

KANE COUNTY, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

**FOR THE YEAR ENDED
NOVEMBER 30, 2024**

**Prepared by the Kane County Finance Department
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INTRODUCTORY SECTION

COUNTY OF KANE

Kane County Finance Department
Kathleen T. Hopkinson
Executive Director



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July 28, 2025

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, 2024 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 4-26 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. Appropriations in excess of those authorized by the annual budget in order to meet an immediate emergency may be made at any meeting of the Kane County Board by a two-thirds vote of all the members constituting such board. After the adoption of the Kane County Annual Budget, transfers of appropriations affecting personnel and capital may be made at any meeting of the board by a two-thirds vote of all the members constituting such board, provided for any type of transfer that the total amount appropriated for the fund is not affected. The requirements to not exceed budget or make transfers affecting personnel and capital without a two-thirds vote apply to both elected officials and department heads. The Finance Department monitors the total financial operation. The County Auditor's Office audits all claims against the County and makes recommendations of payment. The County utilizes an encumbrance accounting system for all items over \$30,000.

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 (three months of operating expenditures) of the appropriated budget for the General Fund – General Account so that cash flow is stable. Since the adopted General Fund budget for Fiscal Year 2025 is \$138,915,923 the required 25% minimum cash reserve for Fiscal Year 2024 is \$34,728,981. At November 30, 2024, the General Fund – General Account cash and cash equivalents balance was \$55,608,082, which is sufficient to maintain the required minimum cash reserve throughout the projected cash flow of Fiscal Year 2025.

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 current estimated population is 516,522 representing a slight increase of 0.2% 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.

From Fiscal Year 2012 through FY 2016, the County Board froze the aggregate property tax levy slightly below the Fiscal Year 2011 level of \$54 million. 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 2025, the County adopted a budget to only increase the property tax levy by an amount limited to that generated by new construction of \$657,236. Subsequent to the adoption of the FY 2025 Budget, the County increased the property tax levy to that of the consumer price index, generating an additional \$2,044,971.

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 been rising significantly and in 2024 the County received \$10.3 million in income tax revenue. 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 2024 rose to \$26 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. Personal Property Replacement Tax (PPRT) revenue has been on the decline in recent years due to overestimates in prior years. PPRT dropped from \$5.7 million in FY 2022 to \$2.8 million in FY 2024.

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. Through fiscal yearend 2024 \$9.5 million of lost public sector revenue has been recouped.

Economic forecasts for 2025 are uncertain with concerns over the impact of tariffs as well as interest rates that many consider still too high. 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 number of detainees held in Adult Corrections has increased thus increasing costs overall. These increased costs associated with these new services is putting a severe strain on the General Fund – General Account budget which houses most of the public safety costs in the County. The FY 2025 Budget for the General Fund – General Account used \$29.3 million in fund balance reserves to pay for expenditures. A referendum was placed on the April 1, 2025 Consolidated Election ballot to impose a retail sales tax, the revenue from which would be used to pay for public safety costs. The retail sales tax referendum did not pass, so the County is working to significantly cut General Fund – General Account expenses in FY 2026.

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 as the Federal CARES and ARPA funds have , the County ends FY 2024 with a General Fund – General Account fund balance that is 45% of FY 2024 General Fund - General Account 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 fact, during FY 24, the County received \$17.5 million in grant funds from the Illinois Department of Commerce and Economic Opportunity (DCEO) to reimburse the costs associated with the construction of the Longmeadow Bridge. The receipt of these grant monies made resources available to partially defease the Longmeadow Toll Revenue Bonds. In July 2024, \$18,217,306.78 was transferred by the County to the Escrow Agent to be used to fund the defeasance escrow. In April, 2025, the County received an additional \$12.5 million grant from DCEO, from which monies will be transferred to the Escrow Agent to fully defease the Longmeadow Toll Revenue Bonds.

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 1.86% of equalized assessed value (EAV); the fair market value of the tax base is an estimated \$58.4 billion, or \$112,302 per capita; and the County's median household income in 2023 per the U.S. Census Bureau is \$100,678 which is 123% of the state level and 128% 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 (CPI) published by the U.S. Bureau of Labor Statistics of the preceding calendar year. Beyond this externally imposed tax cap, the County Board froze the aggregate property tax levy from 2012 through 2016, and has chose to limit the property tax increase from 2017 to 2024 to an amount sufficient to capture property tax on new property added to the tax roll only. For the FY 2025 Budget, the County chose to increase the property tax levy to the 3.4% CPI.

In 2024, Kane County collected \$224 million from sources other than property taxes. \$17.4 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 2025, the rates for health and dental insurance increased by 3.59% and 0.00%, respectively. The County budgeted an increase of 3.59% for health insurance in 2025 with dental insurance rates flat.

For FY 2024, 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 – General Account budgeted revenues and expenditures was closed by budgeting \$11.5 million of the fund balance, with actual use of fund balance being \$9.3 million.

MAJOR INITIATIVES FOR KANE COUNTY

In 2024, the County received approximately \$4.9 million from the Grand Victoria Casino Elgin. These casino proceeds funded \$1.9 million in 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, Capital Projects, and the Enterprise Surcharge Fund. Additionally, \$1 million in external grants to local not-for-profits were made using the casino proceeds.

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

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

Throughout 2024, the Building Management Department remained committed to maintaining County buildings and facilities at the high standards expected by County offices, departments, and the public. Key achievements this year included:

- Preventative Maintenance: We implemented a comprehensive service request and preventative maintenance system to streamline both scheduled maintenance and reactive service requests. This system supports timely repairs and strategic equipment replacement when maintenance becomes cost-prohibitive.
- Capital Project Execution: We updated and maintained the County's five-year capital plan, prioritizing projects through condition assessments and department requests. Major work included:
 - Roof, HVAC, and parking lot replacements at the Juvenile Justice Center.
 - Parking lot resurfacing at the Kane County Branch Court, Sheriff's Office, and Aurora Court Services.
 - Over 100,000 square feet of worn carpeting replaced throughout County facilities.
- Office Renovations: Renovation projects enhanced operational efficiency and functionality, including:

- Renovated Court Reporters Office and Cafeteria at the Judicial Center.
- Construction of a new courtroom in repurposed space at the Judicial Center.
- Continued rotation of interior painting across offices and public spaces, along with exterior enhancements for safety and asset preservation.
- Janitorial Operations: In 2024, the department transitioned from outsourced janitorial services to an in-house janitorial team, onboarding a new division comprising 17 staff and supervisors. All staff were trained and equipped to maintain facility cleanliness and hygiene standards.

In 2024, the Information Technologies (IT) Department continued the lifecycle replacement of computers, printers, copiers, storage systems, servers, network infrastructure, and telephone systems. Equipment and services were deployed across all county offices and departments to support remote work and work-from-home initiatives. As part of the five-year annual cycle, the Department replaced 300 scheduled desktops and laptops.

The IT Department continued to use its Security Awareness Training and Phishing Simulation solution to provide cybersecurity education to the County workforce, raising awareness and reducing risks from cyber threats.

Progress also continued in expanding the use of Laserfiche. The IT Department developed new workflows and processes to support other county offices and departments with operational improvements and document retention.

The Tyler Odyssey Court Case Management system was maintained for the Judiciary, State's Attorney, Court Clerk, and Public Defender. Upgrades, testing, and infrastructure improvements were made in preparation for a future system update. The Tyler New World Enterprise Resource Planning (ERP) system and Tyler New World Public Safety systems were maintained and upgraded to their latest product releases. Similarly, the Devnet Tax Administration system was kept current through regular updates.

The IT Department worked closely with Judiciary to complete courtroom technology improvements, with a strong focus on maintaining operational continuity. Network security scans and vulnerability assessments were routinely conducted, and remediation efforts were implemented as needed. Security enhancements were also made for email, Internet access, patch management, and through Security Information and Event Management (SIEM) tools.

A new countywide mass storage system was implemented, providing additional capacity for servers and file systems. Additionally, the IT Department partnered with the County Clerk's Office to implement a new election and voting system for the 2024 General Election.

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. 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, including the recent introduction of an HSA.

Major Transportation projects in Fiscal Year 2025 include the following construction projects: Continued construction of the Hughes Road over Blackberry Creek bridge repair, additional tree plantings along the Longmeadow Parkway Corridor, Bunker Road Extension, Randall Road at IL 72 advanced tree removal and intersection reconstruction, Countywide HSIP-funded Recessed Reflective Pavement Marker Replacement, and various bridge/roadway rehabilitation and annual pavement preservation and roadway maintenance projects.

Preliminary engineering, design engineering and/or land acquisition (where needed) Transportation projects include: Bowes Road – Nesler Road to Corron Road, Bunker Road Extension, Burlington Road multi-use path, Burlington Road at Silver Glen Road, Dauberman Road/Meredith Road realignment, Fabyan Parkway at Wenmoth Road, Fabyan Parkway at Settler’s Hill Road/Kingsland Drive, Fabyan Parkway at IL 31 and IL 25, French/Harmony Extension, Galligan Road from Freeman Road to Binnie Road, Kirk Road over the UPRR Bridge, Montgomery Road at Howell Road, Plank Road – County Line Road to Engel Road HSIP, Plank Road from Romke Road to Brier Hill Road HSIP, Randall Road at I-90, Randall Road at Prairie Street, Randall Road at Huntley Road, Randall Road at Big Timber Road, Randall Road at Hopps Road and over CN RR, Randall Road at Highland Avenue, Randall Road at US 20, Randall Road at Keslinger Road, Randall Road Multi-Modal Corridor Study, Tyrrell Road – Raymond Drive to Mason Road, Wenmoth Road at Fabyan Parkway and at Main Street Road, French Road at Harmony Road, and various safety enhancements, bridge/roadway rehabilitation and annual pavement preservation and roadway maintenance projects.

Looking forward, the Building Management Department will continue executing strategic projects aligned with the five-year capital improvement plan. Notable 2025 initiatives include:

- Adoption of the **Facilities Master Plan**, which will guide the County’s long-term space planning and programmatic growth over the next two decades.
- Replacement of the **central chilling plant at the Judicial Center**.
- Continued upgrades to HVAC systems at the Sheriff’s Office, Adult Corrections, and Juvenile Justice Center.
- Ongoing improvements to water quality and systems within adult justice center and juvenile detention center.
- Renovation and operational transition to the new **Elgin Health Department building** and supporting satellite offices in coordination with the Health Department.

In 2025, the Information Technologies Division of the Information Technologies and Building Management Department will continue the lifecycle replacement of computing and network equipment, including computers, printers, copiers, storage systems, servers, network infrastructure, and telephone systems. This effort will also involve upgrading network switches and enhancing fiber connections between locations to improve speed, reliability, and overall performance.

Software and systems will continue to be maintained and upgraded to the latest versions, including Tyler Odyssey Court Case Management, Tyler New World ERP, Tyler New World Public Safety Systems, and the Devnet Tax Administration system.

The Department will further its work with Judiciary on courtroom and office improvements, and continue to develop Laserfiche workflows to support operations and document retention across county departments. Cybersecurity efforts will remain a priority, with ongoing network scans, vulnerability assessments, and the implementation of additional safeguards for email, Internet access, patch management, and SIEM tools.

In collaboration with Court Services, the Department will implement the new Tyler Supervision product, with a targeted go-live date of July 2025.

Finally, the Department will work with all county offices and departments to promote awareness of the U.S. Department of Justice’s WCAG 2.1 Level AA compliance requirements, ensuring all county websites meet ADA accessibility standards.

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 final principal and interest payments on these bonds, totaling \$3.1 million will be made in FY 2025.

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. As of the fiscal year end 2024, \$688,228 remains to be paid.

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 was 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. The County received the \$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. In April 2025, the County received an additional \$12.5 million grant from DCEO and expects to fully defease these bonds in June 2025.

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, 2023. 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 26 consecutive years (Fiscal Years 1997-2023). 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 Ryzak, Chris Bowles, Bernadette Wierzbak, Nicole Daccardo, Paul Cofer, and Patsy Clark 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 written in a cursive, flowing style with a large initial "K".

Kathleen T. Hopkinson
Executive Director of Finance

COUNTY BOARD MEMBERS

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

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

Circuit Court Clerk
County Auditor
County Clerk
County Recorder
Sheriff

Coroner
County Board Chairman
County Treasurer/Collector
Regional Office Of Education - Superintendent
State's Attorney

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

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

County Board Chairman



Corinne Pierog, Madam Chair

E-Mail: cpierog@kanecoboard.org
Kane County Government Center
719 Batavia Avenue, Building A
Geneva, Illinois 60134
Office: (630)232-5930
Term Expires: 11/30/2028

Kane County Committees

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

COUNTY BOARD MEMBERS

County Board District 1



Myrna Molina

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Term Expires: 11/30/2026

Kane County Committees

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

County Board District 2



Dale Berman

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Term Expires: 11/30/2028

Kane County Committees

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

County Board District 3



Anita Lewis

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Office: (630) 444-1203

Term Expires: 11/30/2026

Kane County Committees

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

County Board District 4



Mavis Bates

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Term Expires: 11/30/2028

Kane County Committees

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

COUNTY BOARD MEMBERS

County Board District 5



Bill Lenert

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Office: (630) 444-1205

Term Expires: 11/30/2026

Kane County Committees

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

County Board District 6



Ron Ford

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Term Expires: 11/30/2024

As of 12.09.24: Sonia Garcia



Sonia Garcia

E-Mail: sgarcia@kanecoboard.org

Office: (630) 444-1206

Term Expires: 11/30/2028

Kane County Committees

County Board, Committee of the Whole, Administration, County Development, Human Services, Riverboat Grant

County Board District 7



Monica Silva

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Office: (630) 444-1207

Term Expires: 11/30/2026

As of 01.14.25: Alex Arroyo

Alex Arroyo

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Term Expires: 11/30/2026

Kane County Committees

County Board, Committee of the Whole, Administration, County Development, Public Health, Land Cash Subcommittee

County Board District 8



Michelle Gumz

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Term Expires: 11/30/2028

Kane County Committees

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

COUNTY BOARD MEMBERS

County Board District 9



Gary Daugherty

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Term Expires: 11/30/2026

Kane County Committees

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

County Board District 10



Bill Tarver

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Office: (630) 444-1210

Term Expires: 11/30/2028

Kane County Committees

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

County Board District 11



Leslie Juby

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Office: (630) 444-1211

Term Expires: 11/30/2026

Kane County Committees

County Board, Committee of the Whole, Administration, Agriculture, Executive, Finance and Budget, Public Health

County Board District 12



Bill Roth

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Term Expires: 11/30/2028

Kane County Committees

County Board, Committee of the Whole, Legal Affairs and Claims, Agriculture, Executive, Transportation

COUNTY BOARD MEMBERS

County Board District 13



Michael Linder

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Term Expires: 11/30/2026

Kane County Committees

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

County Board District 14



Mark Davoust

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Term Expires: 11/30/2024

As of 12.09.24: Jon Gripe



Jon Gripe

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Office: (630) 444-1214

Term Expires: 11/30/2028

Kane County Committees

County Board, Committee of the Whole, Human Services, Judicial and Public Safety, Legislative, Public Service, American Rescue Plan Committee

County Board District 15



David Young

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Term Expires: 11/30/2026

Kane County Committees

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

County Board District 16



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Term Expires: 11/30/2024

As of 12.09.24: Ted Penesis



Ted Penesis

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Term Expires: 11/30/2028

Kane County Committees

County Board, Committee of the Whole, Agriculture, Energy and Environmental, Jobs, Public Health, Stormwater Management Agricultural Subcommittee

COUNTY BOARD MEMBERS

County Board District 17



Deborah Allan

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Term Expires: 11/30/2026

Kane County Committees

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

County Board District 18



Rick Williams

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Office: (630) 444-1218

Term Expires: 11/30/2028

Kane County Committees

County Board, Committee of the Whole, Agriculture, County Development, Executive, Judicial and Public Safety, Transportation, Land Cash Subcommittee, Legal Affairs and Claims

County Board District 19



Mohammad "Mo" Iqbal

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Term Expires: 11/30/2026

Kane County Committees

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

County Board District 20



Cheryl Fritz Strathmann

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Term Expires: 11/30/2028

Kane County Committees

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

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, Liquor Control Commission, Community Development Commission, American Rescue Plan Committee, Executive, Finance and Budget, Human Services, Public Service

County Board District 22



Verner (Vern) Tepe

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Term Expires: 11/30/2028

Kane County Committees

County Board, Committee of the Whole, American Rescue Plan Committee, County Development, Executive, Finance and Budget, Judicial and Public Safety, Public Service, Transportation, Legal Affairs and Claims

County Board District 23



Chris Kiious

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Term Expires: 11/30/2026

Kane County Committees

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

County Board District 24



Jarett Sanchez

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Term Expires: 11/30/2028

Kane County Committees

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

KANE COUNTY OFFICES



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KANE COUNTY DEPARTMENTS

Animal Control

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Administrator

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Elections

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Director of Elections

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Court Services



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Lisa Aust, Executive Director

Court Services

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Phone: 630-232-5805

Latanya Hill, Director

Environmental & Water Resources

Jodie L. Wollnik

Director

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Development & Community Services



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Facilities & Building Management



Kevin Harris

Chief Operations Officer

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Phone: 630-762-2174

Division of Transportation

Michael Zakosek
County Engineer

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KANE COUNTY DEPARTMENTS

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KaneComm

Michelle Guthrie
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 Email: guthriemichelle@co.kane.il.us



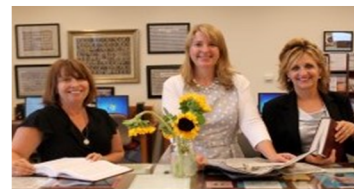
Information Technologies

Roger Fahnestock
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 719 S. Batavia Ave Bldg. B
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Law Library

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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.
 530 S. Randall Road
 St. Charles, IL 60174

Aurora Branch Court
 1200 E. Indian Tr.
 Aurora, Illinois 60505

Carpentersville Branch Ct. 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



Phone: 630-208-5351
 Fax: 630-966-1172
 Email: bergerscott@co.kane.il.us

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

Workforce Development Division
 Kelly Waynaskas, Asst. Director
 143 First Street
 Batavia, IL 60510



KANE COUNTY DEPARTMENTS

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](mailto:Rconant@KanePublicDefender.org)



Supervisor of Assessments



Mark D. Armstrong, CIAO
Supervisor of Assessments
719 S. Batavia Ave Bldg. C
Geneva, IL 60134
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Fax: 630-208-3824
[Email: armstrongmark@KaneCountyIL.gov](mailto:armstrongmark@KaneCountyIL.gov)

Public Health



Michael Isaacson
Executive Director
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Aurora, IL 60506
Phone: 630-208-3801
Fax: 630-208-5147
[Email: isaacsonmichael@KaneCountyIL.gov](mailto:isaacsonmichael@KaneCountyIL.gov)

Tax Extension & Vital Records

John Emerson
Director
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Fax: 630-232-5488
[Email: emersonjohn@KaneCountyIL.gov](mailto:emersonjohn@KaneCountyIL.gov)



Purchasing

Timothy Keovongsak
Director
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[Email: keovongsaktimothy@KaneCountyIL.gov](mailto:keovongsaktimothy@KaneCountyIL.gov)



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](mailto:zimmermanjacob@KaneCountyIL.gov)

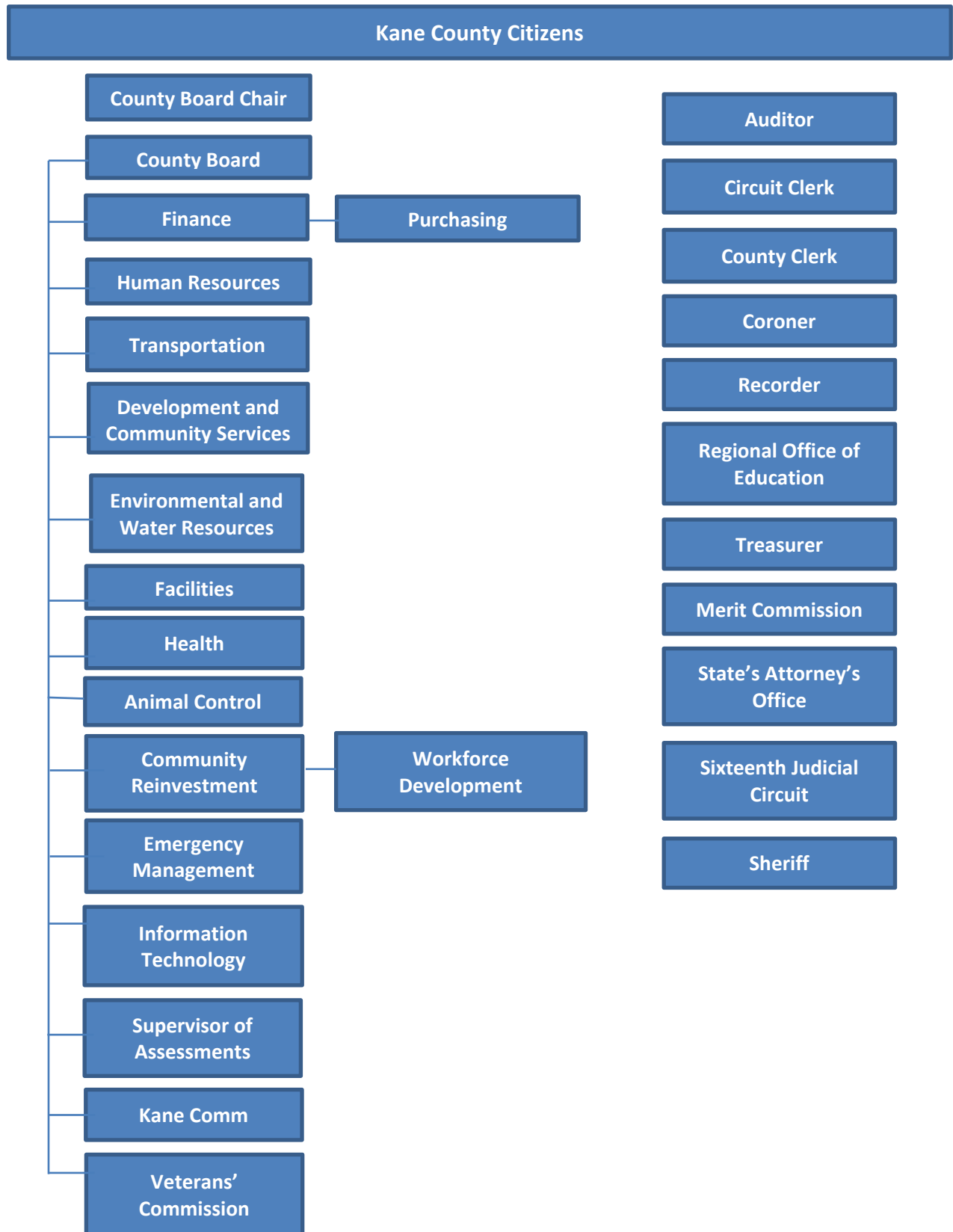


➤ You can access Kane County's Department and Office individual websites here:

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



COUNTY ORGANIZATIONAL CHART





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Kane County
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

November 30, 2023

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Independent Auditors' Report

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

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, Illinois, (the County) as of and for the year ended November 30, 2024, 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, 2024 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, 2024. 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.

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 28, 2025 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 28, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

Kane County, Illinois

Management's Discussion and Analysis

As of and for the year ended November 30, 2024
(Unaudited)

This section of Kane County's (the County's) annual comprehensive financial report presents our discussion and analysis of the County's financial performance during the fiscal year ended November 30, 2024. 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 2024 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, 2024, by \$1,015 million (net position). Of this amount, \$212 million (unrestricted net position) may be used to meet the County's ongoing obligations to citizens and creditors, \$160.2 million (restricted net position) is restricted for specific purposes and \$642.8 million represents the net investment in capital assets.
- The County's total net position this fiscal year increased \$61 million over the previous year, which represents a 6% increase in net position from 2023. Total net position for governmental activities increased by \$60.4 million, while the total net position for business-type activities increased by \$0.6 million.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$335.2 million.
- At the end of the current fiscal year, unassigned fund balance of the General Fund was \$54.3 million, or 45.6% 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) decreased by \$28 million or 19% in comparison with the prior year. This net decrease resulted primarily from the partial defeasance of Longmeadow Toll Revenue Bonds in the amount of \$18.5 million, a \$21.5 million decrease in net pension liability, and an increase of \$13.9 million in long term construction payable.
- 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 \$23 million.

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 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

Kane County, Illinois

Management's Discussion and Analysis

As of and for the year ended November 30, 2024
(Unaudited)

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 27-30 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 eighty 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.

The governmental funds financial statements can be found on pages 31-36 of this report.

Kane County, Illinois

Management's Discussion and Analysis

As of and for the year ended November 30, 2024

(Unaudited)

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 37-39 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. Fiduciary funds include the Custodial funds.

The fiduciary fund financial statements can be found on pages 40-41 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 42-90 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 six account groups: General Account, Special Reserve Account, Domestic Violence Account, Economic Development Account, Cost Share Drainage 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 91-106 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 107-362 of this report.

Kane County, Illinois

Management's Discussion and Analysis

As of and for the year ended November 30, 2024

(Unaudited)

COUNTYWIDE FINANCIAL STATEMENT ANALYSIS

Statement of Net Position - The County's overall financial position improved during Fiscal Year 2024. 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 \$1,015.0 million, which represents an increase of \$61 million over the previous year. Cash and restricted cash decreased slightly by \$11 million to \$418 million and accounts payable increased slightly from \$21.9 million to \$24.2 million. Deferred outflows related to pensions decreased by \$11.4 million and deferred inflows related to pensions decreased by \$1.4 million. Deferred outflows related to OPEB increased by \$0.1 million and deferred inflows related to OPEB decreased by \$0.4 million. The County's net investment in capital assets increased \$37.7 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, 2024 and 2023 (In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2024	2023	2024	2023	2024	2023	Change %
Assets							
Current and							
Other Assets	\$ 524.7	\$ 531.4	\$ 5.9	\$ 5.3	\$ 530.6	\$ 536.7	-1%
Capital Assets	714.9	681.0	2.9	2.9	717.8	683.9	5%
Total Assets	1,239.6	1,212.4	8.8	8.2	1,248.4	1,220.6	2%
Deferred Outflows of Resources	49.0	60.3	-	-	49.0	60.3	-19%
Liabilities							
Current and							
Other Liabilities	88.8	106.1	-	-	88.8	106.1	-16%
Long-Term							
Liabilities	122.9	150.9	-	-	122.9	150.9	-19%
Total Liabilities	211.7	257.0	-	-	211.7	257.0	-18%
Deferred Inflows of Resources	70.7	69.9	-	-	70.7	69.9	1%
Net Position							
Net Investment							
in Capital Assets	639.9	602.2	2.9	2.9	642.8	605.1	6%
Restricted	154.3	143.6	5.9	5.3	160.2	148.9	8%
Unrestricted	212.0	200.0	-	-	212.0	200.0	6%
Total Net Position	\$ 1,006.2	\$ 945.8	\$ 8.8	\$ 8.2	\$ 1,015.0	\$ 954.0	6%

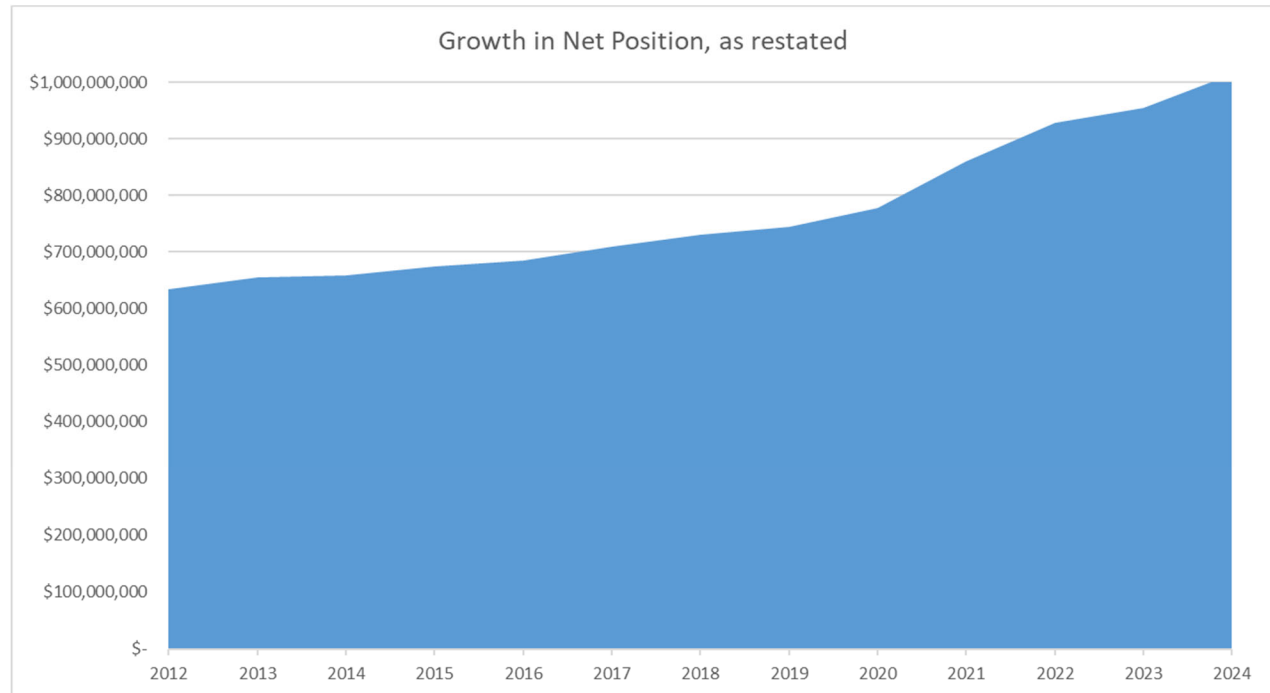
Kane County, Illinois

Management's Discussion and Analysis

As of and for the year ended November 30, 2024

(Unaudited)

The chart shown below reflects the County's annual growth in net position, which averages 4.02% per year since 2012.



