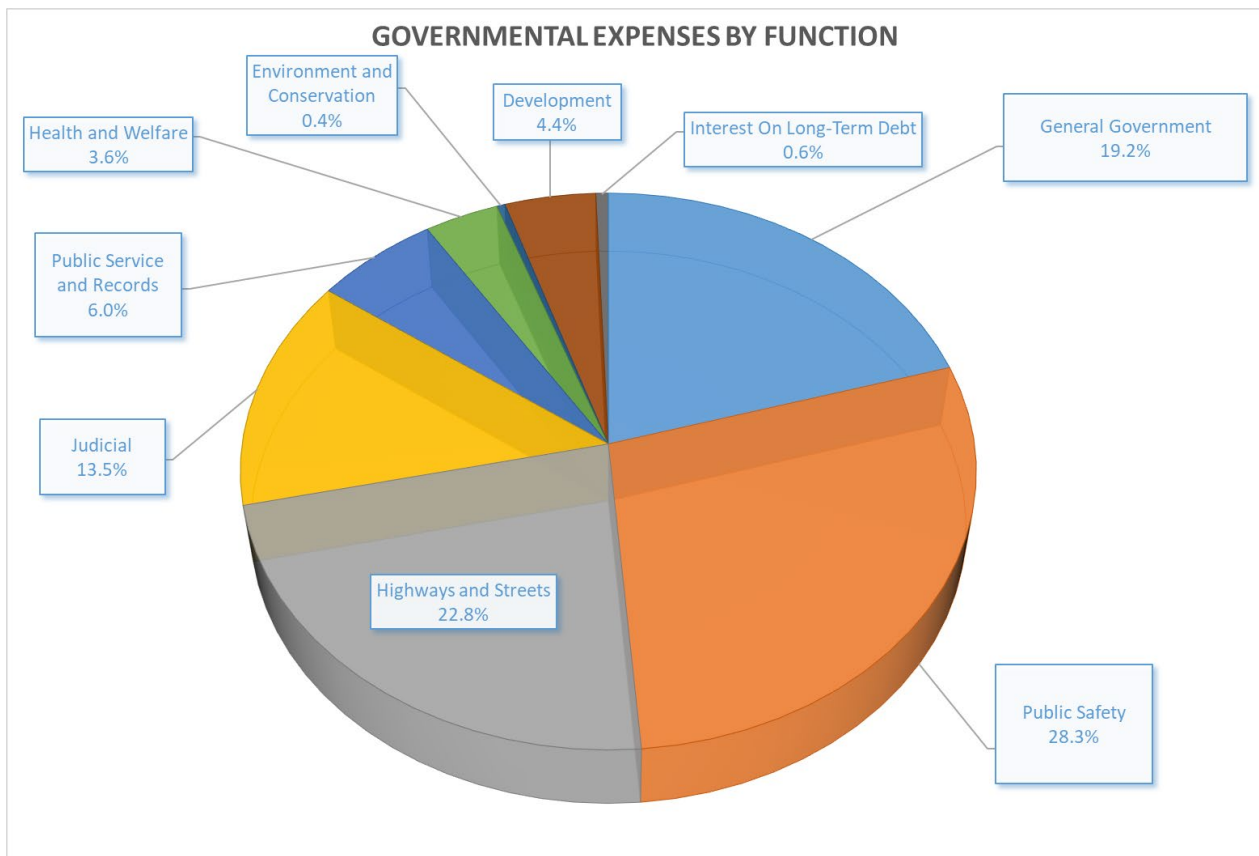
Revenues - Charges for Services, as a whole, decreased \$0.3 million compared to the prior year mainly as a result of a \$1.5 million increase in developer driven Impact Fees but a \$1.6 million decrease in Recording, GIS, and Revenue Tax Stamp Fees. Property taxes increased slightly by \$0.7 million for new construction. The County's share of State Sales Tax increased by \$0.9 million (3.31%) compared to 2022 primarily as a result of inflation's impact on the cost of merchandise. RTA Sales Tax revenue increased \$0.4 million, Local Use Tax revenue decreased by \$0.2 million, Motor Fuel Tax revenue increased \$0.8 million, Local Option Motor Fuel Tax increased \$0.7 million. The State Cannabis Regulation Tax decreased by \$0.1 million, Video Gaming Tax revenue increased by \$0.1 million and TIF Distribution Tax was flat. American Rescue Plan revenues decreased from \$17 million to \$4.3 million as a result of the decrease in pandemic related general government activities subsidized. The County recorded a net investment gain of \$17.6 million as the County's existing investment portfolio, consisting mainly of multi-year government securities, was positively impacted by year-end market adjustments.



KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2023 (Unaudited)

Expenses - General Government expense increased \$14.7 million compared to Fiscal Year 2022 primarily as a result of an increase in building improvements. The \$20.5 million increase in Public Safety expense, and the \$6.0 million increase in Judicial expense, is primarily due to an increase in personnel service costs. Public Service and Records expense decreased by \$1.3 million primarily due to a decrease in contractual and consulting services. Highways and Streets expense increased by \$32.7 million, which was primarily due to the timing of road and bridge capital projects. The \$1.6 million decrease in Health and Welfare expense is primarily the result of a decrease in contractual and consulting services. Environment and Conservation expense increased \$0.2 million as a result of a Farmland Preservation program land acquisition. The decrease of \$1.6 million in Development expense is primarily the result of a decrease in the amount of Financial Assistance and Housing Stability Services funding provided to eligible households as part of the U.S. Treasury's Emergency Rental Assistance Grant. There was \$0.3 million less interest expense on long term debt as expected per the debt service schedules.



KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
As of and for the year ended November 30, 2023
(Unaudited)

GOVERNMENTAL FUNDS FINANCIAL STATEMENT ANALYSIS

Governmental Funds - The revenues and expenditures of the County's General Fund and the nonmajor governmental funds are analyzed below. The activities of the American Rescue Plan Fund, the Motor Fuel Tax Fund and Transportation Sales Tax Fund will be described briefly following these analyses.

Revenues - The property tax levy was held flat for existing property, with the slight increase of \$0.66 million due to the addition of new construction to the tax extension. Tax revenue within the fund financial statements includes the special service area and special billing area non ad valorem assessments, whereas non ad valorem assessments on the countywide statements are included in Charges for Services rather than Property Tax.

The \$2.1 million increase in Other Tax revenue is the net result of the following: RTA Sales Tax revenue increased \$0.40 million, Local Use Tax revenue increased by \$0.04 million, Motor Fuel Tax revenue increased \$0.88 million, Local Option Motor Fuel Tax increased \$0.73 million. The State Cannabis Regulation Tax decreased by \$0.01 million, Video Gaming Tax revenue increased by \$0.01 million and TIF Distribution Tax was flat.

Comparative Summary of Revenues For the Governmental Funds

	2023	2022	Increase	%
	Governmental	Governmental	(Decrease)	%
	Funds	Funds	2022 to 2023	Change
Revenues				
Property taxes	\$ 58,676,854	\$ 58,017,425	\$ 659,429	1%
Other taxes	50,406,705	48,330,959	2,075,746	4%
Intergovernmental	39,520,468	39,693,162	(172,694)	0%
Grants	30,364,324	50,543,262	(20,178,938)	-40%
Licenses and permits	3,812,646	3,522,673	289,973	8%
Fines	3,730,334	3,832,487	(102,153)	-3%
Charges for services	25,715,296	25,291,799	423,497	2%
Reimbursements	14,519,312	16,568,028	(2,048,716)	-12%
Net investment income (loss)	16,749,950	(3,444,003)	20,193,953	-586%
Miscellaneous	6,683,464	6,496,598	186,866	3%
Total Revenues	\$ 250,179,353	\$ 248,852,390	\$ 1,326,963	1%

Intergovernmental revenues include the County's share of State Income Tax, State Sales Tax and Personal Property Replacement Tax. Funding from State Income tax decreased by \$195 thousand in Fiscal Year 2023. As of August 1, 2023, the State increased the percentage of State Income tax distributed to the Local Government Distributive Fund (LGDF) from 6.16% to 6.47% for individuals, trusts, and estates as well as electing pass-through entities. The percentage of State Income tax from corporations distributed to the LGDF remained the same at 6.85%. The County's share of revenue from the LGDF is based on population. The County's share of State Sales Tax increased by \$990 thousand (3.95%) compared to 2022 primarily as a result of inflation's impact on the cost of merchandise. The County's share of Personal Property Replacement Tax decreased by \$967 thousand (20.20%) as a result of a substantial quantity of amended tax returns.

KANE COUNTY, ILLINOIS

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Grant revenue decreased \$21 million in Fiscal Year 2023 primarily as a result of reduced funding from the U.S. Treasury Emergency Rental Assistance and CARES Act grants.

License and Permit revenue is up by \$0.29 million due to increases in revenue from building inspection permits, liquor licenses, and food permits.

The \$0.4 million increase in Charges for Services revenue is primarily the result increases in developer drive Impact Fees, election fees and Sheriff Net Civil Processing Fees.

The \$2.0 million decrease in reimbursement revenue is primarily the result of a \$1 million decrease in Board and Care reimbursements from \$1.2 million in 2022 to \$0.01 million in 2023. However reimbursements from the State for Probation salary and Youth Home Reimbursement increased by \$0.78 million from \$7.1 million in 2022 to \$7.8 million in 2023.

Net investment revenue increased \$20.2 million as the County's existing investment portfolio was buoyed by increasing interest rates during FY 2023 as well as an increase in the market value of the investments themselves.

The \$0.2 million increase in Miscellaneous revenues is primarily due to an increase in the Opioid Settlement revenues.

Comparative Summary of Revenues General Fund – General Account

	2023	2022	Increase	%
	General	General	(Decrease)	%
	Fund General	Fund General	(Decrease)	%
	Account	Account	2022 to 2023	Change
Revenues				
Property taxes	\$ 33,479,769	\$ 32,452,890	\$ 1,026,879	3%
Other taxes	4,901,350	4,897,389	3,961	0%
Intergovernmental	39,520,468	39,693,162	(172,694)	0%
Grants	1,107,888	1,065,864	42,024	4%
Licenses and permits	1,732,938	1,397,304	335,634	24%
Fines	2,703,855	2,492,127	211,728	8%
Charges for services	11,979,704	12,699,888	(720,184)	-6%
Reimbursements	9,527,134	9,765,217	(238,083)	-2%
Net investment income (loss)	3,446,759	(1,179,135)	4,625,894	-392%
Miscellaneous	287,489	275,431	12,058	4%
Total Revenues	\$ 108,687,354	\$ 103,560,137	\$ 5,127,217	5%

The General Fund's share of Property Tax revenue increased \$1.02 million as a result of \$0.7 million in new construction added to the property tax extension as well as a shift of property tax revenue from the Illinois Municipal Retirement Fund (IMRF) to the General Fund. Other Taxes revenue was flat.

KANE COUNTY, ILLINOIS

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Intergovernmental revenue was nearly flat with a slight decrease of \$0.17 million as a result of multiple fluctuations as the County's share of Sales Tax revenue increased by \$0.9 million, but the County's share of Incomes taxes and Personal Property Replacement Taxes decreased by \$0.2 million and \$0.9 million. Fines increased slightly by \$0.2 million as a result of a \$0.15 million increase in Back Taxes – Interest and Penalty and a \$0.08 million increase in Eviction Fines. The most significant decrease in Charges for Services revenue was as a result of decrease in Recording Fees and Revenue Tax Stamp Fees. Reimbursement revenue decreased primarily due to a decrease in the Board and Care Reimbursements from \$1.2 million to \$0.1 million, a decrease of \$1 million, even though the reimbursements for Court Services Probation salaries and Youth Home salary reimbursements increased \$0.78 million.

Net investment income increased \$4.6 million as the County's existing investment portfolio was buoyed by increasing interest rates during FY 2023 as well as an increase in the market value of the investments themselves. The difference in investment income reported on the countywide financial statements (full accrual basis) and fund financial statements (modified accrual basis) is the change in amount of interest classified as unavailable revenue on the fund financial statements.

Comparative Summary of Revenues For the Total Nonmajor Governmental Funds

	2023	2022		
	Nonmajor	Nonmajor	Increase	%
	Governmental	Governmental	(Decrease)	
	Funds	Funds	2022 to 2023	Change
Revenues				
Property taxes	\$ 25,197,085	\$ 25,564,535	\$ (367,450)	-1%
Other taxes	13,917,664	13,114,309	803,355	6%
Grants	24,976,048	25,694,545	(718,497)	-3%
Licenses and permits	2,079,708	2,125,369	(45,661)	-2%
Fines	1,026,479	1,340,360	(313,881)	-23%
Charges for services	13,735,592	12,591,911	1,143,681	9%
Reimbursements	3,260,716	3,540,932	(280,216)	-8%
Net investment income (loss)	6,408,924	(1,627,449)	8,036,373	-494%
Miscellaneous	6,390,886	6,220,983	169,903	3%
Total Revenues	\$ 96,993,102	\$ 88,565,495	\$ 8,427,607	10%

The share of Property Tax revenue for the Nonmajor Governmental Funds decreased by 1% resulting from increases in the allocations of Property Tax revenue to the General Fund with a significant decrease to the allocation of Property Tax revenue to the IMRF and increases to the Insurance Liability and FICA/Social Security funds. The decrease to the IMRF Fund was related to contribution rate decreases. The increase to the FICA Fund was related to wage increases. The increase to the Insurance Liability Fund was related to increasing liability expenditures.

The \$0.80 million increase in Other Taxes revenue is primarily the result of an increase in the County Motor Fuel Tax which increases with the consumer price index. As of July 1, 2023, the County Motor Fuel Tax increased to 4.7 cents per gallon from 4.4 cents per gallon due to a 7.41% increase in the consumer price index. The RTA Sales Tax revenue was also up slightly due to the increase in prices of general merchandise. Revenue from the Cannabis Regulation tax decreased slightly.

KANE COUNTY, ILLINOIS

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Licenses and Permits revenue decreased slightly by \$0.045 million as a result of decreases in well and septic permits, trucking oversized moving permits, and a significant decrease in roadway access permits. Revenue from Food Permits did increase significantly but not enough to offset the decrease in the other permit revenues.

The \$1.14 million increase in Charges for Services revenue is primarily due to a significant increase in developer driven Impact Fees from \$3.6 million in 2022 to \$5.2 million in 2023. Civil processing fees also increased by \$0.37 million. Recording Fees, GIS Fees, and Wetland Fees all decreased significantly.

Net investment revenue increased \$8.0 million as the County's existing investment portfolio was buoyed by increasing interest rates during FY 2023 as well as an increase in the market value of the investments themselves. The difference in investment income reported on the countywide financial statements (full accrual basis) and fund financial statements (modified accrual basis) is the change in amount of interest classified as unavailable revenue on the fund financial statements.

The \$0.17 million increase in Miscellaneous revenues is primarily due to an increase in the Opioid Settlement revenues.

Comparative Summary of Expenditures by Classification For the Total Governmental Funds

	2023 Governmental Funds	2022 Governmental Funds	Increase (Decrease) 2022 to 2023
Expenditures			
Personnel Wages & Salaries	\$ 89,655,515	\$ 83,308,363	\$ 6,347,152
Personnel Benefits	30,641,204	29,926,848	714,356
Contractual Services	78,344,684	65,517,350	12,827,334
Commodities	11,576,563	11,350,565	225,998
Capital Outlay	39,372,880	18,412,425	20,960,455
Debt Service	5,635,443	4,898,631	736,812
Contingency and Other	334,375	206,813	127,562
Total Expenditures	<u>\$ 255,560,664</u>	<u>\$ 213,620,995</u>	<u>\$ 41,939,669</u>

Expenditures - Personnel Services remains the highest expenditure in County operations. Government service requires people to provide both services and information to the citizens it supports. It is a large expenditure but it is also a long-term investment. Benefit payments remain a significant portion of the total Personnel Services cost. Pension, FICA and health insurance rates have all affected the total cost of Personnel Services. Total Personnel Services cost increased \$7.5 million from FY 2022 levels due to wage increases for both union and non-union employees. FICA and IMRF expenditures were affected accordingly. In addition, the contribution rate for regular IMRF was lowered from 6.73% to 5.15%, and the contribution rate for SLEP was lowered from 21.26% to 15.44%.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2023 (Unaudited)

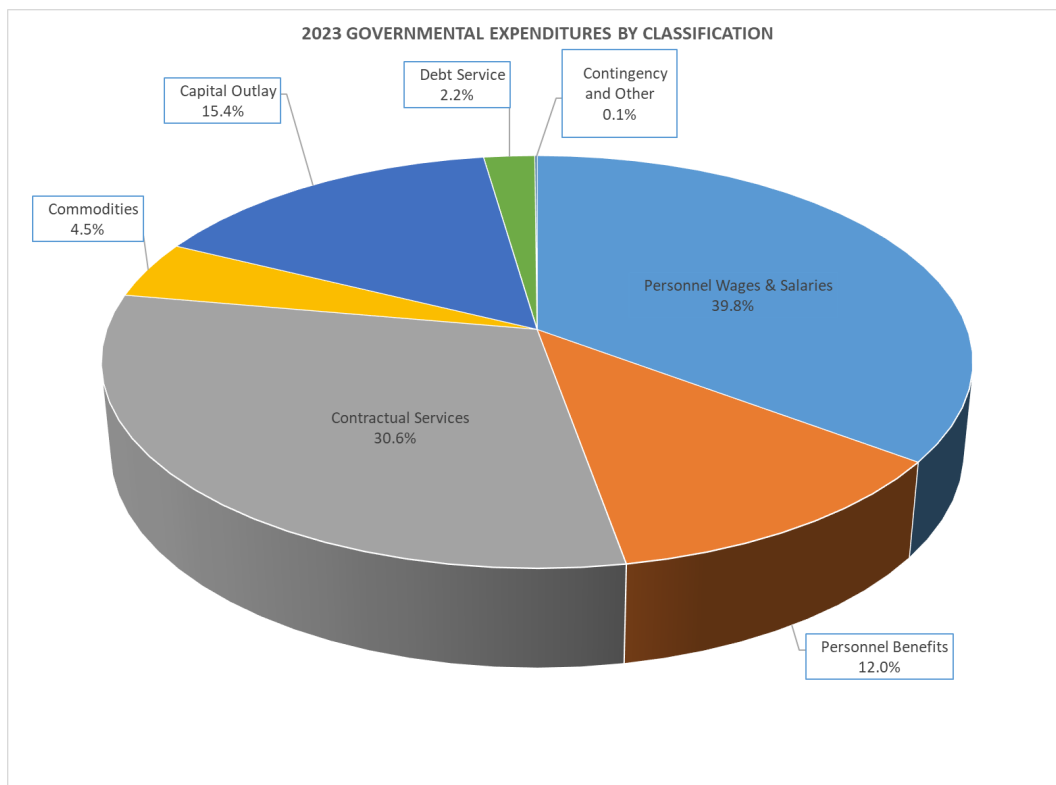
The County has been contributing on an aggregate basis 83% of the total cost of health insurance. Based on an analysis of the County's health insurance costs provided by the County's health insurance broker, health insurance contribution rates for Fiscal Year 2023 were increased. The County's health insurance contribution rates for Fiscal Year 2023 were increased by 3.2% for PPO and increased by 12.8% for HMO. Dental insurance and vision insurance rates were held flat per 3-year contractual agreements.

Contractual Services increased 19.54% or \$12.8 million in 2023 primarily as a result of the increases in the Medical/Dental/Hospital Services for detainees from \$3.4 million in FY 2022 to \$5.6 million in FY 2023; Increases of \$2.7 million in building and equipment repairs and janitorial services; Increased contractual services in the Community Development Block Grant (CDBG) and HOME programs in excess of \$1.8 million; and Judicial Facility construction projects of \$2.5 million;

Commodity expenditures were nearly flat with a slight 2% increase of \$0.2 million in 2023. Significant increases in the commodities expenditure category were for natural gas and food.

Of the \$21 million increase in Capital Outlay, \$21 million is from the multi-year nature of Transportation Department road, bridge, and traffic signal capital projects. Also, Sheriff's vehicle purchases increased \$1.5 million from 2022 to 2023 and an additional \$4 million in building improvement projects in 2023 as compared to 2022.

The change in debt service expenditures is as expected according to the debt amortization schedules. The change in contingency and other expenditures primarily reflects the change in year-end expenditures mainly in the Work Force Development Fund.



KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2023 (Unaudited)

The following are analyses of expenditures for the past two years for the General Fund and Nonmajor Governmental Funds of the County.

Comparative Summary of Expenditures by Function General Fund

	2023	2022	Increase	%
	General	General	(Decrease)	%
	Fund	Fund	2022 to 2023	Change
Expenditures				
General Government	\$ 19,799,426	\$ 15,288,479	\$ 4,510,947	30%
Public Safety	57,478,304	39,157,437	18,320,867	47%
Judicial	22,435,139	19,957,749	2,477,390	12%
Public Service and Records	6,614,600	7,180,352	(565,752)	-8%
Environment and Conservation	623,476	549,659	73,817	13%
Development, Housing and Economic Development	1,632,384	1,321,766	310,618	24%
Debt Service	407,654	298,966	108,688	N/A
Capital Outlay	44,126	2,023,467	(1,979,341)	-98%
Total Expenditures	\$ 109,035,109	\$ 85,777,875	\$ 23,257,234	27%

Expenditures in the General Fund increased in total by \$23.3 million or about 27% in 2023. The overall increase can be attributed to the fact that in FY 2022, ARPA funds totaling \$14.6 million were used to subsidize General Fund salaries and wages, thus artificially lowering salaries and wages. The ARPA funds were primarily used to fund Public Safety - Sheriff's Adult Corrections staff as their service qualified as eligible under the ARPA guidelines of working in confined spaces. Additionally, overall salary and wage union and non-union wage increases contributed to the overall increase. The County implemented GASB 87 in FY22 for capital leases. \$2 million of expense for capital outlay was recognized in FY22 for leases in the general fund resulting in a decrease in capital outlay between FY2022 and FY2023.

KANE COUNTY, ILLINOIS

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Comparative Summary of Expenditures For the Total Nonmajor Government Funds

	2023	2022		
	Nonmajor	Nonmajor	Increase	%
	Governmental	Governmental	(Decrease)	
	Funds	Funds	2022 to 2023	Change
Expenditures				
General Government	\$ 18,811,000	\$ 16,272,799	\$ 2,538,201	16%
Public Safety	8,171,923	6,916,397	1,255,526	18%
Highway and streets	16,867,511	17,926,121	(1,058,610)	-6%
Judicial	10,961,480	7,706,383	3,255,097	42%
Public Service and Records	7,930,224	8,729,015	(798,791)	-9%
Health and welfare	8,762,135	11,024,252	(2,262,117)	-21%
Environment and Conservation	243,292	140,052	103,240	74%
Development, Housing and Economic Development	9,292,860	11,330,093	(2,037,233)	-18%
Debt Service	5,227,789	4,599,665	628,124	14%
Capital Outlay	17,836,338	11,198,035	6,638,303	59%
Total Expenditures	\$ 104,104,552	\$ 95,842,812	\$ 8,261,740	9%

Expenditures in the Nonmajor Governmental funds increased in total by 9% or \$8.3 million in 2023.

General Government expenditures increased \$2.5 million primarily the result of a increase in external grants from the Grand Victoria Elgin Casino Riverboat Fund. Under Highway and Streets, two of the Transportation Department's funds, Motor Fuel Tax and RTA Transportation Sales Tax, which account for a significant portion of the Department's expenditures and thus are classified as Major Funds are not included in the Nonmajor governmental funds chart depicted here. While expenditures in the Motor Fuel Tax and RTA Transportation Sales Tax funds increased significantly from 2022 to 2023, the expenditures in the Transportation Department's nonmajor funds decreased \$1.05 million as a result of the multi-year nature of the capital projects. Health & Welfare expenditures decreased \$2.2 million as a result of a decrease in contractual services related to the pandemic. Expenditures for Development, Housing and Economic Development decreased \$2.03 million primarily as a result of the decrease in the amount of Financial Assistance and Housing Stability Services provided to eligible households as part of the U.S. Treasury's Emergency Rental Assistance Grant. The \$0.6 million decrease in debt service is as expected according to the debt service schedules. Capital Outlay increased \$6.6 million as a result of an increase in communications and automotive equipment purchases, technology purchases and building improvements.

Major Special Revenue Funds – The major special revenue funds are the American Rescue Plan Fund, the Motor Fuel Tax Fund, and the Transportation Sales Tax Fund.

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American Rescue Plan Fund – On June 9, 2022 the County received its second tranche of \$51,706,521 of American Rescue Plan Act (ARPA) funding from the United States Department of the Treasury. The first tranche of \$51,706,521 was received on May 19, 2021. ARPA funds are to be used in response to and mitigation of the COVID-19 public health emergency.

The following table summarizes the expenditures (including transfers out) of the American Rescue Plan Fund by category:

Allocation Category	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Total
Mass Vaccination	\$ 1,199,502	\$ (1,199,502)	\$ 120,000	\$ 120,000
Mental Health Services	-	2,228,876	2,718,412	4,947,288
Community Violence	-	-	-	-
COVID Testing	32,437	-	-	32,437
Contact Tracing	486,436	3,730,107	1,411,561	5,628,104
DVDP Program	-	-	221,904	221,904
Aid to Tourism, Travel and Hospitality	-	-	3,000	3,000
Negative Economic Impact	-	-	115	115
Effective Service Delivery	-	-	136,589	136,589
Aid to Other Industries	-	-	20,000	20,000
Other Water Infrastructure	-	-	29,269	29,269
Prevention in Congregate Settings	194,923	-	-	194,923
PPE	11,340	-	-	11,340
Capital Investment in Physical Plant	20,096	-	-	20,096
Other COVID Related Expenditures	127,614	-	-	127,614
County Personnel	10,469,379	14,647,740	-	25,117,119
County Revenue Recoupment	3,566,515	3,829,764	7,157,001	14,553,280
Administration	75,723	946,602	1,195,186	2,217,511
Total	\$ 16,183,965	\$ 24,183,587	\$ 13,013,037	\$ 53,380,589

Motor Fuel Tax Fund - The \$0.8 million increase in Motor Fuel Tax revenue is the result of annual increases in the tax, beginning July 1, 2020, and on July 1 of each subsequent year by an amount equal to the percentage increase, if any, in the Consumer Price Index. The annual increase was temporarily suspended for the period July 1, 2022 through December 31, 2022, but was reinstated on January 1, 2023.

Transportation Sales Tax Fund – The \$0.35 million increase in the RTA Transportation Sales Tax Fund revenue is due to inflationary cost increases in general merchandise and qualifying food, drugs, and medical appliances upon which the tax is imposed.

KANE COUNTY, ILLINOIS

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Business-type Activities - Operating revenues for the Enterprise Surcharge Fund increased \$0.30 million in Fiscal Year 2023 as a result of an increase in investment income and a slight increase in the house hazard waste reimbursement.

The following is an analysis of expenses for the past two years for the Proprietary Enterprise Funds.

Comparative Summary of Expenses For the Total Proprietary Enterprise Funds

	2023	2022		
	Proprietary	Proprietary	Increase	%
	Enterprise	Enterprise	(Decrease)	
	Funds	Funds	2022 to 2023	Change
Expenses				
Personnel Services - Salaries and Wages	\$ 21,964	\$ 51,899	\$ (29,935)	-58%
Personnel Services - Benefits	9,008	17,680	(8,672)	-49%
Contractual Services	143,140	116,080	27,060	23%
Commodities	13,342	12,211	1,131	9%
Transfer Out	1,864	1,788	76	4%
Total Expenses	\$ 189,318	\$ 199,658	\$ (10,340)	-5%

Personnel Services decreased by \$0.03 million and Benefits decreased by \$0.01 million due to a change in staffing levels. Contractual Services increased by \$0.03 million as a result of three additional programs for recycling education, electronic vehicle charging stations and green infrastructure updates.

KANE COUNTY, ILLINOIS

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FINANCIAL ANALYSIS OF KANE COUNTY'S FUND FINANCIAL STATEMENTS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds - The general government functions are presented in the General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of November 30, 2023, the County's governmental funds reported combined ending fund balances of \$334.2 million, a decrease of \$5.5 million in comparison with the prior year. The Transportation Sales Tax Fund experienced an \$1.2 million increase in fund balance, the Motor Fuel Tax Fund experienced a \$2.8 million decrease in fund balance due to the timing of road and bridge construction projects, and the American Rescue Plan Fund experienced a \$2.6 million decrease in fund balance as a result of the expenditure of the grant funds.

Approximately 17.28% (\$57.7 million) of the total governmental funds balance is unassigned fund balance, which is available to meet the County's current and future needs for any purpose. The remainder of the fund balance is available only for specific purposes: nonspendable (\$1.3 million), restricted (\$133.4 million), committed (\$61.9 million) or assigned (\$79.9 million).

The General Fund is the chief operating fund of the County. At November 30, 2023, unassigned fund balance of the General Fund was \$63.4 million, while total fund balance decreased to \$88 million. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 58.1% of total fund expenditures, while total fund balance represents 80.4% of that same amount. During 2023, expenditures exceeded revenues by \$0.35 million. However, it should be noted that General Fund expenses for personnel services and employee benefits in 2022 presented net of reimbursement from ARPA funds. ARPA funds of \$10 million in 2022 were netted against General Fund salaries and wages. After taking into account interfund transfers, the General Fund's fund balance decreased by \$11.2 million during the current fiscal year.

The General Fund is comprised of six accounts - the General Account, or "General Corporate Account", which is the main operating account of the County, and five other accounts - the Special Reserve, Domestic Violence, Economic Development, Cost-Share Drainage, and Public Building Commission. During FY 2023, three other accounts - the Emergency Reserve, the Property Tax Freeze Protection Fund, and the COVID Payroll Reimbursement Fund - were closed and their fund balances consolidated into the Special Reserve Account. Total General Account revenues were \$4.4 million more than Fiscal Year 2022. Explanations of the areas where expenditures differed significantly from budget are discussed below.

Proprietary funds - The County's proprietary funds provide the same type of information found in the countywide financial statements for business-type activities, but in more detail. The proprietary funds include the Enterprise Surcharge Fund, the Enterprise General Fund and the Internal Service Health Insurance Fund.

Unrestricted net position of the Proprietary Funds totaled zero at November 30, 2023. The Enterprise Surcharge Fund experienced a slight increase in restricted net position of \$0.2 million, due to increase in investment income. Factors concerning the financing of the proprietary funds were addressed in the discussion of the County's business-type activities.

KANE COUNTY, ILLINOIS

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GENERAL FUND BUDGETARY HIGHLIGHTS

Budget to actual statements and schedules for the General Fund are provided later in this Annual Comprehensive Financial Report. Budget columns are provided for both the original budget adopted for Fiscal Year 2023 as well as the final budget. A column for actual expenditures and a column for differences between final budget and actual expenditures are also reported. Budget amendments are sometimes required and approved throughout the year. A comparison of original budget to final budget for the General Account of the General Fund expenditures shows a \$212,503 increase. The major reasons for the increases were related to staffing levels and wage increases.

Significant General Fund - General Account expenditure budget amendments are presented in the following table.

General Fund General Account	Budget Amendments Increase/(Decrease)	Reason for Variance
Building Management - Building Management	\$ 831,100	In FY23, The Kane County Building Management Department consolidated their operations into a single sub-department(001.080.080) for better in fiscal oversight.
Building Management - Building Management	\$ 528,836	In FY23, The Kane County Building Management Department consolidated their operations into a single sub-
Building Management - Building Management	\$ 1,872,498	In FY23, The Kane County Building Management Department consolidated their operations into a single sub-
Building Management - Judicial Center	\$ (622,920)	In FY23, The Kane County Building Management Department consolidated their operations into a single sub-department(001.080.080) for better in fiscal oversight.
Building Management - Sheriff Facilities	\$ (542,880)	In FY23, The Kane County Building Management Department consolidated their operations into a single sub-department(001.080.080) for better in fiscal oversight.
Contingency - Contingency	\$ (1,184,035)	This variance resulted from the reclass of budget from the contingency account Allowance for Employee Expense to the appropriate departmental/office budgets salary and wages expense accounts for FY23.
Contingency - Contingency	\$ (567,338)	This variance resulted from the reclass of budget from the contingency account Allowance for Employee Expense to the appropriate departmental/office budgets healthcare expense accounts for FY23.

In some instances, General Fund revenues were over or under budget. Significant variances are presented and explained in the following table.

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Revenues	Variance with Final Budget Positive/(Negative)	Reason for Variance
State Income Tax	\$ (797,714)	Budgets are based on IML forecast and are difficult to project since there are so many variables.
Personal Property Replacement Tax	\$ (1,137,776)	
Recording Fees	\$ (725,896)	Decrease in the volume of vital records recorded in FY23.
Revenue Tax Stamp Fees	\$ (743,286)	Decrease in the volume of real estate transfers occurring in FY23.
Probation Salary Reimbursement	\$ 652,318	Increase in the allocation from the Administrative Office of the Illinois Courts.
Board and Care Reimbursement	\$ (846,100)	Decrease in program reimbursements due to a slow restart in post-pandemic years and the implementation of the SAFE-T Act signed into law in January 2021.

In some instances, General Fund General Account expenditures were over or under budget. Significant variances are presented and explained in the following table.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2023 (Unaudited)

General Fund Sub-Department	Variance with Final Budget Positive/(Negative)	Reason for Variance
Information Technologies	\$ 1,018,931	Savings in personnel services of \$240,064 and savings in contractual services of \$602,604 resulted in a favorable variance for the IT Department in FY23.
Building Management - Government Center	\$ (617,023)	Large unfavorable variances in repairs and maintenance contractual services were offset by favorable variances in commodities such as utilities for sewer, water, natural gas and electric.
County Clerk - Elections	\$ 1,335,160	Savings in personnel services of \$270,229, \$613,134 in contractual services and \$447,752 in commodities.
Circuit Clerk - Administration	\$ 1,365,624	Decrease in salaries and wages of \$702,182 and budget savings in repairs and maintenance - equipment of \$325,292 accounted for the majority of this positive variance from final budget.
State's Attorney - Criminal Division	\$ 1,046,212	Favorable variances were noted in the Criminal Division of the State's Attorney's Office in Salaries and Wages of \$1,001,687, including the non-utilization of non-union wage increases in this sub - department.
Sheriff - Sheriff	\$ (1,388,029)	Salaries and wages for the Sheriff's Sheriff department were over budget in FY23 by \$900,919. Overtime salaries were over budget by \$130,235. There were additional budget overages in contractual and commodities expenses in this sub-department in FY23.
Other Contingency	\$ 4,434,756	\$770,788 of allowance for budget expense was not utilized in FY23. An allowance for employee expense of \$2,679,633 was not used in FY23. An allowance for healthcare expense of \$913,165 was not utilized in FY23, an allowance for dental expense of \$21,170 was not utilized in FY23 and an allowance for adult board and care of \$50,000 was not utilized in FY23.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2023 (Unaudited)

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - The County's financial statements present capital assets in two groups: those assets subject to depreciation, such as equipment, infrastructure or operational facilities and those assets not subject to depreciation such as land and construction-in-progress.

The County's balance of capital assets for its governmental and business-type activities, net of accumulated depreciation at November 30, 2023, totals \$683.9 million, compared to \$650.8 million at November 30, 2022. The investment in capital assets includes land; buildings and building improvements; machinery and equipment; roads; bridges; traffic signals and street lights; and a fiber optic network.

Capital assets of governmental activities, net of accumulated depreciation, increased from \$648 million in 2022 to \$681 million in 2023, a 5.1% or \$33 million increase. Total new additions (net of transfers from construction-in-progress) were \$51.8 million. The new assets can be attributed to transportation projects, building improvements and equipment. Transportation projects account for nearly \$21.1 million of the total and include expenditures for roads, bridges, street lights, traffic signals, and construction-in-progress.

Current commitments for which the County has entered into contracts for future construction total approximately \$70.3 million for road and bridge projects, including construction of the Longmeadow Parkway Bridge. The work is expected to be completed by the end of 2024.

Capital assets in proprietary funds were unchanged during the year.

Additional information on the County's capital assets can be found in Note III C. on pages 68-69 this report.

Long-Term Debt – A comparative summary of long-term debt appears below. At November 30, 2023, the County had total long-term debt outstanding of \$151 million for governmental activities. 13% (\$20.3 million) was comprised of General Obligation Bonds along with related premium amounts. The total debt for governmental activities increased \$66.6 million (79%) during the current fiscal year due to the inclusion of net pension liability for IMRF and SLEP pensions.

	2023	2022	Increase (Decrease) 2022 to 2023	% Change
Governmental Activities				
General Obligation Bonds	\$ 20,257,794	\$ 20,294,811	\$ (37,017)	0%
Revenue Bonds	26,892,221	27,388,282	(496,061)	-2%
Lease liability	2,824,728	3,279,502	(454,774)	-14%
Accrued Claims and Judgments	3,340,063	4,247,724	(907,661)	-21%
Compensated Absences	5,057,540	5,630,719	(573,179)	-10%
Other Postemployment Benefits	9,405,594	9,296,332	109,262	1%
Net Pension Liability	48,485,223	-	48,485,223	100%
Long-Term Construction Payable	34,681,576	14,208,203	20,473,373	144%
 Total Governmental Activities	 \$ 150,944,739	 \$ 84,345,573	 \$ 66,599,166	 79%

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2023 (Unaudited)

The decrease in General Obligation Bonds was due to the timely payment of principal and interest and the amortization of premium. The decrease in revenue bonds reflects the amortization of premium and the first principal payments made in December 2022.

A liability for leases is recorded in accordance with Governmental Accounting Standards Board Statement No. 87, *Leases*, which requires the recognition of certain lease assets and liabilities that may previously have been recorded as operating leases.

The liability relating to probable claims and judgments for general liability and worker's compensation decreased approximately \$0.91 million from the prior year due to a decrease in liability claims outstanding at the end of the current year.

Compensated Absences include accrued vacation and certain compensatory time and sick leave relating to the plan in effect prior to December 1, 1989. Compensated Absences are calculated on current wages.

The Total Other Postemployment Benefits (OPEB) liability represents the year-end estimated postemployment healthcare benefits to be provided for retirees. Although the County finances these benefits on a pay-as-you-go basis, the liability is being accrued as the associated benefits are earned. The OPEB balance decreased from 2022 to 2023 by \$.1 million as a result of the net increase in service cost including the change of the discount rate from 4.19% to 4.3%. (The interest rate used is the S&P Municipal Bond 20-Year High-Grade Rate Index as of November 30, 2023.)

As of November 30, 2023, the County's net pension liability is \$48,485,223 which is a significant shift compared to 2022 when the County had a net pension asset totaling \$62,896,795. This \$111.4 million shift from asset to liability is result of market changes.

The Long-Term Construction Payable is a liability arising from road construction projects and increased by \$20.5 million.

The County's most recent general obligation bond rating is AA+, a rating that was affirmed by Standard and Poor's Rating Group in November of 2018. Moody's reaffirmed its Aa1 rating in November of 2020. Additional information on the County's long-term debt can be found in Note III E. on pages 71-75 of this report.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
As of and for the year ended November 30, 2023
(Unaudited)

ECONOMIC FACTORS AND FISCAL YEAR 2023 BUDGETS AND RATES

Kane County has experienced substantial growth in the last decade and a half, aided by its accessibility to Chicago and other suburbs. The population of Kane County was estimated at 514,982. The unemployment rate for Kane County in November 2023 was 4.5% compared to 4.3% in November 2022.

The County's share of State Sales Tax and RTA Transportation Sales Tax increased in FY 2023 as a result of rising inflation and its related impact on the cost of merchandise. The County has allocated 75% of the RTA Transportation Sales Tax to Transportation, 10% to General Fund Public Safety operational support, 9% to Public Safety capital projects and 6% to Judicial Technology capital projects. The tax has provided opportunities for many new improvements in the County in addition to supporting the local economy with new jobs. The accumulated allocation of RTA Sales Tax in the Judicial Technology Fund funded the implementation of the Court Case Management system, which was purchased in 2014, was substantially implemented in 2016, and has continued to be refined, enhanced and optimized. Beginning July 2017, the state imposed a 2% administrative fee for collecting and distributing the tax. As of July 2018, the administrative fee was lowered to 1.5%, and continues to remain in place.

Net investment revenue increased significantly as the County's existing investment portfolio was buoyed by increasing interest rates during FY 2023 as well as an increase in the market value of the investments themselves.

Four union contracts expired at the end of Fiscal Year 2023 and all but one has been renewed. Three union contracts with expiration dates prior to November 30, 2023 are still in negotiations. Four union contracts will expire at the end of FY 2024. All wage increases governed by current contracts were built into the Fiscal Year 2023 budget, along with a 3% wage increase for non-union employees. Funding for wage increases for expired contracts yet to be negotiated was not included in the budget.

Based on an analysis of the County's health insurance costs provided by the County's health insurance broker, health insurance contribution rates for Fiscal Year 2023 were increased by 3.2% for PPO and 13.0% for HMO. Dental insurance and vision insurance rates were held flat.

In July 2023, the Illinois Supreme Court ruled that the Illinois Safety, Accountability, Fairness, and Equity-Today (SAFE-T) Act was constitutional after various parties challenged this new law. The SAFE-T Act changes will impact the criminal justice system, including pre-arrest diversion, policing, pretrial sentencing, and corrections. The requirements of the Safe-T-Act went into effect in September 2023 requiring a change in staffing needs, hours of operation, workflow and people movement at the County's Judicial Center campus, and use of space in the jail in order to provide these new services and meet new documentation and reporting requirements. The SAFE-T impacts the operations of the largest portion of the County's overall operations and budget including the States Attorney, Public Defender, Court Services, Judiciary, Clerk of the Circuit Court, and Sheriff's Offices, including the creation of new positions to provide the new services.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2023 (Unaudited)

In April of Fiscal Year 2020 The County received \$92.9 million of CARES Act funding from the United States Department of the Treasury to be used in response to and mitigation of the COVID-19 public health emergency. Most of the funds were expended in Fiscal Year 2020 since the original deadline for spending the funds was December 30, 2020. However, the deadline was extended until December 31, 2021, which allowed the County to spend the remainder of the grant plus most of the interest it earned in the 1st Quarter of 2021. The following table summarizes the expenditures by category:

Allocation Category	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Total
External Allocations					
Municipalities	\$ 27,469,648	\$ 29,557	\$ -	\$ -	\$ 27,499,205
Small Businesses	8,872,007	444,261	-	-	9,316,268
Fire Protection Districts	4,647,334	317,223	-	-	4,964,557
Non-Profits	1,680,936	1,281,167	-	-	2,962,103
Townships, Park Districts, Forest Preserves, Library Districts	1,392,119	194,779	-	-	1,586,898
Performing & Visual Arts Venues and Amusement Parks	573,402	109,984	-	-	683,386
Historical Societies and Museums	59,337	3,586	-	-	62,923
Subtotal external allocations	44,694,783	2,380,557	-	-	47,075,340
Internal Allocations					
County Personnel	22,966,859	-	-	-	22,966,859
County Contractual Services	1,859,663	151,981	-	-	2,011,644
County Commodities	2,524,535	424,584	-	-	2,949,119
County Capital	5,626,625	2,496,567	-	-	8,123,192
Health Department	9,198,899	-	-	-	9,198,899
Administration	257,496	373,195	1,564	-	632,255
Subtotal internal allocations	42,434,077	3,446,327	1,564	-	45,881,968
Total	\$ 87,128,860	\$ 5,826,884	\$ 1,564	\$ -	\$ 92,957,308

As mentioned above, in May of 2021 the County received its first tranche of \$51.7 million of American Rescue Plan Act (ARPA) funding from the United States Department of the Treasury to be used in response to and mitigation of the COVID-19 public health emergency. The second tranche of \$51.7 million was received June of 2022. The eligible uses of ARPA spending include supporting public health expenditures, addressing the negative economic impacts caused by the public health emergency, replacing lost public sector revenue, and investing in water, sewer, and broadband infrastructure. The County Special Revenue funds have recouped \$7.4 million in lost public sector revenue. In Fiscal Year 2021, \$10.5 million was recognized and in Fiscal Year 2022 \$14.6 million was recognized to reimburse personnel salaries and benefits of County employees for supporting eligible public health needs, the most significant of which was Sheriff's Office employees who were substantially dedicated to the response to and the mitigation of the COVID-19 pandemic, particularly in the Adult Correctional Facility. The County also expects that it will continue to be reimbursed for any contractual, commodities and capital expenditures incurred in response to the pandemic. The County has authorized over \$35 million of the ARPA funds for external agencies including not-for-profits. The County continues to look at using the ARPA funds for the County Health Department.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2023 (Unaudited)

As mentioned in the Transmittal Letter, the inflationary impact of high interest rates is starting to level off. The evidence of this is seen in the chart below, where the year-to-date level of shared revenue collected from the State of Illinois as of August 2023 compared to the prior year and to the budget. As you can see, year-to-date revenues as compared to prior year and 2023 Budget remain flat.

Shared and Direct State Taxes Collection YTD June 2024

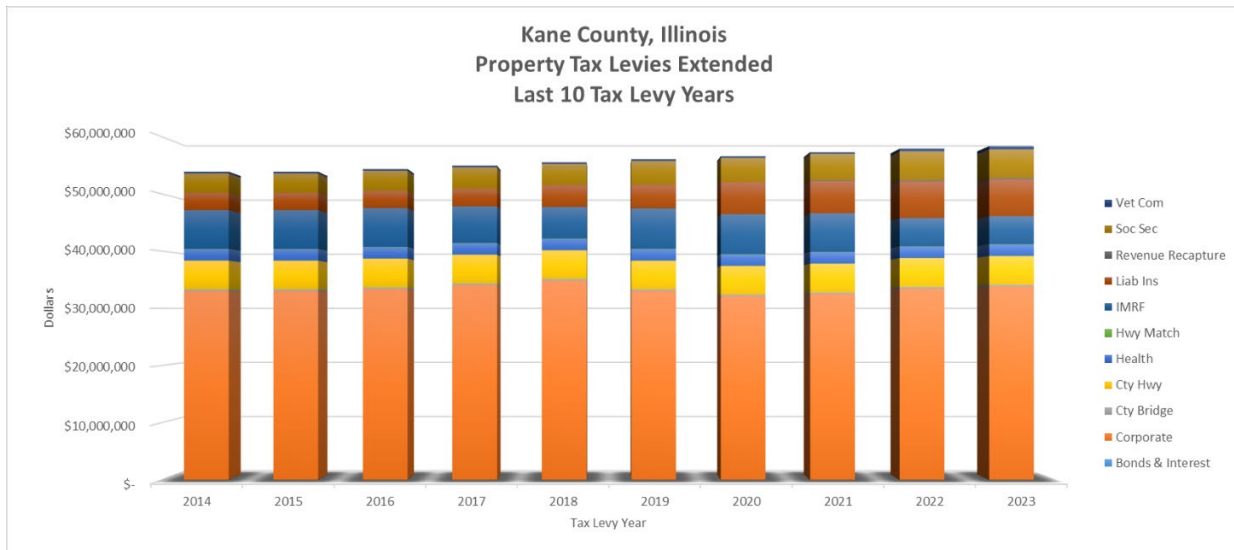
Tax Revenue	Prior Year YTD	Expected Revenue	FY 2024 Actual	Change from Prior Year		Variance from 2024 Budget	
				Amount	%	Amount	%
Sales Tax	\$ 9,665,557	\$ 11,250,000	\$ 10,097,988	\$ 432,431	4%	\$ (1,152,012)	-10%
Local Use Tax	1,101,773	1,050,000	991,860	(109,913)	-10%	(58,140)	-6%
RTA Sales Tax	9,816,047	10,981,968	10,353,099	537,052	5%	(628,869)	-6%
State Income Tax	5,309,518	5,995,000	5,726,809	417,291	8%	(268,191)	-4%
Personal Property Replacement Tax	2,901,203	1,666,667	1,621,303	(1,279,900)	-44%	(45,364)	-3%
State Motor Fuel Tax	4,398,399	5,163,303	4,644,417	246,018	6%	(518,886)	-10%
County Motor Fuel Tax	4,030,619	4,241,850	4,080,040	49,421	1%	(161,810)	-4%
Total	\$ 28,794,098	\$ 30,943,635	\$ 28,791,059	\$ (3,039)	0%	\$ (2,152,576)	-7%
variance < -11%							
variance between 10% to -10%							
variance > 11%							

The County is committed to maintaining a structurally balanced budget, and will take whatever action is necessary to sustain its strong financial position while providing vital services and infrastructure for its residents. It is imperative for the County to balance revenues and expenses and this is increasingly challenging with the most recent and significant impacts of high inflation. Complicating the challenge of balancing revenues and expenses for the future is that the recent reimbursements from the CARES and ARPA funds have significantly increased the County's General Fund fund balance from approximately \$60 to \$65 million from 2013 through 2019 to \$98 million at November 30, 2022. At November 30, 2023, the General Fund fund balance decreased to \$87.9 million.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis As of and for the year ended November 30, 2023 (Unaudited)

Despite these rising costs of wages, benefits, contractual services, commodities, and capital the County has committed to maintaining a property tax levy freeze for existing property by limiting the property tax levy increase to capturing the increase on new construction only. The following historical chart reflects this.



It is uncertain whether the County will be able to maintain the property tax freeze for the FY 2025 budget, as inflation and high interest rates has substantially increased all costs. The County will continue to explore all viable alternatives for funding these increases.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all those interested. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Kathleen T. Hopkinson, Executive Director of Finance, 719 S. Batavia Avenue, Geneva, IL 60134, (630) 208-5132. Email requests should be sent to hopkinsonkathleen@KaneCountyIL.gov.

BASIC FINANCIAL STATEMENTS

KANE COUNTY, ILLINOIS

Statement of Net Position
As of November 30, 2023

	Governmental Activities	Business-Type Activities	Total	Component Unit Kane County Forest Preserve
Assets and Deferred Outflows of Resources				
Assets				
Cash and investments	\$ 424,438,587	\$ 5,286,598	\$ 429,725,185	\$ 57,981,758
Restricted cash and investments	1,160,985	-	1,160,985	-
Property tax receivable	59,075,060	-	59,075,060	12,055,327
Intergovernmental receivable	40,327,405	-	40,327,405	-
Interest receivable	1,062,641	15,790	1,078,431	17,612
Loans receivable	703,365	-	703,365	-
Lease receivable	1,317,083	-	1,317,083	-
Other receivable	3,033,328	39,990	3,073,318	2,161,621
Prepaid items	192,259	-	192,259	28,184
Deposits	20,000	-	20,000	-
Capital assets not being depreciated	155,030,731	2,883,454	157,914,185	436,741,272
Capital assets, being depreciated, net	<u>525,992,231</u>	<u>-</u>	<u>525,992,231</u>	<u>33,161,989</u>
Total Assets	<u>1,212,353,675</u>	<u>8,225,832</u>	<u>1,220,579,507</u>	<u>542,147,763</u>
Deferred Outflows of Resources				
Deferred outflows related to pensions	58,273,227	-	58,273,227	4,858,939
Deferred charge on refunding	-	-	-	1,294,645
Deferred outflows related to OPEB	<u>1,979,362</u>	<u>-</u>	<u>1,979,362</u>	<u>86,895</u>
Total Deferred Outflows of Resources	<u>60,252,589</u>	<u>-</u>	<u>60,252,589</u>	<u>6,240,479</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 1,272,606,264</u>	<u>\$ 8,225,832</u>	<u>\$ 1,280,832,096</u>	<u>\$ 548,388,242</u>

See accompanying notes to basic financial statements.

	Governmental Activities	Business-Type Activities	Total	Component Unit Kane County Forest Preserve
Liabilities, Deferred Inflows of Resources, and Net Position				
Liabilities				
Accounts payable	\$ 21,861,333	\$ 30,552	\$ 21,891,885	\$ 3,850,992
Health claims payable	1,262,905	-	1,262,905	-
Accrued payroll	8,767,759	3,238	8,770,997	313,301
Interest payable	672,729	-	672,729	135,624
Other payables	-	-	-	947,830
Unearned revenue	72,711,846	-	72,711,846	-
Deposits	727,947	-	727,947	-
Long-Term Obligations, due within one year:				
Bonds	3,635,000	-	3,635,000	14,065,355
Lease liability	446,355	-	446,355	-
Accrued claims and judgments	1,670,000	-	1,670,000	-
Compensated absences	3,517,623	-	3,517,623	70,473
Long-Term Obligations, due in more than one year:				
Bonds	43,515,015	-	43,515,015	86,290,632
Lease liability	2,378,373	-	2,378,373	-
Accrued claims and judgments	1,670,063	-	1,670,063	-
Compensated absences	1,539,917	-	1,539,917	281,894
Long-term construction payable	34,681,576	-	34,681,576	-
Net pension liability - IMRF	17,138,162	-	17,138,162	3,405,631
Net pension liability - SLEP	31,347,061	-	31,347,061	-
Total OPEB liability	9,405,594	-	9,405,594	197,678
Total Liabilities	<u>256,949,258</u>	<u>33,790</u>	<u>256,983,048</u>	<u>109,559,410</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	59,075,060	-	59,075,060	23,843,102
Deferred inflows related to pensions	4,233,573	-	4,233,573	148,814
Deferred inflows related to OPEB	5,246,992	-	5,246,992	243,609
Deferred inflows related to leases	1,317,083	-	1,317,083	-
Total Deferred Inflows of Resources	<u>69,872,708</u>	<u>-</u>	<u>69,872,708</u>	<u>24,235,525</u>
Net Position				
Net investment in capital assets	602,270,212	2,883,454	605,153,666	381,535,975
Restricted for:				
Tort immunity	9,272,114	-	9,272,114	147,092
Environment and conservation	14,280	-	14,280	-
Employee benefits	-	-	-	408,099
Public service and record maintenance	2,736,489	-	2,736,489	-
Judicial purposes	3,782,999	-	3,782,999	-
Public safety	6,238,791	-	6,238,791	-
Highway projects	99,651,737	-	99,651,737	-
Health and welfare	11,896,408	-	11,896,408	-
County development	1,412,895	-	1,412,895	-
Debt service	5,269,339	-	5,269,339	5,221,657
Capital projects	1,028,159	5,308,588	6,336,747	543,042
Other purposes	1,120,256	-	1,120,256	-
Permanent fund - nonspendable	1,150,000	-	1,150,000	-
Unrestricted	199,940,619	-	199,940,619	26,737,442
Total Net Position	<u>945,784,298</u>	<u>8,192,042</u>	<u>953,976,340</u>	<u>414,593,307</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 1,272,606,264</u>	<u>\$ 8,225,832</u>	<u>\$ 1,280,832,096</u>	<u>\$ 548,388,242</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Activities
For the Year Ended November 30, 2023

Functions/Programs	Expenses	Program Revenues		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities				
General government	\$ 50,611,117	\$ 4,781,159	\$ 5,383,745	\$ 750,000
Public safety	70,336,402	6,538,212	10,866,456	2,544,491
Highway and streets	56,571,496	566,701	23,582,869	24,981,126
Judicial	33,641,058	8,654,550	3,166,425	-
Public services and records	14,787,118	5,197,509	7,281,935	-
Health and welfare	8,857,309	1,678,222	1,569,158	-
Environment and conservation	881,627	45,183	267,944	-
Development, housing and economic development	10,851,391	2,371,100	9,126,874	-
Interest and fiscal charges	<u>1,443,293</u>	<u>47,814</u>	<u>-</u>	<u>-</u>
Total governmental activities	<u>247,980,811</u>	<u>29,880,450</u>	<u>61,245,406</u>	<u>28,275,617</u>
Business Type Activities				
Solid waste	<u>187,454</u>	<u>96,241</u>	<u>-</u>	<u>-</u>
Total business-type activities	<u>187,454</u>	<u>96,241</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 248,168,265</u>	<u>\$ 29,976,691</u>	<u>\$ 61,245,406</u>	<u>\$ 28,275,617</u>
Component Unit:				
Forest Preserve District	\$ 15,642,610	\$ 3,570,497	\$ 772,177	\$ 418,182

General revenues:

Taxes

Property tax

RTA sales tax

Other taxes

Intergovernmental - unrestricted

State income tax

State sales tax

American Rescue Plan

Net investment income

Miscellaneous

Transfers

Total general revenues and transfers

Change in net position

Net position - beginning

Net position - ending

See accompanying notes to basic financial statements.

**Net (Expense) Revenue and
Changes in Net Position**

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Kane County Forest Preserve
\$ (39,696,213)	\$ -	\$ (39,696,213)	\$ -
(50,387,243)	-	(50,387,243)	-
(7,440,800)	-	(7,440,800)	-
(21,820,083)	-	(21,820,083)	-
(2,307,674)	-	(2,307,674)	-
(5,609,929)	-	(5,609,929)	-
(568,500)	-	(568,500)	-
646,583	-	646,583	-
(1,395,479)	-	(1,395,479)	-
(128,579,338)	-	(128,579,338)	-
-	(91,213)	(91,213)	-
-	(91,213)	(91,213)	-
(128,579,338)	(91,213)	(128,670,551)	-
-	-	-	(10,881,754)
58,661,974	-	58,661,974	23,278,102
24,615,017	-	24,615,017	-
12,794,350	-	12,794,350	960,709
9,672,286	-	9,672,286	-
25,085,732	-	25,085,732	-
4,280,388	-	4,280,388	-
17,434,587	241,149	17,675,736	1,747,065
699,582	-	699,582	3,412,988
(84,636)	84,636	-	-
153,159,280	325,785	153,485,065	29,398,864
24,579,942	234,572	24,814,514	18,517,110
921,204,356	7,957,470	929,161,826	396,076,197
<u>\$ 945,784,298</u>	<u>\$ 8,192,042</u>	<u>\$ 953,976,340</u>	<u>\$ 414,593,307</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Governmental Funds
Balance Sheet
As of November 30, 2023

	Major Funds			
	General Fund	American Rescue Plan Fund	Motor Fuel Tax Fund	Transportation Sales Tax Fund
Assets				
Cash and investments	\$ 89,251,881	\$ 61,301,534	\$ 50,842,761	\$ 52,242,715
Restricted cash and investments	-	-	-	-
Property tax receivable	33,831,971	-	-	-
Intergovernmental receivable	9,155,239	-	2,365,903	4,965,216
Interest receivable	281,441	35,876	168,745	164,617
Lease receivable	329,889	-	-	-
Loans receivable	-	-	-	-
Other receivables	1,660,121	-	1,633	281,723
Prepaid items	10,720	-	-	-
Deposits	20,000	-	-	-
Due from other funds	503,254	-	-	-
Total Assets	<u>\$ 135,044,516</u>	<u>\$ 61,337,410</u>	<u>\$ 53,379,042</u>	<u>\$ 57,654,271</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)				
Liabilities				
Accounts payable	\$ 4,145,580	\$ 1,288,839	\$ 1,306,662	\$ 2,720,826
Accrued payroll	5,498,320	24,657	194,938	-
Due to other funds	-	-	-	-
Unearned revenue	650,000	65,125,470	-	-
Deposits payable	-	-	-	-
Total Liabilities	<u>10,293,900</u>	<u>66,438,966</u>	<u>1,501,600</u>	<u>2,720,826</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	33,831,971	-	-	-
Deferred inflows related to leases	329,889	-	-	-
Unavailable revenue	2,918,085	106,781	88,631	1,705,991
Total Deferred Inflows of Resources	<u>37,079,945</u>	<u>106,781</u>	<u>88,631</u>	<u>1,705,991</u>
Fund Balances (Deficits)				
Nonspendable	10,720	-	-	-
Restricted	-	-	51,788,811	-
Committed	-	-	-	48,424,381
Assigned	24,302,530	-	-	4,803,073
Unassigned	63,357,421	(5,208,337)	-	-
Total Fund Balances (Deficits)	<u>87,670,671</u>	<u>(5,208,337)</u>	<u>51,788,811</u>	<u>53,227,454</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 135,044,516</u>	<u>\$ 61,337,410</u>	<u>\$ 53,379,042</u>	<u>\$ 57,654,271</u>

See accompanying notes to basic financial statements.

Nonmajor Governmental Funds	Total Governmental Funds
\$ 161,712,120	\$ 415,351,011
1,160,985	1,160,985
25,243,089	59,075,060
23,841,047	40,327,405
387,829	1,038,508
987,194	1,317,083
703,365	703,365
1,086,294	3,029,771
181,539	192,259
-	20,000
968,010	1,471,264
<u>\$ 216,271,472</u>	<u>\$ 523,686,711</u>

\$ 12,005,814	\$ 21,467,721
3,049,768	8,767,683
1,471,264	1,471,264
6,936,376	72,711,846
<u>727,947</u>	<u>727,947</u>
<u>24,191,169</u>	<u>105,146,461</u>

25,243,089	59,075,060
987,194	1,317,083
<u>19,097,594</u>	<u>23,917,082</u>
<u>45,327,877</u>	<u>84,309,225</u>

1,331,539	1,342,259
81,575,271	133,364,082
13,463,749	61,888,130
50,787,335	79,892,938
<u>(405,468)</u>	<u>57,743,616</u>
<u>146,752,426</u>	<u>334,231,025</u>

<u>\$ 216,271,472</u>	<u>\$ 523,686,711</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position As of November 30, 2023

Total fund balances - governmental funds \$ 334,231,025

Amounts reported for governmental activities in the Statement of Net Position
are different because:

Capital assets used in governmental activities are not current financial resources
and therefore are not reported in the governmental funds:

Capital assets	\$ 976,335,537	
Accumulated depreciation	<u>(295,312,575)</u>	
		681,022,962

Some liabilities reported in the Statement of Net Position do not require the use of
current financial resources and therefore are not reported as liabilities in
governmental funds. These activities consist of:

Interest payable on debt	(672,729)	
General obligation bonds and debt certificates	(47,150,015)	
Accrued claims and judgments	(3,340,063)	
Lease liability	(2,824,728)	
Net pension liability	(48,485,223)	
Total other postemployment benefits liability	(9,405,594)	
Long-term construction payable	(34,681,576)	
Compensated absences	<u>(5,057,540)</u>	
		(151,617,468)

Revenues collected after the County's availability period are reported as deferred
inflows of resources in governmental funds, however, these amounts have been
reported as revenues in the Statement of Activities.

23,917,082

Deferred outflows of resources related to pensions do not relate to current
financial resources and are not reported in the governmental funds.

58,273,227

Deferred outflows of resources related to other postemployment benefits do not
relate to current financial resources and are not reported in the governmental funds.

1,979,362

Deferred inflows of resources related to pensions do not relate to current
financial resources and are not reported in the governmental funds.

(4,233,573)

Deferred inflows of resources related to other postemployment benefits do not
relate to current financial resources and are not reported in the governmental funds.

(5,246,992)

Internal services funds are reported in the Statement of Net Position as
governmental activities.

7,458,673

Net position of governmental activities \$ 945,784,298

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2023

	Major Funds			
	General Fund	American Rescue Plan Fund	Motor Fuel Tax Fund	Transportation Sales Tax Fund
Revenues				
Property taxes	\$ 33,479,769	\$ -	\$ -	\$ -
Other taxes	4,901,350	-	13,167,695	18,419,996
Licenses and permits	1,732,938	-	-	-
Grants	1,107,888	4,280,388	-	-
Intergovernmental	39,520,468	-	-	-
Fines	2,703,855	-	-	-
Charges for services	11,979,704	-	-	-
Reimbursements	9,527,134	-	423,407	1,308,055
Net investment income	3,446,759	1,859,835	2,554,828	2,479,604
Miscellaneous	287,489	-	5,089	-
Total Revenues	<u>108,687,354</u>	<u>6,140,223</u>	<u>16,151,019</u>	<u>22,207,655</u>
Expenditures				
Current:				
General government	19,799,426	4,135,332	-	-
Public safety	57,478,304	-	-	-
Highways and streets	-	-	9,866,891	6,926,362
Judicial	22,435,139	-	-	-
Public services and records	6,614,600	-	-	-
Health and welfare	-	-	-	-
Environment and conservation	623,476	-	-	-
Development, housing and economic development	1,632,384	-	-	-
Debt Service				
Principal	310,576	-	-	-
Interest and fiscal charges	97,078	-	-	-
Capital outlay	44,126	160,991	8,938,336	12,393,091
Total Expenditures	<u>109,035,109</u>	<u>4,296,323</u>	<u>18,805,227</u>	<u>19,319,453</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(347,755)</u>	<u>1,843,900</u>	<u>(2,654,208)</u>	<u>2,888,202</u>
Other Financing Sources (Uses)				
Transfers in	1,504,149	-	3,693	1,803
Transfers out	(12,399,960)	(4,482,990)	(104,868)	(1,720,965)
Total Other Financing Sources (Uses)	<u>(10,895,811)</u>	<u>(4,482,990)</u>	<u>(101,175)</u>	<u>(1,719,162)</u>
Net Change in Fund Balances	(11,243,566)	(2,639,090)	(2,755,383)	1,169,040
Fund Balances (Deficits), Beginning of Year	<u>98,914,237</u>	<u>(2,569,247)</u>	<u>54,544,194</u>	<u>52,058,414</u>
Fund Balances (Deficits), End of Year	<u>\$ 87,670,671</u>	<u>\$ (5,208,337)</u>	<u>\$ 51,788,811</u>	<u>\$ 53,227,454</u>

See accompanying notes to basic financial statements.

Nonmajor Governmental Funds	Total Governmental Funds
\$ 25,197,085	\$ 58,676,854
13,917,664	50,406,705
2,079,708	3,812,646
24,976,048	30,364,324
-	39,520,468
1,026,479	3,730,334
13,735,592	25,715,296
3,260,716	14,519,312
6,408,924	16,749,950
6,390,886	6,683,464
<u>96,993,102</u>	<u>250,179,353</u>
18,811,000	42,745,758
8,171,923	65,650,227
16,867,511	33,660,764
10,961,480	33,396,619
7,930,224	14,544,824
8,762,135	8,762,135
243,292	866,768
9,292,860	10,925,244
3,629,198	3,939,774
1,598,591	1,695,669
<u>17,836,338</u>	<u>39,372,882</u>
<u>104,104,552</u>	<u>255,560,664</u>
<u>(7,111,450)</u>	<u>(5,381,311)</u>
22,345,258	23,854,903
<u>(5,230,756)</u>	<u>(23,939,539)</u>
<u>17,114,502</u>	<u>(84,636)</u>
10,003,052	(5,465,947)
<u>136,749,374</u>	<u>339,696,972</u>
<u>\$ 146,752,426</u>	<u>\$ 334,231,025</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to Statement of Activities For the Year Ended November 30, 2023

Net change in total governmental fund balances		\$ (5,465,947)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report purchases of capital assets as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets.		
Capital expenditures	\$ 44,522,115	
Depreciation	(18,653,301)	
Net book value of assets retired and transferred	<u>(30,952)</u>	
Capital expenditures in excess of depreciation		25,837,862
Capital assets transferred to the County are recorded as capital contributions in the Statement of Activities, but do not require the use of current financial resources and are therefore not reported in the governmental funds.		7,234,917
Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.		15,776,366
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Increase in accrued interest on debt	(21,451)	
Increase in long-term construction payable	(20,473,373)	
Decrease in accrued claims and judgments	907,661	
Decrease in net pension asset	(62,896,795)	
Increase in net pension liability	(48,485,223)	
Increase in total other postemployment liability	(109,262)	
Increase in deferred outflows of resources related to pensions	39,242,440	
Decrease in deferred outflows of resources related to OPEB	(510,753)	
Decrease in deferred inflows of resources related to pensions	66,868,108	
Decrease in deferred inflows of resources related to OPEB	1,054,176	
Decrease in compensated absences	573,179	
Amortization of bond premium	<u>23,078</u>	
		(23,828,215)
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Bond principal repaid	510,000	
Lease liability repaid	<u>454,774</u>	
		964,774
Principal and interest expense paid and incurred by the County and recognized in the Statement of Activities is not due and payable in the current period, and accordingly is not recognized as an expenditure in the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances.		3,018,381
Internal service funds are used by management to charge self insurance costs to individual funds. The change in net position of the internal service fund is reported with governmental activities.		<u>1,041,804</u>
Change in net position of governmental activities		<u>\$ 24,579,942</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Net Position
Proprietary Funds
As of November 30, 2023

	Enterprise Funds			
	Enterprise Surcharge Fund	Enterprise General Fund	Total	Internal Service Fund
Assets				
Current Assets:				
Cash and investments	\$ 5,286,598	\$ -	\$ 5,286,598	\$ 9,087,576
Accounts receivable	-	-	-	3,557
Interest receivable	15,790	-	15,790	24,133
Other receivables	39,990	-	39,990	-
Total Current Assets	<u>5,342,378</u>	<u>-</u>	<u>5,342,378</u>	<u>9,115,266</u>
Noncurrent Assets:				
Capital assets not being depreciated				
Land	-	2,883,454	2,883,454	-
Capital assets being depreciated				
Vehicles	32,287	-	32,287	-
Accumulated depreciation	<u>(32,287)</u>	<u>-</u>	<u>(32,287)</u>	<u>-</u>
Total Noncurrent Assets	<u>-</u>	<u>2,883,454</u>	<u>2,883,454</u>	<u>-</u>
Total Assets	<u>\$ 5,342,378</u>	<u>\$ 2,883,454</u>	<u>\$ 8,225,832</u>	<u>\$ 9,115,266</u>
Liabilities and Net Position				
Liabilities				
Current Liabilities:				
Accounts payable	\$ 30,552	\$ -	\$ 30,552	\$ 1,562,219
Health claims payable	-	-	-	94,298
Accrued payroll	3,238	-	3,238	76
Total Liabilities	<u>33,790</u>	<u>-</u>	<u>33,790</u>	<u>1,656,593</u>
Net Position				
Net investment in capital assets	-	2,883,454	2,883,454	-
Restricted for capital projects	5,308,588	-	5,308,588	-
Unrestricted net position	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,458,673</u>
Total Net Position	<u>5,308,588</u>	<u>2,883,454</u>	<u>8,192,042</u>	<u>7,458,673</u>
Total Liabilities and Net Position	<u>\$ 5,342,378</u>	<u>\$ 2,883,454</u>	<u>\$ 8,225,832</u>	<u>\$ 9,115,266</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Revenues, Expenses and Changes in Fund Net Position Proprietary Funds For the Year Ended November 30, 2023

	Enterprise Funds			
	Enterprise Surcharge Fund	Enterprise General Fund	Total	Internal Service Fund
Operating Revenues				
Contributions - employer	\$ -	\$ -	\$ -	\$ 15,997,559
Contributions - employee	-	-	-	3,195,140
Contributions - retirees	-	-	-	711,375
Contributions - other	-	-	-	26,377
Waste disposal fees	19,125	-	19,125	-
Miscellaneous	77,116	-	77,116	-
Total Operating Revenues	<u>96,241</u>	<u>-</u>	<u>96,241</u>	<u>19,930,451</u>
Operating Expenses				
Healthcare claims	-	-	-	14,851,124
Dental insurance	-	-	-	804,932
Life insurance	-	-	-	40,678
Vision insurance	-	-	-	81,318
Personnel services	21,964	-	21,964	-
Benefits	9,008	-	9,008	-
Contractual services	143,140	-	143,140	3,465,079
Commodities	13,342	-	13,342	-
Total Operating Expenses	<u>187,454</u>	<u>-</u>	<u>187,454</u>	<u>19,243,131</u>
Operating Income (Loss)	<u>(91,213)</u>	<u>-</u>	<u>(91,213)</u>	<u>687,320</u>
Nonoperating Revenues				
Net investment income	241,149	-	241,149	354,484
Total Nonoperating Revenues	<u>241,149</u>	<u>-</u>	<u>241,149</u>	<u>354,484</u>
Income (Loss) Before Transfers	<u>149,936</u>	<u>-</u>	<u>149,936</u>	<u>1,041,804</u>
Transfers				
Transfers in	86,500	-	86,500	-
Transfers out	(1,864)	-	(1,864)	-
Total Transfers	<u>84,636</u>	<u>-</u>	<u>84,636</u>	<u>-</u>
Change in Net Position	234,572	-	234,572	1,041,804
Net Position at Beginning of Year	<u>5,074,016</u>	<u>2,883,454</u>	<u>7,957,470</u>	<u>6,416,869</u>
Net Position at End of Year	<u>\$ 5,308,588</u>	<u>\$ 2,883,454</u>	<u>\$ 8,192,042</u>	<u>\$ 7,458,673</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Cash Flows Proprietary Funds For the Year Ended November 30, 2023

	Enterprise Funds			Internal Service Fund
	Enterprise Surcharge Fund	Enterprise General Fund	Total	
Cash Flows From Operating Activities				
Cash received from customers	\$ 100,037	\$ -	\$ 100,037	\$ 20,685,509
Cash payments for goods and services	(159,302)	-	(159,302)	(19,155,981)
Cash payments to employees	(30,655)	-	(30,655)	-
Net cash provided by (used in) operating activities	(89,920)	-	(89,920)	1,529,528
Cash Flows from Noncapital Financing Activities				
Transfers in	86,500	-	86,500	-
Transfers out	(1,864)	-	(1,864)	-
Net cash provided by (used in) noncapital financing activities	84,636	-	84,636	-
Cash Flows from Investing Activities				
Income received on investments	240,988	-	240,988	352,451
Net cash provided by investing activities	240,988	-	240,988	352,451
Net increase (decrease) in cash	235,704	-	235,704	1,881,979
Cash and cash equivalents, beginning of the year	5,050,894	-	5,050,894	7,205,597
Cash and cash equivalents, end of year	\$ 5,286,598	\$ -	\$ 5,286,598	\$ 9,087,576
Reconciliation of Operating Income (Loss) to Net Cash (Used in) Operating Activities:				
Operating income (loss)	\$ (91,213)	\$ -	\$ (91,213)	\$ 687,320
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Change in operating assets and liabilities:				
Accounts receivable	3,796	-	3,796	-
Due from other funds	-	-	-	755,058
Accounts payable	(2,820)	-	(2,820)	37,916
Claims payable	-	-	-	50,884
Accrued payroll	317	-	317	(1,650)
Total adjustments	1,293	-	1,293	842,208
Net Cash Provided by (Used in) Operating Activities	\$ (89,920)	\$ -	\$ (89,920)	\$ 1,529,528

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Fiduciary Net Position Fiduciary Funds As of November 30, 2023

	Custodial Funds
Assets	
Cash and investments	\$ 26,168,914
Property tax receivable	144,557,706
Accounts receivable	823,147
Interest receivable	<u>22,315</u>
Total Assets	<u>\$ 171,572,082</u>
Liabilities	
Accounts payable	554,176
Due to other governments	153,939,530
Due to others	<u>3,125,116</u>
Total Liabilities	<u>157,618,822</u>
Net Position	
Restricted for bond escrow	8,980,134
Restricted for individuals	1,349,479
Restricted for public safety	<u>3,623,647</u>
Total Net Position	<u>13,953,260</u>
Total Liabilities and Net Position	<u>\$ 171,572,082</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended November 30, 2023

	Custodial Funds
Additions	
Fines and fees	\$ 38,687,215
Contributions from individuals	4,289,407
Property taxes and tax redemption collections	1,459,876,020
Township motor fuel taxes	1,174,276
Addition from other custodial funds	2,117,640
E-911 collections	4,949,290
Net investment income (loss)	360,350
Other	<u>2,179</u>
Total additions	<u>1,511,456,377</u>
Deductions	
Distributions to other governments	16,626,843
Distributions to individuals	29,613,267
Payments for goods and services	1,036,474
Tax distributions	1,459,876,020
Township highway and streets distributions	1,553,752
Distributions to other custodial funds	<u>1,940,344</u>
Total deductions	<u>1,510,646,700</u>
Change in fiduciary net position	<u>809,677</u>
Net Position at Beginning of Year	<u>13,143,583</u>
Net Position at End of Year	<u>\$ 13,953,260</u>

See accompanying notes to basic financial statements.

KANE COUNTY, ILLINOIS

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KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Kane County, Illinois (the County) was organized in 1836. The County is a non-home-rule county, under the 1970 Illinois Constitution. The County is located approximately 40 miles west of downtown Chicago and comprised of 16 townships covering approximately 520 square miles. The County is the fifth largest county in Illinois with an estimated population of 514,982. The County operates under a Township form of government and provides the following services as authorized by its charter: corrections and rehabilitation, county development, public health, judiciary, human services, public safety, public service, transportation and general administrative services. The Kane County Board (the "Board") is the designated governing body of the County. The County's structure and legal activities are controlled by state statute. The primary function of the Board is to establish the various budgets for County funds and to levy taxes for County purposes. In addition, the Board adopts ordinances and rules pertaining to the management and operations of County departments. One Board member is elected from each of the 24-member districts for a four-year term. The Chairman of the Board is elected at large by the voters of the County. The Board is comprised of 24 Board members plus the Chairman of the Board.

The accounting policies of Kane County, Illinois conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

A. REPORTING ENTITY

This report includes all of the funds of the County. The reporting entity for the County consists of the primary government and its component unit. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if (1) it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization, (2) it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government, (3) the organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. Certain legally separate, tax exempt organizations should also be reported as a component unit if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government or its component units, is entitled to, or has the ability to access, a majority of the economic resources received or held by the separate organization; and (3) the economic resources received or held by an individual organization that the primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to the primary government.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

A. REPORTING ENTITY (cont.)

Component units are reported using one of two methods, discrete presentation or blending. Generally, component units should be discretely presented in a separate column in the financial statements. A component unit should be reported as part of the primary government using the blending method if it meets any one of the following criteria: (1) the primary government and the component unit have substantively the same governing body and a financial benefit or burden relationship exists, (2) the primary government and the component unit have substantively the same governing body and management of the primary government has operational responsibility for the component unit, (3) the component unit serves or benefits, exclusively or almost exclusively, the primary government rather than its citizens, or (4) the total debt of the component unit will be paid entirely or almost entirely from resources of the primary government.

Discretely Presented Component Unit

Forest Preserve District of Kane County

The government-wide financial statements include the Forest Preserve District of Kane County (District) as a component unit. The District is a legally separate organization. The board of the District is appointed by the citizens of the County to the District's Board of Commissioners at the same time they are elected to the County Board. The County has no responsibility for the operations of the District. The District's financial statements include all government activities and functions whose expenditures are approved by the Board of Commissioners. As a component unit, the District's financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended June 30, 2023. Separately issued financial statements of the Forest Preserve District of Kane County may be obtained from the District's office. Contact the District office located at 1996 South Kirk Road, Suite 320, Geneva, IL, 60134.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)

Government-Wide Financial Statements (cont.)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The County does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Financial statements of the County are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues, and expenditures/expenses.

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. 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.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)

Fund Financial Statements (cont.)

The County reports the following major governmental funds:

General Fund - Accounts for the County's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund. The General Fund is comprised of the following accounts: General Corporate Account, Special Reserve Account, Emergency Reserve Account, Property Tax Freeze Protection Account, Domestic Violence Account, COVID Payroll Reimbursement Account, Economic Development Account, Cost Share Drainage Account, and Public Building Commission Account. The General Corporate Account is the main operating account of the County.

American Rescue Plan Fund - This special revenue fund is used 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 American Rescue Plan Fund established by the ARP Act.

Motor Fuel Tax Fund - This special revenue fund is used to account for allotments of Motor Fuel taxes. These allotments are received from the Illinois Department of Transportation.

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.

The County reports the following major enterprise funds:

Enterprise Surcharge 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 - 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.

The County reports the following nonmajor governmental funds:

Special Revenue Funds - Used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)

Fund Financial Statements (cont.)

The County reports the following nonmajor governmental funds: (cont.)

Debt Service Funds - Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for the payment of general long-term debt principal, interest, and related costs.

Capital Projects Funds - 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 - 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 reporting government's programs, that is, for the benefit of the government or its citizenry.

In addition, the County reports the following fund types:

Internal Service Fund - Used to account for and report the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis.

Custodial Funds - Used to account for and report assets held by the County and the assets are for the benefit of individuals, private organizations, and/or other governmental units. A majority of the custodial funds are maintained for fiduciary functions of the Circuit Clerk, Judicial, Sheriff, and Treasurer/Collector's Offices.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (cont.)