Current and other assets consist mainly of cash & investments, restricted cash, property tax receivable, intergovernmental receivables (sales tax and income tax), interest receivable, lease receivable, other receivable, prepaid items, deposits and due from other funds. Current and other assets for Governmental Activities were lower by \$6.7 million over the prior year. Current and other assets for Business-type Activities were higher by \$0.6 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 lower by \$17.3 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 27-28 of this report.

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 29-30 of this report. As can be seen, total revenues increased by \$25.9 million or 9.0%, and expenses decreased by \$10.4 million or 4% compared to prior year.

Kane County, Illinois

Management's Discussion and Analysis

As of and for the year ended November 30, 2024

(Unaudited)

Condensed Statement of Activities for the Years ended November 30, 2024 and 2023

(In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2024	2023	2024	2023	2024	2023	Change %
Revenues							
Program Revenues							
Charges for Service	\$ 30.0	\$ 29.9	\$ 0.1	\$ 0.1	\$ 30.1	\$ 30.0	0%
Operating Grants and Contributions	63.2	61.2	-	-	63.2	61.2	3%
Capital Grants and Contributions	34.8	28.3	-	-	34.8	28.3	23%
General Revenues							
Property Tax	59.2	58.7	-	-	59.2	58.7	1%
Income Tax	10.3	9.7	-	-	10.3	9.7	7%
Sales Tax	26.0	25.1	-	-	26.0	25.1	4%
American Rescue Plan	17.4	4.3	-	-	17.4	4.3	305%
RTA Sales Tax	26.3	24.6	-	-	26.3	24.6	7%
Other Taxes	7.8	12.8	-	-	7.8	12.8	-39%
Net Investment Income (loss)	22.6	17.4	0.3	0.2	22.9	17.6	30%
Other General Revenues	0.8	0.7	-	-	0.8	0.7	14%
Total Revenues	298.4	272.7	0.4	0.3	298.9	273.0	9%
Expenses							
General Government	38.6	50.6	-	-	38.6	50.6	-24%
Public Safety	72.3	70.3	-	-	72.3	70.3	3%
Highways and Streets	54.1	56.6	-	-	54.1	56.6	-4%
Judicial	36.4	33.6	-	-	36.4	33.6	8%
Public Service and Records	16.2	14.8	-	-	16.2	14.8	9%
Health and Welfare	8.7	8.9	-	-	8.7	8.9	-2%
Environment and Conservation	1.1	0.9	-	-	1.1	0.9	22%
Development	7.2	10.9	-	-	7.2	10.9	-34%
Interest on Long-Term Debt	3.0	1.4	-	-	3.0	1.4	114%
Solid Waste	-	-	0.2	0.2	0.2	0.2	0%
Total Expenses	237.6	248.0	0.2	0.2	237.8	248.2	-4%
Excess before Transfers	60.8	24.7	0.2	0.1	61.1	24.8	147%
Transfers	(0.4)	(0.1)	0.4	0.1	-	(0.0)	n/a
Change in Net Position	60.4	24.6	0.6	0.2	61.1	24.8	146%
Net Position Beginning of Year	945.8	921.2	8.2	8.0	954.0	929.2	3%
Net Position End of Year	\$ 1,006.2	\$ 945.8	\$ 8.8	\$ 8.2	\$ 1,015.1	\$ 954.0	6%

Kane County, Illinois

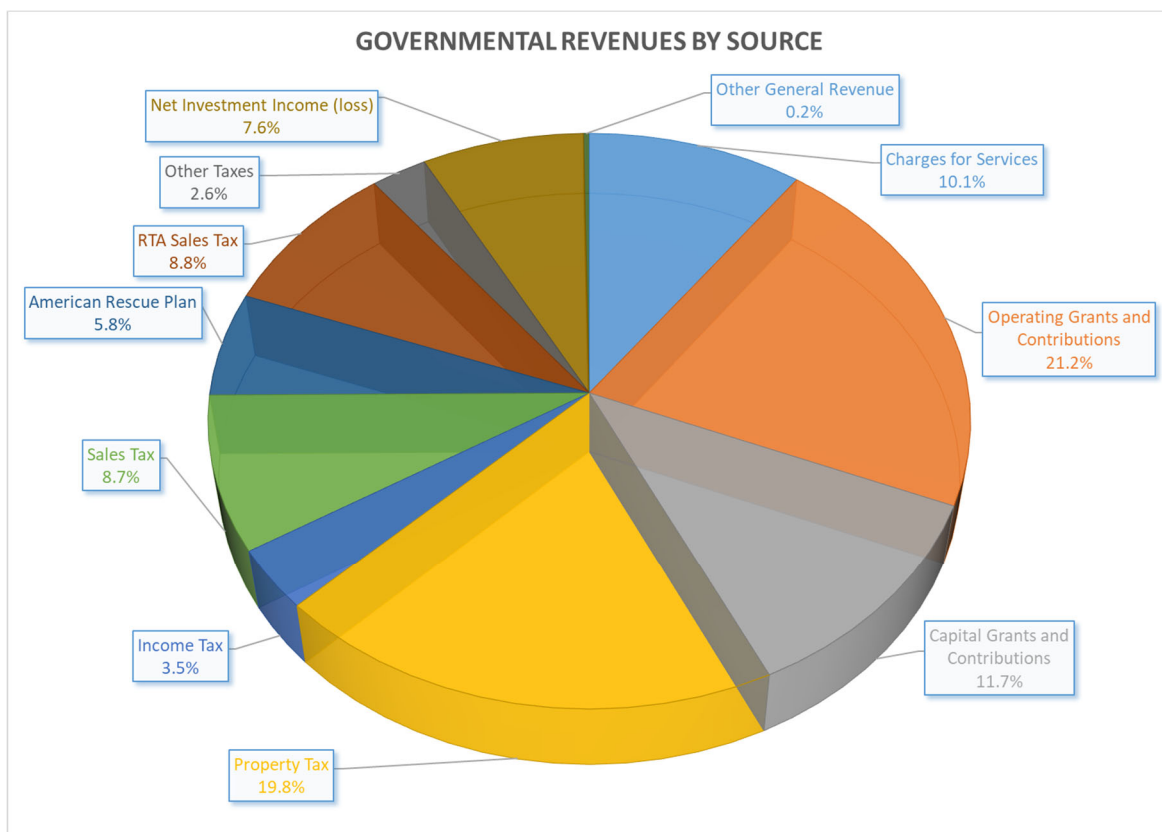
Management's Discussion and Analysis

As of and for the year ended November 30, 2024

(Unaudited)

Revenues - Charges for Services, as a whole, increased \$0.1 million compared to the prior year mainly as an increase in GIS fees. Property taxes increased slightly by \$0.5 million for new construction. The County's share of State Sales Tax increased by \$0.9 million (3%) compared to 2023 primarily as a result of inflation's impact on the cost of merchandise. RTA Sales Tax revenue increased \$1.7 million, Income Tax revenue increased by \$0.6 million, Motor Fuel Tax revenue increased \$0.5 million, Local Option Motor Fuel Tax increased \$0.3 million. The State Cannabis Regulation Tax and Video Gaming tax revenues remained flat. American Rescue Plan revenues recognized in FY 2024 were \$17.4 million as capital projects related to updating congregate settings were being completed. The County recorded net investment income of \$22.6 million as the County's existing investment portfolio, consisting mainly of multi-year government securities, was positively impacted by the market.

Expenses - General Government expense decreased \$12 million compared to Fiscal Year 2023 primarily as a result of the GASB 68 pension adjustments. The \$2 million increase in Public Safety expense, and the \$2.8 million increase in Judicial expense, is primarily due to an increase in personnel service costs. Public Service and Records expense increased by \$1.4 million primarily due to an increase in personnel services as 2024 was a general election year. Highways and Streets expense decreased by \$2.5 million, which was primarily due to the timing of road and bridge capital projects. The \$0.2 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 primarily as a result of additional personnel and contractual services. The decrease of \$3.7 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 a \$1.6 million increase in interest expense on long term debt as expected per the debt service schedules as well as the partial defeasance of the Longmeadow Toll Revenue Bond debt.

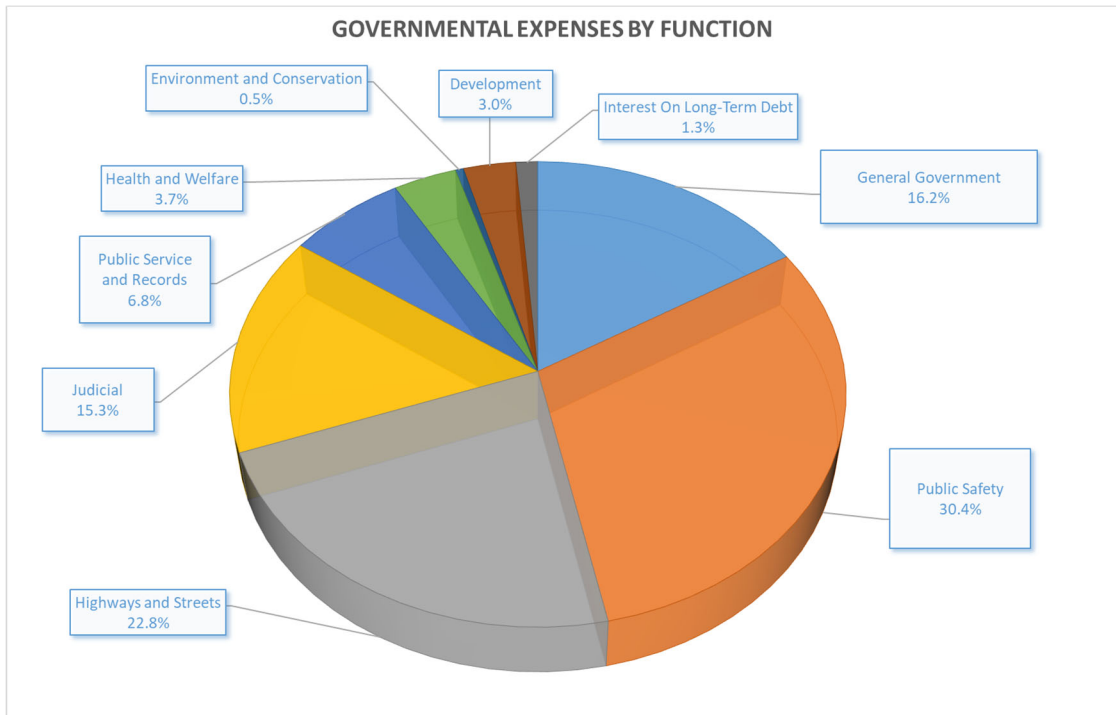


Kane County, Illinois

Management's Discussion and Analysis

As of and for the year ended November 30, 2024

(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 \$0.71 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 \$1.7 million (6.9%), State Motor Fuel Tax increased \$0.5 million (4.21%), Local Motor Fuel Tax increased \$0.3 million (3.39%); however Local Use Tax decreased \$0.2 million (9.32%).

Kane County, Illinois

Management's Discussion and Analysis

As of and for the year ended November 30, 2024

(Unaudited)

Comparative Summary of Revenues For the Governmental Funds

	2024 Governmental Funds	2023 Governmental Funds	Increase (Decrease) 2023 to 2024	% Change
Revenues				
Property taxes	\$ 59,189,083	\$ 58,676,854	\$ 512,229	1%
Other taxes	52,520,410	50,406,707	2,113,703	4%
Intergovernmental	39,017,610	39,520,468	(502,858)	-1%
Grants	36,855,245	30,364,324	6,490,921	21%
Licenses and permits	3,668,975	3,812,646	(143,671)	-4%
Fines	4,234,883	3,730,331	504,552	14%
Charges for services	23,592,886	25,715,296	(2,122,410)	-8%
Reimbursements	35,545,216	14,519,312	21,025,904	145%
Net investment income (loss)	21,876,219	16,749,950	5,126,269	31%
Miscellaneous	6,307,560	6,683,464	(375,904)	-6%
Total Revenues	\$ 282,808,087	\$ 250,179,353	\$ 32,628,734	13%

Intergovernmental revenues include the County's share of State Income Tax, State Sales Tax and Personal Property Replacement Tax. Funding from State Income tax increased by \$0.6 million (6.5%) in Fiscal Year 2024. 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 \$0.8 million (3.19%) compared to 2023 primarily as a result of inflation's impact on the cost of merchandise. The County's share of Personal Property Replacement Tax decreased by \$1.97 million (41.31%) as a result of a substantial quantity of amended tax returns as well as changes in how estimated payments were made.

Grant revenue increased \$6.5 million in Fiscal Year 2024 primarily as a result of more ARPA funds recognized as revenue in FY 2024. ARPA grant funds must be spent by December 31, 2026.

License and Permit revenue is down slightly by \$0.1 million due to decreases in revenue from building inspection permits, highway oversized moving and roadway access permits, but a slight increase in food permits.

The \$2.1 million decrease (8%) in Charges for Services revenue is primarily the result of decreases in developer driven Impact Fees from \$5.2 million in FY 2023 to \$2.4 million in FY 2024, a \$2.7 million (52.25%) decrease, as well as slight increases in Animal Control and Geographic Information Systems fees.

The \$21 million increase in reimbursement revenue is primarily the result of a \$17.5 million grant reimbursement for the Longmeadow Bridge construction project as well as additional reimbursements for other transportation projects.

Net investment income increased \$5.1 million as the County's existing investment portfolio was buoyed by increasing interest rates during FY 2024 as well as an increase in the market value of the investments themselves.

Kane County, Illinois

Management's Discussion and Analysis

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(Unaudited)

The \$0.3 million decrease in Miscellaneous revenues is primarily due to a decrease in the Opioid Settlement revenues.

Comparative Summary of Revenues General Fund

	2024	2023	Increase	%
	General	General	(Decrease)	%
	Fund	Fund	2023 to 2024	Change
Revenues				
Property taxes	\$ 33,898,848	\$ 33,479,769	\$ 419,079	1%
Other taxes	4,808,451	4,901,350	(92,899)	-2%
Intergovernmental	39,017,610	39,520,468	(502,858)	-1%
Grants	1,575,870	1,107,888	467,982	42%
Licenses and permits	1,588,612	1,732,938	(144,326)	-8%
Fines	2,914,981	2,703,853	211,128	8%
Charges for services	11,493,542	11,979,704	(486,162)	-4%
Reimbursements	10,309,000	9,527,134	781,866	8%
Net investment income (loss)	4,316,920	3,446,759	870,161	25%
Miscellaneous	365,331	287,489	77,842	27%
Total Revenues	\$ 110,289,165	\$ 108,687,353	\$ 1,601,812	1%

The General Fund's share of Property Tax revenue increased \$0.4 million as a result of new construction added to the property tax extension.

Other Taxes revenue is composed of RTA Sales Tax, Local Use Tax, and TIF Distribution Tax revenues and decreased slightly from 2023 to 2024 as a result of a 9.32% decrease in revenue from the Local Use Tax Distribution from \$2.4 million to \$2.17 million. RTA Sales Tax revenue increased from \$2.5 million to \$2.6 million.

Intergovernmental revenue is composed of Sales Tax, Income Tax, and Personal Property Replacement Tax revenues and decreased slightly by 1% in 2024 as compared to 2023. Sales Tax revenue was up 3.45% from \$25 million to \$26 million, Income Tax revenue was up 6.32% from \$9.7 million to \$10.3 million, but Personal Property Replacement Tax revenue was down 41.31% from 2023 to 2024 as a result of a change in how the State estimates distributions.

Fines increased by 8%, \$0.2 million, primarily as a result of a 12.40%, \$0.22 million, increase in Back Taxes – Interest and Penalty and a 104.20%, \$0.08 million, increase in Eviction Fines. Bond Forfeiture Fines decreased by 82.93% from \$0.2 million to \$0.03 million.

Charges for Services revenue decreased slightly by 4% primarily as a result of a drop in 10% Bond Fees from \$0.36 million to \$0.04 million as the SAFE-T Act changed the requirements for detainees. Fees from Sheriff's Office Detail services dropped 71% from \$0.57 million to \$0.17 million.

Reimbursement revenue increased by 8% due to a 9% increase, from \$6.5 million to \$7.1 million, in Probation Salary Reimbursement revenue, an 18% increase, from \$0.55 million to \$0.65 million, and additional miscellaneous Sheriff reimbursements of approximately \$0.38 million. Sheriff Board and Care reimbursements decreased 84% from \$0.15 million to \$0.024 million.

Kane County, Illinois

Management's Discussion and Analysis

As of and for the year ended November 30, 2024

(Unaudited)

Net investment income increased \$0.8 million as the County's existing investment portfolio was buoyed by increasing interest rates during FY 2024 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

	2024 Nonmajor Governmental Funds	2023 Nonmajor Governmental Funds	Increase (Decrease) 2023 to 2024	% Change
Revenues				
Property taxes	\$ 25,290,235	\$ 25,197,085	\$ 93,150	0%
Other taxes	14,476,734	13,917,665	559,069	4%
Grants	17,857,442	24,976,048	(7,118,606)	-29%
Licenses and permits	2,080,363	2,079,708	655	0%
Fines	1,319,902	1,026,478	293,424	29%
Charges for services	12,099,344	13,735,592	(1,636,248)	-12%
Reimbursements	22,564,476	3,260,716	19,303,760	592%
Net investment income (loss)	8,272,949	6,408,924	1,864,025	29%
Miscellaneous	5,942,112	6,390,886	(448,774)	-7%
Total Revenues	\$ 109,903,557	\$ 96,993,102	\$ 12,910,455	13%

The share of Property Tax revenue for the Nonmajor Governmental Funds remained flat resulting from increases in the Property tax levy the result of new construction and increased allocation amounts going to the General Fund and the nonmajor Veteran's Assistance Commission Fund.

The \$0.5 million increase in Other Taxes revenue is primarily the result of the consumer price index 3.49% increase applied to both the State Motor Fuel Tax and the County Motor Fuel Tax effective July 1, 2024. The 3.49% increase on the County Motor Fuel tax increased the tax rate to 4.9 cents per gallon from 4.7 cents per gallon.

The decrease in grant revenue during 2024 can be seen across a variety of grant programs including community development, emergency rental assistance, and workforce development.

The \$1.6 million decrease in Charges for Services revenue is primarily due to a significant decrease in developer driven Impact Fees from \$5.2 million in 2023 to \$2.5 million in 2024. Animal registration and tag fee revenue was up in 2024 as compared to 2023 by \$0.2 million.

Reimbursement revenue increased by \$19 million primarily due to the receipt of \$17.5 million from the Illinois Department of Commerce and Economic Opportunity (DCEO) to reimburse the County for costs associated with the Longmeadow Bridge.

Kane County, Illinois

Management's Discussion and Analysis

As of and for the year ended November 30, 2024

(Unaudited)

Net investment revenue increased \$1.86 million as the County's existing investment portfolio was buoyed by increasing interest rates during FY 2024 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 Expenditures by Classification For the Total Governmental Funds

	2024	2023	Increase	%
	Governmental	Governmental	(Decrease)	
	Funds	Funds	2023 to 2024	Change
Expenditures				
Personnel Wages & Salaries	\$ 103,586,522	\$ 89,655,515	\$ 13,931,007	16%
Personnel Benefits	35,652,841	30,641,204	5,011,637	16%
Contractual Services	66,623,036	78,679,059	(12,056,023)	-15%
Commodities	12,813,585	11,576,563	1,237,022	11%
Capital Outlay	38,360,731	39,372,880	(1,012,149)	-3%
Debt Service	24,380,738	5,635,443	18,745,295	333%
Total Expenditures	\$ 281,417,452	\$ 255,560,664	\$ 25,856,788	10%

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 \$13.9 million from FY 2023 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 5.15% to 4.58%, and the contribution rate for SLEP was increased from 15.44% to 16.93%.

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 2024 were increased by 1.98%. Dental insurance and vision insurance rates were held flat.

Contractual Services decreased 15% or \$12.1 million in 2024 primarily as a result of a \$2.4 million decrease from Transportation Department funds, a \$1.3 million decrease from the Health Department Fund, a \$1.8 million decrease in Community Development Block Grant (CDBG) grant spending, a \$2 million decrease in Emergency Rental Assistance grant spending, a \$2.3 million decrease related to construction at Judicial Facilities, a \$1 million decrease in Medical/Dental Hospital Services for Adult Corrections detainees, and a \$1.86 million increase in American Rescue Plan expenses.

Commodity expenditures increased 11% or \$1.24 million in 2024 primarily related to election expenses including voting accessories and postage.

Capital spending decreased slightly by 3% mainly due to a \$13.4 million decrease in Transportation Department road and bridge construction costs, a \$3.3 million increase in American Rescue Plan expenses, an \$8 million increase in Facilities Management building improvements, and a \$1.1 million decrease in the purchase of Sheriff's Vehicles and Equipment.

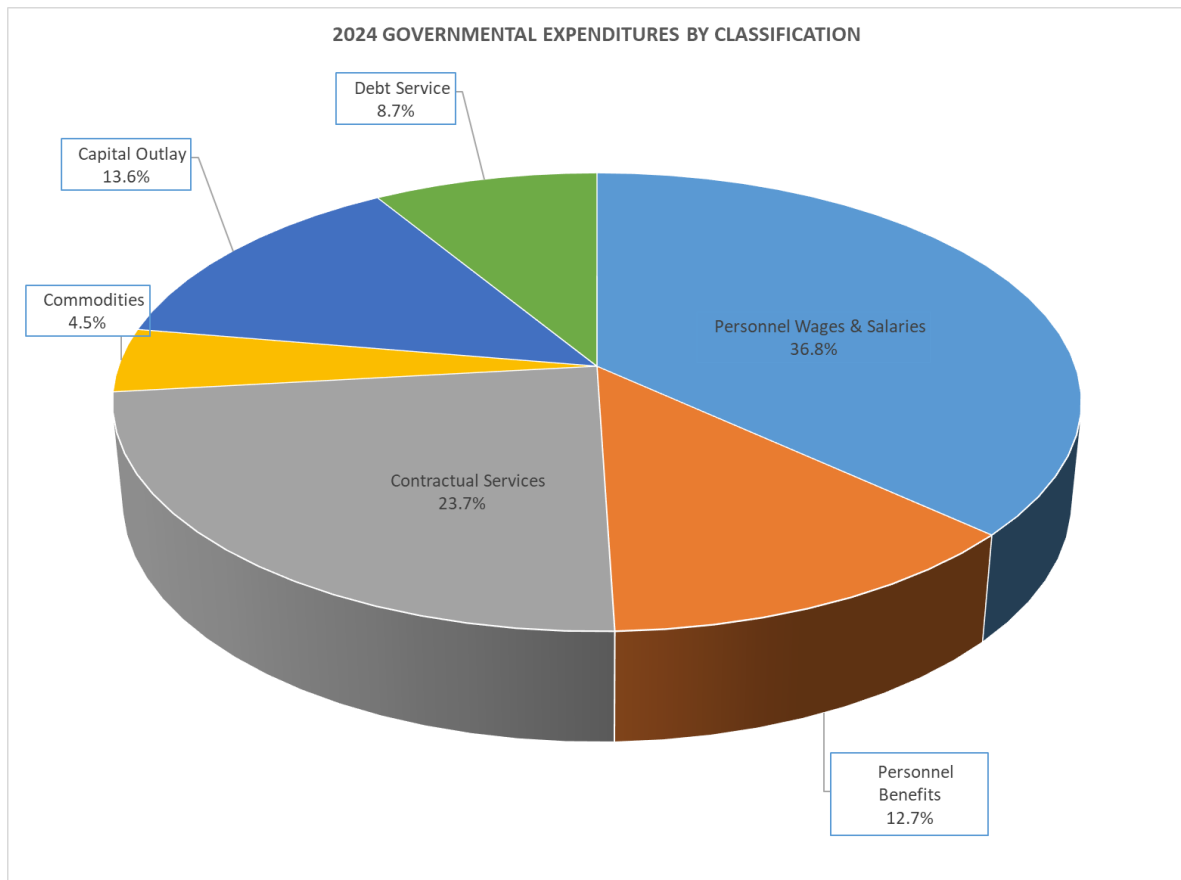
Kane County, Illinois

Management's Discussion and Analysis

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The change in debt service expenditures by \$18.7 million is due to the partial defeasance of the Longmeadow Toll Revenue Bonds in the amount of \$18.6 million as well as expected payments made according to the debt amortization schedules.



Kane County, Illinois

Management's Discussion and Analysis

As of and for the year ended November 30, 2024

(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

	2024 General Fund	2023 General Fund	Increase (Decrease) 2023 to 2024	% Change
Expenditures				
General Government	\$ 19,229,592	\$ 19,799,426	\$ (569,834)	-3%
Public Safety	60,472,738	57,478,304	2,994,434	5%
Judicial	26,576,291	22,435,139	4,141,152	18%
Public Service and Records	8,977,076	6,614,600	2,362,476	36%
Environment and Conservation	782,499	623,476	159,023	26%
Development, Housing and Economic Development	2,359,096	1,632,384	726,712	45%
Debt Service	415,389	407,654	7,735	N/A
Capital Outlay	135,036	44,126	90,910	206%
Total Expenditures	\$ 118,947,717	\$ 109,035,109	\$ 9,912,608	9%

Expenditures in the General Fund increased in total by \$9.9 million or about 9% in 2024. The overall increase can be attributed to increases in personnel services, particularly in Public Safety and Judicial as a result of the SAFE-T act as well as an increase in Public Service and Records due to the general election in 2024.

Kane County, Illinois

Management's Discussion and Analysis

As of and for the year ended November 30, 2024

(Unaudited)

Comparative Summary of Expenditures For the Total Nonmajor Government Funds

	2024	2023		
	Nonmajor	Nonmajor	Increase	%
	Governmental	Governmental	(Decrease)	%
	Funds	Funds	2023 to 2024	Change
Expenditures				
General Government	\$ 21,944,182	\$ 18,811,000	\$ 3,133,182	17%
Public Safety	9,184,479	8,171,923	1,012,556	12%
Highway and streets	12,118,759	16,867,511	(4,748,752)	-28%
Judicial	10,339,476	10,961,480	(622,004)	-6%
Public Service and Records	6,921,900	7,930,224	(1,008,324)	-13%
Health and welfare	8,593,204	8,762,135	(168,931)	-2%
Environment and Conservation	329,016	243,292	85,724	35%
Development, Housing and				
Economic Development	4,961,478	9,292,860	(4,331,382)	-47%
Debt Service	23,965,349	5,227,789	18,737,560	358%
Capital Outlay	23,344,994	17,836,338	5,508,656	31%
Total Expenditures	\$ 121,702,837	\$ 104,104,552	\$ 17,598,285	17%

Expenditures in the Nonmajor Governmental funds increased in total by 17% or \$17.6 million in 2024.

General Government expenditures increased \$3.1 million primarily the result of an increase of \$1.2 million in insurance costs, a \$0.7 million increase in payroll taxes and a \$0.5 million increase in external grants from the Grand Victoria Elgin Casino Riverboat Fund. Public Safety expenditures increased \$1.0 million primarily the result of \$0.8 million increase in technology spending in the Public Safety Sales Tax and the Probation Services Funds. 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. Expenditures in the Transportation Department's major funds, Motor Fuel Tax and RTA Transportation Sales Tax, decreased significantly from 2023 to 2024 by \$7.5 million (20%). The expenditures in the Transportation Department's nonmajor funds also decreased significantly by \$4.7 million as a result of the multi-year nature of the capital projects. Public Service and Records expenditures decreased \$1.0 million due to decreased spending in the Work Force Development Program. Development, Housing and Economic Development expenditures decreased \$4.3 million as a result of a decrease in the spending under the Community Development Block Grant and the Emergency Rental Assistance Grant programs. Debt Service expenditures has increased by \$18.7 million due to the partial defeasance of the Longmeadow Toll Revenue Bonds in the amount of \$18.5 million. Capital Outlay expenditures have increased \$5.5 million as a result of an increase in spending on facilities improvement projects.

Kane County, Illinois

Management's Discussion and Analysis

As of and for the year ended November 30, 2024

(Unaudited)

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.

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.

Motor Fuel Tax Fund - The \$0.5 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. Effective July 1, 2023, the State increased the State Motor Fuel Tax by the consumer price index of 3.49%

Transportation Sales Tax Fund – The \$1.1 million (6%) 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.

Business-type Activities - Operating revenues for the Enterprise Surcharge Fund increased slightly in Fiscal Year 2024 primarily as a result of an increase in hauling fees and reimbursements for house hazard waste.

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

	2024	2023		
	Proprietary	Proprietary	Increase	%
	Enterprise	Enterprise	(Decrease)	
	Funds	Funds	2023 to 2024	Change
Expenses				
Personnel Services - Salaries and Wages	\$ 29,294	\$ 21,964	\$ 7,330	33%
Personnel Services - Benefits	10,161	9,008	1,153	13%
Contractual Services	186,162	143,140	43,022	30%
Commodities	14,593	13,342	1,251	9%
Transfer Out	1,010	1,864	(854)	-46%
Total Expenses	\$ 241,220	\$ 189,318	\$ 51,902	27%

Total expenses for the Enterprise Funds increased by 27% due to an increase in personnel services and contractual services related to recycling and other environmental programs.

Kane County, Illinois

Management's Discussion and Analysis

As of and for the year ended November 30, 2024

(Unaudited)

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, 2024, the County's governmental funds reported combined ending fund balances of \$335.2 million, an increase of \$1 million in comparison with the prior year. The Transportation Sales Tax Fund increased \$12 million (22.7%), the Motor Fuel Tax Fund decreased \$2 million (4%) and the American Rescue Plan Fund increased by \$7 million.