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period except for probation salary reimbursements. According to the County Board's financial policies, probation salary reimbursements outstanding with the State after 60 days are considered available revenue if they are collected within one year of the end of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aid and grants are recognized as revenues in the period the County is entitled the resources and the amounts are available. Amounts owed to the County which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, intergovernmental aid, grants, and interest. Other general revenues such as fines and forfeitures, inspection fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Enterprise Surcharge Fund and Enterprise General Fund are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY

1. Deposits and Investments

For purposes of the statement of cash flows, the County considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Illinois Statutes authorize the County to make deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds Investment Pool.

The County is permitted by 30 ILCS 235/2 of the "Public Funds Investment Act" of the Illinois Compiled Statutes to invest in:

- Obligations guaranteed by the U.S. Government and its agencies.
- Interest-bearing accounts constituting direct obligations of any bank, as defined by the Illinois Banking Act and insured by the FDIC.
- Money market mutual funds registered under the Investment Company Act of 1940, including the Illinois Funds Money Market Fund (Illinois Funds) and the Illinois Metropolitan Investment Fund (IMET).
- Short term obligations of corporations organized in the United States with assets exceeding \$500,000,000 if such obligations are rated at the time of purchase at one of the 3 highest classifications established by at least 2 standard rating services and which mature not later than 270 days from the date of purchase.
- Obligations of corporations organized in the United States with assets exceeding \$500,000,000 if such obligations are rated at the time of purchase at one of the 3 highest classifications established by at least 2 standard rating services and which mature more than 270 days but less than 3 years from the date of purchase, such purchases do not exceed 10% of the corporation's outstanding obligations, and no more than one-third of the public agency's funds may be invested in such obligations of corporations.
- Interest bearing bonds of any U.S. state or local government.
- Forms of security legally issuable by Savings and Loan Associations incorporated under the laws of the U.S. Government and insured by FDIC.
- Certain repurchase ("repo") agreements.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

1. Deposits and Investments (cont.)

The County has adopted an investment policy. That policy follows the state statute for allowable investments. The policy requires investment of funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objectives of the policies are; safety (preservation of capital and protection of investment principal), diversity, legality, liquidity and yield.

Interest Rate Risk

The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The County Treasurer actively manages interest rate risk by maintaining laddered maturities of its investment portfolio. Maturity adjustments are made based on changes in the market interest rate in an attempt to maximize yields.

Credit Risk

The County's investment policy does not further limit its investment choices beyond those mentioned in the Public Funds Investment Act.

Concentration of Credit Risk

The County's investment policy allows the County to invest in any one issuer; however, the uncollateralized investment is not to exceed 75% of the financial institution's capital and surplus. Diversification of the investment portfolio must be appropriate as to the nature and purpose of the funds using the "prudent person rule". The Treasurer follows a policy for diversifying deposit and investment accounts by using government agencies and ten major banks. Further, the County verifies statutory compliance of the banks it utilizes on a quarterly basis.

Custodial Credit Risk - Deposits

The County's investment policy requires that all County deposits that exceed 25% of the capital and surplus of a financial institution be covered by Federal Depository Insurance or by collateral held by the County's agent in the name of the County. Collateralization of deposits is at the discretion of the County Treasurer.

Custodial Credit Risk - Investments

The County's policy is the same as it is for deposits. All County investments were registered in the name of the County.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

1. Deposits and Investments (cont.)

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances. The difference between the bank statement balance and carrying value is due to outstanding checks and/or deposits in transit.

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at Illinois Fund's share price, the price for which the investments could be sold.

See Note III. A. for further information.

2. Receivables

Property taxes attach as an enforceable lien on January 1. The County's property tax is levied each year at the time the budget for the ensuing year is passed and is extended against the assessed valuation for the County on January 1.

The 2022 tax levy is reflected as revenue in fiscal year 2023 to the extent available. Forfeited, objected, and delinquent tax distributions are recognized as revenues when collected. Property taxes levied in 2023 have been recognized as assets (property taxes receivable) and deferred inflows as these taxes are budgeted to be used in 2024.

Tax bills for levy year 2023 are prepared by the County Treasurer and issued on or about May 1, 2024 and are payable in two installments, on June 1, 2024 and September 1, 2024.

All trade receivables are shown net of an allowance for uncollectibles. Due to historically high rates of collection, there is not an allowance for uncollectibles related to property taxes.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Interfund loans are reported as "due to and from other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the governmental-wide financial statements as internal balances.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

3. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements using the consumption method.

4. Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

5. Capital Assets

Government-Wide Statements

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$10,000 and an estimated useful life in excess of 1 year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at acquisition value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

Buildings	50 Years
Improvements and Equipment	10 Years
Infrastructure - Bridges	25 Years
Infrastructure - Roads	35-80 Years
Other Equipment and Vehicles	5-10 Years
Heavy Equipment	10 Years
Land - Building Improvement	10 Years

Lease assets are typically amortized over the lease term.

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

6. Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

A deferred charge on refunding arises from the advance refunding of debt. The difference between the cost of the securities placed in trust for future payments of the refunded debt and the net carrying value of that debt is deferred and amortized as a component of interest expense over the shorter of the term of the refunding issue or the original term of the refunded debt. The unamortized amount is reported as a deferred outflow of resources in the government-wide and proprietary fund financial statements.

7. Compensated Absences

A liability for the County employee compensated absences (unused vacation, sick leave, and compensatory time) has been recorded in the countywide financial statements. The amount recorded includes the associated FICA and retirement contribution amounts.

For the governmental fund financial statements, the portion of the liability which is currently due and payable is recorded as a liability in the appropriate fund. The countywide financial statements record unused vacation, sick leave, and compensatory time as expenses and liabilities when earned by employees. The long-term portion of compensated absences will be paid from the fund from which the employee is paid.

The total amount includes amounts pertaining to sick leave accumulated prior to December 1, 1989 for all County employees, up to 20 days accumulated through November 30, 2023 for employees of the Sheriff, and up to 6 days accumulated for employees of the Transportation Department.

Under the County's sick leave policy in effect subsequent to December 1, 1989, no payments for unused extended sick leave are made at termination. Employees retiring with an Illinois Municipal Retirement Fund (IMRF) pension may convert extended sick leave into a maximum of one year of pension credit at a rate of one month for every twenty days. All employees will be paid at termination for any accumulated unused short-term sick leave at a rate of one day for every quarter worked in the current fiscal year (maximum of 4 days per employee). Short-term sick leave will not accumulate from year to year, but all unused short-term sick leave for non-exempt employees will roll over into extended sick leave. No accrual is recorded in the financial statements due to its immateriality at year-end.

For accumulated unused sick leave earned prior to December 1, 1989, employees are eligible to receive unused sick pay reimbursements converted on a three-for-one basis if not retiring at termination and on a one-for-one basis if IMRF pension benefits are being received, up to 30 days maximum. The accrual is calculated assuming a one-to-one basis conversion.

The total amount also includes a liability for unused vacation at fiscal year-end for all County employees other than those employed by the Sheriff. Unused vacation hours at November 30 of each year for employees of the Sheriff are paid in connection with the final payroll period of each fiscal year.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

7. *Compensated Absences* (cont.)

The liability recorded in the countywide financial statements also includes amounts related to the unused compensatory time for departments and offices with non-exempt employees, other than the Sheriff and the Transportation Department.

The limits for maximum compensatory time range from 40 to 60 days for employees of the Sheriff, after which, any additional compensatory time is paid in connection with the payroll period in which it is earned. The Department of Transportation includes payments for compensatory time in each payroll period and, therefore, does not include any accrued compensatory time. There is no maximum limit on unused compensatory time for the County's non-exempt employees, who are paid at the time-and-half of their regular rate of pay.

The accumulated vacation, sick leave, and compensatory time liability of employees charged to the proprietary fund types are included in the countywide financial statements as part of governmental activities due to its immateriality.

8. *Long-Term Obligations*

The long-term obligations consist primarily of bonds payable, accrued claims and judgments, other postemployment benefits, net pension liabilities, compensated absences, and long-term construction payables. All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) is reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are amortized over the life of the issue using the straight-line method. Gains or losses on prior refundings are amortized over the remaining life of the old debt, or the life of the new debt, whichever is shorter. The balance at year end is shown as an increase or decrease in the liability section of the statement of net position. The balance at year end for gains/losses is shown as a deferred outflow/inflow in the statement of net position.

9. *Leases*

The County is a lessor because it leases capital assets to other entities. As a lessor, the County reports a lease receivable and corresponding deferred inflow of resources in both the fund financial statements and government-wide financial statements. The County continues to report and depreciate the capital assets being leased as capital assets of the primary government.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

The County is a lessee because it leases capital assets from other entities. As a lessee, the County reports a lease liability and an intangible right-to-use capital asset (known as the lease asset) on the government-wide financial statements and proprietary fund statements. In the governmental fund financial statements, the County recognizes lease proceeds and capital outlay at initiation of the lease, and the outflow of resources for the lease liability as a debt service payment.

10. Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net assets that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

11. Equity Classifications

Government-Wide Statements

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net positions that do not meet the definitions of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

11. Equity Classifications (cont.)

Fund Statements

Governmental fund balances are displayed as follows:

- a. Nonspendable - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. Restricted - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. Committed - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the County Board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the County Board that originally created the commitment.
- d. Assigned - Includes spendable fund balance amounts that are intended to be used for specific purposes that are not considered restricted or committed. The County has adopted a financial policy authorizing the Board itself or the Finance/Budget Committee to assign fund balances. Assignments may take place after the end of the reporting period.
- e. Unassigned - Includes residual fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

The County considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available. Additionally, the County would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made. Expenditures incurred for a specifically identified purpose will reduce the specific identified classification of fund balance.

See Note III. H. for further information.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. EXCESS EXPENDITURES OVER BUDGET

Funds	Final Budgeted Expenditures / Operating Expenses	Actual Expenditures / Operating Expenses	Excess Expenditures / Operating Expenses Over Final Budget
Vital Records Automation	\$ 97,376	\$ 100,551	\$ 3,175
Children's Waiting Room	132,755	147,768	15,013
Illinois Municipal Retirement	5,479,925	5,652,275	172,350
Sheriff's Vehicle and Equipment	1,364,142	1,707,381	343,239
Drug Prosecution	379,897	486,622	106,725
Victim Coordinator Services Program	161,246	258,744	97,498
EMA Volunteer	2,800	2,875	75
Bomb Squad SWAT	5,000	8,532	3,532
County Sheriff DEF Federal - DOJ	10,000	27,994	17,994
County Sheriff DEF Local	20,000	100,933	80,933
K-9 Unit	30,000	214,897	184,897
Sheriff Civil Operations	20,000	393,693	373,693
Cannabis Regulation - Local	90,090	129,093	39,003
County Sheriff DEF Federal - Treasury	50,000	191,959	141,959
Kane Comm	2,422,537	2,790,686	368,149
Animal Control	992,071	1,074,990	82,919
County Bridge	331,195	403,338	72,143
Community Development Block Program	1,998,631	3,107,307	1,108,676
Continuum of Care Planning Grant	86,118	87,944	1,826
CDBG-CV	551,800	710,993	159,193
Kane County Law Enforcement	50,000	76,319	26,319
Marriage Fees	3,000	12,666	9,666
Transportation Capital	209,000	211,677	2,677
HOME Program	1,261,916	1,640,773	378,857
Sheriff's Detail Escrow	35,000	326,313	291,313
Court Services Employee Education	-	145	145
Child Advocacy Center	1,566,047	1,681,181	115,134
North Impact Fees	2,960,000	4,021,443	1,061,443

The County controls expenditures at the department level. Some individual departments experienced expenditures which exceeded budget. The detail of those items can be found in the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual reports.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (cont.)

B. DEFICIT BALANCES

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year end.

As of November 30, 2023, the following individual funds held a deficit balance:

<u>Funds</u>	<u>Amount</u>	<u>Reason</u>
American Rescue Plan	\$ 5,208,337	Timing of when reimbursement revenue received
Sheriff DUI	14,762	Timing of when reimbursement revenue received
Community Development Block Program	2,051	Timing of when reimbursement revenue received
CDBG - CV	22	Timing of when reimbursement revenue received
Homeless Prevention Program	964	Timing of when reimbursement revenue received
Emergency Rental Assistance	26,032	Timing of when reimbursement revenue received
Tax Sale Purchase	2	Timing of when reimbursement revenue received
Sheriff's Detail Escrow	347,171	Timing of when reimbursement revenue received
HOME Program	936	Timing of when reimbursement revenue received
Victim Coordinator Services	13,528	Timing of when reimbursement revenue received

C. LIMITATIONS ON THE COUNTY'S TAX LEVY

Tax rate ceilings are established by Illinois state law under the Property Tax Extension Limitation Act (PTEL) and are subject to change only by the approval of the voters of the County. The tax rate ceilings are applied at the fund level.

The PTEL limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTEL limits the increase in total taxes billed to the lessor of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is "new growth" in the County's tax base. The new growth consists of new construction, annexations and tax increment finance district property becoming eligible for taxation.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS

A. DEPOSITS AND INVESTMENTS

The County's deposits and investments at year end were comprised of the following:

	Statement Balances	Carrying Value	Associated Risks
Deposits	\$ 101,727,953	\$ 95,058,555	Custodial credit risk
Illinois Funds	55,894,731	55,894,731	Credit risk
Corporate bonds	93,932,298	93,932,298	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
U.S treasuries	48,549,277	48,549,277	Custodial credit risk, interest rate risk
Municipal bonds	56,705,176	56,705,176	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Government National Mortgage Association	9,035,437	9,035,437	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal Home Loan Mortgage Corporation	11,804,533	11,804,533	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal National Mortgage Association	6,024,443	6,024,443	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Federal Farm Credit Banks	16,907,994	16,907,994	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Illinois Trust	25,474,746	25,474,746	Credit risk
Federal Home Loan Bank	37,650,794	37,650,794	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Petty cash	-	17,100	N/A
Total Deposits and Investments	<u>\$ 463,707,382</u>	<u>\$ 457,055,084</u>	
Reconciliation to financial statements			
Per statement of net position			
Cash and investments		\$ 429,725,185	
Restricted cash and investments		1,160,985	
Per statement of fiduciary net position - fiduciary funds			
Cash and investments		<u>26,168,914</u>	
Total Deposits and Investments		<u>\$ 457,055,084</u>	

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

A. DEPOSITS AND INVESTMENTS (cont.)

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest-bearing and noninterest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 for the combined amount of all deposit accounts.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The County used the market valuation method for recurring fair value measurements.

As of November 30, 2023, the County's investments were measured using valuation inputs as follows:

Investment Type	November 30, 2023			
	Level 1	Level 2	Level 3	Total
Municipal bonds	\$ -	\$ 56,705,176	\$ -	\$ 56,705,176
U.S. treasuries	-	48,549,277	-	48,549,277
Federal Home Loan Bank	-	37,650,794	-	37,650,794
Federal Home Loan Mortgage Corporation	-	11,804,533	-	11,804,533
Federal National Mortgage Association	-	6,024,443	-	6,024,443
Federal Farm Credit Banks	-	16,907,994	-	16,907,994
Corporate bonds	-	93,932,298	-	93,932,298
Total	<u>\$ -</u>	<u>\$271,574,515</u>	<u>\$ -</u>	<u>\$271,574,515</u>

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the County's deposits may not be returned to the County.

As of November 30, 2023, the bank balances of the County's deposits were \$101,727,953 and, of this amount, \$422,617 was uninsured and uncollateralized. The entire uncollateralized balance relates to accounts held by County departments outside of the County Treasurer.

Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

A. DEPOSITS AND INVESTMENTS (cont.)

Custodial Credit Risk (cont.)

Investments (cont.)

The County does not have any investments exposed to custodial credit risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

As of November 30, 2023, the County's investments were rated as follows:

Investment Type	Standard & Poors	Moody's Investors Services
Illinois Funds	AAA	N/A
Municipal bonds	AAA - A	Aaa - A2
Federal Home Loan Bank	AA+	Aaa
Federal Home Loan Mortgage Corporation	AA+	Aaa
Federal National Mortgage Association	AA+	Aaa
Federal Farm Credit Banks	AA+	Aaa
Illinois Trust	AAAm	N/A
Corporate bonds	AAA - BBB+	A3 - Aa1

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

As of November 30, 2023, the County held \$16,907,994 in Federal Farm Credit Banks Funding Corporation securities, representing 6.0% of the County's investment portfolio, and \$37,650,794 in Federal Home Loan Bank securities, representing 13.4% of the County's investment portfolio.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

A. DEPOSITS AND INVESTMENTS (cont.)

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment.

As of November 30, 2023, the County's investments were as follows:

Investment Type	Fair Value	Maturity (In Years)	
		Less than 1	1 - 5
Municipal bonds	\$ 56,705,176	\$ 21,381,613	\$ 35,323,563
Corporate bonds	93,932,298	72,246,420	21,685,878
U.S. treasuries	48,549,277	22,035,973	26,513,304
Federal Home Loan Bank	37,650,794	15,208,374	22,442,420
Federal Home Loan Mortgage Corporation	11,804,533	960,480	10,844,053
Federal National Mortgage Association	6,024,443	987,880	5,036,563
Federal Farm Credit Banks	16,907,994	6,300,512	10,607,482
Totals	<u>\$271,574,515</u>	<u>\$139,121,252</u>	<u>\$132,453,263</u>

See Note I.D.1. for further information on deposit and investment policies.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

B. RECEIVABLES

Intergovernmental receivables as of year end for the government's individual major funds and nonmajor governmental funds in the aggregate are as follows:

	<u>General Fund</u>	<u>Motor Fuel Tax Fund</u>	<u>Transportation Sales Tax Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Totals</u>
Intergovernmental receivables					
State sales tax	\$ 6,473,197	\$ -	\$ -	\$ -	\$ 6,473,197
Local use tax	627,482	-	-	-	627,482
RTA sales tax	631,535	-	4,736,515	947,303	6,315,353
Income tax	555,385	-	-	-	555,385
Personal property replacement tax	216,454	-	-	-	216,454
Probation salaries	609,024	-	-	-	609,024
Motor fuel tax	-	2,163,645	-	-	2,163,645
Motor fuel local option tax	-	-	-	2,497,520	2,497,520
Other grants and reimbursements	<u>42,162</u>	<u>202,258</u>	<u>228,701</u>	<u>20,396,224</u>	<u>20,869,345</u>
Total intergovernmental receivables	<u>\$ 9,155,239</u>	<u>\$ 2,365,903</u>	<u>\$ 4,965,216</u>	<u>\$ 23,841,047</u>	<u>\$ 40,327,405</u>

All receivables on the balance sheet are expected to be collected within one year, except for loans receivable discussed below, and leases receivable, discussed in Note III.F.

In December 2010, the County issued \$7,670,000 of recovery zone economic development bonds to provide resources to finance various capital improvements in the County. As of November 30, 2023, the County had loaned a total of \$6,921,657 of the bond principal to seventeen separate entities in amounts ranging from \$204,000 to \$1,400,000. Loan repayment agreements, which will include a portion of the bond issuance costs, extend for either 10 or 20 years. Remaining loans receivable at year end reported in the Recovery Zone Bond Debt Service Fund amounted to \$703,365.

Scheduled repayment amounts as of November 30, 2023 or each of the next five years and thereafter:

	<u>Amount Due</u>
2024	\$ 71,940
2025	76,076
2026	80,451
2027	85,076
2028	90,649
2029-2032	<u>299,173</u>
Total loans receivable	<u>\$ 703,365</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

C. CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2023, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated/amortized				
Land	\$ 97,946,488	\$ 1,222,037	\$ -	\$ 99,168,525
Construction in progress	30,010,998	31,047,592	5,196,384	55,862,206
Total Capital Assets Not Being Depreciated/Amortized	<u>127,957,486</u>	<u>32,269,629</u>	<u>5,196,384</u>	<u>155,030,731</u>
Capital assets being depreciated/amortized				
Infrastructure	576,225,926	21,105,218	-	597,331,144
Building and improvements	164,913,646	20,473	-	164,934,119
Right to use lease asset - buildings and improvements	3,088,392	-	-	3,088,392
Fixtures and equipment	52,807,942	3,558,096	968,372	55,397,666
Right to use lease asset - fixtures and equipment	553,485	-	-	553,485
Total Capital Assets Being Depreciated/Amortized	<u>797,589,391</u>	<u>24,683,787</u>	<u>968,372</u>	<u>821,304,806</u>
Total Capital Assets	<u>925,546,877</u>	<u>56,953,416</u>	<u>6,164,756</u>	<u>976,335,537</u>
Less: Accumulated depreciation/amortization for				
Infrastructure	175,651,370	9,793,859	-	185,445,229
Building and improvements	66,674,988	4,378,527	-	71,053,515
Right to use lease asset - buildings and improvements	197,481	293,027	-	490,508
Fixtures and equipment	34,907,963	4,026,141	937,420	37,996,684
Right to use lease asset - fixtures and equipment	164,892	161,747	-	326,639
Total Accumulated Depreciation/Amortization	<u>277,596,694</u>	<u>18,653,301</u>	<u>937,420</u>	<u>295,312,575</u>
Net Capital Assets Being Depreciated/Amortized	<u>519,992,697</u>	<u>6,030,486</u>	<u>30,952</u>	<u>525,992,231</u>
Total Governmental Activities Capital Assets, Net of Accumulated Depreciation/Amortization	<u>\$ 647,950,183</u>	<u>\$ 38,300,115</u>	<u>\$ 5,227,336</u>	<u>\$ 681,022,962</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

C. CAPITAL ASSETS (cont.)

Depreciation/amortization expense was charged to functions as follows:

Governmental Activities

General government	\$ 4,234,258
Public safety	4,329,169
Highway and streets	8,893,554
Judicial	858,825
Public services and records	207,198
Health and welfare	106,306
Environment and conservation	19,523
Development, housing and economic development	<u>4,468</u>
Total Governmental Activities Depreciation/Amortization Expense	<u>\$ 18,653,301</u>

	Beginning Balance	Additions	Deletions	Ending Balance
Business-type Activities				
Capital assets not being depreciated				
Land	\$ 2,883,454	\$ -	\$ -	\$ 2,883,454
Total Capital Assets Not Being Depreciated	<u>2,883,454</u>	<u>-</u>	<u>-</u>	<u>2,883,454</u>
Capital assets being depreciated				
Fixtures and equipment	<u>32,287</u>	<u>-</u>	<u>-</u>	<u>32,287</u>
Total Capital Assets Being Depreciated	<u>32,287</u>	<u>-</u>	<u>-</u>	<u>32,287</u>
Total Capital Assets	<u>2,915,741</u>	<u>-</u>	<u>-</u>	<u>2,915,741</u>
Less: Accumulated depreciation for				
Fixtures and equipment	<u>32,287</u>	<u>-</u>	<u>-</u>	<u>32,287</u>
Total Accumulated Depreciation	<u>32,287</u>	<u>-</u>	<u>-</u>	<u>32,287</u>
Net Capital Assets Being Depreciated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Business-type Capital Assets, Net of Accumulated Depreciation	<u>\$ 2,883,454</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,883,454</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

D. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

Interfund Receivables/Payables

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental	\$ 503,254
Nonmajor Governmental	Nonmajor Governmental	<u>968,010</u>
Total - Fund Financial Statements		1,471,264
Less: Government-wide eliminations		<u>(1,471,264)</u>
Total Internal Balances - Government-Wide Statement of Net Position		<u>\$ -</u>

The following interfund receivables and payables were considered to be due in more than one year:

The Recovery Zone Bond Debt Service Fund, a nonmajor governmental fund, owed the Grand Victoria Casino Elgin Fund, a nonmajor governmental fund, \$968,010 for amounts advanced for debt service on the Series 2010 General Obligation Alternate Bonds. The interfund balance is expected to be repaid in future years upon the collection of loans receivable.

All other amounts are due within one year. The principal purpose of these interfund receivables/payables is temporary cash loans and allocations of expenditures for which transfer of cash had not been made at year-end.

For the statement of net position, interfund balances which are owed within the governmental activities or business-type activities are netted and eliminated.

Transfers

The following is a schedule of interfund transfers:

Fund	Transfers From Other Funds	Transfer To Other Funds
General	\$ 1,504,149	\$ 12,399,960
American Rescue Plan	-	4,482,990
Motor Fuel Tax	3,693	104,868
Transportation Sales Tax	1,803	1,720,965
Nonmajor Governmental	22,345,258	5,230,756
Enterprise Surcharge	<u>86,500</u>	<u>1,864</u>
Total Transfers	<u>\$ 23,941,403</u>	<u>\$ 23,941,403</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

D. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS (cont.)

Transfers (cont.)

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

For the statement of activities, interfund transfers within the governmental activities or business-type activities are netted and eliminated.

E. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended November 30, 2023, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds					
Alternative revenue bonds	\$ 20,000,000	\$ -	\$ -	\$ 20,000,000	\$ 3,095,000
Revenue bonds	27,060,000	-	510,000	26,550,000	540,000
Premiums	623,093	-	23,078	600,015	-
Total Bonds	<u>47,683,093</u>	<u>-</u>	<u>533,078</u>	<u>47,150,015</u>	<u>3,635,000</u>
Other Long-Term Liabilities					
Accrued claims and judgments	4,247,724	444,200	1,351,861	3,340,063	1,670,000
Total OPEB liability	9,296,332	657,470	548,208	9,405,594	-
Compensated absences	5,630,719	7,482,010	8,055,189	5,057,540	3,517,623
Long-term construction payable	14,208,203	24,792,222	4,318,849	34,681,576	-
Lease liability	3,279,502	-	454,774	2,824,728	446,355
Net pension liability - SLEP	-	37,286,777	5,939,716	31,347,061	-
Net pension liability - IMRF	-	23,916,060	6,777,898	17,138,162	-
Total Other Long-Term Liabilities	<u>36,662,480</u>	<u>94,578,739</u>	<u>27,446,495</u>	<u>103,794,724</u>	<u>5,633,978</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 84,345,573</u>	<u>\$ 94,578,739</u>	<u>\$ 27,979,573</u>	<u>\$150,944,739</u>	<u>\$ 9,268,978</u>

The County is subject to the Illinois Municipal Code, which limits the amount of certain indebtedness to 5.750% of the most recent available equalized assessed valuation of the County. As of November 30, 2023, the statutory debt limit for the County was \$1,002,602,288, providing a debt margin of \$1,002,602,288. The County does not have any debt outstanding that is supported by a direct debt service levy and therefore has no outstanding debt that is subject to the statutory limitations.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

E. LONG-TERM OBLIGATIONS (cont.)

General Obligation Bonds

Taxable General Obligation Alternate Bonds, Series 2010

In December 2010, the County issued \$7,670,000 of Taxable General Obligation Alternate Bonds (Riverboat Revenue Alternate Revenue Source), Series 2010, for the purpose of paying all or a portion of the costs of acquiring, constructing, improving and equipping various water and/or sewer public works projects to be undertaken jointly by the County and other units of local government located within the County pursuant to intergovernmental agreements between the County and such units, and the costs of certain other capital projects of the County, and related costs and expenses; providing for the pledge of revenues received by the County pursuant to an agreement between the County and the Elgin Riverboat Resort.

The Bonds were issued as Build America Bonds (Direct Payment) as authorized under the American Recovery and Reinvestment Act of 2009. These Build America Bonds in turn were designated as Recovery Zone Economic Development Bonds. This Recovery Zone Economic Development Bonds program provides for a Federal subsidy through a refundable tax credit to be paid to the County by the U.S. Department of the Treasury in an amount equal to 45 percent of the total interest payable to investors in the taxable bonds (the 2021 refundable tax credit was reduced by 5.7 percent due to the federal government's sequestration policy).

The interest on the Series 2010 Bonds is due semiannually on June 15 and December 15 of each year, commencing December 15, 2011 at rates ranging from 1.15% to 6.55%. The principal payments are due annually on December 15 of each year, commencing December 15, 2011, and ending on December 15, 2030, in amounts ranging from \$70,000 to \$780,000. Principal and interest payments on the Series 2010 Bonds are expected to be made by the Recovery Zone Bond Debt Service Fund.

General Obligation Alternate Revenue Bonds, Series 2020

On June 18, 2020, the County issued \$13,130,000 of General Obligation (Alternative Revenue Source) Bonds, Series 2020, for the purpose of paying the costs of construction of a new multi-use facility.

The interest on the Series 2020 Bonds is due semiannually on June 15 and December 15 of each year, commencing December 15, 2020 at a rate of 1.54%. The principal payments are due annually on December 15 of each year, commencing December 15, 2025, and ending on December 15, 2029, in amounts ranging from \$860,000 to \$3,140,000. Principal and interest payments on the Series 2020 Bonds are expected to be made by the Capital Improvement Debt Service Fund with the use of income tax monies collected by the County.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

E. LONG-TERM OBLIGATIONS (cont.)

General Obligation Bonds (cont.)

General Obligation Refunding Bonds, Series 2021

On October 28, 2021, the County issued \$9,045,000 of General Obligation (Alternative Revenue Source) Refunding Bonds, Series 2021, for the purpose of refunding certain of the County's outstanding General Obligation Bonds (Alternate Revenue Source), Series 2013.

The interest on the Series 2021 Bonds is due semiannually on June 15 and December 15 of each year, commencing June 15, 2022 at a rate of 0.350%. The principal payments are due annually on December 15 of each year, commencing December 15, 2022, and ending on December 15, 2024, in amounts ranging from \$2,900,000 to \$3,130,000. Principal and interest payments on the Series 2021 Bonds are expected to be made by the JJC/AJC Refunding Debt Service Fund with the use of income tax monies collected by the County.

Debt service requirements to maturity on the general obligation bonds are as follows:

Years	General Obligation Refunding Bonds Series 2010		General Obligation Refunding Bonds Series 2020	
	Principal	Interest	Principal	Interest
2024	\$ 80,000	\$ 43,228	\$ -	\$ 202,202
2025	80,000	38,628	-	202,202
2026	85,000	33,884	2,995,000	179,141
2027	90,000	28,493	3,045,000	132,633
2028	90,000	22,598	3,090,000	85,393
2029-2033	300,000	30,131	4,000,000	44,044
Totals	<u>\$ 725,000</u>	<u>\$ 196,962</u>	<u>\$ 13,130,000</u>	<u>\$ 845,615</u>

Years	General Obligation Alternate Revenue Refunding Bonds Series 2021		Governmental Activities General Obligation Bonds	
	Principal	Interest	Principal	Interest
2024	\$ 3,015,000	\$ 20,741	\$ 3,095,000	\$ 266,171
2025	3,130,000	7,356	3,210,000	248,186
2026	-	-	3,080,000	213,025
2027	-	-	3,135,000	161,126
2028	-	-	3,180,000	107,991
2029-2033	-	-	4,300,000	74,175
Totals	<u>\$ 6,145,000</u>	<u>\$ 28,097</u>	<u>\$ 20,000,000</u>	<u>\$ 1,070,674</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

E. LONG-TERM OBLIGATIONS (cont.)

Revenue Bonds

On December 4, 2018, the County issued \$27,060,000 of Toll Bridge Revenue Bonds, Series 2018, for the purpose of financing the construction, acquisition, improvement, betterment and enlargement of a toll bridge spanning the Fox River in the northern part of the County and tolling facilities, including all toll collection and enforcement facilities, for the toll bridge and capitalized interest through July 1, 2022. The interest on the Series 2018 Revenue Bonds is due semiannually on June 15 and December 15 at rates ranging from 4.125% to 5.00%. The principal payments are due annually on December 15 of each year, commencing December 15, 2022 and ending on December 15, 2048, in amounts ranging from \$510,000 to \$1,660,000. Principal and interest payments are made from the Longmeadow Debt Service - Capitalized Interest Fund until December 15, 2022 and Longmeadow Debt Service Fund thereafter.

The County has pledged future toll bridge revenues, net of specified operating expenses, to repay the Series 2018 Revenue Bonds. The Series 2018 Revenue Bonds are to be paid from net toll bridge revenues and, as a backup security, certain RTA Sales Taxes deposited into funds held under the trust indenture for the Series 2018 Bonds. Principal and interest amounts are payable through December 15, 2048. The total principal and interest remaining to be paid on the bonds is \$44,399,032. Principal and interest paid for the current year was \$1,716,019. No customer revenues were recognized during the year.

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Governmental Activities Revenue Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2024	\$ 540,000	\$ 1,179,769
2025	565,000	1,152,144
2026	595,000	1,123,144
2027	620,000	1,092,769
2028	655,000	1,060,894
2029-2033	3,790,000	4,767,595
2034-2038	4,830,000	3,714,595
2039-2043	5,960,000	2,565,253
2044-2048	7,335,000	1,157,594
2049	<u>1,660,000</u>	<u>35,275</u>
Totals	<u>\$ 26,550,000</u>	<u>\$ 17,849,032</u>

Other Debt Information

Estimated payments of accrued claims and judgments, other post-employment benefits, compensated absences, long-term construction payable, and net pension liabilities are not included in the debt service requirement schedules.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

E. LONG-TERM OBLIGATIONS (cont.)

Other Debt Information (cont.)

The Liability Insurance Fund is responsible for the retirement of accrued claims and judgments for general liability and workers' compensation. The General Fund is responsible for the retirement of the other postemployment benefits and compensated absences. Net pension liabilities are liquidated primarily by the Illinois Municipal Retirement Fund for employee salaries charged to the General Fund or by the special revenue fund to which the related employee's salary is charged.

The long-term construction payable represents the County's obligation to the Illinois Department of Transportation ("IDOT") and other vendors for the County's share of costs associated with capital projects administered by them. This liability represents the amounts owed on multi-year projects for which the County is not expected to be billed until completion of the project. The liability is expected to be retired by the funds in which the contractually-obligated revenue sources for each project are maintained.

Conduit Debt

The following bonds, which are not included in the financial statements of the County, bear the County's name. These bonds are special limited obligations of nongovernmental entities. The bonds are not general obligations of the County and the County is not liable for the repayment of the bonds.

On May 18, 1993, the County issued its Adjustable Demand Revenue Bonds, Series 1993 (Glenwood School for Boys), in the aggregate amount of \$14,000,000 to (1) finance, refinance or reimburse itself for a portion of the costs of the acquisition, construction, renovation, improvement, and furnishing of the Phase 1 development of a new second campus, (2) pay a portion of the interest of the bonds during construction and (3) pay certain costs incurred in connection with the issuance of the bonds. Phase 1 development of such a campus will include, among other things, an academic school, a student service center, five residence halls, a water tower and related equipment and a waste water treatment facility. From the date of original issuance, the bonds have been and will continue to be secured by an irrevocable direct pay letter of credit. Repayment of the bonds is the responsibility of the Glenwood School for Boys. The bonds mature on February 1, 2028.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

F. LEASE DISCLOSURES

Lessee - Lease Liabilities

Governmental Activities

Lease Liabilities Description	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance November 30, 2023
Office lease - Kane ROE	August 1, 2022	August 1, 2030	4.50%	\$ 1,454,709	\$ 1,019,207
Office lease - health department	February 28, 2020	February 28, 2024	4.50%	116,679	7,533
Office lease - Kane OCR	June 1, 2020	May 31, 2040	4.50%	2,808,789	1,369,374
Office lease - court services	December 1, 2021	November 30, 2026	4.50%	340,359	189,379
Copier lease	June 26, 2019	June 26, 2024	4.50%	13,020	1,479
Sheriff body cameras	October 24, 2022	November 30, 2026	8.50%	163,527	83,529
Peace Road lease	April 1, 2022	March 31, 2024	4.50%	113,202	12,389
In-car camera system	July 27, 2020	July 27, 2024	4.50%	679,969	<u>141,838</u>
Total governmental activities lease liabilities					<u>\$ 2,824,728</u>

Debt service requirements to maturity are as follows:

Years	Governmental Activities		
	Principal	Interest	Total
2024	\$ 446,355	\$ 176,937	\$ 623,292
2025	314,578	149,133	463,711
2026	346,986	127,376	474,362
2027	228,234	104,939	333,173
2028	205,922	89,947	295,869
2029-2033	606,053	280,159	886,212
2034-2038	487,131	129,622	616,753
2039-2040	<u>189,469</u>	<u>10,511</u>	<u>199,980</u>
Total	<u>\$ 2,824,728</u>	<u>\$ 1,068,624</u>	<u>\$ 3,893,352</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

F. LEASE DISCLOSURES (cont.)

Lessor - Lease Receivables

<u>Governmental Activities</u>				Receivable Balance November 30, 2023
<u>Lease Receivables Description</u>	<u>Date of Inception</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	
Kane County Courthouse office rent	December 1, 2021	November 30, 2026	3.00%	\$ 88,395
Farmland rental	June 5, 2022	June 5, 2025	3.00%	3,213
PCS site lease	April 30, 2015	July 26, 2043	3.50%	987,194
Tower site lease	April 30, 2015	June 30, 2034	3.00%	<u>238,281</u>
Total governmental activities				<u>\$ 1,317,083</u>

The County recognized \$86,632 of lease revenue during the fiscal year.

The County recognized \$6,779 of interest revenue during the fiscal year.

G. LANDFILL CLOSURE AND POSTCLOSURE CARE AND MAINTENANCE

On December 29, 2006, the landfill reached capacity and closure and post-closure care and maintenance of the landfill began in accordance with requirements of certain federal and state governmental agencies. Waste Management, under its agreement with the County, is required to complete and pay all closure and post-closure care and maintenance costs which are currently estimated to be \$3,596,296. As such, the County has not accrued any liability or restricted any assets for the cost associated with closure or post-closure care and maintenance.

H. NET POSITION/FUND BALANCES

Net position reported on the government wide statement of net position at November 30, 2023, includes the following:

Governmental Activities

Net Investment in Capital Assets	
Land	\$ 99,168,525
Construction in progress	55,862,206
Other capital assets, net of accumulated depreciation	525,992,231
Less: Long-term debt outstanding	(41,246,446)
Less: Lease liability	(2,824,728)
Less: Long-term construction payable	<u>(34,681,576)</u>
Total Net Investment in Capital Assets	<u>\$ 602,270,212</u>

As of November 30, 2023, net position that is restricted by enabling legislation totaled \$13,191,616.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

H. NET POSITION/FUND BALANCES (cont.)

Governmental Funds

Governmental fund balances reported on the fund financial statements at November 30, 2023, include the following:

	General Fund	American Rescue Plan Fund	Motor Fuel Tax Fund	Transportation Sales Tax Fund	Nonmajor Governmental Funds	Totals
Fund Balances						
Nonspendable:						
Prepaid items	\$ 10,720	\$ -	\$ -	\$ -	\$ 181,539	\$ 192,259
Permanent fund principal	-	-	-	-	1,150,000	1,150,000
Sub-total	<u>10,720</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,331,539</u>	<u>1,342,259</u>
Restricted for:						
Tort liability	-	-	-	-	9,272,114	9,272,114
Employee benefits	-	-	-	-	7,767,986	7,767,986
Public services	-	-	-	-	2,736,489	2,736,489
Judicial purposes	-	-	-	-	3,782,999	3,782,999
Public safety	-	-	-	-	6,238,791	6,238,791
Highway projects	-	-	51,788,811	-	30,362,926	82,151,737
Health and welfare	-	-	-	-	11,896,408	11,896,408
County development	-	-	-	-	1,412,895	1,412,895
Environment and conservation	-	-	-	-	14,280	14,280
Debt service	-	-	-	-	5,942,068	5,942,068
Capital projects	-	-	-	-	1,028,059	1,028,059
General government	-	-	-	-	1,120,256	1,120,256
Sub-total	<u>-</u>	<u>-</u>	<u>51,788,811</u>	<u>-</u>	<u>81,575,271</u>	<u>133,364,082</u>
Committed to:						
Judicial purposes	-	-	-	-	2,049,946	2,049,946
Public safety	-	-	-	-	2,357,498	2,357,498
Highway projects	-	-	-	48,424,381	-	48,424,381
County development	-	-	-	-	9,056,305	9,056,305
Sub-total	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,424,381</u>	<u>13,463,749</u>	<u>61,888,130</u>
Assigned to:						
Tort liability	-	-	-	-	1,248,944	1,248,944
Employee benefits	12,751,626	-	-	-	2,362,888	15,114,514
Public services	-	-	-	-	2,241,260	2,241,260
Judicial purposes	97,216	-	-	-	2,322,094	2,419,310
Public safety	-	-	-	-	3,411,470	3,411,470
Highway projects	-	-	-	4,803,073	5,582,257	10,385,330
Health and welfare	-	-	-	-	2,334,083	2,334,083
County development	339,687	-	-	-	6,504,851	6,844,538
Environment and conservation	-	-	-	-	1,433,269	1,433,269
Capital projects	-	-	-	-	20,673,382	20,673,382
General government	11,114,001	-	-	-	2,672,837	13,786,838
Sub-total	<u>24,302,530</u>	<u>-</u>	<u>-</u>	<u>4,803,073</u>	<u>50,787,335</u>	<u>79,892,938</u>
Unassigned:	<u>63,357,421</u>	<u>(5,208,337)</u>	<u>-</u>	<u>-</u>	<u>(405,468)</u>	<u>57,743,616</u>
Total Fund Balances (Deficit)	<u>\$ 87,670,671</u>	<u>\$ (5,208,337)</u>	<u>\$ 51,788,811</u>	<u>\$ 53,227,454</u>	<u>\$ 146,752,426</u>	<u>\$ 334,231,025</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT

Forest Preserve District of Kane County

This report contains the Forest Preserve District of Kane County (District), which is included as a discretely presented component unit. The financial statements of the District are as of and for the fiscal year ended June 30, 2023.

The District is an Illinois local government, a separate legal entity, with its own management, levy and budget authority and its own authority to issue debt. The members of the Board are elected by the citizens of the County to the District's Board of Commissioners at the same time they are elected to the County Board. This meets the "imposition of will" criteria, but a financial benefit or burden relationship does not exist between the entities. The County has no responsibility for the operations of the District. The District's financial statements include all government activities and functions whose expenditures are approved by the Board of Commissioners. No outside agencies have been included in the District's financial statements. Separately issued component unit financial statements are available for the District; contact the District office located at 1996 South Kirk Road, Suite 320, Geneva, IL, 60134.

In addition to the basic financial statements, the following additional disclosures are considered necessary for a fair presentation.

Summary of Significant Accounting Policies

Basis of Presentation - The consolidated financial statements of the District have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

Cash and Investments - Cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent. Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the District recognizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Receivables - Receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances include property taxes and utility charges.

Prepays - Prepays are valued at cost, which approximates market. The cost of prepaids are recorded as expenses when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids.

Capital Assets - Capital assets purchased or acquired with an original cost of \$50,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Buildings and improvements	10 - 50 Years
Machinery and equipment	5 - 10 Years
Infrastructure	20 - 50 Years
Land improvements	15 - 30 Years

Deferred Outflows/Inflows Resources - Deferred outflow/inflow of resources represents an acquisition of net position that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Compensated Absences - The District accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. No liability is recorded for nonvesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as "terminal leave" prior to retirement.

All vacation pay is accrued when incurred.

Long-Term Obligations - Long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

Net Position - Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.
- c. Unrestricted - All other net position balances that do not meet the definition of "restricted" or "net investment in capital assets."

Deposits and Investments

The District's investment policy authorizes the District to invest in all investments allowed by Illinois Compiled Statutes.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Permitted Deposits and Investments - Statutes authorize the District to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Metropolitan Investment Fund.

Deposits - At year-end, the carrying amount of the District's deposits totaled \$3,343,317 and the bank balances totaled \$3,566,142. In addition, the District has no amounts invested in the Illinois Metropolitan Investment Fund (IMET) at year-end, with an average maturity of less than one year.

Interest Rate Risk - In accordance with its investment policy, the District limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for short and long-term cash flow needs while providing a reasonable rate of return based on the current market. As of June 30, 2023, the District holds \$342,262 in U.S. Treasury note securities (of which \$292,856 matures within one to five years and \$49,406 matures in less than one year), \$688,018 in municipal bonds (of which \$462,917 matures within one to five years and \$225,101 matures in less than one year), and \$585,293 in U.S. agency obligation securities (of which \$537,651 matures within one to five years and \$47,642 matures in less than one year).

The District has the following recurring fair value measurements as of June 30, 2023: U.S. Treasury note securities are valued using quoted market prices (Level 1 inputs), U.S. agency obligation securities and municipal bonds are valued using quoted market prices (Level 2 inputs), and IMET investments (a 2a7-like investment pool) measured at the net asset value per share determined by the pool.

Credit Risk - The District limits its exposure to credit risk by primarily investing in external investment pools. As of June 30, 2023, the District's investments in U.S. Treasury note securities and U.S. agency obligation securities were all rated AA+ by Standard & Poor's or not rated. The municipal bonds were all rated AA- to AAA by Standard & Poor's. The IMET Convenience Fund is not rated.

Custodial Credit Risk - In the case of deposits, the policy requires that all bank deposits in excess of FDIC insurance be collateralized at 105% with collateral held by the District with an independent third party or the Federal Reserve Bank. At year-end, the District's bank balances were fully collateralized or insured.

For an investment, the District's investment policy requires pledging of collateral for all investments in excess of federal depository insurance, at an amount not less than 102% of the fair market value of the funds secured, with the collateral held by an independent third party custodian in the name of the District.

Concentration of Credit Risk - The District's investment policy requires diversification of investments to avoid unreasonable risk. With the exception of U.S. Treasury securities, authorized pools and bond proceeds investment trusts, no more than 50% of the District's portfolio may be invested in any single financial institution. The District does not have any investments susceptible to concentration risk over 5% of the total cash and investment portfolio.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Capital Assets

The District's capital asset activity for the year was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated				
Land	\$420,519,604	\$ 5,155,859	\$ 7,260	\$425,668,203
Construction in progress	9,108,662	2,356,852	392,445	11,073,069
Total Capital Assets Not Being Depreciated	<u>429,628,266</u>	<u>7,512,711</u>	<u>399,705</u>	<u>436,741,272</u>
Capital assets being depreciated				
Buildings and improvements	39,503,590	209,239	-	39,712,829
Machinery and equipment	1,953,049	253,115	50,794	2,155,370
Infrastructure	27,954,497	183,207	-	28,137,704
Land improvements	2,640,201	400,488	5,050	3,035,639
Total Capital Assets Being Depreciated	<u>72,051,337</u>	<u>1,046,049</u>	<u>55,844</u>	<u>73,041,542</u>
Total Capital Assets	<u>501,679,603</u>	<u>8,558,760</u>	<u>455,549</u>	<u>509,782,814</u>
Less: Accumulated depreciation for				
Buildings and improvements	18,935,973	1,195,284	-	20,131,257
Machinery and equipment	1,392,235	105,615	50,794	1,447,056
Infrastructure	14,918,842	722,145	-	15,640,987
Land improvements	2,608,520	56,783	5,050	2,660,253
Total Accumulated Depreciation	<u>37,855,570</u>	<u>2,079,827</u>	<u>55,844</u>	<u>39,879,553</u>
Net Capital Assets Being Depreciated	<u>34,195,767</u>	<u>(1,033,778)</u>	<u>-</u>	<u>33,161,989</u>
Total District Capital Assets, Net of Accumulated Depreciation	<u>\$463,824,033</u>	<u>\$ 6,478,933</u>	<u>\$ 399,705</u>	<u>\$469,903,261</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Long-Term Obligations

Changes in the District's long-term obligations during the fiscal year were as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Bonds					
General obligation bonds	\$ 107,545,000	\$ -	\$ 12,425,000	\$ 95,120,000	\$ 12,960,000
Premium / (discount)	<u>6,341,342</u>	<u>-</u>	<u>1,105,355</u>	<u>5,235,987</u>	<u>1,105,355</u>
Total Bonds	<u>113,886,342</u>	<u>-</u>	<u>13,530,355</u>	<u>100,355,987</u>	<u>14,065,355</u>
Compensated absences	391,537	39,170	78,340	352,367	70,473
Total OPEB liability	201,462	-	3,784	197,678	-
Net pension liability	<u>-</u>	<u>3,405,631</u>	<u>-</u>	<u>3,405,631</u>	<u>-</u>
Total District Long- Term Liabilities	<u>\$ 114,479,341</u>	<u>\$ 3,444,801</u>	<u>\$ 13,612,479</u>	<u>\$ 104,311,663</u>	<u>\$ 14,135,828</u>

A description of the District's remaining outstanding long-term bonds is as follows:

2015A General Obligation Limited Tax Refunding Bonds - Issued to refund outstanding 2006 General Obligation Limited Tax (Capital Appreciation) Bonds. Principal payments are due annually on December 15, beginning in 2015, and interest is due semi-annually at a rate of 3.00%. The final payment is due December 15, 2025.

2016A General Obligation Limited Tax Refunding Bonds - Issued to refund outstanding 2008 General Obligation (ARS) Bonds. Principal payments are due annually on December 15, beginning in 2016, and interest is due semi-annually at a rate of 5.00%. The final payment is due December 15, 2025.

2016B Taxable General Obligation (Alternate Revenue Source) Bonds - Principal payments are due annually on December 15, beginning in 2016, and interest is due semi-annually at rates from 2.00% to 3.15%. The final payment is due December 15, 2027.

2016C General Obligation Refunding Bonds - Issued to partially refund outstanding 2007 General Obligation Bonds. Principal payments are due annually on December 15, beginning in 2017, and interest is due semi-annually at rates from 3.00% to 5.00%. The final payment is due December 15, 2026.

2017A General Obligation Bonds - Principal payments are due annually on December 15, beginning in 2018, and interest is due semi-annually at rates from 3.00% to 5.00%. The final payment is due December 15, 2037.

2017B Taxable General Obligation Bonds - Principal payments are due annually on December 15, beginning in 2018, and interest is due semi-annually at rates from 2.00% to 2.55%. The final payment is due December 15, 2023.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

2020 General Obligation Refunding Bonds - On August 5, 2020, the District issued \$19,065,000 par value General Obligation Refunding Bonds of 2020 to refund \$21,025,000 of the General Obligation Bonds of 2011A. Principal payments are due annually on December 15, beginning in 2021, and interest is due semi-annually at rates from 2.00% to 5.00%. The final payment is due December 15, 2031.

Debt service requirements to maturity are as follows:

	Principal	Interest	Totals
2024	\$ 12,960,000	\$ 2,956,066	\$ 15,916,066
2025	13,510,000	2,419,866	15,929,866
2026	13,945,000	1,953,491	15,898,491
2027	12,590,000	1,519,666	14,109,666
2028	4,800,000	1,225,574	6,025,574
2029-2033	21,080,000	4,224,619	25,304,619
2034-2038	<u>16,235,000</u>	<u>1,462,256</u>	<u>17,697,256</u>
Totals	<u>\$ 95,120,000</u>	<u>\$ 15,761,538</u>	<u>\$ 110,881,538</u>

Net Position

Net investment in capital assets was comprised of the following:

Capital assets not being depreciated	\$ 436,741,272
Capital assets, being depreciated	33,161,989
Less: Long-term debt outstanding (excluding unspent capital related debt proceeds)	(95,120,000)
Plus: Noncapital debt proceeds	10,694,056
Plus: Unamortized debt discount	3,928
Less: Unamortized debt premium	(5,239,915)
Plus: Deferred amount on refunding	<u>1,294,645</u>
Total District Net Investment in Capital Assets	<u>\$ 381,535,975</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Risk Management

The District is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; employee health; injuries to employees; and net income losses. Employee health coverage is provided through the County by independent third parties "equivalent to third party indemnity," for which the District provides reimbursement. Since December 1, 2007, the District has been a member of the Park District Risk Management Agency (PDRMA) Property/Casualty Program, a joint risk management pool of park and forest preserve districts, and special recreation associations through which property, general liability, automobile liability, crime, boiler and machinery, public officials', employment practices liability, and workers' compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

Losses exceeding the per-occurrence self-insured and reinsurance limit would be the responsibility of the District.

As a member of PDRMA's Property/Casualty Program, the District is represented on the Property/Casualty Program Council and the Membership Assembly and is entitled to one vote on each. The relationship between the District and PDRMA is governed by a contract and by-laws that have been adopted by resolution of the District's governing body.

The District is contractually obligated to make all annual and supplementary contributions to PDRMA, to report claims on a timely basis, cooperate with PDRMA, its claims administrator and attorneys in claims investigation and settlement, and to follow risk management procedures as outlined by PDRMA. Members have a contractual obligation to fund any deficit of PDRMA attributable to a membership year during which they were a member.

PDRMA is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Program Council. PDRMA also provides its members with risk management services, including the defense of and settlement of claims, and establishes reasonable and necessary loss reduction and prevention procedures to be followed by the members.

Contingent Liabilities

Litigation - The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District's attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Cultural and Events Center

The District owns and operates an event stadium (the Cultural and Events Center). The Kane County Cougars, a minor league baseball team, (the Cougars) is the primary licensee at the stadium. In May 2014, the District entered into a new license agreement with the Cougars for use of the stadium and into an agreement to resolve the dispute with minority owners. This lease was amended in August 2019. Under the amended lease agreement, the District receives a base quarterly fee of \$125,000 for a total annual amount of \$500,000. The agreement expires in December 2034. The District began receiving payments from the minority owners' dispute agreement beginning in December 2014 and will continue until December 2033. The two minority owners will each pay \$12,500 annually. These agreements relieved any receivable balances owed to the District from past license agreements.

The minimum future payments under this agreement are as follows:

<u>Fiscal Year</u>	<u>Minimum License Fees</u>	<u>Minority Owner Fees</u>
2024	\$ 500,000	\$ 25,000
2025	500,000	25,000
2026	500,000	25,000
2027	500,000	25,000
2028 - 2032	2,000,000	100,000
2033 - 2035	1,775,000	100,000

Service Concession Arrangement For Golf Courses

Effective January 1, 2022, the District entered into an agreement with a management company for the District's two golf courses, under which the company will operate and collect user fees. The District will receive installment payments over the course of the arrangement. Through December 31, 2022, the management company will pay the District \$50,000 each year plus 15% of all gross revenues earned from any source at Settler's Hill in excess of \$1,000,000 annually and \$135,000 each year plus 15% of all gross revenues earned from any source at Hughes Creek in excess of \$1,000,000 annually. Through December 31, 2023, the management company will pay the District \$175,000 each year plus 15% of all gross revenues earned from any source at Settler's Hill in excess of \$1,000,000 annually and \$135,000 each year plus 15% of all gross revenues earned from any source at Hughes Creek in excess of \$1,000,000 annually. Any excess revenue beyond the minimum payments is considered revenue when collected. The management company is required to operate and maintain the golf course in accordance with the agreement. The District reports the golf courses and related assets as a capital asset with a carrying amount of \$10,804,285 as of June 30, 2023. The District received a total of \$326,061 from the management company as of June 30, 2023.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Employee Retirement System - Defined Benefit Pension Plan

The District contributes to the Illinois Municipal Retirement (IMRF), a defined benefit agent multiple-employer public employee retirement system providing retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a financial report that includes financial statements and required supplementary information. That report may be obtained at www.imrf.org or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Plan description. All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Public Act 96-0889 created a second tier for IMRF's Regular Plan. Effective January 1, 2011, IMRF assigns a benefit tier to a member when he or she is enrolled in IMRF. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount or 1/2 of the increase in the Consumer Price Index of the original pension amount.

Plan membership. At December 31, 2022, the measurement date, membership in the plan was as follows:

Retirees and beneficiaries	92
Inactive, non-retired members	94
Active members	<u>69</u>
Total	<u><u>255</u></u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended June 30, 2023, The District's contribution was 52.77% of covered payroll.

Net pension liability/(asset). The net pension liability/(asset) was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

Summary of significant accounting policies. For purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the IMRF plan and additions to/deductions from IMRF plan fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial assumptions. The total pension liability for the IMRF plan was determined by an actuarial valuation performed as of December 31, 2022 using the following actuarial methods and assumptions:

Actuarial cost method	Entry Age Normal
Asset valuation method	Market Value
Actuarial assumptions	
Interest Rate	7.25%
Inflation	2.25%
Salary increases	2.85% to 13.75%, including inflation
Cost of Living Adjustment	2.75%

Mortality. For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) mortality tables were used with future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) mortality tables were used with future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) mortality tables were used with future mortality improvements projected using scale MP-2020.

Long-term expected real rate of return. See Note IV.A for further information on IMRF's target allocation and long-term expected real rate of return as of December 31, 2022.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Discount rate. The discount rate used to measure the total pension liability for the IMRF plan was 7.25%, the same as the prior valuation. The projections of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rates and that District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefits to determine the total pension liability.

Discount rate sensitivity. The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the net pension liability of the District calculated using the discount rate of 7.25% as well as what the net pension liability/(asset) would be if it were to be calculated using discount rates that are 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rates:

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability/(asset)	\$ 25,410,376	\$ 22,439,592	\$ 20,171,819
Plan fiduciary net pension	19,033,961	19,033,961	19,033,961
Net pension liability/(asset)	<u>\$ 6,376,415</u>	<u>\$ 3,405,631</u>	<u>\$ 1,137,858</u>

Changes in net pension liability/(asset). The District's change in net pension liability/(asset) for the IMRF plan for the calendar year December 31, 2022 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at December 31, 2021	\$ 20,058,509	\$ 21,823,488	\$ (1,764,979)
Service cost	428,239	-	428,239
Interest on total pension liability	1,433,283	-	1,433,283
Differences between expected and actual experience of the total pension liability	1,525,981	-	1,525,981
Benefit payments, including refunds of employee contributions	(1,006,420)	(1,006,420)	-
Contributions - employer	-	397,083	(397,083)
Contributions - employee	-	362,703	(362,703)
Net investment income	-	(2,544,096)	2,544,096
Other (net transfer)	-	1,203	(1,203)
Balances at December 31, 2022	<u>\$ 22,439,592</u>	<u>\$ 19,033,961</u>	<u>\$ 3,405,631</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions. For the year ended June 30, 2023, the District recognized pension expense of \$695,034 for the IMRF plan. The District reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,124,290	\$ 76,005
Assumption changes	-	72,809
Net difference between projected and actual earnings on pension plan investments	1,503,377	-
Contributions subsequent to the measurement date	<u>2,231,272</u>	<u>-</u>
Total	<u>\$ 4,858,939</u>	<u>\$ 148,814</u>

The amounts reported as deferred outflows of resources from contributions subsequent to the measurement date in the above table will be recognized as reductions in the net pension liability/(asset) for the year ending June 30, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to pensions \$2,478,853 will be recognized in pension expense in future periods as follows:

Fiscal Year	Regular Plan
2024	\$ 270,308
2025	634,698
2026	750,365
2027	<u>823,482</u>
Total	<u>\$ 2,478,853</u>

Other Postemployment Benefits

Plan description. The District's defined benefit OPEB plan, the Forest Preserve District of Kane County Postretirement Health Plan (PHP), provides OPEB for all permanent full-time general and public safety employees of the District. The PHP is a single-employer defined benefit OPEB plan administered by the District. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the District Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits provided. The District provides post-employment health insurance and dental benefits to retirees and their spouses. To be eligible for benefits, the employee must be at a minimum age of 55 and have at least 15 years of service at the District.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

All health care benefits are provided through the District's purchased employee health insurance plan. The benefit levels for retirees are the same as those afforded to active employees, which creates an implicit subsidy. The retirees pay the blended premium. Benefits include general inpatient and outpatient medical services, dental care, and prescriptions. The benefits are provided until age 65 or whenever Medicare coverage becomes available.

Plan membership. As of June 30, 2023, the measurement date, the following employees were covered by the benefit terms:

Inactive plan members currently receiving benefits	6
Inactive plan members entitled to but not yet receiving benefits	-
Active plan members	<u>78</u>
Total	<u><u>84</u></u>

Total OPEB liability. The District's total OPEB liability of \$197,678 was measured as of June 30, 2023 and was determined by an actuarial valuation as of June 30, 2022.

Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%
Salary increases	4.00%
Discount rate	4.13%
Healthcare cost trend rates	PPO Plan - 4.00%; Blue Advantage HMO Plan - 4.00%
Retirees' share of benefit-related costs	Same as healthcare cost trend rates
Mortality	PubS H-2010 Mortality Table - General using scale MP-20

Change in the total OPEB liability.

	Total OPEB Liability
Balance at June 30, 2022	\$ 201,462
Service cost	11,139
Interest on the total OPEB liability	7,785
Changes of assumptions or other inputs	(473)
Benefit payments	<u>(22,235)</u>
Balance at June 30, 2023	<u><u>\$ 197,678</u></u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

Forest Preserve District of Kane County (cont.)

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.13%) or 1-percentage-point higher (5.13%) than the current discount rate:

	1% Decrease (3.09%)	Discount Rate (4.09%)	1% Increase (5.09%)
Total OPEB liability	\$ 210,021	\$ 197,678	\$ 186,377

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates

	1% Decrease (Varies)	Discount Rate (Varies)	1% Increase (Varies)
Total OPEB liability	\$ 182,404	\$ 197,678	\$ 215,700

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB. For the year ended June 30, 2023, the District recognized OPEB expense of \$2,330. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 29,512	\$ 48,002
Assumption changes	57,383	195,607
Total	<u>\$ 86,895</u>	<u>\$ 243,609</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Amount
2024	\$ (21,254)
2025	(21,254)
2026	(21,254)
2027	(21,254)
2028	(21,254)
Thereafter	(50,444)
Total	<u>\$ (156,714)</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE IV - OTHER INFORMATION

A. EMPLOYEES' RETIREMENT SYSTEM

The County's defined benefit pension plans, administered by the Illinois Municipal Retirement Fund (IMRF), for Regular and Sheriff's Law Enforcement Personnel (SLEP), provide retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report may be obtained at www.imrf.org.

The County participates in two benefit plans under IMRF. The vast majority of members participate in the Regular Plan. The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Both plans are agent multiple-employer public employee retirement systems.

For the year ended November 30, 2023, the County recognized the following balances in the government-wide financial statements:

	Total Pension Liability	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
IMRF	\$ 325,072,366	\$ 17,138,162	\$ 29,381,661	\$ 593,077	\$ 5,964,134
SLEP	206,105,177	31,347,061	28,891,566	3,640,496	6,220,431
Total	<u>\$ 531,177,543</u>	<u>\$ 48,485,223</u>	<u>\$ 58,273,227</u>	<u>\$ 4,233,573</u>	<u>\$ 12,184,565</u>

Illinois Municipal Retirement Fund

Plan description. Both IMRF benefit plans have two tiers. Members who first participated in IMRF or an Illinois Reciprocal System prior to January 1, 2011 participate in Tier 1. All other members participate in Tier 2. For Tier 1 participants, pension benefits vest after 8 years of service. Participating members who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with 8 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3% of their final rate of earnings (average of the highest 48 consecutive months' earnings during the last 10 years) for credited service up to 15 years and 3% for each year thereafter.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 participants, pension benefits vest after 10 years of service. Participating members who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with 10 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3% of their final rate of earnings for the first 15 years of service credit, plus 2% for each year of service after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount or 1/2 of the increase in the Consumer Price Index of the original pension amount.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Plan membership. At December 31, 2022, the measurement date, membership in the plan was as follows:

	Regular Plan	SLEP
Retirees and beneficiaries	992	164
Inactive, non-retired members	1,103	69
Active members	1,028	203
Total	3,123	436

Contributions. As set by statute, County employees participating in the Regular and SLEP plans are required to contribute 4.50% and 7.50%, respectively, of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's actuarially determined contribution rates for calendar year 2022 were 6.81% and 21.44%, respectively, of annual covered payroll for the Regular and SLEP plans. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset). The net pension liabilities/(assets) were measured as of December 31, 2022, and the total pension liabilities used to calculate the net pension liabilities/(assets) were determined by an actuarial valuation as of that date.

Summary of Significant Accounting Policies. For purposes of measuring the net pension liabilities/(assets), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Regular and SLEP plans and additions to/deductions from the Regular and SLEP plans fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions. The total pension liabilities for the Regular and SLEP plans were determined by actuarial valuations performed as of December 31, 2022 using the following actuarial methods and assumptions:

	Regular Plan	SLEP
Actuarial cost method	Entry Age Normal	Entry Age Normal
Asset valuation method	Market Value	Market Value
Actuarial assumptions		
Investment Rate of Return	7.25%	7.25%
Salary increases	2.85% to 13.75%, including inflation	2.85% to 13.75%, including inflation
Price inflation	2.25%	2.25%

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Mortality. For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) mortality tables were used with future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) mortality tables were used with future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) mortality tables were used with future mortality improvements projected using scale MP-2020.

Long-Term Expected Real Rate of Return. The long-term expected rate of return on pension plan investments was determined using an asset allocation study in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce long-term expected rate of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Projected Returns/Risks	
		One Year Arithmetic	Ten Year Geometric
Equities	35.50%	7.82%	6.50%
International equities	18.00%	9.23%	7.60%
Fixed income	25.50%	5.01%	4.90%
Real estate	10.50%	7.10%	6.20%
Alternatives	9.50%		
Private equity		13.43%	9.90%
Hedge funds		N/A	N/A
Commodities		7.42%	6.25%
Cash equivalents	1.00%	4.00%	4.00%

Discount rate. The discount rates used to measure the total pension liabilities for the Regular and SLEP plans were 7.25% and 7.25%, respectively. The discount rates calculated using the December 31, 2021 measurement date were 7.25% and 7.25%. The projection of cash flows used to determine the discount rates assumed that member contributions will be made at the current contribution rates and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the fiduciary net positions were projected to be available to make projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefits payments to determine the total pension liabilities.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Discount rate sensitivity. The following is a sensitivity analysis of the net pension liabilities/(assets) to changes in the discount rates. The table below presents net pension liabilities/(assets) of the County calculated using the discount rates of 7.25% and 7.25%, respectively as well as what the net pension liabilities/(assets) would be if it were to be calculated using discount rates that are 1 percentage point lower (6.25% for Regular and 6.25% for SLEP) or 1 percentage point higher (8.25% for Regular and 8.25% for SLEP) than the current rates:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
<i>Regular Plan:</i>			
Total pension liability	\$ 363,708,376	\$ 325,072,366	\$ 295,038,493
Plan fiduciary net pension	<u>307,934,204</u>	<u>307,934,204</u>	<u>307,934,204</u>
Net pension liability/(asset)	<u>\$ 55,774,172</u>	<u>\$ 17,138,162</u>	<u>\$ (12,895,711)</u>
<i>SLEP:</i>			
Total pension liability	\$ 233,444,459	\$ 206,105,177	\$ 183,779,729
Plan fiduciary net pension	<u>174,758,116</u>	<u>174,758,116</u>	<u>174,758,116</u>
Net pension liability/(asset)	<u>\$ 58,686,343</u>	<u>\$ 31,347,061</u>	<u>\$ 9,021,613</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Changes in net pension liability/(asset). The changes in net pension liabilities/(assets) for the Regular and SLEP plans for the calendar year ended December 31, 2022 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
<i>Regular Plan:</i>			
Balances at December 31, 2021	\$ 312,017,948	\$ 360,874,868	\$ (48,856,920)
Service cost	5,143,862	-	5,143,862
Interest on total pension liability	22,263,170	-	22,263,170
Differences between expected and actual experience of the total pension liability	670,737	-	670,737
Benefit payments, including refunds of employee contributions	(15,023,351)	(15,023,351)	-
Contributions - employer	-	4,002,430	(4,002,430)
Contributions - employee	-	2,775,468	(2,775,468)
Net investment income	-	(43,561,168)	43,561,168
Other (net transfer)	-	(1,134,043)	1,134,043
Balances at December 31, 2022	<u>\$ 325,072,366</u>	<u>\$ 307,934,204</u>	<u>\$ 17,138,162</u>
Plan fiduciary net position as a percentage of the total pension liability			94.73 %
<i>SLEP:</i>			
Balances at December 31, 2021	\$ 193,169,354	\$ 207,209,229	\$ (14,039,875)
Service cost	3,033,088	-	3,033,088
Interest on total pension liability	13,775,934	-	13,775,934
Differences between expected and actual experience of the total pension liability	5,472,831	-	5,472,831
Benefit payments, including refunds of employee contributions	(9,346,030)	(9,346,030)	-
Contributions - employer	-	4,376,580	(4,376,580)
Contributions - employee	-	1,563,136	(1,563,136)
Net investment income	-	(28,747,962)	28,747,962
Other (net transfer)	-	(296,837)	296,837
Balances at December 31, 2022	<u>\$ 206,105,177</u>	<u>\$ 174,758,116</u>	<u>\$ 31,347,061</u>
Plan fiduciary net position as a percentage of the total pension liability			84.79 %

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions. For the year ended November 30, 2023, the County recognized pension expense of \$12,184,565 (\$5,964,134 and \$6,220,431 for the Regular and SLEP plans, respectively). The County reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Regular Plan:</i>		
Difference between expected and actual experience	\$ 1,984,078	\$ -
Assumption changes	-	593,077
Net difference between projected and actual earnings on pension plan investments	24,093,173	-
Contributions subsequent to the measurement date	<u>3,304,410</u>	<u>-</u>
Total	<u>\$ 29,381,661</u>	<u>\$ 593,077</u>
<i>SLEP:</i>		
Difference between expected and actual experience	\$ 8,978,484	\$ 3,054,911
Assumption changes	988,354	585,585
Net difference between projected and actual earnings on pension plan investments	16,211,969	-
Contributions subsequent to the measurement date	<u>2,712,759</u>	<u>-</u>
Total	<u>\$ 28,891,566</u>	<u>\$ 3,640,496</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liabilities/(assets) for the year ending November 30, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$25,484,174 for Regular and \$22,538,311 for SLEP) will be recognized in pension expense as follows:

Year Ending November 30,	Regular Plan	SLEP
2024	\$ (877,924)	\$ 1,966,077
2025	4,525,461	4,557,932
2026	7,959,720	6,059,221
2027	13,876,917	9,556,920
2028	<u>-</u>	<u>398,161</u>
Total	<u>\$ 25,484,174</u>	<u>\$ 22,538,311</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE IV - OTHER INFORMATION (cont.)

B. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and healthcare of its employees. The County purchases commercial insurance to cover itself for property and casualty loss. The County is self-insured for workers' compensation, general liability, and employee healthcare.

Self Insurance

The County maintains a \$850,000 and \$750,000 self-insured retention (SIR) per employee for workers' compensation and general liability claims, respectively, with a \$10,000,000 ceiling for each occurrence. Third party claim administering organizations are used to handle the claim processing. Current claims for workers' compensation and general liability are charged to the Insurance Liability Fund, a special revenue fund. Long-term liabilities for probable claims and judgments for workers' compensation and general liability have been recorded in the Statement of Net Position. The amounts of settlements have not exceeded insurance coverage in any of the past three fiscal years.

For employee healthcare claims, the uninsured risk of loss is \$100,000 per incident for a policy year. The County has purchased commercial insurance for claims in excess of those amounts. Claims for employee healthcare are charged to the Health Insurance Fund, an internal service fund. The amounts of settlements have not exceeded insurance coverage in any of the past three fiscal years.

Claims Liability - Workers' Compensation and General Liability

A reconciliation of claims payable for the fiscal years ended November 30, 2023 and 2022 for workers' compensation and general liability is as follows:

	<u>Prior Year</u>	<u>Current Year</u>
Unpaid claims - Beginning of Year	\$ 5,174,955	\$ 4,247,724
Current year claims and changes in estimates	354,993	444,200
Claim payments	<u>(1,282,224)</u>	<u>(1,351,861)</u>
Unpaid Claims - End of Year	<u>\$ 4,247,724</u>	<u>\$ 3,340,063</u>

Claims Liability - Employee Healthcare

A reconciliation of claims payable for the fiscal year ended November 30, 2023 and 2022 for self-insured employee healthcare is as follows:

	<u>Prior Year</u>	<u>Current Year</u>
Unpaid claims - Beginning of Year	\$ 1,250,215	\$ 43,414
Current year claims and changes in estimates	13,748,169	15,828,936
Claim payments	<u>(14,954,970)</u>	<u>(15,778,052)</u>
Unpaid Claims - End of Year	<u>\$ 43,414</u>	<u>\$ 94,298</u>

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE IV - OTHER INFORMATION (cont.)

C. COMMITMENTS AND CONTINGENCIES

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

From time to time, the County is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the County attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

The County has active construction projects as of November 30, 2023. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

D. OTHER POSTEMPLOYMENT BENEFITS

Plan description. The County's defined benefit OPEB plan, the Retiree Healthcare Plan (RHP), provides coverage for eligible retirees and their spouses through the County's group health insurance plan, which covers both active and retired members (or other qualified terminated employees) participating in the RHP at blended premium rates. This results in an other postemployment benefit for the retirees, commonly referred to as an implicit rate subsidy. The RHP is a single-employer defined benefit OPEB plan administered by the County. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. All funding for the RHP is done on a pay-as-you-go basis. The RHP does not issue a stand-alone financial report.

Benefits provided. The RHP provides post-retirement healthcare and dental benefits (extended health insurance premiums), in accordance with Kane County's Codification Sec. 2-162, to all employees who retire from the County on or after attaining age 55 with at least 15 years of service, enrolled in the plan for the 12 months preceding retirement, and eligible to receive IMRF benefits. Two plans exist. In the first plan, the County pays for 10% of the premium cost for a maximum of 10 years for employees who have 15 years or more of service. The County also pays for 10% of the premium cost for eligible employees' dependents to continue coverage under the plan and for their surviving spouses for a maximum of six months after their death. This coverage is not available to retirees who are eligible for Medicare benefits or retirees who are covered by another group insurance plan by themselves or by their spouse. Under the second plan mandated by the State of Illinois, the retired employees pay the full cost of the premium with the County being responsible for filing claims. This places a maximum 10 years liability upon the County.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

Employees covered by benefit terms. At November 30, 2023, the actuarial valuation date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	70
Active plan members	<u>906</u>
Total	<u><u>976</u></u>

Total OPEB liability. The County's total OPEB liability of \$9,405,594 was measured as of November 30, 2023, and was determined by an actuarial valuation as of December 1, 2021.

Actuarial assumptions and other inputs. The total OPEB liability in the November 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%
Healthcare participation rate	25.00%
Healthcare cost trend rates - initial	HMO - 6.50%; PPO - 7.00%
Healthcare cost trend rates - ultimate	HMO - 4.50%; PPO - 4.50%
Retirees' share of benefit-related costs	90% or 100%

The discount rate was based on the S&P Municipal Bond 20-Year High-Grade Rate Index as of November 30, 2023.

Mortality rates were based on the PubG.H-2010(B) Mortality Table - General (below median income) for active employees and PubG.H-2010(B) Mortality Table - General (below median income), Male adjusted 106% and Female adjusted 105% tables for retirees with future mortality improvement using Scale MP-2020.

The actuarial assumptions used in the November 30, 2023 valuation were based on the results of an actuarial experience study conducted by the independent actuary.

Discount rate. At November 30, 2023, the discount rate used to measure the total OPEB liability was a blended rate of 4.30%, which was a change from the November 30, 2022 rate of 4.19%. Since the plan is financed on a pay-as-you-go basis, the discount rate is based on the 20-year general obligation bond index.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

Change in the total OPEB liability.

	Total OPEB Liability
Balances at November 30, 2022	\$ 9,296,332
Service cost	355,572
Interest	378,031
Changes in assumptions or other inputs	(76,133)
Benefit payments	(548,208)
Balances at November 30, 2023	<u>\$ 9,405,594</u>

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.30%) or 1-percentage-point higher (5.30%) than the current discount rate:

	1% Decrease (3.30%)	Discount Rate (4.30%)	1% Increase (5.30%)
Total OPEB liability	\$ 10,124,075	\$ 9,405,594	\$ 8,745,548

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.50% decreasing to 3.50% for HMO and 6.00% decreasing to 3.50% for PPO) or 1-percentage-point higher (7.50% decreasing to 5.50% for HMO and 8.00% decreasing to 5.50% for PPO) than the current healthcare cost trend rates:

	1% Decrease (Various)	Healthcare Cost Trend Rates (Various)	1% Increase (Various)
Total OPEB liability	\$ 8,554,749	\$ 9,405,594	\$ 10,389,075

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB. For the year ended November 30, 2023, the County recognized OPEB expense of \$114,047. At November 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 281,842	\$ 680,245
Changes of assumptions or other inputs	<u>1,697,520</u>	<u>4,566,747</u>
Total	<u>\$ 1,979,362</u>	<u>\$ 5,246,992</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended November 30:	Amount
2024	\$ (619,556)
2025	(619,556)
2026	(619,556)
2027	(826,540)
2028	(258,591)
Thereafter	<u>(323,831)</u>
Total	<u>\$ (3,267,630)</u>

E. SUBSEQUENT EVENT

On July 2, 2024, the County received a \$17,500,000 grant payment from the State of Illinois for reimbursement of costs associated with the Longmeadow Parkway Bridge project originally paid from the proceeds of the Toll Bridge Revenue Bonds, Series 2018. The grant funds will be paid into escrow as partial defeasance of the Toll Bridge Revenue Bonds, which partially eliminates the pledge of future toll revenues to make debt service payments.

F. RELATED PARTIES

The County provides general governmental services to the Kane County Forest Preserve, the discretely presented component unit. These services include postage, mail services, photocopying, computer services, and emergency dispatching services. For the year ended November 30, 2023, the County received \$157,673 from the Forest Preserve as reimbursement for these services.

KANE COUNTY, ILLINOIS

Notes to Financial Statements

As of and for the Year Ended November 30, 2023

NOTE IV - OTHER INFORMATION (cont.)

G. EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 100, *Account Changes and Error Corrections - an amendment of GASB Statement no. 62*
- Statement No. 101, *Compensated Absences*
- Statement No. 102, *Certain Risk Disclosures*
- Statement No. 103, *Financial Reporting Model Improvements*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

KANE COUNTY, ILLINOIS

Required Supplementary Information

Illinois Municipal Retirement Fund - Regular Plan Schedule of Changes in the County's Net Pension Liability and Related Ratios Last Nine Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Total pension liability			
Service cost	\$ 5,135,323	\$ 5,030,978	\$ 5,419,665
Interest	15,115,004	16,510,646	17,742,807
Differences between expected and actual experience	(259,612)	4,119,228	(4,606,753)
Changes of assumptions	7,254,526	307,158	(311,941)
Benefit payments, including refunds of member contributions	<u>(8,073,696)</u>	<u>(9,095,328)</u>	<u>(9,740,045)</u>
Net change in total pension liability	19,171,545	16,872,682	8,503,733
Total pension liability - beginning	<u>203,002,575</u>	<u>222,174,120</u>	<u>239,046,802</u>
Total pension liability - ending (a)	<u>\$ 222,174,120</u>	<u>\$ 239,046,802</u>	<u>\$ 247,550,535</u>
Plan fiduciary net position			
Employer contributions	\$ 5,578,035	\$ 5,678,240	\$ 5,016,170
Employee contributions	2,178,137	2,295,907	2,362,530
Net investment income	12,410,388	1,070,189	14,600,895
Benefit payments, including refunds of member contributions	(8,073,696)	(9,095,328)	(9,740,045)
Other (net transfer)	<u>(1,102,194)</u>	<u>(2,537,395)</u>	<u>1,507,553</u>
Net change in plan fiduciary net position	10,990,670	(2,588,387)	13,747,103
Plan fiduciary net position - beginning	<u>203,607,741</u>	<u>214,598,411</u>	<u>212,010,024</u>
Plan fiduciary net position - ending (b)	<u>\$ 214,598,411</u>	<u>\$ 212,010,024</u>	<u>\$ 225,757,127</u>
Employer's net pension liability/(asset) - ending (a) - (b)	<u>\$ 7,575,709</u>	<u>\$ 27,036,778</u>	<u>\$ 21,793,408</u>
Plan fiduciary net position as a percentage of the total pension liability/(asset)	96.59%	88.69%	91.20%
Covered payroll	\$ 45,972,769	\$ 50,140,406	\$ 49,419,262
Employer's net pension liability/(asset) as a percentage of covered payroll	16.48%	53.92%	44.10%

Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

2018	2019	2020	2021	2022	2023
\$ 5,174,086	\$ 4,875,637	\$ 4,963,670	\$ 5,060,218	\$ 4,852,378	\$ 5,143,862
18,367,771	18,719,505	19,434,708	20,446,325	21,223,516	22,263,170
369,881	(787,677)	2,273,485	2,033,544	2,592,058	670,737
(7,932,779)	7,778,872	-	(3,240,349)	-	-
<u>(10,467,926)</u>	<u>(11,811,983)</u>	<u>(12,505,626)</u>	<u>(13,027,978)</u>	<u>(13,923,923)</u>	<u>(15,023,351)</u>
5,511,033	18,774,354	14,166,237	11,271,760	14,744,029	13,054,418
<u>247,550,535</u>	<u>253,061,568</u>	<u>271,835,922</u>	<u>286,002,159</u>	<u>297,273,919</u>	<u>312,017,948</u>
<u>\$ 253,061,568</u>	<u>\$ 271,835,922</u>	<u>\$ 286,002,159</u>	<u>\$ 297,273,919</u>	<u>\$ 312,017,948</u>	<u>\$ 325,072,366</u>
\$ 5,093,026	\$ 4,701,334	\$ 3,677,633	\$ 4,229,499	\$ 4,815,382	\$ 4,002,430
2,471,388	2,271,536	2,308,899	2,503,971	2,515,068	2,775,468
38,953,833	(13,279,957)	44,970,112	39,992,307	52,723,511	(43,561,168)
(10,467,926)	(11,811,983)	(12,505,626)	(13,027,978)	(13,923,923)	(15,023,351)
<u>(4,148,525)</u>	<u>3,430,607</u>	<u>1,482,956</u>	<u>624,687</u>	<u>(2,482,090)</u>	<u>(1,134,043)</u>
31,901,796	(14,688,463)	39,933,974	34,322,486	43,647,948	(52,940,664)
<u>225,757,127</u>	<u>257,658,923</u>	<u>242,970,460</u>	<u>282,904,434</u>	<u>317,226,920</u>	<u>360,874,868</u>
<u>\$ 257,658,923</u>	<u>\$ 242,970,460</u>	<u>\$ 282,904,434</u>	<u>\$ 317,226,920</u>	<u>\$ 360,874,868</u>	<u>\$ 307,934,204</u>
<u>\$ (4,597,355)</u>	<u>\$ 28,865,462</u>	<u>\$ 3,097,725</u>	<u>\$ (19,953,001)</u>	<u>\$ (48,856,920)</u>	<u>\$ 17,138,162</u>
101.82%	89.38%	98.92%	106.71%	115.66%	94.73%
\$ 50,335,325	\$ 49,528,512	\$ 49,927,568	\$ 52,605,718	\$ 54,667,271	\$ 58,806,229
-9.13%	58.28%	6.20%	-37.93%	-89.37%	29.14%

See independent auditors' report and accompanying notes to required supplementary information.

KANE COUNTY, ILLINOIS

Required Supplementary Information

Illinois Municipal Retirement Fund - Regular Plan Schedule of Employer Contributions Last Nine Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Actuarially determined contribution	\$ 4,859,322	\$ 5,134,378	\$ 4,946,868	\$ 5,018,432	\$ 4,695,303
Contributions in relation to the actuarially determined contribution	<u>(5,578,035)</u>	<u>(5,678,240)</u>	<u>(5,016,170)</u>	<u>(5,093,026)</u>	<u>(4,701,334)</u>
Contribution deficiency (excess)	<u>\$ (718,713)</u>	<u>\$ (543,862)</u>	<u>\$ (69,302)</u>	<u>\$ (74,594)</u>	<u>\$ (6,031)</u>
Covered payroll	\$45,972,769	\$50,140,406	\$49,419,262	\$50,335,325	\$49,528,512
Contributions as a percentage of covered payroll	12.13%	11.32%	10.15%	10.12%	9.49%
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	
Actuarially determined contribution	\$ 3,649,705	\$ 4,718,733	\$ 4,810,720	\$ 3,957,659	
Contributions in relation to the actuarially determined contribution	<u>(3,677,633)</u>	<u>(4,229,499)</u>	<u>(4,815,382)</u>	<u>(4,002,430)</u>	
Contribution deficiency (excess)	<u>\$ (27,928)</u>	<u>\$ 489,234</u>	<u>\$ (4,662)</u>	<u>\$ (44,771)</u>	
Covered payroll	\$49,927,568	\$52,605,718	\$54,667,271	\$58,806,229	
Contributions as a percentage of covered payroll	7.37%	8.04%	8.81%	6.81%	

Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which are 11 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	21 years
Asset valuation method	5-year smoothed market; 20% corridor
Inflation	2.25%
Salary increases	2.85% to 13.75% including inflation
Investment rate of return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	MP-2020 Employee Mortality Table, adjusted to match current IMRF experience

Other information:

There were no benefit changes during the year.

KANE COUNTY, ILLINOIS

Required Supplementary Information

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel (SLEP)
Schedule of Changes in the County's Net Pension Liability and Related Ratios
Last Nine Fiscal Years

	2015	2016	2017
Total pension liability			
Service cost	\$ 3,272,126	\$ 3,142,383	\$ 3,382,574
Interest	8,723,887	9,376,871	10,315,142
Differences between expected and actual experience	(378,979)	4,895,920	(3,519,794)
Changes of assumptions	1,602,282	380,978	(384,728)
Benefit payments, including refunds of member contributions	<u>(4,110,663)</u>	<u>(4,785,308)</u>	<u>(5,291,136)</u>
Net change in total pension liability	9,108,653	13,010,844	4,502,058
Total pension liability - beginning	<u>116,737,756</u>	<u>125,846,409</u>	<u>138,857,253</u>
Total pension liability - ending (a)	<u>\$ 125,846,409</u>	<u>\$ 138,857,253</u>	<u>\$ 143,359,311</u>
Plan fiduciary net position			
Employer contributions	\$ 4,270,229	\$ 3,976,481	\$ 3,456,199
Employee contributions	1,296,453	1,327,453	1,294,424
Net investment income	6,478,625	568,006	7,828,491
Benefit payments, including refunds of member contributions	(4,110,663)	(4,785,308)	(5,291,136)
Other (net transfer)	<u>(71,712)</u>	<u>(957,228)</u>	<u>2,550,518</u>
Net change in plan fiduciary net position	7,862,932	129,404	9,838,496
Plan fiduciary net position - beginning	<u>105,478,958</u>	<u>113,341,890</u>	<u>113,471,294</u>
Plan fiduciary net position - ending (b)	<u>\$ 113,341,890</u>	<u>\$ 113,471,294</u>	<u>\$ 123,309,790</u>
Employer's net pension liability - ending (a) - (b)	<u>\$ 12,504,519</u>	<u>\$ 25,385,959</u>	<u>\$ 20,049,521</u>
Plan fiduciary net position as a percentage of the total pension liability	90.06%	81.72%	86.01%
Covered payroll	\$ 15,708,645	\$ 17,183,684	\$ 16,560,248
Employer's net pension liability as a percentage of covered payroll	79.60%	147.73%	121.07%

Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

2018	2019	2020	2021	2022	2023
\$ 3,147,816	\$ 3,152,448	\$ 3,274,536	\$ 3,510,695	\$ 3,062,761	\$ 3,033,088
10,661,689	11,280,480	11,791,843	12,618,327	13,576,176	13,775,934
1,148,191	(515,009)	3,599,217	6,539,270	(4,799,174)	5,472,831
(764,009)	5,025,409	-	(1,048,678)	-	-
<u>(5,554,732)</u>	<u>(6,336,172)</u>	<u>(7,193,165)</u>	<u>(7,574,628)</u>	<u>(8,793,248)</u>	<u>(9,346,030)</u>
8,638,955	12,607,156	11,472,431	14,044,986	3,046,515	12,935,823
<u>143,359,311</u>	<u>151,998,266</u>	<u>164,605,422</u>	<u>176,077,853</u>	<u>190,122,839</u>	<u>193,169,354</u>
<u>\$ 151,998,266</u>	<u>\$ 164,605,422</u>	<u>\$ 176,077,853</u>	<u>\$ 190,122,839</u>	<u>\$ 193,169,354</u>	<u>\$ 206,105,177</u>
\$ 3,591,796	\$ 3,303,658	\$ 3,295,128	\$ 4,308,549	\$ 3,967,415	\$ 4,376,580
1,294,884	1,255,164	1,391,242	1,472,726	1,368,605	1,563,136
22,150,171	(9,161,405)	25,718,389	22,961,023	31,022,233	(28,747,962)
(5,554,732)	(6,336,172)	(7,193,165)	(7,574,628)	(8,793,248)	(9,346,030)
<u>(1,634,844)</u>	<u>2,121,582</u>	<u>843,562</u>	<u>93,898</u>	<u>(12,392)</u>	<u>(296,837)</u>
19,847,275	(8,817,173)	24,055,156	21,261,568	27,552,613	(32,451,113)
<u>123,309,790</u>	<u>143,157,065</u>	<u>134,339,892</u>	<u>158,395,048</u>	<u>179,656,616</u>	<u>207,209,229</u>
<u>\$ 143,157,065</u>	<u>\$ 134,339,892</u>	<u>\$ 158,395,048</u>	<u>\$ 179,656,616</u>	<u>\$ 207,209,229</u>	<u>\$ 174,758,116</u>
<u>\$ 8,841,201</u>	<u>\$ 30,265,530</u>	<u>\$ 17,682,805</u>	<u>\$ 10,466,223</u>	<u>\$ (14,039,875)</u>	<u>\$ 31,347,061</u>
94.18%	81.61%	89.96%	94.50%	107.27%	84.79%
\$ 16,998,048	\$ 16,735,506	\$ 17,494,397	\$ 19,013,895	\$ 17,465,910	\$ 20,412,896
52.01%	180.85%	101.08%	55.05%	-80.38%	153.56%

See independent auditors' report and accompanying notes to required supplementary information.

KANE COUNTY, ILLINOIS

Required Supplementary Information

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel (SLEP) Schedule of Employer Contributions Last Nine Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Actuarially determined contribution	\$ 3,248,548	\$ 3,488,288	\$ 3,355,106	\$ 3,559,391	\$ 3,268,444
Contributions in relation to the actuarially determined contribution	<u>(4,270,229)</u>	<u>(3,976,481)</u>	<u>(3,456,199)</u>	<u>(3,591,796)</u>	<u>(3,303,658)</u>
Contribution deficiency (excess)	<u>\$ (1,021,681)</u>	<u>\$ (488,193)</u>	<u>\$ (101,093)</u>	<u>\$ (32,405)</u>	<u>\$ (35,214)</u>
Covered payroll	\$ 15,708,645	\$ 17,183,684	\$ 16,560,248	\$ 16,998,048	\$ 16,735,506
Contributions as a percentage of covered payroll	27.18%	23.14%	20.87%	21.13%	19.74%
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	
Actuarially determined contribution	\$ 3,257,457	\$ 4,308,549	\$ 3,936,816	\$ 4,339,782	
Contributions in relation to the actuarially determined contribution	<u>(3,295,128)</u>	<u>(4,308,549)</u>	<u>(3,967,415)</u>	<u>(4,376,580)</u>	
Contribution deficiency (excess)	<u>\$ (37,671)</u>	<u>\$ -</u>	<u>\$ (30,599)</u>	<u>\$ (36,798)</u>	
Covered payroll	\$ 17,494,397	\$ 19,013,895	\$ 17,465,910	\$ 20,412,896	
Contributions as a percentage of covered payroll	18.84%	22.66%	22.72%	21.44%	

Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which are 11 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	21 years
Asset valuation method	5-year smoothed market; 20% corridor
Inflation	2.25%
Salary increases	2.85% to 13.75% including inflation
Investment rate of return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	MP-2020 Employee Mortality Table, adjusted to match current IMRF experience

Other information:

There were no benefit changes during the year.

KANE COUNTY, ILLINOIS

Required Supplementary Information

Retiree Healthcare Plan

Schedule of Changes in the Total OPEB Liability and Related Ratios

Last Six Fiscal Years

	2018	2019	2020
Total OPEB liability			
Service cost	\$ 723,024	\$ 392,127	\$ 414,963
Interest	401,734	541,395	303,208
Difference between expected and actual experience	842,510	-	(714,095)
Changes of assumptions	90,271	(6,328,270)	1,557,292
Benefit payments	(565,270)	(550,484)	(486,907)
Other changes	964,011	(9,916)	(115,394)
Net change in total OPEB liability	2,456,280	(5,955,148)	959,067
Total OPEB liability - beginning	13,158,723	15,615,003	9,659,855
Total OPEB liability - ending	<u>\$ 15,615,003</u>	<u>\$ 9,659,855</u>	<u>\$ 10,618,922</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%
Covered-employee payroll	\$ 54,050,604	\$ 54,050,604	\$ 54,204,774
County's total OPEB liability as a percentage of covered-employee payroll	28.89%	17.87%	19.59%
	2021	2022	2023
Total OPEB liability			
Service cost	\$ 517,317	\$ 497,778	\$ 355,572
Interest	210,048	232,507	378,031
Difference between expected and actual experience	-	(388,866)	-
Changes of assumptions	(157,308)	(1,252,234)	(76,133)
Benefit payments	(543,494)	(438,338)	(548,208)
Other changes	-	-	-
Net change in total OPEB liability	26,563	\$ (1,349,153)	\$ 109,262
Total OPEB liability - beginning	10,618,922	10,645,485	9,296,332
Total OPEB liability - ending	<u>\$ 10,645,485</u>	<u>\$ 9,296,332</u>	<u>\$ 9,405,594</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%
Covered-employee payroll	\$ 54,204,774	\$ 61,110,504	\$ 61,110,504
County's total OPEB liability as a percentage of covered-employee payroll	19.64%	15.21%	15.39%

Notes to Schedule:

The County implemented GASB Statement No. 75 in fiscal year 2018. Information prior to fiscal year 2018 is not available.

There is no ADC or employer contribution related to the ADC as the total OPEB liability is currently an unfunded obligation.

See independent auditors' report and accompanying notes to required supplementary information.

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 33,259,441	\$ 33,259,441	\$ 33,479,769	\$ 220,328
Other Taxes	4,930,000	4,930,000	4,901,350	(28,650)
Intergovernmental	41,100,000	41,100,000	39,520,468	(1,579,532)
Grants	1,084,296	1,084,296	1,107,888	74,830
Licenses and Permits	1,459,350	1,459,350	1,732,938	273,588
Fines	2,103,250	2,103,250	2,703,855	600,605
Charges for Services	12,108,521	12,108,521	11,979,704	(159,521)
Reimbursements	9,028,033	9,028,033	9,527,134	499,101
Net investment income (loss)	631,050	631,050	3,446,759	2,815,709
Miscellaneous	377,361	377,361	287,489	(84,444)
Total revenues	106,081,302	106,081,302	108,687,354	2,632,014
EXPENDITURES				
General Fund Departments				
County Board/Liquor	1,358,257	1,450,757	1,503,338	(52,581)
Finance Administration	1,545,239	1,570,239	1,329,584	240,655
Information Technologies	4,898,634	5,114,094	4,095,163	1,018,931
Building Management:				
Building Management - Government Center	2,490,158	8,906,772	9,523,795	(617,023)
Building Management - Judicial Center	1,794,270	-	3,151	(3,151)
Building Management - Juvenile Justice	479,344	-	-	-
Building Management - North Campus	555,880	-	-	-
Building Management - Aurora Health				
Department	151,427	-	-	-
Building Management - Old Courthouse	448,281	-	-	-
Building Management - Sheriff Facility	1,544,915	-	7,298	(7,298)
Building Management - ROE Office	130,000	130,000	160,017	(16,331)
Building Management - Multi-Use Facility	737,060	-	22,792	(22,792)
Total Building Management	8,331,335	9,036,772	9,717,053	(666,595)
Human Resources	322,813	356,263	263,975	92,288
County Auditor	302,548	302,548	272,299	30,249
Treasurer/Collector	890,829	890,829	906,092	(15,263)
Supervisor of Assessments:				
Supervisor of Assessments	1,258,495	1,258,495	1,223,140	35,355
Board of Review	168,391	168,391	128,971	39,420
Total Supervisor of Assessments	1,426,886	1,426,886	1,352,111	74,775
County Clerk:				
County Clerk	1,234,613	1,234,613	1,173,863	60,750
Elections Expense	3,273,380	3,273,380	1,938,220	1,335,160
Alternative Language Coordination	86,482	86,482	94,003	(7,521)
Total County Clerk	4,594,475	4,594,475	3,206,086	1,388,389
Recorder of Deeds	893,038	893,038	729,282	163,756
Regional Office of Education	471,354	471,354	438,858	32,496
Judiciary and Courts	4,212,154	4,212,154	3,803,490	464,664

See independent auditors' report and accompanying notes to required supplementary information. (Continued)

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Circuit Clerk:				
Circuit Clerk Administration	\$ 5,800,433	\$ 5,967,752	\$ 4,602,128	\$ 1,365,624
Circuit Clerk COO Support	5,850	5,850	91	5,759
Circuit Clerk File Lib/Records	8,450	8,450	2,733	5,717
Circuit Clerk Civil	16,200	16,200	10,588	5,612
Circuit Clerk Criminal	24,700	24,700	16,439	8,261
Circuit Clerk Records Support	46,300	46,300	6,872	39,428
Circuit Clerk Chief Deputy	65,903	65,903	22,416	43,487
Circuit Clerk Human Resource	26,676	26,676	2,382	24,294
Circuit Clerk Customer Service	18,440	18,440	3,347	15,093
Total Circuit Clerk	<u>6,012,952</u>	<u>6,180,271</u>	<u>4,666,996</u>	<u>1,513,275</u>
State's Attorney:				
States Attorney Criminal Division	9,395,221	9,704,466	8,658,254	1,046,212
States Attorney Pre-Arrest Diversion	449,887	512,748	504,583	8,165
States Attorney Domestic Violence	356,000	356,000	317,691	38,309
States Attorney JJC Council	56,741	56,741	22,911	33,830
Total State's Attorney	<u>10,257,849</u>	<u>10,629,955</u>	<u>9,503,439</u>	<u>1,126,516</u>
Public Defender	4,820,580	4,820,580	4,463,656	356,924
Sheriff:				
Sheriff	14,760,169	14,813,069	16,201,098	(1,388,029)
Adult Corrections	21,660,808	21,660,808	21,981,244	(320,436)
Court Security	2,856,395	2,856,395	3,325,576	(481,147)
Emergency Management Services	735,605	-	(2,785)	2,785
Total Sheriff	<u>40,012,977</u>	<u>39,330,272</u>	<u>41,505,133</u>	<u>(2,186,827)</u>
Merit Commission	102,957	102,957	77,660	25,297
Court Services:				
Court Services Administration	946,890	946,890	918,040	28,850
Adult Court Services	3,478,625	3,478,625	3,598,931	(120,306)
Treatment Alternative Court	176,512	176,512	209,301	(32,789)
Electronic Monitoring	-	-	6,798	(6,798)
Juvenile Court Services	1,154,532	1,154,532	1,189,190	(34,658)
Juvenile Custody	402,851	402,851	-	402,851
Juvenile Justice Center	5,380,019	5,408,827	5,713,605	(304,778)
KIDS Education Program	37,800	37,800	23,323	14,477
Diagnostic Center	1,108,313	1,189,365	1,110,977	47,726
Veteran's Court	84,518	84,518	96,478	(11,960)
Drug Court	477,422	477,422	505,057	(27,635)
Pre-Trial	1,037,551	1,037,551	750,057	287,494
Total Court Services	<u>14,285,033</u>	<u>14,394,893</u>	<u>14,121,757</u>	<u>242,474</u>
County Coroner	1,517,905	1,515,405	1,622,566	(107,161)
Emergency Management Services	-	735,605	417,734	314,935

(Continued)

See independent auditors' report and accompanying notes to required supplementary information.

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Environmental Management:				
Environmental Management - Water				
Resources & Subdivisions	\$ 573,602	\$ 605,055	\$ 597,246	\$ 7,809
Electrical Aggregation	27,655	27,655	26,231	1,424
Total Environmental Management	<u>601,257</u>	<u>632,710</u>	<u>623,477</u>	<u>9,233</u>
County Development:				
County Development	1,214,547	1,331,134	1,290,898	40,236
Economic Development	202,714	352,717	263,633	89,084
Cost Share Drainage	189,403	166,403	77,998	
Administrative Adjudication Program	8,294	8,294	4,800	3,494
Total County Development	<u>1,614,958</u>	<u>1,858,548</u>	<u>1,637,329</u>	<u>132,814</u>
Internal Services:				
Internal Services	822,843	822,843	538,684	284,159
Communication/Technology	2,697,455	2,724,204	2,239,347	484,857
Operational Support	-	60,000	-	60,000
Other Contingency	6,428,313	4,434,756	-	4,434,756
Total Internal Services	<u>9,948,611</u>	<u>8,041,803</u>	<u>2,778,031</u>	<u>5,263,772</u>
Total expenditures	<u>118,422,641</u>	<u>118,562,408</u>	<u>109,035,109</u>	<u>9,463,016</u>
Excess (deficiency) of revenues over expenditures	<u>(12,341,339)</u>	<u>(12,481,106)</u>	<u>(347,755)</u>	<u>12,095,030</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	18,056,458	18,288,961	1,504,149	(16,784,812)
Transfers out	(21,814,251)	(29,378,155)	(12,399,960)	16,978,195
Total other financing sources (uses)	<u>(3,757,793)</u>	<u>(11,089,194)</u>	<u>(10,895,811)</u>	<u>193,383</u>
Net change in fund balances	<u>\$ (16,099,132)</u>	<u>\$ (23,570,300)</u>	<u>(11,243,566)</u>	<u>\$ 12,288,413</u>
FUND BALANCE, BEGINNING OF YEAR			<u>98,914,237</u>	
FUND BALANCE, END OF YEAR			<u>\$ 87,670,671</u>	

(Concluded)

See independent auditors' report and accompanying notes to required supplementary information.

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - American Rescue Plan Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ -	\$ -	\$ 4,280,388	\$ 4,280,388
Net investment income	10	10	1,859,835	1,859,825
Total revenues	10	10	6,140,223	6,140,213
EXPENDITURES				
General Government				
Personnel Services				
Salaries and wages	131,222	359,283	225,985	133,298
Non-union wage increase	3,949	3,949	-	3,949
Total Personnel Services	135,171	363,232	225,985	137,247
Benefits				
Healthcare contribution	22,105	137,978	27,254	110,724
Dental contribution	666	4,087	974	3,113
FICA/SS contribution	10,340	27,788	-	27,788
IMRF contribution	6,961	18,680	16,731	1,949
SLEP contribution	-	-	11,377	(11,377)
Total Benefits	40,072	188,533	56,336	132,197
Contractual Services				
Special studies	-	180,837	27,453	153,384
Certified audit contract	-	7,052	13,675	(6,623)
Contractual/consulting services	285,000	1,905,518	944,227	961,291
Counseling services	-	49,000	-	49,000
Liability insurance	3,947	10,606	9,400	1,206
Workers compensation	3,001	8,063	7,146	917
Unemployment claims	55	148	131	17
Miscellaneous contractual expenses	-	470,000	-	470,000
External grants	-	1,226,727	2,842,960	(1,616,233)
General donations	-	75,000	115	74,885
Transportation	-	10,000	-	10,000
Total Contractual Services	292,003	3,942,951	3,845,107	97,844
Commodities				
Office supplies	500	500	-	500
Computer related supplies	-	3,000	2,190	810
Computer hardware - non capital	2,000	5,000	4,444	556
Telephone	-	-	267	(267)
Cellular phone	-	-	1,003	(1,003)
Total Commodities	2,500	8,500	7,904	596
Total General Government	469,746	4,503,216	4,135,332	367,884

See independent auditors' report and accompanying notes to required supplementary information.

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - American Rescue Plan Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Capital Outlay				
Computers	\$ -	\$ 3,188,492	\$ 160,991	\$ 3,027,501
Mobile data units	-	758,770	-	758,770
Special purpose equipment	-	150,000	-	150,000
Building improvements	-	40,000	-	40,000
Total Capital Outlay	<u>-</u>	<u>4,137,262</u>	<u>160,991</u>	<u>3,976,271</u>
Total expenditures	<u>469,746</u>	<u>8,640,478</u>	<u>4,296,323</u>	<u>4,344,155</u>
Excess (deficiency) of revenues over expenditures	<u>(469,736)</u>	<u>(8,640,468)</u>	<u>1,843,900</u>	<u>10,484,368</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(5,826)	(1,575,648)	(4,482,990)	(2,907,342)
Allowance for budget expense	(25,000,000)	(16,757,734)	-	16,757,734
Total other financing sources (uses)	<u>(25,005,826)</u>	<u>(18,333,382)</u>	<u>(4,482,990)</u>	<u>13,850,392</u>
Net change in fund balances	<u>\$ (25,475,562)</u>	<u>\$ (26,973,850)</u>	<u>(2,639,090)</u>	<u>\$ 24,334,760</u>
FUND BALANCE (DEFICIT), BEGINNING OF YEAR			<u>(2,569,247)</u>	
FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ (5,208,337)</u>	

See independent auditors' report and accompanying notes to required supplementary information.

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Motor Fuel Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 10,775,000	\$ 10,775,000	\$ 13,167,695	\$ 2,392,695
Reimbursements	2,066,385	2,066,385	423,407	(1,642,978)
Net investment income (loss)	220,000	220,000	2,554,828	2,334,828
Miscellaneous	-	-	5,089	5,089
Total revenues	13,061,385	13,061,385	16,151,019	3,089,634
EXPENDITURES				
Highways and Streets				
Personnel Services				
Salaries and wages	2,610,114	2,610,114	2,562,432	47,682
Overtime salaries	300,690	300,690	118,361	182,329
Non-union wage increase	78,539	78,539	-	78,539
Total Personnel Services	2,989,343	2,989,343	2,680,793	308,550
Benefits				
Healthcare contribution	107,269	107,269	88,704	18,565
Dental contribution	3,330	3,330	2,946	384
FICA/SS contribution	228,685	228,685	195,974	32,711
IMRF contribution	153,951	153,951	132,746	21,205
Teamsters contribution	678,600	678,600	568,934	109,666
Total Benefits	1,171,835	1,171,835	989,304	182,531
Contractual Services				
Engineering services	6,046,618	6,046,618	1,557,521	4,489,097
Repairs and maintenance - resurfacing	4,500,000	4,500,000	4,500,000	-
Liability insurance	78,509	78,509	78,509	-
Workers compensation	59,688	59,688	59,688	-
Unemployment claims	1,076	1,076	1,076	-
Total Contractual Services	10,685,891	10,685,891	6,196,794	4,489,097
Total Highway and Streets	14,847,069	14,847,069	9,866,891	4,980,178
Capital Outlay				
Road construction	20,168,502	20,168,502	8,921,336	11,247,166
Bridge construction	3,000,000	3,000,000	-	3,000,000
Highway right of way	160,000	160,000	17,000	143,000
Total Capital Outlay	23,328,502	23,328,502	8,938,336	14,390,166
Total expenditures	38,175,571	38,175,571	18,805,227	19,370,344
Excess (deficiency) of revenues over expenditures	(25,114,186)	(25,114,186)	(2,654,208)	22,459,978

See independent auditors' report and accompanying notes to required supplementary information.

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Motor Fuel Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ -	\$ -	\$ 3,693	\$ 3,693
Transfers out	(104,868)	(104,868)	(104,868)	-
Total other financing sources (uses)	<u>(104,868)</u>	<u>(104,868)</u>	<u>(101,175)</u>	<u>3,693</u>
Net change in fund balances	<u>\$ (25,219,054)</u>	<u>\$ (25,219,054)</u>	<u>(2,755,383)</u>	<u>\$ 22,463,671</u>
FUND BALANCE, BEGINNING OF YEAR			<u>54,544,194</u>	
FUND BALANCE, END OF YEAR			<u>\$ 51,788,811</u>	

See independent auditors' report and accompanying notes to required supplementary information.

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Transportation Sales Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Other taxes	\$ 17,000,000	\$ 17,000,000	\$ 18,419,996	\$ 1,419,996
Toll revenue	500,000	500,000	-	(500,000)
Reimbursements	100,000	100,000	1,308,055	1,208,055
Net investment income (loss)	215,000	215,000	2,479,604	2,264,604
Total revenues	<u>17,815,000</u>	<u>17,815,000</u>	<u>22,207,655</u>	<u>4,392,655</u>
EXPENDITURES				
Highways and Streets				
Contractual Services				
Engineering services	7,649,415	7,649,415	5,516,115	2,133,300
Contractual/consulting services	1,060,000	1,060,000	57,648	1,002,352
Repairs and Maintenance - bridges	-	-	167,453	(167,453)
External grants	300,000	300,000	1,185,146	(885,146)
Total Contractual Services	<u>9,009,415</u>	<u>9,009,415</u>	<u>6,926,362</u>	<u>2,083,053</u>
Total Highway and Streets	<u>9,009,415</u>	<u>9,009,415</u>	<u>6,926,362</u>	<u>2,083,053</u>
Capital Outlay				
Special purpose equipment	51,379	51,379	-	51,379
Road construction	31,834,988	31,834,988	10,606,660	21,228,328
Bridge construction	2,583,614	2,583,614	1,419,376	1,164,238
Highway right-of-way	110,000	110,000	367,055	(257,055)
Total Capital Outlay	<u>34,579,981</u>	<u>34,579,981</u>	<u>12,393,091</u>	<u>22,186,890</u>
Total expenditures	<u>43,589,396</u>	<u>43,589,396</u>	<u>19,319,453</u>	<u>24,269,943</u>
Excess (deficiency) of revenues over expenditures	<u>(25,774,396)</u>	<u>(25,774,396)</u>	<u>2,888,202</u>	<u>28,662,598</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	1,803	1,803
Transfers out	(1,733,269)	(1,811,169)	(1,720,965)	90,204.00
Total other financing sources (uses)	<u>(1,733,269)</u>	<u>(1,811,169)</u>	<u>(1,719,162)</u>	<u>92,007</u>
Net change in fund balances	<u>\$ (27,507,665)</u>	<u>\$ (27,585,565)</u>	<u>1,169,040</u>	<u>\$ 28,754,605</u>
FUND BALANCE, BEGINNING OF YEAR			<u>52,058,414</u>	
FUND BALANCE, END OF YEAR			<u>\$ 53,227,454</u>	

See independent auditors' report and accompanying notes to required supplementary information.

KANE COUNTY, ILLINOIS

Notes to Required Supplementary Information For the Year Ended November 30, 2023

BUDGETARY INFORMATION

In order to stabilize cash flows, the goal of the County is to maintain at least a 25% cash reserve of the appropriated budget for all funds. The County follows the following procedures in establishing the budgetary data reflected in the combined financial statements:

(1) At a regular or special call meeting of the County Board in October or early November, the Finance Director submits a proposed budget for the fiscal year commencing on the following December 1. The budget includes proposed expenditures and the means of financing them.

(2) The budget is available for public inspection for at least 15 days prior to passage by the County Board.

(3) During October or early November, the budget is legally enacted through passage of an appropriation ordinance.

(4) Transfers of budgeted amounts between departments or among funds, or any budget increases by means of an emergency or supplemental appropriation, require approval of the County Board members. The legal level of budgetary control on which expenditures may not exceed appropriations is at the total department level for the General Fund and the total fund level for the other funds.

Budgets were adopted for all governmental funds except the following: Auto Theft Task Force Fund, Bad Check Restitution Fund, Child Advocacy Advisory Board Fund, Victim Impact Panel Fund, Opioid Settlement Fund, Coronavirus Relief Fund, Neighborhood Stabilization Program Fund, Emergency Rental Assistance Fund, Workforce Development Fund, and Tax Sale Purchase Fund. Additionally, the County budgets the activity of the Enterprise Surcharge Fund and Health Insurance Fund. A budget was not adopted for the Enterprise General Fund.

(5) Formal budgets are employed as a management control device during the year for the General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds [except for the individual funds listed in part (4)] and the Enterprise Surcharge Fund, Enterprise General Fund, and Health Insurance Fund through an internal reporting basis. Unexpended appropriations lapse at the end of each fiscal year. Encumbrance accounting is not in use.

(6) Budgets for the General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds are adopted on a basis consistent with GAAP. Although certain projects in the County Highway and County Bridge Special Revenue Fund and the Capital Projects Fund are budgeted on a project length basis, for internal reporting purposes, the amounts reported as actual under GAAP and the budgetary basis reflect actual expenditures incurred during the year.

(7) The fiscal year 2023 budget was passed by resolution on November 30, 2022. Several budget amendments were approved by the County Board throughout the fiscal year.

SUPPLEMENTARY INFORMATION

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2023

MAJOR GOVERNMENTAL FUND

General Fund

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

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.

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.

Property Tax Freeze Protection Account - To account for resources, mainly transferred from the General Account, set aside funds that may be budgeted to be drawn upon in the future in lieu of a property tax levy increase.

Domestic Violence Account - To account for resources, mainly transferred from Riverboat Casino 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.

COVID Payroll Reimbursement Account - To account for resources, transferred primarily from the General Account and Special Reserve Account and resulting from operating surpluses due to COVID-related stimulus funding, used to fund additional personnel costs and professional services incurred in response to the COVID-19 pandemic or for other purposes designated by the County.

Economic Development Account - To account for resources, mainly transferred from riverboat casino 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.

Cost Share Drainage Account - To account for resources, mainly transferred from riverboat casino 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.

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

KANE COUNTY, ILLINOIS

General Fund
Combining Balance Sheet by Account
November 30, 2023

	General	Special Reserve	Emergency Reserve	Property Tax Freeze Protection
ASSETS				
Cash and investments	\$ 64,300,966	\$ 23,813,643	\$ -	\$ -
Property tax receivable	33,831,971	-	-	-
Intergovernmental receivable	9,155,239	-	-	-
Interest receivable	182,099	93,439	-	-
Lease receivable	329,889	-	-	-
Other receivables	1,660,121	-	-	-
Prepaid items	10,720	-	-	-
Deposits	20,000	-	-	-
Due from other funds	-	-	-	-
Total assets	<u>\$ 109,491,005</u>	<u>\$ 23,907,082</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES				
Accounts payable	\$ 4,111,967	\$ -	\$ -	\$ -
Accrued payroll	5,478,618	-	-	-
Unearned revenue	650,000	-	-	-
Total liabilities	<u>10,240,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for future periods	33,831,971	-	-	-
Deferred inflows related to leases	329,889	-	-	-
Unavailable Revenue	2,873,799	41,455	-	-
Total deferred inflow of resources	<u>37,035,659</u>	<u>41,455</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	10,720	-	-	-
Assigned	-	23,865,627	-	-
Unassigned	62,204,041	-	-	-
Total fund balances	<u>62,214,761</u>	<u>23,865,627</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 109,491,005</u>	<u>\$ 23,907,082</u>	<u>\$ -</u>	<u>\$ -</u>

Domestic Violence	COVID Payroll Reimbursement	Economic Development	Cost Share Drainage	Public Building Commission	Total
\$ 113,074	\$ -	\$ 27,057	\$ 336,936	\$ 1,151,984	\$ 89,743,660
-	-	-	-	-	33,831,971
-	-	-	-	-	9,155,239
932	-	504	1,066	3,401	281,441
-	-	-	-	-	329,889
-	-	-	-	-	1,660,121
-	-	-	-	-	10,720
-	-	-	-	-	20,000
-	-	-	11,475	-	11,475
<u>\$ 114,006</u>	<u>\$ -</u>	<u>\$ 27,561</u>	<u>\$ 349,477</u>	<u>\$ 1,155,385</u>	<u>\$ 135,044,516</u>
\$ 156	\$ -	\$ 12,070	\$ 21,387	\$ -	\$ 4,145,580
16,436	-	3,266	-	-	5,498,320
-	-	-	-	-	650,000
<u>16,592</u>	<u>-</u>	<u>15,336</u>	<u>21,387</u>	<u>-</u>	<u>10,293,900</u>
-	-	-	-	-	33,831,971
-	-	-	-	-	329,889
198	-	51	577	2,005	2,918,085
<u>198</u>	<u>-</u>	<u>51</u>	<u>577</u>	<u>2,005</u>	<u>37,079,945</u>
-	-	-	-	-	10,720
97,216	-	12,174	327,513	-	24,302,530
-	-	-	-	1,153,380	63,357,421
<u>97,216</u>	<u>-</u>	<u>12,174</u>	<u>327,513</u>	<u>1,153,380</u>	<u>87,670,671</u>
<u>\$ 114,006</u>	<u>\$ -</u>	<u>\$ 27,561</u>	<u>\$ 349,477</u>	<u>\$ 1,155,385</u>	<u>\$ 135,044,516</u>

KANE COUNTY, ILLINOIS

General Fund

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances by Account
For the Year Ended November 30, 2023

	General	Special Reserve	Emergency Reserve	Property Tax Freeze Protection	Domestic Violence
REVENUES					
Property taxes	\$ 33,479,769	\$ -	\$ -	\$ -	\$ -
Other taxes	4,901,350	-	-	-	-
Intergovernmental	39,520,468	-	-	-	-
Grants	1,047,888	-	-	-	-
Licenses and permits	1,732,938	-	-	-	-
Fines	2,703,855	-	-	-	-
Charges for services	11,949,001	-	-	-	-
Reimbursements	9,527,134	-	-	-	-
Net investment income (loss)	2,658,210	(263,040)	184,460	179,485	8,952
Miscellaneous	287,489	-	-	-	-
Total revenues	<u>107,808,102</u>	<u>(263,040)</u>	<u>184,460</u>	<u>179,485</u>	<u>8,952</u>
EXPENDITURES					
Current					
General Government	19,799,426	-	-	-	-
Public Safety	57,478,304	-	-	-	-
Judicial	22,117,448	-	-	-	317,691
Public Service and Records	6,614,600	-	-	-	-
Environmental Management	623,476	-	-	-	-
Development Housing and Economic Development	1,295,696	-	-	-	-
Debt Service					
Principal	310,576	-	-	-	-
Interest and fiscal charges	97,078	-	-	-	-
Capital outlay	39,183	-	-	-	-
Total expenditures	<u>108,375,787</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>317,691</u>
Excess (deficiency) of revenues over expenditures	<u>(567,685)</u>	<u>(263,040)</u>	<u>184,460</u>	<u>179,485</u>	<u>(308,739)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	17,278,888	24,123,287	-	-	350,000
Transfers out	(5,263,019)	(33,908)	(5,355,530)	(10,706,247)	-
Total other financing sources (uses)	<u>12,015,869</u>	<u>24,089,379</u>	<u>(5,355,530)</u>	<u>(10,706,247)</u>	<u>350,000</u>
Net change in fund balances	11,448,184	23,826,339	(5,171,070)	(10,526,762)	41,261
FUND BALANCES, BEGINNING OF YEAR	<u>50,766,577</u>	<u>39,288</u>	<u>5,171,070</u>	<u>10,526,762</u>	<u>55,955</u>
FUND BALANCES, END OF YEAR	<u>\$ 62,214,761</u>	<u>\$ 23,865,627</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 97,216</u>

COVID Payroll Reimbursement	Economic Development	Cost Share Drainage	Public Building Commission	Intrafund Eliminations	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,479,769
-	-	-	-	-	4,901,350
-	-	-	-	-	39,520,468
-	60,000	-	-	-	1,107,888
-	-	-	-	-	1,732,938
-	-	-	-	-	2,703,855
-	-	30,703	-	-	11,979,704
-	-	-	-	-	9,527,134
604,278	6,687	15,885	51,842	-	3,446,759
-	-	-	-	-	287,489
<u>604,278</u>	<u>66,687</u>	<u>46,588</u>	<u>51,842</u>	<u>-</u>	<u>108,687,354</u>
-	-	-	-	-	19,799,426
-	-	-	-	-	57,478,304
-	-	-	-	-	22,435,139
-	-	-	-	-	6,614,600
-	-	-	-	-	623,476
-	263,633	73,055	-	-	1,632,384
-	-	-	-	-	310,576
-	-	-	-	-	97,078
-	-	4,943	-	-	44,126
<u>-</u>	<u>263,633</u>	<u>77,998</u>	<u>-</u>	<u>-</u>	<u>109,035,109</u>
<u>604,278</u>	<u>(196,946)</u>	<u>(31,410)</u>	<u>51,842</u>	<u>-</u>	<u>(347,755)</u>
-	94,643	74,617	-	(40,417,286)	1,504,149
<u>(31,431,172)</u>	<u>(4,370)</u>	<u>(23,000)</u>	<u>-</u>	<u>40,417,286</u>	<u>(12,399,960)</u>
<u>(31,431,172)</u>	<u>90,273</u>	<u>51,617</u>	<u>-</u>	<u>-</u>	<u>(10,895,811)</u>
<u>(30,826,894)</u>	<u>(106,673)</u>	<u>20,207</u>	<u>51,842</u>	<u>-</u>	<u>(11,243,566)</u>
<u>30,826,894</u>	<u>118,847</u>	<u>307,306</u>	<u>1,101,538</u>	<u>-</u>	<u>98,914,237</u>
<u>\$ -</u>	<u>\$ 12,174</u>	<u>\$ 327,513</u>	<u>\$ 1,153,380</u>	<u>\$ -</u>	<u>\$ 87,670,671</u>

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 33,259,441	\$ 33,259,441	\$ 33,479,769	\$ 220,328
Other taxes				
Local use tax	2,438,000	2,438,000	2,396,789	(41,211)
RTA sales tax	2,484,000	2,484,000	2,455,999	(28,001)
TIF distribution tax	8,000	8,000	48,562	40,562
Total Other Taxes	4,930,000	4,930,000	4,901,350	(28,650)
Intergovernmental				
State sales tax	24,700,000	24,700,000	25,055,958	355,958
State income tax	10,470,000	10,470,000	9,672,286	(797,714)
Personal property replacement tax	5,930,000	5,930,000	4,792,224	(1,137,776)
Total Intergovernmental	41,100,000	41,100,000	39,520,468	(1,579,532)
Grants				
Child Protection Data Court grant	2,650	2,650	2,744	94
JJC Council grant	59,072	59,072	15,527	(43,545)
COSSAP grant	400,396	400,396	289,158	(111,238)
SAO ARPA Grant	132,895	132,895	1,988	(130,907)
SAMHSA CDSP Grant	347,283	347,283	208,488	(138,795)
State Alien Assistance grant	100,000	100,000	426,046	326,046
Justice Assistance grant	20,000	20,000	16,401	(3,599)
CLEPD grant	-	-	78,214	78,214
Miscellaneous grants	22,000	22,000	9,322	(12,678)
Total Grants	1,084,296	1,084,296	1,047,888	(36,408)
Licenses and permits				
Liquor licenses	90,000	90,000	113,862	23,862
Marriage licenses	88,000	88,000	87,669	(331)
Civil union licenses	250	250	189	(61)
Building and inspection permits	1,250,000	1,250,000	1,493,585	243,585
Residential grading plan permits	5,000	5,000	2,088	(2,912)
Stormwater permits	20,000	20,000	28,545	8,545
Wetland permits	2,000	2,000	-	(2,000)
Publication permits	100	100	150	50
Gathering permits	2,500	2,500	5,050	2,550
Firework permits	1,500	1,500	1,800	300
Total Licenses and Permits	1,459,350	1,459,350	1,732,938	273,588
Fines				
Back taxes - interest and penalty	1,500,000	1,500,000	1,796,418	296,418
State's attorney fines	250,000	250,000	304,658	54,658
Bond forfeiture fines	25,000	25,000	189,157	164,157
DUI fines	1,000	1,000	100	(900)
Traffic violation fines	100,000	100,000	69,342	(30,658)
Eviction fines	5,000	5,000	83,052	78,052
Adjudication fines	750	750	-	(750)
Judicial technology fine	221,500	221,500	261,128	39,628
Total Fines	2,103,250	2,103,250	2,703,855	600,605

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Charges for services				
Off track wagering fees	\$ -	\$ -	\$ 37,825	\$ 37,825
Computer services fees	75,248	75,248	272,805	197,557
Mapping royalties fees	2,500	2,500	7,053	4,553
Assessor fees	1,000	1,000	1,160	160
Notary fees	22,843	22,843	286	(22,557)
Business fees	4,450	4,450	2,320	(2,130)
Passport fees	120,000	120,000	225,589	105,589
Certified copy fees	531,000	531,000	508,789	(22,211)
Tax redemption fees	50,000	50,000	118,537	68,537
Election fees	250,000	250,000	399,831	149,831
Tax extension fees	38,000	38,000	27,341	(10,659)
Financing statements fees	13,000	13,000	15,220	2,220
Recording fees	1,732,500	1,732,500	1,006,604	(725,896)
Certified record copy fees	10,000	10,000	9,950	(50)
Revenue tax stamp fees	2,625,000	2,625,000	1,881,714	(743,286)
General circuit division fees	3,055,100	3,055,100	2,863,914	(191,186)
10% bond fees	-	-	363,401	363,401
Mailing fees	45,000	45,000	42,014	(2,986)
County court system fees	480,000	480,000	427,432	(52,568)
State's attorney prosecution fees	250,000	250,000	448,341	198,341
Detail fees	185,000	185,000	577,631	392,631
Net civil processing fees	325,000	325,000	202,036	(122,964)
Chancery foreclosure fees	110,000	110,000	195,000	85,000
Body writ fees	18,000	18,000	11,613	(6,387)
Accident copy fees	4,000	4,000	5,917	1,917
Weekend prisoner fees	6,000	6,000	4,340	(1,660)
Inmate telephone fees - adult	250,000	250,000	243,401	(6,599)
Fingerprinting fees	2,500	2,500	2,780	280
Bond fees	1,000	1,000	86,905	85,905
Court security fees	600,000	600,000	606,206	6,206
KIDS program fees	100,000	100,000	98,033	(1,967)
Electronic monitoring fees	65,000	65,000	74,991	9,991
JCS custody parental support fees	500	500	-	(500)
Mental health/specialty court fees	103,880	103,880	105,061	1,181
Cable franchise fees	675,000	675,000	638,702	(36,298)
Zoning fees	40,000	40,000	44,040	4,040
Subdivision approval fees	5,000	5,000	12,050	7,050
Development/planning services fees	100	100	-	(100)
Adjudication hearing fees	600	600	1,300	700
Public defender fees	5,000	5,000	2,384	(2,616)
Interstate compact fees	1,000	1,000	875	(125)
Indemnity fees	45,000	45,000	43,340	(1,660)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Default fees	\$ -	\$ -	\$ 55,278	\$ 55,278
Domestic violence GPS fees	-	-	54	54
Domestic violence diversion program fee	65,000	65,000	76,718	11,718
Drug testing administrative fee	7,500	7,500	9,204	1,704
Drug diversion program fee	80,000	80,000	38,660	(41,340)
Deferred prosecution fee	60,000	60,000	115,065	55,065
D/A deferred prosecution fee	-	-	1,366	1,366
Vacant dwelling fees	300	300	150	(150)
Coin operating amusement fees	-	-	5,550	5,550
KEEP/C-PACE administrative fee	30,000	30,000	-	(30,000)
Miscellaneous fees	17,500	17,500	30,225	12,725
Total Charges for Services	12,108,521	12,108,521	11,949,001	(159,520)
Reimbursements				
Supervisor of assessments salary reimbursement	69,153	69,153	71,227	2,074
State's attorney salary reimbursement	192,000	192,000	203,817	11,817
Public defender salary reimbursement	113,252	113,252	114,977	1,725
Prisoner transfer reimbursement	3,000	3,000	5,361	2,361
Sheriff salary reimbursement	106,656	106,656	106,656	-
Probation salary reimbursement	5,845,772	5,845,772	6,498,090	652,318
Youth home reimbursement	1,000,000	1,000,000	1,376,154	376,154
Emergency management reimbursement	90,000	90,000	98,832	8,832
Sheriff training reimbursement	15,000	15,000	49,455	34,455
Board and care reimbursement	1,000,000	1,000,000	153,900	(846,100)
Treatment alternative court reimbursement	5,200	5,200	8,726	3,526
IL State Board of Education reimbursement	80,000	80,000	101,228	21,228
Death surcharge reimbursement	14,000	14,000	18,144	4,144
SVP reimbursement	20,000	20,000	17,620	(2,380)
Overtime reimbursement	30,000	30,000	11,978	(18,022)
KCDEE Reimbursements	-	-	1,861	1,861
Interpreter service reimbursement	355,000	355,000	545,614	190,614
Miscellaneous reimbursement	89,000	89,000	143,494	54,494
Total Reimbursements	9,028,033	9,028,033	9,527,134	499,101
Net investment income (loss)	414,550	414,550	2,658,210	2,243,660
Miscellaneous				
Rental income	50,659	50,659	657	(50,002)
Auction sales	25,000	25,000	61,382	36,382
State's attorney refunds	-	-	667	667
Rebates	5,000	5,000	8,251	3,251
Refunds	-	-	2,852	2,852
Cell tower lease	26,341	26,341	53,968	27,627
Miscellaneous other	270,361	270,361	159,712	(110,649)
Total Miscellaneous	377,361	377,361	287,489	(89,872)
Total revenues	105,864,802	105,864,802	107,808,102	1,943,300

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
EXPENDITURES				
County Board/Liquor				
Personnel Services				
Salaries and wages	\$ 993,876	\$ 993,876	\$ 1,008,603	\$ (14,727)
Non-union wage increase	8,682	8,682	-	8,682
Total Personnel Services	1,002,558	1,002,558	1,008,603	(6,045)
Benefits				
Healthcare contribution	252,808	252,808	337,295	(84,487)
Dental contribution	8,716	8,716	9,685	(969)
Total Benefits	261,524	261,524	346,980	(85,456)
Contractual Services				
Contractual/consulting services	35,850	128,350	95,828	32,522
Repairs and maintenance - copiers	500	500	540	(40)
Conferences and meetings-Chairman	2,575	2,575	1,190	1,385
Conferences and meetings - board members	7,000	7,000	1,629	5,371
General Printing	-	-	12	(12)
Employee mileage expense	750	750	-	750
General association dues	36,400	36,400	37,542	(1,142)
Total Contractual Services	83,075	175,575	136,741	38,834
Commodities				
Office supplies	6,000	6,000	9,064	(3,064)
Operating supplies	2,500	2,500	1,088	1,412
Computer related supplies	500	500	40	460
Business Relationship commodities	500	500	449	51
Books and subscriptions	100	100	98	2
Board Meeting supplies	1,500	1,500	275	1,225
Total Commodities	11,100	11,100	11,014	86
Total County Board/Liquor	1,358,257	1,450,757	1,503,338	(52,581)
Finance Administration				
Personnel Services				
Salaries and wages	1,061,281	1,061,281	963,242	98,039
Non-union wage increase	31,934	31,934	-	31,934
Total Personnel Services	1,093,215	1,093,215	963,242	129,973
Benefits				
Healthcare contribution	287,067	287,067	190,927	96,140
Dental contribution	6,506	6,506	4,485	2,021
Total Benefits	293,573	293,573	195,412	98,161
Contractual Services				
Certified audit contract	129,324	136,824	125,300	11,524
Contractual/consulting services	3,300	20,800	28,947	(8,147)
Repairs and maintenance - copiers	1,925	1,925	752	1,173
Employment advertising	-	-	250	(250)
General printing	-	-	55	(55)
Legal printing	256	256	21	235
Conferences and meetings	5,000	5,000	3,306	1,694

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee training	\$ 7,052	\$ 7,052	\$ 1,303	\$ 5,749
Employee mileage expense	313	313	68	245
General association dues	5,737	5,737	6,213	(476)
Total Contractual Services	152,907	177,907	166,215	11,692
Commodities				
Office supplies	2,944	2,944	2,709	235
Computer related supplies	2,600	2,600	2,006	594
Total Commodities	5,544	5,544	4,715	829
Total Finance Administration	1,545,239	1,570,239	1,329,584	240,655
Information Technologies				
Personnel Services				
Salaries and wages	3,270,904	3,195,963	2,978,990	216,973
Overtime salaries	50,150	50,150	33,592	16,558
Non-union wage increase	98,423	98,423	-	98,423
New position budget moved to contingency	(225,000)	(91,890)	-	(91,890)
Total Personnel Services	3,194,477	3,252,646	3,012,582	240,064
Benefits				
Healthcare contribution	652,081	722,969	572,413	150,556
Dental contribution	16,037	17,440	14,034	3,406
Total Benefits	668,118	740,409	586,447	153,962
Contractual Services				
Contractual/consulting services	441,284	526,284	193,306	332,978
Software licensing cost	-	-	76	(76)
Repairs and maintenance - computers	245,601	245,601	62,980	182,621
Repairs and maintenance - copiers	7,500	7,500	-	7,500
Repairs and maintenance - communication equipment	110,004	110,004	65,836	44,168
Repairs and maintenance - vehicles	4,000	4,000	2,340	1,660
General advertising	1,500	1,500	74	1,426
Conferences and meetings	57,200	57,200	36,194	21,006
Employee training	41,000	41,000	35,586	5,414
Employee mileage expense	3,000	3,000	1,093	1,907
General association dues	4,000	4,000	-	4,000
Total Contractual Services	915,089	1,000,089	397,485	602,604
Commodities				
Office supplies	20,000	20,000	17,035	2,965
Computer related supplies	55,450	55,450	46,481	8,969
Books and subscriptions	2,000	2,000	259	1,741
Printing supplies	36,000	36,000	26,071	9,929
Public health commodities - coronavirus	-	-	4,960	(4,960)
Office furniture - non-capital	2,500	2,500	1,569	931
Fuel - vehicles	5,000	5,000	2,274	2,726
Total Commodities	120,950	120,950	98,649	22,301
Total Information Technologies	4,898,634	5,114,094	4,095,163	1,018,931

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Building Management - Government Center				
Personnel Services				
Salaries and wages	\$ 1,617,345	\$ 1,950,293	\$ 1,796,651	\$ 153,642
Overtime salaries	45,632	66,524	58,169	8,355
Non-union wage increase	48,666	56,430	-	56,430
New position budget moved to contingency	(445,000)	(50,535)	-	(50,535)
Total Personnel Services	1,266,643	2,022,712	1,854,820	167,892
Benefits				
Healthcare contribution	173,753	530,237	355,267	174,970
Dental contribution	4,056	11,848	9,473	2,375
Total Benefits	177,809	542,085	364,740	177,345
Contractual Services				
Contractual/consulting services	-	-	8,720	(8,720)
Disposal and water softener services	6,864	68,286	62,419	5,867
Janitorial services	130,000	961,100	957,054	4,046
Repairs and maintenance - roads	124,800	490,080	302,504	187,576
Repairs and maintenance - buildings	108,680	637,516	2,030,058	(1,392,542)
Repairs and maintenance - grounds	28,600	136,708	224,009	(87,301)
Repairs and maintenance - equipment	24,240	281,866	1,423,373	(1,141,507)
Equipment rental	572	572	4,284	(3,712)
Equipment lease	-	27,456	41,239	(13,783)
Repairs and maintenance - vehicles	29,744	29,744	68,473	(38,729)
Grease Trap- septic services	-	9,952	7,507	2,445
General printing	68,640	68,640	59,612	9,028
Employee training	5,720	5,720	-	5,720
Employee mileage expense	457	457	-	457
Total Contractual Services	528,317	2,718,097	5,189,252	(2,471,155)
Commodities				
Operating supplies	6,864	13,041	12,818	223
Computer related supplies	572	572	-	572
Utilities - sewer	7,238	372,178	157,035	215,143
Utilities - water	15,381	363,439	134,703	228,736
Printing supplies	80,080	80,080	64,270	15,810
Cleaning supplies	18,304	86,891	158,431	(71,540)
Uniform supplies	4,004	8,331	8,078	253
Medical supplies and drugs	146	146	-	146
Utilities - natural gas	63,336	505,238	253,514	251,724
Utilities - electric	298,584	2,171,082	1,304,812	866,270
Fuel - vehicles	22,880	22,880	21,322	1,558
Total Commodities	517,389	3,623,878	2,114,983	1,508,895
Total Building Management - Government Center	2,490,158	8,906,772	9,523,795	(617,023)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Building Management - Judicial Center				
Personnel Services				
Salaries and wages	\$ 154,111	\$ -	\$ 1,777	\$ (1,777)
Overtime salaries	7,853	-	-	-
Non-union wage increase	4,637	-	-	-
Total Personnel Services	166,601	-	1,777	(1,777)
Benefits				
Healthcare contribution	95,878	-	229	(229)
Dental contribution	2,283	-	7	(7)
Total Benefits	98,161	-	236	(236)
Contractual Services				
Disposal and water softener services	9,160	-	-	-
Janitorial services	259,600	-	-	-
Repairs and maintenance - roads	104,000	-	-	-
Repairs and maintenance - buildings	178,464	-	1,138	(1,138)
Repairs and maintenance - grounds	54,912	-	-	-
Repairs and maintenance - equipment	91,520	-	-	-
Total Contractual Services	697,656	-	1,138	(1,138)
Commodities				
Operating supplies	3,890	-	-	-
Utilities - sewer	38,001	-	-	-
Utilities - water	32,572	-	-	-
Cleaning supplies	12,540	-	-	-
Uniform supplies	686	-	-	-
Utilities - natural gas	121,243	-	-	-
Utilities - electric	622,920	-	-	-
Total Commodities	831,852	-	-	-
Total Building Management - Judicial Center	1,794,270	-	3,151	(3,151)
Building Management - Juvenile Justice Center				
Contractual Services				
Disposal and water softener services	6,178	-	-	-
Janitorial services	154,000	-	-	-
Repairs and maintenance - roads	41,600	-	-	-
Repairs and maintenance - buildings	43,472	-	-	-
Repairs and maintenance - grounds	7,207	-	-	-
Repairs and maintenance - equipment	14,718	-	-	-
Grease trap - septic services	3,088	-	-	-
Total Contractual Services	270,263	-	-	-
Commodities				
Operating supplies	1,144	-	-	-
Utilities - sewer	525	-	-	-
Cleaning supplies	8,008	-	-	-

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Uniform supplies	\$ 209	\$ -	\$ -	\$ -
Utilities - natural gas	57,907	-	-	-
Utilities - electric	141,288	-	-	-
Total Commodities	209,081	-	-	-
Total Building Management - Juvenile Justice Center	479,344	-	-	-
Building Management - North Campus				
Contractual Services				
Disposal and water softener services	3,264	-	-	-
Janitorial services	110,000	-	-	-
Repairs and maintenance - roads	62,400	-	-	-
Repairs and maintenance - buildings	34,320	-	-	-
Repairs and maintenance - grounds	3,088	-	-	-
Repairs and maintenance - equipment	11,440	-	-	-
Equipment lease	27,456	-	-	-
Total Contractual Services	251,968	-	-	-
Commodities				
Utilities - sewer	5,610	-	-	-
Utilities - water	54,288	-	-	-
Cleaning supplies	5,148	-	-	-
Utilities - natural gas	25,334	-	-	-
Utilities - electric	213,532	-	-	-
Total Commodities	303,912	-	-	-
Total Building Management - North Campus	555,880	-	-	-
Building Management - Aurora Health Department				
Contractual Services				
Disposal and water softener services	1,716	-	-	-
Janitorial services	27,500	-	-	-
Repairs and maintenance - roads	13,520	-	-	-
Repairs and maintenance - buildings	20,592	-	-	-
Repairs and maintenance - grounds	3,146	-	-	-
Repairs and maintenance - equipment	3,284	-	-	-
Total Contractual Services	69,758	-	-	-
Commodities				
Operating supplies	228	-	-	-
Utilities - sewer	4,524	-	-	-
Utilities - water	5,428	-	-	-
Cleaning supplies	915	-	-	-
Utilities - natural gas	14,476	-	-	-
Utilities - electric	56,098	-	-	-
Total Commodities	81,669	-	-	-
Total Building Management - Aurora Health Department	151,427	-	-	-

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Building Management - Old Courthouse				
Personnel Services				
Salaries and wages	\$ 38,753	\$ -	\$ -	\$ -
Non-union wage increase	1,167	-	-	-
Overtime salaries	5,015	-	-	-
Total Personnel Services	44,935	-	-	-
Benefits				
Healthcare contribution	11,053	-	-	-
Dental contribution	333	-	-	-
Total Benefits	11,386	-	-	-
Contractual Services				
Disposal and water softener services	6,864	-	-	-
Janitorial services	120,000	-	-	-
Repairs and maintenance - roads	19,760	-	-	-
Repairs and maintenance - buildings	40,040	-	-	-
Repairs and maintenance - grounds	7,741	-	-	-
Repairs and maintenance - equipment	10,296	-	-	-
Total Contractual Services	204,701	-	-	-
Commodities				
Operating supplies	572	-	-	-
Utilities - sewer	7,395	-	-	-
Utilities - water	7,990	-	-	-
Cleaning supplies	4,004	-	-	-
Utilities - natural gas	52,478	-	-	-
Utilities - electric	114,820	-	-	-
Total Commodities	187,259	-	-	-
Total Building Management - Old Courthouse	448,281	-	-	-
Building Management - Sheriff Facility				
Personnel Services				
Salaries and wages	65,143	-	715	(715)
Non-union wage increase	1,960	-	-	-
Overtime salaries	8,024	-	-	-
Total Personnel Services	75,127	-	715	(715)
Benefits				
Healthcare contribution	18,032	-	232	(232)
Dental contribution	666	-	10	(10)
Total Benefits	18,698	-	242	(242)
Contractual Services				
Disposal and water softener services	22,800	-	-	-
Janitorial services	110,000	-	-	-
Repairs and maintenance - roads	52,000	-	-	-
Repairs and maintenance - buildings	162,448	-	-	-
Repairs and maintenance - grounds	14,414	-	-	-
Repairs and maintenance - equipment	82,368	-	1,844	(1,844)
Grease trap - septic services	6,864	-	-	-
Total Contractual Services	450,894	-	1,844	(1,844)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Operating supplies	\$ 343	\$ -	\$ -	\$ -
Utilities - sewer	204,485	-	-	-
Utilities - water	139,900	-	-	-
Cleaning supplies	29,172	-	-	-
Uniform supplies	3,432	-	4,497	(4,497)
Utilities - natural gas	79,984	-	-	-
Utilities - electric	542,880	-	-	-
Total Commodities	1,000,196	-	4,497	(4,497)
Total Building Management - Sheriff Facility	1,544,915	-	7,298	(7,298)
Building Management - ROE Office				
Contractual Services				
Repairs and maintenance - buildings	-	-	13,686	(13,686)
Building space rental	130,000	130,000	146,331	(16,331)
Total Contractual Services	130,000	130,000	160,017	(30,017)
Total Building Management - ROE Office	130,000	130,000	160,017	(30,017)
Building Management - Multi-Use Facility				
Contractual Services				
Disposal and water softener services	11,440	-	-	-
Janitorial services	50,000	-	-	-
Repairs and maintenance - roads	72,000	-	-	-
Repairs and maintenance - buildings	49,500	-	(101)	101
Repairs and maintenance - grounds	17,600	-	-	-
Repairs and maintenance - equipment	44,000	-	22,893	(22,893)
Total Contractual Services	244,540	-	22,792	(22,792)
Commodities				
Utilities - sewer	104,400	-	-	-
Utilities - water	107,880	-	-	-
Cleaning supplies	8,800	-	-	-
Utilities - natural gas	90,480	-	-	-
Utilities - electric	180,960	-	-	-
Total Commodities	492,520	-	-	-
Total Building Management - Multi-Use Facility	737,060	-	22,792	(22,792)
Human Resources				
Personnel Services				
Salaries and wages	213,239	213,239	199,424	13,815
Non-union wage increase	6,417	6,417	-	6,417
Total Personnel Services	219,656	219,656	199,424	20,232
Benefits				
Healthcare contribution	48,874	48,874	47,913	961
Dental contribution	1,183	1,183	1,841	(658)
Total Benefits	50,057	50,057	49,754	303

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Project Administration services	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Repairs and maintenance - computers	1,500	1,500	-	1,500
Repairs and maintenance - copiers	1,500	1,500	1,210	290
Employment advertising	500	500	731	(231)
Conferences and meetings	5,500	5,500	3,043	2,457
Employee training	-	-	1,479	(1,479)
Employee mileage expense	150	150	92	58
General association dues	1,200	1,200	732	468
Miscellaneous contractual expenses	25,250	58,700	4,730	53,970
Total Contractual Services	45,600	79,050	12,017	67,033
Commodities				
Office supplies	4,800	4,800	2,295	2,505
Operating supplies	2,200	2,200	-	2,200
Employee recognition supplies	500	500	485	15
Total Commodities	7,500	7,500	2,780	4,720
Total Human Resources	322,813	356,263	263,975	92,288
County Auditor				
Personnel Services				
Salaries and wages	243,178	243,178	243,894	(716)
Non-union wage increase	4,663	4,663	-	4,663
Total Personnel Services	247,841	247,841	243,894	3,947
Benefits				
Healthcare contribution	29,379	29,379	20,947	8,432
Dental contribution	256	256	480	(224)
Total Benefits	29,635	29,635	21,427	8,208
Contractual Services				
Contractual/consulting services	7,500	7,500	-	7,500
Repairs and maintenance - copiers	400	400	98	302
Conferences and meetings	9,000	9,000	4,992	4,008
Employee training	4,255	4,255	14	4,241
Employee mileage expense	512	512	-	512
General association dues	2,155	2,155	1,140	1,015
Total Contractual Services	23,822	23,822	6,244	17,578
Commodities				
Office supplies	1,250	1,250	734	516
Total Commodities	1,250	1,250	734	516
Total County Auditor	302,548	302,548	272,299	30,249
Treasurer/Collector				
Personnel Services				
Salaries and wages	681,681	681,681	717,435	(35,754)
Total Personnel Services	681,681	681,681	717,435	(35,754)
Benefits				
Healthcare contribution	142,980	142,980	109,503	33,477
Dental contribution	3,688	3,688	2,476	1,212
Total Benefits	146,668	146,668	111,979	34,689

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Repairs and maintenance - computers	\$ -	\$ -	\$ 2,280	\$ (2,280)
Repairs and maintenance - copiers	-	-	83	(83)
General printing	22,000	22,000	15,908	6,092
Legal printing	27,000	27,000	18,404	8,596
Employee mileage expense	2,500	2,500	394	2,106
General association dues	-	-	200	(200)
Miscellaneous contractual expenses	2,280	2,280	404	1,876
Total Contractual Services	53,780	53,780	37,673	16,107
Commodities				
Office supplies	4,000	4,000	6,447	(2,447)
Operating supplies	1,000	1,000	419	581
Computer related supplies	3,700	3,700	2,387	1,313
Books and subscriptions	-	-	11,921	(11,921)
Printers	-	-	17,831	(17,831)
Total Commodities	8,700	8,700	39,005	(30,305)
Total Treasurer/Collector	890,829	890,829	906,092	(15,263)
Supervisor of Assessments				
Personnel Services				
Salaries and wages	792,272	792,272	802,745	(10,473)
Overtime salaries	1,004	1,004	2,060	(1,056)
Non-union wage increase	23,840	23,840	-	23,840
Total Personnel Services	817,116	817,116	804,805	12,311
Benefits				
Healthcare contribution	210,515	210,515	192,281	18,234
Dental contribution	6,764	6,764	5,919	845
Total Benefits	217,279	217,279	198,200	19,079
Contractual Services				
Repairs and maintenance - copiers	7,500	7,500	6,552	948
Legal printing	170,000	170,000	169,111	889
Conferences and meetings	5,000	5,000	4,272	728
Employee training	14,000	14,000	14,001	(1)
Employee mileage expense	4,200	4,200	2,982	1,218
General association dues	3,000	3,000	3,728	(728)
Total Contractual Services	203,700	203,700	200,646	3,054
Commodities				
Office supplies	9,000	9,000	8,041	959
Computer related supplies	10,000	10,000	10,388	(388)
Books and subscriptions	1,400	1,400	1,060	340
Total Commodities	20,400	20,400	19,489	911
Total Supervisor of Assessments	1,258,495	1,258,495	1,223,140	35,355

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Board of Review				
Personnel Services				
Salaries and wages	\$ 66,209	\$ 66,209	\$ 66,192	\$ 17
Non-union wage increase	1,992	1,992	-	1,992
Employee per diem	32,500	32,500	16,730	15,770
Total Personnel Services	100,701	100,701	82,922	17,779
Benefits				
Healthcare contribution	43,024	43,024	42,826	198
Dental contribution	666	666	473	193
Total Benefits	43,690	43,690	43,299	391
Contractual Services				
Appraisal services	24,000	24,000	2,750	21,250
Total Contractual Services	24,000	24,000	2,750	21,250
Total Board of Review	168,391	168,391	128,971	39,420
County Clerk				
Personnel Services				
Salaries and wages	977,723	977,723	922,104	55,619
Overtime salaries	13,728	13,728	13,015	713
Non-union wage increase	14,822	14,822	-	14,822
Total Personnel Services	1,006,273	1,006,273	935,119	71,154
Benefits				
Healthcare contribution	176,222	176,222	163,083	13,139
Dental contribution	5,660	5,660	5,053	607
Total Benefits	181,882	181,882	168,136	13,746
Contractual Services				
Notary services	100	100	90	10
Repairs and maintenance - copiers	-	-	57	(57)
General printing	500	500	201	299
Legal printing	5,000	5,000	10,462	(5,462)
Conferences and meetings	7,500	7,500	9,966	(2,466)
Employee training	750	750	-	750
Employee mileage expense	4,808	4,808	2,776	2,032
General association dues	1,200	1,200	2,100	(900)
Total Contractual Services	19,858	19,858	25,652	(5,794)
Commodities				
Office supplies	6,000	6,000	6,482	(482)
Operating supplies	12,000	12,000	28,936	(16,936)
Computer related supplies	8,000	8,000	8,313	(313)
Books and subscriptions	600	600	1,225	(625)
Total Commodities	26,600	26,600	44,956	(18,356)
Total County Clerk	1,234,613	1,234,613	1,173,863	60,750

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Elections Expense				
Personnel Services				
Salaries and wages	\$ 1,389,349	\$ 1,389,349	\$ 1,195,212	\$ 194,137
Overtime salaries	98,056	98,056	36,001	62,055
Non-union wage increase	14,037	14,037	-	14,037
Total Personnel Services	1,501,442	1,501,442	1,231,213	270,229
Benefits				
Healthcare contribution	113,491	113,491	109,368	4,123
Dental contribution	3,789	3,789	3,857	(68)
Total Benefits	117,280	117,280	113,225	4,055
Contractual Services				
Election judges and workers	30,000	30,000	-	30,000
Election services	30,000	30,000	9,864	20,136
Software licensing cost	433,658	433,658	271,296	162,362
Security services	60,000	60,000	14,068	45,932
Repairs and maintenance - computers	2,000	2,000	-	2,000
Repairs and maintenance - copiers	3,000	3,000	3,651	(651)
Polling place rental	35,000	35,000	9,840	25,160
Equipment rental	90,000	90,000	46,047	43,953
Repairs and maintenance - vehicles	5,000	5,000	1,639	3,361
Repairs and maintenance - voting system equipment	15,000	15,000	23,328	(8,328)
General advertising	6,000	6,000	-	6,000
General printing	50,000	50,000	21,666	28,334
Legal printing	300,000	300,000	54,634	245,366
Conferences and meetings	6,000	6,000	3,841	2,159
Employee mileage expense	14,000	14,000	6,501	7,499
General association dues	600	600	750	(150)
Total Contractual Services	1,080,258	1,080,258	467,125	613,133
Commodities				
Office supplies	9,000	9,000	4,189	4,811
Operating supplies	60,000	60,000	67,680	(7,680)
Computer related supplies	4,000	4,000	1,361	2,639
Books and subscriptions	1,400	1,400	1,904	(504)
Voting systems and accessories	500,000	500,000	51,523	448,477
Total Commodities	574,400	574,400	126,657	447,743
Total Elections Expense	3,273,380	3,273,380	1,938,220	1,335,160
Alternative Language Coordination				
Personnel Services				
Salaries and wages	69,446	69,446	81,759	(12,313)
Overtime salaries	3,511	3,511	823	2,688
Non-union wage increase	2,090	2,090	-	2,090
Total Personnel Services	75,047	75,047	82,582	(7,535)
Benefits				
Healthcare contribution	11,179	11,179	11,165	14
Dental contribution	256	256	256	-
Total Benefits	11,435	11,435	11,421	14
Total Alternative Language Coordination	86,482	86,482	94,003	(7,521)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Recorder of Deeds				
Personnel Services				
Salaries and wages	\$ 696,683	\$ 696,683	\$ 599,112	\$ 97,571
Non-union wage increase	18,270	18,270	-	18,270
Total Personnel Services	714,953	714,953	599,112	115,841
Benefits				
Healthcare contribution	168,561	168,561	123,518	45,043
Dental contribution	5,404	5,404	4,057	1,347
Total Benefits	173,965	173,965	127,575	46,390
Contractual Services				
Employee mileage expense	1,000	1,000	457	543
General association dues	1,050	1,050	950	100
Total Contractual Services	2,050	2,050	1,407	643
Commodities				
Office supplies	2,070	2,070	1,188	882
Total Commodities	2,070	2,070	1,188	882
Total Recorder of Deeds	893,038	893,038	729,282	163,756
Regional Office of Education				
Personnel Services				
Salaries and wages	318,188	318,188	362,305	(44,117)
Non-union wage increase	9,575	9,575	-	9,575
Total Personnel Services	327,763	327,763	362,305	(34,542)
Benefits				
Healthcare contribution	137,018	137,018	75,844	61,174
Dental contribution	1,998	1,998	709	1,289
Total Benefits	139,016	139,016	76,553	62,463
Contractual Services				
Contractual/consulting services	4,575	4,575	-	4,575
Total Contractual Services	4,575	4,575	-	4,575
Total Regional Office of Education	471,354	471,354	438,858	32,496
Judiciary and Courts				
Personnel Services				
Salaries and wages	1,935,778	1,935,778	1,845,740	90,038
New position Budget moved to contingency	(56,000)	(56,000)	-	(56,000)
Overtime salaries	10,030	10,030	5,244	4,786
Employee per diem	500	500	-	500
Bond call	500	500	10,250	(9,750)
Total Personnel Services	1,890,808	1,890,808	1,861,234	29,574
Benefits				
Healthcare contribution	538,500	538,500	375,054	163,446
Dental contribution	14,196	14,196	11,048	3,148
Uniform allowance	2,400	2,400	-	2,400
Total Benefits	555,096	555,096	386,102	168,994

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
State of Illinois salaries	\$ 16,000	\$ 16,000	\$ -	\$ 16,000
Jurors - circuit court	300,000	300,000	132,809	167,191
Jurors - grand jury	1,000	1,000	-	1,000
Jurors' expense	225,000	225,000	147,990	77,010
Per diem expense	169,000	169,000	36,490	132,510
Contractual/consulting services	550,000	550,000	654,638	(104,638)
Court appointed counsel	200,000	200,000	261,444	(61,444)
Psychological/psychiatric services	70,000	70,000	5,250	64,750
Judicial Technology fine expenses	75,000	75,000	2,262	72,738
Repairs and maintenance - equipment	17,500	17,500	4,900	12,600
Equipment rental	17,500	17,500	14,048	3,452
Liability insurance	2,500	2,500	4,366	(1,866)
General printing	1,000	1,000	634	366
Conferences and meetings	10,000	10,000	19,540	(9,540)
Employee training	1,000	1,000	990	10
Employee mileage expense	3,000	3,000	1,691	1,309
General association dues	500	500	620	(120)
Miscellaneous contractual expenses	30,000	30,000	153,781	(123,781)
Total Contractual Services	1,689,000	1,689,000	1,441,453	247,547
Commodities				
Office supplies	13,500	13,500	8,447	5,053
Operating supplies	14,000	14,000	13,260	740
Computer related supplies	1,000	1,000	15,067	(14,067)
Postage	250	250	1,158	(908)
Books and subscriptions	45,000	45,000	71,754	(26,754)
Employee recognition supplies	2,500	2,500	4,017	(1,517)
Uniform supplies	-	-	998	(998)
Telephone	1,000	1,000	-	1,000
Total Commodities	77,250	77,250	114,701	(37,451)
Total Judiciary and Courts	4,212,154	4,212,154	3,803,490	408,664
Circuit Clerk Administration				
Personnel Services				
Salaries and wages	4,318,470	4,318,470	3,616,288	702,182
Overtime salaries	81,715	81,715	34,801	46,914
New position Budget moved to contingency	(407,852)	(330,691)	-	(330,691)
Bond call	46,941	46,941	28,328	18,613
Total Personnel Services	4,039,274	4,116,435	3,679,417	437,018
Benefits				
Healthcare contribution	1,230,736	1,311,708	851,252	460,456
Dental contribution	36,063	37,618	26,264	11,354
Total Benefits	1,266,799	1,349,326	877,516	471,810

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Repairs and maintenance - equipment	\$ 325,525	\$ 325,525	\$ 233	\$ 325,292
General printing	34,700	34,700	13,352	21,348
Conferences and meetings	15,220	15,220	6,345	8,875
Employee training	200	7,831	167	7,664
Employee mileage expense	3,700	3,700	1,059	2,641
General association dues	1,285	1,285	1,305	(20)
Total Contractual Services	380,630	388,261	22,461	365,800
Commodities				
Office supplies	27,000	27,000	20,290	6,710
Computers	82,230	82,230	2,444	79,786
Books and subscriptions	4,500	4,500	-	4,500
Total Commodities	113,730	113,730	22,734	90,996
Total Circuit Clerk Administration	5,800,433	5,967,752	4,602,128	1,365,624
Circuit Clerk COO Support				
Contractual Services				
Conferences and meetings	3,100	3,100	-	3,100
Employee training	1,000	1,000	-	1,000
Employee mileage expense	1,450	1,450	26	1,424
Total Contractual Services	5,550	5,550	26	5,524
Commodities				
Office supplies	300	300	65	235
Total Commodities	300	300	65	235
Total Circuit Clerk COO Support	5,850	5,850	91	5,759
Circuit Clerk File Lib/Records				
Contractual Services				
Repairs and maintenance - equipment	500	500	-	500
Repairs and maintenance - vehicles	1,000	1,000	-	1,000
Employee training	150	150	81	69
Employee mileage expense	300	300	226	74
Total Contractual Services	1,950	1,950	307	1,643
Commodities				
Office supplies	6,000	6,000	2,312	3,688
Fuel - vehicles	500	500	114	386
Total Commodities	6,500	6,500	2,426	4,074
Total Circuit Clerk File Lib/Records	8,450	8,450	2,733	5,717
Circuit Clerk Civil				
Contractual Services				
Employee training	1,000	1,000	581	419
Employee mileage expense	11,500	11,500	5,638	5,862
Total Contractual Services	12,500	12,500	6,219	6,281
Commodities				
Office supplies	3,700	3,700	4,369	(669)
Total Commodities	3,700	3,700	4,369	(669)
Total Circuit Clerk Civil	16,200	16,200	10,588	5,612

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Circuit Clerk Criminal				
Contractual Services				
Employee training	\$ 3,900	\$ 3,900	\$ 2,269	\$ 1,631
Employee mileage expense	18,800	18,800	13,752	5,048
Employee medical expense	100	100	-	100
Total Contractual Services	22,800	22,800	16,021	6,779
Commodities				
Office supplies	1,900	1,900	418	1,482
Total Commodities	1,900	1,900	418	1,482
Total Circuit Clerk Criminal	24,700	24,700	16,439	8,261
Circuit Clerk Records Support				
Contractual Services				
Employee training	500	500	500	-
Employee mileage expense	800	800	-	800
Total Contractual Services	1,300	1,300	500	800
Commodities				
Office supplies	45,000	45,000	6,372	38,628
Total Commodities	45,000	45,000	6,372	38,628
Total Circuit Clerk Records Support	46,300	46,300	6,872	39,428
Circuit Clerk Chief Deputy				
Contractual Services				
Legal services	5,400	5,400	2,075	3,325
Repairs and maintenance - equipment	18,259	18,259	7,590	10,669
Conferences and meetings	5,200	5,200	463	4,737
General Association dues	500	500	175	325
Employee mileage expense	1,000	1,000	-	1,000
Total Contractual Services	30,359	30,359	10,303	20,056
Commodities				
Office supplies	35,544	35,544	12,113	23,431
Total Commodities	35,544	35,544	12,113	23,431
Total Circuit Clerk Chief Deputy	65,903	65,903	22,416	43,487
Circuit Clerk Human Resources				
Contractual Services				
Repairs and maintenance - equipment	8,980	8,980	22	8,958
Employee training	5,740	5,740	-	5,740
Employee mileage expense	500	500	-	500
General association dues	156	156	-	156
Total Contractual Services	15,376	15,376	22	15,354
Commodities				
Office supplies	11,300	11,300	2,360	8,940
Total Commodities	11,300	11,300	2,360	8,940
Total Circuit Clerk Human Resource	26,676	26,676	2,382	24,294