Approximately 16% (\$54.2 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 (\$149.9 million), committed (\$82.6 million) or assigned (\$47.2 million).

The General Fund is the chief operating fund of the County. At November 30, 2024, unassigned fund balance of the General Fund was \$54.3 million, while total fund balance decreased to \$80.7 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 46% of total fund expenditures, while total fund balance represents 68% of that same amount. During 2024, expenditures exceeded revenues by \$8.65 million as the County budgeted more expenditures than revenues in the General Fund for FY 2024.

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 \$9.9 million (9%) more than Fiscal Year 2023 primarily due to personnel services costs as a result of salary and wage increases and overtime.

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 - Enterprise Funds totaled zero at November 30, 2024. The Enterprise Surcharge Fund experienced a slight increase in restricted net position of \$0.56 million, primarily 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

Management's Discussion and Analysis

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(Unaudited)

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 2024 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 \$1,177,183 increase. The major reasons for the increases were related to staffing levels and wage increases.

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

Office/Department	Account	Budget Amendments Increase/ (Decrease)	Reason for Variance
County Clerk	Personnel Services - Salaries	\$ 1,153,410	Election Workers wages budgeted to incorrect account
County Clerk	Contractual Services	\$ (1,153,410)	Election Workers wages budgeted to incorrect account
Court Services	Revenue	\$ 548,092	The Administrative Office of Illinois Courts approved additional revenue in Probation Salary Reimbursements
Court Services	Personnel Services - Salaries	\$ 651,045	Equity salary increases
Non-Departmental Countywide line item	Transfers Out	\$ 500,000	Transfer to Fund 400 Economic Development to support the launch of an economic development organization for Kane County
Non-Departmental Countywide line item	Personnel Services - Salaries	\$ (2,073,267)	Budgeted cost of living increases reallocated to individual office and department budgets
Countywide Operational Support	Personnel Services - Salaries	\$ (1,449,425)	Budgeted salary equity increases reallocated to individual office and department budgets

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

General Fund - General Account Office/Department	Classification	Variance with Amended Budget Positive/(Negative)	Reason for Variance
Sales Tax	Other Taxes	\$ (1,079,085.32)	Unfavorable variance - high inflation cooling off
Sales Tax- RTA	Other Taxes	\$ (1,156,626.29)	Unfavorable variance - high inflation cooling off
Income Tax	Other Taxes	\$ (1,706,017.60)	Unfavorable variance - budget too high
Personal Property ReplaceTax	Other Taxes	\$ (2,187,287.26)	Unfavorable variance - change in how State estimates tax to local governments
Investment Income	Interest Revenue	\$ 1,017,856.13	Favorable variance - higher interest rates
Back Taxes- Interest and Penalty	Fines	\$ 519,106.58	Favorable variance - budget was too low
Probation Salary Reimbursement	Reimbursements	\$ 700,749.56	Favorable variance - additional monies available from State

Kane County, Illinois

Management's Discussion and Analysis

As of and for the year ended November 30, 2024

(Unaudited)

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

General Fund - General Account Office/Department	Classification	Variance with Amended Budget Positive/(Negative)	Reason for Variance
Building Management	Contractual Services	\$ (510,907.56)	Unfavorable variance for janitorial services
Circuit Clerk	Personnel Services	\$ 622,400.80	Favorable variance as positions were not filled
Court Services	Personnel Services	\$ 1,029,954.56	Favorable variance as positions were not filled
Sheriff	Personnel Services	\$ (3,655,165.06)	Unfavorable variance. The SAFE-T act is resulting in increased numbers of detainees in the Adult Corrections Center and thus more staff time is required

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, 2024, totals \$717.7 million, compared to \$683.9 million at November 30, 2023. 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 \$681 million in 2023 to \$714.9 million in 2024, a 5% or \$33.8 million increase. Total new additions (net of transfers from construction-in-progress) were \$64.6 million. The new assets can be attributed to transportation projects, building improvements and equipment. Transportation projects account for nearly \$48.6 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 \$48.6 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 3. on pages 60-61 of this report.

Long-Term Debt – A comparative summary of long-term debt appears below. At November 30, 2024, the County had total long-term debt outstanding of \$122.9 million for governmental activities. 14% (\$16.9 million) was comprised of General Obligation Bonds along with related premium amounts. 8% (\$9.9 million) was comprised of Revenue Bonds, a 63% decrease from the prior year due to the partial defeasance of the Longmeadow Toll Revenue Bonds. During FY 2024, \$18.5 million was paid to the escrow agent to hold in trust until the Toll Revenue Bonds can be called after December 2028.

The total debt for governmental activities decreased \$28 million (19%) during the current fiscal year due to the reduction in the general obligation and revenue bonds as well as a reduction in the net pension liability for IMRF and SLEP pensions. Long-term construction payable related to transportation projects did increase by almost 40% for road and bridge projects in process.

Kane County, Illinois

Management's Discussion and Analysis
As of and for the year ended November 30, 2024
(Unaudited)

	2024	2023	Increase (Decrease) 2023 to 2024	% Change
Governmental Activities				
General Obligation Bonds	\$ 16,905,000	\$ 20,257,794	\$ (3,352,794)	-17%
Revenue Bonds	9,896,938	26,892,221	(16,995,283)	-63%
Lease liability	2,378,373	2,824,728	(446,355)	-16%
Accrued Claims and Judgments	3,045,167	3,340,063	(294,896)	-9%
Compensated Absences	5,561,419	5,057,540	503,879	10%
Other Postemployment Benefits	9,691,858	9,405,594	286,264	3%
Net Pension Liability (asset)	26,809,423	48,485,223	(21,675,800)	100%
Long-Term Construction Payable	48,642,928	34,681,576	13,961,352	40%
Total Governmental Activities	\$ 122,931,106	\$ 150,944,739	\$ (28,013,633)	-19%

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 \$0.3 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 increased from 2023 to 2024 by 3.0% as a result of changes and assumptions and other inputs as a result of an actuarial experience study. The 4.06% discount rate used is the S&P Municipal Bond 20-Year High-Grade Rate Index as of November 30, 2024.

As of November 30, 2024, the County's net pension liability is \$26,809,423 which is a significant decrease compared to 2023 when the County had a net pension liability totaling \$48,485,223. This \$21.6 million decrease is a result of market changes.

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 3 on pages 62-66 of this report.

ECONOMIC FACTORS AND FISCAL YEAR 2024 BUDGETS AND RATES

Kane County growth rate has remained flat in the last decade. The population of Kane County was estimated at 516,522. The unemployment rate for Kane County in November 2024 was 4.1% compared to 4.5% in November 2023.

Kane County, Illinois

Management's Discussion and Analysis

As of and for the year ended November 30, 2024

(Unaudited)

The County's share of State Sales Tax and RTA Transportation Sales Tax increased in FY 2024 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 as the County's existing investment portfolio was buoyed by increasing interest rates during FY 2024 as well as an increase in the market value of the investments themselves.

Three union contracts expired at the end of Fiscal Year 2024 and to date one has been renewed. One union contract with an expiration date prior to November 30, 2024 is still in negotiations. Seven union contracts will expire at the end of FY 2025. All wage increases governed by current contracts were built into the Fiscal Year 2024 budget, along with a 3.2% 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 2024 were increased by 1.98%. 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 have impacted 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, Circuit Clerk, and Sheriff's Offices, including the creation of new positions to provide the new services. During 2024, the County began to see the financial impact of the SAFE-T Act including a rise in detainees and the associated increase in Sheriff's Adult Corrections personnel costs.

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. \$9.5 million in lost public sector revenue has been recouped. 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 has authorized over \$9 million of the ARPA funds for external agencies including not-for-profits.

Kane County, Illinois

Management's Discussion and Analysis

As of and for the year ended November 30, 2024

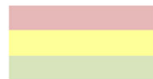
(Unaudited)

Recent trends show a slight economic improvement. 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 June 2024 is compared to June 2025, where 2025 actual revenue exceeds both prior year to date and expected revenue.

Shared and Direct State Taxes Collection YTD June 2025

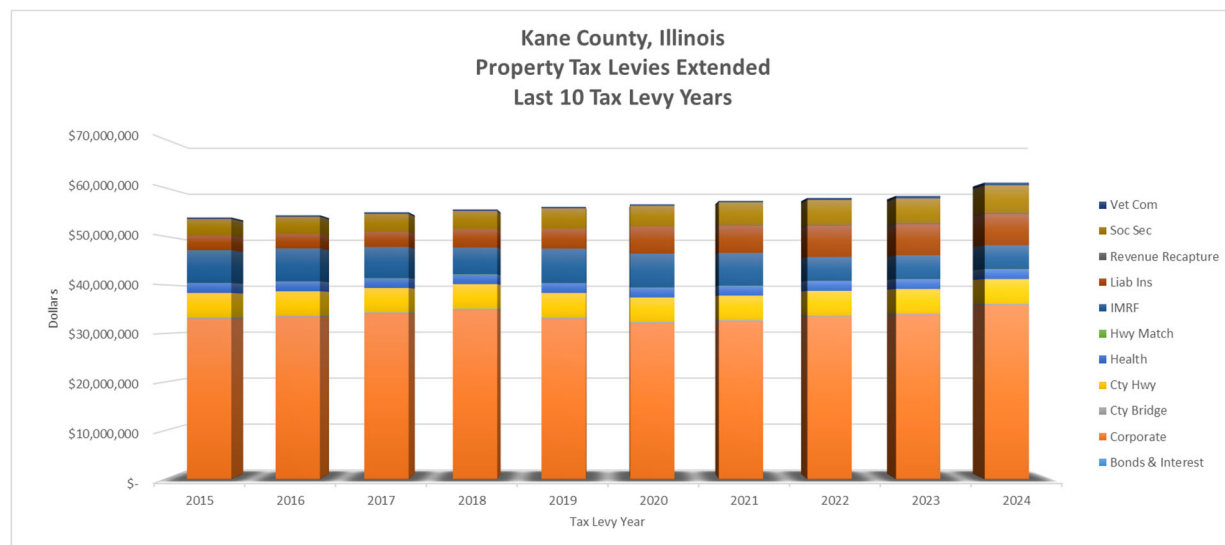
FY 2025 to Date				Change from Prior Year		Variance from 2025 Budget	
Tax Revenue	Prior Year YTD	Expected Revenue	FY 2025 Actual	Amount	%	Amount	%
Sales Tax	\$ 12,187,371	\$ 13,500,000	\$ 13,345,318	\$ 1,157,948	10%	\$ (154,682)	-1%
Local Use Tax	1,174,359	1,250,000	583,613	(590,746)	-50%	(666,387)	-53%
RTA Sales Tax	12,437,870	13,438,725	13,656,926	1,219,056	10%	218,201	2%
State Income Tax	6,737,261	5,833,333	7,308,329	571,069	8%	1,474,996	25%
Personal Property Replacement Tax	2,165,893	1,354,167	1,509,398	(656,496)	-30%	155,231	11%
State Motor Fuel Tax	5,685,100	5,901,152	5,952,771	267,671	5%	51,619	1%
County Motor Fuel Tax	4,892,060	5,161,695	5,144,059	251,999	5%	(17,636)	0%
Total	\$ 34,702,753	\$ 35,376,225	\$ 36,403,584	\$ 1,700,831	5%	\$ 1,027,359	3%

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 and at November 30, 2024, that fund balance is now \$80.8 million.

As part of the FY 2025 Budget, the County, after many years of freezing the property tax levy, did increase property taxes. The property tax levy freeze, only capturing the increase on new construction since 2017, is reflected in the historical chart below.



Kane County, Illinois

Management's Discussion and Analysis

As of and for the year ended November 30, 2024

(Unaudited)

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. Hopkins, 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

November 30, 2024

	Primary Government			Component Unit
	Governmental	Business-Type		Kane County
	Activities	Activities	Total	Forest Preserve
Assets and Deferred Outflows of Resources				
Assets				
Cash and investments	\$ 412,289,518	\$ 5,832,143	\$ 418,121,661	\$ 53,775,493
Restricted cash and investments	1,528	-	1,528	-
Accounts receivable	-	53,392	53,392	-
Property tax receivable	61,873,257	-	61,873,257	12,111,652
Intergovernmental receivable	41,866,637	-	41,866,637	-
Interest receivable	1,627,816	23,590	1,651,406	25,908
Loans receivable	627,289	-	627,289	-
Lease receivable	1,232,873	-	1,232,873	-
Other receivable	5,071,552	12,666	5,084,218	2,205,465
Prepaid items	142,027	-	142,027	27,759
Deposits	20,000	-	20,000	-
Capital assets not being depreciated	152,472,272	2,883,454	155,355,726	439,605,841
Capital assets being depreciated, net of depreciation	562,387,632	-	562,387,632	33,679,809
Total assets	<u>1,239,612,401</u>	<u>8,805,245</u>	<u>1,248,417,646</u>	<u>541,431,927</u>
Deferred Outflows of Resources				
Deferred outflows related to pensions	46,856,868	-	46,856,868	3,207,265
Deferred charge on refunding	-	-	-	978,729
Deferred outflows related to OPEB	2,147,194	-	2,147,194	304,168
Total deferred outflows of resources	<u>49,004,062</u>	<u>-</u>	<u>49,004,062</u>	<u>4,490,162</u>
Total assets and deferred outflows of resources	<u>\$ 1,288,616,463</u>	<u>\$ 8,805,245</u>	<u>\$ 1,297,421,708</u>	<u>\$ 545,922,089</u>

See notes to financial statements

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Kane County Forest Preserve
Liabilities, Deferred Inflows of Resources and Net Position				
Liabilities				
Accounts payable	\$ 24,206,663	\$ 42,468	\$ 24,249,131	\$ 2,257,405
Health claims payable	101,015	-	101,015	-
Accrued payroll	7,952,954	2,173	7,955,127	330,556
Interest payable	306,715	-	306,715	110,715
Other payables	-	-	-	997,018
Unearned revenue	55,435,415	-	55,435,415	-
Deposits	727,947	-	727,947	25,560
Long-term obligations, due within one year:				
Bonds	3,210,000	-	3,210,000	14,619,283
Lease liability	314,578	-	314,578	-
Accrued claims and judgments	1,523,000	-	1,523,000	-
Compensated absences	3,903,494	-	3,903,494	77,828
Total OPEB liability	-	-	-	61,313
Long-term obligations, due in more than one year:				
Bonds and debt certificates	23,591,938	-	23,591,938	71,671,349
Lease liability	2,063,795	-	2,063,795	-
Accrued claims and judgments	1,522,167	-	1,522,167	-
Compensated absences	1,657,925	-	1,657,925	311,313
Long-term construction payable	48,642,928	-	48,642,928	-
Net pension liability - IMRF	5,368,107	-	5,368,107	1,324,157
Net pension liability - SLEP	21,441,316	-	21,441,316	-
Total OPEB liability	9,691,858	-	9,691,858	347,439
Total liabilities	<u>211,661,815</u>	<u>44,641</u>	<u>211,706,456</u>	<u>92,133,936</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	61,873,257	-	61,873,257	24,308,426
Deferred inflows related to pensions	2,811,747	-	2,811,747	72,853
Deferred inflows related to OPEB	4,794,308	-	4,794,308	213,262
Deferred inflows related to leases	1,232,873	-	1,232,873	-
Total deferred inflows of resources	<u>70,712,185</u>	<u>-</u>	<u>70,712,185</u>	<u>24,594,541</u>
Net Position				
Net investment in capital assets	639,877,259	2,883,454	642,760,713	398,076,149
Restricted for:				
Tort immunity	10,281,593	-	10,281,593	157,248
Environment and conservation	15,574	-	15,574	-
Employee benefits	-	-	-	359,970
Public service and record maintenance	4,245,550	-	4,245,550	-
Judicial purposes	6,449,480	-	6,449,480	-
Public safety	5,863,936	-	5,863,936	-
Highway projects	105,161,923	-	105,161,923	-
Health and welfare	12,407,345	-	12,407,345	-
County development	1,986,234	-	1,986,234	-
Debt service	4,262,358	-	4,262,358	6,236,409
Capital projects	1,665,816	5,877,150	7,542,966	520,797
Other purposes	818,792	-	818,792	-
Permanent fund - nonspendable	1,150,000	-	1,150,000	-
Unrestricted	212,056,603	-	212,056,603	23,843,039
Total net position	<u>1,006,242,463</u>	<u>8,760,604</u>	<u>1,015,003,067</u>	<u>429,193,612</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 1,288,616,463</u>	<u>\$ 8,805,245</u>	<u>\$ 1,297,421,708</u>	<u>\$ 545,922,089</u>

See notes to financial statements

Kane County, Illinois

Statement of Activities

Year Ended November 30, 2024

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	\$ 38,601,844	\$ 5,539,084	\$ 5,945,108	\$ -
Public safety	72,310,407	5,849,354	11,874,462	279,557
Highway and streets	54,129,520	457,618	25,072,903	34,531,758
Judicial	36,434,330	8,841,219	3,465,868	-
Public services and records	16,162,521	5,249,153	6,953,411	-
Health and welfare	8,666,319	1,786,677	4,737,753	-
Environment and conservation	1,096,775	161,799	65,228	-
Development, housing and economic development	7,212,099	2,116,137	5,117,784	-
Interest and fiscal charges	3,043,355	26,586	-	-
Total governmental activities	<u>237,657,170</u>	<u>30,027,627</u>	<u>63,232,517</u>	<u>34,811,315</u>
Business-type activities				
Solid waste	<u>240,210</u>	<u>136,853</u>	<u>-</u>	<u>-</u>
Total business-type activities	<u>240,210</u>	<u>136,853</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 237,897,380</u>	<u>\$ 30,164,480</u>	<u>\$ 63,232,517</u>	<u>\$ 34,811,315</u>
Component Unit				
Forest Preserve District	<u>\$ 16,990,681</u>	<u>\$ 3,657,790</u>	<u>\$ 12,300</u>	<u>\$ 395,579</u>

See notes to financial statements

	Net (Expense) Revenue and Changes in Net Position			Component Unit
	Primary Government			Kane County Forest Preserve
	Governmental Activities	Business-Type Activities	Total	
	\$ (27,117,652)	\$ -	\$ (27,117,652)	\$ -
	(54,307,034)	-	(54,307,034)	-
	5,932,759	-	5,932,759	-
	(24,127,243)	-	(24,127,243)	-
	(3,959,957)	-	(3,959,957)	-
	(2,141,889)	-	(2,141,889)	-
	(869,748)	-	(869,748)	-
	21,822	-	21,822	-
	(3,016,769)	-	(3,016,769)	-
	(109,585,711)	-	(109,585,711)	-
	-	(103,357)	(103,357)	-
	-	(103,357)	(103,357)	-
	(109,585,711)	(103,357)	(109,689,068)	-
	-	-	-	(12,925,012)
General revenues:				
Taxes:				
Property tax	59,172,654	-	59,172,654	23,755,331
RTA sales tax	26,263,516	-	26,263,516	-
Other Taxes	7,849,179	-	7,849,179	632,795
Intergovernmental - unrestricted:				
State income tax	10,283,982	-	10,283,982	-
State sales tax	25,967,088	-	25,967,088	-
American Rescue Plan	17,421,933	-	17,421,933	-
Net investment income	22,645,590	308,104	22,953,694	2,568,676
Miscellaneous	803,749	-	803,749	568,515
Total general revenues	170,407,691	308,104	170,715,795	27,525,317
Transfers	(363,815)	363,815	-	-
Change in net position	60,458,165	568,562	61,026,727	14,600,305
Net Position, Beginning	945,784,298	8,192,042	953,976,340	414,593,307
Net Position, Ending	\$1,006,242,463	\$ 8,760,604	\$1,015,003,067	\$ 429,193,612

See notes to financial statements

Kane County, Illinois

Balance Sheet - Governmental Funds

November 30, 2024

	Major Funds			
	General	Motor Fuel Tax	American Rescue Plan	Transportation Sales Tax
Assets				
Cash and investments	\$ 83,083,603	\$ 49,985,167	\$ 51,890,644	\$ 66,430,780
Restricted cash and investments	-	-	-	-
Property tax receivable	35,876,942	-	-	-
Intergovernmental receivable	10,000,665	6,310,420	-	17,713,808
Interest receivable	318,899	201,606	209,816	269,198
Lease receivable	278,143	-	-	-
Loans receivable	-	-	-	-
Other receivables	657,287	1,633	-	-
Prepaid items	66,499	-	-	-
Deposits	20,000	-	-	-
Due from other funds	275,404	-	-	-
Total assets	<u>\$ 130,577,442</u>	<u>\$ 56,498,826</u>	<u>\$ 52,100,460</u>	<u>\$ 84,413,786</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 2,828,974	\$ 2,322,351	\$ 2,478,140	\$ 4,690,425
Accrued payroll	6,267,243	208,775	45,106	-
Due to other funds	-	-	-	-
Unearned revenue	1,606,802	-	47,703,537	-
Deposits payable	-	-	-	-
Total liabilities	<u>10,703,019</u>	<u>2,531,126</u>	<u>50,226,783</u>	<u>4,690,425</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	35,876,942	-	-	-
Deferred inflows related to leases	278,143	-	-	-
Unavailable revenue	2,935,607	4,249,775	120,930	14,398,503
Total deferred inflows of resources	<u>39,090,692</u>	<u>4,249,775</u>	<u>120,930</u>	<u>14,398,503</u>
Fund Balances				
Nonspendable	66,499	-	-	-
Restricted	-	49,717,925	1,752,747	-
Committed	-	-	-	65,324,858
Assigned	26,398,090	-	-	-
Unassigned (deficit)	54,319,142	-	-	-
Total fund balances	<u>80,783,731</u>	<u>49,717,925</u>	<u>1,752,747</u>	<u>65,324,858</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 130,577,442</u>	<u>\$ 56,498,826</u>	<u>\$ 52,100,460</u>	<u>\$ 84,413,786</u>

See notes to financial statements

Nonmajor Governmental Funds	Total Governmental Funds
\$ 149,342,735	\$ 400,732,929
1,528	1,528
25,996,315	61,873,257
11,448,603	45,473,496
582,157	1,581,676
954,730	1,232,873
627,289	627,289
802,216	1,461,136
75,528	142,027
-	20,000
968,010	1,243,414
<u>\$ 190,799,111</u>	<u>\$ 514,389,625</u>

\$ 10,161,924	\$ 22,481,814
1,431,621	7,952,745
1,243,414	1,243,414
6,125,076	55,435,415
727,947	727,947
<u>19,689,982</u>	<u>87,841,335</u>

25,996,315	61,873,257
954,730	1,232,873
6,479,500	28,184,315
<u>33,430,545</u>	<u>91,290,445</u>

1,225,528	1,292,027
98,415,087	149,885,759
17,279,628	82,604,486
20,830,559	47,228,649
(72,218)	54,246,924
<u>137,678,584</u>	<u>335,257,845</u>

<u>\$ 190,799,111</u>	<u>\$ 514,389,625</u>

Kane County, Illinois

Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position

November 30, 2024

Total Fund Balances, Governmental Funds \$ 335,257,845

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	\$1,025,964,583	
Accumulated depreciation	(311,104,679)	
		714,859,904

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	(306,715)	
General obligation bonds and debt certificates	(26,801,938)	
Accrued claims and judgments	(3,045,167)	
Lease liability	(2,378,373)	
Net pension liability	(26,809,423)	
Total other postemployment benefits liability	(9,691,858)	
Long-term construction payable	(48,642,928)	
Compensated absences	(5,561,419)	
		(123,237,821)

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. 28,184,315

Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds. 46,856,868

Deferred outflows of resources related to other postemployment benefits do not relate to current financial resources and are not reported in the governmental funds. 2,147,194

Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds. (2,811,747)

Deferred inflows of resources related to other postemployment benefits do not relate to current financial resources and are not reported in the governmental funds. (4,794,308)

Internal service funds are reported in the statement of net position as governmental activities. 9,780,213

Net Position of Governmental Activities \$1,006,242,463

Kane County, Illinois

Governmental Funds

Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended November 30, 2024

	Major Funds			
	General	Motor Fuel Tax	American Rescue Plan	Transportation Sales Tax
Revenues				
Property taxes	\$ 33,898,848	\$ -	\$ -	\$ -
Other taxes	4,808,451	13,666,602	-	19,568,623
Licenses and permits	1,588,612	-	-	-
Grants	1,575,870	-	17,421,933	-
Intergovernmental	39,017,610	-	-	-
Fines	2,914,981	-	-	-
Charges for services	11,493,542	-	-	-
Reimbursements	10,309,000	176,350	-	2,495,390
Net investment income	4,316,920	2,795,273	3,306,318	3,184,759
Miscellaneous	365,331	117	-	-
Total revenues	<u>110,289,165</u>	<u>16,638,342</u>	<u>20,728,251</u>	<u>25,248,772</u>
Expenditures				
Current				
General government	19,229,592	-	5,889,479	-
Public safety	60,472,738	-	-	-
Highways and streets	-	12,463,413	-	6,872,659
Judicial	26,576,291	-	-	-
Public services and records	8,977,076	-	-	-
Health and welfare	-	-	660,646	-
Environment and conservation	782,499	-	-	-
Development, housing and economic development	2,359,096	-	-	-
Debt service				
Principal	336,628	-	-	-
Interest and fiscal charges	78,761	-	-	-
Capital outlay	135,036	6,135,881	3,520,699	5,224,121
Total expenditures	<u>118,947,717</u>	<u>18,599,294</u>	<u>10,070,824</u>	<u>12,096,780</u>
Excess (deficiency) of revenues over expenditures	<u>(8,658,552)</u>	<u>(1,960,952)</u>	<u>10,657,427</u>	<u>13,151,992</u>
Other Financing Sources (Uses)				
Transfers in	7,309,991	-	216,622	41,087
Transfers out	(5,538,379)	(109,934)	(3,912,965)	(1,095,675)
Total other financing sources (uses)	<u>1,771,612</u>	<u>(109,934)</u>	<u>(3,696,343)</u>	<u>(1,054,588)</u>
Net change in fund balances	(6,886,940)	(2,070,886)	6,961,084	12,097,404
Fund Balances (Deficits), Beginning	<u>87,670,671</u>	<u>51,788,811</u>	<u>(5,208,337)</u>	<u>53,227,454</u>
Fund Balances, Ending	<u>\$ 80,783,731</u>	<u>\$ 49,717,925</u>	<u>\$ 1,752,747</u>	<u>\$ 65,324,858</u>

See notes to financial statements

Nonmajor Governmental Funds	Total Governmental Funds
\$ 25,290,235	\$ 59,189,083
14,476,734	52,520,410
2,080,363	3,668,975
17,857,442	36,855,245
-	39,017,610
1,319,902	4,234,883
12,099,344	23,592,886
22,564,476	35,545,216
8,272,949	21,876,219
5,942,112	6,307,560
<u>109,903,557</u>	<u>282,808,087</u>
21,944,182	47,063,253
9,184,479	69,657,217
12,118,759	31,454,831
10,339,476	36,915,767
6,921,900	15,898,976
8,593,204	9,253,850
329,016	1,111,515
4,961,478	7,320,574
20,434,727	20,771,355
3,530,622	3,609,383
23,344,994	38,360,731
<u>121,702,837</u>	<u>281,417,452</u>
<u>(11,799,280)</u>	<u>1,390,635</u>
29,521,870	37,089,570
(26,796,432)	(37,453,385)
<u>2,725,438</u>	<u>(363,815)</u>
(9,073,842)	1,026,820
<u>146,752,426</u>	<u>334,231,025</u>
<u>\$ 137,678,584</u>	<u>\$ 335,257,845</u>

See notes to financial statements

Kane County, Illinois

Reconciliation of Statement of Revenues, Expenditures and Changes in Fund

Balances of Governmental Funds to Statement of Activities

Year Ended November 30, 2024

Net change in total governmental fund balances \$ 1,026,820

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	\$ 43,033,613	
Depreciation	(19,603,171)	
Net book value of assets retired	(181,825)	
Capital expenditures in excess of depreciation		23,248,617

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. 10,588,325

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. 4,267,233

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.