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Circuit Clerk Customer Service				
Commodities				
Office supplies	\$ 7,300	\$ 7,300	\$ -	\$ 7,300
Employee mileage expense	100	100	-	100
Telephone	11,040	11,040	3,347	7,693
Total Commodities	18,440	18,440	3,347	15,093
Total Circuit Clerk Customer Service	18,440	18,440	3,347	15,093
States Attorney - Criminal Division				
Personnel Services				
Salaries and wages	7,659,288	7,595,948	6,821,970	773,978
Non-union wage increase	227,709	227,709	-	227,709
New Position budget moved to contingency	(835,000)	(547,798)	-	(547,798)
Bond call	104,400	104,400	53,104	51,296
Total Personnel Services	7,156,397	7,380,259	6,875,074	505,185
Benefits				
Healthcare contribution	1,381,367	1,473,919	1,202,748	271,171
Dental contribution	36,638	39,469	30,676	8,793
Total Benefits	1,418,005	1,513,388	1,233,424	279,964
Contractual Services				
Contractual/consulting services	195,000	185,000	98,924	86,076
Trials and costs of hearing	35,000	35,000	20,152	14,848
Legal trial notices	5,000	5,000	-	5,000
Witness costs	17,500	17,500	4,755	12,745
Court reporter costs	72,500	72,500	58,679	13,821
Legal process server costs	10,000	10,000	-	10,000
Extradition costs	10,000	10,000	-	10,000
Repairs and maintenance - copiers	20,000	20,000	16,618	3,382
Repairs and maintenance - equipment	1,000	1,000	-	1,000
Repairs and maintenance - vehicles	12,000	12,000	6,023	5,977
General printing	2,700	2,700	188	2,512
Conferences and meetings	12,000	12,000	16,821	(4,821)
Employee training	45,000	45,000	28,291	16,709
Employee mileage expense	2,000	2,000	909	1,091
General association dues	34,205	34,205	29,900	4,305
Total Contractual Services	473,905	463,905	281,260	182,645
Commodities				
Office supplies	45,000	45,000	52,305	(7,305)
Operating supplies	8,000	8,000	25,468	(17,468)
Books and subscriptions	89,914	89,914	103,574	(13,660)
Office equipment - non-capital	25,000	25,000	23,980	1,020
Computer software - non-capital	52,000	52,000	1,919	50,081
Computer hardware - non-capital	115,000	115,000	47,314	67,686
Office furniture - non-capital	-	-	3,907	(3,907)
Fuel - vehicles	12,000	12,000	10,029	1,971
Total Commodities	346,914	346,914	268,496	78,418
Total States Attorney Criminal Division	9,395,221	9,704,466	8,658,254	1,046,212

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
States Attorney Pre-Arrest Diversion				
Personnel Services				
Salaries and wages	\$ 340,535	\$ 340,535	\$ 287,028	\$ 53,507
Non-union wage increase	10,247	10,247	-	10,247
New Position budget moved to contingency	(94,500)	(56,053)	-	(56,053)
Total Personnel Services	256,282	294,729	287,028	7,701
Benefits				
Healthcare contribution	69,900	84,094	77,974	6,120
Dental contribution	1,332	1,776	1,805	(29)
Total Benefits	71,232	85,870	79,779	6,091
Contractual Services				
Contractual/consulting services	16,008	16,008	7,224	8,784
Conferences and meetings	5,250	5,250	1,716	3,534
Employee training	11,571	11,571	27,263	(15,692)
Employee mileage expense	5,452	5,452	5,713	(261)
Total Contractual Services	38,281	38,281	41,916	(3,635)
Commodities				
Operating supplies	50,345	60,121	58,825	1,296
Computer software - non-capital	9,206	9,206	11,819	(2,613)
Computer hardware - non-capital	5,041	5,041	5,198	(157)
Fuel - vehicles	-	-	518	(518)
Office furniture- non-capital	19,500	19,500	19,500	-
Total Commodities	84,092	93,868	95,860	(1,992)
Total States Attorney Pre-Arrest Diversion	449,887	512,748	504,583	8,165
States Attorney JJC Council				
Personnel Services				
Salaries and wages	27,391	27,391	12,532	14,859
Non-union wage increase	825	825	-	825
Total Personnel Services	28,216	28,216	12,532	15,684
Contractual Services				
Employee training	27,000	27,000	8,500	18,500
Total Contractual Services	27,000	27,000	8,500	18,500
Commodities				
Operating supplies	1,200	1,200	1,879	(679)
Computer software - non-capital	325	325	-	325
Total Commodities	1,525	1,525	1,879	(354)
Total States Attorney JJC Council	56,741	56,741	22,911	33,830
Public Defender				
Personnel Services				
Salaries and wages	3,963,180	3,963,180	3,556,137	407,043
Non-union wage increase	105,478	105,478	-	105,478
Bond call	34,200	34,200	31,071	3,129
New Position budget moved to contingency	(291,854)	(291,854)	-	(291,854)
Total Personnel Services	3,811,004	3,811,004	3,587,208	223,796

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Benefits				
Healthcare contribution	\$ 804,223	\$ 804,223	\$ 709,606	\$ 94,617
Dental contribution	20,162	20,162	17,476	2,686
Total Benefits	824,385	824,385	727,082	97,303
Contractual Services				
Trials and costs of hearing	45,000	45,000	43,335	1,665
Repairs and maintenance - copiers	2,250	2,250	380	1,870
Conferences and meetings	1,000	1,000	528	472
Employee training	20,000	20,000	6,144	13,856
Employee mileage expense	4,500	4,500	1,872	2,628
Attorney association dues	23,100	23,100	17,683	5,417
Miscellaneous contractual expenses	10,887	10,887	5,309	5,578
Total Contractual Services	106,737	106,737	75,251	31,486
Commodities				
Office supplies	10,000	10,000	5,250	4,750
Books and subscriptions	68,454	68,454	68,865	(411)
Total Commodities	78,454	78,454	74,115	4,339
Total Public Defender	4,820,580	4,820,580	4,463,656	356,924
Sheriff				
Personnel Services				
Salaries and wages	10,841,693	10,841,693	11,742,612	(900,919)
Overtime salaries	593,750	671,650	801,886	(130,236)
Non-union wage increase	43,753	43,753	-	43,753
Merit employee longevity	152,628	152,628	118,559	34,069
Total Personnel Services	11,631,824	11,709,724	12,663,057	(953,333)
Benefits				
Healthcare contribution	1,910,113	1,910,113	1,804,281	105,832
Dental contribution	48,612	48,612	48,713	(101)
Uniform allowance	149,600	149,600	137,700	11,900
Total Benefits	2,108,325	2,108,325	1,990,694	117,631
Contractual Services				
Contractual/consulting services	97,820	72,820	155,349	(82,529)
Medical/dental/hospital services	15,000	15,000	19,791	(4,791)
Investigations	-	-	9,276	(9,276)
Extradition costs	30,000	30,000	63,480	(33,480)
Software licensing cost	-	-	1,299	(1,299)
Pre-Employ Drug testing and Labs	-	-	751	(751)
Repairs and maintenance - copiers	11,000	11,000	16,917	(5,917)
Repairs and maintenance - communication equipment	4,200	4,200	17,220	(13,020)
Repairs and maintenance - equipment	2,000	2,000	231	1,769
Repairs and maintenance - vehicles	165,000	165,000	201,892	(36,892)
Employee training	75,000	75,000	153,745	(78,745)
Total Contractual Services	400,020	375,020	639,951	(264,931)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 10,000	\$ 10,000	\$ 9,912	\$ 88
Operating supplies	55,000	55,000	137,057	(82,057)
S.W.A.T. supplies	50,000	50,000	121,042	(71,042)
Bomb squad supplies	50,000	50,000	49,839	161
Uniform supplies	20,000	20,000	41,751	(21,751)
Weapons and ammunition	35,000	35,000	50,996	(15,996)
Fuel - vehicles	400,000	400,000	496,799	(96,799)
Total Commodities	620,000	620,000	907,396	(287,396)
Total Sheriff	14,760,169	14,813,069	16,201,098	(1,388,029)
Adult Corrections				
Personnel Services				
Salaries and wages	12,183,229	12,183,229	11,860,508	322,721
Non-union wage increase	36,352	36,352	-	36,352
Overtime salaries	570,845	570,845	950,965	(380,120)
Merit employee longevity	344,232	344,232	300,010	44,222
Total Personnel Services	13,134,658	13,134,658	13,111,483	23,175
Benefits				
Healthcare contribution	2,464,706	2,464,706	2,061,890	402,816
Dental contribution	62,616	62,616	55,297	7,319
Uniform allowance	169,500	169,500	147,000	22,500
Total Benefits	2,696,822	2,696,822	2,264,187	432,635
Contractual Services				
Medical/dental/hospital services	4,500,000	4,500,000	5,212,444	(712,444)
Extradition costs	-	-	897	(897)
Disposal and water softener services	21,290	21,290	23,511	(2,221)
Repairs and maintenance - communication equipment	4,500	4,500	9,253	(4,753)
Repairs and maintenance - equipment	10,000	10,000	1,870	8,130
Employee training	60,000	60,000	102,476	(42,476)
Total Contractual Services	4,595,790	4,595,790	5,350,451	(754,661)
Commodities				
Office supplies	1,350	1,350	2,170	(820)
Operating supplies	105,000	105,000	163,238	(58,238)
Uniform supplies	20,000	20,000	19,191	809
Weapons and ammunition	15,000	15,000	27,371	(12,371)
Food	1,067,188	1,067,188	1,015,153	52,035
Clothing supplies	25,000	25,000	24,951	49
Public health commodities - coronavirus	-	-	3,049	(3,049)
Total Commodities	1,233,538	1,233,538	1,255,123	(21,585)
Total Adult Corrections	21,660,808	21,660,808	21,981,244	(320,436)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Court Security				
Personnel Services				
Salaries and wages	\$ 2,050,275	\$ 2,050,275	\$ 2,503,887	\$ (453,612)
Non-union wage increase	11,966	11,966	-	11,966
Overtime salaries	128,470	128,470	90,470	38,000
Bond call	24,000	24,000	6,425	17,575
Total Personnel Services	2,214,711	2,214,711	2,600,782	(386,071)
Benefits				
Healthcare contribution	371,565	371,565	402,487	(30,922)
Dental contribution	14,029	14,029	11,807	2,222
Uniform allowance	60,000	60,000	36,775	23,225
Total Benefits	445,594	445,594	451,069	(5,475)
Contractual Services				
Contractual/consulting services	16,100	16,100	14,882	1,218
Repairs and maintenance - communication equipment	15,000	15,000	71,526	(56,526)
Repairs and maintenance - equipment	50,000	50,000	64,341	(14,341)
Conferences and meetings	1,000	1,000	244	756
Employee training	25,000	25,000	32,475	(7,475)
Employee mileage expense	1,000	1,000	-	1,000
Pre-employ drug testing and labs	5,000	5,000	4,410	590
Pre-employment physicals	5,000	5,000	7,271	(2,271)
Total Contractual Services	118,100	118,100	195,149	(77,049)
Commodities				
Office supplies	4,200	4,200	841	3,359
Operating supplies	15,590	15,590	29,393	(13,803)
Employee recognition supplies	1,500	1,500	-	1,500
Uniform supplies	30,000	30,000	27,803	2,197
Weapons and ammunition	20,000	20,000	15,503	4,497
Medical supplies and drugs	1,200	1,200	-	1,200
Telephone	5,500	5,500	5,036	464
Total Commodities	77,990	77,990	78,576	(586)
Total Court Security	2,856,395	2,856,395	3,325,576	(469,181)
Emergency Management Services				
Personnel Services				
Salaries and wages	484,536	-	(4,303)	4,303
Non-union wage increase	14,580	-	-	-
Total Personnel Services	499,116	-	(4,303)	4,303
Benefits				
Healthcare contribution	108,169	-	-	-
Dental contribution	1,946	-	-	-
Total Benefits	110,115	-	-	-
Contractual Services				
Repairs and maintenance - communication equipment	9,500	-	-	-
Repairs and maintenance - equipment	3,925	-	-	-
Repairs and maintenance - vehicles	12,090	-	28	(28)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Conferences and meetings	\$ 450	\$ -	\$ -	\$ -
Employee training	5,785	-	-	-
General association dues	450	-	150	(150)
Miscellaneous contractual expenses	8,660	-	405	(405)
Total Contractual Services	40,860	-	583	(583)
Commodities				
Office supplies	7,925	-	819	(819)
Operating supplies	35,699	-	116	(116)
Computer related supplies	11,150	-	-	-
Uniform supplies	17,910	-	-	-
Communication Equip- non-capital	12,830	-	-	-
Total Commodities	85,514	-	935	(935)
Total Emergency Management Services	735,605	-	(2,785)	2,785
Merit Commission				
Personnel Services				
Salaries and wages	33,462	33,462	35,681	(2,219)
Employee per diem	45,135	45,135	27,321	17,814
Total Personnel Services	78,597	78,597	63,002	15,595
Benefits				
Healthcare contribution	7,054	7,054	7,021	33
Dental contribution	256	256	256	-
Total Benefits	7,310	7,310	7,277	33
Contractual Services				
Employment advertising	500	500	-	500
Employee mileage expense	6,000	6,000	3,272	2,728
Physical agility testing	2,550	2,550	-	2,550
Entrance/promotional testing	7,500	7,500	3,156	4,344
Total Contractual Services	16,550	16,550	6,428	10,122
Commodities				
Office supplies	500	500	953	(453)
Total Commodities	500	500	953	(453)
Total Merit Commission	102,957	102,957	77,660	25,297
Court Services Administration				
Personnel Services				
Salaries and wages	714,688	714,688	762,431	(47,743)
Non-union wage increase	20,350	20,350	-	20,350
Total Personnel Services	735,038	735,038	762,431	(27,393)
Benefits				
Healthcare contribution	126,686	126,686	126,490	196
Dental contribution	2,766	2,766	2,522	244
Total Benefits	129,452	129,452	129,012	440
Contractual Services				
Software licensing cost	-	-	120	(120)
Legal services	75,000	75,000	6,120	68,880
Repairs and maintenance - copiers	1,000	1,000	1,033	(33)
Repairs and maintenance - office equipment	300	300	124	176

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Conferences and meetings	\$ 2,500	\$ 2,500	\$ 13,573	\$ (11,073)
Employee training	1,500	1,500	2,418	(918)
Employee mileage expense	-	-	301	(301)
Miscellaneous Contractual Exp	-	-	350	(350)
General association dues	300	300	-	300
Total Contractual Services	80,600	80,600	24,039	56,561
Commodities				
Office supplies	550	550	482	68
Computer related supplies	1,000	1,000	1,635	(635)
Postage	-	-	184	(184)
Books and subscriptions	250	250	209	41
Fuel- Vehicles	-	-	48	(48)
Total Commodities	1,800	1,800	2,558	(758)
Total Court Services Administration	946,890	946,890	918,040	28,850
Adult Court Services				
Personnel Services				
Salaries and wages	2,618,330	2,618,330	2,765,880	(147,550)
Non-union wage increase	15,401	15,401	-	15,401
Overtime salaries	2,005	2,005	872	1,133
Total Personnel Services	2,635,736	2,635,736	2,766,752	(131,016)
Benefits				
Healthcare contribution	725,051	725,051	664,024	61,027
Dental contribution	20,658	20,658	18,874	1,784
Total Benefits	745,709	745,709	682,898	62,811
Contractual Services				
Janitorial services	9,500	9,500	9,308	192
Repairs and maintenance - copiers	2,000	2,000	2,029	(29)
Repairs and maintenance - communication equipment	1,080	1,080	3,595	(2,515)
Building space rental	33,356	33,356	33,956	(600)
Equipment rental	1,800	1,800	1,630	170
Repairs and maintenance - vehicles	10,000	10,000	10,684	(684)
Repairs and maintenance - office equipment	1,000	1,000	1,232	(232)
General advertising	100	100	-	100
Conferences and meetings	3,000	3,000	31,147	(28,147)
Employee training	2,800	2,800	8,885	(6,085)
Employee mileage expense	1,000	1,000	357	643
General association dues	200	200	450	(250)
Miscellaneous contractual expenses	6,094	6,094	4,494	1,600
Total Contractual Services	71,930	71,930	107,767	(35,837)
Commodities				
Office supplies	4,000	4,000	4,249	(249)
Operating supplies	6,000	6,000	3,688	2,312
Computer related supplies	5,000	5,000	8,513	(3,513)
Books and subscriptions	250	250	209	41
Uniform supplies	1,500	1,500	2,595	(1,095)
Weapons and ammunition	500	500	-	500

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Medical supplies and drugs	\$ 2,000	\$ 2,000	\$ 461	\$ 1,539
Equipment < \$1000	-	-	5,025	(5,025)
Equipment > \$1000	-	-	1,478	(1,478)
Fuel - vehicles	6,000	6,000	7,247	(1,247)
Cellular phone	-	-	8,049	(8,049)
Total Commodities	25,250	25,250	41,514	(16,264)
Total Adult Court Services	3,478,625	3,478,625	3,598,931	(120,306)
Treatment Alternative Court				
Personnel Services				
Salaries and wages	79,300	79,300	88,538	(9,238)
Non-union wage increase	8	8	-	8
Total Personnel Services	79,308	79,308	88,538	(9,230)
Benefits				
Healthcare contribution	20,905	20,905	24,577	(3,672)
Dental contribution	809	809	1,000	(191)
Total Benefits	21,714	21,714	25,577	(3,863)
Contractual Services				
Psychological/psychiatric services	60,000	60,000	59,280	720
Software Licensing Cost	-	-	50	(50)
Lab services	7,000	7,000	18,714	(11,714)
Halfway house	-	-	340	(340)
Repairs and maintenance - office equipment	125	125	124	1
Conferences and meetings	2,000	2,000	5,043	(3,043)
Employee training	500	500	2,300	(1,800)
Employee mileage expense	100	100	-	100
Total Contractual Services	69,725	69,725	85,851	(16,126)
Commodities				
Office supplies	100	100	166	(66)
Operating supplies	-	-	326	(326)
Books and subscriptions	315	315	228	87
Drug court graduation supplies	-	-	179	(179)
Incentives	5,350	5,350	2,470	2,880
Peer group activities supplies	-	-	462	(462)
Miscellaneous Supplies	-	-	5,504	(5,504)
Total Commodities	5,765	5,765	9,335	(3,570)
Total Treatment Alternative Court	176,512	176,512	209,301	(32,789)
Electronic Monitoring				
Personnel Services				
Salaries and wages	-	-	4,937	(4,937)
Total Personnel Services	-	-	4,937	(4,937)
Benefits				
Healthcare contribution	-	-	1,805	(1,805)
Dental contribution	-	-	56	(56)
Total Benefits	-	-	1,861	(1,861)
Total Electronic Monitoring	-	-	6,798	(6,798)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Juvenile Court Services				
Personnel Services				
Salaries and wages	\$ 856,336	\$ 856,336	\$ 883,176	\$ (26,840)
Overtime salaries	2,507	2,507	-	2,507
Non-union wage increase	4,384	4,384	-	4,384
Total Personnel Services	863,227	863,227	883,176	(19,949)
Benefits				
Healthcare contribution	215,110	215,110	204,898	10,212
Dental contribution	7,157	7,157	5,655	1,502
Total Benefits	222,267	222,267	210,553	11,714
Contractual Services				
Janitorial services	9,500	9,500	13,669	(4,169)
Repairs and maintenance - buildings	1,449	1,449	2,068	(619)
Repairs and maintenance - copiers	500	500	99	401
Building space rental	33,356	33,356	33,411	(55)
Equipment rental	5,583	5,583	4,980	603
Repairs and maintenance - vehicles	3,000	3,000	3,828	(828)
Repairs and maintenance - office equipment	1,000	1,000	826	174
Conferences and meetings	1,000	1,000	4,871	(3,871)
Employee training	800	800	802	(2)
Employee mileage expense	1,500	1,500	152	1,348
General association dues	150	150	-	150
Miscellaneous contractual expenses	500	500	800	(300)
Total Contractual Services	58,338	58,338	65,506	(7,168)
Commodities				
Office supplies	1,000	1,000	1,487	(487)
Operating supplies	2,000	2,000	1,868	132
Computer related supplies	3,500	3,500	6,819	(3,319)
Books and subscriptions	250	250	209	41
Cleaning Supplies	200	200	-	200
Uniform supplies	1,500	1,500	2,546	(1,046)
Medical supplies and drugs	750	750	792	(42)
Equipment > \$1000	-	-	4,184	(4,184)
Fuel - vehicles	1,500	1,500	4,001	(2,501)
Cellular phone	-	-	8,049	(8,049)
Total Commodities	10,700	10,700	29,955	(19,255)
Total Juvenile Court Services	1,154,532	1,154,532	1,189,190	(34,658)
Juvenile Custody				
Contractual Services				
Juvenile board and care	402,036	402,036	-	402,036
Employee mileage expense	500	500	-	500
Total Contractual Services	402,536	402,536	-	402,536
Commodities				
Books and subscriptions	315	315	-	315
Total Commodities	315	315	-	315
Total Juvenile Custody	402,851	402,851	-	402,851

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Juvenile Justice Center				
Personnel Services				
Salaries and wages	\$ 3,963,544	\$ 3,963,544	\$ 4,042,583	\$ (79,039)
Overtime salaries	72,209	72,209	73,790	(1,581)
Non-union wage increase	38,049	38,049	-	38,049
New position budget moves to contingency	(171,342)	(171,342)	-	(171,342)
Total Personnel Services	3,902,460	3,902,460	4,116,373	(213,913)
Benefits				
Healthcare contribution	695,223	695,223	641,992	53,231
Dental contribution	18,443	18,443	17,146	1,297
Total Benefits	713,666	713,666	659,138	54,528
Contractual Services				
Contractual/consulting services	3,000	12,900	2,800	10,100
Psychological/psychiatric services	40,000	40,000	58,825	(18,825)
Medical/dental/hospital services	437,193	437,193	440,093	(2,900)
Public health services - coronavirus	-	-	9,800	(9,800)
Juvenile board and care	25,000	25,000	29,279	(4,279)
Security services	-	-	21,450	(21,450)
Lab services	6,000	6,000	2,863	3,137
Repairs and maintenance - buildings	-	-	9,805	(9,805)
Repairs and maintenance - copiers	500	500	-	500
Repairs and maintenance - communication equipment	16,500	16,500	40,310	(23,810)
Repairs and maintenance - equipment	15,000	15,000	7,353	7,647
Repairs and maintenance - vehicles	2,500	2,500	2,521	(21)
Repairs and maintenance - office equipment	1,000	1,000	124	876
Employment advertising	10,000	10,000	5,094	4,906
Conferences and meetings	7,000	7,000	11,056	(4,056)
Employee training	5,000	5,000	8,427	(3,427)
Employee mileage expense	600	600	338	262
General association dues	400	400	1,294	(894)
Miscellaneous contractual expenses	5,000	5,000	10,851	(5,851)
Total Contractual Services	574,693	584,593	662,283	(77,690)
Commodities				
Office supplies	5,500	5,500	4,819	681
Operating supplies	40,000	40,000	32,626	7,374
Computer related supplies	8,000	8,000	7,067	933
Books and subscriptions	-	-	253	(253)
Utilities - water	15,000	15,000	13,810	1,190
Uniform supplies	8,000	8,000	9,931	(1,931)
Food	100,000	100,000	162,480	(62,480)
Medical supplies and drugs	8,000	8,000	21,187	(13,187)
Special purpose equipment	-	18,908	18,908	-
Subscription databases	500	500	1,039	(539)
Incentives	3,000	3,000	2,050	950
Fuel - vehicles	1,200	1,200	1,641	(441)
Total Commodities	189,200	208,108	275,811	(67,703)
Total Juvenile Justice Center	5,380,019	5,408,827	5,713,605	(304,778)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
KIDS Education Program				
Personnel Services				
Kids First stipend	\$ 25,000	\$ 25,000	\$ 18,356	\$ 6,644
Total Personnel Services	25,000	25,000	18,356	6,644
Contractual Services				
Contractual/consulting services	3,000	3,000	3,000	-
Security services	5,000	5,000	-	5,000
Repairs and maintenance - copiers	1,500	1,500	-	1,500
Total Contractual Services	9,500	9,500	3,000	6,500
Commodities				
Office supplies	1,300	1,300	1,646	(346)
Operating supplies	500	500	-	500
Computer related supplies	1,000	1,000	321	679
Books and subscriptions	500	500	-	500
Total Commodities	3,300	3,300	1,967	1,333
Total KIDS Education Program	37,800	37,800	23,323	14,477
Diagnostic Center				
Personnel Services				
Salaries and wages	1,052,740	1,052,740	907,340	145,400
Non-union wage increase	30,662	30,662	-	30,662
New position budget moved to contingency	(156,600)	(81,518)	-	(81,518)
Total Personnel Services	926,802	1,001,884	907,340	94,544
Benefits				
Healthcare contribution	134,285	140,163	154,420	(14,257)
Dental contribution	2,926	3,018	4,117	(1,099)
Total Benefits	137,211	143,181	158,537	(15,356)
Contractual Services				
Contractual/consulting services	10,000	10,000	-	10,000
Destruction of records services	-	-	189	(189)
Repairs and maintenance - computers	750	750	-	750
Repairs and maintenance - copiers	1,000	1,000	614	386
Repairs and maintenance - equipment	750	750	-	750
Equipment rental	2,000	2,000	1,432	568
Repairs and maintenance - office equipment	-	-	124	(124)
General advertising	2,000	2,000	-	2,000
General printing	50	50	-	50
Conferences and meetings	4,000	4,000	11,868	(7,868)
Employee training	4,500	4,500	10,045	(5,545)
Employee mileage expense	1,000	1,000	-	1,000
General association dues	8,000	8,000	2,652	5,348
Miscellaneous contractual expenses	200	200	40	160
Total Contractual Services	34,250	34,250	26,964	7,286
Commodities				
Office supplies	1,000	1,000	1,251	(251)
Operating supplies	-	-	217	(217)
Computer related supplies	1,000	1,000	1,346	(346)
Books and subscriptions	2,000	2,000	2,731	(731)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Medical supplies and drugs	\$ 50	\$ 50	\$ 44	\$ 6
Testing materials	6,000	6,000	9,823	(3,823)
Cellular phone	-	-	2,564	(2,564)
Miscellaneous Supplies	-	-	160	(160)
Total Commodities	10,050	10,050	18,136	(8,086)
Total Diagnostic Center	1,108,313	1,189,365	1,110,977	78,388
Veteran's Court				
Personnel Services				
Non-union wage increase	1,879	1,879	-	1,879
Salaries and wages	62,439	62,439	66,163	(3,724)
Total Personal Services	64,318	64,318	66,163	(1,845)
Benefits				
Healthcare contribution	18,200	18,200	18,167	33
Total Benefits	18,200	18,200	18,167	33
Contractual Services				
Psychological/psychiatric services	-	-	6,570	(6,570)
Software Licensing Cost	-	-	50	(50)
Lab services	2,000	2,000	4,906	(2,906)
Repairs and maintenance - office equipment	-	-	124	(124)
Conferences and meetings	-	-	327	(327)
Total Contractual Services	2,000	2,000	11,977	(9,977)
Commodities				
Peer group activities supplies	-	-	143	(143)
Books and subscriptions	-	-	28	(28)
Total Commodities	-	-	171	(171)
Total Veteran's Court	84,518	84,518	96,478	(11,960)
Drug Court				
Personnel Services				
Salaries and wages	374,257	374,257	398,145	(23,888)
Overtime	-	-	70	(70)
Non-union wage increase	4,347	4,347	-	4,347
Total Personal Services	378,604	378,604	398,215	(19,611)
Benefits				
Healthcare contribution	96,121	96,121	104,276	(8,155)
Dental contribution	2,697	2,697	2,566	131
Total Benefits	98,818	98,818	106,842	(8,024)
Total Drug Court	477,422	477,422	505,057	(27,635)
Pre-Trial				
Personnel Services				
Salaries and wages	896,480	896,480	605,587	290,893
Overtime	-	-	3,314	(3,314)
Non-union wage increase	3,812	3,812	-	3,812
New position budget moved to contingency	(86,620)	(86,620)	-	(86,620)
Total Personal Services	813,672	813,672	608,901	204,771

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Benefits				
Healthcare contribution	\$ 218,603	\$ 218,603	\$ 138,209	\$ 80,394
Dental contribution	5,276	5,276	2,947	2,329
Total Benefits	223,879	223,879	141,156	82,723
Total Pre-Trial	1,037,551	1,037,551	750,057	287,494
County Coroner				
Personnel Services				
Salaries and wages	697,697	697,697	726,052	(28,355)
Overtime salaries	104,105	104,105	102,734	1,371
Non-union wage increase	15,164	15,164	-	15,164
New position budget moved to contingency	(36,400)	(36,400)	-	(36,400)
Total Personnel Services	780,566	780,566	828,786	(48,220)
Benefits				
Healthcare contribution	192,231	192,231	192,312	(81)
Dental contribution	5,028	5,028	5,104	(76)
Total Benefits	197,259	197,259	197,416	(157)
Contractual Services				
Autopsies/consulting	399,000	399,000	470,500	(71,500)
Forensic expense	5,000	5,000	726	4,274
Toxicology expense	96,380	96,380	100,871	(4,491)
Repairs and maintenance - vehicles	7,500	7,500	2,114	5,386
Conferences and meetings	3,000	3,000	1,845	1,155
General association dues	3,200	3,200	690	2,510
Miscellaneous contractual expenses	10,500	8,000	8,416	(416)
Total Contractual Services	524,580	522,080	585,162	(63,082)
Commodities				
Books and subscriptions	500	500	540	(40)
Fuel - vehicles	15,000	15,000	10,662	4,338
Total Commodities	15,500	15,500	11,202	4,298
Total County Coroner	1,517,905	1,515,405	1,622,566	(107,161)
Emergency Management Services				
Personnel Services				
Salaries and wages	-	484,536	325,789	158,747
Non-union wage increase	-	14,580	-	14,580
Total Personnel Services	-	499,116	325,789	173,327
Benefits				
Healthcare contribution	-	108,169	22,397	85,772
Dental contribution	-	1,946	373	1,573
Total Benefits	-	110,115	22,770	87,345
Contractual Services				
Repairs and maintenance - communication equipment	-	9,500	-	9,500
Repairs and maintenance - equipment	-	3,925	4,316	(391)
Repairs and maintenance - vehicles	-	12,090	8,480	3,610
Employee training	-	5,785	1,569	4,216

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Confrences and Meetings	\$ -	\$ 450	\$ 497	\$ (47)
General Association dues	-	450	270	180
Miscellaneous contractual expenses	-	8,660	9,350	(690)
Total Contractual Services	-	40,860	24,482	16,378
Commodities				
Office supplies	-	7,925	2,875	5,050
Operating supplies	-	35,699	12,433	23,266
Computer related supplies	-	11,150	6,157	4,993
Uniform supplies	-	17,910	14,974	2,936
Communication Equip- Non-capital	-	12,830	8,254	4,576
Total Commodities	-	85,514	44,693	40,821
Total Emergency Management Services	-	735,605	417,734	317,871
Environmental Management - Water Resources & Subdivisions				
Personnel Services				
Salaries and wages	452,140	483,593	487,707	(4,114)
Non-union wage increase	13,605	13,605	-	13,605
Total Personnel Services	465,745	497,198	487,707	9,491
Benefits				
Healthcare contribution	100,422	100,422	101,728	(1,306)
Dental contribution	1,785	1,785	2,377	(592)
Total Benefits	102,207	102,207	104,105	(1,898)
Contractual Services				
Repairs and maintenance - copiers	350	350	-	350
Repairs and maintenance - equipment	100	100	-	100
Repairs and maintenance - vehicles	200	200	147	53
Legal printing	250	250	1,019	(769)
Conferences and meetings	3,000	3,000	2,349	651
Employee training	250	250	-	250
Employee Mileage Expense	100	100	-	100
General association dues	400	400	606	(206)
Total Contractual Services	4,650	4,650	4,121	529
Commodities				
Office supplies	400	400	490	(90)
Operating supplies	100	100	199	(99)
Computer related supplies	200	200	-	200
Fuel- vehicles	300	300	624	(324)
Total Commodities	1,000	1,000	1,313	(313)
Total Environmental Management - Water Resources & Subdivisions	573,602	605,055	597,246	7,809
Electrical Aggregation				
Personnel Services				
Salaries and wages	22,958	22,958	21,943	1,015
Non-union wage increase	692	692	-	692
Total Personnel Services	23,650	23,650	21,943	1,707

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Benefits				
Healthcare contribution	\$ 4,005	\$ 4,005	\$ 4,185	\$ (180)
Dental contribution	-	-	103	(103)
Total Benefits	4,005	4,005	4,288	(283)
Total Electrical Aggregation	27,655	27,655	26,231	1,424
County Development				
Personnel Services				
Salaries and wages	1,006,369	1,006,369	922,514	83,855
Overtime	-	-	67	(67)
Non-union wage increase	30,282	30,282	-	30,282
New position budget moved to contingency	(157,500)	(67,445)	-	(67,445)
Employee per diem	4,440	4,440	6,780	(2,340)
Total Personnel Services	883,591	973,646	929,361	44,285
Benefits				
Healthcare contribution	238,112	263,839	238,593	25,246
Dental contribution	6,212	7,017	5,938	1,079
Total Benefits	244,324	270,856	244,531	26,325
Contractual Services				
Contractual/consulting services	42,152	42,152	26,086	16,066
Repairs and maintenance - computers	-	-	877	(877)
Repairs and maintenance - copiers	1,000	1,000	1,739	(739)
Repairs and maintenance - vehicles	5,000	5,000	7,562	(2,562)
General printing	2,000	2,000	429	1,571
Legal printing	3,000	3,000	12,521	(9,521)
Conferences and meetings	4,000	4,000	8,115	(4,115)
Employee training	500	500	-	500
Employee mileage expense	1,500	1,500	929	571
General association dues	4,000	4,000	3,961	39
Miscellaneous contractual expenses	500	500	-	500
Total Contractual Services	63,652	63,652	62,219	1,433
Commodities				
Office supplies	3,500	3,500	4,081	(581)
Operating supplies	3,000	3,000	5,012	(2,012)
Computer related supplies	1,000	1,000	-	1,000
Books and subscriptions	500	500	10	490
Computer software - non-capital	2,000	2,000	34,716	(32,716)
Computer hardware - non-capital	980	980	-	980
Fuel - vehicles	12,000	12,000	10,968	1,032
Total Commodities	22,980	22,980	54,787	(31,807)
Total County Development	1,214,547	1,331,134	1,290,898	40,236
Administrative Adjudication Program				
Contractual Services	8,294	8,294	4,800	3,494
Total Contractual Services	8,294	8,294	4,800	3,494
Total Administrative Adjudication Program	8,294	8,294	4,800	3,494

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Internal Services				
Commodities				
Self-mailer	\$ 8,800	\$ 8,800	\$ 7,086	\$ 1,714
Postage	814,043	814,043	531,598	282,445
Total Commodities	822,843	822,843	538,684	284,159
Total Internal Services	822,843	822,843	538,684	284,159
Communication/Technology				
Contractual Services				
Public health services - coronavirus	-	-	51,422	(51,422)
Software licensing cost	1,255,037	1,255,037	1,206,934	48,103
Repairs and maintenance - computers	261,009	287,758	287,758	-
Miscellaneous contractual expenses	385,500	385,500	191,986	193,514
Total Contractual Services	1,901,546	1,928,295	1,738,100	190,195
Commodities				
Telephone	315,609	315,609	125,862	189,747
Cellular phone	339,200	339,200	261,364	77,836
Internet	126,100	126,100	96,877	29,223
Miscellaneous supplies	15,000	15,000	17,144	(2,144)
Total Commodities	795,909	795,909	501,247	294,662
Total Communication/Technology	2,697,455	2,724,204	2,239,347	484,857
Operational Support				
Contractual Services				
Contractual/consulting services	-	60,000	-	60,000
Total Contractual Services	-	60,000	-	60,000
Total Operational Support	-	60,000	-	60,000
Other Contingency				
Other Expenditures				
Allowance for budget expense	1,000,000	770,788	-	770,788
Allowance for employee expense	3,863,668	2,679,633	-	2,679,633
Allowance for healthcare expense	1,480,503	913,165	-	913,165
Allowance for dental expense	34,142	21,170	-	21,170
Allowance for adult board and care	50,000	50,000	-	50,000
Total Other Expenditures	6,428,313	4,434,756	-	4,434,756
Total Other Contingency	6,428,313	4,434,756	-	4,434,756
Total expenditures	117,674,524	117,687,288	108,375,787	9,311,501
Excess (deficiency) of revenues over expenditures	(11,809,722)	(11,822,486)	(567,685)	11,254,801

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 17,297,198	\$ 17,509,701	\$ 17,278,888	\$ (230,813)
Transfers out	(5,487,476)	(5,687,215)	(5,263,019)	424,196
Total other financing sources (uses)	<u>11,809,722</u>	<u>11,822,486</u>	<u>12,015,869</u>	<u>193,383</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	11,448,184	<u>\$ 11,448,184</u>
FUND BALANCE, BEGINNING OF YEAR			<u>50,766,577</u>	
FUND BALANCE, END OF YEAR			<u>\$ 62,214,761</u>	

(Concluded)

KANE COUNTY, ILLINOIS

General Fund - Special Reserve Account
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income (loss)	\$ 2,600	\$ 2,600	\$ (263,040)	\$ (265,640)
Total revenues	<u>2,600</u>	<u>2,600</u>	<u>(263,040)</u>	<u>(265,640)</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>2,600</u>	<u>2,600</u>	<u>(263,040)</u>	<u>(265,640)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	260,000	260,000	24,123,287	23,863,287
Transfers out	<u>-</u>	<u>(33,908)</u>	<u>(33,908)</u>	<u>-</u>
Total other financing sources (uses)	<u>260,000</u>	<u>226,092</u>	<u>24,089,379</u>	<u>23,863,287</u>
Net change in fund balances	<u>\$ 262,600</u>	<u>\$ 228,692</u>	<u>23,826,339</u>	<u>\$ 23,597,647</u>
FUND BALANCE, BEGINNING OF YEAR			<u>39,288</u>	
FUND BALANCE, END OF YEAR			<u>\$ 23,865,627</u>	

KANE COUNTY, ILLINOIS

General Fund - Emergency Reserve Account
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income (loss)	\$ 52,770	\$ 52,770	\$ 184,460	\$ 131,690
Total revenues	<u>52,770</u>	<u>52,770</u>	<u>184,460</u>	<u>131,690</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>52,770</u>	<u>52,770</u>	<u>184,460</u>	<u>131,690</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>-</u>	<u>-</u>	<u>(5,355,530)</u>	<u>(5,355,530)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(5,355,530)</u>	<u>(5,355,530)</u>
Net change in fund balances	<u>\$ 52,770</u>	<u>\$ 52,770</u>	<u>(5,171,070)</u>	<u>\$ 131,690</u>
FUND BALANCE, BEGINNING OF YEAR			<u>5,171,070</u>	
FUND BALANCE, END OF YEAR			<u>\$ -</u>	

KANE COUNTY, ILLINOIS

General Fund - Property Tax Freeze Protection Account
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income (loss)	\$ 49,890	\$ 49,890	\$ 179,485	\$ 129,595
Total revenues	<u>49,890</u>	<u>49,890</u>	<u>179,485</u>	<u>129,595</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>49,890</u>	<u>49,890</u>	<u>179,485</u>	<u>129,595</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(5,000,000)</u>	<u>(5,009,776)</u>	<u>(10,706,247)</u>	<u>(5,696,471)</u>
Total other financing sources (uses)	<u>(5,000,000)</u>	<u>(5,009,776)</u>	<u>(10,706,247)</u>	<u>(5,696,471)</u>
Net change in fund balances	<u>\$ (4,950,110)</u>	<u>\$ (4,959,886)</u>	<u>(10,526,762)</u>	<u>\$ (5,566,876)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>10,526,762</u>	
FUND BALANCE, END OF YEAR			<u>\$ -</u>	

KANE COUNTY, ILLINOIS

General Fund - Domestic Violence Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ -	\$ -	\$ 8,952	\$ 8,952
Total revenues	-	-	8,952	8,952
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	190,372	190,372	214,139	(23,767)
Non Union Wage increase	5,729	5,729	-	5,729
Total Personnel Services	196,101	196,101	214,139	(18,038)
Benefits				
Healthcare contribution	83,710	83,710	64,274	19,436
Dental contribution	1,207	1,207	1,457	(250)
FICA/SS contribution	15,001	15,001	15,072	(71)
IMRF contribution	10,076	10,076	10,711	(635)
Total Benefits	109,994	109,994	91,514	18,480
Contractual Services				
Contractual/Consulting Services	15,000	15,000	-	15,000
Trials and costs of hearings	12,500	12,500	504	11,996
Court Reporter Costs	-	-	1,000	(1,000)
Investigations	2,000	2,000	-	2,000
Liability insurance	5,726	5,726	5,726	-
Workers compensation	4,344	4,344	4,344	-
Unemployment claims	79	79	79	-
Conferences and meetings	2,000	2,000	-	2,000
Employee training	6,000	6,000	-	6,000
General association dues	900	900	385	515
Total Contractual Services	48,549	48,549	12,038	36,511
Commodities				
Office Supplies	391	391	-	391
Books and subscriptions	215	215	-	215
Telephone	750	750	-	750
Total Commodities	1,356	1,356	-	1,356
Total Judicial	356,000	356,000	317,691	38,309
Total expenditures	356,000	356,000	317,691	38,309
Excess (deficiency) of revenues over expenditures	(356,000)	(356,000)	(308,739)	47,261
OTHER FINANCING SOURCES (USES)				
Transfers in	350,000	350,000	350,000	-
Total other financing sources (uses)	350,000	350,000	350,000	-
Net change in fund balances	\$ (6,000)	\$ (6,000)	41,261	\$ 47,261
FUND BALANCE, BEGINNING OF YEAR			55,955	
FUND BALANCE, END OF YEAR			\$ 97,216	

KANE COUNTY, ILLINOIS

General Fund - COVID Payroll Reimbursement Account
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income (loss)	\$ 100,000	\$ 100,000	\$ 604,278	\$ 504,278
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>604,278</u>	<u>504,278</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>100,000</u>	<u>100,000</u>	<u>604,278</u>	<u>504,278</u>
OTHER FINANCING SOURCES (USES)				
Transfer out	<u>(11,322,405)</u>	<u>(18,619,886)</u>	<u>(31,431,172)</u>	<u>(12,811,286)</u>
Total other financing sources (uses)	<u>(11,322,405)</u>	<u>(18,619,886)</u>	<u>(31,431,172)</u>	<u>(12,811,286)</u>
Net change in fund balances	<u>\$ (11,222,405)</u>	<u>\$ (18,519,886)</u>	<u>(30,826,894)</u>	<u>\$ (12,307,008)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>30,826,894</u>	
FUND BALANCE, END OF YEAR			<u>\$ -</u>	

KANE COUNTY, ILLINOIS

General Fund - Economic Development Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ -	\$ 150,000	\$ 60,000	\$ (90,000)
Net investment income (loss)	250	250	6,687	6,437
Total revenues	250	150,250	66,687	(83,563)
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	44,447	44,447	45,785	(1,338)
Benefits				
Healthcare contribution	13,761	13,761	13,701	60
Dental contribution	418	418	418	-
FICA/SS contribution	3,502	3,502	3,241	261
Non Union Wage increase	1,337	1,337	-	1,337
IMRF contribution	2,358	2,358	2,199	159
Total Benefits	21,376	21,376	19,559	1,817
Contractual Services				
Contractual/consulting services	118,301	268,301	195,041	73,260
Liability insurance	1,337	1,337	1,337	-
Workers compensation	1,017	1,017	1,017	-
Unemployment claims	19	19	19	-
General printing	500	500	-	500
Conferences and meetings	2,000	2,000	875	1,125
Employee mileage expense	250	250	-	250
General association dues	6,000	6,000	-	6,000
Miscellaneous contractual expenses	7,067	7,067	-	7,067
Total Contractual Services	136,491	286,491	198,289	88,202
Commodities				
Office supplies	100	100	-	100
Books and subscriptions	200	200	-	200
Photography supplies	100	100	-	100
Total Commodities	400	400	-	400
Total Development Housing and Economic Development	202,714	352,714	263,633	89,081
Total expenditures	202,714	352,714	263,633	89,081
Excess (deficiency) of revenues over expenditures	(202,464)	(202,464)	(196,946)	5,518
OTHER FINANCING SOURCES (USES)				
Transfers in	74,643	94,643	94,643	-
Transfers out	(4,370)	(4,370)	(4,370)	-
Total other financing sources (uses)	70,273	90,273	90,273	-
Net change in fund balances	\$ (132,191)	\$ (112,191)	(106,673)	\$ 5,518
FUND BALANCE, BEGINNING OF YEAR			118,847	
FUND BALANCE, END OF YEAR			\$ 12,174	

KANE COUNTY, ILLINOIS

General Fund - Cost Share Drainage Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Charges for services	\$ -	\$ -	\$ 30,703	\$ 30,703
Net investment income (loss)	-	-	15,885	15,885
Total revenues	-	-	46,588	46,588
EXPENDITURES				
Development Housing and Economic Development				
Contractual Services				
Special studies	10,000	10,000	525	9,475
Engineering services	5,000	5,000	-	5,000
Contractual/consulting services	137,348	137,348	70,937	66,411
Professional services	35,000	12,000	-	12,000
General association dues	1,215	1,215	1,215	-
Total Contractual Services	188,563	165,563	72,677	92,886
Commodities				
Operating supplies	840	840	378	462
Total Commodities	840	840	378	462
Total Development Housing and Economic Development	189,403	166,403	73,055	93,348
Capital Outlay				
Highway and street outlay for other local governments	-	-	4,943	(4,943)
Total Capital Outlay	-	-	4,943	(4,943)
Total expenditures	189,403	166,403	77,998	88,405
Excess (deficiency) of revenues over expenditures	(189,403)	(166,403)	(31,410)	134,993
OTHER FINANCING SOURCES (USES)				
Transfers in	74,617	74,617	74,617	-
Transfers out	-	(23,000)	(23,000)	-
Total other financing sources (uses)	74,617	51,617	51,617	-
Net change in fund balances	\$ (114,786)	\$ (114,786)	20,207	\$ 134,993
FUND BALANCE, BEGINNING OF YEAR			307,306	
FUND BALANCE, END OF YEAR			\$ 327,513	

KANE COUNTY, ILLINOIS

General Fund - Public Building Commission Account
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income (loss)	\$ 11,240	\$ 11,240	\$ 51,842	\$ 40,602
Total revenues	<u>11,240</u>	<u>11,240</u>	<u>51,842</u>	<u>40,602</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 11,240</u>	<u>\$ 11,240</u>	51,842	<u>\$ 40,602</u>
FUND BALANCE, BEGINNING OF YEAR			<u>1,101,538</u>	
FUND BALANCE, END OF YEAR			<u>\$ 1,153,380</u>	

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2023

MAJOR GOVERNMENTAL FUND

American Rescue Plan Fund

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

ARP Recoupment of Lost Revenue Account - To account for the revenues and expenditures related to 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.

KANE COUNTY, ILLINOIS

American Rescue Plan Fund
Combining Balance Sheet by Account
November 30, 2023

	American Rescue Plan	ARP Recoupment of Lost Revenue	Total
ASSETS			
Cash and investments	\$ 53,996,255	\$ 7,305,279	\$ 61,301,534
Interest receivable	15,132	20,744	35,876
Total assets	<u>\$ 54,011,387</u>	<u>\$ 7,326,023</u>	<u>\$ 61,337,410</u>
LIABILITIES			
Accounts payable	\$ 1,272,905	\$ 15,934	\$ 1,288,839
Accrued payroll	24,657	-	24,657
Unearned revenue	65,125,470	-	65,125,470
Total liabilities	<u>66,423,032</u>	<u>15,934</u>	<u>66,438,966</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue	94,064	12,717	106,781
Total deferred inflow of resources	<u>94,064</u>	<u>12,717</u>	<u>106,781</u>
Total liabilities and deferred inflows of resources	<u>66,517,096</u>	<u>28,651</u>	<u>66,545,747</u>
FUND BALANCES (DEFICITS)			
Unassigned	(12,505,709)	7,297,372	(5,208,337)
Total fund balances (deficits)	<u>(12,505,709)</u>	<u>7,297,372</u>	<u>(5,208,337)</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 54,011,387</u>	<u>\$ 7,326,023</u>	<u>\$ 61,337,410</u>

KANE COUNTY, ILLINOIS

American Rescue Plan Fund
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances by Account
For the Year Ended November 30, 2023

	American Rescue Plan	ARP Recoupment of Lost Revenue	Intrafund Eliminations	Total
REVENUES				
Grants	\$ 4,280,388	\$ -	\$ -	\$ 4,280,388
Net investment income (loss)	1,540,695	319,140	-	1,859,835
Total revenues	<u>5,821,083</u>	<u>319,140</u>	<u>-</u>	<u>6,140,223</u>
EXPENDITURES				
Current				
General Government	4,119,398	15,934	-	4,135,332
Capital outlay	160,991	-	-	160,991
Total expenditures	<u>4,280,389</u>	<u>15,934</u>	<u>-</u>	<u>4,296,323</u>
Excess (deficiency) of revenues over expenditures	<u>1,540,694</u>	<u>303,206</u>	<u>-</u>	<u>1,843,900</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	7,157,001	(7,157,001)	-
Transfers out	(8,732,649)	(2,907,342)	7,157,001	(4,482,990)
Total other financing sources (uses)	<u>(8,732,649)</u>	<u>4,249,659</u>	<u>-</u>	<u>(4,482,990)</u>
Net change in fund balances	(7,191,955)	4,552,865	-	(2,639,090)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>(5,313,754)</u>	<u>2,744,507</u>	<u>-</u>	<u>(2,569,247)</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u><u>\$ (12,505,709)</u></u>	<u><u>\$ 7,297,372</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (5,208,337)</u></u>

KANE COUNTY, ILLINOIS

American Rescue Plan Fund - American Rescue Plan Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ -	\$ -	\$ 4,280,388	\$ 4,280,388
Net investment income	-	-	1,540,695	1,540,695
Total revenues	-	-	5,821,083	5,821,083
EXPENDITURES				
General Government				
Personnel Services				
Salaries and wages	131,222	359,283	225,985	133,298
Non-union wage increase	3,949	3,949	-	3,949
Total Personnel Services	135,171	363,232	225,985	137,247
Benefits				
Healthcare contribution	22,105	137,978	27,254	110,724
Dental contribution	666	4,087	974	3,113
FICA/SS contribution	10,340	27,788	16,731	11,057
IMRF contribution	6,961	18,680	11,377	7,303
Total Benefits	40,072	188,533	56,336	132,197
Contractual Services				
Special studies	-	-	11,519	(11,519)
Certified audit contract	-	7,052	13,675	(6,623)
Contractual/consulting services	285,000	1,905,518	944,227	961,291
Counseling services	-	49,000	-	49,000
Liability insurance	3,947	10,606	9,400	1,206
Workers compensation	3,001	8,063	7,146	917
Unemployment claims	55	148	131	17
Miscellaneous contractual services	-	470,000	-	470,000
External grants	-	1,226,727	2,842,960	(1,616,233)
General donations	-	75,000	115	74,885
Transportation	-	10,000	-	10,000
Total Contractual Services	292,003	3,762,114	3,829,173	(67,059)
Commodities				
Office supplies	500	500	-	500
Computer related supplies	-	3,000	2,190	810
Computer hardware - non capital	2,000	5,000	4,444	556
Telephone	-	-	267	(267)
Cellular phone	-	-	1,003	(1,003)
Total Commodities	2,500	8,500	7,904	596
Total General Government	469,746	4,322,379	4,119,398	202,981
Capital Outlay				
Computers	-	3,188,492	160,991	3,027,501
Mobile data units	-	758,770	-	758,770
Special purpose equipment	-	150,000	-	150,000
Building improvements	-	40,000	-	40,000
Total Capital Outlay	-	4,137,262	160,991	3,976,271
Total expenditures	469,746	8,459,641	4,280,389	4,179,252
Excess (deficiency) of revenues over expenditures	(469,746)	(8,459,641)	1,540,694	10,000,335

KANE COUNTY, ILLINOIS

American Rescue Plan Fund - American Rescue Plan Account
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (5,826)	\$ (1,575,648)	\$ (8,732,649)	\$ (7,157,001)
Allowance for budget expense	<u>(25,000,000)</u>	<u>(16,757,734)</u>	<u>-</u>	<u>16,757,734</u>
Total other financing sources (uses)	<u>(25,005,826)</u>	<u>(18,333,382)</u>	<u>(8,732,649)</u>	<u>9,600,733</u>
Net change in fund balances	<u>\$ (25,475,572)</u>	<u>\$ (26,793,023)</u>	<u>(7,191,955)</u>	<u>\$ 19,601,068</u>
FUND BALANCE (DEFICIT), BEGINNING OF YEAR			<u>(5,313,754)</u>	
FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ (12,505,709)</u>	

KANE COUNTY, ILLINOIS

American Rescue Plan Fund - ARP Recoupment of Lost Revenue Account Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income (loss)	\$ 10	\$ 10	\$ 319,140	\$ 319,130
Total revenues	<u>10</u>	<u>10</u>	<u>319,140</u>	<u>319,130</u>
EXPENDITURES				
General Government				
Contractual Services				
Special studies	-	180,837	15,934	164,903
Total Contractual Services	<u>-</u>	<u>180,837</u>	<u>15,934</u>	<u>164,903</u>
Total General Government	<u>-</u>	<u>180,837</u>	<u>15,934</u>	<u>164,903</u>
Total expenditures	<u>-</u>	<u>180,837</u>	<u>15,934</u>	<u>164,903</u>
Excess (deficiency) of revenues over expenditures	<u>10</u>	<u>(180,827)</u>	<u>303,206</u>	<u>484,033</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	7,157,001	7,157,001
Transfers out	<u>-</u>	<u>-</u>	<u>(2,907,342)</u>	<u>(2,907,342)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>4,249,659</u>	<u>4,249,659</u>
Net change in fund balances	<u>\$ 10</u>	<u>\$ (180,827)</u>	<u>4,552,865</u>	<u>\$ 4,733,692</u>
FUND BALANCE, BEGINNING OF YEAR			<u>2,744,507</u>	
FUND BALANCE, END OF YEAR			<u>\$ 7,297,372</u>	

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2023

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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.

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

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.

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

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

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.

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.

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.

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.

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.

Election Equipment Fund – To account for collection and use of proceeds from the sale of election equipment.

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.

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

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2023

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

D.U.I. 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.

Foreclosure Mediation Fund – To account for Foreclosure Filing Fees to be used to provide quality court 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.

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.

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.

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.

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.

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.

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

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.

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

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

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.

Weed and Seed Fund – To account for revenues received from a Federal grant and expenditures made for projects aimed at reducing drug abuse and violent crimes.

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.

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, ILLINOIS

As of and for the Year Ended November 30, 2023

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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 records.

Bad Check Restitution Fund – To account for transaction fees recovered from dishonored checks to defray the costs and expenses incurred.

Drug Asset Forfeiture Fund – To account for forfeiture proceeds from drug assets which are used to deter crime.

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.

Child Advocacy Advisory Board Fund – To account for donations and associated expenses for the Kane County Child Advocacy Center.

State's Attorney Money Laundering Fund – To account for forfeiture proceeds from money laundering which are used to deter crime.

Public Defender Records Automation Fund – To account for the collection of Records Automation Fees and associated expenditures.

Employee Events Fund – To account for commissions from the vending machines which are used to support designated employee events.

EMA Volunteer Fund – To account for donations made to the EMA agency to support the volunteer program.

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.

Bomb Squad SWAT Fund – To account for revenues and expenses that pertain to Bomb Squad and SWAT.

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.

Canteen Commission Fund – To account for money contributed by friends, family members, etc for inmates, as they are not allowed to possess cash.

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

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

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

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

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2023

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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.

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

Sheriff's Office Money Laundering Fund – To account for revenues and expenditures from drug and money laundering fines for the Kane County Sheriff's Office.

Transportation Safety Highway HB Fund – To account for additional fines for violations of the speed limit within a construction or maintenance speed zone used to hire off-duty county police officers to monitor construction or maintenance speed zones in the County.

AJF Medical Cost Fund – To account for revenues and expenditures associated with the costs of arrestees' medical care.

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

Cannabis Regulation – Local Fund – To account for revenue from a Cannabis Regulation Tax. The funds are used for prevention and law enforcement training.

Sheriff DEF Federal – Treasury Fund – To account for federal funds for the Sheriff's DEF program received from the US Department of Treasury.

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

Kane Comm 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.

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.

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

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

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.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2023

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Victim Impact Panel Fund – To account for fees collected by Court Services to facilitate Victim Impact Panel presentations.

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

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

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

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 County Highway Department.

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

County Highway Matching Fund – To account for revenues derived from a separate property tax levy which are matched with State or Federal Funds and are subsequently used to maintain County roads.

Motor Fuel Local Option Fund – To account for monies received through state allotments, construction-related reimbursements, and interest income, which are subsequently used for various road maintenance and road/bridge construction projects.

Opioid Settlement Fund – To account for monies received through state allotments, which are subsequently used to fund overdose abatement programs.

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.

Kane Kares Fund – To account for revenues received from riverboat casino 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.

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.

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.

FEMA PA Administration Fund – To accommodate FEMA grants for disaster recovery relief.

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

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2023

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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.

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

Community Development Block Program Fund – To account for revenues received from a Federal grant for projects benefiting low- and moderate-income households in the Kane County CDBG area.

HOME Program Fund – To account for revenues and expenditures associated with the home program grant.

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.

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.

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

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.

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

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.

Elgin Community Development Block Grant (CDBG) Fund – To account for grant funding used to implement the Elgin CDBG program through an intergovernmental agreement with the City of Elgin.

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.

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.

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.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2023

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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.

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 or are currently homeless.

Stormwater Management Fund – To account for expenditures used in adopting a county- wide 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 casino proceeds.

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

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

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

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.

Workforce Development Fund – 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.

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

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

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.

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.

Elder Fatality Review Team Fund – To account for activities of the Elder Fatality Review program.

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

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2023

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Subdivision Review Escrow Fund – To account for payments from subdivision developers for plan reviews.

Court Services Employee Education Fund – To account for activities per IL Adoption Act 750 ILCS.

Debt Service Funds

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.

Motor Fuel Tax Debt Service Fund – To account for all payments of principal and interest due on the County's General Obligation Bonds Series 2001 and 2004 and the accumulation of debt service reserves.

Transit Sales Tax Debt Service Fund – To account for all payments of principal and interest due on the County's General Obligation Bonds Series 2009 Series A and B and the accumulation of debt service reserves from the RTA Sales Tax allotments.

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.

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).

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

Longmeadow Debt Service – Capitalized Interest Fund – To account for 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.

Capital Projects Funds

Capital Projects Fund – To account for and to make payments for various County projects, including the new County adult corrections facility.

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

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.

Recovery Zone Bond Construction Fund – The County has a variety of SBA funds for long-term maintenance of storm water facilities in subdivisions.

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2023

NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds

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

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.

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, Southwest Impact Fees Fund, Tri-Cities 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.

Permanent Fund

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

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2023

Special Revenue Funds

	Insurance Liability	County Automation	Geographic Information Systems	Illinois Municipal Retirement	FICA/Social Security
ASSETS					
Cash and investments	\$ 10,785,260	\$ 81,605	\$ 1,021,767	\$ 7,554,098	\$ 4,172,798
Restricted cash and investments	-	-	-	-	-
Property tax receivable	6,411,918	-	-	4,917,586	5,061,266
Intergovernmental receivable	-	-	-	-	-
Interest receivable	19,955	234	3,497	18,937	6,881
Lease receivable	-	-	-	-	-
Loan receivable	-	-	-	-	-
Other receivables	-	-	22,394	-	75,154
Prepaid items	92,500	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 17,309,633</u>	<u>\$ 81,839</u>	<u>\$ 1,047,658</u>	<u>\$ 12,490,621</u>	<u>\$ 9,316,099</u>
LIABILITIES					
Accounts payable	\$ 161,308	\$ -	\$ 48,261	\$ 272	\$ 81
Deposits payable	-	-	-	-	-
Accrued payroll	103,091	-	43,940	1,413,238	285,380
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>264,399</u>	<u>-</u>	<u>92,201</u>	<u>1,413,510</u>	<u>285,461</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	6,411,918	-	-	4,917,586	5,061,266
Deferred inflow related to leases	-	-	-	-	-
Unavailable revenue	19,758	142	1,944	13,146	7,261
Total deferred inflow of resources	<u>6,431,676</u>	<u>142</u>	<u>1,944</u>	<u>4,930,732</u>	<u>5,068,527</u>
FUND BALANCES (DEFICITS)					
Nonspendable	92,500	-	-	-	-
Restricted	9,272,114	54,619	323,068	4,701,718	3,066,268
Committed	-	-	-	-	-
Assigned	1,248,944	27,078	630,445	1,444,661	895,843
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>10,613,558</u>	<u>81,697</u>	<u>953,513</u>	<u>6,146,379</u>	<u>3,962,111</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 17,309,633</u>	<u>\$ 81,839</u>	<u>\$ 1,047,658</u>	<u>\$ 12,490,621</u>	<u>\$ 9,316,099</u>

Grand Victoria Casino Elgin	Public Safety Sales Tax	Judicial Technology Sales Tax	Sheriff's Vehicle & Equipment	Tax Sale Automation	Vital Records Automation	Election Equipment
\$ 10,260,440	\$ 2,348,905	\$ 1,609,025	\$ 543,142	\$ 799,452	\$ 410,476	\$ 394,472
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	568,382	378,921	-	-	-	-
19,336	5,149	3,586	5,388	2,333	1,038	3,121
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	30,709	-	-	-	-	-
968,010	-	-	-	-	-	-
<u>\$ 11,247,786</u>	<u>\$ 2,953,145</u>	<u>\$ 1,991,532</u>	<u>\$ 548,530</u>	<u>\$ 801,785</u>	<u>\$ 411,514</u>	<u>\$ 397,593</u>
\$ 5,647	\$ 12,141	\$ 98	\$ 28,958	\$ 615	\$ -	\$ -
-	-	-	-	-	-	-
688	-	20,132	-	-	2,199	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>6,335</u>	<u>12,141</u>	<u>20,230</u>	<u>28,958</u>	<u>615</u>	<u>2,199</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
17,862	198,157	131,894	946	1,398	689	687
<u>17,862</u>	<u>198,157</u>	<u>131,894</u>	<u>946</u>	<u>1,398</u>	<u>689</u>	<u>687</u>
-	30,709	-	-	-	-	-
-	-	-	474,227	660,054	355,090	-
9,056,305	2,357,498	1,727,978	-	-	-	-
2,167,284	354,640	111,430	44,399	139,718	53,536	396,906
-	-	-	-	-	-	-
<u>11,223,589</u>	<u>2,742,847</u>	<u>1,839,408</u>	<u>518,626</u>	<u>799,772</u>	<u>408,626</u>	<u>396,906</u>
<u>\$ 11,247,786</u>	<u>\$ 2,953,145</u>	<u>\$ 1,991,532</u>	<u>\$ 548,530</u>	<u>\$ 801,785</u>	<u>\$ 411,514</u>	<u>\$ 397,593</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2023

Special Revenue Funds (Continued)

	Recorder's Automation	Children's Waiting Room	D.U.I.	Foreclosure Mediation	Court Automation
ASSETS					
Cash and investments	\$ 1,157,839	\$ 415,945	\$ 236,308	\$ 130,564	\$ 1,034,033
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	3,399	965	689	468	2,343
Lease receivable	-	-	-	-	-
Loan receivable	-	-	-	-	-
Other receivables	10,309	-	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 1,171,547</u>	<u>\$ 416,910</u>	<u>\$ 236,997</u>	<u>\$ 131,032</u>	<u>\$ 1,036,376</u>
LIABILITIES					
Accounts payable	\$ 375	\$ -	\$ -	\$ -	\$ 18
Deposits payable	-	-	-	-	-
Accrued payroll	8,817	-	-	-	18,732
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>9,192</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,750</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Deferred inflow related to leases	-	-	-	-	-
Unavailable revenue	2,018	686	411	227	1,696
Total deferred inflow of resources	<u>2,018</u>	<u>686</u>	<u>411</u>	<u>227</u>	<u>1,696</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	634,281	54,161	220,169	116,421	803,672
Committed	-	321,968	-	-	-
Assigned	526,056	40,095	16,417	14,384	212,258
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>1,160,337</u>	<u>416,224</u>	<u>236,586</u>	<u>130,805</u>	<u>1,015,930</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 1,171,547</u>	<u>\$ 416,910</u>	<u>\$ 236,997</u>	<u>\$ 131,032</u>	<u>\$ 1,036,376</u>

Court Document Storage	Child Support	Circuit Clerk Administrative Services	Circuit Clerk Electronic Citation	Circuit Clerk Operations and Administration	Title IV-D Child Support	Drug Prosecution
\$ 414,495	\$ 319,612	\$ 907,352	\$ 113,283	\$ 314,158	\$ 433,645	\$ 257,518
-	-	-	-	-	-	-
-	-	-	-	-	-	-
695	946	2,652	290	754	111,530	66
-	-	-	-	-	114	-
-	-	-	-	-	-	-
-	-	-	-	-	-	24,693
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 415,190</u>	<u>\$ 320,558</u>	<u>\$ 910,004</u>	<u>\$ 113,573</u>	<u>\$ 314,912</u>	<u>\$ 545,289</u>	<u>\$ 282,277</u>
\$ 1,328	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 568
-	-	-	-	-	-	-
16,997	2,091	12,395	6,732	-	34,975	24,695
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>18,325</u>	<u>2,091</u>	<u>12,395</u>	<u>6,732</u>	<u>-</u>	<u>34,975</u>	<u>25,263</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
622	539	1,548	173	536	754	445
<u>622</u>	<u>539</u>	<u>1,548</u>	<u>173</u>	<u>536</u>	<u>754</u>	<u>445</u>
-	-	-	-	-	-	-
245,183	206,121	814,367	89,007	306,220	-	-
-	-	-	-	-	-	-
151,060	111,807	81,694	17,661	8,156	509,560	256,569
-	-	-	-	-	-	-
<u>396,243</u>	<u>317,928</u>	<u>896,061</u>	<u>106,668</u>	<u>314,376</u>	<u>509,560</u>	<u>256,569</u>
<u>\$ 415,190</u>	<u>\$ 320,558</u>	<u>\$ 910,004</u>	<u>\$ 113,573</u>	<u>\$ 314,912</u>	<u>\$ 545,289</u>	<u>\$ 282,277</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2023

Special Revenue Funds (Continued)

	Victim Coordinator Services	Auto Theft Task Force	Weed and Seed	Child Advocacy Center	Equitable Sharing Program
ASSETS					
Cash and investments	\$ 717	\$ 41,416	\$ 26,746	\$ 657,067	\$ 47,868
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	(3)	123	8	3,128	132
Lease receivable	-	-	-	-	-
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	37,786	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 714</u>	<u>\$ 41,539</u>	<u>\$ 26,754</u>	<u>\$ 697,981</u>	<u>\$ 48,000</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 3,688	\$ 5,889	\$ -
Deposits payable	-	-	-	-	-
Accrued payroll	14,241	-	-	94,398	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>14,241</u>	<u>-</u>	<u>3,688</u>	<u>100,287</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Deferred inflow related to leases	-	-	-	-	-
Unavailable revenue	1	72	51	29,342	83
Total deferred inflow of resources	<u>1</u>	<u>72</u>	<u>51</u>	<u>29,342</u>	<u>83</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	-	23,015	-	39,963
Committed	-	-	-	-	-
Assigned	-	41,467	-	568,352	7,954
Unassigned	(13,528)	-	-	-	-
Total fund balances (deficits)	<u>(13,528)</u>	<u>41,467</u>	<u>23,015</u>	<u>568,352</u>	<u>47,917</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 714</u>	<u>\$ 41,539</u>	<u>\$ 26,754</u>	<u>\$ 697,981</u>	<u>\$ 48,000</u>

State's Attorney Records Automation	Bad Check Restitution	Drug Asset Forfeiture	State's Attorney Employee Events	Child Advocacy Advisory Board	State's Attorney Money Laundering	Public Defender Records Automation
\$ 93,885	\$ 49,257	\$ 17,507	\$ 1,680	\$ 30,606	\$ 268,110	\$ 36,783
-	-	-	-	-	-	-
-	-	-	-	-	-	-
333	146	743	4	91	784	88
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 94,218</u>	<u>\$ 49,403</u>	<u>\$ 18,250</u>	<u>\$ 1,684</u>	<u>\$ 30,697</u>	<u>\$ 268,894</u>	<u>\$ 36,871</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
2,440	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,440</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
160	86	30	3	53	467	63
<u>160</u>	<u>86</u>	<u>30</u>	<u>3</u>	<u>53</u>	<u>467</u>	<u>63</u>
-	-	-	-	-	-	-
84,733	45,039	-	-	-	256,123	35,899
-	-	-	-	-	-	-
6,885	4,278	18,220	1,681	30,644	12,304	909
-	-	-	-	-	-	-
<u>91,618</u>	<u>49,317</u>	<u>18,220</u>	<u>1,681</u>	<u>30,644</u>	<u>268,427</u>	<u>36,808</u>
<u>\$ 94,218</u>	<u>\$ 49,403</u>	<u>\$ 18,250</u>	<u>\$ 1,684</u>	<u>\$ 30,697</u>	<u>\$ 268,894</u>	<u>\$ 36,871</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2023

Special Revenue Funds (Continued)

	Employee Events	EMA Volunteer	KC Emergency Planning	Bomb Squad SWAT	Law Library
ASSETS					
Cash and investments	\$ 22,359	\$ 38,692	\$ 33,302	\$ 6,269	\$ 317,933
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	64	110	100	1	650
Lease receivable	-	-	-	-	-
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 22,423</u>	<u>\$ 38,802</u>	<u>\$ 33,402</u>	<u>\$ 6,270</u>	<u>\$ 318,583</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 20,060
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	-	-	5,790
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,850</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Deferred inflow related to leases	-	-	-	-	-
Unavailable revenue	39	70	58	-	515
Total deferred inflow of resources	<u>39</u>	<u>70</u>	<u>58</u>	<u>-</u>	<u>515</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	238,900
Committed	-	-	-	-	-
Assigned	22,384	38,732	33,344	6,270	53,318
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>22,384</u>	<u>38,732</u>	<u>33,344</u>	<u>6,270</u>	<u>292,218</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 22,423</u>	<u>\$ 38,802</u>	<u>\$ 33,402</u>	<u>\$ 6,270</u>	<u>\$ 318,583</u>

Canteen Commission	County Sheriff DEF Federal - DOJ	County Sheriff DEF Local	FATS	K-9 Unit	Vehicle Maintenance / Purchase	Sheriff DUI
\$ 124,803	\$ 3,667	\$ 477,504	\$ 8,124	\$ 40,190	\$ 6,607	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
7	48	-	-	3	2	2
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 124,810</u>	<u>\$ 3,715</u>	<u>\$ 477,504</u>	<u>\$ 8,124</u>	<u>\$ 40,193</u>	<u>\$ 6,609</u>	<u>\$ 2</u>
\$ -	\$ 1,857	\$ 116,400	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	14,764
-	-	-	-	-	-	-
<u>-</u>	<u>1,857</u>	<u>116,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,764</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	6	-	-	-	-	-
<u>-</u>	<u>6</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
123,877	1,469	360,298	8,124	39,951	6,449	-
-	-	-	-	-	-	-
933	383	806	-	242	160	-
-	-	-	-	-	-	(14,762)
<u>124,810</u>	<u>1,852</u>	<u>361,104</u>	<u>8,124</u>	<u>40,193</u>	<u>6,609</u>	<u>(14,762)</u>
<u>\$ 124,810</u>	<u>\$ 3,715</u>	<u>\$ 477,504</u>	<u>\$ 8,124</u>	<u>\$ 40,193</u>	<u>\$ 6,609</u>	<u>\$ 2</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2023

Special Revenue Funds (Continued)

	Sheriff's Office Money Laundering	Transportation Safety Highway HB	AJF Medical Cost	Sheriff Civil Operations	Cannabis Regulation - Local
ASSETS					
Cash and investments	\$ 47,257	\$ 4,182	\$ 63,996	\$ 189,216	\$ 39,860
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	7,411
Interest receivable	13	12	134	1	88
Lease receivable	-	-	-	-	-
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 47,270</u>	<u>\$ 4,194</u>	<u>\$ 64,130</u>	<u>\$ 189,217</u>	<u>\$ 47,359</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 25,040	\$ -	\$ 28,810
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>25,040</u>	<u>-</u>	<u>28,810</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Deferred inflow related to leases	-	-	-	-	-
Unavailable revenue	-	7	107	-	79
Total deferred inflow of resources	<u>-</u>	<u>7</u>	<u>107</u>	<u>-</u>	<u>79</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	47,270	4,187	38,983	189,157	17,026
Committed	-	-	-	-	-
Assigned	-	-	-	60	1,444
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>47,270</u>	<u>4,187</u>	<u>38,983</u>	<u>189,217</u>	<u>18,470</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 47,270</u>	<u>\$ 4,194</u>	<u>\$ 64,130</u>	<u>\$ 189,217</u>	<u>\$ 47,359</u>

Sheriff DEF Federal- Treasury	Sale & Error	Kane Comm	Probation Services	Substance Abuse Screening	Drug Court Special Resources	Probation Victim Services
\$ 66,282	\$ 523,340	\$ 1,408,539	\$ 3,251,500	\$ 537,263	\$ 1,366,867	\$ 51,319
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	55,457	-	-	-	-
47	1,793	4,602	897	1,667	4,103	133
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	570	59,710	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 66,329</u>	<u>\$ 525,133</u>	<u>\$ 1,468,598</u>	<u>\$ 3,252,397</u>	<u>\$ 539,500</u>	<u>\$ 1,430,680</u>	<u>\$ 51,452</u>
\$ 8,403	\$ -	\$ (15,696)	\$ 136,710	\$ 3,984	\$ 23,138	\$ -
-	-	-	-	-	-	-
-	-	254,467	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>8,403</u>	<u>-</u>	<u>238,771</u>	<u>136,710</u>	<u>3,984</u>	<u>23,138</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
100	911	2,547	5,577	951	2,418	88
<u>100</u>	<u>911</u>	<u>2,547</u>	<u>5,577</u>	<u>951</u>	<u>2,418</u>	<u>88</u>
-	-	-	-	-	-	-
56,543	439,703	-	3,110,110	477,664	-	48,332
-	-	-	-	-	-	-
1,283	84,519	1,227,280	-	56,901	1,405,124	3,032
-	-	-	-	-	-	-
<u>57,826</u>	<u>524,222</u>	<u>1,227,280</u>	<u>3,110,110</u>	<u>534,565</u>	<u>1,405,124</u>	<u>51,364</u>
<u>\$ 66,329</u>	<u>\$ 525,133</u>	<u>\$ 1,468,598</u>	<u>\$ 3,252,397</u>	<u>\$ 539,500</u>	<u>\$ 1,430,680</u>	<u>\$ 51,452</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2023

Special Revenue Funds (Continued)

	Victim Impact Panel	Juvenile Justice Donation	Coroner Administration	Animal Control	County Highway
ASSETS					
Cash and investments	\$ 43,978	\$ 5,778	\$ 385,918	\$ 965,626	\$ 9,823,403
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	5,010,909
Intergovernmental receivable	-	-	-	-	155,626
Interest receivable	23	18	916	2,939	26,404
Lease receivable	-	-	-	-	987,194
Loan receivable	-	-	-	-	-
Other receivables	-	829	120,680	48,076	31,648
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 44,001</u>	<u>\$ 6,625</u>	<u>\$ 507,514</u>	<u>\$ 1,016,641</u>	<u>\$ 16,035,184</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 4,952	\$ 10,877	\$ 478,114
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	-	39,681	181,866
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>4,952</u>	<u>50,558</u>	<u>659,980</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	5,010,909
Deferred inflow related to leases	-	-	-	-	987,194
Unavailable revenue	14	10	673	1,712	17,405
Total deferred inflow of resources	<u>14</u>	<u>10</u>	<u>673</u>	<u>1,712</u>	<u>6,015,508</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	40,849	-	476,089	753,863	6,122,594
Committed	-	-	-	-	-
Assigned	3,138	6,615	25,800	210,508	3,237,102
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>43,987</u>	<u>6,615</u>	<u>501,889</u>	<u>964,371</u>	<u>9,359,696</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 44,001</u>	<u>\$ 6,625</u>	<u>\$ 507,514</u>	<u>\$ 1,016,641</u>	<u>\$ 16,035,184</u>

County Bridge	County Highway Matching	Motor Fuel Local Option	Opioid Settlement	County Health	Kane Kares	Coronavirus Relief
\$ 242,629	\$ 383,770	\$ 13,993,563	\$ 1,087,218	\$ 10,835,679	\$ 522,372	\$ 78,848
-	-	-	-	-	-	-
312,695	65,125	-	-	1,972,455	-	-
(2,351)	-	2,558,625	-	363,172	-	-
815	941	38,444	2,927	35,639	1,941	22
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	142,135	-	-	78,556	-
-	-	-	-	25,000	-	-
-	-	-	-	-	-	-
<u>\$ 553,788</u>	<u>\$ 449,836</u>	<u>\$ 16,732,767</u>	<u>\$ 1,090,145</u>	<u>\$ 13,231,945</u>	<u>\$ 602,869</u>	<u>\$ 78,870</u>
\$ 19,533	\$ -	\$ 5,197,141	\$ 2,279	\$ 59,354	\$ 2,631	\$ -
-	-	-	-	-	-	-
-	-	-	-	266,898	3,835	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>19,533</u>	<u>-</u>	<u>5,197,141</u>	<u>2,279</u>	<u>326,252</u>	<u>6,466</u>	<u>-</u>
312,695	65,125	-	-	1,972,455	-	-
-	-	-	-	-	-	-
422	668	833,463	1,896	19,302	915	-
<u>313,117</u>	<u>65,793</u>	<u>833,463</u>	<u>1,896</u>	<u>1,991,757</u>	<u>915</u>	<u>-</u>
-	-	-	-	25,000	-	-
-	346,601	10,702,163	1,068,613	9,484,501	-	-
-	-	-	-	-	-	-
221,138	37,442	-	17,357	1,404,435	595,488	78,870
-	-	-	-	-	-	-
<u>221,138</u>	<u>384,043</u>	<u>10,702,163</u>	<u>1,085,970</u>	<u>10,913,936</u>	<u>595,488</u>	<u>78,870</u>
<u>\$ 553,788</u>	<u>\$ 449,836</u>	<u>\$ 16,732,767</u>	<u>\$ 1,090,145</u>	<u>\$ 13,231,945</u>	<u>\$ 602,869</u>	<u>\$ 78,870</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2023

Special Revenue Funds (Continued)

	Mass Vaccination	FEMA PA Administration	Veterans' Commission	Illinois Counties Information Management	Web Technical Services
ASSETS					
Cash and investments	\$ 654,960	\$ 151,785	\$ 806,323	\$ 957	\$ 355,679
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	532,556	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	183	731	1,928	5	1,463
Lease receivable	-	-	-	-	-
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 655,143</u>	<u>\$ 152,516</u>	<u>\$ 1,340,807</u>	<u>\$ 962</u>	<u>\$ 357,142</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 9,641	\$ -	\$ (26,590)
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	23,373	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>33,014</u>	<u>-</u>	<u>(26,590)</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	532,556	-	-
Deferred inflow related to leases	-	-	-	-	-
Unavailable revenue	-	264	1,405	2	730
Total deferred inflow of resources	<u>-</u>	<u>264</u>	<u>533,961</u>	<u>2</u>	<u>730</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	627,231	146,664	569,399	-	-
Committed	-	-	-	-	-
Assigned	27,912	5,588	204,433	960	383,002
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>655,143</u>	<u>152,252</u>	<u>773,832</u>	<u>960</u>	<u>383,002</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 655,143</u>	<u>\$ 152,516</u>	<u>\$ 1,340,807</u>	<u>\$ 962</u>	<u>\$ 357,142</u>

Community Development Block Program	HOME Program	Unincorporated Stormwater Management	Homeless Management Information Systems	OCR & Recovery Act Programs	Quality of Kane Grants	Neighborhood Stabilization Program
\$ 185,405	\$ 120,689	\$ 205,700	\$ 40,470	\$ 79,302	\$ 43,732	\$ 87,166
-	-	-	-	-	-	-
-	-	-	-	-	-	-
915,804	-	-	-	-	-	-
-	-	546	-	-	132	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	40,650	-	4,269	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,101,209</u>	<u>\$ 161,339</u>	<u>\$ 206,246</u>	<u>\$ 44,739</u>	<u>\$ 79,302</u>	<u>\$ 43,864</u>	<u>\$ 87,166</u>
\$ 1,101,123	\$ 161,339	\$ -	\$ 2,272	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
2,137	936	-	824	27,206	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,103,260</u>	<u>162,275</u>	<u>-</u>	<u>3,096</u>	<u>27,206</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	351	-	-	76	-
<u>-</u>	<u>-</u>	<u>351</u>	<u>-</u>	<u>-</u>	<u>76</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	178,206	41,643	52,096	38,961	87,166
-	-	-	-	-	-	-
-	-	27,689	-	-	4,827	-
(2,051)	(936)	-	-	-	-	-
<u>(2,051)</u>	<u>(936)</u>	<u>205,895</u>	<u>41,643</u>	<u>52,096</u>	<u>43,788</u>	<u>87,166</u>
<u>\$ 1,101,209</u>	<u>\$ 161,339</u>	<u>\$ 206,246</u>	<u>\$ 44,739</u>	<u>\$ 79,302</u>	<u>\$ 43,864</u>	<u>\$ 87,166</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2023

Special Revenue Funds (Continued)

	Continuum of Care Planning Grant	Elgin CDBG	Emergency Rental Assistance	Emergency Rental Assistance #2	CDBG-CV
ASSETS					
Cash and investments	\$ -	\$ -	\$ 915,685	\$ 7,061,177	\$ -
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	-	-	257	2,001	-
Lease receivable	-	-	-	-	-
Loan receivable	-	-	-	-	-
Other receivables	12,150	61,189	-	-	212,326
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 12,150</u>	<u>\$ 61,189</u>	<u>\$ 915,942</u>	<u>\$ 7,063,178</u>	<u>\$ 212,326</u>
LIABILITIES					
Accounts payable	\$ -	\$ 45,033	\$ 897,588	\$ 85,978	\$ 205,706
Deposits payable	-	-	-	-	-
Accrued payroll	712	498	-	571	22
Due to other funds	1,873	13,880	-	-	6,620
Unearned revenue	-	-	42,792	6,788,978	-
Total liabilities	<u>2,585</u>	<u>59,411</u>	<u>940,380</u>	<u>6,875,527</u>	<u>212,348</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Deferred inflow related to leases	-	-	-	-	-
Unavailable revenue	-	-	1,594	12,434	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>1,594</u>	<u>12,434</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	9,565	1,778	-	175,217	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	(26,032)	-	(22)
Total fund balances (deficits)	<u>9,565</u>	<u>1,778</u>	<u>(26,032)</u>	<u>175,217</u>	<u>(22)</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 12,150</u>	<u>\$ 61,189</u>	<u>\$ 915,942</u>	<u>\$ 7,063,178</u>	<u>\$ 212,326</u>

HOME-ARP	Homeless Prevention Program	Stormwater Management	Electrical Agg Civic Contribution	Blighted Structure Demolition	Farmland Preservation	Growing for Kane
\$ -	\$ -	\$ 1,431,487	\$ 550,778	\$ 212,448	\$ 4,356,188	\$ 116,852
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	120,796	-
-	-	4,431	1,079	601	13,200	260
-	-	-	-	-	-	-
-	-	-	-	-	-	-
21,308	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 21,308</u>	<u>\$ -</u>	<u>\$ 1,435,918</u>	<u>\$ 551,857</u>	<u>\$ 213,049</u>	<u>\$ 4,490,184</u>	<u>\$ 117,112</u>
\$ 10,858	\$ -	\$ -	\$ 5,219	\$ -	\$ 3,574	\$ -
-	-	-	-	-	-	-
-	964	603	-	-	5,285	-
10,450	-	-	-	-	-	-
-	-	-	-	-	76,946	18,000
<u>21,308</u>	<u>964</u>	<u>603</u>	<u>5,219</u>	<u>-</u>	<u>85,805</u>	<u>18,000</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	2,492	959	317	128,385	203
-	-	<u>2,492</u>	<u>959</u>	<u>317</u>	<u>128,385</u>	<u>203</u>
-	-	-	-	-	-	-
-	-	-	536,814	196,500	-	94,949
-	-	-	-	-	-	-
-	-	1,432,823	8,865	16,232	4,275,994	3,960
-	(964)	-	-	-	-	-
-	<u>(964)</u>	<u>1,432,823</u>	<u>545,679</u>	<u>212,732</u>	<u>4,275,994</u>	<u>98,909</u>
<u>\$ 21,308</u>	<u>\$ -</u>	<u>\$ 1,435,918</u>	<u>\$ 551,857</u>	<u>\$ 213,049</u>	<u>\$ 4,490,184</u>	<u>\$ 117,112</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2023

Special Revenue Funds (Continued)

	Workforce Development	Kane County Law Enforcement	Tax Sale Purchase	Marriage Fees	Mill Creek Special Service Area
ASSETS					
Cash and investments	\$ -	\$ 193,303	\$ -	\$ 7,590	\$ 1,641,566
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	939,680
Intergovernmental receivable	1,107,674	-	-	-	-
Interest receivable	-	661	-	11	3,708
Lease receivable	-	-	-	-	-
Loan receivable	-	-	-	-	-
Other receivables	30,978	200	-	-	-
Prepaid items	33,330	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 1,171,982</u>	<u>\$ 194,164</u>	<u>\$ -</u>	<u>\$ 7,601</u>	<u>\$ 2,584,954</u>
LIABILITIES					
Accounts payable	\$ 650,770	\$ -	\$ -	\$ (3)	\$ 163,186
Deposits payable	-	-	-	-	-
Accrued payroll	121,093	3,028	-	-	4,798
Due to other funds	97,115	-	2	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>868,978</u>	<u>3,028</u>	<u>2</u>	<u>(3)</u>	<u>167,984</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	939,680
Deferred inflow related to leases	-	-	-	-	-
Unavailable revenue	-	339	-	6	3,148
Total deferred inflow of resources	<u>-</u>	<u>339</u>	<u>-</u>	<u>6</u>	<u>942,828</u>
FUND BALANCES (DEFICITS)					
Nonspendable	33,330	-	-	-	-
Restricted	269,674	156,163	-	6,994	1,120,256
Committed	-	-	-	-	-
Assigned	-	34,634	-	604	353,886
Unassigned	-	-	(2)	-	-
Total fund balances (deficits)	<u>303,004</u>	<u>190,797</u>	<u>(2)</u>	<u>7,598</u>	<u>1,474,142</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 1,171,982</u>	<u>\$ 194,164</u>	<u>\$ -</u>	<u>\$ 7,601</u>	<u>\$ 2,584,954</u>

Debt Service Funds

Elder Fatality Review Team	Sheriff's Detail Escrow	Subdivision Review Escrow	Court Services Employee Education	Total Nonmajor Special Revenue Funds	Capital Improvement Debt Service	Motor Fuel Tax Debt Service
\$ 4,102	\$ -	\$ 14,967	\$ 1,202	\$ 113,225,200	\$ 302,551	\$ -
-	-	-	-	-	-	-
-	-	-	-	25,224,190	-	-
-	-	-	-	6,341,047	-	-
12	(96)	44	-	265,076	-	-
-	-	-	-	987,194	-	-
-	-	-	-	-	-	-
-	-	-	-	1,035,610	-	-
-	-	-	-	181,539	-	-
-	-	-	-	968,010	-	-
<u>\$ 4,114</u>	<u>\$ (96)</u>	<u>\$ 15,011</u>	<u>\$ 1,202</u>	<u>\$ 148,227,866</u>	<u>\$ 302,551</u>	<u>\$ -</u>
\$ 8	\$ -	\$ 259	\$ -	\$ 9,708,795	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	3,049,768	-	-
-	347,075	-	-	491,779	-	-
-	-	-	-	6,926,716	-	-
<u>8</u>	<u>347,075</u>	<u>259</u>	<u>-</u>	<u>20,177,058</u>	<u>-</u>	<u>-</u>
-	-	-	-	25,224,190	-	-
-	-	-	-	987,194	-	-
7	-	26	-	1,476,641	-	-
<u>7</u>	<u>-</u>	<u>26</u>	<u>-</u>	<u>27,688,025</u>	<u>-</u>	<u>-</u>
-	-	-	-	181,539	-	-
3,975	-	14,280	1,197	61,413,576	302,551	-
-	-	-	-	13,463,749	-	-
124	-	446	5	25,709,387	-	-
-	(347,171)	-	-	(405,468)	-	-
<u>4,099</u>	<u>(347,171)</u>	<u>14,726</u>	<u>1,202</u>	<u>100,362,783</u>	<u>302,551</u>	<u>-</u>
<u>\$ 4,114</u>	<u>\$ (96)</u>	<u>\$ 15,011</u>	<u>\$ 1,202</u>	<u>\$ 148,227,866</u>	<u>\$ 302,551</u>	<u>\$ -</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2023

Debt Service Funds (Continued)

	Transit Sales Tax Debt Service	Recovery Zone Bond Debt Service	JJC/AJC Refunding Debt Service	Longmeadow Debt Service	Longmeadow Debt Service Capital Interest
ASSETS					
Cash and investments	\$ -	\$ 1,208,194	\$ 3,572,173	\$ 13,197	\$ -
Restricted cash and investments	-	-	-	1,053,344	107,641
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	-	3,299	-	4	-
Lease receivable	-	-	-	-	-
Loan receivable	-	703,365	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 1,914,858</u>	<u>\$ 3,572,173</u>	<u>\$ 1,066,545</u>	<u>\$ 107,641</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Due to other funds	-	968,010	-	-	-
Unearned revenue	-	9,660	-	-	-
Total liabilities	<u>-</u>	<u>977,670</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Deferred inflow related to leases	-	-	-	-	-
Unavailable revenue	-	44,007	-	23	-
Total deferred inflow of resources	<u>-</u>	<u>44,007</u>	<u>-</u>	<u>23</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	893,181	3,572,173	1,066,522	107,641
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>-</u>	<u>893,181</u>	<u>3,572,173</u>	<u>1,066,522</u>	<u>107,641</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ -</u>	<u>\$ 1,914,858</u>	<u>\$ 3,572,173</u>	<u>\$ 1,066,545</u>	<u>\$ 107,641</u>

Capital Projects Funds

Total Nonmajor Debt Service Funds	Capital Projects	Judicial Facility Construction	Capital Improvement Bond Construction	Recovery Zone Bond Construction	Longmeadow Bond Construction	Transportation Capital
\$ 5,096,115	\$ 22,044,963	\$ 1,256,471	\$ 4,683	\$ 42,505	\$ 597,933	\$ 29,751
1,160,985	-	-	-	-	-	-
-	-	-	-	18,899	-	-
-	-	-	-	-	17,500,000	-
3,303	52,964	4,782	-	121	-	678
-	-	-	-	-	-	-
703,365	-	-	-	-	-	-
-	-	-	-	11,475	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 6,963,768</u>	<u>\$ 22,097,927</u>	<u>\$ 1,261,253</u>	<u>\$ 4,683</u>	<u>\$ 73,000</u>	<u>\$ 18,097,933</u>	<u>\$ 30,429</u>
\$ -	\$ 2,066,170	\$ 195,011	\$ -	\$ -	\$ -	\$ 3,367
-	-	-	-	-	-	-
-	-	-	-	-	-	-
968,010	-	-	-	11,475	-	-
9,660	-	-	-	-	-	-
<u>977,670</u>	<u>2,066,170</u>	<u>195,011</u>	<u>-</u>	<u>11,475</u>	<u>-</u>	<u>3,367</u>
-	-	-	-	18,899	-	-
-	-	-	-	-	-	-
44,030	39,361	2,344	-	95	17,500,000	52
<u>44,030</u>	<u>39,361</u>	<u>2,344</u>	<u>-</u>	<u>18,994</u>	<u>17,500,000</u>	<u>52</u>
-	-	-	-	-	-	-
5,942,068	-	986,606	-	37,163	4,290	-
-	-	-	-	-	-	-
-	19,992,396	77,292	4,683	5,368	593,643	27,010
-	-	-	-	-	-	-
<u>5,942,068</u>	<u>19,992,396</u>	<u>1,063,898</u>	<u>4,683</u>	<u>42,531</u>	<u>597,933</u>	<u>27,010</u>
<u>\$ 6,963,768</u>	<u>\$ 22,097,927</u>	<u>\$ 1,261,253</u>	<u>\$ 4,683</u>	<u>\$ 73,000</u>	<u>\$ 18,097,933</u>	<u>\$ 30,429</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2023

Capital Projects Funds (Continued)

	Aurora Area Impact Fees	Campton Hills Impact Fees	Greater Elgin Impact Fees	Northwest Impact Fees	Southwest Impact Fees
ASSETS					
Cash and investments	\$ 721,606	\$ 39,649	\$ 63,544	\$ 18,591	\$ 17
Restricted cash and investments	-	-	-	-	-
Property tax receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Interest receivable	2,131	117	206	65	(14)
Lease receivable	-	-	-	-	-
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 723,737</u>	<u>\$ 39,766</u>	<u>\$ 63,750</u>	<u>\$ 18,656</u>	<u>\$ 3</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Deposits payable	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for future periods	-	-	-	-	-
Deferred inflow related to leases	-	-	-	-	-
Unavailable revenue	1,256	69	111	32	-
Total deferred inflow of resources	<u>1,256</u>	<u>69</u>	<u>111</u>	<u>32</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	18,624	-
Committed	-	-	-	-	-
Assigned	722,481	39,697	63,639	-	3
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>722,481</u>	<u>39,697</u>	<u>63,639</u>	<u>18,624</u>	<u>3</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 723,737</u>	<u>\$ 39,766</u>	<u>\$ 63,750</u>	<u>\$ 18,656</u>	<u>\$ 3</u>

Tri-Cities Impact Fees	Upper Fox Impact Fees	West Central Impact Fees	North Impact Fees	Central Impact Fees	South Impact Fees	Total Nonmajor Capital Projects Funds
\$ 8	\$ 44,829	\$ 38,767	\$ 4,844,090	\$ 3,602,061	\$ 6,577,541	\$ 39,927,009
-	-	-	-	-	-	-
-	-	-	-	-	-	18,899
-	-	-	-	-	-	17,500,000
(7)	142	115	21,710	10,534	15,681	109,225
-	-	-	-	-	-	-
-	-	-	12,075	21,685	5,449	50,684
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1</u>	<u>\$ 44,971</u>	<u>\$ 38,882</u>	<u>\$ 4,877,875</u>	<u>\$ 3,634,280</u>	<u>\$ 6,598,671</u>	<u>\$ 57,605,817</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,471	\$ 2,297,019
-	-	-	727,947	-	-	727,947
-	-	-	-	-	-	-
-	-	-	-	-	-	11,475
-	-	-	-	-	-	-
-	-	-	727,947	-	32,471	3,036,441
-	-	-	-	-	-	18,899
-	-	-	-	-	-	-
-	78	67	8,433	7,484	11,511	17,570,893
-	78	67	8,433	7,484	11,511	17,589,792
-	-	-	-	-	-	-
-	-	8,423	3,730,341	3,328,729	6,105,451	14,219,627
-	-	-	-	-	-	-
1	44,893	30,392	411,154	298,067	449,238	22,759,957
-	-	-	-	-	-	-
<u>1</u>	<u>44,893</u>	<u>38,815</u>	<u>4,141,495</u>	<u>3,626,796</u>	<u>6,554,689</u>	<u>36,979,584</u>
<u>\$ 1</u>	<u>\$ 44,971</u>	<u>\$ 38,882</u>	<u>\$ 4,877,875</u>	<u>\$ 3,634,280</u>	<u>\$ 6,598,671</u>	<u>\$ 57,605,817</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2023

	Permanent Fund	
	Working Cash	Total Nonmajor Funds
ASSETS		
Cash and investments	\$ 3,463,796	\$ 161,712,120
Restricted cash and investments	-	1,160,985
Property tax receivable	-	25,243,089
Intergovernmental receivable	-	23,841,047
Interest receivable	10,225	387,829
Lease receivable	-	987,194
Loan receivable	-	703,365
Other receivables	-	1,086,294
Prepaid items	-	181,539
Due from other funds	-	968,010
Total assets	<u>\$ 3,474,021</u>	<u>\$ 216,271,472</u>
LIABILITIES		
Accounts payable	\$ -	\$ 12,005,814
Deposits payable	-	727,947
Accrued payroll	-	3,049,768
Due to other funds	-	1,471,264
Unearned revenue	-	6,936,376
Total liabilities	<u>-</u>	<u>24,191,169</u>
DEFERRED INFLOWS OF RESOURCES		
Property taxes levied for future periods	-	25,243,089
Deferred inflow related to leases	-	987,194
Unavailable revenue	6,030	19,097,594
Total deferred inflow of resources	<u>6,030</u>	<u>45,327,877</u>
FUND BALANCES (DEFICITS)		
Nonspendable	1,150,000	1,331,539
Restricted	-	81,575,271
Committed	-	13,463,749
Assigned	2,317,991	50,787,335
Unassigned	-	(405,468)
Total fund balances (deficits)	<u>3,467,991</u>	<u>146,752,426</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 3,474,021</u>	<u>\$ 216,271,472</u>

(Concluded)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2023

Special Revenue Funds

	Insurance Liability	County Automation	Geographic Information Systems	Illinois Municipal Retirement	FICA/Social Security
REVENUES					
Property taxes	\$ 6,440,600	\$ -	\$ -	\$ 4,947,974	\$ 5,084,658
Other taxes	5,374	-	-	13,059	6,907
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	-	3,252	977,585	-	-
Reimbursements	405,285	-	-	-	2,069
Net investment income (loss)	397,335	3,543	62,417	342,474	162,882
Miscellaneous	-	-	-	-	-
Total revenues	<u>7,248,594</u>	<u>6,795</u>	<u>1,040,002</u>	<u>5,303,507</u>	<u>5,256,516</u>
EXPENDITURES					
Current					
General government	4,228,836	-	1,515,054	5,652,275	5,121,168
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	2,149,824	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	12,899	-	-
Total expenditures	<u>6,378,660</u>	<u>-</u>	<u>1,527,953</u>	<u>5,652,275</u>	<u>5,121,168</u>
Excess (deficiency) of revenues over expenditures	<u>869,934</u>	<u>6,795</u>	<u>(487,951)</u>	<u>(348,768)</u>	<u>135,348</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	(4,078)	-	(33,616)	-	-
Total other financing sources (uses)	<u>(4,078)</u>	<u>-</u>	<u>(33,616)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	865,856	6,795	(521,567)	(348,768)	135,348
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>9,747,702</u>	<u>74,902</u>	<u>1,475,080</u>	<u>6,495,147</u>	<u>3,826,763</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 10,613,558</u>	<u>\$ 81,697</u>	<u>\$ 953,513</u>	<u>\$ 6,146,379</u>	<u>\$ 3,962,111</u>

Grand Victoria Casino Elgin	Public Safety Sales Tax	Judicial Technology Sales Tax	Sheriff's Vehicle & Equipment	Tax Sale Automation	Vital Records Automation	Election Equipment
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	2,210,399	1,473,600	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	87,100	184,460	-
800	-	-	-	-	-	-
393,984	75,890	53,852	74,414	34,699	15,240	40,077
4,948,625	-	-	-	6,149	-	-
<u>5,343,409</u>	<u>2,286,289</u>	<u>1,527,452</u>	<u>74,414</u>	<u>127,948</u>	<u>199,700</u>	<u>40,077</u>
500,068	-	-	-	-	-	-
-	867,817	-	184,195	-	-	-
-	-	-	-	-	-	-
-	-	1,191,782	-	-	-	-
-	-	-	-	78,156	69,624	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	276,779	-	1,523,186	-	30,927	-
<u>500,068</u>	<u>1,144,596</u>	<u>1,191,782</u>	<u>1,707,381</u>	<u>78,156</u>	<u>100,551</u>	<u>-</u>
4,843,341	1,141,693	335,670	(1,632,967)	49,792	99,149	40,077
23,000	-	-	434,000	-	-	-
(3,225,614)	(434,000)	(35,196)	-	(4,370)	(1,515)	-
<u>(3,202,614)</u>	<u>(434,000)</u>	<u>(35,196)</u>	<u>434,000</u>	<u>(4,370)</u>	<u>(1,515)</u>	<u>-</u>
1,640,727	707,693	300,474	(1,198,967)	45,422	97,634	40,077
<u>9,582,862</u>	<u>2,035,154</u>	<u>1,538,934</u>	<u>1,717,593</u>	<u>754,350</u>	<u>310,992</u>	<u>356,829</u>
<u>\$ 11,223,589</u>	<u>\$ 2,742,847</u>	<u>\$ 1,839,408</u>	<u>\$ 518,626</u>	<u>\$ 799,772</u>	<u>\$ 408,626</u>	<u>\$ 396,906</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2023

Special Revenue Funds (Continued)

	Recorder's Automation	Children's Waiting Room	D.U.I.	Foreclosure Mediation	Court Automation
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	5,681	-	-
Charges for services	519,816	274,756	-	19,800	767,912
Reimbursements	-	-	-	-	-
Net investment income (loss)	60,480	13,987	10,398	6,784	32,301
Miscellaneous	-	-	-	-	-
Total revenues	<u>580,296</u>	<u>288,743</u>	<u>16,079</u>	<u>26,584</u>	<u>800,213</u>
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	-	147,768	-	30,909	443,011
Public service and records	564,514	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	185,216	-	-	-	-
Total expenditures	<u>749,730</u>	<u>147,768</u>	<u>-</u>	<u>30,909</u>	<u>443,011</u>
Excess (deficiency) of revenues over expenditures	<u>(169,434)</u>	<u>140,975</u>	<u>16,079</u>	<u>(4,325)</u>	<u>357,202</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	2,129
Transfers out	-	(12,000)	-	(2,913)	-
Total other financing sources (uses)	<u>-</u>	<u>(12,000)</u>	<u>-</u>	<u>(2,913)</u>	<u>2,129</u>
Net change in fund balances	(169,434)	128,975	16,079	(7,238)	359,331
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>1,329,771</u>	<u>287,249</u>	<u>220,507</u>	<u>138,043</u>	<u>656,599</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 1,160,337</u>	<u>\$ 416,224</u>	<u>\$ 236,586</u>	<u>\$ 130,805</u>	<u>\$ 1,015,930</u>

Court Document Storage	Child Support	Circuit Clerk Administrative Services	Circuit Clerk Electronic Citation	Circuit Clerk Operations and Administration	Title IV-D Child Support	Drug Prosecution
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	20,076	-	-	-	695,360	127,431
762,314	-	-	-	-	-	120,644
-	58,762	277,515	191,326	79,229	-	-
-	-	-	-	-	-	-
7,129	14,604	39,960	4,410	10,869	5,212	(874)
-	-	-	-	-	-	-
<u>769,443</u>	<u>93,442</u>	<u>317,475</u>	<u>195,736</u>	<u>90,098</u>	<u>700,572</u>	<u>247,201</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
491,924	94,038	257,537	195,119	-	696,113	486,622
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
7,500	-	-	-	-	-	-
<u>499,424</u>	<u>94,038</u>	<u>257,537</u>	<u>195,119</u>	<u>-</u>	<u>696,113</u>	<u>486,622</u>
-	-	-	-	-	-	-
270,019	(596)	59,938	617	90,098	4,459	(239,421)
-	-	-	-	-	-	-
3,437	640	127	666	-	181,339	428,449
-	-	-	-	-	-	-
<u>3,437</u>	<u>640</u>	<u>127</u>	<u>666</u>	<u>-</u>	<u>181,339</u>	<u>428,449</u>
-	-	-	-	-	-	-
273,456	44	60,065	1,283	90,098	185,798	189,028
-	-	-	-	-	-	-
<u>122,787</u>	<u>317,884</u>	<u>835,996</u>	<u>105,385</u>	<u>224,278</u>	<u>323,762</u>	<u>67,541</u>
-	-	-	-	-	-	-
<u>\$ 396,243</u>	<u>\$ 317,928</u>	<u>\$ 896,061</u>	<u>\$ 106,668</u>	<u>\$ 314,376</u>	<u>\$ 509,560</u>	<u>\$ 256,569</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2023

Special Revenue Funds (Continued)

	Victim Coordinator Services	Auto Theft Task Force	Weed and Seed	Child Advocacy Center	Equitable Sharing Program
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	60,988	-	-	459,127	-
Fines	-	-	-	-	-
Charges for services	-	-	-	481,040	-
Reimbursements	-	-	-	35,000	-
Net investment income (loss)	1,438	1,866	421	35,673	1,996
Miscellaneous	-	-	-	-	3,179
Total revenues	<u>62,426</u>	<u>1,866</u>	<u>421</u>	<u>1,010,840</u>	<u>5,175</u>
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	258,744	-	9,646	1,681,165	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	16	-
Total expenditures	<u>258,744</u>	<u>-</u>	<u>9,646</u>	<u>1,681,181</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(196,318)</u>	<u>1,866</u>	<u>(9,225)</u>	<u>(670,341)</u>	<u>5,175</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	100,960	-	-	690,656	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>100,960</u>	<u>-</u>	<u>-</u>	<u>690,656</u>	<u>-</u>
Net change in fund balances	(95,358)	1,866	(9,225)	20,315	5,175
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>81,830</u>	<u>39,601</u>	<u>32,240</u>	<u>548,037</u>	<u>42,742</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ (13,528)</u>	<u>\$ 41,467</u>	<u>\$ 23,015</u>	<u>\$ 568,352</u>	<u>\$ 47,917</u>

State's Attorney Records Automation	Bad Check Restitution	Drug Asset Forfeiture	State's Attorney Employee Events	Child Advocacy Advisory Board	State's Attorney Money Laundering	Public Defender Records Automation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	2,638	-
20,279	-	-	-	-	-	10,329
-	-	-	-	-	-	-
5,345	2,217	15,120	76	1,376	11,947	1,227
-	-	-	-	-	-	-
<u>25,624</u>	<u>2,217</u>	<u>15,120</u>	<u>76</u>	<u>1,376</u>	<u>14,585</u>	<u>11,556</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
50,044	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>50,044</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(24,420)</u>	<u>2,217</u>	<u>15,120</u>	<u>76</u>	<u>1,376</u>	<u>14,585</u>	<u>11,556</u>
-	-	3,100	-	-	9,200	-
-	-	(247,555)	-	-	-	-
-	-	(244,455)	-	-	9,200	-
(24,420)	2,217	(229,335)	76	1,376	23,785	11,556
<u>116,038</u>	<u>47,100</u>	<u>247,555</u>	<u>1,605</u>	<u>29,268</u>	<u>244,642</u>	<u>25,252</u>
<u>\$ 91,618</u>	<u>\$ 49,317</u>	<u>\$ 18,220</u>	<u>\$ 1,681</u>	<u>\$ 30,644</u>	<u>\$ 268,427</u>	<u>\$ 36,808</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2023

Special Revenue Funds (Continued)

	Employee Events	EMA Volunteer	KC Emergency Planning	Bomb Squad SWAT	Law Library
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	-	-	-	-	278,649
Reimbursements	616	-	350	-	-
Net investment income (loss)	979	1,722	1,354	60	10,173
Miscellaneous	-	2,600	5,350	-	30,000
Total revenues	<u>1,595</u>	<u>4,322</u>	<u>7,054</u>	<u>60</u>	<u>318,822</u>
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	2,875	1,080	8,532	-
Highways and streets	-	-	-	-	-
Judicial	-	-	-	-	219,932
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	141
Total expenditures	<u>-</u>	<u>2,875</u>	<u>1,080</u>	<u>8,532</u>	<u>220,073</u>
Excess (deficiency) of revenues over expenditures	<u>1,595</u>	<u>1,447</u>	<u>5,974</u>	<u>(8,472)</u>	<u>98,749</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	(5,826)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,826)</u>
Net change in fund balances	1,595	1,447	5,974	(8,472)	92,923
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>20,789</u>	<u>37,285</u>	<u>27,370</u>	<u>14,742</u>	<u>199,295</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 22,384</u>	<u>\$ 38,732</u>	<u>\$ 33,344</u>	<u>\$ 6,270</u>	<u>\$ 292,218</u>

Canteen Commission	County Sheriff DEF Federal - DOJ	County Sheriff DEF Local	FATS	K-9 Unit	Vehicle Maintenance/ Purchase	Sheriff DUI
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	31,329	-	-	89,000	-	-
-	-	81,962	-	-	-	-
17,081	-	-	4,037	-	-	-
375,412	-	-	-	-	-	-
671	337	6	-	234	161	120
1,750	-	-	-	115,349	692	-
<u>394,914</u>	<u>31,666</u>	<u>81,968</u>	<u>4,037</u>	<u>204,583</u>	<u>853</u>	<u>120</u>
-	-	-	-	-	-	-
398,592	27,994	100,933	1,130	214,897	527	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>398,592</u>	<u>27,994</u>	<u>100,933</u>	<u>1,130</u>	<u>214,897</u>	<u>527</u>	<u>-</u>
<u>(3,678)</u>	<u>3,672</u>	<u>(18,965)</u>	<u>2,907</u>	<u>(10,314)</u>	<u>326</u>	<u>120</u>
-	-	-	-	-	4,038	-
-	-	-	-	-	-	-
-	-	-	-	-	<u>4,038</u>	<u>-</u>
<u>(3,678)</u>	<u>3,672</u>	<u>(18,965)</u>	<u>2,907</u>	<u>(10,314)</u>	<u>4,364</u>	<u>120</u>
<u>128,488</u>	<u>(1,820)</u>	<u>380,069</u>	<u>5,217</u>	<u>50,507</u>	<u>2,245</u>	<u>(14,882)</u>
<u>\$ 124,810</u>	<u>\$ 1,852</u>	<u>\$ 361,104</u>	<u>\$ 8,124</u>	<u>\$ 40,193</u>	<u>\$ 6,609</u>	<u>\$ (14,762)</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2023

Special Revenue Funds (Continued)

	Sheriff's Office Money Laundering	Transportation Safety Highway HB	AJF Medical Cost	Sheriff Civil Operations	Cannabis Regulation - Local
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	91,702
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	5,346	-
Charges for services	-	-	27,532	457,826	-
Reimbursements	-	-	-	-	-
Net investment income (loss)	1,106	189	1,993	64	2,121
Miscellaneous	-	-	-	10,878	-
Total revenues	<u>1,106</u>	<u>189</u>	<u>29,525</u>	<u>474,114</u>	<u>93,823</u>
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	25,040	393,693	129,093
Highways and streets	-	-	-	-	-
Judicial	-	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>25,040</u>	<u>393,693</u>	<u>129,093</u>
Excess (deficiency) of revenues over expenditures	<u>1,106</u>	<u>189</u>	<u>4,485</u>	<u>80,421</u>	<u>(35,270)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	38,455	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>38,455</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	39,561	189	4,485	80,421	(35,270)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>7,709</u>	<u>3,998</u>	<u>34,498</u>	<u>108,796</u>	<u>53,740</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 47,270</u>	<u>\$ 4,187</u>	<u>\$ 38,983</u>	<u>\$ 189,217</u>	<u>\$ 18,470</u>

County Sheriff DEF Federal - Treasury	Sale & Error	Kane Comm	Probation Services	Substance Abuse Screening	Drug Court Special Resources	Probation Victim Services
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
237,447	-	-	-	-	190,710	-
-	-	-	-	-	-	-
-	83,547	617,784	749,391	12,743	75,389	9,257
-	-	1,296,093	3,746	-	-	-
1,889	28,654	61,856	40,409	25,389	57,113	1,937
-	-	-	-	-	-	-
<u>239,336</u>	<u>112,201</u>	<u>1,975,733</u>	<u>793,546</u>	<u>38,132</u>	<u>323,212</u>	<u>11,194</u>
-	-	-	-	-	-	-
191,959	-	2,790,686	873,063	45,818	364,140	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>191,959</u>	<u>-</u>	<u>2,790,686</u>	<u>873,063</u>	<u>45,818</u>	<u>364,140</u>	<u>-</u>
<u>47,377</u>	<u>112,201</u>	<u>(814,953)</u>	<u>(79,517)</u>	<u>(7,686)</u>	<u>(40,928)</u>	<u>11,194</u>
-	-	943,770	-	-	373,350	2,200
-	(177,226)	(110,973)	(373,350)	-	-	-
-	(177,226)	832,797	(373,350)	-	373,350	2,200
47,377	(65,025)	17,844	(452,867)	(7,686)	332,422	13,394
<u>10,449</u>	<u>589,247</u>	<u>1,209,436</u>	<u>3,562,977</u>	<u>542,251</u>	<u>1,072,702</u>	<u>37,970</u>
<u>\$ 57,826</u>	<u>\$ 524,222</u>	<u>\$ 1,227,280</u>	<u>\$ 3,110,110</u>	<u>\$ 534,565</u>	<u>\$ 1,405,124</u>	<u>\$ 51,364</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2023

Special Revenue Funds (Continued)

	Victim Impact Panel	Juvenile Justice Donation	Coroner Administration	Animal Control	County Highway
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 5,015,333
Other taxes	-	-	-	-	7,460
Licenses and permits	-	-	-	-	472,238
Grants	-	-	3,365	-	-
Fines	-	-	-	-	-
Charges for services	-	-	202,961	1,078,057	41,528
Reimbursements	-	-	-	18,574	376,281
Net investment income (loss)	549	262	13,815	45,235	478,295
Miscellaneous	-	1,029	-	2,907	54,118
Total revenues	549	1,291	220,141	1,144,773	6,445,253
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	216	81,621	1,065,390	-
Highways and streets	-	-	-	-	5,896,137
Judicial	-	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	-	2,418	-	-
Interest and fiscal charges	-	-	186	-	-
Capital outlay	-	-	-	9,600	1,264,025
Total expenditures	-	216	84,225	1,074,990	7,160,162
Excess (deficiency) of revenues over expenditures	549	1,075	135,916	69,783	(714,909)
OTHER FINANCING SOURCES (USES)					
Transfers in	7,600	-	-	-	-
Transfers out	-	-	-	-	(184,111)
Total other financing sources (uses)	7,600	-	-	-	(184,111)
Net change in fund balances	8,149	1,075	135,916	69,783	(899,020)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	35,838	5,540	365,973	894,588	10,258,716
FUND BALANCES (DEFICITS), END OF YEAR	\$ 43,987	\$ 6,615	\$ 501,889	\$ 964,371	\$ 9,359,696

County Bridge	County Highway Matching	Motor Fuel Local Option	Opioid Settlement	County Health	Kane Kares	Coronavirus Relief
\$ 313,106	\$ 65,288	\$ -	\$ -	\$ 1,974,312	\$ -	\$ -
465	97	9,844,852	-	2,936	-	-
-	-	-	-	1,604,970	-	-
-	-	-	-	2,680,896	402,523	-
-	-	-	-	-	-	-
-	-	42,530	-	73,252	-	-
-	-	336,187	-	10,794	-	-
15,812	16,718	586,320	25,647	527,184	25,951	2,217
-	-	-	837,807	2,523	35	-
<u>329,383</u>	<u>82,103</u>	<u>10,809,889</u>	<u>863,454</u>	<u>6,876,867</u>	<u>428,509</u>	<u>2,217</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
403,338	81,850	10,345,634	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	106,631	7,668,362	530,142	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	28,550	-	-
-	-	-	-	1,704	-	-
-	-	871,591	-	-	-	-
<u>403,338</u>	<u>81,850</u>	<u>11,217,225</u>	<u>106,631</u>	<u>7,698,616</u>	<u>530,142</u>	<u>-</u>
(73,955)	253	(407,336)	756,823	(821,749)	(101,633)	2,217
-	-	-	-	1,317,451	190,387	-
-	-	-	-	(180,606)	(17,478)	-
-	-	-	-	1,136,845	172,909	-
(73,955)	253	(407,336)	756,823	315,096	71,276	2,217
<u>295,093</u>	<u>383,790</u>	<u>11,109,499</u>	<u>329,147</u>	<u>10,598,840</u>	<u>524,212</u>	<u>76,653</u>
<u>\$ 221,138</u>	<u>\$ 384,043</u>	<u>\$ 10,702,163</u>	<u>\$ 1,085,970</u>	<u>\$ 10,913,936</u>	<u>\$ 595,488</u>	<u>\$ 78,870</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2023

Special Revenue Funds (Continued)

	Mass Vaccination	FEMA PA Administration	Veterans' Commission	Illinois Counties Information Management	Web Technical Services
REVENUES					
Property taxes	\$ -	\$ -	\$ 461,061	\$ -	\$ -
Other taxes	-	-	454	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	-	-	-	-	-
Reimbursements	-	-	-	-	-
Net investment income (loss)	18,978	11,268	34,056	108	17,131
Miscellaneous	-	-	950	-	-
Total revenues	<u>18,978</u>	<u>11,268</u>	<u>496,521</u>	<u>108</u>	<u>17,131</u>
EXPENDITURES					
Current					
General government	3,840	103,336	-	723	263,523
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	-	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	457,000	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	9,406	-	-
Total expenditures	<u>3,840</u>	<u>103,336</u>	<u>466,406</u>	<u>723</u>	<u>263,523</u>
Excess (deficiency) of revenues over expenditures	<u>15,138</u>	<u>(92,068)</u>	<u>30,115</u>	<u>(615)</u>	<u>(246,392)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	357,500
Transfers out	-	-	(12,368)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(12,368)</u>	<u>-</u>	<u>357,500</u>
Net change in fund balances	15,138	(92,068)	17,747	(615)	111,108
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>640,005</u>	<u>244,320</u>	<u>756,085</u>	<u>1,575</u>	<u>271,894</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 655,143</u>	<u>\$ 152,252</u>	<u>\$ 773,832</u>	<u>\$ 960</u>	<u>\$ 383,002</u>

Community Development Block Program	HOME Program	Unincorporated Stormwater Management	Homeless Management Information Systems	OCR & Recovery Act Programs	Quality of Kane Grants	Neighborhood Stabilization Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
2,851,916	1,469,479	-	95,058	-	-	-
-	-	-	-	-	-	-
-	-	17,394	-	-	-	-
280,123	-	-	-	-	-	34,680
-	-	8,323	-	-	2,019	-
-	172,784	-	3,204	15,000	-	-
<u>3,132,039</u>	<u>1,642,263</u>	<u>25,717</u>	<u>98,262</u>	<u>15,000</u>	<u>2,019</u>	<u>34,680</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,107,307	1,640,773	-	155,591	(6,355)	1,000	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,107,307</u>	<u>1,640,773</u>	<u>-</u>	<u>155,591</u>	<u>(6,355)</u>	<u>1,000</u>	<u>-</u>
24,732	1,490	25,717	(57,329)	21,355	1,019	34,680
-	-	4,000	21,800	-	-	-
(26,256)	(2,501)	-	(2,951)	-	-	-
<u>(26,256)</u>	<u>(2,501)</u>	<u>4,000</u>	<u>18,849</u>	<u>-</u>	<u>-</u>	<u>-</u>
(1,524)	(1,011)	29,717	(38,480)	21,355	1,019	34,680
<u>(527)</u>	<u>75</u>	<u>176,178</u>	<u>80,123</u>	<u>30,741</u>	<u>42,769</u>	<u>52,486</u>
<u>\$ (2,051)</u>	<u>\$ (936)</u>	<u>\$ 205,895</u>	<u>\$ 41,643</u>	<u>\$ 52,096</u>	<u>\$ 43,788</u>	<u>\$ 87,166</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2023

Special Revenue Funds (Continued)

	Continuum of Care Planning Grant	Elgin CDBG	Emergency Rental Assistance	Emergency Rental Assistance #2	CDBG-CV
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	60,791	496,630	-	2,706,021	711,792
Fines	-	-	-	-	-
Charges for services	-	-	-	-	-
Reimbursements	-	-	-	-	-
Net investment income (loss)	-	-	13,126	139,055	-
Miscellaneous	24,300	-	-	-	-
Total revenues	85,091	496,630	13,126	2,845,076	711,792
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	-	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	87,944	494,919	-	2,702,719	710,993
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	87,944	494,919	-	2,702,719	710,993
Excess (deficiency) of revenues over expenditures	(2,853)	1,711	13,126	142,357	799
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	(1,524)	(1,466)	-	(3,303)	(821)
Total other financing sources (uses)	(1,524)	(1,466)	-	(3,303)	(821)
Net change in fund balances	(4,377)	245	13,126	139,054	(22)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	13,942	1,533	(39,158)	36,163	-
FUND BALANCES (DEFICITS), END OF YEAR	\$ 9,565	\$ 1,778	\$ (26,032)	\$ 175,217	\$ (22)

Home - ARP	Homeless Prevention Program	Stormwater Management	Elec Agg Civic Contribution	Blighted Structure Demolition	Farmland Preservation	Growing for Kane
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	2,500	-	-	-	-
173,835	304,572	-	262,945	-	115,000	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	12,501	46	-
-	-	67,558	14,395	9,025	186,517	2,951
1,594	-	-	-	-	(26,946)	58,000
<u>175,429</u>	<u>304,572</u>	<u>70,058</u>	<u>277,340</u>	<u>21,526</u>	<u>274,617</u>	<u>60,951</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	77,493	36,269	-	129,530	-
174,589	177,339	-	-	22,864	-	21,954
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>174,589</u>	<u>177,339</u>	<u>77,493</u>	<u>36,269</u>	<u>22,864</u>	<u>129,530</u>	<u>21,954</u>
840	127,233	(7,435)	241,071	(1,338)	145,087	38,997
-	-	-	-	-	500,000	50,000
(2,091)	(2,716)	(262)	(27,089)	-	(53,641)	-
<u>(2,091)</u>	<u>(2,716)</u>	<u>(262)</u>	<u>(27,089)</u>	<u>-</u>	<u>446,359</u>	<u>50,000</u>
(1,251)	124,517	(7,697)	213,982	(1,338)	591,446	88,997
1,251	(125,481)	1,440,520	331,697	214,070	3,684,548	9,912
<u>\$ -</u>	<u>\$ (964)</u>	<u>\$ 1,432,823</u>	<u>\$ 545,679</u>	<u>\$ 212,732</u>	<u>\$ 4,275,994</u>	<u>\$ 98,909</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2023

Special Revenue Funds (Continued)

	Workforce Development	Kane County Law Enforcement	Tax Sale Purchase	Marriage Fees	Mill Creek Special Service Area
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 879,873
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	7,435,266	-	-	-	-
Fines	-	47,894	-	-	-
Charges for services	-	-	-	10,725	-
Reimbursements	-	-	-	-	-
Net investment income (loss)	-	9,794	-	170	64,151
Miscellaneous	-	-	119,009	-	-
Total revenues	<u>7,435,266</u>	<u>57,688</u>	<u>119,009</u>	<u>10,895</u>	<u>944,024</u>
EXPENDITURES					
Current					
General government	-	-	119,008	-	766,293
Public safety	-	76,319	-	-	-
Highways and streets	-	-	-	-	-
Judicial	-	-	-	12,666	-
Public service and records	7,217,930	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	498
Debt service					
Principal	113,230	-	-	-	-
Interest and fiscal charges	108,400	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>7,439,560</u>	<u>76,319</u>	<u>119,008</u>	<u>12,666</u>	<u>766,791</u>
Excess (deficiency) of revenues over expenditures	<u>(4,294)</u>	<u>(18,631)</u>	<u>1</u>	<u>(1,771)</u>	<u>177,233</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	550,000	-	-	-	-
Transfers out	-	-	-	-	(25,896)
Total other financing sources (uses)	<u>550,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(25,896)</u>
Net change in fund balances	545,706	(18,631)	1	(1,771)	151,337
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>(242,702)</u>	<u>209,428</u>	<u>(3)</u>	<u>9,369</u>	<u>1,322,805</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 303,004</u>	<u>\$ 190,797</u>	<u>\$ (2)</u>	<u>\$ 7,598</u>	<u>\$ 1,474,142</u>

						Debt Service Funds	
Elder Fatality Review Team	Sheriff's Detail Escrow	Subdivision Review Escrow	Court Services Employee Education	Total Nonmajor Special Revenue Funds	Capital Improvement Debt Service	Motor Fuel Tax Debt Service	
\$ -	\$ -	\$ -	\$ -	\$ 25,182,205	\$ -	\$ -	
-	-	-	-	13,657,305	-	-	
-	-	-	-	2,079,708	-	-	
-	-	-	-	21,681,557	-	-	
-	-	-	-	1,026,479	-	-	
-	26,675	-	-	7,779,519	-	-	
-	-	-	-	3,188,557	-	-	
185	(4,106)	672	6	4,512,693	(752)	117	
-	-	-	-	6,390,886	-	-	
185	22,569	672	6	85,498,909	(752)	117	
-	-	-	-	18,274,124	-	-	
-	326,313	-	-	8,171,923	-	-	
-	-	-	-	16,726,959	-	-	
-	-	-	145	8,416,989	-	-	
-	-	-	-	7,930,224	-	-	
-	-	-	-	8,762,135	-	-	
-	-	-	-	243,292	-	-	
-	-	-	-	9,292,135	-	-	
-	-	-	-	144,198	-	-	
-	-	-	-	110,290	202,202	-	
-	-	-	-	4,191,286	-	-	
-	326,313	-	145	82,263,555	202,202	-	
185	(303,744)	672	(139)	3,235,354	(202,954)	117	
-	-	-	-	6,238,254	-	-	
-	-	-	-	(5,213,312)	-	(3,693)	
-	-	-	-	1,024,942	-	(3,693)	
185	(303,744)	672	(139)	4,260,296	(202,954)	(3,576)	
3,914	(43,427)	14,054	1,341	96,102,487	505,505	3,576	
\$ 4,099	\$ (347,171)	\$ 14,726	\$ 1,202	\$ 100,362,783	\$ 302,551	\$ -	

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2023

Debt Service Funds (Continued)

	Transit Sales Tax Debt Service	Recovery Zone Bond Debt Service	JJC/AJC Refunding Debt Service	Longmeadow Debt Service	Longmeadow Debt Service Capital Interest
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	-	-	-	-	-
Reimbursements	-	72,159	-	-	-
Net investment income (loss)	56	48,595	2	45,498	-
Miscellaneous	-	-	-	-	-
Total revenues	<u>56</u>	<u>120,754</u>	<u>2</u>	<u>45,498</u>	<u>-</u>
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	-	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	75,000	2,900,000	510,000	-
Interest and fiscal charges	-	48,234	31,846	1,151,851	54,168
Capital outlay	-	-	-	-	-
Total expenditures	<u>-</u>	<u>123,234</u>	<u>2,931,846</u>	<u>1,661,851</u>	<u>54,168</u>
Excess (deficiency) of revenues over expenditures	<u>56</u>	<u>(2,480)</u>	<u>(2,931,844)</u>	<u>(1,616,353)</u>	<u>(54,168)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	2,572	3,041,771	1,718,880	-
Transfers out	(1,803)	-	-	-	-
Total other financing sources (uses)	<u>(1,803)</u>	<u>2,572</u>	<u>3,041,771</u>	<u>1,718,880</u>	<u>-</u>
Net change in fund balances	(1,747)	92	109,927	102,527	(54,168)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>1,747</u>	<u>893,089</u>	<u>3,462,246</u>	<u>963,995</u>	<u>161,809</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ -</u>	<u>\$ 893,181</u>	<u>\$ 3,572,173</u>	<u>\$ 1,066,522</u>	<u>\$ 107,641</u>

Capital Projects Funds

Total Nonmajor Debt Service Funds	Capital Projects	Judicial Facility Construction	Capital Improvement Bond Construction	Recovery Zone Bond Construction	Longmeadow Bond Construction	Transportation Capital
\$ -	\$ -	\$ -	\$ -	\$ 14,880	\$ -	\$ -
-	260,359	-	-	-	-	-
-	-	-	-	-	-	-
-	750,000	2,544,491	-	-	-	-
-	-	-	-	-	-	-
-	-	774,993	-	-	-	-
72,159	-	-	-	-	-	-
93,516	770,827	81,922	(1)	1,823	16,872	11,430
-	-	-	-	-	-	-
<u>165,675</u>	<u>1,781,186</u>	<u>3,401,406</u>	<u>(1)</u>	<u>16,703</u>	<u>16,872</u>	<u>11,430</u>
-	536,876	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	11,677
-	-	2,544,491	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	725	-	-
3,485,000	-	-	-	-	-	-
1,488,301	-	-	-	-	-	-
-	8,060,362	906,108	-	-	-	200,000
<u>4,973,301</u>	<u>8,597,238</u>	<u>3,450,599</u>	<u>-</u>	<u>725</u>	<u>-</u>	<u>211,677</u>
<u>(4,807,626)</u>	<u>(6,816,052)</u>	<u>(49,193)</u>	<u>(1)</u>	<u>15,978</u>	<u>16,872</u>	<u>(200,247)</u>
4,763,223	11,338,319	-	-	-	-	-
(5,496)	-	-	-	(11,786)	-	-
<u>4,757,727</u>	<u>11,338,319</u>	<u>-</u>	<u>-</u>	<u>(11,786)</u>	<u>-</u>	<u>-</u>
(49,899)	4,522,267	(49,193)	(1)	4,192	16,872	(200,247)
<u>5,991,967</u>	<u>15,470,129</u>	<u>1,113,091</u>	<u>4,684</u>	<u>38,339</u>	<u>581,061</u>	<u>227,257</u>
<u>\$ 5,942,068</u>	<u>\$ 19,992,396</u>	<u>\$ 1,063,898</u>	<u>\$ 4,683</u>	<u>\$ 42,531</u>	<u>\$ 597,933</u>	<u>\$ 27,010</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2023

Capital Projects Funds (Continued)

	Aurora Area Impact Fees	Campton Hills Impact Fees	Greater Elgin Impact Fees	Northwest Impact Fees	Southwest Impact Fees
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Grants	-	-	-	-	-
Fines	-	-	-	-	-
Charges for services	-	-	-	-	-
Reimbursements	-	-	-	-	-
Net investment income (loss)	32,471	1,786	15,482	10,763	29
Miscellaneous	-	-	-	-	-
Total revenues	<u>32,471</u>	<u>1,786</u>	<u>15,482</u>	<u>10,763</u>	<u>29</u>
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Judicial	-	-	-	-	-
Public service and records	-	-	-	-	-
Health and welfare	-	-	-	-	-
Environment and conservation	-	-	-	-	-
Development, housing and economic development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	130,016	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>130,016</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>32,471</u>	<u>1,786</u>	<u>(114,534)</u>	<u>10,763</u>	<u>29</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	5,300	-	-	-
Transfers out	-	-	-	-	(110)
Total other financing sources (uses)	<u>-</u>	<u>5,300</u>	<u>-</u>	<u>-</u>	<u>(110)</u>
Net change in fund balances	32,471	7,086	(114,534)	10,763	(81)
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>690,010</u>	<u>32,611</u>	<u>178,173</u>	<u>7,861</u>	<u>84</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 722,481</u>	<u>\$ 39,697</u>	<u>\$ 63,639</u>	<u>\$ 18,624</u>	<u>\$ 3</u>

Tri-Cities Impact Fees	Upper Fox Impact Fees	West Central Impact Fees	North Impact Fees	Central Impact Fees	South Impact Fees	Total Nonmajor Capital Projects Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,880
-	-	-	-	-	-	260,359
-	-	-	-	-	-	-
-	-	-	-	-	-	3,294,491
-	-	-	-	-	-	-
-	-	-	2,478,722	824,375	1,877,983	5,956,073
-	-	-	-	-	-	-
9	10,876	1,746	321,659	143,500	225,649	1,646,843
-	-	-	-	-	-	-
9	10,876	1,746	2,800,381	967,875	2,103,632	11,172,646
-	-	-	-	-	-	536,876
-	-	-	-	-	-	-
-	-	-	21,377	8,777	98,721	140,552
-	-	-	-	-	-	2,544,491
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	725
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	4,000,066	348,500	-	13,645,052
-	-	-	4,021,443	357,277	98,721	16,867,696
9	10,876	1,746	(1,221,062)	610,598	2,004,911	(5,695,050)
-	-	-	-	52	110	11,343,781
(52)	-	-	-	-	-	(11,948)
(52)	-	-	-	52	110	11,331,833
(43)	10,876	1,746	(1,221,062)	610,650	2,005,021	5,636,783
44	34,017	37,069	5,362,557	3,016,146	4,549,668	31,342,801
\$ 1	\$ 44,893	\$ 38,815	\$ 4,141,495	\$ 3,626,796	\$ 6,554,689	\$ 36,979,584

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2023

	Permanent Fund	
	Working Cash	Total Nonmajor Funds
REVENUES		
Property taxes	\$ -	\$ 25,197,085
Other taxes	-	13,917,664
Licenses and permits	-	2,079,708
Grants	-	24,976,048
Fines	-	1,026,479
Charges for services	-	13,735,592
Reimbursements	-	3,260,716
Net investment income (loss)	155,872	6,408,924
Miscellaneous	-	6,390,886
Total revenues	<u>155,872</u>	<u>96,993,102</u>
EXPENDITURES		
Current		
General government	-	18,811,000
Public safety	-	8,171,923
Highways and streets	-	16,867,511
Judicial	-	10,961,480
Public service and records	-	7,930,224
Health and welfare	-	8,762,135
Environment and conservation	-	243,292
Development, housing and economic development	-	9,292,860
Debt service		
Principal	-	3,629,198
Interest and fiscal charges	-	1,598,591
Capital outlay	-	17,836,338
Total expenditures	<u>-</u>	<u>104,104,552</u>
Excess (deficiency) of revenues over expenditures	<u>155,872</u>	<u>(7,111,450)</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	-	22,345,258
Transfers out	-	(5,230,756)
Total other financing sources (uses)	<u>-</u>	<u>17,114,502</u>
Net change in fund balances	155,872	10,003,052
FUND BALANCES (DEFICITS), BEGINNING OF YEAR	<u>3,312,119</u>	<u>136,749,374</u>
FUND BALANCES (DEFICITS), END OF YEAR	<u>\$ 3,467,991</u>	<u>\$ 146,752,426</u>

(Concluded)

KANE COUNTY, ILLINOIS

Insurance Liability Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 6,411,918	\$ 6,411,918	\$ 6,440,600	\$ 28,682
Other taxes	-	-	5,374	5,374
Reimbursements	49,774	49,774	405,285	355,511
Net investment income (loss)	69,000	69,000	397,335	328,335
Total revenues	6,530,692	6,530,692	7,248,594	717,902
EXPENDITURES				
General Government				
Personnel Services				
Non-Union Wage Increase	4,178	4,178	-	4,178
Salaries and wages	138,827	138,827	154,916	(16,089)
Total Personnel Services	143,005	143,005	154,916	(11,911)
Benefits				
Healthcare contribution	15,905	15,905	19,025	(3,120)
Dental contribution	508	508	889	(381)
FICA/SS contribution	10,940	10,940	11,456	(516)
IMRF contribution	7,365	7,365	7,776	(411)
Total Benefits	34,718	34,718	39,146	(4,428)
Contractual Services				
Project administration services	108,975	108,975	87,090	21,885
Contractual/consulting services	185,000	-	831	(831)
Liability insurance	2,619,000	2,615,146	2,814,506	(199,360)
Workers compensation	1,378,395	1,391,884	1,075,548	316,336
Unemployment claims	27,060	27,007	56,799	(29,792)
Total Contractual Services	4,318,430	4,143,012	4,034,774	108,238
Total General Government	4,496,153	4,320,735	4,228,836	91,899
Judicial				
Personnel Services				
Non-Union Wage Increase	32,769	35,169	-	35,169
Salaries and wages	1,260,714	1,263,374	1,252,196	11,178
Total Personnel Services	1,293,483	1,298,543	1,252,196	46,347
Benefits				
Healthcare contribution	299,400	299,400	233,263	66,137
Dental contribution	7,516	7,516	5,024	2,492
FICA/SS contribution	98,952	99,339	90,886	8,453
IMRF contribution	66,615	66,876	62,195	4,681
Total Benefits	472,483	473,131	391,368	81,763
Contractual Services				
Legal services	250,000	435,000	397,720	37,280
Trials and costs of hearing	45,000	45,000	5,834	39,166
Legal trial notices	35,000	35,000	5,429	29,571
Witness costs	-	-	6,000	(6,000)
Court reporter costs	3,000	3,000	8,246	(5,246)
Repairs and maintenance - copiers	4,500	4,500	3,265	1,235
Liability insurance	37,770	37,770	37,770	-

KANE COUNTY, ILLINOIS

Insurance Liability Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Workers compensation	\$ 28,457	\$ 28,457	\$ 28,457	\$ -
Unemployment claims	518	518	518	-
Conferences and meetings	10,000	10,000	692	9,308
Employee training	15,000	15,000	3,714	11,286
Employee mileage expense	1,500	1,500	-	1,500
General association dues	4,950	4,950	4,904	46
Total Contractual Services	435,695	620,695	502,549	118,146
Commodities				
Office supplies	2,500	2,500	1,619	881
Books and subscriptions	4,900	4,900	2,092	2,808
Telephone	1,400	1,400	-	1,400
Total Commodities	8,800	8,800	3,711	5,089
Total Judicial	2,210,461	2,401,169	2,149,824	251,345
Total expenditures	6,706,614	6,721,904	6,378,660	343,244
Excess (deficiency) of revenues over expenditures	(175,922)	(191,212)	869,934	1,061,146
OTHER FINANCING SOURCES (USES)				
Insurance recovery	180,000	173,162	-	(173,162)
Transfers out	(4,078)	(4,078)	(4,078)	-
Total other financing sources (uses)	175,922	169,084	(4,078)	(173,162)
Net change in fund balances	\$ -	\$ (22,128)	865,856	\$ 887,984
FUND BALANCE, BEGINNING OF YEAR			9,747,702	
FUND BALANCE, END OF YEAR			\$ 10,613,558	

KANE COUNTY, ILLINOIS

County Automation
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 6,775	\$ 6,775	\$ 3,252	\$ (3,523)
Net investment income (loss)	700	700	3,543	2,843
Total revenues	7,475	7,475	6,795	(680)
EXPENDITURES				
General Government				
Contractual Services				
Repairs and maintenance - computers	7,475	7,475	-	7,475
Total Contractual Services	7,475	7,475	-	7,475
Total General Government	7,475	7,475	-	7,475
Total expenditures	7,475	7,475	-	7,475
Net change in fund balances	\$ -	\$ -	6,795	\$ 6,795
FUND BALANCE, BEGINNING OF YEAR			74,902	
FUND BALANCE, END OF YEAR			\$ 81,697	

KANE COUNTY, ILLINOIS

Geographic Information Systems Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 1,463,500	\$ 1,463,500	\$ 977,585	\$ (485,915)
Net investment income	15,000	15,000	62,417	47,417
Total revenues	1,478,500	1,478,500	1,040,002	(438,498)
EXPENDITURES				
General Government				
Personnel Services				
Salaries and wages	774,930	774,930	698,160	76,770
Non-Union Wage Increase	23,318	23,318	-	23,318
Overtime salaries	2,508	2,508	257	2,251
Total Personnel Services	800,756	800,756	698,417	102,339
Benefits				
Healthcare contribution	155,662	155,662	130,547	25,115
Dental contribution	4,643	4,643	3,899	744
FICA/SS contribution	61,258	61,258	51,791	9,467
IMRF contribution	41,239	41,239	35,155	6,084
Total Benefits	262,802	262,802	221,392	41,410
Contractual Services				
Contractual/consulting services	312,097	312,097	255,829	56,268
Repairs and maintenance - computers	301,766	301,766	279,018	22,748
Liability insurance	23,309	23,309	23,309	-
Workers compensation	17,722	17,722	17,722	-
Unemployment claims	320	320	320	-
Conferences and meetings	7,000	7,000	480	6,520
Employee training	20,000	20,000	4,116	15,884
Employee mileage expense	300	300	-	300
General association dues	3,000	3,000	2,670	330
Total Contractual Services	685,514	685,514	583,464	102,050
Commodities				
Office supplies	7,000	7,000	1,009	5,991
Computer related supplies	11,000	11,000	2,823	8,177
Books and subscriptions	4,000	4,000	2,334	1,666
Computer software - non capital	5,000	5,000	-	5,000
Computer hardware - non capital	6,000	6,000	85	5,915
Telephone	4,700	4,700	3,627	1,073
Cellular phone	1,500	1,500	1,903	(403)
Total Commodities	39,200	39,200	11,781	27,419
Total General Government	1,788,272	1,788,272	1,515,054	273,218

KANE COUNTY, ILLINOIS

Geographic Information Systems Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay				
Computers	\$ 70,272	\$ 70,272	\$ -	\$ 70,272
Computer software - capital	17,000	17,000	-	17,000
Printers	12,000	12,000	12,899	(899)
Total Capital Outlay	<u>99,272</u>	<u>99,272</u>	<u>12,899</u>	<u>86,373</u>
Total expenditures	<u>1,887,544</u>	<u>1,887,544</u>	<u>1,527,953</u>	<u>359,591</u>
Excess (deficiency) of revenues over expenditures	<u>(409,044)</u>	<u>(409,044)</u>	<u>(487,951)</u>	<u>(78,907)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(33,616)</u>	<u>(33,616)</u>	<u>(33,616)</u>	<u>-</u>
Total other financing sources (uses)	<u>(33,616)</u>	<u>(33,616)</u>	<u>(33,616)</u>	<u>-</u>
Net change in fund balances	<u>\$ (442,660)</u>	<u>\$ (442,660)</u>	<u>(521,567)</u>	<u>\$ (78,907)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>1,475,080</u>	
FUND BALANCE, END OF YEAR			<u>\$ 953,513</u>	

KANE COUNTY, ILLINOIS

Illinois Municipal Retirement Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 4,917,586	\$ 4,917,586	\$ 4,947,974	\$ 30,388
Other taxes	-	-	13,059	13,059
Net investment income	69,000	69,000	342,474	273,474
	<u>4,986,586</u>	<u>4,986,586</u>	<u>5,303,507</u>	<u>316,921</u>
Total revenues				
	<u>4,986,586</u>	<u>4,986,586</u>	<u>5,303,507</u>	<u>316,921</u>
EXPENDITURES				
General Government				
Benefits				
IMRF contributions	2,459,025	2,452,364	2,583,334	(130,970)
SLEP contributions	3,027,561	3,027,561	3,068,941	(41,380)
Total Benefits	<u>5,486,586</u>	<u>5,479,925</u>	<u>5,652,275</u>	<u>(172,350)</u>
Total General Government	<u>5,486,586</u>	<u>5,479,925</u>	<u>5,652,275</u>	<u>(172,350)</u>
	<u>5,486,586</u>	<u>5,479,925</u>	<u>5,652,275</u>	<u>(172,350)</u>
Total expenditures				
	<u>5,486,586</u>	<u>5,479,925</u>	<u>5,652,275</u>	<u>(172,350)</u>
Net change in fund balances	<u>\$ (500,000)</u>	<u>\$ (493,339)</u>	(348,768)	<u>\$ 144,571</u>
FUND BALANCE, BEGINNING OF YEAR			<u>6,495,147</u>	
FUND BALANCE, END OF YEAR			<u>\$ 6,146,379</u>	

KANE COUNTY, ILLINOIS

FICA/Social Security Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 5,061,266	\$ 5,061,266	\$ 5,084,658	\$ 23,392
Other taxes	-	-	6,907	6,907
Reimbursements	-	-	2,069	2,069
Net investment income	30,700	30,700	162,882	132,182
Total revenues	5,091,966	5,091,966	5,256,516	164,550
EXPENDITURES				
General Government				
Benefits				
FICA/SS contribution	5,221,966	5,212,071	5,121,168	90,903
Total Benefits	5,221,966	5,212,071	5,121,168	90,903
Total General Government	5,221,966	5,212,071	5,121,168	90,903
Total expenditures	5,221,966	5,212,071	5,121,168	90,903
Net change in fund balances	\$ (130,000)	\$ (120,105)	135,348	\$ 255,453
FUND BALANCE, BEGINNING OF YEAR			3,826,763	
FUND BALANCE, END OF YEAR			\$ 3,962,111	

KANE COUNTY, ILLINOIS

Grand Victoria Casino Elgin Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ -	\$ -	\$ 800	\$ 800
Net investment income (loss)	24,122	24,122	393,984	369,862
Miscellaneous	5,389,906	5,389,906	4,948,625	(441,281)
Total revenues	5,414,028	5,414,028	5,343,409	(70,619)
EXPENDITURES				
General Government				
Personnel Services				
Non-Union Wage Increase	1,393	1,393	-	1,393
Salaries and wages	46,254	46,254	45,287	967
Total Personnel Services	47,647	47,647	45,287	2,360
Benefits				
Healthcare contribution	23,195	23,195	13,564	9,631
Dental contribution	472	472	327	145
FICA/SS contribution	3,645	3,645	3,205	440
IMRF contribution	2,454	2,454	2,187	267
Tuition reimbursement	35,000	35,000	13,367	21,633
Total Benefits	64,766	64,766	32,650	32,116
Contractual Services				
Software licensing cost	290	290	6	284
Professional services	40	40	63	(23)
Janitorial services	436	436	382	54
Repairs and maintenance - buildings	74	74	74	-
Repairs and maintenance - copiers	43	43	43	-
Building space rental	3,871	3,871	3,290	581
Liability insurance	1,392	1,392	1,322	70
Workers compensation	1,049	1,049	988	61
Unemployment claims	20	20	18	2
Conferences and meetings	50	50	-	50
Employee training	15,000	15,000	17	14,983
External grants	1,116,842	1,116,842	409,165	707,677
Total Contractual Services	1,139,107	1,139,107	415,368	723,739
Commodities				
Office supplies	30	30	93	(63)
Books and subscriptions	6,000	6,000	6,000	-
Utilities - natural gas	61	61	66	(5)
Utilities - electric	35	35	37	(2)
Telephone	256	256	227	29
Cellular phone	333	333	248	85
Internet	99	99	92	7
Total Commodities	6,814	6,814	6,763	51
Total General Government	1,258,334	1,258,334	500,068	758,266
Total expenditures	1,258,334	1,258,334	500,068	758,266
Excess (deficiency) of revenues over expenditures	4,155,694	4,155,694	4,843,341	687,647

KANE COUNTY, ILLINOIS

Grand Victoria Casino Elgin
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ -	\$ 23,000	\$ 23,000	\$ -
Transfers out	(3,226,614)	(3,226,614)	(3,225,614)	1,000
Total other financing sources (uses)	<u>(3,226,614)</u>	<u>(3,203,614)</u>	<u>(3,202,614)</u>	<u>1,000</u>
Net change in fund balances	<u>\$ 929,080</u>	<u>\$ 952,080</u>	1,640,727	<u>\$ 688,647</u>
FUND BALANCE, BEGINNING OF YEAR			<u>9,582,862</u>	
FUND BALANCE, END OF YEAR			<u>\$ 11,223,589</u>	

KANE COUNTY, ILLINOIS

Public Safety Sales Tax Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 2,040,000	\$ 2,040,000	\$ 2,210,399	\$ 170,399
Net investment income (loss)	2,600	2,600	75,890	73,290
Total revenues	2,042,600	2,042,600	2,286,289	243,689
EXPENDITURES				
Public Safety				
Personnel Services				
Salaries and wages	-	48,758	-	48,758
Total Personnel Services	-	48,758	-	48,758
Benefits				
Healthcare contribution	-	24,126	-	24,126
Dental contribution	-	444	-	444
FICA/SS contribution	-	3,694	-	3,694
IMRF contribution	-	2,487	-	2,487
Total Benefits	-	30,751	-	30,751
Contractual Services				
Contractual/consulting services	200,000	200,000	187,080	12,920
Software licensing cost	749,600	749,600	680,737	68,863
Total Contractual Services	949,600	949,600	867,817	81,783
Total Public Safety	949,600	949,600	867,817	81,783
Capital Outlay				
Communications equipment	659,000	579,491	276,779	302,712
Total Capital Outlay	659,000	579,491	276,779	302,712
Total expenditures	1,608,600	1,608,600	1,144,596	464,004
Excess (deficiency) of revenues over expenditures	434,000	434,000	1,141,693	707,693
OTHER FINANCING SOURCES (USES)				
Transfers out	(434,000)	(434,000)	(434,000)	-
Total other financing sources (uses)	(434,000)	(434,000)	(434,000)	-
Net change in fund balances	\$ -	\$ -	707,693	\$ 707,693
FUND BALANCE, BEGINNING OF YEAR			2,035,154	
FUND BALANCE, END OF YEAR			\$ 2,742,847	

KANE COUNTY, ILLINOIS

Judicial Technology Sales Tax Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 1,360,000	\$ 1,496,000	\$ 1,473,600	\$ (22,400)
Net investment income (loss)	600	600	53,852	53,252
Total revenues	1,360,600	1,496,600	1,527,452	30,852
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	304,512	304,512	218,468	86,044
Non-Union Wage Increase	9,163	9,163	-	9,163
Overtime salaries	-	-	1,100	(1,100)
Total Personnel Services	313,675	313,675	219,568	94,107
Benefits				
Healthcare contribution	82,013	82,013	30,340	51,673
Dental contribution	1,998	1,998	1,078	920
FICA/SS contribution	23,996	23,996	16,258	7,738
IMRF contribution	16,155	16,155	11,363	4,792
Total Benefits	124,162	124,162	59,039	65,123
Contractual Services				
Contractual/consulting services	170,000	85,000	83,236	1,764
Software licensing cost	675,000	897,156	799,995	97,161
Liability insurance	9,160	9,160	9,160	-
Workers compensation	6,761	6,761	6,761	-
Unemployment claims	126	126	126	-
Conferences and meetings	25,000	25,000	13,897	11,103
Total Contractual Services	886,047	1,023,203	913,175	110,028
Total Judicial	1,323,884	1,461,040	1,191,782	269,258
Total expenditures	1,323,884	1,461,040	1,191,782	269,258
Excess (deficiency) of revenues over expenditures	36,716	35,560	335,670	300,110
OTHER FINANCING SOURCES (USES)				
Transfers out	(35,196)	(35,196)	(35,196)	-
Total other financing sources (uses)	(35,196)	(35,196)	(35,196)	-
Net change in fund balances	\$ 1,520	\$ 364	300,474	\$ 300,110
FUND BALANCE, BEGINNING OF YEAR			1,538,934	
FUND BALANCE, END OF YEAR			\$ 1,839,408	

KANE COUNTY, ILLINOIS

Sheriff's Vehicle & Equipment Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	4,000	4,000	\$ 74,414	\$ 70,414
Total revenues	4,000	4,000	74,414	70,414
EXPENDITURES				
Capital Outlay				
Equipment Lease	148,222	148,222	184,195	(35,973)
Automotive equipment	500,000	1,215,920	1,523,186	(307,266)
Total capital outlay	648,222	1,364,142	1,707,381	(343,239)
Total expenditures	648,222	1,364,142	1,707,381	(343,239)
Excess (deficiency) of revenues over expenditures	(644,222)	(1,360,142)	(1,632,967)	(272,825)
OTHER FINANCING SOURCES (USES)				
Transfers in	434,000	434,000	434,000	-
Total other financing sources (uses)	434,000	434,000	434,000	-
Net change in fund balances	\$ (210,222)	\$ (926,142)	(1,198,967)	\$ (272,825)
FUND BALANCE, BEGINNING OF YEAR			1,717,593	
FUND BALANCE, END OF YEAR			\$ 518,626	

KANE COUNTY, ILLINOIS

Tax Sale Automation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 67,000	\$ 67,000	\$ 87,100	\$ 20,100
Net investment income (loss)	6,000	6,000	34,699	28,699
Miscellaneous	4,000	4,000	6,149	2,149
Total revenues	<u>77,000</u>	<u>77,000</u>	<u>127,948</u>	<u>50,948</u>
EXPENDITURES				
Public Service and Records				
Personnel Services				
Salaries and wages	35,009	35,009	38,239	(3,230)
Total Personnel Services	<u>35,009</u>	<u>35,009</u>	<u>38,239</u>	<u>(3,230)</u>
Benefits				
FICA/SS contribution	2,680	2,680	2,925	(245)
Total Benefits	<u>2,680</u>	<u>2,680</u>	<u>2,925</u>	<u>(245)</u>
Contractual Services				
Contractual/consulting services	10,210	10,210	-	10,210
Repairs and maintenance - computers	3,000	3,000	-	3,000
Repairs and maintenance - copiers	2,500	2,500	-	2,500
Repairs and maintenance - office equipment	2,000	2,000	-	2,000
Liability insurance	1,022	1,022	1,022	-
Workers compensation	777	777	777	-
Unemployment claims	14	14	14	-
General printing	5,000	5,000	-	5,000
Legal printing	25,000	25,000	-	25,000
Conferences and training	4,000	4,000	2,366	1,634
Employee training	2,500	2,500	-	2,500
Employee mileage expense	3,000	3,000	351	2,649
General association dues	4,000	4,000	520	3,480
Miscellaneous contractual expenses	3,992	3,992	-	3,992
Total Contractual Services	<u>67,015</u>	<u>67,015</u>	<u>5,050</u>	<u>61,965</u>
Commodities				
Office supplies	3,000	3,000	-	3,000
Operating supplies	2,500	2,500	-	2,500
Computer related supplies	2,500	2,500	-	2,500
Postage	-	-	31,942	(31,942)
Books and subscriptions	2,000	2,000	-	2,000
Total Commodities	<u>10,000</u>	<u>10,000</u>	<u>31,942</u>	<u>(21,942)</u>
Total Public Service and Records	<u>114,704</u>	<u>114,704</u>	<u>78,156</u>	<u>36,548</u>
Capital Outlay				
Printers	10,000	10,000	-	10,000
Office furniture	3,500	3,500	-	3,500
Office equipment	10,000	10,000	-	10,000
Copiers	10,000	10,000	-	10,000
Total capital outlay	<u>33,500</u>	<u>33,500</u>	<u>-</u>	<u>33,500</u>
Total expenditures	<u>148,204</u>	<u>148,204</u>	<u>78,156</u>	<u>70,048</u>
Excess (deficiency) of revenues over expenditures	<u>(71,204)</u>	<u>(71,204)</u>	<u>49,792</u>	<u>(19,100)</u>

KANE COUNTY, ILLINOIS

Tax Sale Automation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfer out	\$ (4,370)	\$ (4,370)	\$ (4,370)	\$ -
Total other financing sources (uses)	<u>(4,370)</u>	<u>(4,370)</u>	<u>(4,370)</u>	<u>-</u>
Net change in fund balances	<u>\$ (75,574)</u>	<u>\$ (75,574)</u>	45,422	<u>\$ 120,996</u>
FUND BALANCE, BEGINNING OF YEAR			<u>754,350</u>	
FUND BALANCE, END OF YEAR			<u>\$ 799,772</u>	

KANE COUNTY, ILLINOIS

Vital Records Automation
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 173,500	\$ 173,500	\$ 184,460	\$ 10,960
Net investment income (loss)	1,400	1,400	15,240	13,840
Total revenues	174,900	174,900	199,700	24,800
EXPENDITURES				
Public Service and Records				
Personnel Services				
Salaries and wages	14,820	14,820	42,411	(27,591)
Non-Union Wage Increase	447	447	-	447
Overtime salaries	-	-	153	(153)
Total Personnel Services	15,267	15,267	42,564	(27,297)
Benefits				
Healthcare contribution	4,258	4,258	690	3,568
Dental contribution	133	133	117	16
FICA/SS contribution	1,168	1,168	3,191	(2,023)
IMRF contribution	786	786	2,156	(1,370)
Total Benefits	6,345	6,345	6,154	191
Contractual Services				
Repairs and maintenance - computers	1,000	1,000	-	1,000
Repairs and maintenance - copiers	3,000	3,000	63	2,937
Repairs and maintenance - office equipment	2,000	2,000	5,735	(3,735)
Liability insurance	446	446	446	-
Workers compensation	339	339	339	-
Unemployment claims	7	7	7	-
General printing	20,000	20,000	14,182	5,818
Conferences and meetings	3,000	3,000	-	3,000
Employee training	1,000	1,000	-	1,000
Total Contractual Services	30,792	30,792	20,772	10,020
Commodities				
Operating supplies	4,000	4,000	134	3,866
Computer related supplies	2,045	2,045	-	2,045
Total Commodities	6,045	6,045	134	5,911
Total Public Service and Records	58,449	58,449	69,624	(11,175)
Capital Outlay				
Computer software - capital	38,927	38,927	30,927	8,000
Total Capital Outlay	38,927	38,927	30,927	8,000
Total expenditures	97,376	97,376	100,551	(3,175)
Excess (deficiency) of revenues over expenditures	77,524	77,524	99,149	21,625

KANE COUNTY, ILLINOIS

Vital Records Automation
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (1,515)	\$ (1,515)	\$ (1,515)	\$ -
Total other financing sources (uses)	<u>(1,515)</u>	<u>(1,515)</u>	<u>(1,515)</u>	<u>-</u>
Net change in fund balances	<u>\$ 76,009</u>	<u>\$ 76,009</u>	97,634	<u>\$ 21,625</u>
FUND BALANCE, BEGINNING OF YEAR			<u>310,992</u>	
FUND BALANCE, END OF YEAR			<u>\$ 408,626</u>	

KANE COUNTY, ILLINOIS

Election Equipment Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ 100	\$ 100	\$ 40,077	\$ 39,977
Total revenues	100	100	40,077	39,977
EXPENDITURES				
Public Service and Records				
Commodities				
Voting systems and accessories	850,000	850,000	-	850,000
Total Commodities	850,000	850,000	-	850,000
Total Public Services and Records	850,000	850,000	-	850,000
Total expenditures	850,000	850,000	-	850,000
Net change in fund balances	<u>\$ (849,900)</u>	<u>\$ (849,900)</u>	40,077	<u>\$ 889,977</u>
FUND BALANCE, BEGINNING OF YEAR			356,829	
FUND BALANCE, END OF YEAR			<u>\$ 396,906</u>	

KANE COUNTY, ILLINOIS

Recorder's Automation
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 860,250	\$ 860,250	\$ 519,816	\$ (340,434)
Net investment income (loss)	4,260	4,260	60,480	56,220
Total revenues	864,510	864,510	580,296	(284,214)
EXPENDITURES				
Public Service and Records				
Personnel Services				
Non-union Wage Increase	6,842	6,842	-	6,842
Salaries and wages	227,370	227,370	112,890	114,480
Benefits				
Healthcare contribution	56,854	56,854	12,603	44,251
Dental contribution	1,716	1,716	384	1,332
FICA/SS contribution	17,917	17,917	8,424	9,493
IMRF contribution	12,062	12,062	5,710	6,352
Total Benefits	322,761	322,761	140,011	182,750
Contractual Services				
Contractual/consulting services	493,000	493,000	383,659	109,341
Repairs and maintenance - computers	4,000	4,000	-	4,000
Repairs and maintenance - copiers	6,150	6,150	2,511	3,639
Liability insurance	6,839	6,839	6,839	-
Workers compensation	5,200	5,200	5,200	-
Unemployment claims	94	94	94	-
Film conversion/book binding	5,000	5,000	-	5,000
Conferences and meetings	500	500	-	500
Employee training	2,000	2,000	-	2,000
Total Contractual Services	522,783	522,783	398,303	124,480
Commodities				
Office supplies	4,000	4,000	-	4,000
Operating supplies	8,000	8,000	4,394	3,606
Computer related supplies	190,500	190,500	21,278	169,222
Books and subscriptions	800	800	-	800
Telephone	932	932	528	404
Total Commodities	204,232	204,232	26,200	178,032
Total Public Service and Records	1,049,776	1,049,776	564,514	485,262
Capital Outlay				
Computer software - capital	175,000	175,000	185,216	(10,216)
Total Capital Outlay	175,000	175,000	185,216	(10,216)
Total expenditures	1,224,776	1,224,776	749,730	475,046
Net change in fund balances	\$ (360,266)	\$ (360,266)	(169,434)	\$ 190,832
FUND BALANCE, BEGINNING OF YEAR			1,329,771	
FUND BALANCE, END OF YEAR			\$ 1,160,337	

KANE COUNTY, ILLINOIS

Children's Waiting Room Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 136,750	\$ 136,750	\$ 274,756	\$ 138,006
Net investment income (loss)	1,005	1,005	13,987	12,982
Total revenues	137,755	137,755	288,743	150,988
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	132,755	132,755	147,768	(15,013)
Total Contractual Services	132,755	132,755	147,768	(15,013)
Total Judicial	132,755	132,755	147,768	(15,013)
Total expenditures	132,755	132,755	147,768	(15,013)
Excess (deficiency) of revenues over expenditures	5,000	5,000	140,975	135,975
OTHER FINANCING SOURCES (USES)				
Transfers out	(12,000)	(12,000)	(12,000)	-
Total other financing sources (uses)	(12,000)	(12,000)	(12,000)	-
Net change in fund balances	\$ (7,000)	\$ (7,000)	128,975	\$ 135,975
FUND BALANCE, BEGINNING OF YEAR			287,249	
FUND BALANCE, END OF YEAR			\$ 416,224	

KANE COUNTY, ILLINOIS

D.U.I.