Decrease in accrued interest on debt	366,014	
Increase in long-term construction payable	(13,961,352)	
Decrease in accrued claims and judgments	294,896	
Decrease in net pension liability	21,675,800	
Increase in total other postemployment liability	(286,264)	
Decrease in deferred outflows of resources related to pensions	(11,416,359)	
Increase in deferred outflows of resources related to OPEB	167,832	
Decrease in deferred inflows of resources related to pensions	1,421,826	
Decrease in deferred inflows of resources related to OPEB	452,684	
Increase in compensated absences	(503,879)	
Amortization of bond premium	23,077	
		(1,765,725)

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. Principal repaid 20,771,355

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. 2,321,540

Change in Net Position of Governmental Activities \$ 60,458,165

Kane County, Illinois

Statement of Net Position

Proprietary Funds

November 30, 2024

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Enterprise Surcharge	Enterprise General	Total	Internal Service Fund
Assets				
Current assets:				
Cash and investments	\$ 5,832,143	\$ -	\$ 5,832,143	\$ 11,556,589
Accounts receivable	53,392	-	53,392	3,557
Interest receivable	23,590	-	23,590	46,140
Other receivables	12,666	-	12,666	-
Total current assets	<u>5,921,791</u>	<u>-</u>	<u>5,921,791</u>	<u>11,606,286</u>
Noncurrent assets:				
Capital assets not being depreciated	-	2,883,454	2,883,454	-
Capital assets being depreciated	32,287	-	32,287	-
Accumulated depreciation	(32,287)	-	(32,287)	-
Total noncurrent assets	<u>-</u>	<u>2,883,454</u>	<u>2,883,454</u>	<u>-</u>
Total assets	<u>\$ 5,921,791</u>	<u>\$ 2,883,454</u>	<u>\$ 8,805,245</u>	<u>\$ 11,606,286</u>
Liabilities and Net Position				
Liabilities				
Current liabilities:				
Accounts payable	\$ 42,468	\$ -	\$ 42,468	\$ 1,724,849
Health claims payable	-	-	-	101,015
Accrued payroll	2,173	-	2,173	209
Total liabilities	<u>44,641</u>	<u>-</u>	<u>44,641</u>	<u>1,826,073</u>
Net Position				
Net investment in capital assets	-	2,883,454	2,883,454	-
Restricted for capital projects	5,877,150	-	5,877,150	-
Unrestricted	-	-	-	9,780,213
Total net position	<u>5,877,150</u>	<u>2,883,454</u>	<u>8,760,604</u>	<u>9,780,213</u>
Total liabilities and net position	<u>\$ 5,921,791</u>	<u>\$ 2,883,454</u>	<u>\$ 8,805,245</u>	<u>\$ 11,606,286</u>

See notes to financial statements

Kane County, Illinois

Statement of Revenues, Expenses and Changes in Fund Net Position

Proprietary Funds

Year Ended November 30, 2024

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Enterprise Surcharge	Enterprise General	Total	Internal Service Fund
Operating Revenues				
Contributions - employer	\$ -	\$ -	\$ -	\$ 17,951,679
Contributions - employee	-	-	-	3,685,154
Contributions - retirees	-	-	-	692,618
Contributions - other	-	-	-	22,443
Waste disposal fees	33,600	-	33,600	-
Miscellaneous	103,253	-	103,253	-
Total operating revenues	136,853	-	136,853	22,351,894
Operating Expenses				
Healthcare claims	-	-	-	15,974,737
Dental insurance	-	-	-	742,246
Life insurance	-	-	-	57,705
Vision insurance	-	-	-	83,696
Personnel services	29,294	-	29,294	-
Benefits	10,161	-	10,161	132
Contractual services	186,162	-	186,162	3,748,622
Commodities	14,593	-	14,593	-
Total operating expenses	240,210	-	240,210	20,607,138
Operating income (loss)	(103,357)	-	(103,357)	1,744,756
Nonoperating Revenues				
Net investment income	308,104	-	308,104	576,784
Total nonoperating revenues	308,104	-	308,104	576,784
Income before transfers	204,747	-	204,747	2,321,540
Transfers				
Transfers in	364,825	-	364,825	-
Transfers out	(1,010)	-	(1,010)	-
Total transfers	363,815	-	363,815	-
Change in net position	568,562	-	568,562	2,321,540
Net Position, Beginning	5,308,588	2,883,454	8,192,042	7,458,673
Net Position, Ending	\$ 5,877,150	\$ 2,883,454	\$ 8,760,604	\$ 9,780,213

See notes to financial statements

Kane County, Illinois

Statement of Cash Flows

Proprietary Funds

Year Ended November 30, 2024

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Enterprise Surcharge	Enterprise General	Total	Internal Service Fund
Cash Flows From Operating Activities				
Cash received from customers and users	\$ 110,785	\$ -	\$ 110,785	\$ 22,521,374
Cash payments for goods and services	(188,839)	-	(188,839)	(20,607,006)
Cash payments to employees	(40,520)	-	(40,520)	(132)
Net cash provided by (used in) operating activities	(118,574)	-	(118,574)	1,914,236
Cash Flows From Noncapital Financing Activities				
Transfers in	364,825	-	364,825	-
Transfers out	(1,010)	-	(1,010)	-
Net cash provided by (used in) noncapital financing activities	363,815	-	363,815	-
Cash Flows From Investing Activities				
Income and dividends received	300,304	-	300,304	554,777
Net cash provided by (used in) investing activities	300,304	-	300,304	554,777
Net increase in cash	545,545	-	545,545	2,469,013
Cash and Cash Equivalents, Beginning	5,286,598	-	5,286,598	9,087,576
Cash and Cash Equivalents, Ending	<u>\$ 5,832,143</u>	<u>\$ -</u>	<u>\$ 5,832,143</u>	<u>\$ 11,556,589</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating income (loss)	<u>\$ (103,357)</u>	<u>\$ -</u>	<u>\$ (103,357)</u>	<u>\$ 1,744,756</u>
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Accounts receivable	(26,068)	-	(26,068)	-
Accounts payable	11,916	-	11,916	162,630
Accrued salaries	(1,065)	-	(1,065)	133
Claims payable	-	-	-	6,717
Total adjustments	(15,217)	-	(15,217)	169,480
Net cash provided (used) by operating activities	<u>\$ (118,574)</u>	<u>\$ -</u>	<u>\$ (118,574)</u>	<u>\$ 1,914,236</u>

See notes to financial statements

Kane County, Illinois

Statement of Fiduciary Net Position

Fiduciary Funds

November 30, 2024

	Custodial Funds
Assets	
Cash and investments	\$ 22,929,686
Property tax receivable	239,341,403
Accounts receivable	797,128
Total assets	<u><u>\$ 263,068,217</u></u>
Liabilities	
Accounts payable	\$ 2,676,873
Due to other governments	247,603,823
Due to others	1,935,203
Total liabilities	<u>252,215,899</u>
Net Position	
Restricted for bond escrow	6,469,374
Restricted for individuals	1,659,481
Restricted for retirement benefits	2,723,463
Total net position	<u>10,852,318</u>
Total liabilities and net position	<u><u>\$ 263,068,217</u></u>

See notes to financial statements

Kane County, Illinois

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

Year Ended November 30, 2024

	Custodial Funds
Additions	
Fines and fees	\$ 31,835,773
Contributions from individuals	5,096,904
Property taxes and tax redemption collections	1,552,503,791
Township motor fuel taxes	1,208,483
Addition from other custodial funds	2,366,743
E-911 collections	4,598,380
Net investment income	371,765
Other	4,719
Total additions	<u>1,597,986,558</u>
Deductions	
Distributions to other governments	16,461,150
Distributions to individuals	27,299,450
Payments for goods and services	1,010,155
Tax distributions	1,552,503,791
Township highway and streets distributions	1,446,211
Distributions to other custodial funds	<u>2,366,743</u>
Total deductions	<u>1,601,087,500</u>
Net change in fiduciary net position	(3,100,942)
Net Position, Beginning	<u>13,953,260</u>
Net Position, Ending	<u><u>\$ 10,852,318</u></u>

See notes to financial statements

Kane County, Illinois

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November 30, 2024

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1. 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 516,522. 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 the County 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).

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.

Component units are reported using one of three methods, discrete presentation, blended or fiduciary. 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, 2024. 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.

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.

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

Kane County, Illinois

Notes to Financial Statements
November 30, 2024

- 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.

The County reports the following major governmental and enterprise funds:

General Fund

General Fund is used to account 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.

Special Revenue Funds

American Rescue Plan 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 is used to account for allotments of Motor Fuel taxes. These allotments are received from the Illinois Department of Transportation.

Transportation Sales Tax 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.

Enterprise Funds

Enterprise Surcharge Fund is used to account for operations of the 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 is used to account for operations of the 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

Special Revenue Funds are 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).

Debt Service Funds

Debt Service Funds are 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

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

Permanent Fund

Permanent Fund is used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the 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

Internal Service Fund is 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

Custodial Funds are used to account for and report assets controlled by the County and the assets are for the benefit of individuals, private organizations and/or other governmental units.

Circuit Clerk	Transportation
Judicial	Recorder
Sheriff	County Clerk
Treasurer/Collector's Offices	Development
Information Technology	County Board
Court Services	

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.

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 aids and grants are recognized as revenues in the period the County is entitled to 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 Funds

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.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity**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.

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.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Note 3. 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.

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.

Receivables

Property taxes for levy year 2024 attaches as an enforceable lien on January 1, 2024, on property values assessed as of the same date. Taxes are 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.

Tax bills for levy year 2024 are prepared by the County Treasurer and issued on or about May 1, 2025 and are payable in two installments, on or about June 1, 2025 and September 1, 2025.

The County collects such taxes and remits them periodically. The 2024 property tax levy is recognized as a receivable and deferred inflows in fiscal 2024. As the taxes become available to finance current expenditures, they are recognized as revenues. At November 30, 2024, the property taxes receivable and related deferred inflows consisted of the estimated amount collectible from the 2024 levy.

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.

Kane County, Illinois

Notes to Financial Statements
November 30, 2024

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.

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. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

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.

Capital Assets

Government-Wide Financial Statements

Capital assets, which include property, buildings, vehicles, plant and equipment, and infrastructure (including right-to-use lease assets) 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 their estimated 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.

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.

Compensated Absences

Under terms of employment, employees are granted sick leave, vacation, and compensatory time in varying 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.

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.

Upon termination, employees are entitled to payment for sick and personal leave at a rate of 1/12 of their annual entitlement for every complete month worked in the sick and personal leave year. Unused Sick and Personal Leave does not carry over or accumulate from year to year. At the end of the Sick and Personal Leave year, all unused Sick and Personal Leave shall be forfeited; provided, however, the County in its discretion may adopt a policy permitting unused leave to be converted or otherwise credited by the County to a form of extended illness leave. No accrual is recorded in the financial statements due to its immateriality at year-end.

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. 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.

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 the irregular 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.

Long-Term Obligations

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. 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.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are 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. The balance at year end is shown as an increase or decrease in the liability section of the statement of net position.

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.

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.

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.

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.

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 do not meet the criteria to be classified as 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 positive 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.

Kane County, Illinois

Notes to Financial Statements
November 30, 2024

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.

2. Stewardship, Compliance and Accountability

Excess Expenditures Over Budget

Funds	Budgeted Expenditures	Actual Expenditures	Excess Expenditures Over Budget
Insurance Liability	\$ 7,681,746	\$ 8,148,285	\$ 466,539
Illinois Municipal Retirement	5,687,984	5,947,938	259,954
Children's Waiting Room	132,755	149,290	16,535
Drug Prosecution	570,746	638,130	67,384
Child Advocacy Center	2,277,465	2,425,459	147,994
State's Attorney Money Laundering	2,500	9,200	6,700
EMA Volunteer	3,000	4,349	1,349
Bomb Squad SWAT	5,000	7,020	2,020
Law Library	242,640	454,037	211,397
County Sheriff DEF Local	20,000	436,721	416,721
K-9 Unit	30,000	324,883	294,883
Sheriff DUI	32,000	46,581	14,581
Sheriff's Office Money Laundering	5,000	22,688	17,688
Sheriff Civil Operations	20,000	322,250	302,250
County Sheriff DEF Federal - Treasury	50,000	177,756	127,756
Kane Comm	2,655,972	3,023,135	367,163
Animal Control	1,212,529	1,244,298	31,769
Continuum of Care Planning Grant	91,111	91,262	151
Electrical Agg Civic Contribution	40,000	75,791	35,791
Marriage Fees	3,121	10,774	7,653
Mill Creek Special Service Area	964,662	1,643,724	679,062
Court Services Employee Education	-	166	166
Longmeadow Debt Service	1,794,884	20,395,725	18,600,841
Judicial Facility Construction	572,279	644,251	71,972

The County controls expenditures at the department level. Some individual departments experienced expenditures which exceeded appropriations. The detail of those items can be found in the County's year-end budget to actual report.

Kane County, Illinois

Notes to Financial Statements
November 30, 2024

Deficit Balances

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

As of November 30, 2024, the following individual funds held a deficit balance:

Fund	Amount	Reason
Victim Coordinator Services	\$ 7,888	Timing of when reimbursement revenue received
Sheriff DUI	60,852	Timing of when reimbursement revenue received
Continuum of Care Planning Grant	2,492	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

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
November 30, 2024

3. Detailed Notes on All Funds

Deposits and Investments

Deposits and investments at year end were comprised of the following:

	<u>Carrying Value</u>	<u>Statement Balances</u>
Deposits	\$ 125,893,865	\$ 148,240,559
Illinois Funds	12,563,540	12,563,540
Corporate bonds	45,773,482	45,773,482
U.S treasuries	59,835,333	59,835,333
Municipal bonds	35,846,176	35,846,176
Government National Mortgage Association	66,469,963	66,469,963
Federal Home Loan Mortgage Corporation	29,569,589	29,569,589
Federal National Mortgage Association	6,031,125	6,031,125
Federal Farm Credit Banks	11,083,944	11,083,944
Illinois Trust	15,887,923	15,887,923
Federal Home Loan Bank	19,938,563	19,938,563
2a7-like Investment Pool	12,142,272	12,142,272
Petty cash	<u>17,100</u>	<u>-</u>
Total deposits and investments	<u>\$ 441,052,875</u>	<u>\$ 463,382,469</u>
Reconciliation to financial statements		
Per statement of net position:		
Cash and investments	\$ 418,121,661	
Restricted cash and investments	1,528	
Per statement of fiduciary net position -		
fiduciary funds:		
Cash and investments	<u>22,929,686</u>	
Total deposits and investments	<u>\$ 441,052,875</u>	

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 non-interest-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.

Kane County, Illinois

Notes to Financial Statements

November 30, 2024

The valuation methods for recurring fair value measurements are as follows:

Investment Type	November 30, 2024			
	Level 1	Level 2	Level 3	Total
Municipal bonds	\$ -	\$ 35,846,176	\$ -	\$ 35,846,176
U.S. treasuries	-	59,835,333	-	59,835,333
Federal Home Loan Bank	-	19,938,563	-	19,938,563
Federal Home Loan Mortgage Corporation	-	29,569,589	-	29,569,589
Federal National Mortgage Association	-	6,031,125	-	6,031,125
Federal Farm Credit Banks	-	11,083,944	-	11,083,944
Government National Mortgage Association	-	66,469,963	-	66,469,963
Corporate bonds	-	45,773,482	-	45,773,482
Total	<u>\$ -</u>	<u>\$274,548,175</u>	<u>\$ -</u>	<u>\$274,548,175</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, 2024, the bank balances of the County's deposits were \$148,240,559 and, of this amount, \$267,253 was uninsured and uncollateralized. The entire uncollateralized balance relates to accounts held by County departments outside of the County Treasurer.

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, 2024, 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	AAA	Aaa
Federal National Mortgage Association	AA+	Aaa
Federal Farm Credit Banks	AA+	Aaa
Illinois Trust	AAAam	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.

Kane County, Illinois

Notes to Financial Statements
November 30, 2024

As of November 30, 2024, the County held \$29,569,589 in Federal Home Loan Mortgage Company securities, representing 10.77% of the County's investment portfolio, and \$19,938,563 in Federal Home Loan Bank securities, representing 7.26% of the County's investment portfolio.

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, 2024, investments were as follows:

Investment Type	Fair Value	Maturity (in Years)			
		Less than 1	1-5	6-10	> 10
Municipal bonds	\$ 35,846,176	\$ 25,793,261	\$ 10,052,915	\$ -	\$ -
Corporate bonds	45,773,482	21,560,984	24,212,498	-	-
U.S. treasuries	59,835,333	9,408,051	50,427,282	-	-
Federal Home Loan Bank	19,938,563	16,141,713	3,796,850	-	-
Federal Home Loan Mortgage Corporation	29,569,589	2,721,882	21,526,406	2,687,346	2,633,955
Federal National Mortgage Association	6,031,125	943,882	4,253,472	-	833,771
Federal Farm Credit Banks	11,083,944	6,106,143	4,977,801	-	-
Government National Mortgage Association	66,469,963	-	-	-	66,469,963
Total	<u>\$274,548,175</u>	<u>\$ 82,675,916</u>	<u>\$119,247,224</u>	<u>\$ 2,687,346</u>	<u>\$ 69,937,689</u>

Receivables

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

	General Fund	Motor Fuel Tax Fund	Transportation Sales Tax Fund	Nonmajor Governmental Funds	Total
Intergovernmental receivable:					
State sales tax	\$ 6,897,454	\$ -	\$ -	\$ -	\$ 6,897,454
Local use tax	503,965	-	-	-	503,965
RTA sales tax	693,038	-	5,197,788	1,039,558	6,930,384
Income tax	530,361	-	-	-	530,361
Personal property replacement tax	129,932	-	-	-	129,932
Probation salaries	1,194,339	-	-	-	1,194,339
Motor fuel tax	-	2,114,068	-	-	2,114,068
Motor fuel local option tax	-	-	-	2,662,255	2,662,255
Other grants and reimbursements	51,576	4,196,352	12,516,020	7,746,790	24,510,738
Total	<u>\$ 10,000,665</u>	<u>\$ 6,310,420</u>	<u>\$ 17,713,808</u>	<u>\$ 11,448,603</u>	<u>\$ 45,473,496</u>

All receivables on the balance sheet are expected to be collected within one year, except for loans and leases receivable.

Kane County, Illinois

Notes to Financial Statements

November 30, 2024

Loans Receivable

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, 2024, 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 \$627,289.

Scheduled repayment amounts as of November 30, 2024 or each of the next five years and thereafter:

<u>Years</u>	<u>Amount Due</u>
2025	\$ 76,076
2026	80,451
2027	85,076
2028	90,649
2029	96,586
2030-2032	<u>198,451</u>
Total loans receivable	<u>\$ 627,289</u>

Lease Receivables

<u>Lease Receivables Description</u>	<u>Date of Inception</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Receivable Balance November 30, 2024</u>
Kane County Courthouse office rent	12/01/21	11/30/26	3.00%	\$ 217,451
PCS site lease	04/30/15	07/26/43	3.50	954,730
Tower site lease	04/30/15	06/30/34	3.00	<u>60,692</u>
Total governmental activities				<u>\$ 1,232,873</u>

The County recognized \$84,210 and \$11,180 of lease revenue and interest revenue, respectively, during the fiscal year.

Kane County, Illinois

Notes to Financial Statements
November 30, 2024

Capital Assets

Capital asset activity for the year ended November 30, 2024, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets not being depreciated / amortized:				
Land	\$ 99,168,525	\$ 526,549	\$ -	\$ 99,695,074
Construction in progress	<u>55,862,206</u>	<u>27,496,472</u>	<u>30,581,480</u>	<u>52,777,198</u>
Total capital assets not being depreciated / amortized	<u>155,030,731</u>	<u>28,023,021</u>	<u>30,581,480</u>	<u>152,472,272</u>
Capital assets being depreciated / amortized:				
Infrastructure	597,331,144	48,662,804	113,856	645,880,092
Building and improvements	164,934,119	3,129,073	-	168,063,192
Right to use lease asset - buildings and improvements	3,088,392	-	-	3,088,392
Fixtures and equipment	55,397,666	4,388,520	3,879,036	55,907,150
Right to use lease asset - fixtures and equipment	<u>553,485</u>	<u>-</u>	<u>-</u>	<u>553,485</u>
Total capital assets being depreciated / amortized	<u>821,304,806</u>	<u>56,180,397</u>	<u>3,992,892</u>	<u>873,492,311</u>
Total capital assets	<u>976,335,537</u>	<u>84,203,418</u>	<u>34,574,372</u>	<u>1,025,964,583</u>
Less accumulated depreciation / amortization for:				
Infrastructure	185,445,229	10,108,270	52,717	195,500,782
Building and improvements	71,053,515	4,346,420	-	75,399,935
Right to use lease asset - buildings and improvements	490,508	277,433	-	767,941
Fixtures and equipment	37,996,684	4,702,126	3,758,350	38,940,460
Right to use lease asset - fixtures and equipment	<u>326,639</u>	<u>168,922</u>	<u>-</u>	<u>495,561</u>
Total accumulated depreciation / amortization	<u>295,312,575</u>	<u>19,603,171</u>	<u>3,811,067</u>	<u>311,104,679</u>
Net capital assets being depreciated / amortized	<u>525,992,231</u>	<u>36,577,226</u>	<u>181,825</u>	<u>562,387,632</u>
Total governmental activities capital assets, net	<u>\$ 681,022,962</u>	<u>\$ 64,600,247</u>	<u>\$ 30,763,305</u>	<u>\$ 714,859,904</u>

Depreciation / amortization expense was charged to functions as follows:

Governmental Activities	
General government	\$ 3,352,782
Public safety	3,743,371
Highway and streets	11,033,921
Judicial	660,369
Public services and records	742,752
Health and welfare	68,103
Development, housing and economic development	<u>1,873</u>
Total governmental activities depreciation / amortization expense	<u>\$ 19,603,171</u>

Kane County, Illinois

Notes to Financial Statements
November 30, 2024

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
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 for:				
Fixtures and equipment	<u>32,287</u>	<u>-</u>	<u>-</u>	<u>32,287</u>
Total accumulated	<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 activities capital assets, net	<u>\$ 2,883,454</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,883,454</u>

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:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor Governmental	\$ 275,404
Nonmajor Governmental	Nonmajor Governmental	<u>968,010</u>
Total, fund financial statements		1,243,414
Less government-wide eliminations		<u>(1,243,414)</u>
Total internal balances, government-wide statement of net position		<u>\$ -</u>

All amounts are due within 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.

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.

Kane County, Illinois

Notes to Financial Statements
November 30, 2024

Transfers

The following is a schedule of interfund transfers:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>
General	Motor Fuel Tax	\$ 109,934
General	Enterprise Surcharge	1,010
General	American Rescue Plan	3,840,965
General	Nonmajor Governmental	3,358,082
American Rescue Plan	Nonmajor Governmental	216,622
Transportation Sales Tax	Nonmajor Governmental	41,087
Nonmajor Governmental	General	5,253,379
Nonmajor Governmental	American Rescue Plan	72,000
Nonmajor Governmental	Transportation Sales Tax	1,095,675
Nonmajor Governmental	Nonmajor Governmental	23,100,816
Enterprise Surcharge	General	285,000
Enterprise Surcharge	Nonmajor Governmental	<u>79,825</u>
Total transfers, fund financial statements		\$ 37,454,395
Less government-wide eliminations		<u>(37,090,580)</u>
Total transfers, government-wide statement of activities		<u>\$ 363,815</u>

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.

Long-Term Obligations

Long-term obligations activity for the year ended November 30, 2024, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities					
Bonds:					
General obligation debt	\$ 20,000,000	\$ -	\$ 3,095,000	\$ 16,905,000	\$ 3,210,000
Revenue debt	26,550,000	-	17,230,000	9,320,000	-
(Discounts)/Premiums:					
Bond premium	<u>600,015</u>	<u>-</u>	<u>23,077</u>	<u>576,938</u>	<u>-</u>
Total bonds	<u>47,150,015</u>	<u>-</u>	<u>20,348,077</u>	<u>26,801,938</u>	<u>3,210,000</u>
Other liabilities:					
Compensated absences	5,057,540	9,504,259	9,000,380	5,561,419	3,903,494
Accrued claims and judgments	3,340,063	2,519,679	2,814,575	3,045,167	1,523,000
Total OPEB liability	9,405,594	286,264	-	9,691,858	-
Long-term construction payable	34,681,576	79,018,334	65,056,982	48,642,928	-
Lease liability	2,824,728	-	446,355	2,378,373	314,578
Net pension liability, SLEP	31,347,061	651,500	10,557,245	21,441,316	-
Net pension liability, IMRF	<u>17,138,162</u>	<u>3,514,420</u>	<u>15,284,475</u>	<u>5,368,107</u>	<u>-</u>
Total other liabilities	<u>103,794,724</u>	<u>95,494,456</u>	<u>103,160,012</u>	<u>96,129,168</u>	<u>5,741,072</u>
Total governmental activities long-term liabilities	<u>\$ 150,944,739</u>	<u>\$ 95,494,456</u>	<u>\$ 123,508,089</u>	<u>\$ 122,931,106</u>	<u>\$ 8,951,072</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, 2024, the statutory debt limit for the County was \$1,084,439,851, providing a debt margin of \$1,084,439,851.

General Obligation Debt

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% of the total interest payable to investors in the taxable bonds (the 2021 refundable tax credit was reduced by 5.7% 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
November 30, 2024

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 are as follows:

<u>Years</u>	<u>Governmental Activities General Obligation Debt</u>	
	<u>Principal</u>	<u>Interest</u>
2025	\$ 3,210,000	\$ 248,186
2026	3,080,000	213,025
2027	3,135,000	161,126
2028	3,180,000	107,991
2029	3,235,000	53,961
2030-2033	1,065,000	20,214
Total	<u>\$ 16,905,000</u>	<u>\$ 804,503</u>

Revenue Debt

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.

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 \$15,941,563. Principal and interest paid for the current year was \$20,395,725, the majority of which represented an advance payment of principal and interest paid from a \$17,500,000 grant payment from the State of Illinois. No customer revenues were recognized during the year.

Kane County, Illinois

Notes to Financial Statements
November 30, 2024

Debt service requirements to maturity are as follows:

<u>Years</u>	Governmental Activities	
	Revenue	Debt
	<u>Principal</u>	<u>Interest</u>
2025	\$ -	\$ 411,356
2026	-	411,356
2027	-	411,356
2028	-	411,356
2029	-	411,356
2030-2034	1,620,000	1,862,030
2035-2039	2,060,000	1,421,802
2040-2044	2,525,000	939,144
2045-2049	<u>3,115,000</u>	<u>341,807</u>
Total	<u>\$ 9,320,000</u>	<u>\$ 6,621,563</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.

The accrued claims and judgments for general liability and workers' compensation attributable to governmental activities will be liquidated primarily by the Liability Insurance Fund. 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.

Kane County, Illinois

Notes to Financial Statements
November 30, 2024

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.

Lease Liabilities

Governmental Activities

<u>Lease Liabilities</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance November 30, 2024</u>
Office lease, Kane ROE	08/01/22	08/01/30	4.50%	\$ 1,454,709	\$ 908,696
Office lease, Kane OCR	06/01/20	05/31/40	4.50	2,808,789	1,281,048
Office lease, Court Services	12/01/21	11/30/26	4.50	340,359	130,705
Sheriff body cameras	10/24/22	11/30/26	8.50	163,527	57,924
Total governmental activities, lease liabilities					<u>\$ 2,378,373</u>

Future minimum lease payments are as follows:

<u>Years</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 314,578	\$ 149,133
2026	346,986	127,376
2027	228,234	104,939
2028	205,922	89,947
2029	229,559	76,632
2030-2034	457,107	240,280
2035-2039	530,287	101,868
2040	<u>65,700</u>	<u>1,512</u>
Total	<u>\$ 2,378,373</u>	<u>\$ 891,687</u>

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 \$3,432,938. 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.

Kane County, Illinois

Notes to Financial Statements
November 30, 2024

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at November 30, 2024, includes the following:

	Governmental Activities	Business-Type Activities
Net investment in capital assets:		
Total capital assets	\$1,025,964,583	\$ 2,915,741
Less accumulated depreciation / amortization	<u>311,104,679</u>	<u>32,287</u>
Net carrying value of capital assets	<u>714,859,904</u>	<u>2,883,454</u>
Less all outstanding principal of capital-related debt/borrowings related to the County's own capital assets, including borrowing used to refund capital-related borrowings	23,483,598	-
Less unamortized original issue premiums on outstanding capital debt	477,746	-
Less lease liability	2,378,373	-
Less long-term construction payable	<u>48,642,928</u>	<u>-</u>
Subtotal	<u>74,982,645</u>	<u>-</u>
Total net investment in capital assets	<u>\$ 639,877,259</u>	<u>\$ 2,883,454</u>

Kane County, Illinois

Notes to Financial Statements
November 30, 2024

Governmental Funds

Governmental fund balances reported on the fund financial statements at November 30, 2024, include the following:

	<u>General Fund</u>	<u>Motor Fuel Tax Fund</u>	<u>American Rescue Plan Fund</u>	<u>Transportation Sales Tax Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Fund Balances						
Nonspendable:						
Prepaid items	\$ 66,499	\$ -	\$ -	\$ -	\$ 75,528	\$ 142,027
Permanent fund principal	-	-	-	-	1,150,000	1,150,000
Subtotal	<u>66,499</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,225,528</u>	<u>1,292,027</u>
Restricted for:						
Tort liability	-	-	-	-	10,281,593	10,281,593
Employee benefits	-	-	-	-	8,920,443	8,920,443
Public services	-	-	-	-	4,245,550	4,245,550
Judicial purposes	-	-	-	-	6,449,480	6,449,480
Public safety	-	-	-	-	5,863,936	5,863,936
Highway projects	-	49,717,925	-	-	42,943,998	92,661,923
Health and welfare	-	-	1,752,747	-	10,654,598	12,407,345
County development	-	-	-	-	1,986,234	1,986,234
Environment and conservation	-	-	-	-	15,574	15,574
Debt service	-	-	-	-	4,569,073	4,569,073
Capital projects	-	-	-	-	1,665,816	1,665,816
General government	-	-	-	-	818,792	818,792
Subtotal	<u>-</u>	<u>49,717,925</u>	<u>1,752,747</u>	<u>-</u>	<u>98,415,087</u>	<u>149,885,759</u>
Committed to:						
Judicial purposes	-	-	-	-	2,463,827	2,463,827
Public safety	-	-	-	-	2,803,756	2,803,756
Highway projects	-	-	-	65,324,858	-	65,324,858
County development	-	-	-	-	12,012,045	12,012,045
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>65,324,858</u>	<u>17,279,628</u>	<u>82,604,486</u>
Assigned to:						
Employee benefits	-	-	-	-	24,669	24,669
Public service	-	-	-	-	809,544	809,544
Judicial purposes	203,296	-	-	-	893,302	1,096,598
Public safety	-	-	-	-	3,092,235	3,092,235
Highway projects	-	-	-	-	629	629
Health and welfare	-	-	-	-	636,025	636,025
County development	1,002,941	-	-	-	5,009,494	6,012,435
Environment and conservation	-	-	-	-	1,725,343	1,725,343
Capital projects	-	-	-	-	6,124,369	6,124,369
General government	25,191,853	-	-	-	2,514,949	27,706,802
Subtotal	<u>26,398,090</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,830,559</u>	<u>47,228,649</u>
Unassigned:	<u>54,319,142</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(72,218)</u>	<u>54,246,924</u>
Total fund balances	<u>\$ 80,783,731</u>	<u>\$ 49,717,925</u>	<u>\$ 1,752,747</u>	<u>\$ 65,324,858</u>	<u>\$ 137,678,584</u>	<u>\$ 335,257,845</u>

Kane County, Illinois

Notes to Financial Statements
November 30, 2024

Component Unit

Forest Preserve District of Kane County

This report contains the Forest Preserve District of Kane County (District), which is included as a component unit. The financial statements of the District are as of and for the fiscal year ended June 30, 2024.

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 and the preceding notes to financial statements which apply, the following additional disclosures are considered necessary for a fair presentation.

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.

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."

Kane County, Illinois

Notes to Financial Statements
November 30, 2024

Deposits and Investments

The District's investment policy authorizes the District to invest in all investments allowed by Illinois Compiled Statutes. At year-end, the carrying amount of the District's deposits totaled \$2,957,839 and the bank balances totaled \$3,142,955.

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. The District does not have any deposits exposed to custodial credit risk.

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District 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 June 30, 2024, the District's investments were rated as follows:

<u>Investment Type</u>	<u>Standard & Poors</u>
U.S. agency obligation securities	AA+
Municipal bonds	AA- to AAA
IMET	Not rated

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. As of June 30, 2024, the District's investments were as follows:

<u>Investment Type</u>	<u>Maturity (in Years)</u>		
	<u>Fair Value</u>	<u>Less Than 1</u>	<u>1-5</u>
U.S. Treasury notes	\$ 870,611	\$ 257,125	\$ 613,486
U.S. agency obligations	999,265	396,057	603,208
Municipal bonds	643,779	237,371	406,408
IMET	<u>48,303,999</u>	<u>48,303,999</u>	<u>-</u>
Total	<u>\$ 50,817,654</u>	<u>\$ 49,194,552</u>	<u>\$ 1,623,102</u>

Kane County, Illinois

Notes to Financial Statements

November 30, 2024

Capital Assets

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 425,668,203	\$ 1,901,001	\$ -	\$ 427,569,204
Construction in progress	11,073,069	3,380,801	2,417,233	12,036,637
Total capital assets not being depreciated	436,741,272	5,281,802	2,417,233	439,605,841
Capital assets being depreciated:				
Buildings and improvements	39,712,829	824,300	-	40,537,129
Machinery and equipment	2,155,370	242,900	-	2,398,270
Infrastructure	28,137,704	1,592,934	-	29,730,638
Land improvements	3,035,639	-	-	3,035,639
Total capital assets being depreciated	73,041,542	2,660,134	-	75,701,676
Total capital assets	509,782,814	7,941,936	2,417,233	515,307,517
Less accumulated depreciation for:				
Buildings and improvements	20,131,257	1,211,450	-	21,342,707
Machinery and equipment	1,447,056	131,748	-	1,578,804
Infrastructure	15,640,987	734,353	-	16,375,340
Land improvements	2,660,253	64,763	-	2,725,016
Total accumulated depreciation	39,879,553	2,142,314	-	42,021,867
Net capital assets being depreciated	33,161,989	517,820	-	33,679,809
Total capital assets, net	<u>\$ 469,903,261</u>	<u>\$ 5,799,622</u>	<u>\$ 2,417,233</u>	<u>\$ 473,285,650</u>

Long-Term Obligations

Long-term obligations activity for the year ended June 30, 2024, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Bonds:					
General obligation bonds	\$ 95,120,000	\$ -	\$ 12,960,000	\$ 82,160,000	\$ 13,510,000
Premium / (discount)	5,235,987	-	1,105,355	4,130,632	1,109,283
Total bonds	100,355,987	-	14,065,355	86,290,632	14,619,283
Other liabilities:					
Compensated absences	352,367	73,548	36,774	389,141	77,828
Total OPEB liability	197,678	211,074	-	408,752	61,313
Net pension liability	3,405,631	-	2,081,474	1,324,157	-
Total other liabilities	3,955,676	284,622	2,118,248	2,122,050	139,141
Total long-term liabilities	<u>\$ 104,311,663</u>	<u>\$ 284,622</u>	<u>\$ 16,183,603</u>	<u>\$ 88,412,682</u>	<u>\$ 14,758,424</u>

Kane County, Illinois

Notes to Financial Statements
November 30, 2024

<u>General Obligation Debt</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance June 30, 2024</u>
2015A General Obligation Limited Tax Refunding Bonds	12/15/25	3.00%	\$ 8,245,000	\$ 3,605,000
2016A General Obligation Limited Tax Refunding Bonds	12/15/25	5.00	5,725,000	955,000
2016B Taxable General Obligation (Alternative Revenue Source) Bonds	12/15/27	2.00	5,860,000	2,270,000
2016C General Obligation Refunding Bonds	12/15/26	3.00	56,810,000	23,965,000
2017A General Obligation Bonds	12/15/37	3.00	40,000,000	37,680,000
2020 General Obligation Refunding Bonds	12/15/31	2.00-5.00	19,065,000	<u>13,685,000</u>
Total general obligation debt				<u>\$ 82,160,000</u>

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	4,360,000	1,079,781	5,439,781
2030-2034	19,735,000	3,658,416	23,393,416
2035-2038	<u>13,220,000</u>	<u>948,678</u>	<u>14,168,678</u>
Total	<u>\$ 82,160,000</u>	<u>\$ 12,805,472</u>	<u>\$ 94,965,472</u>

Net Position

Net investment in capital assets was comprised of the following:

Net investment in capital assets:	
Total capital assets	\$ 515,307,517
Less accumulated depreciation / amortization	<u>42,021,867</u>
Net carrying value of capital assets	<u>473,285,650</u>
Less all outstanding principal of capital-related debt/borrowings related to the County's own capital assets, including borrowing used to refund capital-related borrowings	82,160,000
Less unamortized original issue premiums on outstanding capital debt	4,130,632
Plus unamortized loss on refundingg	(978,729)
Plus unspent bond proceeds	<u>(10,102,402)</u>
Total net investment in capital assets	<u>\$ 398,076,149</u>

Employee Retirement System

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

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.

Plan Membership

At December 31, 2023, the measurement date, membership in the plan was as follows:

	<u>Amount</u>
Retirees and beneficiaries	100
Inactive, non-retired members	99
Active members	<u>77</u>
Total	<u><u>276</u></u>

Contributions

As set by statute, employees participating in the District's Regular Plan are required to contribute 4.50% of their annual covered salary. The statute requires the District to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The actuarially determined contribution rate for the calendar year ending December 31, 2023 was 4.50% of annual covered payroll. The District 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 liability/(asset) was measured as of December 31, 2023, 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 and additions to/deductions from 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 IMRF was determined by actuarial valuations performed as of December 31, 2023 using the following actuarial methods and assumptions:

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

Mortality

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

Long-Term Expected Real Rate of Return

See Note 4 for further information on IMRF's target allocation and long-term expected real rate of return as of December 31, 2023.

Kane County, Illinois

Notes to Financial Statements
November 30, 2024

Discount Rate

The discount rate used to measure the total pension liability for IMRF was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rate and the member rate. 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/(asset) 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 a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
Net pension liability/(asset)	\$ 4,543,378	\$ 1,324,157	\$ (1,157,527)

Changes in Net Pension Liability/(Asset)

The changes in net pension liability/(asset) was for the calendar year ended December 31, 2023 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at December 31, 2022	\$ 22,439,592	\$ 19,033,961	\$ 3,405,631
Service cost	395,050	-	395,050
Interest on total pension liability	1,596,370	-	1,596,370
Differences between expected and actual experience of the total pension liability	1,806,551	-	1,806,551
Change of assumptions	(50,028)	-	(50,028)
Benefit payments, including refunds of employee contributions	(1,236,435)	(1,236,435)	-
Contributions, employer	-	2,401,642	(2,401,642)
Contributions, employee	-	291,506	(291,506)
Net investment income	-	2,072,988	(2,072,988)
Other (net transfer)	-	1,063,281	(1,063,281)
Balances at December 31, 2023	<u>\$ 24,951,100</u>	<u>\$ 23,626,943</u>	<u>\$ 1,324,157</u>

Plan fiduciary net position as a
percentage of the total pension
liability

94.69 %

Kane County, Illinois

Notes to Financial Statements
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Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2024, pension expense was \$(159,968) for the IMRF plan. Deferred outflows and inflows of resources related to pension were from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 1,958,003	\$ (37,464)
Assumption changes	-	(35,389)
Net difference between projected and actual earnings on pension plan investments	1,074,695	-
Contributions subsequent to the measurement date	<u>174,567</u>	<u>-</u>
Total	<u>\$ 3,207,265</u>	<u>\$ (72,853)</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 liability/(asset) for the year ending June 30, 2025. The remaining amounts reported as deferred outflows and inflows of resources related to pensions is \$3,105,551. Amounts will be recognized in pension expense as follows:

<u>Year Ending June 30:</u>	<u>Amount</u>
2025	\$ 1,038,245
2026	1,153,912
2027	888,024
2028	<u>(120,336)</u>
Total	<u>\$ 2,959,845</u>

Other Postemployment Benefits

Plan Description

The District's defined benefit OPEB plan, the Forest Preserve District of Kane County Post retirement 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. The plan is funded on a pay-as-you-go basis and no assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. The plan does not issue a separate report.

Kane County, Illinois

Notes to Financial Statements
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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.

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.

Employees Covered by Benefit Terms

At June 30, 2024, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	9
Active plan members	<u>77</u>
Total	<u><u>86</u></u>

Total OPEB Liability

The District's total OPEB liability of \$408,752 was measured as of June 30, 2024, and was determined by an actuarial valuation as of June 30, 2024.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	4.21%
Inflation	3.00%
Salary increases	4.00%
Healthcare cost trend rates	PPO Plan 3.30% to 4.50% Blue advantage HMO Plan 4.80% to 4.50%
Retirees' share of benefit-related costs	Same as healthcare cost trend rates

Mortality rates were based on the PubS H-2010 Mortality Table - General using scale MP-2020.

Kane County, Illinois

Notes to Financial Statements
November 30, 2024

Changes in the Total OPEB Liability

	Total OPEB Liability
Balances at June 30, 2023	\$ 197,678
Service cost	13,969
Interest	6,938
Differences between expected and actual experience	230,463
Changes in assumptions or other inputs	19,055
Benefit payments	<u>(59,351)</u>
Balances at June 30, 2024	<u><u>\$ 408,752</u></u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.21%) or 1-percentage-point higher (5.21%) than the current discount rate:

	1% Decrease	Discount Rate	1% Increase
Total OPEB liability	\$ 430,089	\$ 408,752	\$ 389,213

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's 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	Healthcare Cost Trend Rates	1% Increase
Total OPEB liability	\$ 386,069	\$ 408,752	\$ 434,463

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the District recognized OPEB expense of \$22,805. At June 30, 2024, 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
Differences between expected and actual experience	\$ 235,037	\$ (41,199)
Changes of assumptions or other inputs	<u>69,131</u>	<u>(172,063)</u>
Total	<u><u>\$ 304,168</u></u>	<u><u>\$ (213,262)</u></u>

Kane County, Illinois

Notes to Financial Statements
November 30, 2024

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

Years Ending June 30:	Amount
2025	\$ 1,898
2026	1,898
2027	1,898
2028	1,898
2029	2,208
Thereafter	<u>81,106</u>
Total	<u>\$ 90,906</u>

Cultural and Events Center

The District owns and operates an event stadium (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 has 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. Subsequently, in August 2019, an amendment to the agreement was entered into. Under the amended lease agreement, the District receives a base quarterly fee, which results in a total annual fee of \$500,000. The agreement expires 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 a year. These agreements relieved any receivable balances owed to the District from past license agreements.

Fiscal Year	Minimum License Fees	Minority Owner Fees
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

In accordance with the agreement between the District and a management company dated January 1, 2022, the management company agrees to maintain, operate and collect user fees for each of the District's two golf courses. In return, the company makes installment payments to the District for each course. In addition to these installment payments, each course is independently subject to a revenue share of 15% of all gross revenue over \$1,000,000 per the contract. Should the \$1,000,000 threshold be met, all revenue beyond minimum payments is considered excess and subject to the 15% share. In 2022, the management company made installment payments totaling \$50,000 for Settler's Hill Golf Course and \$135,000 for Hughes Creek Golf Course. Settler's Hill was closed for renovation much of the year thereby substantiating the reduced payment schedule. For calendar year 2024, installment payments increased to \$180,000 for Settler's Hill Golf Course while installment payments for Hughes Creek remain at \$135,000. As of June 30, 2024, the District received a total of \$450,788 in revenue from the management company. The District reports golf courses and related assets as a capital asset with a carrying amount of \$3,708,708 for Fiscal Year 2024.

Kane County, Illinois

Notes to Financial Statements
November 30, 2024

4. Other Information

Employees' Retirement System

The County contributes to one defined benefit pension plan, the Illinois Municipal Retirement Fund (IMRF), an agent-multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for the plan is governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. IMRF does issue a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523. This report is also available for download at www.imrf.org.

The County participates in two benefit plans under IMRF. The vast majority of members participate in the Regular Plan. The SLEP plan is for sheriffs, deputy sheriffs, and selected police chiefs.

For the year ended November 30, 2024, the following balances are recognized in the government-wide financial statements:

	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
IMRF, Regular	\$ 5,368,107	\$ 25,487,807	\$ 35,122	\$ (5,021,576)
IMRF, SLEP	<u>21,441,316</u>	<u>21,369,061</u>	<u>2,776,625</u>	<u>521,234</u>
Total	<u>\$ 26,809,423</u>	<u>\$ 46,856,868</u>	<u>\$ 2,811,747</u>	<u>\$ (4,500,342)</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 eight years of service. Participating members 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 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 to a maximum of 75 percent of their final rate of earnings.

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
November 30, 2024

Plan Membership

At December 31, 2023, the measurement date, membership in the plans were as follows:

	<u>Regular Plan</u>	<u>SLEP</u>
Retirees and beneficiaries	1,031	180
Inactive, non-retired members	1,192	76
Active members	<u>1,098</u>	<u>195</u>
Total	<u>3,321</u>	<u>451</u>

Contributions

As set by statute, employees participating in 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 actuarially determined contribution rates for the calendar year ending December 31, 2023 were 5.22%, and 16.25%, respectively, of annual covered payroll for 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, 2023, 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 and additions to/deductions from 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 IMRF was determined by actuarial valuations performed as of December 31, 2023 using the following actuarial methods and assumptions:

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

Mortality

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

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	34.50 %	6.35 %	5.00 %
International equities	18.00	8.00	6.35
Fixed income	24.50	4.85	4.75
Real estate	10.50	6.30	6.00
Alternatives	11.50		
Private equity		12.35	8.65
Commodities		7.20	6.05
Cash equivalents	1.00	3.80	3.80

Discount Rate

The discount rate used to measure the total pension liability for IMRF was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rate and the member rate. 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.

Kane County, Illinois

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Discount Rate Sensitivity

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

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Regular:			
Net pension liability/(asset)	\$ 46,059,705	\$ 5,368,107	\$ (26,470,799)
SLEP:			
Net pension liability/(asset)	\$ 49,277,326	\$ 21,441,316	\$ (1,286,313)

Changes in Net Pension Liability/(Asset)

The changes in net pension liabilities/(assets) for the calendar year ended December 31, 2023 were as follows:

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Net Pension Liability/(Asset) (a) - (b)</u>
Regular:			
Balances at December 31, 2022	\$ 325,072,366	\$ 307,934,204	\$ 17,138,162
Service cost	5,444,853	-	5,444,853
Interest on total pension liability	23,211,060	-	23,211,060
Differences between expected and actual experience of the total pension liability	6,897,020	-	6,897,020
Change of assumptions	(49,950)	-	(49,950)
Benefit payments, including refunds of employee contributions	(15,284,475)	(15,284,475)	-
Contributions, employer	-	3,403,335	(3,403,335)
Contributions, employee	-	3,255,611	(3,255,611)
Net investment income	-	33,564,986	(33,564,986)
Other (net transfer)	-	7,049,106	(7,049,106)
Balances at December 31, 2023	<u>\$ 345,290,874</u>	<u>\$ 339,922,767</u>	<u>\$ 5,368,107</u>
Plan fiduciary net position as a percentage of the total pension liability			98.45 %

Kane County, Illinois

Notes to Financial Statements

November 30, 2024

		Increase (Decrease)	
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
SLEP:			
Balances at December 31, 2022	\$ 206,105,177	\$ 174,758,116	\$ 31,347,061
Service cost	3,345,413	-	3,345,413
Interest on total pension liability	14,681,196	-	14,681,196
Differences between expected and actual experience of the total pension liability	669,946	-	669,946
Change of assumptions	(477,208)	-	(477,208)
Benefit payments, including refunds of employee contributions	(10,557,245)	(10,557,245)	-
Contributions, employer	-	3,192,789	(3,192,789)
Contributions, employee	-	1,497,482	(1,497,482)
Net investment income	-	19,383,862	(19,383,862)
Other (net transfer)	-	4,050,959	(4,050,959)
Balances at December 31, 2023	<u>\$ 213,767,279</u>	<u>\$ 192,325,963</u>	<u>\$ 21,441,316</u>

Plan fiduciary net position as a percentage of the total pension liability 89.97 %

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended November 30, 2024, pension expense was \$(5,021,576) and \$521,234 for the Regular and SLEP plans, respectively. Deferred outflows and inflows of resources related to pension were from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Regular:		
Difference between expected and actual experience	\$ 5,539,794	\$ -
Assumption changes	-	35,122
Net difference between projected and actual earnings on pension plan investments	16,634,358	-
Contributions subsequent to the measurement date	<u>3,313,655</u>	<u>-</u>
Total	<u>\$ 25,487,807</u>	<u>\$ 35,122</u>
SLEP:		
Difference between expected and actual experience	\$ 6,698,711	\$ 2,049,391
Assumption changes	180,943	727,234
Net difference between projected and actual earnings on pension plan investments	11,201,092	-
Contributions subsequent to the measurement date	<u>3,288,315</u>	<u>-</u>
Total	<u>\$ 21,369,061</u>	<u>\$ 2,776,625</u>

Kane County, Illinois

Notes to Financial Statements
November 30, 2024

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, 2025. The remaining amounts reported as deferred outflows and inflows of resources related to pensions is \$22,139,030, and \$15,304,121 for the Regular and SLEP plans, respectively. Amounts will be recognized in pension expense as follows:

<u>Year Ending November 30:</u>	<u>Regular Plan</u>	<u>SLEP</u>
2025	\$ 4,298,697	\$ 3,239,054
2026	7,732,956	4,740,343
2027	12,366,759	8,238,042
2028	(2,259,382)	(920,716)
2029	-	7,398
Total	<u><u>\$ 22,139,030</u></u>	<u><u>\$ 15,304,121</u></u>

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 health care of its employees. The County purchases commercial insurance to provide coverage for losses from property and casualty loss. However, other risks, such as workers' compensation, general liability and employee healthcare are accounted for and financed by the County in the Insurance Liability Fund and the Health Insurance Fund.

Self Insurance

For workers' compensation and general liability claims, the County maintains a \$850,000 and \$750,000 self-insured retention (SIR) per employee, respectively, with a \$10,000,000 ceiling for each occurrence. Third party claim administering organizations are used to handle the claim processing. Settled claims have not exceeded the commercial coverage in any of the past three years. Claims for employee healthcare are charged to the Health Insurance Fund, an internal service fund.

For employee healthcare claims, the uninsured risk of loss is \$100,000 per incident and \$0 in the aggregate for a policy year. The County has purchased commercial insurance for claims in excess of those amounts. Settled claims have not exceeded the commercial coverage in any of the past three years.

A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable. Liabilities include an amount for claims that have been incurred but not reported. The County does not allocate overhead costs or other nonincremental costs to the claims liability.

Kane County, Illinois

Notes to Financial Statements
November 30, 2024

Claims Liability

	Workers' Compensation and General Liability	Employee Healthcare	Total
Unpaid Claims, November 30, 2022	\$ 4,247,724	\$ 43,414	\$ 4,291,138
Current year claims and changes in estimates	444,200	15,828,936	16,273,136
Claim payments	<u>(1,351,861)</u>	<u>(15,778,052)</u>	<u>(17,129,913)</u>
Unpaid Claims, November 30, 2023	3,340,063	94,298	3,434,361
Current year claims and changes in estimates	2,519,679	16,865,101	19,384,780
Claim payments	<u>(2,814,575)</u>	<u>(16,858,384)</u>	<u>(19,672,959)</u>
Unpaid Claims, November 30, 2024	<u>\$ 3,045,167</u>	<u>\$ 101,015</u>	<u>\$ 3,146,182</u>

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, 2024. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

Other Postemployment Benefits

General Information about the OPEB Plan

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. The plan is funded on a pay-as-you-go basis and no assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. The plan does not issue a separate report.

Kane County, Illinois

Notes to Financial Statements
November 30, 2024

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 for 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.

Employees Covered by Benefit Terms

At November 30, 2024, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	72
Active plan members	<u>1,006</u>
Total	<u><u>1,078</u></u>

Total OPEB Liability

The total OPEB liability of \$9,691,858 was measured as of November 30, 2024, and was determined by an actuarial valuation as of December 1, 2023.

Actuarial Assumptions and Other Inputs

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

Discount rate	4.06%
Inflation	3.00%
Salary increases	4.00%
Healthcare cost trend rates	Initial - HMO - 6.50%; PPO - 6.00% Ultimate - HMO - 4.50%; PPO - 4.50%
Healthcare participation rate	25.00%
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, 2024.

Kane County, Illinois

Notes to Financial Statements
November 30, 2024

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 108.0% and Female adjusted 106.4% tables for retirees. Future mortality improvement using Scale MP-2021.

The actuarial assumptions used in the November 30, 2024 valuation were based on the results of an actuarial experience study conducted by the independent actuary.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balances at November 30, 2023	\$ 9,405,594
Service cost	340,304
Interest	394,768
Differences between expected and actual experience	609,959
Changes in assumptions or other inputs	(608,868)
Benefit payments	<u>(449,899)</u>
Balances at November 30, 2024	<u><u>\$ 9,691,858</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 4.30% to 4.06%.

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 (3.06%) or 1-percentage-point higher (5.06%) than the current discount rate:

	1% Decrease	Discount Rate	1% Increase
Total OPEB liability	\$ 10,478,204	\$ 9,691,858	\$ 8,978,486

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 or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Total OPEB liability	\$ 8,818,130	\$ 9,691,858	\$ 10,703,378

Kane County, Illinois

Notes to Financial Statements
November 30, 2024

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended November 30, 2024, the County recognized OPEB expense of \$166,857. At November 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 717,471	\$ 551,664
Changes of assumptions or other inputs	<u>1,429,723</u>	<u>4,242,644</u>
Total	<u>\$ 2,147,194</u>	<u>\$ 4,794,308</u>

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

Years Ending November 30:

	<u>Amount</u>
2025	\$ (619,409)
2026	(619,409)
2027	(826,393)
2028	(258,444)
2029	(214,361)
Thereafter	<u>(109,098)</u>
Total	<u>\$ (2,647,114)</u>

Subsequent Event

On April 22, 2025, the County received a \$12,500,000 grant payment from the State of Illinois for reimbursement of costs associated with the Longmeadow Parkway Bride project originally paid from the proceeds of the Toll Bridge Revenue Bonds, Series 2018. This is the second payment from the State of Illinois, with the first payment received in July 2, 2024, for a cumulative receipt from the State of Illinois of \$30,000,000. The grant funds will be paid into escrow for the final defeasance of the Toll Bridge Revenue Bonds, which eliminates the pledge of future toll revenues to make debt service payments.

Effect of New Accounting Standards on Current-Period Financial Statements

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

- Statement No. 101, *Compensated Absences*
- Statement No. 102, *Certain Risk Disclosures*
- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*

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

REQUIRED SUPPLEMENTARY INFORMATION

Kane County, Illinois

Illinois Municipal Retirement Fund - Regular Plan

Schedule of Changes in the County's Net Pension Liability (Asset) and Related Ratios

Last Ten Fiscal Years

	2015	2016	2017	2018
Total Pension Liability				
Service cost	\$ 5,135,323	\$ 5,030,978	\$ 5,419,665	\$ 5,174,086
Interest changes of benefit terms	15,115,004	16,510,646	17,742,807	18,367,771
Differences between expected and actual experience	(259,612)	4,119,228	(4,606,753)	369,881
Changes of assumptions	7,254,526	307,158	(311,941)	(7,932,779)
Benefit payments, including refunds of member contributions	(8,073,696)	(9,095,328)	(9,740,045)	(10,467,926)
Net change in total pension liability	19,171,545	16,872,682	8,503,733	5,511,033
Total Pension Liability, Beginning	<u>203,002,575</u>	<u>222,174,120</u>	<u>239,046,802</u>	<u>247,550,535</u>
Total Pension Liability, Ending	<u><u>\$ 222,174,120</u></u>	<u><u>\$ 239,046,802</u></u>	<u><u>\$ 247,550,535</u></u>	<u><u>\$ 253,061,568</u></u>
Plan Fiduciary Net Position				
Employer contributions	\$ 5,578,035	\$ 5,678,240	\$ 5,016,170	\$ 5,093,026
Employee contributions	2,178,137	2,295,907	2,362,530	2,471,388
Net investment income	12,410,388	1,070,189	14,600,895	38,953,833
Benefit payments, including refunds of member contributions	(8,073,696)	(9,095,328)	(9,740,045)	(10,467,926)
Other (net transfer)	(1,102,194)	(2,537,395)	1,507,553	(4,148,525)
Net change in plan fiduciary net position	10,990,670	(2,588,387)	13,747,103	31,901,796
Plan Fiduciary Net Position, Beginning	<u>203,607,741</u>	<u>214,598,411</u>	<u>212,010,024</u>	<u>225,757,127</u>
Plan Fiduciary Net Position, Ending	<u><u>\$ 214,598,411</u></u>	<u><u>\$ 212,010,024</u></u>	<u><u>\$ 225,757,127</u></u>	<u><u>\$ 257,658,923</u></u>
Net Pension Liability (Asset), Ending	<u><u>\$ 7,575,709</u></u>	<u><u>\$ 27,036,778</u></u>	<u><u>\$ 21,793,408</u></u>	<u><u>\$ (4,597,355)</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	96.59%	88.69%	91.20%	101.82%
Covered Payroll	\$ 45,972,769	\$ 50,140,406	\$ 49,419,262	\$ 50,335,325
Net Pension Liability (Asset) as a Percentage of Covered Payroll	16.48%	53.92%	44.10%	-9.13%

See notes to required supplementary information

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 4,875,637	\$ 4,963,670	\$ 5,060,218	\$ 4,852,378	\$ 5,143,862	\$ 5,444,853
18,719,505	19,434,708	20,446,325	21,223,516	22,263,170	23,211,060
(787,677)	2,273,485	2,033,544	2,592,058	670,737	6,897,020
7,778,872	-	(3,240,349)	-	-	(49,950)
<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>	<u>(15,284,475)</u>
18,774,354	14,166,237	11,271,760	14,744,029	13,054,418	20,218,508
<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>
<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>	<u>\$ 345,290,874</u>
\$ 4,701,334	\$ 3,677,633	\$ 4,229,499	\$ 4,815,382	\$ 4,002,430	\$ 3,403,335
2,271,536	2,308,899	2,503,971	2,515,068	2,775,468	3,255,611
(13,279,957)	44,970,112	39,992,307	52,723,511	(43,561,168)	33,564,986
<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>	<u>(15,284,475)</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>	<u>7,049,106</u>
(14,688,463)	39,933,974	34,322,486	43,647,948	(52,940,664)	31,988,563
<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>\$ 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>\$ 339,922,767</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>	<u>\$ 5,368,107</u>
89.38%	98.92%	106.71%	115.66%	94.73%	98.45%
\$ 49,528,512	\$ 49,927,568	\$ 52,605,718	\$ 54,667,271	\$ 58,806,229	\$ 65,211,987
58.28%	6.20%	-37.93%	-89.37%	29.14%	8.23%

See notes to required supplementary information

Kane County, Illinois

Illinois Municipal Retirement Fund - Regular Plan

Schedule of Employer Contributions

Last Ten 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>	<u>2024</u>
Actuarially determined contribution	\$ 3,649,705	\$ 4,718,733	\$ 4,810,720	\$ 3,957,659	\$ 3,358,416
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>	<u>(3,403,335)</u>
Contribution deficiency (excess)	<u>\$ (27,928)</u>	<u>\$ 489,234</u>	<u>\$ (4,662)</u>	<u>\$ (44,771)</u>	<u>\$ (44,919)</u>
Covered payroll	\$ 49,927,568	\$ 52,605,718	\$ 54,667,271	\$ 58,806,229	\$ 65,211,897
Contributions as a percentage of covered payroll	7.37%	8.04%	8.81%	6.81%	5.22%

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	20-year closed period
Asset valuation method	5-year smoothed market, 20% corridor
Inflation	2.25%
Salary increases	2.75% 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