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 12,000	\$ 12,000	\$ 5,681	\$ (6,319)
Net investment income (loss)	580	580	10,398	9,818
Total revenues	12,580	12,580	16,079	3,499
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	5,230	5,230	-	5,230
Total Contractual Services	5,230	5,230	-	5,230
Total Judicial	5,230	5,230	-	5,230
Total expenditures	5,230	5,230	-	5,230
Net change in fund balances	\$ 7,350	\$ 7,350	16,079	\$ 8,729
FUND BALANCE, BEGINNING OF YEAR			220,507	
FUND BALANCE, END OF YEAR			\$ 236,586	

KANE COUNTY, ILLINOIS

Foreclosure Mediation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 58,000	\$ 58,000	\$ 19,800	\$ (38,200)
Net investment income (loss)	590	590	6,784	6,194
Total revenues	58,590	58,590	26,584	(32,006)
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	56,590	56,590	30,909	25,681
Total Contractual Services	56,590	56,590	30,909	25,681
Commodities				
Office supplies	2,000	2,000	-	2,000
Total Commodities	2,000	2,000	-	2,000
Total Judicial	58,590	58,590	30,909	27,681
Total expenditures	58,590	58,590	30,909	27,681
Excess (deficiency) of revenues over expenditures	-	-	(4,325)	(4,325)
OTHER FINANCING SOURCES (USES)				
Transfers out	(2,913)	(2,913)	(2,913)	-
Total other financing sources (uses)	(2,913)	(2,913)	(2,913)	-
Net change in fund balances	<u>\$ (2,913)</u>	<u>\$ (2,913)</u>	(7,238)	<u>\$ (4,325)</u>
FUND BALANCE, BEGINNING OF YEAR			138,043	
FUND BALANCE, END OF YEAR			<u>\$ 130,805</u>	

KANE COUNTY, ILLINOIS

Court Automation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 800,000	\$ 800,000	\$ 767,912	\$ (32,088)
Net investment income	500	500	32,301	31,801
Total revenues	800,500	800,500	800,213	(287)
EXPENDITURES				
Judicial				
Circuit Clerk				
Personnel Services				
Salaries and wages	384,982	384,982	191,836	193,146
Overtime salaries	-	-	75	(75)
Total Personnel Services	384,982	384,982	191,911	193,071
Benefits				
Healthcare contribution	183,681	183,681	52,996	130,685
Dental contribution	4,662	4,662	1,372	3,290
FICA/SS contribution	29,452	29,452	14,085	15,367
IMRF contribution	19,827	19,827	9,691	10,136
Total Benefits	237,622	237,622	78,144	159,478
Contractual Services				
Repairs and maintenance - equipment	100,450	100,450	16,701	83,749
Liability insurance	11,242	11,242	11,242	-
Workers compensation	8,547	8,547	8,547	-
Unemployment claims	154	154	154	-
Office Equipment	100,000	100,000	-	100,000
Conferences and meetings	33,400	33,400	11,195	22,205
Employee mileage expense	3,500	3,500	393	3,107
Total Contractual Services	257,293	257,293	48,232	209,061
Commodities				
Cellular phone	3,750	3,750	3,823	(73)
Total Commodities	3,750	3,750	3,823	(73)
Total Circuit Clerk	883,647	883,647	322,110	561,537
Chief Judge				
Personnel Services				
Salaries and wages	84,812	84,812	84,740	72
Benefits				
Healthcare contribution	21,291	21,291	21,190	101
Dental contribution	285	285	285	-
FICA/SS contribution	6,468	6,468	6,139	329
IMRF contribution	4,355	4,355	4,167	188
Total Benefits	32,399	32,399	31,781	618

KANE COUNTY, ILLINOIS

Court Automation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services				
Liability insurance	\$ 2,469	\$ 2,469	\$ 2,469	\$ -
Workers compensation	1,877	1,877	1,877	-
Unemployment claims	34	34	34	-
Total Contractual Services	<u>4,380</u>	<u>4,380</u>	<u>4,380</u>	<u>-</u>
Total Chief Judge	<u>121,591</u>	<u>121,591</u>	<u>120,901</u>	<u>690</u>
Total Judicial	<u>1,005,238</u>	<u>1,005,238</u>	<u>443,011</u>	<u>562,227</u>
 Total expenditures	 <u>1,005,238</u>	 <u>1,005,238</u>	 <u>443,011</u>	 <u>562,227</u>
 Excess (deficiency) of revenues over expenditures	 <u>(204,738)</u>	 <u>(204,738)</u>	 <u>357,202</u>	 <u>561,940</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	2,129	2,129	-
Transfers out	<u>(23,304)</u>	<u>(23,304)</u>	<u>-</u>	<u>(23,304)</u>
Total other financing sources (uses)	<u>(23,304)</u>	<u>(21,175)</u>	<u>2,129</u>	<u>(23,304)</u>
 Net change in fund balances	 <u>\$ (228,042)</u>	 <u>\$ (225,913)</u>	 <u>359,331</u>	 <u>\$ 538,636</u>
 FUND BALANCE, BEGINNING OF YEAR			 <u>656,599</u>	
 FUND BALANCE, END OF YEAR			 <u>\$ 1,015,930</u>	

KANE COUNTY, ILLINOIS

Court Document Storage
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 800,000	\$ 800,000	\$ 762,314	\$ (37,686)
Net investment income (loss)	500	500	7,129	6,629
Total revenues	800,500	800,500	769,443	(31,057)
EXPENDITURES				
Judicial				
Circuit Clerk				
Personnel Services				
Salaries and wages	317,369	317,369	310,127	7,242
Overtime salaries	-	-	(5)	5
Total Personnel Services	317,369	317,369	310,122	7,247
Benefits				
Healthcare contribution	87,835	87,835	96,572	(8,737)
Dental contribution	2,254	2,254	2,390	(136)
FICA/SS contribution	24,279	24,279	22,011	2,268
IMRF contribution	16,345	16,345	15,076	1,269
Total Benefits	130,713	130,713	136,049	(5,336)
Contractual Services				
Destruction of records services	15,000	15,000	6,322	8,678
Repairs and maintenance - copiers	19,520	19,520	10,216	9,304
Repairs and maintenance - equipment	46,299	46,299	10,900	35,399
Liability insurance	9,268	9,268	9,268	-
Workers compensation	7,046	7,046	7,046	-
Unemployment claims	127	127	127	-
Conferences and Meetings	-	-	14	(14)
Employee mileage expense	-	-	175	(175)
Total Contractual Services	97,260	97,260	44,068	53,192
Commodities				
Office supplies	3,000	3,000	1,593	1,407
Printers	7,500	7,500	7,500	-
Computer related supplies	2,500	2,500	-	2,500
Cellular phone	500	500	92	408
Total Commodities	13,500	13,500	9,185	4,315
Total Circuit Clerk	558,842	558,842	499,424	59,418
Circuit Clerk Projects				
Contractual Services				
Film conversion/book binding	125,000	125,000	-	125,000
Total Circuit Clerk Projects	125,000	125,000	-	125,000
Total Judicial	683,842	683,842	499,424	184,418
Total expenditures	683,842	683,842	499,424	184,418
Excess (deficiency) of revenues over expenditures	116,658	116,658	270,019	153,361

KANE COUNTY, ILLINOIS

Court Document Storage
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ -	\$ 3,437	\$ 3,437	\$ -
Transfers out	(37,869)	(37,869)	-	37,869
Total other financing sources (uses)	<u>(37,869)</u>	<u>(34,432)</u>	<u>3,437</u>	<u>37,869</u>
Net change in fund balances	<u>\$ 78,789</u>	<u>\$ 82,226</u>	273,456	<u>\$ 191,230</u>
FUND BALANCE, BEGINNING OF YEAR			<u>122,787</u>	
FUND BALANCE, END OF YEAR			<u>\$ 396,243</u>	

KANE COUNTY, ILLINOIS

Child Support Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 100,000	\$ 100,000	\$ 58,762	\$ (41,238)
Grants	37,028	37,028	20,076	(16,952)
Net investment income (loss)	1,000	1,000	14,604	13,604
Total revenues	138,028	138,028	93,442	(44,586)
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	111,540	111,540	72,770	38,770
Overtime salaries	1,505	1,505	606	899
Total Personnel Services	113,045	113,045	73,376	39,669
Benefits				
Healthcare contribution	29,619	29,619	5,332	24,287
Dental contribution	922	922	188	734
FICA/SS contribution	8,533	8,533	5,502	3,031
IMRF contribution	5,745	5,745	3,861	1,884
Total Benefits	44,819	44,819	14,883	29,936
Contractual Services				
Liability insurance	3,257	3,257	3,257	-
Workers compensation	2,477	2,477	2,477	-
Unemployment claims	45	45	45	-
General printing	6,600	6,600	-	6,600
Total Contractual Services	12,379	12,379	5,779	6,600
Commodities				
Office supplies	300	300	-	300
Total Commodities	300	300	-	300
Total Judicial	170,543	170,543	94,038	76,505
Total expenditures	170,543	170,543	94,038	76,505
Excess (deficiency) of revenues over expenditures	(32,515)	(32,515)	(596)	76,505
OTHER FINANCING SOURCES (USES)				
Transfers in	-	640	640	-
Transfers out	(11,652)	(11,652)	-	11,652
Total other financing sources (uses)	(11,652)	(11,012)	640	11,652
Net change in fund balances	\$ (44,167)	\$ (43,527)	44	\$ 31,919
FUND BALANCE, BEGINNING OF YEAR			317,884	
FUND BALANCE, END OF YEAR			\$ 317,928	

KANE COUNTY, ILLINOIS

Circuit Clerk Administrative Services
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 400,000	\$ 400,000	\$ 277,515	\$ (122,485)
Net investment income (loss)	1,000	1,000	39,960	38,960
Total revenues	401,000	401,000	317,475	(83,525)
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	233,792	233,792	204,287	29,505
Overtime salaries	2,500	2,500	-	2,500
Total Personnel Services	236,292	236,292	204,287	32,005
Benefits				
Healthcare contribution	28,345	28,345	7,021	21,324
Dental contribution	922	922	256	666
FICA/SS contribution	17,886	17,886	15,475	2,411
IMRF contribution	12,041	12,041	10,336	1,705
Total Benefits	59,194	59,194	33,088	26,106
Contractual Services				
Repairs and maintenance - equipment	3,000	3,000	2,910	90
Liability insurance	6,827	6,827	6,827	-
Workers compensation	5,191	5,191	5,191	-
Unemployment claims	94	94	94	-
General printing	5,000	5,000	2,024	2,976
Conferences and meetings	12,400	12,400	669	11,731
Employee training	300	300	30	270
Employee mileage expense	500	500	151	349
Total Contractual Services	33,312	33,312	17,896	15,416
Commodities				
Office supplies	30,000	30,000	1,923	28,077
Cellular phone	450	450	343	107
Total Commodities	30,450	30,450	2,266	28,184
Total Judicial	359,248	359,248	257,537	101,711
Total expenditures	359,248	359,248	257,537	101,711
Excess (deficiency) of revenues over expenditures	41,752	41,752	59,938	101,711
OTHER FINANCING SOURCES (USES)				
Transfers in	-	127	127	-
Transfers out	(14,565)	(14,565)	-	14,565
Total other financing sources (uses)	(14,565)	(14,438)	127	14,565
Net change in fund balances	\$ 27,187	\$ 27,314	60,065	\$ 18,186
FUND BALANCE, BEGINNING OF YEAR			835,996	
FUND BALANCE, END OF YEAR			\$ 896,061	

KANE COUNTY, ILLINOIS

Circuit Clerk Electronic Citation
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 188,000	\$ 188,000	\$ 191,326	\$ 3,326
Net investment income (loss)	500	500	4,410	3,910
Total revenues	188,500	188,500	195,736	7,236
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	147,706	147,706	125,549	22,157
Benefits				
Healthcare contribution	43,396	43,396	39,900	3,496
Dental contribution	1,332	1,332	1,027	305
FICA/SS contribution	11,300	11,300	8,859	2,441
IMRF contribution	7,607	7,607	6,072	1,535
Total Benefits	63,635	63,635	55,858	7,777
Contractual Services				
Repairs and Maint- Equipment	1,000	1,000	-	1,000
Liability insurance	4,314	4,314	4,314	-
Workers compensation	3,280	3,280	3,280	-
Unemployment claims	60	60	60	-
Conferences and meetings	9,200	9,200	4,672	4,528
Employee training	1,800	1,800	-	1,800
Employee mileage expense	1,635	1,635	122	1,513
General association dues	500	500	-	500
Total Contractual Services	21,789	21,789	12,448	9,341
Commodities				
Office supplies	1,665	1,665	760	905
Cellular phone	750	750	504	246
Total Commodities	2,415	2,415	1,264	1,151
Total Judicial	235,545	235,545	195,119	40,426
Total expenditures	235,545	235,545	195,119	40,426
Excess (deficiency) of revenues over expenditures	(47,045)	(47,045)	617	40,426
OTHER FINANCING SOURCES (USES)				
Transfers in	-	666	666	-
Transfers out	(8,739)	(8,739)	-	8,739
Total other financing sources (uses)	(8,739)	(8,073)	666	8,739
Net change in fund balances	\$ (55,784)	\$ (55,118)	1,283	\$ 47,662
FUND BALANCE, BEGINNING OF YEAR			105,385	
FUND BALANCE, END OF YEAR			\$ 106,668	

KANE COUNTY, ILLINOIS

Circuit Clerk Operations and Administration Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 75,000	\$ 75,000	\$ 79,229	\$ 4,229
Net investment income (loss)	500	500	10,869	10,369
Total revenues	75,500	75,500	90,098	14,598
EXPENDITURES				
Commodities				
Operating supplies	10,000	10,000	-	10,000
Total Commodities	10,000	10,000	-	10,000
Total Judicial	10,000	10,000	-	10,000
Total expenditures	10,000	10,000	-	10,000
Net change in fund balances	\$ 65,500	\$ 65,500	90,098	\$ 24,598
FUND BALANCE, BEGINNING OF YEAR			224,278	
FUND BALANCE, END OF YEAR			\$ 314,376	

KANE COUNTY, ILLINOIS

Title IV-D Child Support Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ 5,212	\$ 5,212
Grants	698,108	698,108	695,360	(2,748)
Total revenues	698,108	698,108	700,572	2,464
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	499,564	499,564	502,115	(2,551)
Non Union Wage Increase	15,032	15,032	-	15,032
Total Personnel Services	514,596	514,596	502,115	12,481
Benefits				
Healthcare contribution	108,391	108,391	99,622	8,769
Dental contribution	3,090	3,090	3,029	61
FICA/SS contribution	39,367	39,367	37,122	2,245
IMRF contribution	26,502	26,502	25,225	1,277
Total Benefits	177,350	177,350	164,998	12,352
Contractual Services				
Contractual/consulting services	100,000	100,000	-	-
Trials and costs of hearing	32,000	32,000	-	32,000
Legal process server costs	7,250	7,250	-	7,250
Liability insurance	15,027	15,027	15,027	-
Workers compensation	11,424	11,424	11,424	-
Unemployment claims	206	206	206	-
Conferences and meetings	12,500	12,500	-	12,500
Employee training	17,500	17,500	146	17,354
General association dues	2,750	2,750	560	2,190
Total Contractual Services	198,657	198,657	27,363	71,294
Commodities				
Office supplies	5,000	5,000	1,637	3,363
Books and subscriptions	2,500	2,500	-	2,500
Computer software - non capital	426	426	-	426
Postage	275	275	-	275
Total Commodities	8,201	8,201	1,637	6,564
Total Judicial	898,804	898,804	696,113	102,691
Total expenditures	898,804	898,804	696,113	102,691
Excess (deficiency) of revenues over expenditures	(200,696)	(200,696)	4,459	105,155
OTHER FINANCING SOURCES (USES)				
Transfers in	181,339	181,339	181,339	-
Total other financing sources (uses)	181,339	181,339	181,339	-
Net change in fund balances	\$ (19,357)	\$ (19,357)	185,798	\$ 105,155
FUND BALANCE, BEGINNING OF YEAR			323,762	
FUND BALANCE, END OF YEAR			\$ 509,560	

KANE COUNTY, ILLINOIS

Drug Prosecution Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 127,431	\$ 127,431	\$ 127,431	\$ -
Fines	40,000	40,000	120,644	80,644
Net investment income (loss)	-	-	(874)	(874)
Total revenues	167,431	167,431	247,201	79,770
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	257,777	257,777	352,645	(94,868)
Non Union Wage Increase	7,757	7,757	-	7,757
Total Personnel Services	265,534	265,534	352,645	(87,111)
Benefits				
Healthcare contribution	58,328	58,328	63,329	(5,001)
Dental contribution	1,844	1,844	1,962	(118)
FICA/SS contribution	20,313	20,313	25,852	(5,539)
IMRF contribution	13,675	13,675	17,876	(4,201)
Total Benefits	94,160	94,160	109,019	(14,859)
Contractual Services				
Court reporter costs	-	-	6,206	(6,206)
Liability insurance	7,754	7,754	7,754	-
Workers compensation	5,895	5,895	5,895	-
Unemployment claims	107	107	107	-
Conferences and meetings	4,500	4,500	2,756	1,744
General association dues	1,100	1,100	2,240	(1,140)
Total Contractual Services	19,356	19,356	24,958	(5,602)
Commodities				
Telephone	847	847	-	847
Total Commodities	847	847	-	847
Total Judicial	379,897	379,897	486,622	(106,725)
Total expenditures	379,897	379,897	486,622	(106,725)
Excess (deficiency) of revenues over expenditures	(212,466)	(212,466)	(239,421)	(26,955)
OTHER FINANCING SOURCES (USES)				
Transfers in	180,894	428,449	428,449	-
Total other financing sources (uses)	180,894	428,449	428,449	-
Net change in fund balances	\$ (31,572)	\$ 215,983	189,028	\$ (26,955)
FUND BALANCE, BEGINNING OF YEAR			67,541	
FUND BALANCE, END OF YEAR			\$ 256,569	

KANE COUNTY, ILLINOIS

Victim Coordinator Services Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 55,000	\$ 55,000	\$ 60,988	\$ 5,988
Net investment income (loss)	-	-	1,438	1,438
Total revenues	55,000	55,000	62,426	7,426
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	107,835	107,835	182,706	(74,871)
Non-Union Wage Increase	3,245	3,245	-	3,245
Total Personnel Services	111,080	111,080	182,706	(71,626)
Benefits				
Healthcare contribution	27,416	27,416	46,327	(18,911)
Dental contribution	788	788	1,181	(393)
FICA/SS contribution	8,498	8,498	13,240	(4,742)
IMRF contribution	5,721	5,721	8,944	(3,223)
Total Benefits	42,423	42,423	69,692	(27,269)
Contractual Services				
Contractual/consulting services	2,000	2,000	-	2,000
Liability insurance	3,245	3,245	3,245	-
Workers compensation	2,453	2,453	2,453	-
Unemployment claims	45	45	45	-
Conferences and meetings	-	-	603	(603)
Total Contractual Services	7,743	7,743	6,346	1,397
Total Judicial	161,246	161,246	258,744	(97,498)
Total expenditures	161,246	161,246	258,744	(97,498)
Excess (deficiency) of revenues over expenditures	(106,246)	(106,246)	(196,318)	(90,072)
OTHER FINANCING SOURCES (USES)				
Transfers in	100,960	100,960	100,960	-
Total other financing sources (uses)	100,960	100,960	100,960	-
Net change in fund balances	\$ (5,286)	\$ (5,286)	(95,358)	\$ (90,072)
FUND BALANCE, BEGINNING OF YEAR			81,830	
FUND BALANCE (DEFICIT), END OF YEAR			\$ (13,528)	

KANE COUNTY, ILLINOIS

Weed and Seed Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ 421	\$ 421
Total revenues	-	-	421	421
EXPENDITURES				
Judicial				
Contractual Services				
Conferences and meetings	-	1,305	149	1,156
Total Contractual Services	-	1,305	149	1,156
Commodities				
Office supplies	-	13,230	9,497	3,733
Total Commodities	-	13,230	9,497	3,733
Total Judicial	-	14,535	9,646	4,889
Total expenditures	-	14,535	9,646	4,889
Net change in fund balances	\$ -	\$ (14,535)	(9,225)	\$ (4,468)
FUND BALANCE, BEGINNING OF YEAR			32,240	
FUND BALANCE, END OF YEAR			\$ 23,015	

KANE COUNTY, ILLINOIS

Child Advocacy Center Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 479,633	\$ 479,633	\$ 459,127	\$ (20,506)
Charges for services	300,150	300,150	481,040	180,890
Reimbursements	35,000	35,000	35,000	-
Net investment income (loss)	2,000	2,000	35,673	33,673
Total revenues	816,783	816,783	1,010,840	194,057
EXPENDITURES				
Judicial				
Personnel Services				
Salaries and wages	836,550	968,550	1,113,113	(144,563)
Non-Union Wage Increase	25,173	25,173	-	25,173
Employee per diem	15,600	15,600	15,729	(129)
Total Personnel Services	877,323	1,009,323	1,128,842	(119,519)
Benefits				
Healthcare contribution	186,300	231,906	224,439	7,467
Dental contribution	4,566	5,898	6,228	(330)
FICA/SS contribution	67,115	77,213	82,966	(5,753)
IMRF contribution	45,182	51,980	56,496	(4,516)
Total Benefits	303,163	366,997	370,129	(3,132)
Contractual Services				
Contractual/consulting services	3,500	3,500	5,239	(1,739)
Examinations	7,800	7,800	-	7,800
Trials and costs of hearing	8,000	8,000	5,022	2,978
Witness costs	6,000	6,000	5,790	210
Court reporter costs	3,000	3,000	3,253	(253)
Counseling services	45,000	45,000	30,750	14,250
Repairs and maintenance - copiers	3,600	3,600	6,034	(2,434)
Repairs and maintenance - vehicles	1,500	1,500	2,052	(552)
Liability insurance	25,163	29,017	29,017	-
Workers compensation	19,131	22,062	22,062	-
Unemployment claims	345	398	398	-
General printing	-	-	698	(698)
Conferences and meetings	5,500	5,500	9,873	(4,373)
Employee training	7,500	7,500	10,196	(2,696)
Employee mileage expense	750	750	221	529
General association dues	6,600	6,600	2,890	3,710
Total Contractual Services	143,389	150,227	133,495	16,732

KANE COUNTY, ILLINOIS

Child Advocacy Center Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 2,000	\$ 2,000	\$ 443	\$ 1,557
Operating supplies	7,000	7,000	29,114	(22,114)
Computer related supplies	10,000	10,000	-	10,000
Books and subscriptions	2,500	2,500	1,395	1,105
Computer Software -Non capital	2,500	2,500	5,053	(2,553)
Computer Hardware - Non capital	6,500	6,500	1,047	5,453
Computer Software- Capital	-	-	16	(16)
Photography supplies	2,000	2,000	-	2,000
Fuel - vehicles	3,000	3,000	3,881	(881)
Telephone	4,000	4,000	7,766	(3,766)
Total Commodities	39,500	39,500	48,715	(9,215)
Total Judicial	1,363,375	1,566,047	1,681,181	(115,134)
Total expenditures	1,363,375	1,566,047	1,681,181	(115,134)
Excess (deficiency) of revenues over expenditures	(546,592)	(749,264)	(670,341)	78,923
OTHER FINANCING SOURCES (USES)				
Transfers in	690,656	690,656	690,656	-
Total other financing sources (uses)	690,656	690,656	690,656	-
Net change in fund balances	\$ 144,064	\$ (58,608)	20,315	\$ 78,923
FUND BALANCE, BEGINNING OF YEAR			548,037	
FUND BALANCE, END OF YEAR			\$ 568,352	

KANE COUNTY, ILLINOIS

Equitable Sharing Program Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ 1,996	\$ 1,996
Miscellaneous	25,000	25,000	3,179	(21,821)
Total revenues	25,000	25,000	5,175	(19,825)
EXPENDITURES				
Judicial				
Contractual Services				
Employee training	25,000	25,000	-	25,000
Total Contractual Services	25,000	25,000	-	25,000
Total Judicial	25,000	25,000	-	25,000
Total expenditures	25,000	25,000	-	25,000
Net change in fund balances	\$ -	\$ -	5,175	\$ 5,175
FUND BALANCE, BEGINNING OF YEAR			42,742	
FUND BALANCE, END OF YEAR			\$ 47,917	

KANE COUNTY, ILLINOIS

State's Attorney Records Automation
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 30,000	\$ 30,000	\$ 20,279	\$ (9,721)
Net investment income (loss)	-	-	5,345	5,345
Total revenues	30,000	30,000	25,624	(4,376)
EXPENDITURES				
Judicial				
Personnel Services				
Non Union Wage Increase	1,031	1,031	-	1,031
Salaries and wages	34,242	34,242	35,299	(1,057)
Total Personnel Services	35,273	35,273	35,299	(26)
Benefits				
Healthcare contribution	8,319	8,319	8,280	39
Dental contribution	400	400	400	-
FICA/SS contribution	2,698	2,698	2,526	172
IMRF contribution	1,816	1,816	1,711	105
Total Benefits	13,233	13,233	12,917	316
Contractual Services				
Liability insurance	1,030	1,030	1,030	-
Workers compensation	783	783	783	-
Unemployment claims	15	15	15	-
Total Contractual Services	1,828	1,828	1,828	-
Commodities				
Computer hardware - non capital	25,000	25,000	-	25,000
Total Commodities	25,000	25,000	-	25,000
Total Judicial	75,334	75,334	50,044	25,290
Total expenditures	75,334	75,334	50,044	25,290
Net change in fund balances	\$ (45,334)	\$ (45,334)	(24,420)	\$ 20,914
FUND BALANCE, BEGINNING OF YEAR			116,038	
FUND BALANCE, END OF YEAR			\$ 91,618	

KANE COUNTY, ILLINOIS

Drug Asset Forfeiture Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 50,000	\$ 50,000	\$ -	\$ (50,000)
Net investment income (loss)	-	-	15,120	15,120
Total revenues	50,000	50,000	15,120	(34,880)
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	50,000	50,000	-	50,000
Total Contractual Services	50,000	50,000	-	50,000
Total Judicial	50,000	50,000	-	50,000
Total expenditures	50,000.00	50,000.00	-	50,000.00
Excess (deficiency) of revenues over expenditures	-	-	15,120.00	15,120.00
OTHER FINANCING SOURCES (USES)				
Transfer in	-	-	3,100	3,100
Transfer out	-	(247,555)	(247,555)	-
Total other financing sources (uses)	-	(247,555)	(244,455)	3,100
Net change in fund balances	\$ -	\$ (247,555)	(229,335)	\$ 18,220
FUND BALANCE, BEGINNING OF YEAR			247,555	
FUND BALANCE, END OF YEAR			\$ 18,220	

KANE COUNTY, ILLINOIS

State's Attorney Employee Events
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ 10	\$ 10	\$ -	\$ (10)
Net investment income (loss)	-	-	76	76
Total revenues	10	10	76	66
EXPENDITURES				
Judicial				
Commodities				
Operating supplies	10	10	-	10
Total Judicial	10	10	-	10
Total expenditures	10	10	-	10
Net change in fund balances	\$ -	\$ -	76	\$ 76
FUND BALANCE, BEGINNING OF YEAR			1,605	
FUND BALANCE, END OF YEAR			\$ 1,681	

KANE COUNTY, ILLINOIS

State's Attorney Money Laundering
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 5,000	\$ 5,000	\$ 2,638	\$ (2,362)
Net investment income (loss)	-	-	11,947	11,947
Total revenues	5,000	5,000	14,585	9,585
EXPENDITURES				
Judicial				
Contractual Services				
Conferences and meetings	5,000	5,000	-	5,000
Total Contractual Services	5,000	5,000	-	5,000
Total expenditures	5,000	5,000	-	5,000
Excess (deficiency) of revenues over expenditures	-	-	14,585	14,585
OTHER FINANCING SOURCES (USES)				
Transfer in	-	-	9,200	9,200
Total other financing sources (uses)	-	-	9,200	9,200
Net change in fund balances	\$ -	\$ -	23,785	\$ 23,785
FUND BALANCE, BEGINNING OF YEAR			244,642	
FUND BALANCE, END OF YEAR			\$ 268,427	

KANE COUNTY, ILLINOIS

Public Defender Records Automation
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 1,000	\$ 1,000	\$ 10,329	\$ 9,329
Net investment income (loss)	-	-	1,227	1,227
Total revenues	1,000	1,000	11,556	10,556
EXPENDITURES				
Judicial				
Contractual Services				
Contractual/consulting services	1,000	1,000	-	1,000
Total Contractual Services	1,000	1,000	-	1,000
Total Judicial	1,000	1,000	-	1,000
Total expenditures	1,000	1,000	-	1,000
Net change in fund balances	\$ -	\$ -	11,556	\$ 11,556
FUND BALANCE, BEGINNING OF YEAR			25,252	
FUND BALANCE, END OF YEAR			\$ 36,808	

KANE COUNTY, ILLINOIS

Employee Events Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ 800	\$ 800	\$ 616	\$ (184)
Net investment income (loss)	184	184	979	795
Total revenues	984	984	1,595	611
EXPENDITURES				
General Government				
Commodities				
Employee recognition supplies	984	984	-	984
Total Commodities	984	984	-	984
Total General Government	984	984	-	984
Total expenditures	984	984	-	984
Net change in fund balances	\$ -	\$ -	1,595	\$ 1,595
FUND BALANCE, BEGINNING OF YEAR			20,789	
FUND BALANCE, END OF YEAR			\$ 22,384	

KANE COUNTY, ILLINOIS

EMA Volunteer Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ 1,722	\$ 1,722
Miscellaneous	3,200	3,200	2,600	(600)
Total revenues	3,200	3,200	4,322	1,122
EXPENDITURES				
Public Safety				
Contractual Services				
Miscellaneous contractual expenses	2,200	2,200	2,152	48
Total Contractual Services	2,200	2,200	2,152	48
Commodities				
Operating supplies	600	600	723	(123)
Total Commodities	600	600	723	(123)
Total Public Safety	2,800	2,800	2,875	(75)
Total expenditures	2,800	2,800	2,875	(75)
Net change in fund balances	\$ 400	\$ 400	1,447	\$ 1,047
FUND BALANCE, BEGINNING OF YEAR			37,285	
FUND BALANCE, END OF YEAR			\$ 38,732	

KANE COUNTY, ILLINOIS

KC Emergency Planning Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ -	\$ -	\$ 350	\$ 350
Net investment income (loss)	-	-	1,354	1,354
Miscellaneous	4,000	4,000	5,350	1,350
Total revenues	4,000	4,000	7,054	3,054
EXPENDITURES				
Public Safety				
Contractual Services				
Miscellaneous contractual expenses	3,000	3,000	871	2,129
Total Contractual Services	3,000	3,000	871	2,129
Commodities				
Office supplies	50	50	-	50
Operating supplies	475	475	209	266
Miscellaneous supplies	325	325	-	325
Total Commodities	850	850	209	641
Total Public Safety	3,850	3,850	1,080	2,770
Total expenditures	3,850	3,850	1,080	2,770
Net change in fund balances	\$ 150	\$ 150	5,974	\$ 5,824
FUND BALANCE, BEGINNING OF YEAR			27,370	
FUND BALANCE, END OF YEAR			\$ 33,344	

KANE COUNTY, ILLINOIS

Bomb Squad SWAT Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ 60	\$ 66
Miscellaneous	5,000	5,000	-	(5,000)
Total revenues	5,000	5,000	60	(4,934)
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	2,500	2,500	-	2,500
Conferences and meetings	-	-	250	(250)
Law enforcement training	-	-	73	(73)
Total Contractual Services	2,500	2,500	323	2,177
Commodities				
Miscellaneous supplies	2,500	2,500	8,209	(5,709)
Total Commodities	2,500	2,500	8,209	(5,709)
Total Public Safety	5,000	5,000	8,532	(3,532)
Total expenditures	5,000	5,000	8,532	(3,532)
Net change in fund balances	\$ -	\$ -	(8,472)	\$ (8,466)
FUND BALANCE, BEGINNING OF YEAR			14,742	
FUND BALANCE, END OF YEAR			\$ 6,270	

KANE COUNTY, ILLINOIS

Law Library Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 5	\$ 5	\$ -	\$ (5)
Charges for services	277,586	277,586	278,649	1,063
Reimbursements	250	250	-	(250)
Net investment income (loss)	974	974	10,173	9,199
Miscellaneous	9,136	9,136	30,000	20,864
Total revenues	287,951	287,951	318,822	30,871
EXPENDITURES				
Judicial				
Personnel Services				
Non Union Wage Increase	2,645	2,645	-	2,645
Salaries and wages	87,906	87,906	93,539	(5,633)
Total Personnel Services	90,551	90,551	93,539	(2,988)
Benefits				
Healthcare contribution	11,179	11,179	11,165	14
Dental contribution	256	256	256	-
FICA/SS contribution	11,105	11,105	6,862	4,243
IMRF contribution	7,476	7,476	4,657	2,819
Total Benefits	30,016	30,016	22,940	7,076
Contractual Services				
Professional services	2,000	2,000	10,386	(8,386)
Repairs and maintenance - copiers	800	800	1,569	(769)
Liability insurance	4,239	4,239	4,239	-
Workers compensation	3,223	3,223	3,223	-
Unemployment claims	59	59	59	-
Conferences and meetings	300	300	2,349	(2,049)
Employee mileage expense	300	300	736	(436)
General association dues	1,080	1,080	929	151
Miscellaneous contractual expenses	12,432	12,432	4,557	7,875
Total Contractual Services	24,433	24,433	28,047	(3,614)
Commodities				
Office supplies	500	500	4,684	(4,184)
Operating supplies	-	-	424	(424)
Computer related supplies	15,040	15,040	6,930	8,110
Subscription Database	-	-	4,005	(4,005)
Books and subscriptions	60,543	60,543	57,085	3,458
Food	220	220	1,147	(927)
Telephone	900	900	849	51
Copiers	-	-	141	(141)
Cellular phone	600	600	282	318
Total Commodities	77,803	77,803	75,547	2,256
Total Judicial	222,803	222,803	220,073	2,730
Total expenditures	222,803	222,803	220,073	2,730
Excess (deficiency) of revenues over expenditures	65,148	65,148	98,749	28,141

KANE COUNTY, ILLINOIS

Law Library
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (5,826)	\$ (5,826)	\$ (5,826)	\$ -
Total other financing sources (uses)	<u>(5,826)</u>	<u>(5,826)</u>	<u>(5,826)</u>	<u>-</u>
Net change in fund balances	<u>\$ 59,322</u>	<u>\$ 59,322</u>	92,923	<u>\$ 33,601</u>
FUND BALANCE, BEGINNING OF YEAR			<u>199,295</u>	
FUND BALANCE, END OF YEAR			<u>\$ 292,218</u>	

KANE COUNTY, ILLINOIS

Canteen Commission Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ -	\$ -	\$ 17,081	\$ 17,081
Reimbursements	650,000	650,000	375,412	(274,588)
Net investment income	-	-	671	671
Miscellaneous	-	-	1,750	1,750
Total revenues	650,000	650,000	394,914	(255,086)
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	325,000	325,000	158,120	166,880
Bond	-	-	17,141	(17,141)
Bond Fee	-	-	600	(600)
Total Contractual Services	325,000	325,000	175,861	149,139
Commodities				
Office supplies	-	-	29,693	(29,693)
Books and subscriptions	-	-	630	(630)
Food	-	-	59,344	(59,344)
Cable TV	-	-	4,507	(4,507)
Miscellaneous supplies	325,000	325,000	128,557	196,443
Total Commodities	325,000	325,000	222,731	102,269
Total Public Safety	650,000	650,000	398,592	251,408
Total expenditures	650,000	650,000	398,592	251,408
Net change in fund balances	\$ -	\$ -	(3,678)	\$ (3,678)
FUND BALANCE, BEGINNING OF YEAR			128,488	
FUND BALANCE, END OF YEAR			\$ 124,810	

KANE COUNTY, ILLINOIS

County Sheriff DEF Federal - DOJ
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ -	\$ -	\$ 31,329	\$ 31,329
Net investment income (loss)	-	-	337	337
Miscellaneous	10,000	10,000	-	(10,000)
Total revenues	10,000	10,000	31,666	21,666
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	10,000	10,000	1,069	8,931
Total Contractual Services	10,000	10,000	1,069	8,931
Total Public Safety	10,000	10,000	1,069	8,931
Capital Outlay				
Special purpose equipment	-	-	26,925	(26,925)
Total Capital Outlay	-	-	26,925	(26,925)
Total expenditures	10,000	10,000	27,994	(17,994)
Net change in fund balances	\$ -	\$ -	3,672	\$ 3,672
FUND BALANCE (DEFICIT), BEGINNING OF YEAR			(1,820)	
FUND BALANCE, END OF YEAR			\$ 1,852	

KANE COUNTY, ILLINOIS

County Sheriff DEF Local
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ -	\$ -	\$ 81,962	\$ 81,962
Net investment income (loss)	-	-	6	6
Miscellaneous	20,000	20,000	-	(20,000)
Total revenues	20,000	20,000	81,968	61,968
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	20,000	20,000	46,807	(26,807)
Total Contractual Services	20,000	20,000	46,807	(26,807)
Commodities				
Special purpose equipment - non capital	-	-	24,436	(24,436)
Miscellaneous supplies	-	-	29,690	(29,690)
Total Commodities	-	-	54,126	(54,126)
Total Public Safety	20,000	20,000	100,933	(80,933)
Total expenditures	20,000	20,000	100,933	(80,933)
Net change in fund balances	\$ -	\$ -	(18,965)	\$ (18,965)
FUND BALANCE, BEGINNING OF YEAR			380,069	
FUND BALANCE, END OF YEAR			\$ 361,104	

KANE COUNTY, ILLINOIS

FATS

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 6,000	\$ 6,000	\$ 4,037	\$ (1,963)
Total revenues	6,000	6,000	4,037	(1,963)
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	6,000	6,000	1,000	5,000
Total Contractual Services	6,000	6,000	1,000	5,000
Commodities				
Miscellaneous supplies	-	-	130	(130)
Total Commodities	-	-	130	(130)
Total Public Safety	6,000	6,000	1,130	4,870
Total expenditures	6,000	6,000	1,130	4,870
Net change in fund balances	\$ -	\$ -	2,907	\$ 2,907
FUND BALANCE, BEGINNING OF YEAR			5,217	
FUND BALANCE, END OF YEAR			\$ 8,124	

KANE COUNTY, ILLINOIS

K-9 Unit

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ -	\$ -	\$ 89,000	\$ 89,000
Net investment income (loss)	-	-	234	234
Miscellaneous	30,000	30,000	115,349	85,349
Total revenues	30,000	30,000	204,583	174,583
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	15,000	15,000	137,552	(122,552)
General donations	-	-	5,791	(5,791)
Total Contractual Services	15,000	15,000	143,343	(128,343)
Commodities				
Miscellaneous supplies	15,000	15,000	71,554	(56,554)
Total Commodities	15,000	15,000	71,554	(56,554)
Total Public Safety	30,000	30,000	214,897	(184,897)
Total expenditures	30,000	30,000	214,897	(184,897)
Net change in fund balances	\$ -	\$ -	(10,314)	\$ (10,314)
FUND BALANCE, BEGINNING OF YEAR			50,507	
FUND BALANCE, END OF YEAR			\$ 40,193	

KANE COUNTY, ILLINOIS

Vehicle Maintenance / Purchase Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ 161	\$ 161
Miscellaneous	1,200	1,200	692	(508)
Total revenues	1,200	1,200	853	(347)
EXPENDITURES				
Public Safety				
Commodities				
Miscellaneous supplies	1,200	1,200	527	673
Total Commodities	1,200	1,200	527	673
Total Public Safety	1,200	1,200	527	673
Total expenditures	1,200	1,200	527	673
Excess (deficiency) of revenues over expenditures	-	-	326	326
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	4,038	4,038
Total other financing sources (uses)	-	-	4,038	4,038
Net change in fund balances	\$ -	\$ -	4,364	\$ 4,364
FUND BALANCE, BEGINNING OF YEAR			2,245	
FUND BALANCE, END OF YEAR			\$ 6,609	

KANE COUNTY, ILLINOIS

Sheriff DUI

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 32,000	\$ 32,000	\$ -	\$ (32,000)
Net investment income (loss)	-	-	120	120
Total revenues	32,000	32,000	120	(31,880)
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	10,000	10,000	-	10,000
Law enforcement training	12,000	12,000	-	12,000
Total Contractual Services	22,000	22,000	-	22,000
Commodities				
Miscellaneous supplies	10,000	10,000	-	10,000
Total Commodities	10,000	10,000	-	10,000
Total Public Safety	32,000	32,000	-	32,000
Total expenditures	32,000	32,000	-	32,000
Excess (deficiency) of revenues over expenditures	-	-	120	32,000
Net change in fund balances	\$ -	\$ -	120	\$ 120
FUND BALANCE (DEFICIT), BEGINNING OF YEAR			(14,882)	
FUND BALANCE (DEFICIT), END OF YEAR			\$ (14,762)	

KANE COUNTY, ILLINOIS

Sheriff's Office Money Laundering Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Net investment income (loss)	-	-	1,106	1,106
Total revenues	5,000	5,000	1,106	(3,894)
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	5,000	5,000	-	5,000
Total Contractual Services	5,000	5,000	-	5,000
Total Public Safety	5,000	5,000	-	5,000
Total expenditures	5,000	5,000	-	5,000
Excess (deficiency) of revenues over expenditures	-	-	1,106	1,106
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	38,455	38,455
Total other financing sources (uses)	-	-	38,455	38,455
Net change in fund balances	\$ -	\$ -	39,561	\$ 39,561
FUND BALANCE, BEGINNING OF YEAR			7,709	
FUND BALANCE, END OF YEAR			\$ 47,270	

KANE COUNTY, ILLINOIS

Transportation Safety Highway HB Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)
Net investment income (loss)	-	-	189	189
Total revenues	20,000	20,000	189	(19,811)
EXPENDITURES				
Total expenditures	-	-	-	-
Net change in fund balances	\$ 20,000	\$ 20,000	189	\$ (19,811)
FUND BALANCE, BEGINNING OF YEAR			3,998	
FUND BALANCE, END OF YEAR			\$ 4,187	

KANE COUNTY, ILLINOIS

AJF Medical Cost Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 25,000	\$ 25,000	\$ 27,532	\$ 2,532
Net investment income (loss)	40	40	1,993	1,953
Total revenues	25,040	25,040	29,525	4,485
EXPENDITURES				
Public Safety				
Contractual Services				
Medical/dental/hospital services	25,040	25,040	25,040	-
Total Contractual Services	25,040	25,040	25,040	-
Total Public Safety	25,040	25,040	25,040	-
Total expenditures	25,040	25,040	25,040	-
Net change in fund balances	\$ -	\$ -	4,485	\$ 4,485
FUND BALANCE, BEGINNING OF YEAR			34,498	
FUND BALANCE, END OF YEAR			\$ 38,983	

KANE COUNTY, ILLINOIS

Sheriff Civil Operations Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ -	\$ -	\$ 5,346	\$ 5,346
Net investment income (loss)	-	-	64	64
Charges for services	-	-	457,826	457,826
Miscellaneous	20,000	20,000	10,878	(9,122)
Total revenues	20,000	20,000	474,114	454,114
EXPENDITURES				
Public Safety				
Contractual Services				
Conferences and training	-	-	1,603	(1,603)
Law enforcement training	-	-	3,071	(3,071)
Employee mileage expense	-	-	35	(35)
General association dues	-	-	835	(835)
Miscellaneous contractual expenses	20,000	20,000	322,157	(302,157)
General donations	-	-	812	(812)
Total Contractual Services	20,000	20,000	328,513	(308,513)
Commodities				
Operating supplies	-	-	578	(578)
Employee recognition supplies	-	-	1,640	(1,640)
Uniform supplies	-	-	1,365	(1,365)
Miscellaneous supplies	-	-	61,597	(61,597)
Total Commodities	-	-	65,180	(65,180)
Total Public Safety	20,000	20,000	393,693	(373,693)
Total expenditures	20,000	20,000	393,693	(373,693)
Net change in fund balances	\$ -	\$ -	80,421	\$ 80,421
FUND BALANCE, BEGINNING OF YEAR			108,796	
FUND BALANCE, END OF YEAR			\$ 189,217	

KANE COUNTY, ILLINOIS

Cannabis Regulation - Local Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 90,000	\$ 90,000	\$ 91,702	\$ 1,702
Net investment income (loss)	90	90	2,121	2,031
Total revenues	90,090	90,090	93,823	3,733
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	45,000	45,000	49,584	(4,584)
Total Contractual Services	45,000	45,000	49,584	(4,584)
Commodities				
Operating supplies	45,090	45,090	79,509	(34,419)
Total Commodities	45,090	45,090	79,509	(34,419)
Total Public Safety	90,090	90,090	129,093	(39,003)
Total expenditures	90,090	90,090	129,093	(39,003)
Net change in fund balances	\$ -	\$ -	(35,270)	\$ (35,270)
FUND BALANCE, BEGINNING OF YEAR			53,740	
FUND BALANCE, END OF YEAR			\$ 18,470	

KANE COUNTY, ILLINOIS

County Sheriff DEF Federal - Treasury
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 50,000	\$ 50,000	\$ 237,447	\$ 187,447
Net investment income (loss)	-	-	1,889	1,889
Total revenues	50,000	50,000	239,336	189,336
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	-	-	102,108	(102,108)
Total Contractual Services	-	-	102,108	(102,108)
Commodities				
Operating supplies	50,000	50,000	89,851	(39,851)
Total Commodities	50,000	50,000	89,851	(39,851)
Total Public Safety	50,000	50,000	191,959	(141,959)
Total expenditures	50,000	50,000	191,959	(141,959)
Net change in fund balances	\$ -	\$ -	47,377	\$ 47,377
FUND BALANCE, BEGINNING OF YEAR			10,449	
FUND BALANCE, END OF YEAR			\$ 57,826	

KANE COUNTY, ILLINOIS

Sale & Error

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 21,000	\$ 21,000	\$ 83,547	\$ 62,547
Net investment income (loss)	-	-	28,654	28,654
Total revenues	21,000	21,000	112,201	91,201
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	21,000	21,000	112,201	91,201
OTHER FINANCING SOURCES (USES)				
Transfers out	(21,000)	(198,226)	(177,226)	21,000
Total other financing sources (uses)	(21,000)	(198,226)	(177,226)	21,000
Net change in fund balances	\$ -	\$ (177,226)	(65,025)	\$ 112,201
FUND BALANCE, BEGINNING OF YEAR			589,247	
FUND BALANCE, END OF YEAR			\$ 524,222	

KANE COUNTY, ILLINOIS

Kane Comm
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 588,855	\$ 588,855	\$ 617,784	\$ 28,929
Reimbursements	860,000	860,000	1,296,093	436,093
Net investment income (loss)	600	600	61,856	61,256
Total revenues	1,449,455	1,449,455	1,975,733	526,278
EXPENDITURES				
Public Safety				
Personnel Services				
Salaries and wages	1,470,443	1,565,641	1,449,076	116,565
Non-Union Wage Increase	44,246	44,246	-	44,246
Overtime salaries	63,189	63,189	371,023	(307,834)
Total Personnel Services	1,577,878	1,673,076	1,820,099	(147,023)
Benefits				
Healthcare contribution	315,519	315,519	253,779	61,740
Dental contribution	8,562	8,562	6,788	1,774
FICA/SS contribution	120,708	127,991	124,484	3,507
IMRF contribution	81,261	86,164	83,674	2,490
Total Benefits	526,050	538,236	468,725	69,511
Contractual Services				
Contractual/consulting services	60,312	60,312	193,215	(132,903)
Repairs and maintenance - computers	4,000	4,000	3,230	770
Repairs and maintenance - copiers	400	400	86	314
Repairs and maintenance - communication equipment	-	-	1,638	(1,638)
Repairs and maintenance - equipment	10,000	10,000	20,856	(10,856)
Equipment rental	28,520	28,520	27,448	1,072
Liability insurance	44,229	47,009	46,452	557
Workers compensation	33,626	35,740	35,316	424
Unemployment claims	606	644	636	8
General advertising	-	-	1,059	(1,059)
Conferences and meetings	8,000	8,000	11,419	(3,419)
Employee training	4,000	4,000	13,652	(9,652)
Employee mileage expense	3,000	3,000	2,260	740
General association dues	1,000	1,000	674	326
Pre-employment physicals	800	800	1,466	(666)
Total Contractual Services	198,493	203,425	359,407	(155,982)

KANE COUNTY, ILLINOIS

Kane Comm
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 2,500	\$ 2,500	\$ 2,190	\$ 310
Operating supplies	2,000	2,000	9,590	(7,590)
Computer related supplies	2,500	2,500	7,459	(4,959)
Employee recognition supplies	800	800	1,461	(661)
Telephone	-	-	121,755	(121,755)
Total Commodities	<u>7,800</u>	<u>7,800</u>	<u>142,455</u>	<u>(134,655)</u>
Total Public Safety	<u>2,310,221</u>	<u>2,422,537</u>	<u>2,790,686</u>	<u>(368,149)</u>
Total expenditures	<u>2,310,221</u>	<u>2,422,537</u>	<u>2,790,686</u>	<u>(368,149)</u>
Excess (deficiency) of revenues over expenditures	<u>(860,766)</u>	<u>(973,082)</u>	<u>(814,953)</u>	<u>158,129</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	921,257	943,770	943,770	-
Transfers out	<u>(110,973)</u>	<u>(110,973)</u>	<u>(110,973)</u>	-
Total other financing sources (uses)	<u>810,284</u>	<u>832,797</u>	<u>832,797</u>	-
Net change in fund balances	<u>\$ (50,482)</u>	<u>\$ (140,285)</u>	17,844	<u>\$ 158,129</u>
FUND BALANCE, BEGINNING OF YEAR			<u>1,209,436</u>	
FUND BALANCE, END OF YEAR			<u>\$ 1,227,280</u>	

KANE COUNTY, ILLINOIS

Probation Services Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 1,096,000	\$ 1,096,000	\$ 749,391	\$ (346,609)
Reimbursements	15,000	15,000	3,746	(11,254)
Net Investment Income	-	-	40,409	40,409
Total revenues	1,111,000	1,111,000	793,546	(317,454)
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	200,000	200,000	265,653	(65,653)
Psychological/psychiatric services	450,000	450,000	469,063	(19,063)
Software licensing cost	75,000	75,000	75,905	(905)
Polygraph testing	5,000	5,000	2,400	2,600
Juvenile board and care	400,000	400,000	-	400,000
Security services	60,000	60,000	5,225	54,775
Lab services	-	-	11	(11)
Conferences and meetings	5,000	5,000	10,036	(5,036)
Employee training	4,000	4,000	25,715	(21,715)
General association dues	1,000	1,000	-	1,000
Miscellaneous contractual expenses	10,000	10,000	-	10,000
Total Contractual Services	1,210,000	1,210,000	854,008	355,992
Commodities				
Office supplies	500	500	-	500
Operating supplies	500	500	-	500
Computer related supplies	1,000	1,000	-	1,000
Books and subscriptions	1,000	1,000	-	1,000
Computer software - non capital	500	500	-	500
Computer hardware - non capital	5,000	5,000	-	5,000
Uniform supplies	2,500	2,500	-	2,500
Medical supplies and drugs	250	250	-	250
Incentives	2,500	2,500	14,157	(11,657)
Testing materials	10,000	10,000	4,898	5,102
Total Commodities	23,750	23,750	19,055	4,695
Total Public Safety	1,233,750	1,233,750	873,063	360,687
Total expenditures	1,233,750	1,233,750	873,063	360,687
Excess (deficiency) of revenues over expenditures	(122,750)	(122,750)	(79,517)	43,233
OTHER FINANCING SOURCES (USES)				
Transfers out	(373,350)	(373,350)	(373,350)	-
Total other financing sources (uses)	(373,350)	(373,350)	(373,350)	-
Net change in fund balances	\$ (496,100)	\$ (496,100)	(452,867)	\$ 43,233
FUND BALANCE, BEGINNING OF YEAR			3,562,977	
FUND BALANCE, END OF YEAR	282		\$ 3,110,110	

KANE COUNTY, ILLINOIS

Substance Abuse Screening Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 80,000	\$ 80,000	\$ 12,743	\$ (67,257)
Net investment income (loss)	-	-	25,389	25,389
Total revenues	80,000	80,000	38,132	(41,868)
EXPENDITURES				
Public Safety				
Contractual Services				
Lab services	75,000	75,000	44,955	30,045
Total Contractual Services	75,000	75,000	44,955	30,045
Commodities				
Medical supplies and drugs	5,000	5,000	863	4,137
Total Commodities	5,000	5,000	863	4,137
Total Public Safety	80,000	80,000	45,818	34,182
Total expenditures	80,000	80,000	45,818	34,182
Net change in fund balances	\$ -	\$ -	(7,686)	\$ (7,686)
FUND BALANCE, BEGINNING OF YEAR			542,251	
FUND BALANCE, END OF YEAR			\$ 534,565	

KANE COUNTY, ILLINOIS

Drug Court Special Resources Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 166,667	\$ 166,667	\$ 190,710	\$ 24,043
Fines	2,500	2,500	-	(2,500)
Charges for services	80,000	80,000	75,389	(4,611)
Net investment income (loss)	-	-	57,113	57,113
Total revenues	249,167	249,167	323,212	74,045
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	238,030	238,030	38,565	199,465
Psychological/Psychiatric Srvs	-	-	2,768	(2,768)
Software licensing cost	-	-	50	(50)
Lab services	40,000	40,000	101,455	(61,455)
Halfway house	28,400	28,400	22,035	6,365
Residential treatment	280,787	280,787	159,600	121,187
Repairs and maintenance - vehicles	3,000	3,000	1,897	1,103
Repairs and maintenance - office	-	-	213	(213)
Conferences and meetings	10,000	10,000	8,791	1,209
Employee training	1,500	1,500	6,716	(5,216)
Employee mileage expense	600	600	39	561
General association dues	500	500	150	350
Miscellaneous contractual expenses	-	-	3,999	(3,999)
Total Contractual Services	602,817	602,817	346,278	256,539
Commodities				
Office supplies	500	500	53	447
Operating supplies	500	500	892	(392)
Postage	200	200	38	162
Books and subscriptions	1,500	1,500	2,877	(1,377)
Medical supplies and drugs	500	500	475	25
Drug court graduation supplies	2,000	2,000	1,525	475
Sanction incentives	10,000	10,000	8,173	1,827
Peer group activities supplies	2,000	2,000	3,073	(1,073)
Miscellaneous supplies	-	-	201	(201)
Fuel - vehicles	2,500	2,500	555	1,945
Total Commodities	19,700	19,700	17,862	1,838
Total Public Safety	622,517	622,517	364,140	258,377
Total expenditures	622,517	622,517	364,140	258,377
Excess (deficiency) of revenues over expenditures	(373,350)	(373,350)	(40,928)	332,422

KANE COUNTY, ILLINOIS

Drug Court Special Resources
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 373,350	\$ 373,350	\$ 373,350	\$ -
Total other financing sources (uses)	<u>373,350</u>	<u>373,350</u>	<u>373,350</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	332,422	<u>\$ 332,422</u>
FUND BALANCE, BEGINNING OF YEAR			<u>1,072,702</u>	
FUND BALANCE, END OF YEAR			<u>\$ 1,405,124</u>	

KANE COUNTY, ILLINOIS

Probation Victim Services Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 10,000	\$ 10,000	\$ 9,257	\$ (743)
Net investment income (loss)	-	-	1,937	1,937
Total revenues	10,000	10,000	11,194	1,194
EXPENDITURES				
Public Safety				
Contractual Services				
Professional Services	10,000	10,000	-	10,000
Total Contractual Services	10,000	10,000	-	10,000
Total Public Safety	10,000	10,000	-	10,000
Total expenditures	10,000	10,000	-	10,000
Excess (deficiency) of revenues over expenditures	-	-	11,194	11,194
OTHER FINANCING SOURCES (USES)				
Transfer in	-	-	2,200	2,200
Total other financing sources (uses)	-	-	2,200	2,200
Net change in fund balances	\$ -	\$ -	13,394	\$ 13,394
FUND BALANCE, BEGINNING OF YEAR			37,970	
FUND BALANCE, END OF YEAR			\$ 51,364	

KANE COUNTY, ILLINOIS

Juvenile Justice Donation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ 125	\$ 125	\$ 262	\$ 137
Miscellaneous	575	575	1,029	454
Total revenues	700	700	1,291	591
EXPENDITURES				
Public Safety				
Contractual Services				
Books and subscriptions	600	600	216	384
Miscellaneous supplies	100	100	-	100
Total Contractual Services	700	700	216	484
Total Public Safety	700	700	216	484
Total expenditures	700	700	216	484
Net change in fund balances	\$ -	\$ -	1,075	\$ 1,075
FUND BALANCE, BEGINNING OF YEAR			5,540	
FUND BALANCE, END OF YEAR			\$ 6,615	

KANE COUNTY, ILLINOIS

Coroner Administration Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 5,353	\$ 5,353	\$ 3,365	\$ (1,988)
Charges for services	176,417	176,417	202,961	26,544
Net investment income (loss)	-	-	13,815	13,815
Total revenues	181,770	181,770	220,141	38,371
EXPENDITURES				
Public Safety				
Contractual Services				
Direct Cremation	7,500	7,500	2,600	4,900
Conferences and meeting	4,000	4,000	2,077	1,923
Employee training	8,208	8,208	8,191	17
General association dues	5,600	5,600	1,285	4,315
Miscellaneous contractual expenses	26,000	26,000	15,935	10,065
Total Contractual Services	51,308	51,308	30,088	21,220
Commodities				
Office supplies	3,500	3,500	2,341	1,159
Operating supplies	70,000	70,000	50,670	19,330
Uniform supplies	5,000	5,000	1,126	3,874
Body bags	10,000	10,000	-	10,000
Total Commodities	88,500	88,500	54,137	34,363
Total Public Safety	139,808	139,808	84,225	55,583
Capital Outlay				
Automotive equipment	65,000	65,000	-	65,000
Total capital outlay	65,000	65,000	-	65,000
Total expenditures	204,808	204,808	84,225	120,583
Net change in fund balances	\$ (23,038)	\$ (23,038)	135,916	\$ 158,954
FUND BALANCE, BEGINNING OF YEAR			365,973	
FUND BALANCE, END OF YEAR			\$ 501,889	

KANE COUNTY, ILLINOIS

Animal Control Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 3,500	\$ 3,500	\$ -	\$ (3,500)
Charges for services	985,337	985,337	1,078,057	92,720
Reimbursements	10,000	10,000	18,574	8,574
Net investment income (loss)	14,000	14,000	45,235	31,235
Miscellaneous	1,320	1,320	2,907	1,587
Total revenues	1,014,157	1,014,157	1,144,773	130,616
EXPENDITURES				
Public Safety				
Personnel Services				
Salaries and wages	589,199	589,199	627,985	(38,786)
Overtime salaries	28,086	28,086	38,142	(10,056)
Total Personnel Services	617,285	617,285	666,127	(48,842)
Benefits				
Healthcare contribution	53,765	53,765	77,814	(24,049)
Dental contribution	1,675	1,675	2,156	(481)
FICA/SS contribution	47,223	47,223	49,355	(2,132)
IMRF contribution	31,791	31,791	30,437	1,354
Total Benefits	134,454	134,454	159,762	(25,308)
Contractual Services				
Contractual/consulting services	20,000	20,000	19,586	414
Veterinarian services	8,000	8,000	6,156	1,844
Software licensing cost	50,000	50,000	49,628	372
Cremation services	600	600	-	600
Disposal and water softener services	1,700	1,700	372	1,328
Repairs and maintenance - roads	2,500	2,500	270	2,230
Repairs and maintenance - buildings	6,000	6,000	19,171	(13,171)
Repairs and maintenance - grounds	5,000	5,000	15,355	(10,355)
Repairs and maintenance - computers	1,000	1,000	566	434
Repairs and maintenance - copiers	1,000	1,000	1,018	(18)
Repairs and maintenance - communication equipment	200	200	-	200
Repairs and maintenance - equipment	4,000	4,000	600	3,400
Repairs and maintenance - vehicles	5,000	5,000	3,105	1,895
Liability insurance	17,205	17,205	17,205	-
Workers compensation	13,081	13,081	13,081	-
Unemployment claims	236	236	236	-
General advertising	2,000	2,000	2,122	(122)
General printing	500	500	382	118
Conferences and meetings	1,500	1,500	560	940
Employee training	4,000	4,000	3,183	817
Employee mileage expense	1,500	1,500	212	1,288
General association dues	455	455	507	(52)
Employee medical expense	2,500	2,500	1,600	900
Miscellaneous contractual expense	1,500	1,500	-	1,500
Total Contractual Services	149,477	149,477	154,915	(5,438)

KANE COUNTY, ILLINOIS

Animal Control Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 6,000	\$ 6,000	\$ 4,865	\$ 1,135
Operating supplies	10,000	10,000	13,586	(3,586)
Utilities - water	3,500	3,500	5,192	(1,692)
Animal care supplies	8,000	8,000	13,934	(5,934)
Cleaning supplies	10,500	10,500	9,807	693
Uniform supplies	2,000	2,000	-	2,000
Medical supplies and drugs	7,000	7,000	10,711	(3,711)
Utilities - natural gas	6,000	6,000	-	6,000
Utilities - electric	7,000	7,000	8,909	(1,909)
Fuel - vehicles	6,000	6,000	8,848	(2,848)
Telephone	9,500	9,500	4,843	4,657
Cellular phone	-	-	3,891	(3,891)
Total Commodities	75,500	75,500	84,586	(9,086)
Total Public Safety	976,716	976,716	1,065,390	(88,674)
Capital Outlay				
Building improvements	15,355	15,355	-	15,355
Computer Software License Cost	-	-	9,600	(9,600)
Total capital outlay	15,355	15,355	9,600	5,755
Total expenditures	992,071	992,071	1,074,990	(82,919)
Excess (deficiency) of revenues over expenditures	22,086	22,086	69,783	47,697
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (37,869)	\$ (37,869)	\$ -	\$ 37,869
Total other financing sources (uses)	(37,869)	(37,869)	-	37,869
Net change in fund balances	\$ (15,783)	\$ (15,783)	69,783	\$ 85,566
FUND BALANCE, BEGINNING OF YEAR			894,588	
FUND BALANCE, END OF YEAR			\$ 964,371	

KANE COUNTY, ILLINOIS

County Highway Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 5,010,909	\$ 5,010,909	\$ 5,015,333	\$ 4,424
Other taxes	-	-	7,460	7,460
Licenses and permits	425,000	425,000	472,238	47,238
Charges for services	34,750	34,750	41,528	6,778
Reimbursements	425,000	425,000	413,544	(11,456)
Net investment income (loss)	50,000	50,000	478,295	428,295
Miscellaneous	7,000	7,000	16,855	9,855
Total revenues	5,952,659	5,952,659	6,445,253	492,594
EXPENDITURES				
Highways and Streets				
Personnel Services				
Salaries and wages	3,184,767	3,184,767	2,727,277	457,490
Non-Union Wage Increase	95,830	95,830	-	95,830
Overtime salaries	100,150	100,150	116,495	(16,345)
Total Personnel Services	3,380,747	3,380,747	2,843,772	536,975
Benefits				
Healthcare contribution	677,627	677,627	531,357	146,270
Dental contribution	17,095	17,095	12,086	5,009
FICA/SS contribution	258,627	258,627	209,746	48,881
IMRF contribution	174,109	174,109	142,096	32,013
Total Benefits	1,127,458	1,127,458	895,285	232,173
Contractual Services				
Engineering services	965,000	965,000	706,017	258,983
Contractual/consulting services	261,890	261,890	123,937	137,953
Legal service	125,000	125,000	113,065	11,935
Medical/dental/hospital services	5,000	5,000	505	4,495
Northeast IL plan and metro services	32,143	32,143	54,286	(22,143)
Software licensing cost	82,655	82,655	64,333	18,322
Security services	6,000	6,000	10,752	(4,752)
Disposal and water softener services	26,000	26,000	17,499	8,501
Janitorial services	34,000	34,000	40,726	(6,726)
Repairs and maintenance - buildings	59,000	59,000	28,513	30,487
Repairs and maintenance - grounds	12,000	12,000	15,041	(3,041)
Repairs and maintenance - copiers	5,560	5,560	6,067	(507)
Repairs and maintenance - communication equipment	1,000	1,000	-	1,000
Repairs and maintenance - equipment	15,000	15,000	6,862	8,138
Vehicle lease	100,000	100,000	68,252	31,748
Repairs and maintenance - vehicles	36,000	36,000	14,364	21,636
Repairs and maintenance - office equipment	3,000	3,000	2,037	963
Liability insurance	95,794	95,794	95,794	-
Workers compensation	72,830	72,830	72,830	-
Unemployment claims	1,313	1,313	1,313	-
General printing	3,000	3,000	75	2,925
Legal printing	5,000	5,000	1,419	3,581
Mapping	12,000	12,000	8,560	3,440
Conferences and meetings	25,000	25,000	33,488	(8,488)

KANE COUNTY, ILLINOIS

County Highway Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee training	\$ 15,000	\$ 15,000	\$ 15,594	\$ (594)
Employee mileage expense	6,500	6,500	5,014	1,486
General association dues	26,000	26,000	24,614	1,386
Miscellaneous contractual expenses	6,000	6,000	336	5,664
Total Contractual Services	<u>2,037,685</u>	<u>2,037,685</u>	<u>1,531,293</u>	<u>506,392</u>
Commodities				
Office supplies	22,500	22,500	22,745	(245)
Operating supplies	21,000	21,000	16,823	4,177
Postage	2,000	2,000	60	1,940
Books and subscriptions	2,000	2,000	801	1,199
Computer hardware - non capital	70,400	70,400	32,159	38,241
Computer software - non capital	-	-	1,940	(1,940)
Buildings and grounds supplies	30,000	30,000	32,881	(2,881)
Liquid salt	15,300	15,300	26,120	(10,820)
Crushed stone	10,000	10,000	3,250	6,750
Sign material	55,000	55,000	48,659	6,341
Utilities - natural gas	45,000	45,000	37,136	7,864
Utilities - electric	38,000	38,000	29,300	8,700
Utilities - intersection lighting	145,000	145,000	107,752	37,248
Fuel - vehicles	500,000	500,000	227,906	272,094
Telephone	40,000	40,000	20,642	19,358
Cellular phone	22,000	22,000	17,613	4,387
Total Commodities	<u>1,018,200</u>	<u>1,018,200</u>	<u>625,787</u>	<u>392,413</u>
Total Highways and Streets	<u>7,564,090</u>	<u>7,564,090</u>	<u>5,896,137</u>	<u>1,667,953</u>
Capital Outlay				
Computer software - capital	179,800	179,800	208,070	(28,270)
Automotive equipment	1,198,608	1,198,608	882,077	316,531
Office furniture	10,000	10,000	62,876	(52,876)
Copiers	10,000	10,000	-	10,000
Machinery and equipment	71,000	71,000	42,553	28,447
Special purpose equipment	30,000	30,000	-	30,000
Building improvements	470,000	470,000	67,898	402,102
Highway right of way	100,000	100,000	551	99,449
Total capital outlay	<u>2,069,408</u>	<u>2,069,408</u>	<u>1,264,025</u>	<u>805,383</u>
Total expenditures	<u>9,633,498</u>	<u>9,633,498</u>	<u>7,160,162</u>	<u>2,473,336</u>
Excess (deficiency) of revenues over expenditures	<u>(3,680,839)</u>	<u>(3,680,839)</u>	<u>(714,909)</u>	<u>2,965,930</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 161,270	\$ 161,270	\$ -	\$ (161,270)
Transfers out	(184,111)	(184,111)	(184,111)	-
Total other financing sources (uses)	<u>(22,841)</u>	<u>(22,841)</u>	<u>(184,111)</u>	<u>(161,270)</u>
Net change in fund balances	<u>\$ (3,703,680)</u>	<u>\$ (3,703,680)</u>	<u>(899,020)</u>	<u>\$ 2,804,660</u>
FUND BALANCE, BEGINNING OF YEAR			<u>10,258,716</u>	
FUND BALANCE, END OF YEAR			<u>\$ 9,359,696</u>	

KANE COUNTY, ILLINOIS

County Bridge
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 312,695	\$ 312,695	\$ 313,106	\$ 411
Other taxes	-	-	465	465
Reimbursements	15,000	15,000	-	(15,000)
Net investment income (loss)	3,500	3,500	15,812	12,312
Total revenues	331,195	331,195	329,383	(1,812)
EXPENDITURES				
Highways and Streets				
Contractual services				
Bridge inspection	331,195	331,195	403,338	(72,143)
Total Contractual services	331,195	331,195	403,338	(72,143)
Total Highways and Streets	331,195	331,195	403,338	(72,143)
Total expenditures	331,195	331,195	403,338	(72,143)
Net change in fund balances	\$ -	\$ -	(73,955)	\$ (73,955)
FUND BALANCE, BEGINNING OF YEAR			295,093	
FUND BALANCE, END OF YEAR			\$ 221,138	

KANE COUNTY, ILLINOIS

County Highway Matching Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 65,125	\$ 65,125	\$ 65,288	\$ 163
Other taxes	-	-	97	97
Net investment income (loss)	3,000	3,000	16,718	13,718
Total revenues	68,125	68,125	82,103	13,978
EXPENDITURES				
Highways and Streets				
Commodities				
Rock salt	88,248	88,248	81,850	6,398
Total Commodities	88,248	88,248	81,850	6,398
Total Highways and Streets	88,248	88,248	81,850	6,398
Total expenditures	88,248	88,248	81,850	6,398
Net change in fund balances	\$ (20,123)	\$ (20,123)	253	\$ 20,376
FUND BALANCE, BEGINNING OF YEAR			383,790	
FUND BALANCE, END OF YEAR			\$ 384,043	

KANE COUNTY, ILLINOIS

Motor Fuel Local Option Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 9,250,000	\$ 9,250,000	\$ 9,844,852	\$ 594,852
Charge for services	-	-	42,530	42,530
Reimbursements	150,000	150,000	336,187	186,187
Net investment income (loss)	36,000	36,000	586,320	550,320
Total revenues	9,436,000	9,436,000	10,809,889	1,373,889
EXPENDITURES				
Highways and Streets				
Contractual Services				
Engineering services	1,100,500	1,100,500	404,378	696,122
Repairs and maintenance - roads	50,000	50,000	22,606	27,394
Repairs and maintenance - bridges	1,910,000	1,910,000	153,886	1,756,114
Repairs and maintenance - cracksealing	625,000	625,000	790,773	(165,773)
Repairs and maintenance - pavement mark	1,150,000	1,150,000	960,876	189,124
Repairs and maintenance - resurfacing	4,000,000	4,000,000	5,586,822	(1,586,822)
Pavement preservation	750,000	750,000	-	750,000
Total Contractual Services	9,585,500	9,585,500	7,919,341	1,666,159
Commodities				
Uniform supplies	22,000	22,000	24,851	(2,851)
Vehicle parts/supplies	175,000	175,000	160,693	14,307
Equipment parts/supplies	100,000	100,000	97,993	2,007
Tools	15,000	15,000	12,074	2,926
Rock salt	1,165,500	1,165,500	619,745	545,755
Culverts	12,000	12,000	3,424	8,576
Road material	30,000	30,000	35,565	(5,565)
Traffic markers and barricades	10,000	10,000	990	9,010
Utilities - intersection lighting	1,795,000	1,795,000	1,470,958	324,042
Total Commodities	3,324,500	3,324,500	2,426,293	898,207
Total Highways and Streets	12,910,000	12,910,000	10,345,634	2,564,366
Capital Outlay				
Machinery and equipment	-	-	55,549	(55,549)
Road construction	250,000	250,000	813,942	(563,942)
Highway right of way	20,000	20,000	2,100	17,900
Total Capital Outlay	270,000	270,000	871,591	(601,591)
Total expenditures	13,180,000	13,180,000	11,217,225	1,962,775
Net change in fund balances	\$ (3,744,000)	\$ (3,744,000)	(407,336)	\$ 3,336,664
FUND BALANCE, BEGINNING OF YEAR			11,109,499	
FUND BALANCE, END OF YEAR			\$ 10,702,163	

KANE COUNTY, ILLINOIS

County Health
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 1,972,455	\$ 1,972,455	\$ 1,974,312	\$ 1,857
Other taxes	-	-	2,936	2,936
Licenses and permits	1,377,016	1,377,016	1,604,970	227,954
Grants	3,643,799	4,103,799	2,680,896	(1,422,903)
Charges for services	91,066	91,066	73,252	(17,814)
Reimbursements	40,285	40,285	10,794	(29,491)
Net investment income (loss)	33,300	33,300	527,184	493,884
Miscellaneous	-	-	2,523	2,523
Total revenues	7,157,921	7,617,921	6,876,867	(741,054)
EXPENDITURES				
Health and Welfare				
Personnel Services				
Salaries and wages	3,990,532	4,371,483	3,491,532	879,951
Overtime salaries	-	-	(398)	398
Non-union wage increase	59,123	59,123	-	59,123
Total Personnel Services	4,049,655	4,430,606	3,491,134	939,472
Benefits				
Healthcare contribution	743,140	852,677	719,136	133,541
Dental contribution	21,096	23,318	18,350	4,968
FICA/SS contribution	309,798	338,940	254,674	84,266
IMRF contribution	208,558	234,196	170,885	63,311
Total Benefits	1,282,592	1,449,131	1,163,045	286,086
Contractual Services				
Contractual/consulting services	1,523,528	3,779,481	2,344,598	1,434,883
Software licensing cost	143,802	143,802	61,015	82,787
X-rays	1,000	1,000	162	838
Lab services	12,500	12,500	3,241	9,259
Disposal and water softener services	4,500	4,500	3,474	1,026
Janitorial services	9,720	9,720	6,747	2,973
Repairs and maintenance - buildings	43,902	43,902	12,836	31,066
Repairs and maintenance - grounds	3,500	3,500	-	3,500
Building space rental	20,882	20,882	15,957	4,925
Repairs and maintenance - vehicles	5,200	5,200	3,167	2,033
Repairs and maintenance - office equipment	17,100	17,100	15,345	1,755
Liability insurance	118,256	127,094	127,094	-
Workers compensation	89,910	100,577	100,577	-
Unemployment claims	1,629	1,896	1,896	-
General advertising	2,500	2,500	78	2,422
Conferences and meetings	64,150	64,150	10,312	53,838
Employee training	21,253	21,253	8,460	12,793
Employee mileage expense	28,942	29,229	24,428	4,801
General association dues	38,000	38,000	26,205	11,795
Total Contractual Services	2,150,274	4,426,286	2,765,592	1,660,694

KANE COUNTY, ILLINOIS

County Health

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 21,645	\$ 21,645	\$ 16,942	\$ 4,703
Operating supplies	180,216	180,216	134,372	45,844
Postage	100	100	-	100
Books and subscriptions	5,310	5,310	1,157	4,153
Computer software - non - capital	17,168	17,168	696	16,472
Computer hardware - non - capital	16,100	16,100	6,019	10,081
Cleaning supplies	500	500	-	500
Medical supplies and drugs	43,000	43,000	21,024	21,976
Utilities - electric	7,766	7,766	1,730	6,036
Fuel - vehicles	9,300	9,300	4,734	4,566
Telephone	105,612	105,612	92,171	13,441
Total Commodities	<u>406,717</u>	<u>406,717</u>	<u>278,845</u>	<u>127,872</u>
Total Health and Welfare	<u>7,889,238</u>	<u>10,712,740</u>	<u>7,698,616</u>	<u>3,014,124</u>
 Total expenditures	 <u>7,889,238</u>	 <u>10,712,740</u>	 <u>7,698,616</u>	 <u>3,014,124</u>
 Excess (deficiency) of revenues over expenditures	 <u>(731,317)</u>	 <u>(3,094,819)</u>	 <u>(821,749)</u>	 <u>2,273,070</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,317,451	1,317,451	-
Transfers out	<u>(180,606)</u>	<u>(180,606)</u>	<u>(180,606)</u>	<u>-</u>
Total other financing sources (uses)	<u>(180,606)</u>	<u>1,136,845</u>	<u>1,136,845</u>	<u>-</u>
 Net change in fund balances	 <u>\$ (911,923)</u>	 <u>\$ (1,957,974)</u>	 315,096	 <u>\$ 2,273,070</u>
 Net change in fund balances			315,096	
FUND BALANCE, BEGINNING OF YEAR			<u>10,598,840</u>	
FUND BALANCE, END OF YEAR			<u>\$ 10,913,936</u>	

KANE COUNTY, ILLINOIS

Kane Kares
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 385,433	\$ 385,433	\$ 402,523	\$ 17,090
Miscellaneous	-	-	35	35
Net investment income (loss)	8,668	8,668	25,951	17,283
Total revenues	394,101	394,101	428,509	34,408
EXPENDITURES				
Health and Welfare				
Health				
Personnel Services				
Salaries and wages	320,892	320,892	314,494	6,398
Total Personnel Services	320,892	320,892	314,494	6,398
Benefits				
Healthcare contribution	75,516	75,516	75,783	(267)
Dental contribution	1,655	1,655	1,700	(45)
FICA/SS contribution	24,733	24,733	23,045	1,688
Non-Union Wage Increase	2,405	2,405	-	2,405
IMRF contribution	16,651	16,651	15,559	1,092
Total Benefits	120,960	120,960	116,087	4,873
Contractual Services				
Contractual/consulting services	24,557	24,557	15,247	9,310
Building space rental	11,367	11,367	23,985	(12,618)
Liability insurance	9,441	9,441	9,441	-
Workers compensation	7,179	7,179	7,179	-
Unemployment claims	131	131	131	-
Employee training	70,387	70,387	35,423	34,964
Employee mileage expense	3,358	3,358	2,357	1,001
Total Contractual Services	126,420	126,420	93,763	32,657
Commodities				
Operating supplies	334	334	5,798	(5,464)
Transfer out	17,478	17,478	17,478	-
Total Commodities	17,812	17,812	23,276	(5,464)
Total Health and Welfare	586,084	586,084	547,620	38,464
Total expenditures	586,084	586,084	547,620	38,464
Excess (deficiency) of revenues over expenditures	(191,983)	(191,983)	(119,111)	72,872
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 142,097	\$ 142,097	\$ 190,387	\$ 48,290
Total other financing sources (uses)	142,097	142,097	190,387	48,290
Net change in fund balances	\$ (49,886)	\$ (49,886)	71,276	\$ 121,162
FUND BALANCE, BEGINNING OF YEAR			524,212	
FUND BALANCE, END OF YEAR			\$ 595,488	