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

	2015	2016	2017	2018
Total Pension Liability				
Service cost	\$ 3,272,126	\$ 3,142,383	\$ 3,382,574	\$ 3,147,816
Interest changes of benefit terms	8,723,887	9,376,871	10,315,142	10,661,689
Differences between expected and actual experience	(378,979)	4,895,920	(3,519,794)	1,148,191
Changes of assumptions	1,602,282	380,978	(384,728)	(764,009)
Benefit payments, including refunds of member contributions	(4,110,663)	(4,785,308)	(5,291,136)	(5,554,732)
Net change in total pension liability	9,108,653	13,010,844	4,502,058	8,638,955
Total Pension Liability, Beginning	<u>116,737,756</u>	<u>125,846,409</u>	<u>138,857,253</u>	<u>143,359,311</u>
Total Pension Liability, Ending	<u><u>\$ 125,846,409</u></u>	<u><u>\$ 138,857,253</u></u>	<u><u>\$ 143,359,311</u></u>	<u><u>\$ 151,998,266</u></u>
Plan Fiduciary Net Position				
Employer contributions	\$ 4,270,229	\$ 3,976,481	\$ 3,456,199	\$ 3,591,796
Employee contributions	1,296,453	1,327,453	1,294,424	1,294,884
Net investment income	6,478,625	568,006	7,828,491	22,150,171
Benefit payments, including refunds of member contributions	(4,110,663)	(4,785,308)	(5,291,136)	(5,554,732)
Other (net transfer)	(71,712)	(957,228)	2,550,518	(1,634,844)
Net change in plan fiduciary net position	7,862,932	129,404	9,838,496	19,847,275
Plan Fiduciary Net Position, Beginning	<u>105,478,958</u>	<u>113,341,890</u>	<u>113,471,294</u>	<u>123,309,790</u>
Plan Fiduciary Net Position, Ending	<u><u>\$ 113,341,890</u></u>	<u><u>\$ 113,471,294</u></u>	<u><u>\$ 123,309,790</u></u>	<u><u>\$ 143,157,065</u></u>
Net Pension Liability (Asset), Ending	<u><u>\$ 12,504,519</u></u>	<u><u>\$ 25,385,959</u></u>	<u><u>\$ 20,049,521</u></u>	<u><u>\$ 8,841,201</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	90.06%	81.72%	86.01%	94.18%
Covered Payroll	\$ 15,708,645	\$ 17,183,684	\$ 16,560,248	\$ 16,998,048
Net Pension Liability (Asset) as a Percentage of Covered Payroll	79.60%	147.73%	121.07%	52.01%

See notes to required supplementary information

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 3,152,448	\$ 3,274,536	\$ 3,510,695	\$ 3,062,761	\$ 3,033,088	\$ 3,345,413
11,280,480	11,791,843	12,618,327	13,576,176	13,775,934	14,681,196
(515,009)	3,599,217	6,539,270	(4,799,174)	5,472,831	669,946
5,025,409	-	(1,048,678)	-	-	(477,208)
<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>	<u>(10,557,245)</u>
12,607,156	11,472,431	14,044,986	3,046,515	12,935,823	7,662,102
<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>
<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>	<u>\$ 213,767,279</u>
\$ 3,303,658	\$ 3,295,128	\$ 4,308,549	\$ 3,967,415	\$ 4,376,580	\$ 3,192,789
1,255,164	1,391,242	1,472,726	1,368,605	1,563,136	1,497,482
(9,161,405)	25,718,389	22,961,023	31,022,233	(28,747,962)	19,383,862
(6,336,172)	(7,193,165)	(7,574,628)	(8,793,248)	(9,346,030)	(10,557,245)
<u>2,121,582</u>	<u>843,562</u>	<u>93,898</u>	<u>(12,392)</u>	<u>(296,837)</u>	<u>4,050,959</u>
(8,817,173)	24,055,156	21,261,568	27,552,613	(32,451,113)	17,567,847
<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>\$ 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>\$ 192,325,963</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>	<u>\$ 21,441,316</u>
81.61%	89.96%	94.50%	107.27%	84.79%	89.97%
\$ 16,735,506	\$ 17,494,397	\$ 19,013,895	\$ 17,465,910	\$ 20,412,896	\$ 19,643,331
180.85%	101.08%	55.05%	-80.38%	153.56%	109.15%

See notes to required supplementary information

Kane County, Illinois

Illinois Municipal Retirement Fund -Sheriff's Law Enforcement Personnel (SLEP)

Schedule of Employer Contributions

Last Ten 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>	<u>2024</u>
Actuarially determined contribution	\$ 3,257,457	\$ 4,308,549	\$ 3,936,816	\$ 4,339,782	\$ 3,032,930
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>	<u>(3,192,789)</u>
Contribution deficiency (excess)	<u>\$ (37,671)</u>	<u>\$ -</u>	<u>\$ (30,599)</u>	<u>\$ (36,798)</u>	<u>\$ (159,859)</u>
Covered payroll	\$ 17,494,397	\$ 19,013,895	\$ 17,465,910	\$ 20,412,896	\$ 19,643,331
Contributions as a percentage of covered payroll	18.84%	22.66%	22.72%	21.44%	16.25%

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	20-year closed period
Asset valuation method	5-year smoothed market, 20% corridor
Inflation	2.25%
Salary increases	2.75% 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

Other Postemployment Benefit Plan

Schedule of Changes in the County's Total OPEB Liability and Related Ratios

Last Seven Fiscal Years

	2018	2019	2020	2021
Total OPEB Liability				
Service cost	\$ 723,024	\$ 392,127	\$ 414,963	\$ 517,317
Interest	401,734	541,395	303,208	210,048
Differences between expected and actual experience	842,510	-	(714,095)	-
Changes of assumptions	90,271	(6,328,270)	1,557,292	(157,308)
Benefit payments, including refunds of member contributions	(565,270)	(550,484)	(486,907)	(543,494)
Administration	964,011	(9,916)	(115,394)	-
Net change in total OPEB liability	2,456,280	(5,955,148)	959,067	26,563
Total OPEB Liability, Beginning	13,158,723	15,615,003	9,659,855	10,618,922
Total OPEB Liability, Ending	<u>\$ 15,615,003</u>	<u>\$ 9,659,855</u>	<u>\$ 10,618,922</u>	<u>\$ 10,645,485</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%	0.00%	0.00%
Covered Payroll	\$ 54,050,604	\$ 54,050,604	\$ 54,204,774	\$ 54,204,774
County's Net OPEB Liability as a Percentage of Covered Payroll	28.89%	17.87%	19.59%	19.64%

Notes To Schedule:

The County implemented GASB Statement No. 75 in fiscal year 2018. Information prior to fiscal year 2017 is not available.

A Schedule of Contributions is not presented as the plan is a pay-as-you-go and, as such, no actuarially determined contribution is determined.

There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan.

2022	2023	2024
\$ 497,778	\$ 355,572	\$ 340,304
232,507	378,031	394,768
(388,866)	-	609,959
(1,252,234)	(76,133)	(608,868)
(438,338)	(548,208)	(449,899)
-	-	-
(1,349,153)	109,262	286,264
10,645,485	9,296,332	9,405,594
<u>\$ 9,296,332</u>	<u>\$ 9,405,594</u>	<u>\$ 9,691,858</u>
0.00%	0.00%	0.00%
61,110,504	\$ 61,110,504	\$ 78,040,469
15.21%	15.39%	12.42%

Kane County, Illinois

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 33,831,971	\$ 33,831,971	\$ 33,898,848	\$ 66,877
Other taxes	6,293,776	6,293,776	4,808,451	(1,485,325)
Grants	717,392	783,097	1,575,870	792,773
Intergovernmental	43,990,000	43,990,000	39,017,610	(4,972,390)
Licenses and permits	1,460,350	1,460,350	1,588,612	128,262
Fines	2,256,250	2,256,250	2,914,981	658,731
Charges for services	10,220,294	10,270,294	11,493,542	1,223,248
Reimbursements	8,889,963	9,438,055	10,309,000	870,945
Net investment income	2,950,226	2,950,226	4,316,920	1,366,694
Miscellaneous	256,093	256,093	365,331	109,238
Total revenues	110,866,315	111,530,112	110,289,165	(1,240,947)
Expenditures				
General Fund Departments				
County Board/Liquor	1,315,469	1,350,583	1,209,757	140,826
Finance Administration	1,303,697	1,365,379	1,271,162	94,217
Information Technology	4,610,740	4,977,148	4,067,556	909,592
Building Management				
Building Management - Government Center	7,605,992	7,727,371	7,851,748	(124,377)
Building Management - ROE Office	130,000	130,000	-	130,000
Total Building Management	7,735,992	7,857,371	7,851,748	5,623
Human Resources	258,596	281,234	243,443	37,791
County Auditor	330,913	340,088	282,428	57,660
Treasurer/Collector	813,416	832,942	922,668	(89,726)
Supervisor of Assessments				
Supervisor of Assessments	1,041,556	1,098,411	1,002,606	95,805
Supervisor of Assessments - Board of Review	122,513	124,493	95,104	29,389
Total Supervisor of Assessments	1,164,069	1,222,904	1,097,710	125,194
County Clerk				
County Clerk	1,107,160	1,138,570	1,117,084	21,486
County Clerk - Election Expense	4,289,222	4,291,361	3,850,877	440,484
County Clerk - Alternate Language Coordination	74,810	101,342	94,218	7,124
Total County Clerk	5,471,192	5,531,273	5,062,179	469,094
Recorder of Deeds	704,578	725,592	618,282	107,310
Regional Office of Education	333,485	343,352	376,276	(32,924)
Judiciary and Courts	4,137,661	4,253,961	3,651,613	602,348
Circuit Clerk				
Circuit Clerk - Administration	4,986,001	5,274,096	4,406,546	867,550
Circuit Clerk - COO Support	10,400	10,400	979	9,421
Circuit Clerk - File Lib/Records	13,150	13,150	2,486	10,664
Circuit Clerk - Civil	16,800	16,800	7,359	9,441
Circuit Clerk - Criminal	25,800	25,800	16,101	9,699
Circuit Clerk - Records	48,300	48,300	24,474	23,826
Circuit Clerk - Chief Deputy	58,100	58,100	22,034	36,066
Circuit Clerk - Human Resources	26,576	26,576	2,347	24,229
Circuit Clerk - Customer Service	12,254	12,254	94	12,160
Total Circuit Clerk	5,197,381	5,485,476	4,482,420	1,003,056

See notes to required supplementary information

Kane County, Illinois

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
States Attorney				
States Attorney	\$ 10,580,750	\$ 10,872,841	\$ 10,025,492	\$ 847,349
JJC Council	67,689	68,781	34,782	33,999
Domestic violence	526,513	526,513	358,168	168,345
Total States Attorney	11,174,952	11,468,135	10,418,442	1,049,693
Public Defender	4,389,756	5,188,988	4,513,738	675,250
Sheriff				
Sheriff	13,356,683	13,690,148	15,408,396	(1,718,248)
Sheriff - Adult Corrections	15,577,104	15,897,255	18,947,954	(3,050,699)
Sheriff - Court Security	3,050,012	3,126,231	3,105,450	20,781
Total Sheriff	31,983,799	32,713,634	37,461,800	(4,748,166)
Merit Commission	95,417	96,418	85,734	10,684
Court Services				
Court Services - Administration	844,254	1,564,081	904,875	659,206
Court Services - Adult Court Services	3,202,716	3,342,369	3,192,885	149,484
Court Services - Treatment Alternative Court	162,859	169,034	178,661	(9,627)
Court Services - Juvenile Court Services	1,054,570	1,097,393	1,006,113	91,280
Court Services - Juvenile Custody	402,851	402,851	217,116	185,735
Court Services - Juvenile Justice Center	5,097,587	5,346,775	5,804,564	(457,789)
Court Services - KIDS Education Program	37,800	37,800	24,923	12,877
Court Services - Diagnostic Center	1,068,815	1,157,091	1,058,346	98,745
Court Services - Veteran's Court	67,357	73,239	189,372	(116,133)
Court Services - Drug Court	398,351	419,531	454,244	(34,713)
Court Services - Pre-Trial	685,830	714,987	746,220	(31,233)
Total Court Services	13,022,990	14,325,151	13,777,319	547,832
County Coroner	1,455,434	1,523,417	1,511,284	12,133
Emergency Services	528,835	625,851	607,912	17,939
Environment and conservation				
Water Resources and Subdivisions	580,473	675,925	628,287	47,638
Electrical Aggregation	27,201	32,999	28,162	4,837
Total Environment and conservation	607,674	708,924	656,449	52,475
County Development				
County Development	1,146,985	1,297,923	1,295,573	2,350
Economic development	380,403	880,403	766,070	114,333
Cost share drainage	74,555	154,555	12,382	142,173
Administrative Adjudication Program	8,294	8,294	4,800	3,494
Total County Development	1,610,237	2,341,175	2,078,825	262,350
Internal Services				
Internal Services	585,343	585,343	578,396	6,947
Internal Services - Communication/Technology	2,943,762	2,943,762	1,943,200	1,000,562
Internal Services - Other - Contingency	100,000	48,663	-	48,663
Employer Health and Dental Contributions	17,325,723	13,817,530	13,626,951	190,579
Total internal services	20,954,828	17,395,298	16,148,547	1,246,751
Debt service				
Principal	-	-	336,628	(336,628)
Interest and fiscal charges	-	-	78,761	(78,761)
Total debt service	-	-	415,389	(415,389)
Capital outlay	189,480	193,480	135,036	58,444
Total expenditures	119,390,591	121,147,774	118,947,717	2,462,407
Excess (deficiency) of revenues over expenditures	(8,524,276)	(9,617,662)	(8,658,552)	1,221,460

See notes to required supplementary information

Kane County, Illinois

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers in	\$ 1,942,152	\$ 8,053,869	\$ 7,309,991	\$ (743,878)
Transfers out	(4,011,320)	(6,290,607)	(5,538,379)	752,228
Total other financing sources (uses)	<u>(2,069,168)</u>	<u>1,763,262</u>	<u>1,771,612</u>	<u>8,350</u>
Net change in fund balance	<u>\$ (10,593,444)</u>	<u>\$ (7,854,400)</u>	(6,886,940)	<u>\$ 1,229,810</u>
Fund Balance, Beginning of Year			<u>87,670,671</u>	
Fund Balance, End of Year			<u>\$ 80,783,731</u>	

See notes to required supplementary information

Kane County, Illinois

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - American Rescue Plan Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ -	\$ -	\$ 17,421,933	\$ 17,421,933
Net investment income	3,980,100	3,980,100	3,306,318	(673,782)
Total revenues	<u>3,980,100</u>	<u>3,980,100</u>	<u>20,728,251</u>	<u>16,748,151</u>
Expenditures				
General government				
Personnel services				
Salaries and wages	330,965	490,670	404,370	86,300
Total personnel services	<u>330,965</u>	<u>490,670</u>	<u>404,370</u>	<u>86,300</u>
Benefits				
Healthcare contribution	22,105	22,105	75,097	(52,992)
Dental contribution	2,376	2,376	2,814	(438)
FICA/SS contribution	25,320	25,320	29,031	(3,711)
IMRF contribution	15,159	15,159	17,598	(2,439)
Total benefits	<u>64,960</u>	<u>64,960</u>	<u>124,540</u>	<u>(59,580)</u>
Contractual services				
Contractual/consulting services	285,000	3,022,332	2,164,023	858,309
Counseling services	-	-	70,500	(70,500)
Transportation	-	-	1,228	(1,228)
Special studies	-	-	276,759	(276,759)
Liability insurance	3,946	3,946	3,946	-
Workers compensation	3,001	3,001	3,001	-
Unemployment claims	54	54	54	-
External grants	-	1,349,766	2,829,293	(1,479,527)
General donations	-	-	4,812	(4,812)
Total contractual services	<u>292,001</u>	<u>4,379,099</u>	<u>5,353,616</u>	<u>(974,517)</u>
Commodities				
Office supplies	500	500	2,610	(2,110)
Operating supplies	-	11,500	3,220	8,280
Computer related supplies	-	-	66	(66)
Computer hardware - non-capital	2,000	2,000	-	2,000
Telephone	-	-	490	(490)
Cellular phone	-	-	567	(567)
Total commodities	<u>2,500</u>	<u>14,000</u>	<u>6,953</u>	<u>7,047</u>
Total general government	<u>690,426</u>	<u>4,948,729</u>	<u>5,889,479</u>	<u>(940,750)</u>
Health and welfare				
Personnel services				
Salaries and wages	-	200,000	95,966	104,034
Total personnel services	<u>-</u>	<u>200,000</u>	<u>95,966</u>	<u>104,034</u>
Benefits				
Healthcare contribution	-	-	17,772	(17,772)
Dental contribution	-	-	308	(308)
FICA/SS contribution	-	-	7,036	(7,036)
IMRF contribution	-	-	3,469	(3,469)
Total benefits	<u>-</u>	<u>-</u>	<u>28,585</u>	<u>(28,585)</u>
Contractual services				
Contractual/consulting services	-	2,881,600	516,972	2,364,628
Total contractual services	<u>-</u>	<u>2,881,600</u>	<u>516,972</u>	<u>2,364,628</u>

See notes to required supplementary information

Kane County, Illinois

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - American Rescue Plan Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Operating supplies	\$ -	\$ 100,000	\$ 19,123	\$ 80,877
Total commodities	-	100,000	19,123	80,877
Total health and welfare	-	3,181,600	660,646	2,520,954
Capital outlay				
Building improvements	-	5,587,936	1,687,941	3,899,995
Special purpose equipment	-	394,110	230,912	163,198
Computers	-	-	843,233	(843,233)
Mobile data units	-	1,517,540	758,613	758,927
Total capital outlay	-	7,499,586	3,520,699	3,978,887
 Total expenditures	 690,426	 15,629,915	 10,070,824	 5,559,091
 Excess (deficiency) of revenues over expenditures	 3,289,674	 (11,649,815)	 10,657,427	 11,189,060
Other Financing Sources (Uses)				
Transfers in	-	216,622	216,622	-
Transfers out	(6,146)	(3,912,965)	(3,912,965)	-
Allowance for budget expenditures	(25,000,000)	(10,179,705)	-	(10,179,705)
Total other financing sources (uses)	(25,006,146)	(13,876,048)	(3,696,343)	(10,179,705)
 Net change in fund balance	 \$ (21,716,472)	 \$ (25,525,863)	 6,961,084	 \$ 1,009,355
 Fund Balance (Deficit), Beginning of Year			 (5,208,337)	
 Fund Balance, End of Year			 \$ 1,752,747	

See notes to required supplementary information

Kane County, Illinois

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Motor Fuel Tax Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 12,391,927	\$ 12,391,927	\$ 13,666,602	\$ 1,274,675
Reimbursements	714,930	714,930	176,350	(538,580)
Net investment income	1,820,418	1,820,418	2,795,273	974,855
Miscellaneous	-	-	117	117
Total revenues	<u>14,927,275</u>	<u>14,927,275</u>	<u>16,638,342</u>	<u>1,711,067</u>
Expenditures				
Highways and streets				
Personnel services				
Salaries and wages	2,898,098	2,898,098	2,679,444	218,654
Overtime salaries	300,690	300,690	128,659	172,031
Total personnel services	<u>3,198,788</u>	<u>3,198,788</u>	<u>2,808,103</u>	<u>390,685</u>
Benefits				
Healthcare contribution	91,766	91,766	97,634	(5,868)
Dental contribution	3,586	3,586	3,097	489
FICA/SS contribution	221,705	221,705	206,301	15,404
IMRF contribution	132,733	132,733	125,192	7,541
Teamsters contribution	690,664	690,664	621,112	69,552
Total benefits	<u>1,140,454</u>	<u>1,140,454</u>	<u>1,053,336</u>	<u>87,118</u>
Contractual services				
Engineering services	8,095,417	8,095,417	2,517,909	5,577,508
Repairs and maintenance - resurfacing	7,000,000	7,000,000	5,938,820	1,061,180
Liability insurance	85,228	85,228	85,228	-
Workers compensation	58,646	58,646	58,646	-
Unemployment claims	1,371	1,371	1,371	-
Total contractual services	<u>15,240,662</u>	<u>15,240,662</u>	<u>8,601,974</u>	<u>6,638,688</u>
Total highways and streets	<u>19,579,904</u>	<u>19,579,904</u>	<u>12,463,413</u>	<u>7,116,491</u>
Capital outlay				
Highway right of way	2,180,000	2,180,000	100,000	2,080,000
Road construction	12,785,023	12,785,023	6,035,881	6,749,142
Bridge construction	3,000,000	3,000,000	-	3,000,000
Total capital outlay	<u>17,965,023</u>	<u>17,965,023</u>	<u>6,135,881</u>	<u>11,829,142</u>
Total expenditures	<u>37,544,927</u>	<u>37,544,927</u>	<u>18,599,294</u>	<u>18,945,633</u>
Excess (deficiency) of revenues over expenditures	<u>(22,617,652)</u>	<u>(22,617,652)</u>	<u>(1,960,952)</u>	<u>(17,234,566)</u>
Other Financing Sources (Uses)				
Transfers out	(109,934)	(109,934)	(109,934)	-
Total other financing sources (uses)	<u>(109,934)</u>	<u>(109,934)</u>	<u>(109,934)</u>	<u>-</u>
Net change in fund balance	<u>\$ (22,727,586)</u>	<u>\$ (22,727,586)</u>	<u>(2,070,886)</u>	<u>\$ (17,234,566)</u>
Fund Balance, Beginning of Year			<u>51,788,811</u>	
Fund Balance, End of Year			<u>\$ 49,717,925</u>	

See notes to required supplementary information

Kane County, Illinois

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Transportation Sales Tax Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 18,825,171	\$ 18,825,171	\$ 19,568,623	\$ 743,452
Reimbursements	530,099	530,099	2,495,390	1,965,291
Net investment income	1,729,726	1,729,726	3,184,759	1,455,033
Total revenues	<u>21,084,996</u>	<u>21,084,996</u>	<u>25,248,772</u>	<u>4,163,776</u>
Expenditures				
Highways and streets				
Contractual services				
Contractual/consulting services	305,347	305,347	37,969	267,378
Engineering services	14,880,308	14,880,308	4,994,191	9,886,117
External grants	1,500,000	1,500,000	1,840,499	(340,499)
Total contractual services	<u>16,685,655</u>	<u>16,685,655</u>	<u>6,872,659</u>	<u>9,812,996</u>
Total highways and streets	<u>16,685,655</u>	<u>16,685,655</u>	<u>6,872,659</u>	<u>9,812,996</u>
Capital outlay				
Highway right of way	10,000	10,000	26,402	(16,402)
Road construction	26,143,192	26,143,192	4,920,744	21,222,448
Bridge construction	903,706	903,706	276,975	626,731
Total capital outlay	<u>27,056,898</u>	<u>27,056,898</u>	<u>5,224,121</u>	<u>21,832,777</u>
Total expenditures	<u>43,742,553</u>	<u>43,742,553</u>	<u>12,096,780</u>	<u>31,645,773</u>
Excess (deficiency) of revenues over expenditures	<u>(22,657,557)</u>	<u>(22,657,557)</u>	<u>13,151,992</u>	<u>(27,481,997)</u>
Other Financing Sources (Uses)				
Transfers in	21	41,087	41,087	-
Transfers out	<u>(1,719,769)</u>	<u>(1,719,769)</u>	<u>(1,095,675)</u>	<u>(624,094)</u>
Total other financing sources (uses)	<u>(1,719,748)</u>	<u>(1,678,682)</u>	<u>(1,054,588)</u>	<u>(624,094)</u>
Net change in fund balance	<u>\$ (24,377,305)</u>	<u>\$ (24,336,239)</u>	<u>12,097,404</u>	<u>\$ (28,106,091)</u>
Fund Balance, Beginning of Year			<u>53,227,454</u>	
Fund Balance, End of Year			<u>\$ 65,324,858</u>	

See notes to required supplementary information

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 lever for the other funds.

Budgets were adopted for all governmental funds except the following: Victim Impact Panel Fund, Neighborhood Stabilization Program Fund, Homeless Prevention Program 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 2024 budget was passed by resolution on November 30, 2023. 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, 2024

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. This account was consolidated into the Special Reserve Account at the end of FY23.

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. This account was consolidated into the Special Reserve Account at the end of FY23.

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. This account was consolidated into the Special Reserve Account at the end of FY23.

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, 2024

	General Account	Special Reserve Account	Domestic Violence Account	Economic Development Account
Assets				
Cash and investments	\$ 55,608,082	\$ 25,148,748	\$ 218,402	\$ 307,796
Property tax receivable	35,876,942	-	-	-
Intergovernmental receivable	10,000,665	-	-	-
Interest receivable	207,795	101,749	838	1,232
Lease receivable	278,143	-	-	-
Other receivables	481,325	-	-	175,962
Prepaid items	66,114	-	385	-
Deposits	20,000	-	-	-
Due from other funds	263,929	-	-	-
Total assets	<u>\$ 102,802,995</u>	<u>\$ 25,250,497</u>	<u>\$ 219,625</u>	<u>\$ 484,990</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 2,755,713	\$ -	\$ -	\$ 73,261
Accrued payroll	6,247,225	-	15,461	4,557
Unearned revenue	1,606,802	-	-	-
Total liabilities	<u>10,609,740</u>	<u>-</u>	<u>15,461</u>	<u>77,818</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	35,876,942	-	-	-
Deferred inflows related to leases	278,143	-	-	-
Unavailable revenue	2,871,571	58,644	483	710
Total deferred inflows of resources	<u>39,026,656</u>	<u>58,644</u>	<u>483</u>	<u>710</u>
Fund Balances				
Nonspendable	66,114	-	385	-
Assigned	-	25,191,853	203,296	406,462
Unassigned	53,100,485	-	-	-
Total fund balances	<u>53,166,599</u>	<u>25,191,853</u>	<u>203,681</u>	<u>406,462</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 102,802,995</u>	<u>\$ 25,250,497</u>	<u>\$ 219,625</u>	<u>\$ 484,990</u>

Cost Share Drainage Account	Public Building Commission Account	Total
\$ 584,003	\$ 1,216,572	\$ 83,083,603
-	-	35,876,942
-	-	10,000,665
2,363	4,922	318,899
-	-	278,143
-	-	657,287
-	-	66,499
-	-	20,000
11,475	-	275,404
<u>\$ 597,841</u>	<u>\$ 1,221,494</u>	<u>\$ 130,577,442</u>

\$ -	\$ -	\$ 2,828,974
-	-	6,267,243
-	-	1,606,802
<u>-</u>	<u>-</u>	<u>10,703,019</u>

-	-	35,876,942
-	-	278,143
1,362	2,837	2,935,607
<u>1,362</u>	<u>2,837</u>	<u>39,090,692</u>

-	-	66,499
596,479	-	26,398,090
-	1,218,657	54,319,142
<u>596,479</u>	<u>1,218,657</u>	<u>80,783,731</u>

<u>\$ 597,841</u>	<u>\$ 1,221,494</u>	<u>\$ 130,577,442</u>

Kane County, Illinois

General Fund

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances by Account

Year Ended November 30, 2024

	General Account	Special Reserve Account	Domestic Violence Account	Economic Development Account
Revenues				
Property taxes	\$ 33,898,848	\$ -	\$ -	\$ -
Other taxes	4,808,451	-	-	-
Licenses and permits	1,588,612	-	-	-
Grants	1,405,882	-	-	169,988
Intergovernmental	39,017,610	-	-	-
Fines	2,914,981	-	-	-
Charges for services	11,493,542	-	-	-
Reimbursements	10,109,693	-	-	199,307
Net investment income	2,877,744	1,326,226	13,878	12,916
Miscellaneous	365,331	-	-	-
Total revenues	<u>108,480,694</u>	<u>1,326,226</u>	<u>13,878</u>	<u>382,211</u>
Expenditures				
Current				
General government	19,229,592	-	-	-
Public safety	60,472,738	-	-	-
Judicial	26,218,123	-	358,168	-
Public services and records	8,977,076	-	-	-
Environment and conservation	782,499	-	-	-
Development, housing and economic development	1,580,644	-	-	766,070
Debt service				
Principal	336,628	-	-	-
Interest and fiscal charges	78,761	-	-	-
Capital outlay	135,036	-	-	-
Total expenditures	<u>117,811,097</u>	<u>-</u>	<u>358,168</u>	<u>766,070</u>
Excess (deficiency) of revenues over expenditures	<u>(9,330,403)</u>	<u>1,326,226</u>	<u>(344,290)</u>	<u>(383,859)</u>
Other Financing Sources (Uses)				
Transfers in	6,570,620	-	450,755	780,375
Transfers out	(6,288,379)	-	-	(2,228)
Total other financing sources (uses)	<u>282,241</u>	<u>-</u>	<u>450,755</u>	<u>778,147</u>
Net change in fund balances	(9,048,162)	1,326,226	106,465	394,288
Fund Balances, Beginning	<u>62,214,761</u>	<u>23,865,627</u>	<u>97,216</u>	<u>12,174</u>
Fund Balances, Ending	<u>\$ 53,166,599</u>	<u>\$ 25,191,853</u>	<u>\$ 203,681</u>	<u>\$ 406,462</u>

Cost Share Drainage Account	Public Building Commission Account	Intrafund Eliminations	Total
\$ -	\$ -	\$ -	\$ 33,898,848
-	-	-	4,808,451
-	-	-	1,588,612
-	-	-	1,575,870
-	-	-	39,017,610
-	-	-	2,914,981
-	-	-	11,493,542
-	-	-	10,309,000
20,879	65,277	-	4,316,920
-	-	-	365,331
<u>20,879</u>	<u>65,277</u>	<u>-</u>	<u>110,289,165</u>
-	-	-	19,229,592
-	-	-	60,472,738
-	-	-	26,576,291
-	-	-	8,977,076
-	-	-	782,499
12,382	-	-	2,359,096
-	-	-	336,628
-	-	-	78,761
-	-	-	135,036
<u>12,382</u>	<u>-</u>	<u>-</u>	<u>118,947,717</u>
<u>8,497</u>	<u>65,277</u>	<u>-</u>	<u>(8,658,552)</u>
260,469	-	(752,228)	7,309,991
-	-	752,228	(5,538,379)
<u>260,469</u>	<u>-</u>	<u>-</u>	<u>1,771,612</u>
268,966	65,277	-	(6,886,940)
<u>327,513</u>	<u>1,153,380</u>	<u>-</u>	<u>87,670,671</u>
<u>\$ 596,479</u>	<u>\$ 1,218,657</u>	<u>\$ -</u>	<u>\$ 80,783,731</u>

Kane County, Illinois

General Fund - General Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 33,831,971	\$ 33,831,971	\$ 33,898,848	\$ 66,877
Other taxes				
RTA sales tax	3,765,776	3,765,776	2,609,150	(1,156,626)
Local use tax	2,520,000	2,520,000	2,173,371	(346,629)
TIF distribution tax	8,000	8,000	25,930	17,930
Total other taxes	6,293,776	6,293,776	4,808,451	(1,485,325)
Intergovernmental				
State sales tax	27,000,000	27,000,000	25,920,915	(1,079,085)
State income tax	11,990,000	11,990,000	10,283,982	(1,706,018)
Personal property replacement tax	5,000,000	5,000,000	2,812,713	(2,187,287)
Total intergovernmental	43,990,000	43,990,000	39,017,610	(4,972,390)
Grants				
State alien assistance grant	100,000	100,000	-	(100,000)
Justice assistance grant	20,000	20,000	35,069	15,069
Sheriff RSAT grant	-	-	140,000	140,000
CLEPD grant	-	-	182,220	182,220
Natural hazard mitigation grant - public safety	-	61,472	65,705	4,233
Treatment alternative court grant	-	-	2,500	2,500
Miscellaneous public safety grants	22,000	22,000	18,597	(3,403)
Child protection data court grant	4,150	4,150	2,928	(1,222)
JJC council grant	59,072	59,072	39,255	(19,817)
COSSAP grant	412,170	412,170	335,857	(76,313)
SAMHSA CDSP grant	-	-	34,278	34,278
HAVA grant	-	-	156,275	156,275
Natural hazard mitigation grant - environment and conservation	-	4,233	-	(4,233)
Tech & civic life grant	-	-	393,198	393,198
Total grants	617,392	683,097	1,405,882	722,785
Licenses and permits				
Liquor licenses	90,000	90,000	106,150	16,150
Gathering permits	2,500	2,500	6,350	3,850
Marriage licenses	89,000	89,000	91,746	2,746
Civil union licenses	250	250	162	(88)
Building and inspection permits	1,250,000	1,250,000	1,302,791	52,791
Publication permits	100	100	300	200
Fireworks permits	1,500	1,500	2,000	500
Residential grading plan permits	5,000	5,000	10,935	5,935
Stormwater permits	20,000	20,000	67,178	47,178
Wetland permits	2,000	2,000	1,000	(1,000)
Total licenses and permits	1,460,350	1,460,350	1,588,612	128,262
Fines				
Back taxes - interest and penalty	1,500,000	1,500,000	2,019,107	519,107
Traffic violation fines	100,000	100,000	65,497	(34,503)
Eviction fines	5,000	5,000	169,591	164,591
DUI fines	500	500	25	(475)
State's attorney fines	275,000	275,000	348,844	73,844
Bond forfeiture fines	125,000	125,000	32,289	(92,711)
Judicial technology fines	250,000	250,000	279,628	29,628
Adjudication fines	750	750	-	(750)
Total fines	2,256,250	2,256,250	2,914,981	658,731

(Continued)

Kane County, Illinois

General Fund - General Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Charges for services				
Off track wagering fees	\$ -	\$ -	\$ 46,993	\$ 46,993
Indemnity fees	45,000	45,000	46,980	1,980
Computer services fees	75,248	75,248	390,376	315,128
GIS mapping fees	-	-	70	70
Detail fees	185,000	185,000	168,154	(16,846)
Net civil processing fees	325,000	325,000	217,630	(107,370)
Chancery foreclosure fees	110,000	110,000	118,400	8,400
Body writ fees	18,000	18,000	11,456	(6,544)
Accident copy fees	4,000	4,000	6,067	2,067
Weekend prisoner fees	6,000	6,000	6,023	23
Inmate telephone fees - adult	250,000	250,000	244,661	(5,339)
Fingerprinting fees	2,500	2,500	1,845	(655)
Bond fees	1,000	1,000	19,110	18,110
Court security fees	600,000	600,000	625,386	25,386
Miscellaneous fees - sheriff	5,000	5,000	1,070	(3,930)
KIDS program fees	100,000	100,000	101,858	1,858
Electronic monitoring fees	65,000	65,000	90,057	25,057
Interstate compact fees	1,000	1,000	1,388	388
Domestic violence GPS fees	-	-	1,053	1,053
Mental health/specialty court fees	103,880	103,880	103,638	(242)
General circuit division fees	2,870,000	2,870,000	2,782,747	(87,253)
10% bond fees	-	-	39,010	39,010
Mailing fees	40,000	40,000	40,593	593
County court system fees	420,000	420,000	456,505	36,505
Additional circuit division fees	-	-	247,098	247,098
State's attorney prosecution fees	400,000	400,000	483,228	83,228
Default fees	-	-	50,762	50,762
Diversion program fees	80,000	80,000	61,191	(18,809)
Drug testing administrative fees	7,500	7,500	8,532	1,032
Drug diversion program fees	45,000	45,000	26,324	(18,676)
Deferred prosecution fees	90,000	90,000	123,717	33,717
D/A deferred prosecution fees	-	-	1,366	1,366
Miscellaneous fees - state's attorney	500	500	146	(354)
Public defender fees	5,000	5,000	1,493	(3,507)
Treasurer/Collector fees	20,000	20,000	-	(20,000)
Mapping royalties fees	5,700	5,700	6,491	791
Assessor fees	1,000	1,000	1,130	130
Notary fees	23,000	23,000	240	(22,760)
Business fees	5,000	5,000	2,055	(2,945)
Passport fees	120,200	120,200	239,860	119,660
Certified copy fees	532,777	532,777	500,765	(32,012)
Tax redemption fees	91,015	91,015	112,518	21,503
Voter registration fees	-	-	113,944	113,944
Tax extension fees	37,479	37,479	27,997	(9,482)
Miscellaneous fees - county clerk	12,995	12,995	41,632	28,637
Financing statement fees	15,500	15,500	19,565	4,065
Recording fees	965,000	965,000	1,050,115	85,115
Certified record copy fees	10,000	10,000	11,433	1,433
Revenue tax stamp fees	1,775,000	1,775,000	2,096,632	321,632
Cable franchise fees	675,000	725,000	608,306	(116,694)

(Continued)

Kane County, Illinois

General Fund - General Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Zoning fees	\$ 40,000	\$ 40,000	\$ 52,275	\$ 12,275
Development/planning service fees	100	100	-	(100)
Adjudication hearing fees	600	600	400	(200)
Vacant dwelling fees	300	300	-	(300)
KEEP/C-PACE administrative fees	30,000	30,000	79,757	49,757
Subdivision approval fees	5,000	5,000	3,500	(1,500)
Total charges for services	10,220,294	10,270,294	11,493,542	1,223,248
Reimbursements				
Prisoner transfer	3,000	3,000	3,596	596
Sheriff p-card reimbursement	-	-	100,196	100,196
Sheriff salary reimbursement	106,656	106,656	107,850	1,194
Sheriff overtime reimbursement	30,000	30,000	14,313	(15,687)
Sheriff training	15,000	15,000	38,596	23,596
Board and care reimbursements	500,000	500,000	24,225	(475,775)
Probation salary	5,845,772	6,393,864	7,094,614	700,750
Youth home	1,100,000	1,100,000	1,008,300	(91,700)
Treatment alternative court reimbursement	5,200	5,200	4,661	(539)
Illinois State Board of Education reimbursement	80,000	80,000	110,459	30,459
Emergency management	90,000	90,000	94,378	4,378
State's attorney salary	197,438	197,438	212,699	15,261
Public defender salary	113,252	113,252	120,306	7,054
SVP reimbursement	20,000	20,000	6,405	(13,595)
Interpreter service reimbursement	400,000	400,000	645,926	245,926
Supervisor of assessor salary	71,275	71,275	74,456	3,181
Death surcharge reimbursement	14,250	14,250	16,726	2,476
Election judge reimbursements	105,120	105,120	-	(105,120)
Miscellaneous reimbursements	193,000	193,000	431,987	238,987
Total reimbursements	8,889,963	9,438,055	10,109,693	671,638
Net investment income	1,850,041	1,850,041	2,877,744	1,027,703
Miscellaneous				
Cell tower lease	26,341	26,341	25,064	(1,277)
Lease revenue	-	-	51,746	51,746
Refunds	-	-	28,612	28,612
Rental income	50,659	50,659	(39,853)	(90,512)
Auction sales	5,000	5,000	15,381	10,381
Sheriff auction sales	20,000	20,000	65,793	45,793
Miscellaneous other	154,093	154,093	218,588	64,495
Total miscellaneous	256,093	256,093	365,331	109,238
Total revenues	109,666,130	110,329,927	108,480,694	(1,849,233)

(Continued)

Kane County, Illinois

General Fund - General Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Expenditures				
County Board/Liquor				
Personnel services				
Salaries and wages	\$ 1,003,794	\$ 1,038,908	\$ 1,018,851	\$ 20,057
Total personnel services	1,003,794	1,038,908	1,018,851	20,057
Contractual services				
Contractual/consulting services	253,350	253,350	130,500	122,850
Repairs and maintenance - copiers	600	600	688	(88)
General printing	-	-	1,582	(1,582)
Conferences and meetings	-	-	1,180	(1,180)
Conferences and meetings - board members	3,500	3,500	6,730	(3,230)
Conferences and meetings - Chairman	3,325	3,325	2,966	359
Employee training	-	-	673	(673)
Employee mileage expenditures	-	-	171	(171)
General association dues	36,400	36,400	34,947	1,453
Total contractual services	297,175	297,175	179,437	117,738
Commodities				
Office supplies	9,200	9,200	9,658	(458)
Operating supplies	2,500	2,500	871	1,629
Computer related supplies	300	300	-	300
Books and subscriptions	200	200	-	200
Board meeting supplies	1,800	1,800	610	1,190
Business relationship commodities	500	500	330	170
Total commodities	14,500	14,500	11,469	3,031
Total county board/liquor	1,315,469	1,350,583	1,209,757	140,826
Finance Administration				
Personnel services				
Salaries and wages	1,080,714	1,099,896	1,062,571	37,325
Total personnel services	1,080,714	1,099,896	1,062,571	37,325
Contractual services				
Certified audit contract	160,420	167,920	145,395	22,525
Contractual/consulting services	20,300	55,300	39,310	15,990
Repairs and maintenance - copiers	1,000	1,000	763	237
Legal printing	256	256	91	165
Conferences and meetings	10,000	10,000	2,487	7,513
Employee training	15,142	15,142	7,154	7,988
Employee mileage expenditures	300	300	558	(258)
General association dues	10,021	10,021	4,383	5,638
Total contractual services	217,439	259,939	200,141	59,798
Commodities				
Office supplies	2,944	2,944	3,714	(770)
Computer related supplies	2,600	2,600	2,415	185
Office furniture and equipment	-	-	2,321	(2,321)
Total commodities	5,544	5,544	8,450	(2,906)
Total finance administration	1,303,697	1,365,379	1,271,162	94,217

(Continued)

Kane County, Illinois

General Fund - General Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Information Technology				
Personnel services				
Salaries and wages	\$ 3,541,941	\$ 3,908,349	\$ 3,485,504	\$ 422,845
Overtime salaries	32,760	32,760	33,396	(636)
Total personnel services	3,574,701	3,941,109	3,518,900	422,209
Contractual services				
Contractual/consulting services	441,284	441,284	208,151	233,133
Repairs and maintenance - computers	245,601	245,601	95,341	150,260
Repairs and maintenance - copiers	7,500	7,500	-	7,500
Repairs and maintenance - communications equipment	110,004	110,004	103,183	6,821
Repairs and maintenance - vehicles	4,000	4,000	3,811	189
General advertising	1,500	1,500	-	1,500
Conferences and meetings	59,400	59,400	21,457	37,943
Employee training	41,000	41,000	3,402	37,598
Employee mileage expenditures	3,000	3,000	903	2,097
Total contractual services	913,289	913,289	436,248	477,041
Commodities				
Office supplies	27,300	27,300	26,372	928
Computer related supplies	55,450	55,450	51,966	3,484
Printing supplies	36,000	36,000	31,235	4,765
Fuel - vehicles	4,000	4,000	2,835	1,165
Total commodities	122,750	122,750	112,408	10,342
Total information technology	4,610,740	4,977,148	4,067,556	909,592
Building Management - Government Center				
Personnel services				
Salaries and wages	2,790,532	2,911,911	2,508,375	403,536
Overtime salaries	66,523	66,523	123,373	(56,850)
Total personnel services	2,857,055	2,978,434	2,631,748	346,686
Contractual services				
Contractual/consulting services	-	-	22,499	(22,499)
Disposal and water softener services	68,300	68,300	94,219	(25,919)
Janitorial services	54,200	54,200	565,108	(510,908)
Repairs and maintenance - roads	490,100	490,100	229,680	260,420
Repairs and maintenance - buildings	1,210,658	1,210,658	1,650,036	(439,378)
Repairs and maintenance - grounds	136,750	136,750	222,068	(85,318)
Repairs and maintenance - equipment	480,000	480,000	385,764	94,236
Repairs and maintenance - vehicles	55,000	55,000	28,685	26,315
Building space rental	-	-	17	(17)
Equipment rental	37,500	37,500	20,918	16,582
Grease trap - septic services	9,952	9,952	10,270	(318)
General printing	68,640	68,640	41,328	27,312
Employee training	12,000	12,000	45	11,955
Employee mileage expenditures	457	457	-	457
Total contractual services	2,623,557	2,623,557	3,270,637	(647,080)
Commodities				
Operating supplies	13,041	13,041	18,150	(5,109)
Computer related supplies	572	572	-	572
Printing supplies	80,080	80,080	67,830	12,250
Cleaning supplies	86,891	86,891	127,154	(40,263)
Uniform supplies	8,331	8,331	5,183	3,148

(Continued)

Kane County, Illinois

General Fund - General Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Medical supplies and drugs	\$ 146	\$ 146	\$ -	\$ 146
Utilities - natural gas	300,000	300,000	216,772	83,228
Utilities - electric	1,100,000	1,100,000	1,235,688	(135,688)
Utilities - water	363,439	363,439	131,688	231,751
Utilities - sewer	150,000	150,000	134,264	15,736
Fuel - vehicles	22,880	22,880	12,634	10,246
Total commodities	2,125,380	2,125,380	1,949,363	176,017
Total building management - government center	7,605,992	7,727,371	7,851,748	(124,377)
Building Management - ROE Office				
Contractual services				
Building space rental	130,000	130,000	-	130,000
Total contractual services	130,000	130,000	-	130,000
Total building management - ROE office	130,000	130,000	-	130,000
Human Resources				
Personnel services				
Salaries and wages	202,946	225,584	220,962	4,622
Total personnel services	202,946	225,584	220,962	4,622
Contractual services				
Project administration services	10,000	10,000	-	10,000
Repairs and maintenance - copiers	1,500	1,500	605	895
Employment advertising	6,800	6,800	4,752	2,048
Conferences and meetings	5,500	5,500	4,392	1,108
Employee mileage expenditures	150	150	248	(98)
General association dues	1,200	1,200	528	672
Miscellaneous contractual expenditures	23,000	23,000	6,380	16,620
Total contractual services	48,150	48,150	16,905	31,245
Commodities				
Office supplies	4,800	4,800	2,740	2,060
Operating supplies	2,200	2,200	2,381	(181)
Employee recognition supplies	500	500	455	45
Total commodities	7,500	7,500	5,576	1,924
Total human resources	258,596	281,234	243,443	37,791
County Auditor				
Personnel services				
Salaries and wages	305,841	315,016	275,273	39,743
Total personnel services	305,841	315,016	275,273	39,743
Contractual services				
Contractual/consulting services	7,500	7,500	-	7,500
Repairs and maintenance - copiers	400	400	79	321
Conferences and meetings	9,000	9,000	5,832	3,168
Employee training	4,255	4,255	-	4,255
Employee mileage expenditures	512	512	4	508
General association dues	2,155	2,155	700	1,455
Total contractual services	23,822	23,822	6,615	17,207
Commodities				
Office supplies	1,250	1,250	540	710
Total commodities	1,250	1,250	540	710
Total county auditor	330,913	340,088	282,428	57,660

(Continued)

Kane County, Illinois

General Fund - General Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Treasurer/Collector				
Personnel services				
Salaries and wages	\$ 662,981	\$ 682,507	\$ 741,462	\$ (58,955)
Total personnel services	662,981	682,507	741,462	(58,955)
Contractual services				
Repairs and maintenance - computers	1,825	1,825	2,357	(532)
Repairs and maintenance - copiers	-	-	26	(26)
General printing	22,000	22,000	25,092	(3,092)
Legal printing	37,500	37,500	37,758	(258)
Conferences and meetings	5,610	5,610	4,458	1,152
Employee mileage expenditures	2,500	2,500	1,412	1,088
Miscellaneous contractual expenditures	72,300	72,300	71,935	365
Total contractual services	141,735	141,735	143,038	(1,303)
Commodities				
Office supplies	4,000	4,000	2,612	1,388
Operating supplies	1,000	1,000	856	144
Computer related supplies	3,700	3,700	2,771	929
Postage	-	-	31,929	(31,929)
Total commodities	8,700	8,700	38,168	(29,468)
Total treasurer/collector	813,416	832,942	922,668	(89,726)
Supervisor of Assessments				
Personnel services				
Salaries and wages	864,656	921,511	925,886	(4,375)
Overtime salaries	10,000	10,000	-	10,000
Total personnel services	874,656	931,511	925,886	5,625
Contractual services				
Repairs and maintenance - copiers	7,500	7,500	7,141	359
Conferences and meetings	5,000	5,000	5,745	(745)
Legal printing	45,000	45,000	22,072	22,928
General association dues	3,000	3,000	3,306	(306)
Employee mileage expenditures	10,000	10,000	3,657	6,343
Employee training	14,000	14,000	19,554	(5,554)
Total contractual services	84,500	84,500	61,475	23,025
Commodities				
Office supplies	9,000	9,000	5,441	3,559
Computer related supplies	72,000	72,000	8,733	63,267
Books and subscriptions	1,400	1,400	1,071	329
Total commodities	82,400	82,400	15,245	67,155
Total supervisor of assessments	1,041,556	1,098,411	1,002,606	95,805
Supervisor of Assessments - Board of Review				
Personnel services				
Salaries and wages	66,013	67,993	66,374	1,619
Employee per diem	32,500	32,500	18,730	13,770
Total personnel services	98,513	100,493	85,104	15,389
Contractual services				
Appraisal services	24,000	24,000	10,000	14,000
Total contractual services	24,000	24,000	10,000	14,000
Total supervisor of assessments - board of review	122,513	124,493	95,104	29,389

(Continued)

Kane County, Illinois

General Fund - General Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
County Clerk				
Personnel services				
Salaries and wages	\$ 1,047,016	\$ 1,078,426	\$ 1,054,768	\$ 23,658
Overtime salaries	13,686	13,686	15,121	(1,435)
Total personnel services	1,060,702	1,092,112	1,069,889	22,223
Contractual services				
Notary services	100	100	-	100
Repairs and maintenance - copiers	-	-	15	(15)
Conferences and meetings	7,500	7,500	6,727	773
Legal printing	5,000	5,000	3,778	1,222
General association dues	1,200	1,200	1,865	(665)
Employee mileage expenditures	4,808	4,808	3,096	1,712
General printing	500	500	-	500
Employee training	750	750	29	721
Total contractual services	19,858	19,858	15,510	4,348
Commodities				
Office supplies	6,000	6,000	8,489	(2,489)
Operating supplies	12,000	12,000	10,073	1,927
Computer related supplies	8,000	8,000	12,905	(4,905)
Books and subscriptions	600	600	218	382
Total commodities	26,600	26,600	31,685	(5,085)
Total county clerk	1,107,160	1,138,570	1,117,084	21,486
County Clerk - Election Expense				
Personnel services				
Salaries and wages	884,398	2,039,947	1,885,025	154,922
Overtime salaries	97,756	97,756	140,608	(42,852)
Total personnel services	982,154	2,137,703	2,025,633	112,070
Contractual services				
Election judges and workers	1,153,410	-	-	-
Election services	30,000	30,000	27,193	2,807
Security services	60,000	60,000	20,672	39,328
Software licensing cost	433,658	433,658	422,823	10,835
Repairs and maintenance - computers	2,000	2,000	-	2,000
Repairs and maintenance - copiers	12,000	12,000	10,845	1,155
Repairs and maintenance - vehicles	5,000	5,000	6,217	(1,217)
Repairs and maintenance - voting system	15,000	15,000	7,000	8,000
Polling place rental	35,000	35,000	17,200	17,800
Equipment rental	90,000	90,000	160,338	(70,338)
General advertising	6,000	6,000	71	5,929
General printing	50,000	50,000	42,131	7,869
Legal printing	300,000	300,000	152,666	147,334
Conferences and meetings	6,000	6,000	3,598	2,402
Employee mileage expenditures	14,000	14,000	12,716	1,284
General association dues	600	600	385	215
Total contractual services	2,212,668	1,059,258	883,855	175,403

(Continued)

Kane County, Illinois

General Fund - General Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 9,000	\$ 9,000	\$ 19,909	\$ (10,909)
Operating supplies	60,000	60,000	77,800	(17,800)
Computer related supplies	4,000	4,000	3,499	501
Postage	520,000	520,000	196,777	323,223
Books and subscriptions	1,400	1,400	657	743
Voting systems and accessories	500,000	500,000	642,747	(142,747)
Total commodities	1,094,400	1,094,400	941,389	153,011
Total county clerk - election expense	4,289,222	4,291,361	3,850,877	440,484
County Clerk - Alternate Language Coordination				
Personnel services				
Salaries and wages	71,310	97,842	94,218	3,624
Overtime salaries	3,500	3,500	-	3,500
Total personnel services	74,810	101,342	94,218	7,124
Total county clerk - alternate language coordination	74,810	101,342	94,218	7,124
Recorder of Deeds				
Personnel services				
Salaries and wages	700,458	721,472	616,146	105,326
Total personnel services	700,458	721,472	616,146	105,326
Contractual services				
Employee mileage expenditures	1,000	1,000	854	146
General association dues	1,050	1,050	100	950
Total contractual services	2,050	2,050	954	1,096
Commodities				
Office supplies	2,070	2,070	1,182	888
Total commodities	2,070	2,070	1,182	888
Total recorder of deeds	704,578	725,592	618,282	107,310
Regional Office of Education				
Personnel services				
Salaries and wages	328,910	338,777	376,276	(37,499)
Total personnel services	328,910	338,777	376,276	(37,499)
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	333,485	343,352	376,276	(32,924)
Judiciary and Courts				
Personnel services				
Salaries and wages	2,022,531	2,138,831	2,073,114	65,717
Overtime salaries	10,030	10,030	4,555	5,475
Employee per diem	500	500	595	(95)
Bond call	500	500	-	500
Total personnel services	2,033,561	2,149,861	2,078,264	71,597
Benefits				
Uniform allowance	2,400	2,400	-	2,400
Total benefits	2,400	2,400	-	2,400

(Continued)

Kane County, Illinois

General Fund - General Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual services				
State of Illinois salaries	\$ 16,000	\$ 16,000	\$ 15,334	\$ 666
Jurors - circuit court	300,000	300,000	137,700	162,300
Jurors - grand jury	1,000	1,000	-	1,000
Jurors' expenditures	225,000	225,000	112,991	112,009
Per diem expenditures	169,000	169,000	75,561	93,439
Contractual/consulting services	625,000	625,000	679,305	(54,305)
Court appointed counsel	225,000	225,000	295,892	(70,892)
Psychological/psychiatric services	70,000	70,000	6,553	63,447
Repairs and maintenance - equipment	17,500	17,500	3,375	14,125
Liability insurance	2,500	2,500	4,366	(1,866)
General printing	1,000	1,000	208	792
Conferences and meetings	20,000	20,000	11,066	8,934
Employee training	5,000	5,000	1,478	3,522
Employee mileage expenditures	3,000	3,000	696	2,304
General association dues	500	500	364	136
Miscellaneous contractual expenditures	175,000	175,000	78,661	96,339
Equipment rental	17,500	17,500	12,800	4,700
Judicial technology fine expenditures	112,700	112,700	47,952	64,748
Total contractual services	1,985,700	1,985,700	1,484,302	501,398
Commodities				
Office supplies	13,500	13,500	8,428	5,072
Operating supplies	20,000	20,000	13,750	6,250
Computer related supplies	15,000	15,000	2,724	12,276
Postage	1,500	1,500	93	1,407
Books and subscriptions	60,000	60,000	59,370	630
Uniform supplies	-	-	1,886	(1,886)
Employee recognition supplies	5,000	5,000	2,796	2,204
Telephone	1,000	1,000	-	1,000
Total commodities	116,000	116,000	89,047	26,953
Total judiciary and courts	4,137,661	4,253,961	3,651,613	602,348
Circuit Clerk - Administration				
Personnel services				
Salaries and wages	4,766,391	5,050,400	4,285,007	765,393
Overtime salaries	80,535	84,621	50,752	33,869
Bond call	46,800	46,800	38,051	8,749
Total personnel services	4,893,726	5,181,821	4,373,810	808,011
Contractual services				
Repairs and maintenance - equipment	3,600	3,600	-	3,600
General printing	34,500	34,500	9,275	25,225
Conferences and meetings	16,000	16,000	7,363	8,637
Employee training	3,000	3,000	96	2,904
Employee mileage expenditures	4,400	4,400	1,493	2,907
General association dues	1,395	1,395	1,070	325
Total contractual services	62,895	62,895	19,297	43,598
Commodities				
Office supplies	28,780	28,780	13,439	15,341
Books and subscriptions	600	600	-	600
Total commodities	29,380	29,380	13,439	15,941
Total circuit clerk - administration	4,986,001	5,274,096	4,406,546	867,550

(Continued)

Kane County, Illinois

General Fund - General Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Circuit Clerk - COO Support				
Contractual services				
Conferences and meetings	\$ 3,100	\$ 3,100	\$ 892	\$ 2,208
Employee training	6,000	6,000	-	6,000
Employee mileage expenditures	1,000	1,000	87	913
Total contractual services	10,100	10,100	979	9,121
Commodities				
Office supplies	300	300	-	300
Total commodities	300	300	-	300
Total Circuit Clerk - COO Support	10,400	10,400	979	9,421
Circuit Clerk - File Lib/Records				
Contractual services				
Repairs and maintenance - equipment	500	500	-	500
Repairs and maintenance - vehicles	2,000	2,000	-	2,000
Employee training	1,000	1,000	-	1,000
Employee mileage expenditures	250	250	72	178
Total contractual services	3,750	3,750	72	3,678
Commodities				
Office supplies	8,900	8,900	2,288	6,612
Fuel - vehicles	500	500	126	374
Total commodities	9,400	9,400	2,414	6,986
Total circuit clerk - file lib/records	13,150	13,150	2,486	10,664
Circuit Clerk - Civil				
Contractual services				
Employee training	2,000	2,000	-	2,000
Employee mileage expenditures	12,000	12,000	6,669	5,331
Total contractual services	14,000	14,000	6,669	7,331
Commodities				
Office supplies	2,800	2,800	690	2,110
Total commodities	2,800	2,800	690	2,110
Total circuit clerk - civil	16,800	16,800	7,359	9,441
Circuit Clerk - Criminal				
Contractual services				
Employee training	4,200	4,200	-	4,200
Employee mileage expenditures	20,000	20,000	16,045	3,955
Employee medical expenditures	100	100	-	100
Total contractual services	24,300	24,300	16,045	8,255
Commodities				
Office supplies	1,500	1,500	56	1,444
Total commodities	1,500	1,500	56	1,444
Total circuit clerk - criminal	25,800	25,800	16,101	9,699

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Kane County, Illinois

General Fund - General Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Circuit Clerk - Records				
Contractual services				
Conferences and meetings	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
Employee mileage expenditures	300	300	-	300
Total contractual services	3,300	3,300	-	3,300
Commodities				
Office supplies	45,000	45,000	24,474	20,526
Total commodities	45,000	45,000	24,474	20,526
Total circuit clerk - records	48,300	48,300	24,474	23,826
Circuit Clerk - Chief Deputy				
Contractual services				
Repairs and maintenance - equipment	8,000	8,000	2,688	5,312
Legal services	10,400	10,400	5,023	5,377
Conferences and meetings	2,850	2,850	163	2,687
Employee mileage expenditures	500	500	-	500
General association dues	900	900	175	725
Total contractual services	22,650	22,650	8,049	14,601
Commodities				
Office supplies	35,450	35,450	13,985	21,465
Total commodities	35,450	35,450	13,985	21,465
Total circuit clerk - chief deputy	58,100	58,100	22,034	36,066
Circuit Clerk - Human Resources				
Contractual services				
Repairs and maintenance - equipment	9,130	9,130	465	8,665
Employee training	5,740	5,740	-	5,740
Employee mileage expenditures	250	250	-	250
General association dues	156	156	-	156
Total contractual services	15,276	15,276	465	14,811
Commodities				
Office supplies	11,300	11,300	1,882	9,418
Total commodities	11,300	11,300	1,882	9,418
Total circuit clerk - human resources	26,576	26,576	2,347	24,229
Circuit Clerk - Customer Service				
Commodities				
Office supplies	300	300	94	206
Employee mileage expenditures	50	50	-	50
Telephone	11,904	11,904	-	11,904
Total commodities	12,254	12,254	94	12,160
Total circuit clerk - customer service	12,254	12,254	94	12,160
States Attorney				
Personnel services				
Salaries and wages	9,575,294	9,864,885	9,238,948	625,937
Stipend for diversion program	-	-	6,192	(6,192)
Bond call	148,000	148,000	108,128	39,872
Total personnel services	9,723,294	10,012,885	9,353,268	659,617