KANE COUNTY, ILLINOIS

Mass Vaccination Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ 18,978	\$ 18,978
Total revenues	-	-	18,978	18,978
EXPENDITURES				
General Government				
Contractual Services				
Software licensing cost	13,612	13,612	3,840	9,772
Total Contractual Services	13,612	13,612	3,840	9,772
Commodities				
Operating supplies	8,533	8,533	-	8,533
Printing supplies	300	300	-	300
Cellular phone	80	80	-	80
Internet	160	160	-	160
Total Commodities	9,073	9,073	-	9,073
Total General Government	22,685	22,685	3,840	18,845
Total expenditures	22,685	22,685	3,840	18,845
Net change in fund balances	\$ (22,685)	\$ (22,685)	15,138	\$ 37,823
FUND BALANCE, BEGINNING OF YEAR			640,005	
FUND BALANCE, END OF YEAR			\$ 655,143	

KANE COUNTY, ILLINOIS

FEMA PA Administration
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ 11,268	\$ 11,268
Total revenues	-	-	11,268	11,268
EXPENDITURES				
General Government				
Contractual Services				
Contractual/consulting services	-	250,000	103,336	146,664
Total expenditures	-	250,000	103,336	146,664
Net change in fund balances	<u>\$ -</u>	<u>\$ (250,000)</u>	(92,068)	<u>\$ 157,932</u>
FUND BALANCE, BEGINNING OF YEAR			<u>244,320</u>	
FUND BALANCE, END OF YEAR			<u>\$ 152,252</u>	

KANE COUNTY, ILLINOIS

Veterans' Commission Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 461,065	\$ 461,065	\$ 461,061	\$ (4)
Other taxes	-	-	454	454
Net investment income (loss)	2,800	2,800	34,056	31,256
Miscellaneous	945	945	950	5
Total revenues	464,810	464,810	496,521	31,711
EXPENDITURES				
Health and Welfare				
Personnel Services				
Salaries and wages	290,797	327,406	318,247	9,159
Total Personnel Services	290,797	327,406	318,247	9,159
Benefits				
Healthcare contribution	64,577	78,775	60,537	18,238
Dental contribution	2,254	2,532	1,706	826
FICA/SS contribution	22,246	25,047	22,884	2,163
IMRF contribution	14,976	16,861	15,497	1,364
Total Benefits	104,053	123,215	100,624	22,591
Contractual Services				
Legal Services	50,000	50,000	6,009	43,991
Repairs and maintenance - copiers	150	150	269	(119)
Liability insurance	8,492	9,561	9,561	-
Workers compensation	6,456	7,269	7,269	-
Unemployment claims	117	132	132	-
General printing	500	500	302	198
Conferences and meetings	1,476	1,476	2,067	(591)
Employee training	8,061	9,532	8,082	1,450
Employee mileage expense	984	984	1,185	(201)
General association dues	400	450	450	-
Miscellaneous contractual expense	24,000	24,000	-	24,000
Total Contractual Services	100,636	104,054	35,326	68,728
Commodities				
Office supplies	683	683	577	106
Office Furniture	-	-	9,406	(9,406)
Books and subscriptions	271	271	369	(98)
Computer hardware - non capital	-	-	21	(21)
Computer software - non capital	4,003	4,003	-	4,003
Telephone	1,999	1,999	1,675	324
Cellular phone	-	-	161	(161)
Total Commodities	6,956	6,956	12,209	(5,253)
Total Health and Welfare	502,442	561,631	466,406	95,225
Total expenditures	502,442	561,631	466,406	95,225
Excess (deficiency) of revenues over expenditures	(37,632)	(96,821)	30,115	126,936

KANE COUNTY, ILLINOIS

Veterans' Commission Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (12,368)	\$ (12,368)	\$ (12,368)	\$ -
Total other financing sources (uses)	<u>(12,368)</u>	<u>(12,368)</u>	<u>(12,368)</u>	<u>-</u>
Net change in fund balances	<u>\$ (50,000)</u>	<u>\$ (109,189)</u>	17,747	<u>\$ 126,936</u>
FUND BALANCE, BEGINNING OF YEAR			<u>756,085</u>	
FUND BALANCE, END OF YEAR			<u>\$ 773,832</u>	

KANE COUNTY, ILLINOIS

Illinois Counties Information Management
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 4,000	\$ 4,000	\$ -	\$ (4,000)
Net investment income (loss)	-	-	108	108
Total revenues	4,000	4,000	108	(3,892)
EXPENDITURES				
General Government				
Contractual Services				
Conferences and meetings	4,000	4,000	723	3,277
Total Contractual Services	4,000	4,000	723	3,277
Total General Government	4,000	4,000	723	3,277
Total expenditures	4,000	4,000	723	3,277
Net change in fund balances	\$ -	\$ -	(615)	\$ (615)
FUND BALANCE, BEGINNING OF YEAR			1,575	
FUND BALANCE, END OF YEAR			\$ 960	

KANE COUNTY, ILLINOIS

Web Technical Services Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ 17,131	\$ 17,131
Total revenues	-	-	17,131	17,131
EXPENDITURES				
General Government				
Contractual Services				
Contractual/consulting services	150,000	150,000	23,115	126,885
Software licensing cost	139,500	234,500	235,845	(1,345)
Repairs and maintenance - computers	8,000	8,000	4,563	3,437
Total Contractual Services	297,500	392,500	263,523	128,977
Total General Government	297,500	392,500	263,523	128,977
Total expenditures	297,500	392,500	263,523	128,977
Excess (deficiency) of revenues over expenditures	(297,500)	(392,500)	(246,392)	146,108
OTHER FINANCING SOURCES (USES)				
Transfers in	297,500	357,500	357,500	-
Total other financing sources (uses)	297,500	357,500	357,500	-
Net change in fund balances	\$ -	\$ (35,000)	111,108	\$ 146,108
FUND BALANCE, BEGINNING OF YEAR			271,894	
FUND BALANCE, END OF YEAR			\$ 383,002	

KANE COUNTY, ILLINOIS

Community Development Block Program Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 1,319,377	\$ 1,319,377	\$ 2,851,916	\$ 1,532,539
Reimbursements	696,919	696,919	280,123	(416,796)
Total revenues	2,016,296	2,016,296	3,132,039	1,115,743
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	182,104	182,104	129,165	52,939
Benefits				
Healthcare contribution	56,400	56,400	15,001	41,399
Dental contribution	1,487	1,487	594	893
FICA/SS contribution	14,350	14,350	9,555	4,795
Non-Union Wage Increase	5,480	5,480	-	5,480
IMRF contribution	9,661	9,661	6,532	3,129
Total Benefits	87,378	87,378	31,682	55,696
Contractual Services				
Contractual/consulting services	-	-	3,365	(3,365)
Software licensing cost	1,043	1,043	23	1,020
Professional services	143	143	157	(14)
Janitorial services	1,571	1,571	1,058	513
Repairs and maintenance - buildings	268	268	175	93
Repairs and maintenance - copiers	157	157	114	43
Building space rental	13,937	13,937	9,044	4,893
Repairs and maintenance - vehicles	195	195	109	86
Liability insurance	5,478	5,478	3,772	1,706
Workers compensation	4,127	4,127	2,805	1,322
Unemployment claims	76	76	52	24
Legal printing	300	300	222	78
Conferences and meetings	500	500	662	(162)
Employee training	5,000	5,000	2,287	2,713
Employee mileage expense	-	-	40	(40)
Miscellaneous contractual expense	1,687,998	1,687,998	2,917,201	(1,229,203)
Total Contractual Services	1,720,793	1,720,793	2,941,086	(1,220,293)

KANE COUNTY, ILLINOIS

Community Development Block Program Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 107	\$ 107	\$ 1,071	\$ (964)
Postage	100	100	-	100
Books and subscriptions	4,690	4,690	2,255	2,435
Utilities - natural gas	221	221	164	57
Utilities - electric	125	125	96	29
Fuel - vehicles	1,200	1,200	500	700
Telephone	922	922	618	304
Cellular phone	634	634	416	218
Internet	357	357	254	103
Total Commodities	<u>8,356</u>	<u>8,356</u>	<u>5,374</u>	<u>2,982</u>
Total Development Housing and Economic Development	<u>1,998,631</u>	<u>1,998,631</u>	<u>3,107,307</u>	<u>(1,108,676)</u>
Total expenditures	<u>1,998,631</u>	<u>1,998,631</u>	<u>3,107,307</u>	<u>(1,108,676)</u>
Excess (deficiency) of revenues over expenditures	<u>17,665</u>	<u>17,665</u>	<u>24,732</u>	<u>7,067</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(24,130)</u>	<u>(24,130)</u>	<u>(26,256)</u>	<u>(2,126)</u>
Total other financing sources (uses)	<u>(24,130)</u>	<u>(24,130)</u>	<u>(26,256)</u>	<u>(2,126)</u>
Net change in fund balances	<u>\$ (6,465)</u>	<u>\$ (6,465)</u>	<u>(1,524)</u>	<u>\$ 4,941</u>
FUND BALANCE (DEFICIT), BEGINNING OF YEAR			<u>(527)</u>	
FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ (2,051)</u>	

KANE COUNTY, ILLINOIS

HOME Program Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 1,037,649	\$ 1,037,649	\$ 1,469,479	\$ 431,830
Miscellaneous	223,967	223,967	172,784	(51,183)
Total revenues	1,261,616	1,261,616	1,642,263	380,647
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	82,264	82,264	71,478	10,786
Benefits				
Healthcare contribution	19,311	19,311	7,973	11,338
Dental contribution	672	672	347	325
FICA/SS contribution	6,483	6,483	5,289	1,194
Non-Union Wage Increase	2,476	2,476	-	2,476
IMRF contribution	4,364	4,364	3,604	760
Total Benefits	33,306	33,306	17,213	16,093
Contractual Services				
Software licensing cost	406	406	11	395
Professional services	56	56	88	(32)
Janitorial services	611	611	594	17
Repairs and maintenance - buildings	104	104	110	(6)
Repairs and maintenance - copiers	61	61	65	(4)
Building space rental	5,420	5,420	5,077	343
Liability insurance	2,475	2,475	2,087	388
Workers compensation	1,865	1,865	1,539	326
Unemployment claims	34	34	29	5
Legal printing	300	300	169	131
Conferences and meetings	550	550	716	(166)
Employee training	5,000	5,000	1,737	3,263
Employee mileage expense	-	-	39	(39)
Miscellaneous contractual expense	1,128,504	1,128,504	1,538,938	(410,434)
Total Contractual Services	1,145,386	1,145,386	1,551,199	(405,813)
Commodities				
Office supplies	42	42	65	(23)
Postage	100	100	-	100
Utilities - natural gas	86	86	92	(6)
Utilities - electric	49	49	53	(4)
Telephone	359	359	338	21
Cellular phone	185	185	192	(7)
Internet	139	139	143	(4)
Total Commodities	960	960	883	77
Total Development Housing and Economic Development	1,261,916	1,261,916	1,640,773	(378,857)
Total expenditures	1,261,916	1,261,916	1,640,773	(378,857)
Excess (deficiency) of revenues over expenditures	(300)	(300)	1,490	1,790

KANE COUNTY, ILLINOIS

HOME Program
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (2,622)	\$ (2,622)	\$ (2,501)	\$ 121
Total other financing sources (uses)	<u>(2,622)</u>	<u>(2,622)</u>	<u>(2,501)</u>	<u>121</u>
Net change in fund balances	<u>\$ (2,922)</u>	<u>\$ (2,922)</u>	(1,011)	<u>\$ 1,911</u>
FUND BALANCE, BEGINNING OF YEAR			<u>75</u>	
FUND BALANCE (DEFECIT), END OF YEAR			<u>\$ (936)</u>	

KANE COUNTY, ILLINOIS

Unincorporated Stormwater Management Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ -	\$ -	\$ 17,394	\$ 17,394
Net investment income (loss)	40	40	8,323	8,283
Total revenues	40	40	25,717	25,677
EXPENDITURES				
Development Housing and Economic Development				
Contractual Services				
Contractual/Consulting services	55,000	55,000	-	55,000
Total Contractual Services	55,000	55,000	-	55,000
Total Development Housing and Economic Development	55,000	55,000	-	55,000
Excess (deficiency) of revenues over expenditures	(54,960)	(54,960)	25,717	80,677
OTHER FINANCING SOURCES (USES)				
Transfers in	4,000	4,000	4,000	-
Total other financing sources (uses)	4,000	4,000	4,000	-
Net change in fund balances	\$ (50,960)	\$ (50,960)	29,717	\$ 80,677
FUND BALANCE, BEGINNING OF YEAR			176,178	
FUND BALANCE, END OF YEAR			\$ 205,895	

KANE COUNTY, ILLINOIS

Homeless Management Information Systems Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 115,407	\$ 115,407	\$ 95,058	\$ (20,349)
Miscellaneous	6,278	6,278	3,204	(3,074)
Total revenues	121,685	121,685	98,262	(23,423)
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	97,500	97,500	69,622	27,878
Benefits				
Healthcare contribution	23,140	23,140	13,535	9,605
Dental contribution	960	960	633	327
FICA/SS contribution	7,683	7,683	5,016	2,667
Non-Union Wage Increase	2,934	2,934	-	2,934
IMRF contribution	5,173	5,173	3,435	1,738
Total Benefits	39,890	39,890	22,619	17,271
Contractual Services				
Contractual/Consulting services	69,012	69,012	51,792	17,220
Software licensing cost	638	638	11	627
Professional services	87	87	106	(19)
Janitorial services	960	960	701	259
Repairs and maintenance - buildings	164	164	117	47
Repairs and maintenance - copiers	96	96	82	14
Building space rental	8,517	8,517	5,989	2,528
Liability insurance	2,933	2,933	2,033	900
Workers compensation	2,210	2,210	1,550	660
Unemployment claims	41	41	28	13
Legal printing	50	50	-	50
Conferences and meetings	50	50	-	50
Employee training	1,000	1,000	-	1,000
Total Contractual Services	85,758	85,758	62,409	23,349
Commodities				
Office supplies	65	65	16	49
Utilities - natural gas	135	135	106	29
Utilities - electric	76	76	64	12
Telephone	564	564	303	261
Cellular phone	538	538	284	254
Internet	218	218	168	50
Total Commodities	1,596	1,596	941	655
Total Development Housing and Economic Development	224,744	224,744	155,591	69,153
Total expenditures	224,744	224,744	155,591	69,153
Excess (deficiency) of revenues over expenditures	(103,059)	(103,059)	(57,329)	45,730

KANE COUNTY, ILLINOIS

Homeless Management Information Systems Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 21,800	\$ 21,800	\$ 21,800	\$ -
Transfers out	(2,622)	(2,622)	(2,951)	(329)
Total other financing sources (uses)	<u>19,178</u>	<u>19,178</u>	<u>18,849</u>	<u>(329)</u>
Net change in fund balances	<u>\$ (83,881)</u>	<u>\$ (83,881)</u>	(38,480)	<u>\$ 45,401</u>
FUND BALANCE, BEGINNING OF YEAR			<u>80,123</u>	
FUND BALANCE, END OF YEAR			<u>\$ 41,643</u>	

KANE COUNTY, ILLINOIS

OCR & Recovery Act Programs Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 55,444	\$ 55,444	\$ -	\$ (55,444)
Miscellaneous	-	-	15,000	15,000
Total revenues	55,444	55,444	15,000	(40,444)
EXPENDITURES				
Development Housing and Economic Development				
OCR Operating Pool				
Personnel Services				
Salaries and wages	-	-	(18,525)	18,525
Benefits				
Healthcare contribution	-	-	(1,557)	1,557
Dental contribution	-	-	(64)	64
FICA/SS contribution	-	-	(1,357)	1,357
IMRF contribution	-	-	(1,023)	1,023
Total Benefits	-	-	(4,001)	4,001
Total Neighborhood Stabilization Program	-	-	(22,526)	22,526
National Foreclosure Settlement				
Personnel Services				
Salaries and wages	3,016	3,016	1,624	1,392
Benefits				
Healthcare contribution	1,705	1,705	-	1,705
Dental contribution	34	34	9	25
FICA/SS contribution	238	238	121	117
Non-Union Wage Increase	91	91	-	91
IMRF contribution	160	160	81	79
Total Benefits	2,228	2,228	211	2,017
Contractual Services				
Liability insurance	91	91	47	44
Workers compensation	69	69	27	42
Miscellaneous contractual expenses	-	-	14,261	(14,261)
Unemployment claims	2	2	1	1
Total Contractual Services	162	162	14,336	(14,174)
Total National Foreclosure Settlement	5,406	5,406	16,171	(10,765)
St. Charles Housing Trust Fund				
Contractual Services				
Miscellaneous contractual expenses	50,000	50,000	-	50,000
Total Contractual Services	50,000	50,000	-	50,000
Total St. Charles Housing Trust Fund	50,000	50,000	-	50,000
Total Development Housing and Economic Development	55,406	55,406	(6,355)	61,761
Total expenditures	55,406	55,406	(6,355)	61,761
Excess (deficiency) of revenues over expenditures	38	38	21,355	21,317

KANE COUNTY, ILLINOIS

OCR & Recovery Act Programs Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfer out	\$ (146)	\$ (146)	\$ -	\$ (146)
Total other financing sources (uses)	<u>(146)</u>	<u>(146)</u>	<u>-</u>	<u>(146)</u>
Net change in fund balances	<u>\$ (108)</u>	<u>\$ (108)</u>	21,355	<u>\$ 21,317</u>
FUND BALANCE, BEGINNING OF YEAR			<u>30,741</u>	
FUND BALANCE, END OF YEAR			<u>\$ 52,096</u>	

KANE COUNTY, ILLINOIS

Quality of Kane Grants Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
Net investment income (loss)	110	110	2,019	1,909
Total revenues	10,110	10,110	2,019	(8,091)
EXPENDITURES				
Development Housing and Economic Development				
Contractual Services				
Conferences and meetings	30,110	30,110	1,000	29,110
Total Contractual Services	30,110	30,110	1,000	29,110
Total Development Housing and Economic Development	30,110	30,110	1,000	29,110
Total expenditures	30,110	30,110	1,000	29,110
Net change in fund balances	(20,000)	(20,000)	1,019	21,019
FUND BALANCE, BEGINNING OF YEAR			42,769	
FUND BALANCE, END OF YEAR			\$ 43,788	

KANE COUNTY, ILLINOIS

Continuum of Care Planning Grant Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 60,791	\$ 60,791	\$ 60,791	\$ -
Miscellaneous	24,300	24,300	24,300	-
Total revenues	85,091	85,091	85,091	-
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	35,685	35,685	39,617	(3,932)
Benefits				
Healthcare contribution	8,297	8,297	7,071	1,226
Dental contribution	339	339	322	17
FICA/SS contribution	2,812	2,812	2,891	(79)
Non-Union Wage Increase	1,075	1,075	-	1,075
IMRF contribution	1,893	1,893	1,990	(97)
Total Benefits	14,416	14,416	12,274	2,142
Contractual Services				
Contractual/consulting services	30,000	30,000	30,000	-
Software licensing cost	213	213	10	203
Professional services	29	29	53	(24)
Janitorial services	320	320	364	(44)
Repairs and maintenance - buildings	55	55	64	(9)
Repairs and maintenance - copiers	32	32	36	(4)
Building space rental	2,839	2,839	3,093	(254)
Liability insurance	1,074	1,074	1,157	(83)
Workers compensation	809	809	879	(70)
Unemployment claims	15	15	16	(1)
Legal printing	100	100	-	100
Conferences and meetings	150	150	-	150
Total Contractual Services	35,636	35,636	35,672	(36)
Commodities				
Office supplies	22	22	-	22
Utilities - natural gas	45	45	56	(11)
Utilities - electric	25	25	32	(7)
Telephone	188	188	167	21
Cellular phone	28	28	39	(11)
Internet	73	73	87	(14)
Total commodities	381	381	381	-
Total current	86,118	86,118	87,944	(1,826)
Total Development Housing and Economic Development	86,118	86,118	87,944	(1,826)
Total expenditures	86,118	86,118	87,944	(1,826)
Excess (deficiency) of revenues over expenditures	(1,027)	(1,027)	(2,853)	(1,826)

KANE COUNTY, ILLINOIS

Continuum of Care Planning Grant Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfer out	\$ (1,311)	\$ (1,311)	\$ (1,524)	\$ (213)
Total other financing sources (uses)	<u>(1,311)</u>	<u>(1,311)</u>	<u>(1,524)</u>	<u>(213)</u>
Net change in fund balances	<u>\$ (2,338)</u>	<u>\$ (2,338)</u>	(4,377)	<u>\$ (1,826)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>13,942</u>	
FUND BALANCE, END OF YEAR			<u>\$ 9,565</u>	

KANE COUNTY, ILLINOIS

Elgin CDBG
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 955,581	\$ 955,581	\$ 496,630	\$ (458,951)
Total revenues	955,581	955,581	496,630	(458,951)
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	112,307	112,307	53,487	58,820
Benefits				
Healthcare contribution	33,131	33,131	5,514	27,617
Dental contribution	977	977	269	708
FICA/SS contribution	8,850	8,850	3,960	4,890
Non-Union Wage Increase	3,380	3,380	-	3,380
IMRF contribution	5,958	5,958	2,689	3,269
Total Benefits	52,296	52,296	12,432	39,864
Contractual Services				
Software licensing cost	599	599	5	594
Professional services	82	82	51	31
Janitorial services	902	902	348	554
Repairs and maintenance - buildings	154	154	55	99
Repairs and maintenance - copiers	90	90	38	52
Building space rental	8,001	8,001	2,976	5,025
Liability insurance	3,378	3,378	1,562	1,816
Workers compensation	2,545	2,545	1,192	1,353
Unemployment claims	47	47	21	26
Legal printing	100	100	102	(2)
Conferences and meetings	92	92	-	92
Employee Milage Expense	-	-	21	(21)
Miscellaneous contractual expenses	774,663	774,663	421,945	352,718
Total Contractual Services	790,653	790,653	428,316	362,337
Commodities				
Office supplies	61	61	98	(37)
Postage	25	25	-	25
Utilities - natural gas	127	127	52	75
Utilities - electric	72	72	34	38
Telephone	530	530	225	305
Cellular phone	233	233	191	42
Internet	205	205	84	121
Total commodities	1,253	1,253	684	569
Total Development Housing and Economic Development	956,509	956,509	494,919	461,590
Total expenditures	956,509	956,509	494,919	461,590
Excess (deficiency) of revenues over expenditures	(928)	(928)	1,711	2,639

KANE COUNTY, ILLINOIS

Elgin CDBG

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfer out	\$ (3,059)	\$ (3,059)	\$ (1,466)	\$ (1,593)
Total other financing sources (uses)	<u>(3,059)</u>	<u>(3,059)</u>	<u>(1,466)</u>	<u>(1,593)</u>
Net change in fund balances	<u>\$ (3,987)</u>	<u>\$ (3,987)</u>	245	<u>\$ 2,639</u>
FUND BALANCE, BEGINNING OF YEAR			<u>1,533</u>	
FUND BALANCE, END OF YEAR			<u>\$ 1,778</u>	

KANE COUNTY, ILLINOIS

Emergency Rental Assistance #2 Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ -	\$ 4,659,947	\$ 2,706,021	\$ (1,953,926)
Net investment income	-	-	139,055	139,055
Total revenues	-	4,659,947	2,845,076	(1,814,871)
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	-	73,046	99,505	(26,459)
Benefits				
Healthcare contribution	-	36,224	11,609	24,615
Dental contribution	-	666	638	28
FICA/SS contribution	-	5,588	7,294	(1,706)
IMRF contribution	-	3,762	4,938	(1,176)
Total Benefits	-	46,240	24,479	21,761
Contractual Services				
Contractual/consulting services	-	27,000	-	27,000
Software licensing cost	-	1,186	980	206
Professional services	-	53	661	(608)
Janitorial services	-	582	804	(222)
Repairs and maintenance - buildings	-	99	167	(68)
Repairs and maintenance - copiers	-	58	105	(47)
Building space rental	-	5,162	6,733	(1,571)
Liability insurance	-	2,133	2,906	(773)
Employee Mileage Expense	-	-	1,040	(1,040)
Workers compensation	-	1,607	2,192	(585)
Unemployment claims	-	29	40	(11)
General printing	-	1,000	-	1,000
Miscellaneous contractual expenses	-	3,110,003	2,558,150	551,853
Total Contractual Services	-	3,148,912	2,573,778	575,134
Commodities				
Office supplies	-	2,700	2,879	(179)
computer Hardware- Non Capital	-	749	749	-
Postage	-	200	-	200
Utilities - natural gas	-	82	72	10
Utilities - electric	-	46	88	(42)
Fuel - vehicles	-	-	27	(27)
Telephone	-	342	444	(102)
Cellular phone	-	201	509	(308)
Internet	-	132	189	(57)
Total commodities	-	4,452	4,957	(505)
Total Development Housing and Economic Development	-	3,272,650	2,702,719	569,931
Total expenditures	-	3,272,650	2,702,719	569,931
Excess (deficiency) of revenues over expenditures	-	1,387,297	142,357	(1,244,940)

KANE COUNTY, ILLINOIS

Emergency Rental Assistance #2
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfer out	\$ -	\$ (3,096)	\$ (3,303)	\$ 207
Total other financing sources (uses)	-	(3,096)	(3,303)	207
Net change in fund balances	<u>\$ -</u>	<u>\$ 1,384,201</u>	139,054	<u>\$ (1,244,940)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>36,163</u>	
FUND BALANCE, END OF YEAR			<u>\$ 175,217</u>	

KANE COUNTY, ILLINOIS

CDBG - CV

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 550,770	\$ 550,770	\$ 711,792	\$ 161,022
Total revenues	550,770	550,770	711,792	161,022
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	29,029	29,029	20,148	8,881
Benefits				
Healthcare contribution	9,212	9,212	3,629	5,583
Dental contribution	267	267	102	165
FICA/SS contribution	2,288	2,288	1,473	815
IMRF contribution	1,540	1,540	993	547
Total Benefits	13,307	13,307	6,197	7,110
Contractual Services				
Non-Union Wage Increase	874	874	-	874
Software licensing cost	155	155	-	155
Professional services	21	21	28	(7)
Janitorial services	233	233	200	33
Repairs and maintenance - buildings	40	40	61	(21)
Repairs and maintenance - copiers	23	23	23	-
Building space rental	3,790	3,790	1,674	2,116
Liability insurance	873	873	588	285
Workers compensation	658	658	421	237
Unemployment claims	12	12	8	4
Miscellaneous contractual expenses	502,363	502,363	681,330	(178,967)
Total Contractual Services	509,042	509,042	684,333	(175,291)
Commodities				
Office supplies	16	16	-	16
Utilities - natural gas	33	33	18	15
Utilities - electric	19	19	23	(4)
Telephone	137	137	91	46
Cellular phone	164	164	136	28
Internet	53	53	47	6
Total commodities	422	422	315	107
Total Development Housing and Economic Development	551,800	551,800	710,993	(159,193)
Total expenditures	551,800	551,800	710,993	(159,193)
Excess (deficiency) of revenues over expenditures	(1,030)	(1,030)	799	(159,193)

KANE COUNTY, ILLINOIS

CDBG - CV

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfer out	\$ -	\$ -	\$ (821)	\$ 821
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(821)</u>	<u>821</u>
 Net change in fund balances	 <u>\$ (1,030)</u>	 <u>\$ (1,030)</u>	 (22)	 <u>\$ 1,829</u>
FUND BALANCE, BEGINNING OF YEAR			<u>-</u>	
FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ (22)</u>	

KANE COUNTY, ILLINOIS

Home - ARP

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 849,756	\$ 849,756	\$ 173,835	\$ (675,921)
Other	-	-	1,594	1,594
Total revenues	849,756	849,756	175,429	(674,327)
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	97,318	97,318	46,344	50,974
Benefits				
Healthcare contribution	26,488	26,488	8,639	17,849
Dental contribution	855	855	278	577
FICA/SS contribution	7,669	7,669	3,358	4,311
IMRF contribution	5,163	5,163	2,260	2,903
Total Benefits	40,175	40,175	14,535	25,640
Contractual Services				
Software Licensing Cost	657	657	1	656
Professional Services	90	90	1,708	(1,618)
Janitorial services	989	989	512	477
Non-Union Wage Increase	2,929	2,929	-	2,929
Repairs and maintenance - buildings	169	169	88	81
Repairs and maintenance - copiers	99	99	59	40
Building space rental	8,775	8,775	4,267	4,508
Liability insurance	2,927	2,927	1,353	1,574
Workers compensation	2,206	2,206	1,038	1,168
Unemployment claims	41	41	19	22
Total Contractual Services	18,882	18,882	9,045	9,837
Commodities				
Office supplies	67	67	4	63
Legal Printing	-	-	110	(110)
Employee Training	-	-	900	(900)
Employee Mileage Expense	-	-	2,817	(2,817)
Utilities - natural gas	139	139	34	105
Utilities - electric	79	79	50	29
Telephone	581	581	215	366
Fuel- Vehicles	-	-	73	(73)
Cellular phone	823	823	337	486
Miscellaneous contractual expenses	694,924	694,924	100,005	594,919
Internet	225	225	120	105
Total commodities	696,838	696,838	104,665	592,173
Total Development Housing and Economic Development	853,213	853,213	174,589	678,624
Total expenditures	853,213	853,213	174,589	678,624
Excess (deficiency) of revenues over expenditures	(3,457)	(3,457)	840	4,297

KANE COUNTY, ILLINOIS

Home - ARP

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfer out	\$ -	\$ -	\$ (2,091)	\$ 2,091
Total other financing sources (uses)	-	-	(2,091)	2,091
Net change in fund balances	<u>\$ (3,457)</u>	<u>\$ (3,457)</u>	(1,251)	<u>\$ 4,297</u>
FUND BALANCE, BEGINNING OF YEAR			1,251	
FUND BALANCE, END OF YEAR			<u>\$ -</u>	

KANE COUNTY, ILLINOIS

Homeless Prevention Program Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 249,326	\$ 246,230	\$ 304,572	\$ 58,342
Total revenues	249,326	246,230	304,572	58,342
EXPENDITURES				
Development Housing and Economic Development				
Personnel Services				
Salaries and wages	-	-	51,106	(51,106)
Benefits				
Healthcare contribution	-	-	8,048	(8,048)
Dental contribution	-	-	338	(338)
FICA/SS contribution	-	-	3,687	(3,687)
IMRF contribution	-	-	2,526	(2,526)
Total Benefits	-	-	14,599	(14,599)
Contractual Services				
Software licensing cost	-	-	16	(16)
Professional services	-	-	102	(102)
Janitorial services	-	-	639	(639)
Repairs and maintenance - buildings	-	-	105	(105)
Repairs and maintenance - copiers	-	-	62	(62)
Building space rental	-	-	5,498	(5,498)
Liability insurance	-	-	1,492	(1,492)
Workers compensation	-	-	1,135	(1,135)
Unemployment claims	-	-	20	(20)
Employee mileage expense	-	-	1,673	(1,673)
Miscellaneous contractual expenses	240,587	240,587	99,470	141,117
Total Contractual Services	240,587	240,587	110,212	130,375
Commodities				
Utilities - natural gas	-	-	115	(115)
Utilities - electric	-	-	55	(55)
Telephone	-	-	389	(389)
Cellular phone	-	-	708	(708)
Internet	-	-	155	(155)
Total commodities	-	-	1,422	(1,422)
Total Development Housing and Economic Development	240,587	240,587	177,339	63,248
Total expenditures	240,587	240,587	177,339	63,248
Excess (deficiency) of revenues over expenditures	8,739	5,643	127,233	63,248

KANE COUNTY, ILLINOIS

Homeless Prevention Program Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfer out	\$ (8,739)	\$ (5,643)	\$ (2,716)	\$ (2,927)
Total other financing sources (uses)	<u>(8,739)</u>	<u>(5,643)</u>	<u>(2,716)</u>	<u>(2,927)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	124,517	<u>\$ 121,590</u>
FUND BALANCE (DEFICIT), BEGINNING OF YEAR			<u>(125,481)</u>	
FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ (964)</u>	

KANE COUNTY, ILLINOIS

Stormwater Management Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Licenses and permits	\$ -	\$ -	\$ 2,500	\$ 2,500
Net investment income (loss)	4,751	4,751	67,558	62,807
Total revenues	4,751	4,751	70,058	65,307
EXPENDITURES				
Environment & Conservation				
Personnel Services				
Salaries and wages	7,696	7,696	7,936	(240)
Benefits				
Healthcare contribution	3,068	3,068	3,063	5
Dental contribution	60	60	60	-
FICA/SS contribution	607	607	537	70
IMRF contribution	409	409	364	45
Total Benefits	4,144	4,144	4,024	120
Contractual Services				
Contractual/consulting services	15,000	15,000	65,000	(50,000)
Non-Union Wage Increase	232	232	-	232
Liability insurance	232	232	232	-
Workers compensation	176	176	176	-
Unemployment claims	4	4	4	-
Conferences and meetings	1,000	1,000	-	1,000
General association dues	200	200	100	100
Operating Supplies	7,715	7,715	21	7,694
Grant pass thru	200,000	200,000	-	200,000
Total Contractual Services	224,559	224,559	65,533	159,026
Total Environment & Conservation	236,399	236,399	77,493	158,906
Total expenditures	236,399	236,399	77,493	158,906
Excess (deficiency) of revenues over expenditures	(231,648)	(231,648)	(7,435)	224,213
OTHER FINANCING SOURCES (USES)				
Transfers out	(262)	(262)	(262)	-
Total other financing sources (uses)	(262)	(262)	(262)	-
Net change in fund balances	\$ (231,910)	\$ (231,910)	(7,697)	\$ 224,213
FUND BALANCE, BEGINNING OF YEAR			1,440,520	
FUND BALANCE, END OF YEAR			\$ 1,432,823	

KANE COUNTY, ILLINOIS

Electrical Agg Civic Contribution Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ 254,578	\$ 254,578	\$ 262,945	\$ 8,367
Net investment income (loss)	70	70	14,395	14,325
Total revenues	<u>254,648</u>	<u>254,648</u>	<u>277,340</u>	<u>22,692</u>
EXPENDITURES				
Environment & Conservation				
Contractual Services				
Contractual/consulting services	75,000	75,000	36,269	38,731
Total Environment & Conservation	<u>75,000</u>	<u>75,000</u>	<u>36,269</u>	<u>38,731</u>
Total expenditures	<u>75,000</u>	<u>75,000</u>	<u>36,269</u>	<u>38,731</u>
Excess (deficiency) of revenues over expenditures	<u>179,648</u>	<u>179,648</u>	<u>241,071</u>	<u>61,423</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(27,089)	(27,089)	(27,089)	-
Total other financing sources (uses)	<u>(27,089)</u>	<u>(27,089)</u>	<u>(27,089)</u>	<u>-</u>
Net change in fund balances	<u>\$ 152,559</u>	<u>\$ 152,559</u>	213,982	<u>\$ 61,423</u>
FUND BALANCE, BEGINNING OF YEAR			<u>331,697</u>	
FUND BALANCE, END OF YEAR			<u>\$ 545,679</u>	

KANE COUNTY, ILLINOIS

Blighted Structure Demolition Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 120,000	\$ 120,000	\$ -	\$ (120,000)
Reimbursements	-	-	12,501	12,501
Net investment income (loss)	-	-	9,025	9,025
Total revenues	120,000	120,000	21,526	(98,474)
EXPENDITURES				
Development Housing and Economic Development				
Contractual Services				
Blighted structure demolition	120,000	120,000	22,864	97,136
Total Contractual Services	120,000	120,000	22,864	97,136
Total Development Housing and Economic Development	120,000	120,000	22,864	97,136
Total expenditures	120,000	120,000	22,864	97,136
Net change in fund balances	\$ -	\$ -	(1,338)	\$ (1,338)
FUND BALANCE, BEGINNING OF YEAR			214,070	
FUND BALANCE, END OF YEAR			\$ 212,732	

KANE COUNTY, ILLINOIS

Farmland Preservation Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ 2,856,548	\$ 2,856,548	\$ 115,000	\$ (2,741,548)
Reimbursements	-	-	46	46
Net investment income (loss)	5,500	5,500	186,517	181,017
Miscellaneous	-	-	(26,946)	(26,946)
Total revenues	2,862,048	2,862,048	274,617	(2,587,431)
EXPENDITURES				
Environment & Conservation				
Personnel Services				
Salaries and wages	89,388	89,388	58,537	30,851
Benefits				
Healthcare contribution	1,764	1,764	1,755	9
Dental contribution	64	64	64	-
FICA/SS contribution	7,044	7,044	4,469	2,575
Overtime Salaries	-	-	268	(268)
Non-Union Wage Increase	2,691	2,691	-	2,691
IMRF contribution	4,742	4,742	731	4,011
Total Benefits	16,305	16,305	7,287	9,018
Contractual Services				
Contractual/consulting services	316,980	316,980	47,229	269,751
Legal services	25,000	25,000	1,470	23,530
Appraisal services	39,594	39,594	7,000	32,594
Liability insurance	2,689	2,689	2,689	-
Workers compensation	2,044	2,044	2,044	-
Unemployment claims	37	37	37	-
Conferences and meetings	14,427	14,427	3,237	11,190
Total Contractual Services	400,771	400,771	63,706	337,065
Total Environment and Conservation	506,464	506,464	129,530	376,934
Capital Outlay				
Farmland preservation rights	5,713,096	5,713,096	-	5,713,096
Total Capital Outlay	5,713,096	5,713,096	-	5,713,096
Total expenditures	6,219,560	6,219,560	129,530	6,090,030
Excess (deficiency) of revenues over expenditures	(3,357,512)	(3,357,512)	145,087	3,502,599
OTHER FINANCING SOURCES (USES)				
Transfers in	500,000	500,000	500,000	-
Transfers out	(3,641)	(53,641)	(53,641)	-
Total other financing sources (uses)	496,359	446,359	446,359	-
Net change in fund balances	\$ (2,861,153)	\$ (2,911,153)	591,446	\$ 3,502,599
FUND BALANCE, BEGINNING OF YEAR			3,684,548	
FUND BALANCE, END OF YEAR			\$ 4,275,994	

KANE COUNTY, ILLINOIS

Growing for Kane
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ -	\$ 40,140	\$ -	\$ (40,140)
Net investment income (loss)	-	-	2,951	2,951
Miscellaneous	50,000	50,000	58,000	8,000
Total revenues	50,000	90,140	60,951	(29,189)
EXPENDITURES				
Development Housing and Economic Development				
Contractual Services				
Contractual/consulting services	84,000	94,140	13,966	80,174
Conferences and meetings	500	10,500	-	10,500
Grant services	1,000	71,000	7,988	63,012
Total Contractual Services	85,500	175,640	21,954	153,686
Commodities				
Operating supplies	1,500	1,500	-	1,500
Total Commodities	1,500	1,500	-	1,500
Total Development Housing and Economic Development	87,000	177,140	21,954	155,186
Total expenditures	87,000	177,140	21,954	155,186
Excess (deficiency) of revenues over expenditures	(37,000)	(87,000)	38,997	(184,375)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	50,000	50,000	-
Total other financing sources (uses)	-	50,000	50,000	-
Net change in fund balances	\$ (37,000)	\$ (37,000)	88,997	\$ 125,997
FUND BALANCE, BEGINNING OF YEAR			9,912	
FUND BALANCE, END OF YEAR			\$ 98,909	

KANE COUNTY, ILLINOIS

Workforce Development Schedule of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2023

	<u>Actual</u>
REVENUES	
Grants	
Workforce Investment Act Title I Grant 2021	\$ 694,768.00
Workforce Investment Act Title I Grant 2022	5,229,699
Workforce Investment Act Title I Grant 2023	1,033,548
Trade Adjustment Assistance Program Grant 2021	90,152
Trade Adjustment Assistance Program Grant 2022	812
One-Stop Shared Costs	373,637
Miscellaneous	<u>12,650</u>
Total revenues	<u>7,435,266</u>
EXPENDITURES	
Public Service and Records	
Administration	1,097,671
Youth activities	1,846,786
Adult activities	2,621,964
Dislocated worker activities	1,873,139
Total Public Service and Records	<u>7,439,560</u>
Total expenditures	<u>7,439,560</u>
Excess (deficiency) of revenues over expenditures	<u>(4,294)</u>
OTHER FINANCING SOURCES (USES)	
Transfers in	<u>550,000</u>
Total other financing sources (uses)	<u>550,000</u>
Net change in fund balances	545,706
FUND BALANCE (DEFICIT), BEGINNING OF YEAR	<u>(242,702)</u>
FUND BALANCE, END OF YEAR	<u><u>\$ 303,004</u></u>

Note:

This schedule has been presented to provide additional details of the revenues and expenditures of the Kane County Workforce Development Fund. A budget for this Fund for the fiscal year ended November 30, 2023 has not been adopted by the County. A budget for each grant has been approved by the Illinois Department of Commerce and Economic Opportunity. Each grant budget is a project-length budget, generally extending for two grant years, ending June 30. The budgets overlap three County fiscal years, and if presented on an aggregated basis, would not provide meaningful data, therefore, the budgets are not reported in this schedule.

KANE COUNTY, ILLINOIS

Kane County Law Enforcement Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Fines	\$ 2,000	\$ 2,000	\$ 47,894	\$ 45,894
Net investment income (loss)	2,000	2,000	9,794	7,794
Total revenues	4,000	4,000	57,688	53,688
EXPENDITURES				
Public Safety				
Personnel Services				
Salaries and wages	-	-	8,813	(8,813)
Benefits				
FICA/SS contribution	-	-	672	(672)
Contractual Services				
Contractual/consulting services	50,000	50,000	66,834	(16,834)
Total Contractual Services	50,000	50,000	66,834	(16,834)
Total Public Safety	50,000	50,000	76,319	(26,319)
Total expenditures	50,000	50,000	76,319	(26,319)
Net change in fund balances	\$ (46,000)	\$ (46,000)	(18,631)	\$ 27,369
FUND BALANCE, BEGINNING OF YEAR			209,428	
FUND BALANCE, END OF YEAR			\$ 190,797	

KANE COUNTY, ILLINOIS

Marriage Fees
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 3,000	\$ 3,000	\$ 10,725	\$ 7,725
Net investment income (loss)	-	-	170	170
Total revenues	3,000	3,000	10,895	7,895
EXPENDITURES				
Judicial				
Commodities				
Operating supplies	3,000	3,000	12,666	(9,666)
Total Judicial	3,000	3,000	12,666	(9,666)
Total expenditures	3,000	3,000	12,666	(9,666)
Net change in fund balances	\$ -	\$ -	(1,771)	\$ (1,771)
FUND BALANCE, BEGINNING OF YEAR			9,369	
FUND BALANCE, END OF YEAR			\$ 7,598	

KANE COUNTY, ILLINOIS

Mill Creek Special Service Area Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 879,500	\$ 879,500	\$ 879,873	\$ 373
Net investment income	5,103	5,103	64,151	59,048
Total revenues	884,603	884,603	944,024	59,421
EXPENDITURES				
General Government				
Personnel Services				
Salaries and wages	69,758	69,758	68,494	1,264
Benefits				
Healthcare contribution	19,085	19,085	18,167	918
Dental contribution	27	27	-	27
FICA/SS contribution	5,336	5,336	5,264	72
IMRF contribution	3,593	3,593	3,573	20
Total Benefits	28,041	28,041	27,004	1,037
Contractual Services				
Contractual/consulting services	40,200	40,200	70,886	(30,686)
Legal services	6,000	6,000	1,890	4,110
Security services	9,000	9,000	-	9,000
Repairs and maintenance - roads	110,000	110,000	92,267	17,733
Repairs and maintenance - grounds	579,000	579,000	426,956	152,044
Building space rental	17,000	17,000	12,644	4,356
Repairs and maintenance - vehicles	2,500	2,500	8,071	(5,571)
Intersection lighting services	25,000	25,000	37,418	(12,418)
Liability insurance	2,037	2,037	2,037	-
Workers compensation	1,549	1,549	1,549	-
Unemployment claims	28	28	28	-
General printing	1,000	1,000	183	817
Legal printing	500	500	-	500
Miscellaneous contractual expense	65,000	65,000	-	65,000
Total Contractual Services	858,814	858,814	653,929	204,885
Commodities				
Office supplies	2,500	2,500	3,965	(1,465)
Operating supplies	3,000	3,000	3,585	(585)
Postage	1,500	1,500	-	1,500
Utilities - intersection lighting	17,100	17,100	9,217	7,883
Fuel - vehicles	2,000	2,000	99	1,901
Cellular phone	800	800	498	302
Total Commodities	26,900	26,900	17,364	9,536
Total General Government	983,513	983,513	766,791	216,722
Total expenditures	983,513	983,513	766,791	216,722
Excess (deficiency) of revenues over expenditures	(98,910)	(98,910)	177,233	276,143

KANE COUNTY, ILLINOIS

Mill Creek Special Service Area Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (25,896)	\$ (25,896)	\$ (25,896)	\$ -
Total other financing sources (uses)	<u>(25,896)</u>	<u>(25,896)</u>	<u>(25,896)</u>	<u>-</u>
Net change in fund balances	<u>\$ (124,806)</u>	<u>\$ (124,806)</u>	151,337	<u>\$ 276,143</u>
FUND BALANCE, BEGINNING OF YEAR			<u>1,322,805</u>	
FUND BALANCE, END OF YEAR			<u>\$ 1,474,142</u>	

KANE COUNTY, ILLINOIS

Elder Fatality Review Team
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ 10	\$ 10	\$ 185	\$ 175
Total revenues	10	10	185	175
EXPENDITURES				
Total expenditures	-	-	-	-
Net change in fund balances	<u>\$ 10</u>	<u>\$ 10</u>	185	<u>\$ 175</u>
FUND BALANCE, BEGINNING OF YEAR			<u>3,914</u>	
FUND BALANCE, END OF YEAR			<u>\$ 4,099</u>	

KANE COUNTY, ILLINOIS

Sheriff's Detail Escrow Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 35,000	\$ 35,000	\$ 26,675	\$ (8,325)
Net investment income (loss)	-	-	(4,106)	(4,106)
Total revenues	35,000	35,000	22,569	(12,431)
EXPENDITURES				
Public Safety				
Contractual Services				
Contractual/consulting services	35,000	35,000	326,313	(291,313)
Total Public Safety	35,000	35,000	326,313	(291,313)
Total expenditures	35,000	35,000	326,313	(291,313)
Net change in fund balances	\$ -	\$ -	(303,744)	\$ (303,744)
FUND BALANCE (DEFICIT), BEGINNING OF YEAR			(43,427)	
FUND BALANCE (DEFICIT), END OF YEAR			<u>\$ (347,171)</u>	

KANE COUNTY, ILLINOIS

Subdivision Review Escrow Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ -	\$ -	\$ 672	\$ 672
Miscellaneous	1,000	1,000	-	(1,000)
Total revenues	1,000	1,000	672	(328)
EXPENDITURES				
Environment & Conservation				
Contractual Services				
Distribution	1,000	1,000	-	1,000
Total Contractual Services	1,000	1,000	-	1,000
Total expenditures	1,000	1,000	-	1,000
Excess (deficiency) of revenues over expenditures	-	-	672	672
Net change in fund balances	\$ -	\$ -	672	\$ 672
FUND BALANCE, BEGINNING OF YEAR			14,054	
FUND BALANCE, END OF YEAR			\$ 14,726	

KANE COUNTY, ILLINOIS

Court Services Employee Education Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 100	\$ 100	\$ 6	\$ (94)
Total revenues	100	100	6	(94)
EXPENDITURES				
Public Safety				
Contractual Services				
Court services distributions	-	-	145	(145)
Total Public Safety	-	-	145	(145)
Total expenditures	-	-	145	(145)
Net change in fund balances	\$ 100	\$ 100	(139)	\$ (239)
FUND BALANCE, BEGINNING OF YEAR			1,341	
FUND BALANCE, END OF YEAR			\$ 1,202	

KANE COUNTY, ILLINOIS

Capital Improvement Debt Service
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 3,540	\$ 3,540	\$ (752)	\$ (4,292)
Total revenues	3,540	3,540	(752)	(4,292)
EXPENDITURES				
Debt Service				
Interest and fiscal charges	202,202	202,202	202,202	-
Total debt service	202,202	202,202	202,202	-
Total expenditures	202,202	202,202	202,202	-
Net change in fund balances	\$ (198,662)	\$ (198,662)	(202,954)	\$ (4,292)
FUND BALANCE, BEGINNING OF YEAR			505,505	
FUND BALANCE, END OF YEAR			\$ 302,551	

KANE COUNTY, ILLINOIS

Motor Fuel Tax Debt Service Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 3,000	\$ 3,000	\$ 117	\$ (2,883)
Total revenues	3,000	3,000	117	(2,883)
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	3,000	3,000	117	(2,883)
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(3,693)	(3,693)
Total other financing sources (uses)	-	-	(3,693)	(3,693)
Net change in fund balances	\$ 3,000	\$ 3,000	(3,576)	\$ (6,576)
FUND BALANCE, BEGINNING OF YEAR			3,576	
FUND BALANCE, END OF YEAR			\$ -	

KANE COUNTY, ILLINOIS

Transit Sales Tax Debt Service Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 1,750	\$ 1,750	\$ 56	\$ (1,694)
Total revenues	1,750	1,750	56	(1,694)
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	1,750	1,750	56	-
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(1,803)	(1,803)
Total other financing sources (uses)	-	-	(1,803)	(1,803)
Net change in fund balances	\$ 1,750	\$ 1,750	(1,747)	\$ (1,694)
FUND BALANCE, BEGINNING OF YEAR			1,747	
FUND BALANCE, END OF YEAR			\$ -	

KANE COUNTY, ILLINOIS

Recovery Zone Bond Debt Service Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ 122,615	\$ 122,615	\$ 72,159	\$ (50,456)
Net investment income (loss)	10,000	10,000	48,595	38,595
Total revenues	132,615	132,615	120,754	(11,861)
EXPENDITURES				
Debt Service				
Principal	75,000	75,000	75,000	-
Interest and fiscal charges	48,234	48,234	48,234	-
Total Debt Service	123,234	123,234	123,234	-
Total expenditures	123,234	123,234	123,234	-
Excess (deficiency) of revenues over expenditures	9,381	9,381	(2,480)	(11,861)
OTHER FINANCING SOURCES (USES)				
Transfers in	2,572	2,572	2,572	-
Total other financing sources (uses)	2,572	2,572	2,572	-
Net change in fund balances	\$ 11,953	\$ 11,953	92	\$ (11,861)
FUND BALANCE, BEGINNING OF YEAR			893,089	
FUND BALANCE, END OF YEAR			\$ 893,181	

KANE COUNTY, ILLINOIS

JJC/AJC Refunding Debt Service Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 34,350	\$ 34,350	\$ 2	\$ (34,348)
Total revenues	34,350	34,350	2	(34,348)
EXPENDITURES				
Debt Service				
Principal	2,900,000	2,900,000	2,900,000	-
Interest and fiscal charges	32,397	32,397	31,846	551
Debt service requirement	143,724	143,724	-	143,724
Total Debt Service	3,076,121	3,076,121	2,931,846	144,275
Total expenditures	3,076,121	3,076,121	2,931,846	144,275
Excess (deficiency) of revenues over expenditures	(3,041,771)	(3,041,771)	(2,931,844)	109,927
OTHER FINANCING SOURCES (USES)				
Transfers in	3,041,771	3,041,771	3,041,771	-
Total other financing sources (uses)	3,041,771	3,041,771	3,041,771	-
Net change in fund balances	\$ -	\$ -	109,927	\$ 109,927
FUND BALANCE, BEGINNING OF YEAR			3,462,246	
FUND BALANCE, END OF YEAR			\$ 3,572,173	

KANE COUNTY, ILLINOIS

Longmeadow Debt Service Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 3,700	\$ 3,700	\$ 45,498	\$ 41,798
Total revenues	\$ 3,700	\$ 3,700	\$ 45,498	\$ 41,798
EXPENDITURES				
Debt Service				
Principal	510,000	510,000	510,000	-
Interest and fiscal charges	1,151,853	1,151,853	1,151,851	1
Debt service requirement	75,116	18,157,116	-	18,157,116
Total Debt Service	1,736,969	19,818,969	1,661,851	18,157,117
Total expenditures	1,736,969	19,818,969	1,661,851	18,157,117
Excess (deficiency) of revenues over expenditures	(1,733,269)	(19,815,269)	(1,616,353)	18,198,915
OTHER FINANCING SOURCES (USES)				
Transfers in	1,733,269	19,815,269	1,718,880	(18,096,389)
Total other financing sources (uses)	1,733,269	19,815,269	1,718,880	(18,096,389)
Net change in fund balances	\$ -	\$ -	102,527	\$ 102,526
FUND BALANCE, BEGINNING OF YEAR			963,995	
FUND BALANCE, END OF YEAR			\$ 1,066,522	

KANE COUNTY, ILLINOIS

Longmeadow Debt Service - Capital Interest Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Total revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt Service				
Interest and fiscal charges	54,168	54,168	54,168	-
Total Debt Service	54,168	54,168	54,168	-
Total expenditures	54,168	54,168	54,168	-
Net change in fund balances	\$ (54,168)	\$ (54,168)	(54,168)	\$ -
FUND BALANCE, BEGINNING OF YEAR			161,809	
FUND BALANCE, END OF YEAR			\$ 107,641	

KANE COUNTY, ILLINOIS

Capital Projects Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Other taxes	\$ 100,000	\$ 100,000	\$ 260,359	\$ 160,359
Grants	600,000	1,350,000	750,000	(600,000)
Net investment income (loss)	32,570	32,570	770,827	738,257
Total revenues	732,570	1,482,570	1,781,186	298,616
EXPENDITURES				
General Government				
Contractual Services				
Contractual/consulting services	800,000	819,950	505,880	314,070
Commodities				
Operating supplies	-	-	30,996	(30,996)
Total General Government	800,000	819,950	536,876	283,074
Capital outlay				
Computers	1,983,565	2,217,265	2,015,202	202,063
Computer software - capital	111,000	115,300	32,441	82,859
Automotive equipment	120,000	235,796	396,976	(161,180)
Special purpose equipment	-	7,391,419	2,808,833	4,582,586
Building improvements	6,577,030	8,360,404	2,806,910	5,553,494
Total Capital Outlay	8,791,595	18,320,184	8,060,362	10,259,822
Total expenditures	9,591,595	19,140,134	8,597,238	10,542,896
Excess (deficiency) of revenues over expenditures	(8,859,025)	(17,657,564)	(6,816,052)	10,841,512
OTHER FINANCING SOURCES (USES)				
Transfers in	1,246,970	8,796,130	11,338,319	2,542,189
Total other financing sources (uses)	1,246,970	8,796,130	11,338,319	2,542,189
Net change in fund balances	\$ (7,612,055)	\$ (8,861,434)	4,522,267	\$ 13,383,701
FUND BALANCE, BEGINNING OF YEAR			15,470,129	
FUND BALANCE, END OF YEAR			\$ 19,992,396	

KANE COUNTY, ILLINOIS

Judicial Facility Construction Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Grants	\$ -	\$ 3,286,992	\$ 2,544,491	\$ (742,501)
Charge for services	600,000	600,000	774,993	174,993
Net investment income (loss)	5,000	5,000	81,922	76,922
Total revenues	605,000	3,891,992	3,401,406	(490,586)
EXPENDITURES				
Judicial				
Contractual/consulting services	-	3,286,992	2,544,491	742,501
Total Judicial	-	3,286,992	2,544,491	742,501
Capital outlay				
Building improvements	300,000	300,000	906,108	(606,108)
Total capital outlay	300,000	300,000	906,108	(606,108)
Total expenditures	300,000	3,586,992	3,450,599	136,393
Net change in fund balances	\$ 305,000	\$ 305,000	(49,193)	\$ (354,193)
FUND BALANCE, BEGINNING OF YEAR			1,113,091	
FUND BALANCE, END OF YEAR			\$ 1,063,898	

KANE COUNTY, ILLINOIS

Capital Improvement Bond Construction
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income	\$ 840	\$ 840	\$ (1)	\$ (841)
Total revenues	<u>840</u>	<u>840</u>	<u>(1)</u>	<u>(841)</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 840</u>	<u>\$ 840</u>	<u>(1)</u>	<u>\$ (841)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>4,684</u>	
FUND BALANCE, END OF YEAR			<u>\$ 4,683</u>	

KANE COUNTY, ILLINOIS

Recovery Zone Bond Construction Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 14,899	\$ 14,899	\$ 14,880	\$ (19)
Net investment income (loss)	5	5	1,823	1,818
Total revenues	14,904	14,904	16,703	1,799
EXPENDITURES				
Development Housing and Economic Development				
Shirewood Farm SSA	110	110	-	110
Wildwood West SBA	-	-	725	(725)
Cheval DeSelle Venetian SBA	2,200	2,200	-	2,200
Plank Road Estates SBA	1,575	1,575	-	1,575
Exposition View SBA	500	500	-	500
Pasadena Drive SBA	1,300	1,300	-	1,300
Total Development Housing and Economic Development	5,685	5,685	725	4,960
Total expenditures	5,685	5,685	725	4,960
Excess (deficiency) of revenues over expenditures	9,219	9,219	15,978	6,759
OTHER FINANCING SOURCES (USES)				
Transfers out	(11,786)	(11,786)	(11,786)	-
Total other financing sources (uses)	(11,786)	(11,786)	(11,786)	-
Net change in fund balances	\$ (2,567)	\$ (2,567)	4,192	\$ 6,759
FUND BALANCE, BEGINNING OF YEAR			38,339	
FUND BALANCE, END OF YEAR			\$ 42,531	

KANE COUNTY, ILLINOIS

Longmeadow Bond Construction Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Reimbursements	\$ -	\$ 17,500,000	\$ -	\$ (17,500,000)
Net investment income	8,000	8,000	16,872	8,872
Total revenues	<u>8,000</u>	<u>17,508,000</u>	<u>16,872</u>	<u>(17,491,128)</u>
EXPENDITURES				
Capital outlay				
Bridge construction	220,263	220,263	-	220,263
Total capital outlay	<u>220,263</u>	<u>220,263</u>	<u>-</u>	<u>220,263</u>
Total expenditures	<u>220,263</u>	<u>220,263</u>	<u>-</u>	<u>220,263</u>
Excess (deficiency) of revenues over expenditures	<u>(212,263)</u>	<u>17,287,737</u>	<u>16,872</u>	<u>(17,270,865)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(18,082,000)	-	18,082,000
Total other financing sources (uses)	<u>-</u>	<u>(18,082,000)</u>	<u>-</u>	<u>18,082,000</u>
Net change in fund balances	<u>\$ (212,263)</u>	<u>\$ (794,263)</u>	<u>16,872</u>	<u>\$ 811,135</u>
FUND BALANCE, BEGINNING OF YEAR			<u>581,061</u>	
FUND BALANCE, END OF YEAR			<u>\$ 597,933</u>	

KANE COUNTY, ILLINOIS

Transportation Capital Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ 750	\$ 750	\$ 11,430	\$ 10,680
Total revenues	750	750	11,430	10,680
EXPENDITURES				
Highways and Streets				
Engineering services	-	-	11,677	(11,677)
Capital outlay				
Road construction	209,000	209,000	200,000	9,000
Total expenditures	209,000	209,000	211,677	(2,677)
Net change in fund balances	<u>\$ (208,250)</u>	<u>\$ (208,250)</u>	(200,247)	<u>\$ 8,003</u>
FUND BALANCE, BEGINNING OF YEAR			<u>227,257</u>	
FUND BALANCE, END OF YEAR			<u>\$ 27,010</u>	

KANE COUNTY, ILLINOIS

Aurora Area Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ 250	\$ 250	\$ 32,471	\$ 32,221
Total revenues	250	250	32,471	32,221
EXPENDITURES				
Highways and Streets				
Engineering services	250	250	-	250
Total expenditures	250	250	-	250
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	32,471	<u>\$ 32,471</u>
FUND BALANCE, BEGINNING OF YEAR			<u>690,010</u>	
FUND BALANCE, END OF YEAR			<u>\$ 722,481</u>	

KANE COUNTY, ILLINOIS

Campton Hills Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ 250	\$ 250	\$ 1,786	\$ 1,536
Total revenues	250	250	1,786	1,536
EXPENDITURES				
Highways and Streets				
Engineering services	250	250	-	250
Total Highways and Streets	250	250	-	250
Total expenditures	250	250	-	250
Excess (deficiency) of revenues over expenditures	-	-	1,786	1,952
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	5,300	5,300
Total other financing sources (uses)	-	-	5,300	5,300
Net change in fund balances	-	-	7,086	\$ 7,252
FUND BALANCE, BEGINNING OF YEAR			32,611	
FUND BALANCE, END OF YEAR			\$ 39,697	

KANE COUNTY, ILLINOIS

Greater Elgin Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ 4,500	\$ 4,500	\$ 15,482	\$ 10,982
Total revenues	4,500	4,500	15,482	10,982
EXPENDITURES				
Capital outlay				
Road construction	427,117	427,117	130,016	297,101
Total Capital Outlay	427,117	427,117	130,016	297,101
Total expenditures	427,117	427,117	130,016	297,101
Net change in fund balances	\$ (422,617)	\$ (422,617)	(114,534)	\$ 308,083
FUND BALANCE, BEGINNING OF YEAR			178,173	
FUND BALANCE, END OF YEAR			\$ 63,639	

KANE COUNTY, ILLINOIS

Northwest Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ 1,200	\$ 1,200	\$ 10,763	\$ 9,563
Total revenues	1,200	1,200	10,763	9,563
EXPENDITURES				
Capital outlay				
Road construction	345,000	345,000	-	345,000
Total Capital Outlay	345,000	345,000	-	345,000
Total expenditures	345,000	345,000	-	345,000
Net change in fund balances	\$ (343,800)	\$ (343,800)	10,763	\$ 354,563
FUND BALANCE, BEGINNING OF YEAR			7,861	
FUND BALANCE, END OF YEAR			\$ 18,624	

KANE COUNTY, ILLINOIS

Southwest Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 400	\$ 400	\$ 29	\$ (371)
Total revenues	400	400	29	(371)
EXPENDITURES				
Capital outlay				
Road construction	110,000	110,000	-	110,000
Total Capital Outlay	110,000	110,000	-	110,000
Total expenditures	110,000	110,000	-	110,000
Excess (deficiency) of revenues over expenditures	(109,600)	(109,600)	29	110,000
OTHER FINANCING SOURCES (USES)				
Transfers out	(3,270)	(3,270)	(110)	3,160
Total other financing sources (uses)	(3,270)	(3,270)	(110)	3,160
Net change in fund balances	\$ (112,870)	\$ (112,870)	(81)	\$ 112,789
FUND BALANCE, BEGINNING OF YEAR			84	
FUND BALANCE, END OF YEAR			\$ 3	

KANE COUNTY, ILLINOIS

Tri-Cities Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income	\$ 25	\$ 25	\$ 9	\$ (16)
Total revenues	25	25	9	(16)
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	25	25	9	(16)
OTHER FINANCING SOURCES (USES)				
Transfers out	(4,600)	(4,600)	(52)	4,548
Total other financing sources (uses)	(4,600)	(4,600)	(52)	4,548
Net change in fund balances	<u>\$ (4,575)</u>	<u>\$ (4,575)</u>	(43)	<u>\$ 4,532</u>
FUND BALANCE, BEGINNING OF YEAR			44	
FUND BALANCE, END OF YEAR			<u>\$ 1</u>	

KANE COUNTY, ILLINOIS

Upper Fox Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ 900	\$ 900	\$ 10,876	\$ 9,976
Total revenues	900	900	10,876	9,976
EXPENDITURES				
Capital outlay				
Road construction	250,000	250,000	-	250,000
Total Capital Outlay	250,000	250,000	-	250,000
Total expenditures	250,000	250,000	-	250,000
Excess (deficiency) of revenues over expenditures	(249,100)	(249,100)	10,876	259,976
OTHER FINANCING SOURCES (USES)				
Transfers out	(1,000)	(1,000)	-	1,000
Total other financing sources (uses)	(1,000)	(1,000)	-	1,000
Net change in fund balances	\$ (250,100)	\$ (250,100)	10,876	\$ 260,976
FUND BALANCE, BEGINNING OF YEAR			34,017	
FUND BALANCE, END OF YEAR			\$ 44,893	

KANE COUNTY, ILLINOIS

West Central Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Net investment income (loss)	\$ 150	\$ 150	\$ 1,746	\$ 1,596
Total revenues	150	150	1,746	1,596
EXPENDITURES				
Capital outlay				
Road construction	39,000	39,000	-	39,000
Total Capital Outlay	39,000	39,000	-	39,000
Total expenditures	39,000	39,000	-	39,000
Excess (deficiency) of revenues over expenditures	(38,850)	(38,850)	1,746	40,596
OTHER FINANCING SOURCES (USES)				
Transfers out	(2,400)	(2,400)	-	2,400
Total other financing sources (uses)	(2,400)	(2,400)	-	2,400
Net change in fund balances	\$ (41,250)	\$ (41,250)	1,746	\$ 42,996
FUND BALANCE, BEGINNING OF YEAR			37,069	
FUND BALANCE, END OF YEAR			\$ 38,815	

KANE COUNTY, ILLINOIS

North Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 2,000,000	\$ 2,000,000	\$ 2,478,722	\$ 478,722
Net investment income (loss)	48,000	48,000	321,659	273,659
Total revenues	2,048,000	2,048,000	2,800,381	752,381
EXPENDITURES				
Highways and Streets				
Engineering services	500,000	500,000	21,377	478,623
Capital outlay				
Road construction	2,210,000	2,210,000	4,000,000	(1,790,000)
Highway right of way	250,000	250,000	66	249,934
Total Capital Outlay	2,460,000	2,460,000	4,000,066	(1,540,066)
Total expenditures	2,960,000	2,960,000	4,021,443	(1,061,443)
Excess (deficiency) of revenues over expenditures	(912,000)	(912,000)	(1,221,062)	(309,062)
OTHER FINANCING SOURCES (USES)				
Transfers out	(100,000)	(100,000)	-	100,000
Total other financing sources (uses)	(100,000)	(100,000)	-	100,000
Net change in fund balances	\$ (1,012,000)	\$ (1,012,000)	(1,221,062)	\$ (209,062)
FUND BALANCE, BEGINNING OF YEAR			5,362,557	
FUND BALANCE, END OF YEAR			\$ 4,141,495	

KANE COUNTY, ILLINOIS

Central Impact Fees
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 300,000	\$ 300,000	\$ 824,375	\$ 524,375
Net investment income (loss)	13,000	13,000	143,500	130,500
Total revenues	313,000	313,000	967,875	654,875
EXPENDITURES				
Highways and Streets				
Engineering services	-	-	8,777	(8,777)
Total Highway and Streets	-	-	8,777	(8,777)
Capital outlay				
Road construction	2,366,000	2,366,000	348,500	2,017,500
Total Capital Outlay	2,366,000	2,366,000	348,500	2,017,500
Total expenditures	2,366,000	2,366,000	357,277	2,008,723
Excess (deficiency) of revenues over expenditures	(2,053,000)	(2,053,000)	610,598	2,663,598
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	52	52
Transfers out	(15,000)	(15,000)	-	15,000
Total other financing sources (uses)	(15,000)	(15,000)	52	15,052
Net change in fund balances	\$ (2,068,000)	\$ (2,068,000)	610,650	\$ 2,678,650
FUND BALANCE, BEGINNING OF YEAR			3,016,146	
FUND BALANCE, END OF YEAR			\$ 3,626,796	

KANE COUNTY, ILLINOIS

South Impact Fees Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 700,000	\$ 700,000	\$ 1,877,983	\$ 1,177,983
Net investment income (loss)	23,000	23,000	225,649	202,649
Total revenues	<u>723,000</u>	<u>723,000</u>	<u>2,103,632</u>	<u>1,380,632</u>
EXPENDITURES				
Highways and Streets				
Engineering services	-	-	98,721	(98,721)
Capital outlay				
Road construction	<u>4,336,037</u>	<u>4,336,037</u>	<u>-</u>	<u>4,336,037</u>
Total expenditures	<u>4,336,037</u>	<u>4,336,037</u>	<u>98,721</u>	<u>4,237,316</u>
Excess (deficiency) of revenues over expenditures	<u>(3,613,037)</u>	<u>(3,613,037)</u>	<u>2,004,911</u>	<u>5,617,948</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	110	110
Transfers out	<u>(35,000)</u>	<u>(35,000)</u>	<u>-</u>	<u>35,000</u>
Total other financing sources (uses)	<u>(35,000)</u>	<u>(35,000)</u>	<u>110</u>	<u>35,110</u>
Net change in fund balances	<u>\$ (3,648,037)</u>	<u>\$ (3,648,037)</u>	<u>2,005,021</u>	<u>\$ 5,653,058</u>
FUND BALANCE, BEGINNING OF YEAR			<u>4,549,668</u>	
FUND BALANCE, END OF YEAR			<u>\$ 6,554,689</u>	

KANE COUNTY, ILLINOIS

Working Cash
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended November 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
REVENUES				
Net investment income (loss)	<u>\$ 33,800</u>	<u>\$ 33,800</u>	<u>\$ 155,872</u>	<u>\$ 122,072</u>
Total revenues	<u>33,800</u>	<u>33,800</u>	<u>155,872</u>	<u>122,072</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 33,800</u>	<u>\$ 33,800</u>	<u>155,872</u>	<u>\$ 122,072</u>
FUND BALANCE, BEGINNING OF YEAR			<u>3,312,119</u>	
FUND BALANCE, END OF YEAR			<u>\$ 3,467,991</u>	

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2023

MAJOR PROPRIETARY FUNDS

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.

Enterprise General Fund – To account 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.

KANE COUNTY, ILLINOIS

Enterprise Surcharge Schedule of Revenues, Expenditures, and Changes in Net Position -Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
OPERATING REVENUES				
Charges for services	\$ 100,480	\$ 100,480	\$ 96,241	\$ (4,239)
Total operating revenues	100,480	100,480	96,241	(4,239)
OPERATING EXPENSES				
Personnel Services				
Salaries and wages	22,845	22,845	21,964	881
Benefits				
Healthcare contribution	6,188	6,188	5,995	193
Dental contribution	-	-	211	(211)
FICA/SS contribution	1,748	1,748	1,672	76
IMRF contribution	1,177	1,177	1,130	47
Total Benefits	9,113	9,113	9,008	105
Contractual Services				
Engineering services	15,000	15,000	-	15,000
Contractual /consulting	121,780	121,780	112,642	9,138
Professional services	26,500	26,500	24,309	2,191
Electric vehicle services	1,000	1,000	43	957
Repair and maintenance - vehicles	500	500	-	500
Liability insurance	668	668	668	-
Workers compensation	508	508	508	-
Unemployment claims	10	10	10	-
General printing	2,500	2,500	2,272	228
Conferences and meetings	1,350	1,350	934	416
Employee mileage expense	250	250	-	250
General association dues	1,650	1,650	1,754	(104)
Total Contractual Services	171,716	171,716	143,140	28,576
Commodities				
Office supplies	600	600	497	103
Operating supplies	12,875	12,875	11,314	1,561
Postage	1,500	1,500	1,241	259
Books and subscriptions	150	150	-	150
Fuel - vehicles	500	500	-	500
Telephone	2,300	2,300	290	2,010
Total Commodities	17,925	17,925	13,342	4,583
Total operating expenses	221,599	221,599	187,454	34,145
Operating income (loss)	(121,119)	(121,119)	(91,213)	29,906

KANE COUNTY, ILLINOIS

Enterprise Surcharge Schedule of Revenues, Expenditures, and Changes in Net Position -Budget and Actual For the Year Ended November 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
NONOPERATING REVENUES (EXPENSES)				
Net investment income (loss)	\$ 21,016	\$ 21,016	\$ 241,149	\$ 220,133
Total nonoperating revenues (expenses)	<u>21,016</u>	<u>21,016</u>	<u>241,149</u>	<u>220,133</u>
Income (loss) before contributions and transfers	(100,103)	(100,103)	149,936	250,039
TRANSFERS				
Transfers in	86,500	86,500	86,500	-
Transfers out	(1,864)	(1,864)	(1,864)	-
Total Transfers	<u>84,636</u>	<u>84,636</u>	<u>84,636</u>	<u>-</u>
Change in net position	<u>\$ (15,467)</u>	<u>\$ (15,467)</u>	234,572	<u>\$ 250,039</u>
NET POSITION, BEGINNING OF YEAR			<u>5,074,016</u>	
NET POSITION, END OF YEAR			<u>\$ 5,308,588</u>	

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2023

INTERNAL SERVICE FUND

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, ILLINOIS

Health Insurance Fund Schedule of Revenues, Expenditures, and Changes in Net Position -Budget and Actual For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
OPERATING REVENUES				
Contributions - employer	\$ 19,989,923	\$ 19,989,923	\$ 15,997,559	\$ (3,992,364)
Contributions - employee	4,065,693	4,065,693	3,195,140	(870,553)
Contributions - retirees	612,000	612,000	711,375	99,375
Contributions - other	-	-	26,377	26,377
Total operating revenues	24,667,616	24,667,616	19,930,451	(4,737,165)
OPERATING EXPENSES				
Healthcare claims	23,623,363	23,674,121	14,851,124	8,822,997
Vision insurance	91,801	91,801	81,318	10,483
Contractual services	118,000	118,000	3,465,079	(3,347,079)
Dental insurance	870,654	870,654	804,932	65,722
Life insurance	36,298	36,298	40,678	(4,380)
Total operating expenses	24,740,116	24,790,874	19,243,131	5,547,743
Operating income (loss)	(72,500)	(123,258)	687,320	810,578
NONOPERATING REVENUES				
Net investment income (loss)	72,500	72,500	354,484	281,984
Total nonoperating revenues	72,500	72,500	354,484	281,984
Change in net position	\$ -	\$ (50,758)	1,041,804	\$ 1,092,562
NET POSITION, BEGINNING OF YEAR			6,416,869	
NET POSITION, END OF YEAR			\$ 7,458,673	

KANE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2023

CUSTODIAL FUNDS

Custodial Funds - To account for monies held by the County or County departments for which the County has a fiduciary responsibility for these funds to third parties.

KANE COUNTY, ILLINOIS

Custodial Funds
Combining Statement of Fiduciary Net Position
November 30, 2023

	Special Trust	911 Emergency Surcharge	Township Bridge	Wireless 911	Special Deposit
ASSETS					
Cash and investments	\$ 727,527	\$ 3,289,236	\$ 59,164	\$ 860,289	\$ 685,169
Property tax receivable	-	-	-	-	-
Accounts receivable	-	166,738	-	582,989	-
Interest receivable	202	8,127	161	521	190
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 727,729</u>	<u>\$ 3,464,101</u>	<u>\$ 59,325</u>	<u>\$ 1,443,799</u>	<u>\$ 685,359</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	-	3,464,101	59,325	1,443,799	-
Due to others	28,289	-	-	-	35,320
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>28,289</u>	<u>3,464,101</u>	<u>59,325</u>	<u>1,443,799</u>	<u>35,320</u>
NET POSITION					
Restricted for bond escrow	-	-	-	-	-
Restricted for individuals	699,440	-	-	-	650,039
Restricted for public safety	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total net position	<u>699,440</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>650,039</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities and net position	<u>\$ 727,729</u>	<u>\$ 3,464,101</u>	<u>\$ 59,325</u>	<u>\$ 1,443,799</u>	<u>\$ 685,359</u>

Recorder's Rental Surcharge	Tax Redemption	County Clerk Domestic Violence	Death Certificates	Crane Road Estates SSA	Junior Kane County Board	Court Services Adult Restitution
\$ 55,392	\$ 2,391,945	\$ 1,076	\$ 11,389	\$ 37,200	\$ 2,805	\$ 51,269
-	-	-	-	-	-	-
13,932	-	-	-	9,122	-	-
114	-	4	25	118	8	-
<u>\$ 69,438</u>	<u>\$ 2,391,945</u>	<u>\$ 1,080</u>	<u>\$ 11,414</u>	<u>\$ 46,440</u>	<u>\$ 2,813</u>	<u>\$ 51,269</u>
\$ -	\$ -	\$ 1,015	\$ 10,704	\$ -	\$ -	\$ -
69,438	-	65	710	-	-	-
-	2,391,945	-	-	46,440	2,813	51,269
<u>69,438</u>	<u>2,391,945</u>	<u>1,080</u>	<u>11,414</u>	<u>46,440</u>	<u>2,813</u>	<u>51,269</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 69,438</u>	<u>\$ 2,391,945</u>	<u>\$ 1,080</u>	<u>\$ 11,414</u>	<u>\$ 46,440</u>	<u>\$ 2,813</u>	<u>\$ 51,269</u>

(Continued)

KANE COUNTY, ILLINOIS

Custodial Funds
Combining Statement of Fiduciary Net Position
November 30, 2023

	Court Services Juvenile Restitution	Court Services Adoption	State Real Estate Transfer Tax	Unclaimed Funds	County Collector
ASSETS					
Cash and investments	\$ 16,415	\$ 9,944	\$ 207,634	\$ 68,002	\$ 205,270
Property tax receivable	-	-	-	-	144,338,864
Accounts receivable	-	-	49,442	-	-
Interest receivable	1	-	58	-	-
Total assets	<u>\$ 16,416</u>	<u>\$ 9,944</u>	<u>\$ 257,134</u>	<u>\$ 68,002</u>	<u>\$ 144,544,134</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	-	-	257,134	-	144,544,134
Due to others	16,416	9,944	-	68,002	-
Total liabilities	<u>16,416</u>	<u>9,944</u>	<u>257,134</u>	<u>68,002</u>	<u>144,544,134</u>
NET POSITION					
Restricted for bond escrow	-	-	-	-	-
Restricted for individuals	-	-	-	-	-
Restricted for public safety	-	-	-	-	-
Total net position	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and net position	<u>\$ 16,416</u>	<u>\$ 9,944</u>	<u>\$ 257,134</u>	<u>\$ 68,002</u>	<u>\$ 144,544,134</u>

Circuit Clerk	Chancery	Detainee Account	Southwest Kane County Triad	Sheriff's Escrow	Aurora Township	Batavia Township
\$ 9,581,593	\$ 2,262,907	\$ 350,282	\$ 6,810	\$ 1,353,930	\$ 340,833	\$ 257,975
-	-	-	-	-	16,964	5,722
-	-	-	-	-	-	-
-	-	-	-	-	830	702
<u>\$ 9,581,593</u>	<u>\$ 2,262,907</u>	<u>\$ 350,282</u>	<u>\$ 6,810</u>	<u>\$ 1,353,930</u>	<u>\$ 358,627</u>	<u>\$ 264,399</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211,680	\$ -
477,063	-	-	-	-	146,947	264,399
260,471	-	214,207	-	-	-	-
<u>737,534</u>	<u>-</u>	<u>214,207</u>	<u>-</u>	<u>-</u>	<u>358,627</u>	<u>264,399</u>
8,844,059	-	136,075	-	-	-	-
-	-	-	-	-	-	-
-	2,262,907	-	6,810	1,353,930	-	-
<u>8,844,059</u>	<u>2,262,907</u>	<u>136,075</u>	<u>6,810</u>	<u>1,353,930</u>	<u>-</u>	<u>-</u>
<u>\$ 9,581,593</u>	<u>\$ 2,262,907</u>	<u>\$ 350,282</u>	<u>\$ 6,810</u>	<u>\$ 1,353,930</u>	<u>\$ 358,627</u>	<u>\$ 264,399</u>

(Continued)

KANE COUNTY, ILLINOIS

Custodial Funds
Combining Statement of Fiduciary Net Position
November 30, 2023

	Big Rock Township	Blackberry Township	Burlington Township	Campton Hills Township	Dundee Township
ASSETS					
Cash and investments	\$ 114,260	\$ 139,773	\$ 394,703	\$ 54,098	\$ 111,118
Property tax receivable	11,423	24,300	11,746	13,373	11,738
Accounts receivable	-	-	-	-	-
Interest receivable	277	727	1,480	585	218
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 125,960</u>	<u>\$ 164,800</u>	<u>\$ 407,929</u>	<u>\$ 68,056</u>	<u>\$ 123,074</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 68,467
Due to other governments	125,960	164,800	407,929	68,056	54,607
Due to others	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>125,960</u>	<u>164,800</u>	<u>407,929</u>	<u>68,056</u>	<u>123,074</u>
NET POSITION					
Restricted for bond escrow	-	-	-	-	-
Restricted for individuals	-	-	-	-	-
Restricted for public safety	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total net position	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and net position	<u>\$ 125,960</u>	<u>\$ 164,800</u>	<u>\$ 407,929</u>	<u>\$ 68,056</u>	<u>\$ 123,074</u>

Elgin Township	Geneva Township	Hampshire Township	Kaneville Township	Plato Township	Rutland Township	St. Charles Township
\$ 603,204	\$ 52,747	\$ 113,698	\$ 14,943	\$ 781,138	\$ 182,753	\$ 490,948
11,872	1,741	12,516	11,191	16,400	10,687	37,433
924	-	-	-	-	-	-
1,675	141	525	245	2,358	557	1,707
<u>\$ 617,675</u>	<u>\$ 54,629</u>	<u>\$ 126,739</u>	<u>\$ 26,379</u>	<u>\$ 799,896</u>	<u>\$ 193,997</u>	<u>\$ 530,088</u>
\$ 3,334	\$ 47,012	\$ -	\$ -	\$ 146,617	\$ -	\$ -
614,341	7,617	126,739	26,379	653,279	193,997	530,088
-	-	-	-	-	-	-
617,675	54,629	126,739	26,379	799,896	193,997	530,088
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 617,675</u>	<u>\$ 54,629</u>	<u>\$ 126,739</u>	<u>\$ 26,379</u>	<u>\$ 799,896</u>	<u>\$ 193,997</u>	<u>\$ 530,088</u>

(Continued)

KANE COUNTY, ILLINOIS

Custodial Funds
Combining Statement of Fiduciary Net Position
November 30, 2023

	Sugar Grove Township	Virgil Township	Total Custodial Funds
ASSETS			
Cash and investments	\$ 178,278	\$ 103,197	\$ 26,168,914
Property tax receivable	8,707	13,029	144,557,706
Accounts receivable	-	-	823,147
Interest receivable	578	181	22,315
Total assets	<u>\$ 187,563</u>	<u>\$ 116,407</u>	<u>\$ 171,572,082</u>
LIABILITIES			
Accounts payable	\$ -	\$ 65,347	\$ 554,176
Due to other governments	187,563	51,060	153,939,530
Due to others	-	-	3,125,116
Total liabilities	<u>187,563</u>	<u>116,407</u>	<u>157,618,822</u>
NET POSITION			
Restricted for bond escrow	-	-	8,980,134
Restricted for individuals	-	-	1,349,479
Restricted for public safety	-	-	3,623,647
Total net position	<u>-</u>	<u>-</u>	<u>13,953,260</u>
Total liabilities and net position	<u>\$ 187,563</u>	<u>\$ 116,407</u>	<u>\$ 171,572,082</u>

(Concluded)

KANE COUNTY, ILLINOIS

Custodial Funds Combining Statement of Changes in Fiduciary Net Position For the Year Ended November 30, 2023

	Special Trust	911 Emergency Surcharge	Township Bridge	Wireless 911	Special Deposit
ADDITIONS					
Fines and fees	\$ -	\$ -	\$ 158,591	\$ -	\$ -
Contributions from individuals	2,848,924	-	-	-	159,192
Property taxes and tax redemption collections	-	-	-	-	-
Township motor fuel taxes	-	-	-	-	-
Addition from other custodial funds	-	-	-	-	-
E-911 collections	-	1,262,389	-	3,686,901	-
Net investment income (loss)	(1,805)	120,797	7,420	9,183	-
Other	-	-	-	-	-
Total additions	<u>2,847,119</u>	<u>1,383,186</u>	<u>166,011</u>	<u>3,696,084</u>	<u>159,192</u>
DEDUCTIONS					
Distributions to other governments	-	1,383,186	-	3,696,084	-
Distribution to individuals	2,509,464	-	-	-	41,436
Payments for goods and services	-	-	-	-	-
Tax distributions	-	-	-	-	-
Township highway and streets distributions	-	-	-	-	-
Distributions to other custodial funds	-	-	166,011	-	-
Total deductions	<u>2,509,464</u>	<u>1,383,186</u>	<u>166,011</u>	<u>3,696,084</u>	<u>41,436</u>
Net change in fiduciary net position	337,655	-	-	-	117,756
NET POSITION, BEGINNING OF YEAR	<u>361,785</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>532,283</u>
NET POSITION, END OF YEAR	<u>\$ 699,440</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 650,039</u>

Recorder's Rental Surcharge	Tax Redemption	County Clerk Domestic Violence	Death Certificates	Crane Road Estates SSA	Junior Kane County Board	Court Services Adult Restitution
\$ 565,101	\$ -	\$ 16,270	\$ 128,792	\$ 77,754	\$ -	\$ -
-	-	-	-	-	-	-
-	11,229,669	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,002	-	36	234	2,895	-	179
-	-	-	-	-	-	-
567,103	11,229,669	16,306	129,026	80,649	-	179
567,103	-	16,306	129,026	80,649	-	-
-	-	-	-	-	-	179
-	-	-	-	-	-	-
-	11,229,669	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
567,103	11,229,669	16,306	129,026	80,649	-	179
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

KANE COUNTY, ILLINOIS

Custodial Funds Combining Statement of Changes in Fiduciary Net Position For the Year Ended November 30, 2023

	Court Services Juvenile Restitution	Court Services Adoption	State Real Estate Transfer Tax	Unclaimed Funds	County Collector
ADDITIONS					
Fines and fees	\$ 744	\$ -	\$ 3,763,616	\$ -	\$ -
Contributions from individuals	-	-	-	247,566	-
Property taxes and tax redemption collections	-	-	-	-	1,448,646,351
Township motor fuel taxes	-	-	-	-	-
Addition from other custodial funds	-	-	-	-	-
E-911 collections	-	-	-	-	-
Net investment income (loss)	73	35	5,844	-	-
Other	-	-	-	-	-
Total additions	<u>817</u>	<u>35</u>	<u>3,769,460</u>	<u>247,566</u>	<u>1,448,646,351</u>
DEDUCTIONS					
Distributions to other governments	-	-	3,769,460	-	-
Distribution to individuals	817	35	-	247,566	-
Payments for goods and services	-	-	-	-	-
Tax distributions	-	-	-	-	1,448,646,351
Township highway and streets distributions	-	-	-	-	-
Distributions to other custodial funds	-	-	-	-	-
Total deductions	<u>817</u>	<u>35</u>	<u>3,769,460</u>	<u>247,566</u>	<u>1,448,646,351</u>
Net change in fiduciary net position	-	-	-	-	-
NET POSITION, BEGINNING OF YEAR	-	-	-	-	-
NET POSITION, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Circuit Clerk	Chancery	Detainee Account	Southwest Kane County Triad	Sheriff's Escrow	Aurora Township	Batavia Township
\$ 11,537,480	\$ 22,438,867	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	1,033,725	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	91,056	30,778
-	-	-	-	1,951,629	-	-
-	-	-	-	-	-	-
-	-	-	-	(8)	14,374	10,569
-	-	-	2,179	-	-	-
<u>11,537,480</u>	<u>22,438,867</u>	<u>1,033,725</u>	<u>2,179</u>	<u>1,951,621</u>	<u>105,430</u>	<u>41,347</u>
6,985,029	-	-	-	-	-	-
5,301,563	20,444,700	-	-	1,067,507	-	-
-	-	1,033,725	2,749	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	105,430	41,347
-	1,774,333	-	-	-	-	-
<u>12,286,592</u>	<u>22,219,033</u>	<u>1,033,725</u>	<u>2,749</u>	<u>1,067,507</u>	<u>105,430</u>	<u>41,347</u>
(749,112)	219,834	-	(570)	884,114	-	-
<u>9,593,171</u>	<u>2,043,073</u>	<u>136,075</u>	<u>7,380</u>	<u>469,816</u>	<u>-</u>	<u>-</u>
<u>\$ 8,844,059</u>	<u>\$ 2,262,907</u>	<u>\$ 136,075</u>	<u>\$ 6,810</u>	<u>\$ 1,353,930</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

KANE COUNTY, ILLINOIS

Custodial Funds Combining Statement of Changes in Fiduciary Net Position For the Year Ended November 30, 2023

	Big Rock Township	Blackberry Township	Burlington Township	Campton Hills Township	Dundee Township
ADDITIONS					
Fines and fees	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions from individuals	-	-	-	-	-
Property taxes and tax redemption collections	-	-	-	-	-
Township motor fuel taxes	61,491	130,392	63,081	71,787	62,905
Addition from other custodial funds	-	-	-	-	-
E-911 collections	-	-	-	-	-
Net investment income (loss)	10,637	10,790	24,359	11,102	2,767
Other	-	-	-	-	-
Total additions	<u>72,128</u>	<u>141,182</u>	<u>87,440</u>	<u>82,889</u>	<u>65,672</u>
DEDUCTIONS					
Distributions to other governments	-	-	-	-	-
Distribution to individuals	-	-	-	-	-
Payments for goods and services	-	-	-	-	-
Tax distributions	-	-	-	-	-
Township highway and streets distributions	72,128	141,182	87,440	82,889	65,672
Distributions to other custodial funds	-	-	-	-	-
Total deductions	<u>72,128</u>	<u>141,182</u>	<u>87,440</u>	<u>82,889</u>	<u>65,672</u>
Net change in fiduciary net position	-	-	-	-	-
NET POSITION, BEGINNING OF YEAR	-	-	-	-	-
NET POSITION, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Elgin Township	Geneva Township	Hampshire Township	Kaneville Township	Plato Township	Rutland Township	St. Charles Township
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
64,645	7,865	67,206	60,105	88,012	57,400	200,814
-	-	-	-	166,011	-	-
-	-	-	-	-	-	-
24,864	2,113	9,570	4,038	31,446	8,730	30,868
-	-	-	-	-	-	-
89,509	9,978	76,776	64,143	285,469	66,130	231,682
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
89,509	9,978	76,776	64,143	285,469	66,130	231,682
-	-	-	-	-	-	-
89,509	9,978	76,776	64,143	285,469	66,130	231,682
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

KANE COUNTY, ILLINOIS

Custodial Funds Combining Statement of Changes in Fiduciary Net Position For the Year Ended November 30, 2023

	Sugar Grove Township	Virgil Township	Total Custodial Funds
ADDITIONS			
Fines and fees	\$ -	\$ -	\$ 38,687,215
Contributions from individuals	-	-	4,289,407
Property taxes and tax redemption collections	-	-	1,459,876,020
Township motor fuel taxes	46,783	69,956	1,174,276
Addition from other custodial funds	-	-	2,117,640
E-911 collections	-	-	4,949,290
Net investment income (loss)	8,200	9,038	360,350
Other	-	-	2,179
Total additions	<u>54,983</u>	<u>78,994</u>	<u>1,511,456,377</u>
DEDUCTIONS			
Distributions to other governments	-	-	16,626,843
Distribution to individuals	-	-	29,613,267
Payments for goods and services	-	-	1,036,474
Tax distributions	-	-	1,459,876,020
Township highway and streets distributions	54,983	78,994	1,553,752
Distributions to other custodial funds	-	-	1,940,344
Total deductions	<u>54,983</u>	<u>78,994</u>	<u>1,510,646,700</u>
Net change in fiduciary net position	-	-	809,677
NET POSITION, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>13,143,583</u>
NET POSITION, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,953,260</u>

(Concluded)

KANE COUNTY, ILLINOIS

Statistical Section (Unaudited)
Table of Contents
November 30, 2023

This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within the County's financial activities take place.

Operating Information

These schedules contain information about the County's service and resources to help the reader understand how the County's financial information relates to the services the Government provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

KANE COUNTY, ILLINOIS

Net Position by Component Last Ten Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Governmental Activities				
Net Investment in Capital Assets	\$ 602,270,212	\$ 585,756,224	\$ 579,707,558	\$ 548,432,361
Restricted	143,573,467	201,477,219	135,829,391	103,736,880
Unrestricted	<u>199,940,619</u>	<u>133,970,913</u>	<u>135,826,855</u>	<u>126,365,531</u>
Total Governmental Activities				
Net Position	<u>\$ 945,784,298</u>	<u>\$ 921,204,356</u>	<u>\$ 851,363,804</u>	<u>\$ 778,534,772</u>
Business-Type Activities				
Net Investment in Capital Assets	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454
Restricted	5,308,588	5,074,016	5,171,539	5,272,755
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>309,392</u>
Total Business-Type Activities				
Net Position	<u>\$ 8,192,042</u>	<u>\$ 7,957,470</u>	<u>\$ 8,054,993</u>	<u>\$ 8,465,601</u>
Primary Government				
Net Investment in Capital Assets	\$ 605,153,666	\$ 588,639,678	\$ 582,591,012	\$ 551,315,815
Restricted	148,882,055	206,551,235	141,000,930	109,009,635
Unrestricted	<u>199,940,619</u>	<u>133,970,913</u>	<u>135,826,855</u>	<u>126,674,923</u>
Total Primary Government				
Net Position	<u>\$ 953,976,340</u>	<u>\$ 929,161,826</u>	<u>\$ 859,418,797</u>	<u>\$ 787,000,373</u>

*Beginning in 2015, the County implemented GASB 68 which resulted in the inclusion of a net pension liability.

**Beginning in 2018, the County implemented GASB 75 which resulted in the inclusion of a total OPEB liability.

<u>2019</u>	<u>2018**</u>	<u>2017</u>	<u>2016</u>	<u>2015*</u>	<u>2014</u>
\$ 532,245,667	\$ 518,918,040	\$ 498,639,181	\$ 484,402,231	\$ 467,908,537	\$ 435,743,528
96,117,268	83,698,064	88,118,662	81,238,772	84,697,093	89,449,212
<u>107,350,409</u>	<u>112,428,524</u>	<u>105,815,007</u>	<u>103,516,237</u>	<u>105,549,298</u>	<u>116,522,941</u>
<u>\$ 735,713,344</u>	<u>\$ 715,044,628</u>	<u>\$ 692,572,850</u>	<u>\$ 669,157,240</u>	<u>\$ 658,154,928</u>	<u>\$ 641,715,681</u>
\$ 2,886,145	\$ 2,892,602	\$ 2,899,060	\$ 2,905,517	\$ 2,883,454	\$ 2,883,454
5,292,085	6,683,512	6,792,310	7,248,467	7,768,546	8,219,303
<u>907,996</u>	<u>5,378,719</u>	<u>6,309,747</u>	<u>6,260,552</u>	<u>6,223,940</u>	<u>6,480,303</u>
<u>\$ 9,086,226</u>	<u>\$ 14,954,833</u>	<u>\$ 16,001,117</u>	<u>\$ 16,414,536</u>	<u>\$ 16,875,940</u>	<u>\$ 17,583,060</u>
\$ 535,131,812	\$ 521,810,642	\$ 501,538,241	\$ 487,307,748	\$ 470,791,991	\$ 438,626,982
101,409,353	90,381,576	94,910,972	88,487,239	92,465,639	97,668,515
<u>108,258,405</u>	<u>117,807,243</u>	<u>112,124,754</u>	<u>109,776,789</u>	<u>111,773,238</u>	<u>123,003,244</u>
<u>\$ 744,799,570</u>	<u>\$ 729,999,461</u>	<u>\$ 708,573,967</u>	<u>\$ 685,571,776</u>	<u>\$ 675,030,868</u>	<u>\$ 659,298,741</u>

KANE COUNTY, ILLINOIS

Changes in Net Position Last Ten Fiscal Years

	2023	2022***	2021***	2020
Expenses				
Governmental Activities:				
General government	\$ 50,611,117	\$ 35,851,988	\$ 40,950,487	\$ 98,999,491
Public safety	70,336,402	49,782,245	47,170,025	35,064,790
Highways and streets	56,571,496	23,908,294	32,722,009	55,177,967
Judicial	33,641,058	27,592,477	24,877,613	22,844,062
Public service and records	14,787,118	16,123,593	14,990,521	15,002,009
Health and welfare	8,857,309	10,502,135	14,889,719	13,259,450
Environment and conservation	881,627	691,277	618,744	579,875
Development, housing and economic development	10,851,391	12,533,444	19,179,867	6,660,523
Interest and fiscal charges	1,443,293	1,691,869	1,809,177	2,020,016
Total Governmental Activities Expenses	247,980,811	178,677,322	197,208,162	249,608,183
Business-Type Activities:				
Solid waste	187,454	197,868	569,271	915,029
Total Business-Type Activities Expenses	187,454	197,868	569,271	915,029
Total Primary Government Expenses	\$ 248,168,265	\$ 178,875,190	\$ 197,777,433	\$ 250,523,212
Program Revenues				
Governmental Activities:				
Charges for Services				
General government	\$ 4,781,159	\$ 4,708,430	\$ 6,784,951	\$ 5,842,264
Public safety	6,538,212	5,988,526	4,822,808	5,038,826
Highways and streets	566,701	733,565	492,226	463,011
Judicial	8,654,550	8,755,489	9,012,711	9,622,703
Public service and records	5,197,509	6,200,136	7,462,608	5,563,975
Health and welfare	1,678,222	1,534,489	1,364,711	1,276,437
Environment and conservation	45,183	336,674	65,241	65,682
Development, housing and economic development	2,371,100	1,933,438	1,959,195	1,673,011
Interest and fiscal charges	47,814	20,576	33,373	54,570
Operating Grants and Contributions	61,245,406	74,644,342	73,849,990	57,850,946
Capital Grants and Contributions	28,275,617	244,415	24,275,541	11,898,283
Total Governmental Activities				
Program Revenues	119,401,473	105,100,080	130,123,355	99,349,708
Business-Type Activities:				
Charges for Services				
Solid waste	96,241	103,746	87,722	84,942
Operating Grants and Contributions	-	-	-	-
Total Business-Type Activities				
Program Revenues	96,241	103,746	87,722	84,942
Total Primary Government	\$ 119,497,714	\$ 105,203,826	\$ 130,211,077	\$ 99,434,650
Net (Expense)/Revenue				
Governmental Activities	\$ (128,579,338)	\$ (73,577,242)	\$ (67,084,807)	\$ (150,258,475)
Business-Type Activities	(91,213)	(94,122)	(481,549)	(830,087)
Total Primary Government Net Expense	\$ (128,670,551)	\$ (73,671,364)	\$ (67,566,356)	\$ (151,088,562)

*Beginning in 2015, the County implemented GASB 68 which resulted in the recording of a pension expense.

**Beginning in 2018, the County implemented GASB 75 which resulted in the inclusion of a OPEB expense.

***Beginning in 2021, the County implemented GASB 84 which resulted in the inclusion of activity previously reported as fiduciary.

***Beginning in 2022, the County implemented GASB 87, Leases.

<u>2019</u>	<u>2018**</u>	<u>2017</u>	<u>2016</u>	<u>2015*</u>	<u>2014</u>
\$ 33,321,849	\$ 34,978,901	\$ 36,146,551	\$ 39,029,843	\$ 33,269,779	\$ 30,142,562
52,487,661	50,539,640	50,975,313	49,718,866	47,847,896	47,335,144
38,082,134	36,124,478	27,079,873	28,730,380	32,125,106	49,997,319
24,320,301	24,653,691	25,496,840	25,765,945	24,155,483	23,382,242
12,576,254	13,655,742	12,885,917	13,210,814	12,398,880	12,050,914
5,679,295	5,513,691	5,752,344	6,147,525	5,671,386	5,785,898
151,855	199,485	297,910	281,981	152,222	196,998
4,358,847	5,294,843	4,407,101	3,944,958	4,607,858	4,491,830
2,522,999	1,178,553	1,414,716	1,636,515	1,877,558	2,357,096
<u>173,501,195</u>	<u>172,139,024</u>	<u>164,456,565</u>	<u>168,466,827</u>	<u>162,106,168</u>	<u>175,740,003</u>
<u>6,445,099</u>	<u>1,408,424</u>	<u>449,277</u>	<u>533,268</u>	<u>693,967</u>	<u>1,070,503</u>
<u>6,445,099</u>	<u>1,408,424</u>	<u>449,277</u>	<u>533,268</u>	<u>693,967</u>	<u>1,070,503</u>
<u>\$ 179,946,294</u>	<u>\$ 173,547,448</u>	<u>\$ 164,905,842</u>	<u>\$ 169,000,095</u>	<u>\$ 162,800,135</u>	<u>\$ 176,810,506</u>
\$ 4,852,040	\$ 4,346,669	\$ 4,298,449	\$ 4,445,124	\$ 5,280,649	\$ 5,106,911
6,933,229	7,055,989	6,652,121	6,580,869	6,669,508	6,657,162
392,982	361,751	366,812	463,777	415,916	332,389
12,065,881	11,317,551	10,925,355	10,198,652	11,710,216	11,713,064
5,423,928	5,292,498	8,123,676	5,025,676	5,029,921	3,712,341
1,429,056	1,376,628	1,304,617	1,294,948	1,277,118	1,254,956
2,650	10,250	8,220	90,900	2,000	1,000
2,027,543	1,460,648	1,896,686	1,358,140	1,365,251	1,432,893
74,028	91,660	107,218	117,059	133,778	504,648
41,465,077	41,617,945	39,570,461	38,766,630	38,801,333	43,186,121
8,455,907	17,524,403	10,475,665	8,255,696	10,710,342	9,886,119
<u>83,122,321</u>	<u>90,455,992</u>	<u>83,729,280</u>	<u>76,597,471</u>	<u>81,396,032</u>	<u>83,787,604</u>
<u>157,049</u>	<u>94,298</u>	<u>37,396</u>	<u>36,352</u>	<u>52,258</u>	<u>92,788</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>
<u>157,049</u>	<u>94,298</u>	<u>37,396</u>	<u>36,352</u>	<u>54,258</u>	<u>94,788</u>
<u>\$ 83,279,370</u>	<u>\$ 90,550,290</u>	<u>\$ 83,766,676</u>	<u>\$ 76,633,823</u>	<u>\$ 81,450,290</u>	<u>\$ 83,882,392</u>
\$ (90,378,874)	\$ (81,683,032)	\$ (80,727,285)	\$ (91,869,356)	\$ (80,710,136)	\$ (91,952,399)
(6,288,050)	(1,314,126)	(411,881)	(496,916)	(639,709)	(975,715)
<u>\$ (96,666,924)</u>	<u>\$ (82,997,158)</u>	<u>\$ (81,139,166)</u>	<u>\$ (92,366,272)</u>	<u>\$ (81,349,845)</u>	<u>\$ (92,928,114)</u>

KANE COUNTY, ILLINOIS

Changes in Net Position Last Ten Fiscal Years

	2023	2022***	2021***	2020
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Taxes:				
Property tax	\$ 58,661,974	\$ 58,000,897	\$ 56,719,520	\$ 54,828,224
RTA sales tax	24,615,017	24,201,725	21,833,350	18,301,725
Other taxes	12,794,350	12,315,404	9,049,816	5,602,274
Intergovernmental:				
Income tax	9,672,286	9,867,761	7,956,075	5,766,267
Sales tax	25,085,732	24,177,477	21,307,806	16,896,216
Coronavirus Relief Fund	-	-	5,771,358	-
American Rescue Plan	4,280,388	17,823,218	16,183,965	-
Net investment income (loss)	17,434,587	(3,448,386)	(79,953)	3,646,829
Other general revenues	699,582	538,910	969,549	995,313
Transfers	(84,636)	(59,212)	(71,323)	(45,460)
Total Governmental Activities	153,159,280	143,417,794	139,640,163	105,991,388
General Revenues and Other				
Business-Type Activities:				
Net investment income (loss)	241,149	(62,613)	(382)	222,382
Other general revenues	-	-	-	-
Transfers	84,636	59,212	71,323	45,460
Total Business-Type Activities	325,785	(3,401)	70,941	267,842
General Revenues and Other				
Total Primary Government	\$ 153,485,065	\$ 143,414,393	\$ 139,711,104	\$ 106,259,230
Change in Net Position				
Governmental Activities	\$ 24,579,942	\$ 69,840,552	\$ 72,555,356	\$ 24,308,356
Business-Type Activities	234,572	(97,523)	(410,608)	(1,046,284)
Total Primary Government Net Expense	\$ 24,814,514	\$ 69,743,029	\$ 72,144,748	\$ 23,262,072
Restatement of Prior Year Net Position				
Governmental Activities	\$ -	\$ -	\$ 273,676	\$ -

Notes:

1. The cumulative effect of net position adjustments was reported as a restatement of the beginning net position of a given year, as restating all prior periods was not practicable.

*Beginning in 2015, the County implemented GASB 68 which resulted in the recording of a pension expense.

**Beginning in 2018, the County implemented GASB 75 which resulted in the inclusion of a OPEB expense.

***Beginning in 2021, the County implemented GASB 84 which resulted in the inclusion of activity previously reported as fiduciary.

***Beginning in 2022, the County implemented GASB 87, Leases.

<u>2019</u>	<u>2018**</u>	<u>2017</u>	<u>2016</u>	<u>2015*</u>	<u>2014</u>
\$ 54,828,224	\$ 54,154,098	\$ 53,725,850	\$ 53,638,759	\$ 53,667,151	\$ 53,548,688
18,301,725	17,546,540	17,280,280	16,829,846	16,136,593	15,490,749
5,602,274	5,794,455	6,484,125	5,230,322	5,834,188	4,366,101
5,766,267	5,530,422	5,861,279	6,406,750	5,764,927	5,565,290
16,896,216	16,240,120	15,723,131	15,407,868	14,867,445	14,267,096
-	-	-	-	-	-
-	-	-	-	-	-
3,646,829	1,758,411	1,099,342	1,361,694	1,284,378	305,529
995,313	2,996,308	2,652,337	1,025,750	59,135	1,434,538
(45,460)	122,541	45,324	168,575	180,174	70,770
<u>105,991,388</u>	<u>104,142,895</u>	<u>102,871,668</u>	<u>100,069,564</u>	<u>97,793,991</u>	<u>95,048,761</u>
222,382	121,003	80,836	101,164	91,156	25,428
-	-	-	-	-	-
45,460	(122,541)	(45,324)	(168,575)	(180,174)	(70,770)
<u>267,842</u>	<u>(1,538)</u>	<u>35,512</u>	<u>(67,411)</u>	<u>(89,018)</u>	<u>(45,342)</u>
<u>\$ 106,259,230</u>	<u>\$ 104,141,357</u>	<u>\$ 102,907,180</u>	<u>\$ 100,002,153</u>	<u>\$ 97,704,973</u>	<u>\$ 95,003,419</u>
\$ 24,308,356	\$ 23,415,610	\$ 11,002,312	\$ 19,359,428	\$ 5,841,592	\$ 20,471,405
(1,046,284)	(413,419)	(461,404)	(707,120)	(1,064,733)	(327,171)
<u>\$ 23,262,072</u>	<u>\$ 23,002,191</u>	<u>\$ 10,540,908</u>	<u>\$ 18,652,308</u>	<u>\$ 4,776,859</u>	<u>\$ 20,144,234</u>
<u>\$ (1,836,578)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,920,181)</u>	<u>\$ -</u>	<u>\$ (327,252)</u>

KANE COUNTY, ILLINOIS

Fund Balances, Governmental Funds Last Ten Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
General Fund				
Nonspendable	\$ 10,720	\$ 17,532	\$ 39,468	\$ 37,838
Committed	-	5,171,070	5,236,418	5,236,530
Assigned	24,302,530	41,875,052	32,136,215	24,463,152
Unassigned	<u>63,357,421</u>	<u>51,850,583</u>	<u>51,762,894</u>	<u>51,838,160</u>
 Total General Fund	 <u>\$ 87,670,671</u>	 <u>\$ 98,914,237</u>	 <u>\$ 89,174,995</u>	 <u>\$ 81,575,680</u>
 All Other Governmental Funds				
Nonspendable	\$ 1,331,539	\$ 4,493,684	\$ 2,406,417	\$ 1,371,645
Restricted	133,364,082	135,757,744	119,881,653	109,686,412
Committed	61,888,130	60,785,374	46,998,242	42,574,220
Assigned	55,590,408	42,806,784	43,632,771	40,550,383
Unassigned	<u>(5,613,805)</u>	<u>(3,060,851)</u>	<u>(1,211,164)</u>	<u>(840,525)</u>
 Total All Other Governmental Funds	 <u>\$ 246,560,354</u>	 <u>\$ 240,782,735</u>	 <u>\$ 211,707,919</u>	 <u>\$ 193,342,135</u>
 Total All Governmental Funds	 <u>\$ 334,231,025</u>	 <u>\$ 339,696,972</u>	 <u>\$ 300,882,914</u>	 <u>\$ 274,917,815</u>

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 277,268	\$ 267,418	\$ 112,602	\$ 277,913	\$ 736,929	\$ 492,534
5,158,053	5,021,264	4,940,936	4,898,352	4,867,618	-
7,184,657	5,646,724	5,093,256	4,213,567	3,795,654	6,481,523
<u>52,673,096</u>	<u>52,617,467</u>	<u>52,735,703</u>	<u>52,548,471</u>	<u>52,073,469</u>	<u>52,297,166</u>
<u>\$ 65,293,074</u>	<u>\$ 63,552,873</u>	<u>\$ 62,882,497</u>	<u>\$ 61,938,303</u>	<u>\$ 61,473,670</u>	<u>\$ 59,271,223</u>
\$ 2,468,898	\$ 1,336,384	\$ 1,251,948	\$ 1,302,768	\$ 1,261,860	\$ 1,242,500
103,149,969	89,962,660	94,355,127	87,773,144	85,058,485	83,807,659
46,244,022	46,484,396	38,981,645	33,763,118	32,958,856	43,108,454
36,668,396	33,555,127	30,176,330	30,153,069	29,108,816	32,741,383
<u>(233,232)</u>	<u>(288,376)</u>	<u>-</u>	<u>(92,598)</u>	<u>(31,174)</u>	<u>(590,509)</u>
<u>\$ 188,298,053</u>	<u>\$ 171,050,191</u>	<u>\$ 164,765,050</u>	<u>\$ 152,899,501</u>	<u>\$ 148,356,843</u>	<u>\$ 160,309,487</u>
<u>\$ 253,591,127</u>	<u>\$ 234,603,064</u>	<u>\$ 227,647,547</u>	<u>\$ 214,837,804</u>	<u>\$ 209,830,513</u>	<u>\$ 219,580,710</u>

KANE COUNTY, ILLINOIS

Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

	2023	2022	2021	2020
Revenues				
Property tax	\$ 58,676,854	\$ 58,017,425	\$ 57,415,599	\$ 56,402,163
Other taxes	50,406,705	48,330,959	45,028,705	40,410,194
Licenses and permits	3,812,646	3,522,673	3,101,163	2,745,175
Grants	30,364,324	50,543,262	63,345,593	110,795,514
Intergovernmental	39,520,468	39,693,162	31,419,722	23,770,360
Fines	3,730,334	3,832,487	4,590,783	3,130,732
Charges for services	25,715,296	25,291,799	26,303,982	22,269,826
Reimbursements	14,519,312	16,568,028	14,427,897	11,053,467
Net investment income (loss)	16,749,950	(3,444,003)	(97,940)	3,691,125
Miscellaneous	6,683,464	6,496,598	2,957,705	5,141,297
Total Revenues	<u>250,179,353</u>	<u>248,852,390</u>	<u>248,493,209</u>	<u>279,409,853</u>
Expenditures				
General government	42,745,758	49,384,495	45,189,950	99,160,862
Public safety	65,650,227	46,073,834	44,770,942	34,398,959
Highways and streets	33,660,764	26,912,289	25,269,128	29,629,780
Judicial	33,396,619	27,664,132	24,920,552	23,270,759
Public service and records	14,544,824	15,909,367	14,881,429	15,025,925
Health and welfare	8,762,135	11,024,252	15,518,758	13,426,912
Environment and conservation	866,768	689,711	596,899	586,106
Development, housing and economic development	10,925,244	12,651,859	19,187,626	6,663,904
Debt service - principal	3,939,774	3,052,373	6,555,000	6,200,000
Debt service - interest and fiscal charges	1,695,669	1,846,258	2,013,796	2,115,782
Capital outlay	39,372,882	18,412,425	24,029,830	41,004,502
Total Expenditures	<u>255,560,664</u>	<u>213,620,995</u>	<u>222,933,910</u>	<u>271,483,491</u>
Excess (Deficiency) of Revenues Over Expenditures	(5,381,311)	35,231,395	25,559,299	7,926,362
Other Financing Sources (Uses)				
Insurance recovery	-	-	153,447	176,526
Proceeds from sale of property	23,854,903	28,992,762	33,830,740	205,800
Principal on bonds sold	-	-	9,045,000	13,130,000
Premium on debt issued	-	-	-	-
Lease proceeds	-	3,641,875	-	-
Transfers in	-	-	(8,995,000)	30,394,435
Transfers out	(23,939,539)	(29,051,974)	(33,902,063)	(30,506,435)
Total Other Financing Sources (Uses)	<u>(84,636)</u>	<u>3,582,663</u>	<u>132,124</u>	<u>13,400,326</u>
Net Change in Fund Balances	<u>\$ (5,465,947)</u>	<u>\$ 38,814,058</u>	<u>\$ 25,691,423</u>	<u>\$ 21,326,688</u>
Debt Service as a Percentage of Noncapital Expenditures	2.7%	2.5%	4.3%	3.6%
Expenditures Capitalized as Assets	<u>\$ 44,522,115</u>	<u>\$ 16,026,578</u>	<u>\$ 22,478,333</u>	<u>\$ 42,465,821</u>

2019	2018	2017	2016	2015	2014
\$ 56,083,061	\$ 55,521,916	\$ 54,849,850	\$ 54,417,346	\$ 54,332,031	\$ 54,365,720
38,830,617	37,554,025	36,754,733	35,621,044	34,127,443	32,830,555
2,982,097	2,307,162	2,356,852	2,247,495	2,271,774	2,270,111
11,511,140	12,110,314	11,608,234	11,249,309	11,633,250	13,663,494
24,799,098	24,203,226	23,470,162	22,802,869	23,548,241	22,140,149
4,281,998	4,158,035	4,066,053	3,656,799	4,423,858	4,450,637
26,996,800	25,380,839	28,043,453	25,745,551	25,236,217	24,247,038
10,386,357	10,102,644	10,702,692	11,493,557	18,251,722	11,180,510
6,465,872	3,621,617	1,735,291	1,322,686	987,213	1,105,052
4,336,079	3,937,051	4,978,551	3,840,529	3,775,150	3,510,184
<u>186,673,119</u>	<u>178,896,829</u>	<u>178,565,871</u>	<u>172,397,185</u>	<u>178,586,899</u>	<u>169,763,450</u>
28,838,675	28,756,233	29,686,331	28,712,891	28,606,512	28,922,413
49,795,983	47,946,973	48,007,557	46,584,311	45,284,610	45,133,170
29,219,823	27,783,627	20,779,463	20,324,901	25,540,188	26,168,324
23,578,898	23,768,121	24,510,280	24,318,320	23,189,620	22,501,188
12,414,799	13,551,723	12,733,001	13,034,396	12,218,532	11,887,454
5,550,588	5,262,204	5,460,161	5,613,640	5,508,587	5,702,208
149,462	190,694	280,793	279,240	140,114	195,368
4,315,967	5,264,993	4,342,626	3,880,805	4,564,517	4,480,446
5,855,000	5,535,000	5,225,000	5,750,000	13,720,000	14,500,000
2,144,407	1,328,655	1,558,014	1,784,409	2,138,255	2,598,562
<u>33,756,099</u>	<u>12,902,628</u>	<u>13,513,638</u>	<u>18,675,309</u>	<u>24,893,268</u>	<u>23,986,006</u>
<u>195,619,701</u>	<u>172,290,851</u>	<u>166,096,864</u>	<u>168,958,222</u>	<u>185,804,203</u>	<u>186,075,139</u>
(8,946,582)	6,605,978	12,469,007	3,438,963	(7,217,304)	(16,311,689)
261,271	130,099	730,088	131,942	323,832	80,279
-	264,900	-	1,918,999	8,700	-
27,060,000	-	-	-	-	-
715,403	-	-	-	-	-
-	-	-	-	-	-
22,335,020	15,795,065	16,771,080	14,887,550	17,663,765	24,238,172
<u>(22,437,049)</u>	<u>(15,840,525)</u>	<u>(17,160,432)</u>	<u>(15,370,163)</u>	<u>(20,529,190)</u>	<u>(26,552,998)</u>
<u>27,934,645</u>	<u>349,539</u>	<u>340,736</u>	<u>1,568,328</u>	<u>(2,532,893)</u>	<u>(2,234,547)</u>
<u>\$ 18,988,063</u>	<u>\$ 6,955,517</u>	<u>\$ 12,809,743</u>	<u>\$ 5,007,291</u>	<u>\$ (9,750,197)</u>	<u>\$ (18,546,236)</u>
4.4%	4.4%	4.6%	5.3%	9.2%	9.7%
<u>\$ 15,382,096</u>	<u>\$ 14,695,665</u>	<u>\$ 19,306,152</u>	<u>\$ 26,224,794</u>	<u>\$ 13,858,192</u>	<u>\$ 9,793,263</u>

KANE COUNTY, ILLINOIS

Equalized Assessed Valuation and Estimated Actual Valuation Last Ten Tax Years

Tax Year	Residential Property	Railroad Property	Commercial & Industrial Property	Mineral	Farm Property
2022	\$ 13,322,569,428	\$ 38,150,709	\$ 4,135,684,706	\$ 492,680	\$ 324,579,658
2021	12,436,989,988	34,901,995	3,842,146,102	-	308,064,923
2020	11,950,037,715	30,660,417	3,678,953,936	-	297,926,985
2019	11,462,349,098	26,774,137	3,496,870,104	-	288,429,916
2018	10,966,455,431	24,143,942	3,279,189,645	-	277,537,785
2017	10,443,127,230	22,840,232	3,115,449,883	-	263,572,106
2016	9,816,445,191	21,937,710	3,006,556,115	-	250,638,832
2015	9,088,292,297	20,041,173	2,828,020,570	-	241,472,681
2014	8,683,462,757	18,291,649	2,696,389,795	-	237,504,210
2013	8,815,204,324	17,468,815	2,715,464,142	-	238,144,836

Source of Information: Office of Kane County Clerk

Total Equalized Assessed Value	County Direct Tax Rate	Forest Preserve Direct Tax Rate	Total Estimated Actual Taxable Value	Equalized Assessed Value as a Percentage of Estimated Actual Taxable Value
\$ 17,821,477,181	0.3322	0.1367	\$ 53,464,431,543	33.33%
16,622,103,008	0.3522	0.1435	49,866,309,024	33.33%
15,957,579,053	0.3618	0.1477	47,872,737,159	33.33%
15,274,423,255	0.3739	0.1549	45,823,269,765	33.33%
14,547,326,803	0.3877	0.1607	43,641,980,409	33.33%
13,844,989,451	0.4025	0.1658	41,534,968,353	33.33%
13,095,577,848	0.4201	0.2253	39,286,733,544	33.33%
12,177,826,721	0.4479	0.2944	36,533,480,163	33.33%
11,635,648,411	0.4684	0.3126	34,906,945,233	33.33%
11,786,282,117	0.4623	0.3038	35,358,846,351	33.33%

KANE COUNTY, ILLINOIS

Schedule of Property Tax Levies and Tax Rates as Extended All Direct and Overlapping Governments Last Ten Tax Levy Years (Amounts Expressed in Thousands)

Year	Tax Levies						
	County	Townships and Roads	Cities and Villages	Unit Districts	Community Colleges	Fire Districts	Park Districts
2022	\$ 57,932	\$ 38,774	\$ 150,717	\$ 950,349	\$ 76,455	\$ 53,013	\$ 58,317
2021	57,308	37,023	147,315	904,525	74,424	47,887	55,453
2020	56,603	36,283	143,976	883,116	68,130	46,620	53,486
2019	56,078	35,368	141,634	856,300	75,776	45,039	53,096
2018	55,540	34,476	139,288	835,774	74,338	43,378	51,473
2017	54,956	33,143	136,996	815,871	70,994	40,000	50,551
2016	54,351	33,493	133,267	809,225	69,880	38,551	50,082
2015	53,891	32,489	128,944	796,095	68,555	37,408	49,518
2014	53,891	31,549	122,700	791,764	68,985	36,265	48,856
2013	53,891	30,852	118,002	743,228	66,601	35,757	48,180

Tax Rates per Hundred Dollars of Assessed Valuation (1)

2022	0.3322	0.2224	0.8644	5.4503	0.4385	0.3040	0.3345
2021	0.3522	0.2275	0.9053	5.5584	0.4573	0.2943	0.3408
2020	0.3618	0.2319	0.9203	5.6447	0.4355	0.2980	0.3419
2019	0.3739	0.2358	0.9443	5.7094	0.5052	0.3003	0.3540
2018	0.3877	0.2406	0.9722	5.8336	0.5189	0.3028	0.3593
2017	0.4025	0.2427	1.0034	5.9754	0.5200	0.2930	0.3702
2016	0.4201	0.2589	1.0300	6.2543	0.5401	0.2979	0.3871
2015	0.4479	0.2700	1.0716	6.6163	0.5698	0.3109	0.4115
2014	0.4684	0.2742	1.0664	6.8811	0.5995	0.3152	0.4246
2013	0.4623	0.2647	1.0123	6.3757	0.5713	0.3067	0.4133

Source: Kane County Clerk - Levy, Rate and Extension Reports for 2013 to 2022.

(1) Tax rates calculated based on total County assessed valuation.

Forest Preserve	Library Districts	Water Resources	Other Special Districts	Total
\$ 23,843	\$ 53,049	\$ 1,037	\$ 37,659	\$ 1,501,145
23,355	50,099	990	35,052	1,433,431
23,115	48,519	966	31,889	1,392,703
23,225	46,851	944	29,276	1,363,587
23,024	44,217	927	24,498	1,326,933
22,643	42,968	909	22,099	1,291,130
29,154	40,367	888	19,362	1,278,620
35,418	39,452	874	18,681	1,261,325
36,009	38,770	886	17,637	1,247,312
35,423	37,160	819	16,764	1,186,677

0.1367	0.3042	0.0059	0.2160	8.6092
0.1435	0.3079	0.0061	0.2154	8.8087
0.1477	0.3101	0.0062	0.2038	8.9019
0.1549	0.3124	0.0063	0.1952	9.0917
0.1607	0.3086	0.0065	0.1710	9.2618
0.1658	0.3147	0.0067	0.1619	9.4562
0.2253	0.3120	0.0069	0.1496	9.8821
0.2944	0.3279	0.0073	0.1553	10.4828
0.3129	0.3369	0.0077	0.1533	10.8402
0.3039	0.3188	0.0070	0.1438	10.1797

KANE COUNTY, ILLINOIS

Principal Taxpayers in the County Current Year and Nine Years Ago

Taxpayer	Type of Business, Property	2022 Equalized Assessed Valuation	Percentage of Total 2022 Equalized Assessed Valuation	2022 Rank
Simon/Chelsea Chicago Development LLC/CPG Partners LP	Commercial	\$ 74,691,180	0.42%	1
Northwest Logistics Park Portfolio Investors	Industrial	53,882,312	0.30%	2
Prologis LP-AKA Liberty Property	Industrial	30,665,911	0.17%	3
Legia St Charles Associates	Commercial	26,619,537	0.15%	4
LPF Geneva Commons LLC Mid-America Asset Mgmt	Commercial	26,497,350	0.15%	5
John B. Sanfilippo & Son, Inc.	Industrial	22,053,750	0.12%	6
Chicago Premium Outlets Expansion LLC	Commercial	21,374,578	0.12%	7
Redwood Randall Company L P ET AL	Commercial	20,584,994	0.12%	8
Prairie Winds II LLC & Prairie Winds TIC LLC	Commercial	19,664,876	0.11%	9
VAC Owner LLC & VAC Owner II Vennpoint Real Estate	Commercial	18,773,551	0.11%	10
		<u>\$ 314,808,039</u>	<u>1.77%</u>	
Total 2022 County assessed valuation		<u>\$ 17,821,477,181</u>		

Taxpayer	Type of Business, Property	2013 Equalized Assessed Valuation	Percentage of Total 2013 Equalized Assessed Valuation	2013 Rank
Simon/Chelsea Chicago Development LLC	Commercial	\$ 45,065,231	0.38%	1
Liberty Illinois LP	Industrial	35,533,993	0.30%	2
LPF Geneva Commons LLC	Commercial	28,821,541	0.24%	3
Toyota Motor Sales USA Inc.	Farmland/Industrial	25,554,433	0.22%	4
IN Retail Fund Algonquin Commins LLC	Commercial	22,182,540	0.19%	5
Spring Hill Mall LLC/General Growth Properties Inc	Commercial	19,544,510	0.17%	6
John B. Sanfilippo & Son, Inc	Industrial	16,117,689	0.14%	7
Q Center LLC	Commercial	15,624,821	0.13%	8
ALDI, Inc	Industrial	12,861,109	0.11%	9
AMLI At St. Charles LLC	Commercial/Land	12,198,780	0.10%	10
		<u>\$ 233,504,647</u>	<u>1.98%</u>	
Total 2013 County assessed valuation		<u>\$ 11,786,282,117</u>		

Source of Information: Office of the Kane County Clerk and the Kane County Supervisor of Assessments

KANE COUNTY, ILLINOIS

Property Tax Rates - Levies and Collections - County Funds Last Ten Tax Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Rates Extended				
General (Corporate)	0.1919	0.1996	0.2052	0.2202
Health	0.0113	0.0121	0.0126	0.0132
Illinois Municipal Retirement Fund	0.0283	0.0415	0.0447	0.0472
County Highway	0.0287	0.0308	0.0320	0.0334
County Bridge	0.0018	0.0019	0.0020	0.0021
County Highway Matching	0.0004	0.0004	0.0004	0.0004
Insurance Liability	0.0369	0.0346	0.0356	0.0273
Social Security	0.0291	0.0285	0.0274	0.0282
Capital Improvement Debt Service	-	-	-	-
Veterans' Commission	0.0026	0.0019	0.0020	0.0020
Revenue Recapture	0.0011	0	-	-
Total Rates Extended	<u>0.3322</u>	<u>0.3522</u>	<u>0.3618</u>	<u>0.3740</u>
Levies Extended				
General (Corporate)	\$ 33,453,090	\$ 32,476,866	\$ 32,100,510	\$ 33,025,513
Health	1,972,598	1,972,309	1,972,362	1,972,400
Illinois Municipal Retirement Fund	4,937,337	6,750,114	6,990,173	7,073,253
County Highway	5,010,919	5,010,836	5,010,772	5,010,865
County Bridge	312,812	312,608	312,587	312,560
County Highway Matching	65,213	65,093	65,083	65,092
Insurance Liability	6,437,753	5,632,146	5,561,788	4,090,431
Social Security	5,081,711	4,639,808	4,284,532	4,222,715
Capital Improvement Debt Service	-	-	-	-
Veterans' Commission	461,197	305,285	305,390	305,361
Revenue Recapture	199,300	142,716	-	-
Total Levies Extended	<u>\$ 57,931,930</u>	<u>\$ 57,307,781</u>	<u>\$ 56,603,195</u>	<u>\$ 56,078,191</u>
Current Year Collections	<u>\$ 57,698,227</u>	<u>\$ 57,110,141</u>	<u>\$ 56,470,315</u>	<u>\$ 55,954,204</u>
Total Collections	<u>\$ 57,698,227</u>	<u>\$ 57,110,141</u>	<u>\$ 56,470,315</u>	<u>\$ 55,954,204</u>
Percentage of Extensions Collected	<u>99.60%</u>	<u>99.66%</u>	<u>99.77%</u>	<u>99.78%</u>

Source of Information: Office of Kane County Clerk, Kane County Treasurer

Note: Tax Rates are expressed in dollars per \$100 of Assessed Valuation. There are no subsequent collections as every year on the last Monday of October, the Kane County Treasurer holds its annual tax sale to auction off all unpaid taxes for the current year. This schedule includes only countywide property taxes, property taxes for special service areas are not included.

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
0.2431	0.2493	0.2578	0.2744	0.2869	0.2832
0.0138	0.0144	0.0152	0.0164	0.0171	0.0169
0.0385	0.0470	0.0525	0.0565	0.0591	0.0583
0.0350	0.0367	0.0387	0.0416	0.0435	0.0430
0.0022	0.0023	0.0024	0.0026	0.0027	0.0027
0.0005	0.0005	0.0005	0.0005	0.0006	0.0006
0.0265	0.0224	0.0231	0.0248	0.0259	0.0256
0.0260	0.0277	0.0274	0.0285	0.0298	0.0294
-	-	-	-	-	-
0.0021	0.0022	0.0024	0.0025	0.0027	0.0026
-	-	-	-	-	-
<u>0.3877</u>	<u>0.4025</u>	<u>0.4201</u>	<u>0.4479</u>	<u>0.4684</u>	<u>0.4623</u>
\$ 34,827,651	\$ 34,043,442	\$ 33,359,847	\$ 33,012,471	\$ 33,012,477	\$ 33,012,390
1,972,390	1,972,421	1,972,391	1,972,345	1,972,416	1,972,413
5,519,455	6,415,897	6,796,492	6,796,480	6,796,561	6,796,432
5,010,848	5,010,790	5,010,809	5,010,877	5,010,893	5,010,769
312,614	312,671	312,601	312,601	312,627	312,648
65,044	64,992	65,082	65,095	65,011	65,048
3,795,350	3,054,617	2,982,393	2,982,462	2,982,442	2,982,401
3,731,022	3,775,945	3,546,007	3,433,314	3,433,260	3,433,304
-	-	-	-	-	-
305,307	305,298	305,356	305,381	305,378	305,304
-	-	-	-	-	-
<u>\$ 55,539,681</u>	<u>\$ 54,956,073</u>	<u>\$ 54,350,979</u>	<u>\$ 53,891,026</u>	<u>\$ 53,891,065</u>	<u>\$ 53,890,709</u>
<u>\$ 55,380,733</u>	<u>\$ 54,811,640</u>	<u>\$ 54,152,101</u>	<u>\$ 53,725,629</u>	<u>\$ 53,643,845</u>	<u>\$ 53,661,617</u>
<u>\$ 55,380,733</u>	<u>\$ 54,811,640</u>	<u>\$ 54,152,101</u>	<u>\$ 53,725,629</u>	<u>\$ 53,643,845</u>	<u>\$ 53,661,617</u>
<u>99.71%</u>	<u>99.74%</u>	<u>99.63%</u>	<u>99.69%</u>	<u>99.54%</u>	<u>99.57%</u>

KANE COUNTY, ILLINOIS

Property Tax Rates - Levies and Collections - Forest Preserve Funds Last Ten Tax Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Rates Extended				
General	0.0451	0.0455	0.0461	0.0465
Illinois Municipal Retirement Fund	0.0001	0.0001	0.0001	0.0001
Insurance Liability	0.0001	0.0001	0.0001	0.0001
Debt Service	0.0904	0.0968	0.1007	0.1074
Construction & Development	0.0006	0.0007	0.0007	0.0007
Social Security	0.0001	0.0001	0.0001	0.0001
Revenue Recapture	<u>0.0004</u>	<u>0.0004</u>	<u>-</u>	<u>-</u>
Total Rates Extended	<u>0.1367</u>	<u>0.1436</u>	<u>0.1477</u>	<u>0.1549</u>
Levies Extended				
General	\$ 7,864,412	\$ 7,397,298	\$ 7,217,651	\$ 6,982,065
Illinois Municipal Retirement	10,113	10,089	10,013	10,049
Insurance Liability	10,113	10,089	10,013	10,049
Debt Service	15,758,816	15,756,015	15,755,112	16,101,059
Construction & Development	112,117	111,797	111,705	111,886
Social Security	10,113	10,089	10,013	10,049
Revenue Recapture	<u>77,418</u>	<u>59,234</u>	<u>-</u>	<u>-</u>
Total Levies Extended	<u>\$ 23,843,103</u>	<u>\$ 23,354,611</u>	<u>\$ 23,114,507</u>	<u>\$ 23,225,156</u>
Current Year Collections	\$ 11,967,557	\$ 12,221,871	\$ 11,901,556	\$ 9,337,019
Subsequent Collections	<u>11,787,775</u>	<u>11,056,233</u>	<u>11,157,824</u>	<u>13,835,494</u>
Total Collections	<u>\$ 23,755,332</u>	<u>\$ 23,278,103</u>	<u>\$ 23,059,380</u>	<u>\$ 23,172,513</u>
Percentage of Extensions Collected				
Current Year Collections	<u>50.19%</u>	<u>52.33%</u>	<u>51.49%</u>	<u>40.20%</u>
Total Collections	<u>99.63%</u>	<u>99.67%</u>	<u>99.76%</u>	<u>99.77%</u>

Source of Information: Office of Kane County Clerk

Current collections represent amounts received for the District's fiscal year ended June 30.

Note: Tax Rates are expressed in dollars per \$100 of Assessed Valuation.

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
0.0473	0.0481	0.0432	0.0444	0.0466	0.0461
0.0001	0.0001	0.0036	0.0038	0.0040	0.0037
0.0001	0.0001	0.0002	0.0012	0.0013	0.0017
0.1124	0.1167	0.1751	0.2412	0.2572	0.2491
0.0008	0.0008	0.0009	0.0009	0.0008	0.0006
0.0001	0.0001	0.0025	0.0027	0.0027	0.0027
-	-	-	-	-	-
<u>0.1607</u>	<u>0.1658</u>	<u>0.2253</u>	<u>0.2944</u>	<u>0.3126</u>	<u>0.3039</u>
\$ 6,781,658	\$ 6,568,137	\$ 5,587,879	\$ 5,347,543	\$ 5,372,631	\$ 5,372,611
10,029	10,104	460,104	460,118	460,034	425,025
10,029	10,104	20,055	150,044	150,081	200,039
16,099,472	15,932,698	22,653,120	29,027,352	29,619,097	29,032,942
112,467	112,370	112,697	112,623	95,255	74,723
10,029	10,104	320,106	320,061	312,026	317,428
-	-	-	-	-	-
<u>\$ 23,023,683</u>	<u>\$ 22,643,516</u>	<u>\$ 29,153,961</u>	<u>\$ 35,417,740</u>	<u>\$ 36,009,124</u>	<u>\$ 35,422,768</u>
\$ 9,688,995	\$ 11,407,401	\$ 14,322,283	\$ 17,688,270	\$ 18,132,465	\$ 17,484,822
13,265,229	11,167,857	14,712,841	17,619,939	17,678,728	17,788,031
<u>\$ 22,954,224</u>	<u>\$ 22,575,258</u>	<u>\$ 29,035,124</u>	<u>\$ 35,308,209</u>	<u>\$ 35,811,194</u>	<u>\$ 35,272,853</u>
<u>42.08%</u>	<u>50.38%</u>	<u>49.13%</u>	<u>49.94%</u>	<u>50.36%</u>	<u>49.36%</u>
<u>99.70%</u>	<u>99.70%</u>	<u>99.59%</u>	<u>99.69%</u>	<u>99.45%</u>	<u>99.58%</u>

KANE COUNTY, ILLINOIS

Ratio of Outstanding Debt by Type Last Ten Fiscal Years

Fiscal Year Ended November 30,	Governmental Activities			Percentage of Net General Bonded Debt to Estimated Actual Valuation	Net General Bonded Debt Per Capita
	General Bonded Debt				
	County General Obligation Bonds	Accumulated Restricted Resources	Net General Bonded Debt		
2023	\$ -	\$ -	\$ -	0.000%	\$ -
2022	-	-	-	0.000%	-
2021	-	-	-	0.000%	-
2020	-	-	-	0.000%	-
2019	-	-	-	0.000%	-
2018	-	-	-	0.000%	-
2017	-	-	-	0.000%	-
2016	-	-	-	0.000%	-
2015	-	-	-	0.000%	-
2014	-	-	-	0.000%	-

Fiscal Year Ended November 30,	County Alternative Revenue Bonds	County Debt Certificates / Lease Liability	County Revenue Bonds	Long-Term Construction Payable	Total Debt	Percentage of Total Debt to Personal Income	Total Debt Per Capita
2023	\$ 20,000,000	\$ 2,824,728	\$ 27,150,015	\$ 34,681,576	\$ 84,656,319	0.25%	\$ 157.49
2022	20,435,216	3,279,502	27,247,877	14,208,203	65,170,798	0.19%	121.21
2021	26,245,288	-	27,706,170	25,331,449	79,282,907	0.27%	153.77
2020	32,976,768	-	27,729,248	27,115,346	87,821,362	0.32%	170.02
2019	26,436,076	-	27,752,325	13,024,733	67,213,134	0.25%	126.24
2018	32,680,384	-	-	4,871,064	37,551,448	0.14%	70.49
2017	38,604,692	-	-	4,497,132	43,101,824	0.17%	80.98
2016	44,219,000	-	-	4,225,180	48,444,180	0.20%	91.28
2015	50,358,308	-	-	5,067,191	55,425,499	0.24%	104.82
2014	60,320,000	1,005,000	-	7,413,319	68,738,319	0.31%	130.77

Source of Information: Office of Kane County Clerk

General Bonded Debt represents debt retired through the use of property taxes.
 General Obligation bonds and debt certificates are reported at remaining original par value.
 Estimated Actual Valuation data can be found on pages 393-394.
 Population and Personal Income data can be found on page 408.

KANE COUNTY, ILLINOIS

Computation of Direct and Overlapping Bonded Debt November 30, 2023

<u>Governmental Unit</u>	<u>Total Debt Outstanding</u>	<u>Percentage Applicable To County (1)</u>	<u>Debt Applicable To County</u>
<i>Direct Debt</i>			
County	\$ 84,656,319	100.00%	\$ 84,656,319
Total Direct Debt	<u>84,656,319</u>		<u>84,656,319</u>
<i>Overlapping Debt</i>			
Kane County Forest Preserve	95,120,000	100.00%	95,120,000
Townships	12,360,000	100.00%	12,360,000
Cities and Villages	622,243,305	58.07%	361,361,534
Parks	74,700,460	65.32%	48,798,002
Library	32,785,000	65.60%	21,507,098
Special Service Areas & TIF Districts	177,596,000	100.00%	177,596,000
School Districts (incl. Community Colleges)	1,853,528,607	43.54%	806,981,747
Miscellaneous Districts	<u>-</u>	100.00%	<u>-</u>
Total Overlapping Debt	<u>2,868,333,372</u>		<u>1,523,724,381</u>
Total Direct Debt and Overlapping Debt	<u>\$ 2,952,989,691</u>		<u>\$ 1,608,380,700</u>

Source: Speer Financial

(1) Debt percentage applicable to County is calculated by applying the ratio of assessed value of the specific district to that portion which is in Kane County. Percentages have been rounded to the nearest hundredth.

KANE COUNTY, ILLINOIS

Legal Debt Margin Information
Last Ten Fiscal Years

	2023	2022	2021	2020	2019
Debt Limit	\$ 1,002,602,288	\$ 935,707,641	\$ 899,585,883	\$ 862,390,669	\$ 823,799,182
Total Debt Applicable to Limit	-	-	-	-	-
Legal Debt Margin	<u>\$ 1,002,602,288</u>	<u>\$ 935,707,641</u>	<u>\$ 899,585,883</u>	<u>\$ 862,390,669</u>	<u>\$ 823,799,182</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.0%	0.0%	0.0%	0.0%	0.0%

Legal Debt Margin Calculation for Fiscal Year 2023	
Assessed Valuation (2022 tax year)	\$ 17,436,561,538
Debt Limit (5.75%) of Assessed Value	1,002,602,288
Debt Outstanding Applicable to the Limit	-
Total Debt Applicable to the Limit	<u>-</u>
Total Legal Debt Margin	<u>\$ 1,002,602,288</u>

Source of Information: Office of Kane County Clerk

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.

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 785,090,651	\$ 743,980,956	\$ 691,860,836	\$ 661,614,192	\$ 670,294,053
-	-	-	-	-
<u>\$ 785,090,651</u>	<u>\$ 743,980,956</u>	<u>\$ 691,860,836</u>	<u>\$ 661,614,192</u>	<u>\$ 670,294,053</u>
0.0%	0.0%	0.0%	0.0%	0.0%

KANE COUNTY, ILLINOIS

Schedule of Pledged Revenue Coverage Last Ten Fiscal Years

Juvenile Justice Facility Bonds - Series 2002 and 2013 Refunding Bonds, 2020 Multi-Use Facility Bonds and 2021 Refunding Bonds

Fiscal Year	Gross		Less:		Net		Debt Service		Coverage		
	Income Tax Revenues		Operating Expenditures		Available Revenue		Principal	Interest			
2023	\$	9,672,286	\$	-	\$	9,672,286	\$	2,900,000	\$	234,048	3.09
2022		9,867,761		-		9,867,761		5,520,000		399,708	1.67
2021		7,956,075		-		7,956,075		2,455,000		585,792	2.62
2020		6,543,173		-		6,543,173		2,295,000		456,525	2.38
2019		6,408,908		-		6,408,908		2,135,000		522,975	2.41
2018		5,766,266		-		5,766,266		1,980,000		584,700	2.25
2017		5,530,422		-		5,530,422		1,840,000		642,000	2.23
2016		5,861,279		-		5,861,279		2,515,000		707,325	1.82
2015		6,406,750		-		6,406,750		1,345,000		765,225	3.04
2014		5,764,927		-		5,764,927		1,045,000		795,850	3.13

The Series 2002 Refunding Bonds were issued in Fiscal Year 2002 to advance refund the outstanding JJF Series 1995 bonds. Payments began in Fiscal Year 2003 from Income Tax revenues collected from the state of Illinois. Income Tax revenues are recorded in the County's General Fund and the portion required for the Series 2002 debt services was transferred to the County's Juvenile Bonds Pledge Revenues Fund. The Series 2013 Refunding Bonds were issued in Fiscal Year 2013 to advance refund the remaining General Obligation Refunding Bonds Series 2002 and to partially refund the General Obligation Debt Certificates Series 2005 and Series 2006. Payments began in Fiscal Year 2014 from Income Tax revenues transferred to the JJC/AJC Refunding Debt Service Fund. The Series 2021 Refunding Bonds were issued in Fiscal Year 2021 to advance refund the remaining General Obligation Refunding Bonds Series 2013 with the same debt service schedule ending December 2024 but at a lower interest rate. The Series 2020 Multi-Use Facility Bonds were issued in Fiscal Year 2020 to fund the construction of a Multi-Use Facility. Interest on the bonds will be paid from the Public Building Commission Fund through June 2025. Beginning December of 2025, debt service for the 2020 Series bonds will be paid by Income Tax revenue transferred to the Capital Improvement Debt Service Fund.

Motor Fuel Tax Revenue Bonds - Series 2001 and 2004 Refunding Bonds

Fiscal Year	Gross	Less:	Net	Debt Service		Coverage
	MFT	Operating	Available			
	Revenues	Expenditures	Revenue	Principal	Interest	
2023	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
2022	-	-	-	-	-	N/A
2021	11,937,455	3,733,135	8,204,320	3,320,000	87,150	2.41
2020	11,424,983	3,214,248	8,210,735	3,155,000	257,119	2.41
2019	8,823,994	3,300,751	5,523,243	2,995,000	418,556	1.62
2018	7,567,164	3,487,258	4,079,906	2,850,000	571,988	1.19
2017	7,463,018	3,112,672	4,350,346	2,705,000	717,806	1.27
2016	7,341,961	2,828,287	4,513,675	2,575,000	856,406	1.32
2015	6,723,761	2,982,556	3,741,205	2,445,000	988,181	1.09
2014	6,636,173	3,220,922	3,415,251	2,325,000	1,110,488	0.99

The Series 2001 Bonds were issued in Fiscal Year 2001 to fund various road construction projects. Payments began in Fiscal Year 2002 from Motor Fuel Tax (MFT) revenues received from the state of Illinois. The MFT revenues are recorded in the County's Motor Fuel Tax Fund and the portion required for debt service is transferred to the County's Motor Fuel Tax Debt Service Fund. The Series 2004 Bonds were issued in Fiscal Year 2004 to advance refund a portion of the Series 2001 Bonds. The remaining portion of Series 2001 Bonds was fully retired in Fiscal Year 2011. Payments on the Series 2004 Bonds began in Fiscal Year 2005 from Motor Fuel Tax (MFT) revenues received from the state of Illinois. Note: Coverage in certain years may be less than 1.00 due to the use of surpluses from prior years.

KANE COUNTY, ILLINOIS

Schedule of Pledged Revenue Coverage Last Ten Fiscal Years

Regional Transportation Authority Sales Tax Alternate Revenue Source - Series 2009A & 2009B Bonds and Toll Bridge Revenue Bonds - Series 2018

Fiscal Year	Gross RTA Sales Tax Revenues	Less: Operating Expenditures	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2023	\$ 18,419,996	\$ 6,926,363	\$ 11,493,633	\$ 510,000	\$ 1,206,019	6.70
2022	18,064,721	4,099,154	13,965,567	-	1,218,769	11.46
2021	-	-	-	-	-	N/A
2020	-	-	-	-	-	N/A
2019	-	-	-	-	-	N/A
2018	-	-	-	-	-	N/A
2017	-	-	-	-	-	N/A
2016	-	-	-	-	-	N/A
2015	16,817,838	18,092,027	(1,274,190)	8,280,000	124,200	(0.15)
2014	16,043,691	18,849,263	(2,805,572)	8,120,000	358,020	(0.33)

The Series 2009A and 2009B Bonds were issued to fund various road and bridge projects. Payments began in fiscal year 2010 from Regional Transportation Authority (RTA) sales tax revenues received from the state of Illinois. At November 30, 2014, only one (2009B) of the two original bond issues (2009A and 2009B) remained payable from RTA sales tax revenues. The RTA sales tax revenues are recorded in four separate County funds. The portion required for debt service is transferred from the Transportation Sales Tax Fund to the Transit Sales Tax Debt Service Fund. Coverage in certain years may be less than 1.00 due to the use of surpluses from prior years. The County made its final payment of principal and interest on December 15, 2014. In 2018, the County issued the Series 2018 Toll Revenue Bonds (Sales Tax Supported) for which RTA Sales Tax revenue is pledged to pay the debt service in the event there is insufficient toll revenue. Interest payments through June 2022 will be paid by bond proceeds that were deposited into a capitalized interest fund. Beginning December 2022, debt service will be paid by Toll Revenue, or by RTA Sales Tax revenue in the event there is insufficient toll revenue to pay the debt service.

Taxable General Obligation Alternative Bonds, Series 2010

Fiscal Year	Gross Receipts	Less: Operating Expenditures	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2023	\$ 142,500	\$ 550	\$ 141,950	\$ 75,000	\$ 47,684	1.16
2022	152,230	550	151,680	70,000	51,853	1.24
2021	848,652	550	848,102	780,000	72,585	0.99
2020	877,431	550	876,881	750,000	108,368	1.02
2019	898,050	550	897,500	725,000	141,199	1.04
2018	894,429	450	893,979	705,000	171,068	1.02
2017	890,649	450	890,199	680,000	197,408	1.01
2016	889,223	450	888,773	660,000	219,878	1.01
2015	897,387	450	896,937	645,000	238,493	1.02
2014	902,936	450	902,486	630,000	253,650	1.02

The Series 2010 Bonds were issued in Fiscal Year 2010 as recovery zone economic development bonds. Payments began in fiscal year 2012 from amounts received from local governments participating in certain loan programs related to improving and equipping various water and/or sewer public works projects undertaken jointly by the County and the other units of local government, an annual Build America Bond subsidy, and a transfer from the County Highway Fund. Additionally, amounts were loaned by the County Riverboat Fund. Principal and interest payments are made by the Recovery Zone Bond Debt Service Fund. Coverage in certain years may be less than 1.00 due to the use of surpluses from prior years.

Details about the county's outstanding debt can be found in the notes to the financial statements. Operating expenses do not include interest or depreciation expenses.

KANE COUNTY, ILLINOIS

Demographic and Economic Statistics Last Ten Years

Year	(a) Population	(b) Per Capita Income	(a) x (b) Personal Income	School Enrollment	Unemployment Rate
2023	514,982	\$ 63,889	\$ 32,901,684,998	106,704	4.5%
2022	516,822	62,837	32,309,654,334	111,624	3.9%
2021	515,588	58,186	29,918,193,852	112,126	4.3%
2020	532,403	54,489	29,010,107,067	115,449	6.4%
2019	532,403	50,542	26,908,712,426	116,692	4.4%
2018	532,720	49,038	26,123,523,360	118,913	4.7%
2017	532,272	46,202	24,592,030,944	119,472	4.5%
2016	530,726	45,259	24,020,128,034	120,365	4.9%
2015	528,760	43,736	23,125,847,360	121,332	5.7%
2014	525,625	42,240	22,202,400,000	121,840	5.8%

Sources of Information: Kane County Regional Office of Education, U.S. Census Bureau, Illinois Dept. of Employment Security, U.S. Dept. Commerce, Bureau of Economic Analysis

Note: Per Capital Income is Based on Census information and BEA State and Local Personal Income

KANE COUNTY, ILLINOIS

Principal Employers in the County Current Year and Nine Years Ago

Employer	Type of Business or Property	2023 Number of Employees	Percentage of Total 2023 County Employment	2023 Rank
School District U-46	Public School District	4,500	1.75%	1
Fermi Accelerated National Lab	High Energy Physics Research Laboratory	4,000	1.55%	2
Hearthside Food Solutions LLC	Food Products	3,000	1.16%	3
Chase	Credit Card Processing	2,500	0.97%	4
Advocate Sherman Hospital	General Hospital	2,200	0.85%	5
Rush-Copley Medical Center	Hospital & Medical Center	2,200	0.85%	6
School District Number 129	Public School District	2,000	0.64%	7
Northwestern Medicine Delnor	General Hospital	1,650	0.62%	8
Ascension Saint Joseph - Elgin	General Hospital	1,320	0.51%	9
School District Number 131	Public School District	1,300	0.51%	10

Employer	Type of Business or Property	2014 Number of Employees	Percentage of Total 2014 County Employment	2014 Rank
School District U-46	Public School District	4,281	1.71%	1
Chase	Credit Card Processing	2,500	1.00%	3
Caterpillar, Inc.	Construction Machinery	2,300	0.92%	2
Advocate Sherman Hospital	General Hospital	2,200	0.88%	4
Rush Copley Medical Center	Hospital & Medical Center	2,000	0.80%	5
Fermi Research Alliance	High Energy Physics Research Laboratory	1,800	0.72%	6
Delnor-Community Hospital	General Hospital	1,650	0.66%	7
Waubensee Community College	Comprehensive Community College	1,460	0.58%	8
Provena Mercy Medical Center	Medical & Psychiatric Hospital	1,300	0.52%	9
Presence St. Joseph Hospital	General Hospital	1,300	0.52%	10

Sources of Information:

2023 Illinois Manufacturers Directory, 2023 Illinois Services Directory & a selective telephone survey
 2014 Illinois Manufacturers Directory, 2014 Illinois Services Directory & a selective telephone survey

KANE COUNTY, ILLINOIS

County Employment Statistics Last Ten Fiscal Years

Function/Department	Number of Employees									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Government										
County Board/Liquor	33	31	29	29	29	29	30	30	29	30
Finance Administration	13	12	11	10	10	9	7	7	7	7
County Auditor	5	6	6	4	4	4	4	4	5	3
Data Processing	45	40	40	41	36	37	35	37	38	38
Building Management	31	21	25	25	27	29	28	28	27	29
Human Resources	5	5	4	5	5	4	4	7	6	5
Geographic Information Systems	9	12	11	11	11	11	10	10	9	8
Public Service and Records										
County Treasurer	15	15	13	14	15	14	13	13	11	12
County Assessor	29	27	28	29	30	30	32	32	35	42
County Clerk*	40	36	34	37	40	40	32	27	30	31
County Clerk-Election Workers**	1,168	1,240	1,406	1,407	939	1,119	659	52	-	-
Recorder of Deeds	11	11	11	12	12	13	14	16	16	17
Regional Office of Education	31	29	27	29	28	26	28	29	32	34
Workforce Development	21	21	21	21	20	23	21	21	20	18
Judicial										
Judicial Services***	232	219	225	229	233	233	236	246	247	238
States Attorney	172	155	136	125	123	120	120	117	124	122
Public Safety										
County Sheriff****	327	331	346	306	314	300	306	293	293	304
Merit Commission	3	3	3	4	4	4	4	4	4	4
Court Services	182	169	174	173	176	173	185	179	185	180
County Coroner	20	19	18	17	17	14	14	9	8	9
Emergency Management****	6	-	-	-	-	2	3	3	3	3
Animal Control	14	14	14	11	12	11	12	12	14	12
Highways and Streets	64	65	63	62	61	62	67	67	67	69
Health and Welfare										
County Health	67	63	59	69	61	58	59	57	64	63
Veterans Commission	5	4	4	4	4	4	4	4	3	4
Environment and Conservation										
Stormwater Management/Landfill	3	3	3	3	3	3	3	4	4	4
Development Water Resources	4	4	4	4	4	4	4	4	4	4
Development, Housing and Economic Development										
Development Mill Creek SSA	1	1	1	-	1	1	1	1	1	1
County Development	42	40	52	36	34	37	36	29	28	25
Total	<u>2,598</u>	<u>2,596</u>	<u>2,768</u>	<u>2,717</u>	<u>2,253</u>	<u>2,414</u>	<u>1,971</u>	<u>1,342</u>	<u>1,314</u>	<u>1,316</u>

Source of Information: Kane County Human Resources Department

*As of 2018, the Aurora Election Commission was dissolved and the County Clerk took over the AEC's election responsibilities.

**As of 2016 County Clerk began including election workers as employees, whereas in previous years they were contractors.

***As of 2013 Judicial Services total includes 32 judges.

****From 2019 to 2022 Emergency Services was included in the County Sheriff

KANE COUNTY, ILLINOIS

Operating Indicators by Function Last Ten Fiscal Years

Function	2023	2022	2021	2020	2019
General Government					
Payroll checks issued	40,904	40,474	38,544	39,423	37,903
Accounts Payable checks issued	10,872	10,352	10,780	9,669	10,651
Purchase Orders processed	2,109	1,835	2,585	2,525	1,997
Maintenance					
District square footage maintained by staff	967,801	1,000,184	902,932	844,993	844,993
Information Technology Services					
Work orders completed	11,448	10,905	10,486	9,559	8,675
Public Service and Records					
Tax bills collected	199,363	197,626	196,648	196,104	195,362
Election ballots counted	53,729	217,900	39,823	311,720	31,447
Judicial					
Felony cases authorized	2,743	2,414	2,225	2,418	2,792
Child Advocacy investigations	424	414	401	307	398
Diversion program completions	338	313	241	245	320
Domestic violence cases	1,388	1,399	1,268	1,304	1,006
Felony DUI cases filed	368	360	231	270	150
Public Safety-Sheriff					
Physical arrests made	949	881	822	853	1,595
Traffic violations	10,897	10,032	8,369	10,717	12,910
Average daily inmate population	367	380	449	423	518
Highways and Streets					
Lane miles of road resurfaced	47.1	42.4	28.2	37.4	26.3
New signs installed	95	125	102	145	112
Signs repaired	1,161	1,057	1,114	1,784	1,361
Trees cut down/removed from right-of-way	12	16	17	12	32
Health and Welfare					
Clients Served	157,326	311,716	1,638,089	101,300	17,308
Immunizations administered	1,030	11,958	183,691	915	1,849
Influenza shots provided	289	287	115	289	577
Tuberculosis tests given	154	112	180	185	398

Source of Information: Various County Offices

2018	2017	2016	2015	2014
39,003	38,888	39,704	38,041	38,265
10,798	11,659	11,878	12,772	12,418
2,424	3,194	3,096	3,022	2,850
844,993	832,513	832,513	950,974	950,974
8,534	7,866	14,467	14,878	7,618
194,097	193,629	193,048	192,498	185,491
228,536	40,752	172,104	95,153	146,537
2,489	2,413	2,629	1,955	2,297
419	388	330	282	294
381	239	258	451	593
1,073	1,145	1,139	1,130	1,408
130	124	172	163	169
1,591	1,793	1,770	1,790	1,781
13,623	14,346	11,770	9,730	7,180
526	542	499	532	626
65.7	40.9	50.0	32.0	70.1
133	309	265	433	361
1,264	1,483	1,219	1,707	2,081
22	58	80	44	11
21,089	16,026	20,394	19,394	25,752
1,246	897	803	1,269	887
524	632	83	723	905
573	575	746	1,192	1,517

KANE COUNTY, ILLINOIS

Capital Asset Statistics by Function Last Ten Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
General Government					
Land acreage	810	810	810	770	770
County buildings	30	34	25	24	24
Maintenance vehicles	34	25	25	17	17
Judicial					
Court houses	2	2	2	2	2
Public Safety					
Sheriff					
Main Stations	1	1	1	1	1
Substations	2	1	1	1	1
Sheriff vehicles	188	182	177	162	155
Correction facilities	1	1	1	1	1
Highways and Streets					
Miles of streets					
Rural	225.11	215.62	215.62	215.62	215.62
Urban	94.88	90.78	90.78	85.78	85.78
Bridges/Culverts	67	67	67	67	66
Street lights	1,357	1,322	1,311	1,288	1,216
Traffic signals	125	127	125	121	120
Warning flashers	68	66	59	58	58
Forest Preserve					
Land acreage	23,507	23,173	22,983	22,980	22,512
Bicycle path miles	178	178	178	178	178

Source of Information: Various County Offices

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
770	770	770	770	770
24	24	24	26	26
17	15	16	14	11
2	2	2	2	2
1	1	1	1	1
1	1	0	1	1
136	129	132	132	133
1	1	1	1	1
215.62	231.18	230.5	232.0	250.5
85.78	71.75	74	74	74
66	66	66	66	66
1,192	1,127	1,120	1,104	1,070
119	118	116	116	113
58	62	56	56	43
21,353	21,270	20,770	20,675	20,586
178	172	172	172	172

KANE COUNTY, ILLINOIS

Land Use in Acres by Category and Township (Unincorporated)

Township	Residential	Commercial	Industrial	Agricultural
Aurora	1,134	78	219	498
Big Rock	615	-	-	16,129
Blackberry	2,069	90	746	11,728
Burlington	887	4	2	14,644
Campton	1,852	12	-	6,590
Dundee	1,279	61	197	1,233
Elgin	1,601	36	91	1,233
Geneva/Batavia	1,441	90	25	1,259
Hampshire	969	29	65	14,618
Kaneville	309	13	559	20,395
Plato	1,743	62	8	11,712
Rutland	1,166	66	202	6,481
St. Charles	4,561	47	39	836
Sugar Grove	997	31	21	8,590
Virgil	437	51	-	18,866
Total acres	21,060	670	2,174	134,812

Township	Transportation Communication and Utilities	Institutional	Open Space	Other
Aurora	97	37	137	805
Big Rock	271	1	1,492	549
Blackberry	197	112	3,702	1,422
Burlington	123	29	966	631
Campton	17	130	882	511
Dundee	20	19	2,614	972
Elgin	300	36	717	539
Geneva/Batavia	336	1,777	855	567
Hampshire	117	-	481	783
Kaneville	59	114	164	700
Plato	195	207	1,970	628
Rutland	234	52	2,572	1,049
St. Charles	501	289	1,892	1,784
Sugar Grove	735	235	1,807	578
Virgil	60	4	822	524
Total acres	3,262	3,042	21,073	12,042

Sources:

Chicago Metropolitan Agency for Planning's 2018 Land Use Inventory for
Northeastern Illinois, Version 1.0. Published: Dec 2022
Kane County 2022 Municipalities, Kane County Townships

KANE COUNTY, ILLINOIS

Miscellaneous Statistics

November 30, 2023

Date of Organization:	January 16, 1836
Form of Government:	Township
Governing Body:	County Board
Land Area:	Approximately 519.4 square miles
Population:	514,982
Number of Housing Units:	188,510
Number of Registered Voters:	298,317
Number of Townships:	16
Number of Municipalities:	30
Number of School Districts:	9 districts are based in Kane County (6 other districts have a portion of their equalized assessed valuation (EAV) in Kane County)
Number of Community College Districts:	2 community colleges, Elgin and Waubonsee, are based in Kane County (3 others have a portion of their EAV in Kane County)

Source: Various County Offices and U.S. Census Bureau