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Kane County, Illinois

General Fund - General Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Benefits				
FICA/SS contribution	\$ -	\$ -	\$ 31	\$ (31)
IMRF contribution	-	-	18	(18)
Total benefits	-	-	49	(49)
Contractual services				
Contractual/consulting services	189,151	189,151	200,419	(11,268)
Trials and costs of hearings	40,000	40,000	30,817	9,183
Legal trial notices	5,000	5,000	-	5,000
Witness costs	12,500	12,500	15,938	(3,438)
Court reporter costs	70,000	70,000	63,423	6,577
Repairs and maintenance - equipment	1,000	1,000	-	1,000
Repairs and maintenance - copiers	20,000	20,000	18,167	1,833
Repairs and maintenance - vehicles	12,000	12,000	5,681	6,319
General advertising	-	250	-	250
General printing	2,000	2,000	-	2,000
Conferences and meetings	18,000	18,250	27,694	(9,444)
Employee training	77,500	77,500	36,046	41,454
Employee mileage expenditures	12,000	12,000	1,964	10,036
Program events	-	2,000	826	1,174
General association dues	32,870	32,870	28,115	4,755
Total contractual services	492,021	494,521	429,090	65,431
Commodities				
Office supplies	55,000	55,000	49,727	5,273
Operating supplies	34,625	34,625	27,622	7,003
Books and subscriptions	105,360	105,360	89,494	15,866
Computer software - non-capital	33,250	33,250	(16,893)	50,143
Computer hardware - non-capital	71,450	71,450	59,711	11,739
Fuel - vehicles	18,000	18,000	12,534	5,466
Office furniture and equipment	22,750	22,750	20,890	1,860
Automotive equipment	-	-	-	-
Office equipment - non-capital	25,000	25,000	-	25,000
Total commodities	365,435	365,435	243,085	122,350
Total states attorney	10,580,750	10,872,841	10,025,492	847,349
JJC Council				
Personnel services				
Salaries and wages	36,400	37,492	11,206	26,286
Total personnel services	36,400	37,492	11,206	26,286
Contractual services				
Employee training	29,000	29,000	22,850	6,150
Total contractual services	29,000	29,000	22,850	6,150
Commodities				
Operating supplies	1,914	1,914	726	1,188
Computer software - non-capital	375	375	-	375
Total commodities	2,289	2,289	726	1,563
Total JJC Council	67,689	68,781	34,782	33,999

(Continued)

Kane County, Illinois

General Fund - General Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Public Defender				
Personnel services				
Salaries and wages	\$ 4,137,515	\$ 4,936,747	\$ 4,321,866	\$ 614,881
Bond call	65,500	65,500	62,450	3,050
Total personnel services	4,203,015	5,002,247	4,384,316	617,931
Contractual services				
Trials and costs of hearings	45,000	45,000	17,856	27,144
Repairs and maintenance - copiers	2,250	2,250	453	1,797
Conferences and meetings	1,000	1,000	458	542
Employee training	20,000	20,000	19,387	613
Employee mileage expenditures	4,500	4,500	1,506	2,994
Attorney association dues	23,100	23,100	5,121	17,979
Miscellaneous contractual expenditures	10,887	10,887	8,186	2,701
Total contractual services	106,737	106,737	52,967	53,770
Commodities				
Office supplies	10,000	10,000	6,171	3,829
Books and subscriptions	70,004	70,004	70,284	(280)
Total commodities	80,004	80,004	76,455	3,549
Total public defender	4,389,756	5,188,988	4,513,738	675,250
Sheriff				
Personnel services				
Salaries and wages	11,442,462	11,775,927	12,550,064	(774,137)
Overtime salaries	591,973	591,973	928,198	(336,225)
Merit employee longevity	152,628	152,628	103,940	48,688
Total personnel services	12,187,063	12,520,528	13,582,202	(1,061,674)
Benefits				
Uniform allowance	149,600	149,600	139,400	10,200
Total benefits	149,600	149,600	139,400	10,200
Contractual services				
Contractual/consulting services	97,820	97,820	178,675	(80,855)
Extradition costs	30,000	30,000	47,132	(17,132)
Medical/dental/hospital services	15,000	15,000	22,291	(7,291)
Repairs and maintenance - equipment	2,000	2,000	1,673	327
Repairs and maintenance - copiers	11,000	11,000	7,637	3,363
Repairs and maintenance - communications equipment	4,200	4,200	8,777	(4,577)
Repairs and maintenance - vehicles	165,000	165,000	253,142	(88,142)
Pre-employ drug testing and labs	-	-	1,945	(1,945)
Sheriff reimbursable expenditures	-	-	104,627	(104,627)
Employee training	75,000	75,000	193,754	(118,754)
Total contractual services	400,020	400,020	819,653	(419,633)
Commodities				
Office supplies	10,000	10,000	6,561	3,439
Operating supplies	55,000	55,000	209,902	(154,902)
S.W.A.T. supplies	50,000	50,000	48,966	1,034
Bomb squad supplies	50,000	50,000	45,542	4,458
Uniform supplies	20,000	20,000	38,804	(18,804)
Weapons and ammunition	35,000	35,000	35,079	(79)
Fuel - vehicles	400,000	400,000	482,287	(82,287)
Total commodities	620,000	620,000	867,141	(247,141)
Total sheriff	13,356,683	13,690,148	15,408,396	(1,718,248)

(Continued)

Kane County, Illinois

General Fund - General Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Sheriff - Adult Corrections				
Personnel services				
Salaries and wages	\$ 9,864,907	\$ 10,166,318	\$ 12,173,588	\$ (2,007,270)
Overtime salaries	569,137	569,137	1,070,170	(501,033)
Merit employee longevity	344,232	344,232	274,007	70,225
Total personnel services	10,778,276	11,079,687	13,517,765	(2,438,078)
Benefits				
Uniform allowance	169,500	169,500	142,500	27,000
Total benefits	169,500	169,500	142,500	27,000
Contractual services				
Medical/dental/hospital services	3,300,000	3,300,000	3,764,925	(464,925)
Disposal and water softener services	21,290	21,290	16,895	4,395
Repairs and maintenance - equipment	10,000	10,000	8,076	1,924
Repairs and maintenance - communications equipment	4,500	4,500	10,222	(5,722)
Employee training	60,000	60,000	77,722	(17,722)
Total contractual services	3,395,790	3,395,790	3,877,840	(482,050)
Commodities				
Office supplies	1,350	1,350	4,790	(3,440)
Operating supplies	105,000	123,740	199,212	(75,472)
Uniform supplies	20,000	20,000	30,027	(10,027)
Weapons and ammunition	15,000	15,000	49,311	(34,311)
Clothing supplies	25,000	25,000	14,576	10,424
Food	1,067,188	1,067,188	1,111,933	(44,745)
Total commodities	1,233,538	1,252,278	1,409,849	(157,571)
Total sheriff - adult corrections	15,577,104	15,897,255	18,947,954	(3,050,699)
Sheriff - Court Security				
Personnel services				
Salaries and wages	2,641,812	2,718,031	2,789,868	(71,837)
Overtime salaries	128,110	128,110	92,772	35,338
Bond call	24,000	24,000	-	24,000
Total personnel services	2,793,922	2,870,141	2,882,640	(12,499)
Benefits				
Uniform allowance	60,000	60,000	39,825	20,175
Total benefits	60,000	60,000	39,825	20,175
Contractual services				
Contractual/consulting services	16,100	16,100	15,400	700
Conferences and meetings	1,000	1,000	-	1,000
Employee training	25,000	25,000	34,241	(9,241)
Repairs and maintenance - equipment	50,000	50,000	6,855	43,145
Repairs and maintenance - communications equipment	15,000	15,000	-	15,000
Pre-employ drug testing and labs	5,000	5,000	2,399	2,601
Pre-employment physicals	5,000	5,000	7,696	(2,696)
Employee mileage expenditures	1,000	1,000	-	1,000
Total contractual services	118,100	118,100	66,591	51,509

(Continued)

Kane County, Illinois

General Fund - General Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 4,200	\$ 4,200	\$ 9,227	\$ (5,027)
Operating supplies	15,590	15,590	34,458	(18,868)
Employee recognition supplies	1,500	1,500	-	1,500
Uniform supplies	30,000	30,000	25,812	4,188
Weapons and ammunition	20,000	20,000	40,617	(20,617)
Medical supplies and drugs	1,200	1,200	-	1,200
Telephone	5,500	5,500	6,280	(780)
Total commodities	77,990	77,990	116,394	(38,404)
Total sheriff - court security	3,050,012	3,126,231	3,105,450	20,781
Merit Commission				
Personnel services				
Salaries and wages	33,367	34,368	41,488	(7,120)
Overtime salaries	-	-	71	(71)
Employee per diem	45,000	45,000	25,585	19,415
Total personnel services	78,367	79,368	67,144	12,224
Contractual services				
Employment advertising	500	500	-	500
Employee mileage expenditures	6,000	6,000	3,614	2,386
Entrance/promotional testing	8,550	8,550	13,303	(4,753)
Total contractual services	15,050	15,050	16,917	(1,867)
Commodities				
Office supplies	2,000	2,000	1,673	327
Total commodities	2,000	2,000	1,673	327
Total merit commission	95,417	96,418	85,734	10,684
Court Services - Administration				
Personnel services				
Salaries and wages	761,854	1,481,681	873,250	608,431
Total personnel services	761,854	1,481,681	873,250	608,431
Contractual services				
Software licensing cost	-	-	280	(280)
Legal services	75,000	75,000	3,870	71,130
Repairs and maintenance - copiers	1,000	1,000	1,555	(555)
Conferences and meetings	2,500	2,500	15,668	(13,168)
Employee training	1,500	1,500	3,740	(2,240)
General association dues	300	300	-	300
Repairs and maintenance - office equipment	300	300	124	176
Employee mileage expenditures	-	-	249	(249)
Miscellaneous contractual expenditures	-	-	319	(319)
Total contractual services	80,600	80,600	25,805	54,795

(Continued)

Kane County, Illinois

General Fund - General Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 550	\$ 550	\$ 58	\$ 492
Operating supplies	-	-	370	(370)
Postage	-	-	172	(172)
Computer related supplies	1,000	1,000	1,020	(20)
Books and subscriptions	250	250	625	(375)
Computer hardware - non-capital	-	-	1,200	(1,200)
Fuel - vehicles	-	-	48	(48)
Office equipment - non-capital	-	-	218	(218)
Miscellaneous supplies	-	-	2,109	(2,109)
Total commodities	1,800	1,800	5,820	(4,020)
Total court services - administration	844,254	1,564,081	904,875	659,206
Court Services - Adult Court Services				
Personnel services				
Salaries and wages	3,103,532	3,243,185	3,014,757	228,428
Overtime salaries	2,005	2,005	3,807	(1,802)
Total personnel services	3,105,537	3,245,190	3,018,564	226,626
Contractual services				
Contractual/consulting services	-	-	3,051	(3,051)
Destruction of records services	-	-	1,890	(1,890)
Lab services	-	-	38,460	(38,460)
Software licensing cost	-	-	1,755	(1,755)
Janitorial services	9,500	9,500	10,123	(623)
Repairs and maintenance - copiers	2,000	2,000	870	1,130
Repairs and maintenance - communications equipment	1,080	1,080	4,020	(2,940)
Repairs and maintenance - vehicles	12,000	12,000	18,678	(6,678)
Repairs and maintenance - office equipment	1,000	1,000	124	876
Building space rental	34,023	34,023	56	33,967
Equipment rental	1,800	1,800	1,959	(159)
Conferences and meetings	3,000	3,000	24,425	(21,425)
Employee training	2,800	2,800	5,345	(2,545)
Employee mileage expenditures	1,000	1,000	1,086	(86)
General association dues	200	200	1,100	(900)
Miscellaneous contractual expenditures	6,094	6,094	4,613	1,481
Total contractual services	74,497	74,497	117,555	(43,058)
Commodities				
Office supplies	3,000	3,000	4,715	(1,715)
Operating supplies	4,500	4,500	6,320	(1,820)
Computer related supplies	5,000	5,000	23,211	(18,211)
Books and subscriptions	250	250	355	(105)
Uniform supplies	1,500	1,500	2,809	(1,309)
Weapons and ammunition	500	500	-	500
Medical supplies and drugs	1,000	1,000	2,114	(1,114)
Office equipment - non-capital	-	-	2,448	(2,448)
Cellular phone	-	-	8,090	(8,090)
Fuel - vehicles	6,932	6,932	6,219	713
Automotive equipment	-	-	-	-
Miscellaneous supplies	-	-	485	(485)
Total commodities	22,682	22,682	56,766	(34,084)
Total court services - adult court services	3,202,716	3,342,369	3,192,885	149,484

(Continued)

Kane County, Illinois

General Fund - General Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Court Services - Treatment Alternative Court				
Personnel services				
Salaries and wages	\$ 87,369	\$ 93,544	\$ 97,338	\$ (3,794)
Overtime salaries	-	-	132	(132)
Total personnel services	87,369	93,544	97,470	(3,926)
Contractual services				
Psychological/psychiatric services	58,000	58,000	55,040	2,960
Lab services	9,000	9,000	10,623	(1,623)
Repairs and maintenance - office equipment	125	125	124	1
Conferences and meetings	2,000	2,000	5,384	(3,384)
Employee training	500	500	2,830	(2,330)
Employee mileage expenditures	100	100	130	(30)
Total contractual services	69,725	69,725	74,131	(4,406)
Commodities				
Office supplies	100	100	62	38
Books and subscriptions	315	315	324	(9)
Peer group activities supplies	-	-	675	(675)
Drug court graduation supplies	-	-	827	(827)
Incentives	5,350	5,350	5,038	312
Miscellaneous supplies	-	-	134	(134)
Total commodities	5,765	5,765	7,060	(1,295)
Total court services - treatment alternative court	162,859	169,034	178,661	(9,627)
Court Services - Juvenile Court Services				
Personnel services				
Salaries and wages	983,026	1,025,849	921,583	104,266
Overtime salaries	2,507	2,507	172	2,335
Total personnel services	985,533	1,028,356	921,755	106,601
Contractual services				
Contractual/consulting services	-	-	3,051	(3,051)
Destruction of records services	-	-	180	(180)
Lab services	-	-	19,043	(19,043)
Janitorial services	9,500	9,500	9,539	(39)
Repairs and maintenance - buildings	1,449	1,449	2,698	(1,249)
Repairs and maintenance - copiers	500	500	573	(73)
Repairs and maintenance - vehicles	3,000	3,000	9,275	(6,275)
Repairs and maintenance - office equipment	1,000	1,000	124	876
Building space rental	34,023	34,023	57	33,966
Equipment rental	5,583	5,583	5,308	275
Conferences and meetings	1,000	1,000	2,235	(1,235)
Employee training	800	800	392	408
Employee mileage expenditures	600	600	222	378
General association dues	150	150	825	(675)
Miscellaneous contractual expenditures	500	500	826	(326)
Total contractual services	58,105	58,105	54,348	3,757

(Continued)

Kane County, Illinois

General Fund - General Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 1,000	\$ 1,000	\$ 3,053	\$ (2,053)
Operating supplies	2,000	2,000	3,781	(1,781)
Computer related supplies	3,500	3,500	6,526	(3,026)
Books and subscriptions	250	250	157	93
Cleaning supplies	200	200	-	200
Uniform supplies	1,500	1,500	2,638	(1,138)
Medical supplies and drugs	750	750	552	198
Cellular phone	-	-	8,090	(8,090)
Fuel - vehicles	1,732	1,732	2,116	(384)
Automotive equipment	-	-	-	-
Miscellaneous supplies	-	-	3,097	(3,097)
Total commodities	10,932	10,932	30,010	(19,078)
Total court services - juvenile court services	1,054,570	1,097,393	1,006,113	91,280
Court Services - Juvenile Custody				
Contractual services				
Employee mileage expenditures	500	500	-	500
Juvenile board and care	402,036	402,036	217,116	184,920
Total contractual services	402,536	402,536	217,116	185,420
Commodities				
Books and subscriptions	315	315	-	315
Total commodities	315	315	-	315
Total court services - juvenile custody	402,851	402,851	217,116	185,735
Court Services - Juvenile Justice Center				
Personnel services				
Salaries and wages	4,261,485	4,462,873	4,444,373	18,500
Overtime salaries	72,209	72,209	47,575	24,634
Total personnel services	4,333,694	4,535,082	4,491,948	43,134
Contractual services				
Contractual/consulting services	3,000	30,800	20,008	10,792
Psychological/psychiatric services	40,000	55,000	47,358	7,642
Medical/dental/hospital services	451,038	451,038	421,441	29,597
Lab services	3,000	3,000	3,421	(421)
Juvenile board and care	20,000	20,000	46,427	(26,427)
Security services	-	-	28,277	(28,277)
Software licensing cost	-	-	2,373	(2,373)
Repairs and maintenance - equipment	10,000	10,000	12,005	(2,005)
Repairs and maintenance - copiers	500	500	398	102
Repairs and maintenance - communications equipment	16,500	21,500	361,985	(340,485)
Repairs and maintenance - vehicles	2,500	2,500	1,099	1,401
Repairs and maintenance - office equipment	500	500	124	376
Employment advertising	7,500	7,500	-	7,500
Conferences and meetings	6,000	6,000	5,966	34
Employee training	5,000	5,000	6,539	(1,539)
Employee mileage expenditures	600	600	504	96
General association dues	400	400	190	210
Miscellaneous contractual expenditures	4,000	4,000	15,601	(11,601)
Total contractual services	570,538	618,338	973,716	(355,378)

(Continued)

Kane County, Illinois

General Fund - General Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 2,955	\$ 2,955	\$ 6,519	\$ (3,564)
Operating supplies	27,500	27,500	41,711	(14,211)
Computer related supplies	7,200	7,200	14,896	(7,696)
Books and subscriptions	-	-	157	(157)
Subscription databases	500	500	1,108	(608)
Utilities - water	15,000	15,000	14,353	647
Uniform supplies	8,000	8,000	5,950	2,050
Medical supplies and drugs	8,000	8,000	60,706	(52,706)
Clothing supplies	-	-	1,918	(1,918)
Occupational therapy supplies	-	-	149	(149)
Incentives	3,000	3,000	2,534	466
Fuel - vehicles	1,200	1,200	1,675	(475)
Miscellaneous supplies	-	-	2,114	(2,114)
Food	120,000	120,000	185,110	(65,110)
Total commodities	193,355	193,355	338,900	(145,545)
Total court services - juvenile justice center	5,097,587	5,346,775	5,804,564	(457,789)
Court Services - KIDS Education Program				
Personnel services				
Kids first stipend	25,000	25,000	18,500	6,500
Total personnel services	25,000	25,000	18,500	6,500
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	1,382	(82)
Operating supplies	500	500	-	500
Computer related supplies	1,000	1,000	1,975	(975)
Books and subscriptions	500	500	66	434
Total commodities	3,300	3,300	3,423	(123)
Total court services - kids education program	37,800	37,800	24,923	12,877
Court Services - Diagnostic Center				
Personnel services				
Salaries and wages	1,024,515	1,112,791	1,002,828	109,963
Total personnel services	1,024,515	1,112,791	1,002,828	109,963
Contractual services				
Contractual/consulting services	7,500	7,500	-	7,500
Destruction of records services	-	-	248	(248)
Repairs and maintenance - computers	750	750	-	750
Repairs and maintenance - equipment	750	750	-	750
Repairs and maintenance - copiers	1,000	1,000	432	568
Repairs and maintenance - office equipment	-	-	124	(124)
Equipment rental	2,000	2,000	1,274	726
Liability insurance	-	-	751	(751)
General advertising	2,000	2,000	66	1,934
General printing	50	50	-	50

(Continued)

Kane County, Illinois

General Fund - General Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Conferences and meetings	\$ 6,500	\$ 6,500	\$ 19,761	\$ (13,261)
Employee training	7,000	7,000	10,476	(3,476)
Employee mileage expenditures	500	500	521	(21)
General association dues	5,000	5,000	5,241	(241)
Miscellaneous contractual expenditures	200	200	996	(796)
Total contractual services	33,250	33,250	39,890	(6,640)
Commodities				
Office supplies	1,000	1,000	1,433	(433)
Operating supplies	-	-	119	(119)
Computer related supplies	1,000	1,000	17	983
Books and subscriptions	1,500	1,500	2,613	(1,113)
Medical supplies and drugs	50	50	49	1
Cellular phone	-	-	2,528	(2,528)
Miscellaneous supplies	-	-	1,827	(1,827)
Testing materials	7,500	7,500	7,042	458
Total commodities	11,050	11,050	15,628	(4,578)
Total court services - diagnostic center	1,068,815	1,157,091	1,058,346	98,745
Court Services - Veteran's Court				
Personnel services				
Salaries and wages	65,357	71,239	75,134	(3,895)
Total personnel services	65,357	71,239	75,134	(3,895)
Contractual services				
Psychological/psychiatric services	-	-	39,924	(39,924)
Contractual/consulting services	-	-	24,000	(24,000)
Repairs and maintenance - office equipment	-	-	124	(124)
Lab services	2,000	2,000	22,505	(20,505)
Employee training	-	-	1,508	(1,508)
Conferences and meetings	-	-	19,018	(19,018)
Total contractual services	2,000	2,000	107,079	(105,079)
Commodities				
Peer group activities supplies	-	-	77	(77)
Office supplies	-	-	719	(719)
Operating supplies	-	-	455	(455)
Incentives	-	-	4,557	(4,557)
Books and subscriptions	-	-	1,351	(1,351)
Total commodities	-	-	7,159	(7,159)
Total court services - veteran's court	67,357	73,239	189,372	(116,133)
Court Services - Drug Court				
Personnel services				
Salaries and wages	398,351	419,531	450,686	(31,155)
Overtime salaries	-	-	1,092	(1,092)
Total personnel services	398,351	419,531	451,778	(32,247)
Contractual services				
Lab services	-	-	2,466	(2,466)
Total contractual services	-	-	2,466	(2,466)
Total court services - drug court	398,351	419,531	454,244	(32,247)

(Continued)

Kane County, Illinois

General Fund - General Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Court Services - Pre-Trial				
Personnel services				
Salaries and wages	\$ 685,830	\$ 714,987	\$ 744,527	\$ (29,540)
Overtime salaries	-	-	1,693	(1,693)
Total personnel services	685,830	714,987	746,220	(31,233)
Total court services - pre-trial	685,830	714,987	746,220	(31,233)
County Coroner				
Personnel services				
Salaries and wages	724,441	792,424	791,789	635
Overtime salaries	103,793	103,793	119,983	(16,190)
Total personnel services	828,234	896,217	911,772	(15,555)
Contractual services				
Autopsies	460,500	460,500	460,650	(150)
Forensic expenditures	5,000	5,000	1,434	3,566
Toxicology expenditures	122,000	122,000	134,896	(12,896)
Repairs and maintenance - vehicles	7,500	7,500	5,592	1,908
Conferences and meetings	3,000	3,000	3,355	(355)
Contractual/consulting services	-	-	(30,000)	30,000
General association dues	3,200	3,200	2,615	585
Miscellaneous contractual expenditures	10,500	10,500	10,853	(353)
Total contractual services	611,700	611,700	589,395	22,305
Commodities				
Books and subscriptions	500	500	629	(129)
Fuel - vehicles	15,000	15,000	9,488	5,512
Total commodities	15,500	15,500	10,117	5,383
Total county coroner	1,455,434	1,523,417	1,511,284	12,133
Emergency Services				
Personnel services				
Salaries and wages	381,175	416,719	408,790	7,929
Total personnel services	381,175	416,719	408,790	7,929
Contractual services				
Contractual/consulting services	-	61,472	61,472	-
Repairs and maintenance - communications equipment	8,325	8,325	7,946	379
Repairs and maintenance - equipment	3,100	3,100	3,063	37
Repairs and maintenance - vehicles	29,775	29,775	26,359	3,416
Conferences and meetings	600	600	489	111
Employee training	5,800	5,800	3,971	1,829
General association dues	430	430	349	81
Miscellaneous contractual expenditures	15,410	15,410	15,095	315
Total contractual services	63,440	124,912	118,744	6,168
Commodities				
Office supplies	10,250	10,250	9,931	319
Operating supplies	35,695	35,695	37,115	(1,420)
Computer related supplies	10,425	10,425	9,127	1,298
Uniform supplies	9,650	9,650	12,010	(2,360)
Fuel - vehicles	15,200	15,200	11,063	4,137
Communications equipment - non-capital	3,000	3,000	1,132	1,868
Total commodities	84,220	84,220	80,378	3,842
Total emergency services	528,835	625,851	607,912	17,939

(Continued)

Kane County, Illinois

General Fund - General Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Water Resources and Subdivisions				
Personnel services				
Salaries and wages	\$ 574,823	\$ 670,275	\$ 624,119	\$ 46,156
Total personnel services	574,823	670,275	624,119	46,156
Contractual services				
Repairs and maintenance - copiers	350	350	-	350
Repairs and maintenance - equipment	100	100	-	100
Repairs and maintenance - vehicles	200	200	143	57
Legal printing	250	250	145	105
Conferences and meetings	3,000	3,000	2,927	73
Employee training	250	250	-	250
Employee mileage expenditures	100	100	-	100
General association dues	400	400	50	350
Total contractual services	4,650	4,650	3,265	1,385
Commodities				
Office supplies	400	400	45	355
Operating supplies	100	100	250	(150)
Computer related supplies	200	200	-	200
Fuel - vehicles	300	300	608	(308)
Total commodities	1,000	1,000	903	97
Total water resources and subdivisions	580,473	675,925	628,287	47,638
Electrical Aggregation				
Personnel services				
Salaries and wages	27,201	32,999	28,162	4,837
Total personnel services	27,201	32,999	28,162	4,837
Total electrical aggregation	27,201	32,999	28,162	4,837
County Development				
Personnel services				
Salaries and wages	1,020,903	1,171,841	1,184,566	(12,725)
Employee per diem	4,440	4,440	7,020	(2,580)
Overtime salaries	-	-	44	(44)
Total personnel services	1,025,343	1,176,281	1,191,630	(15,349)
Contractual services				
Contractual/consulting services	42,152	42,152	14,011	28,141
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	8,848	(3,848)
General printing	1,000	1,000	-	1,000
Legal printing	4,000	4,000	9,032	(5,032)
Conferences and meetings	4,000	4,000	5,939	(1,939)
Employee training	500	500	-	500
Employee mileage expenditures	1,500	1,500	309	1,191
General association dues	4,000	4,000	4,022	(22)
Miscellaneous contractual expenditures	500	500	-	500
Total contractual services	63,652	63,652	44,777	18,875

(Continued)

Kane County, Illinois

General Fund - General Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 3,500	\$ 3,500	\$ 9,189	\$ (5,689)
Operating supplies	3,000	3,000	3,251	(251)
Computer related supplies	1,000	1,000	-	1,000
Books and subscriptions	500	500	-	500
Fuel - vehicles	12,000	12,000	10,736	1,264
Computer software - non-capital	37,010	37,010	35,990	1,020
Computer hardware - non-capital	980	980	-	980
Total commodities	57,990	57,990	59,166	(1,176)
Total county development	1,146,985	1,297,923	1,295,573	2,350
Administrative Adjudication Program				
Contractual services				
Contractual/consulting 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
Internal Services				
Commodities				
Self-mailer	8,800	8,800	2,982	5,818
Postage	576,543	576,543	575,414	1,129
Total commodities	585,343	585,343	578,396	6,947
Total internal services	585,343	585,343	578,396	6,947
Internal Services - Communication/Technology				
Contractual services				
Software licensing cost	1,317,789	1,317,789	1,183,073	134,716
Repairs and maintenance - computers	365,289	365,289	-	365,289
Miscellaneous contractual expenditures	404,775	404,775	151,190	253,585
Total contractual services	2,087,853	2,087,853	1,334,263	753,590
Commodities				
Telephone	315,609	315,609	188,956	126,653
Cellular phone	399,200	399,200	311,164	88,036
Miscellaneous supplies	15,000	15,000	7,933	7,067
Internet	126,100	126,100	100,884	25,216
Total commodities	855,909	855,909	608,937	246,972
Total internal services - communication/technology	2,943,762	2,943,762	1,943,200	1,000,562
Employer Health and Dental Contributions				
Personnel services				
Salaries and wages	3,345,090	(163,103)	-	(163,103)
Total personnel services	3,345,090	(163,103)	-	(163,103)
Benefits				
Healthcare contribution	13,563,732	13,563,732	13,263,378	300,354
Dental contribution	416,901	416,901	363,573	53,328
Total benefits	13,980,633	13,980,633	13,626,951	353,682
Total employer health and dental contributions	17,325,723	13,817,530	13,626,951	190,579

(Continued)

Kane County, Illinois

General Fund - General Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Internal Services - Other - Contingency				
Other expenditures				
Allowance for budget expenditures	\$ 100,000	\$ 48,663	\$ -	\$ 48,663
Total internal services - other - contingency	100,000	48,663	-	48,663
Debt service				
Principal	-	-	336,628	(336,628)
Interest and fiscal charges	-	-	78,761	(78,761)
Total debt service	-	-	415,389	(415,389)
Capital outlay				
Finance Administration				
Computer software license cost	-	4,000	-	4,000
Human Resources				
Office equipment	2,250	2,250	2,145	105
Treasurer/Collector				
Printers	-	-	1,894	(1,894)
Circuit Clerk - Administration				
Computers	82,230	82,230	-	82,230
State's Attorney				
Copiers	-	-	453	(453)
Automotive equipment	-	-	36,096	(36,096)
Court Services - Adult Court Services				
Automotive equipment	70,000	70,000	59,132	10,868
Court Services - Juvenile Court Services				
Automotive equipment	35,000	35,000	29,566	5,434
Court Services - Juvenile Justice Center				
Office furniture	-	-	5,750	(5,750)
Total capital outlay	189,480	193,480	135,036	58,444
 Total expenditures	 118,409,120	 119,586,303	 117,811,097	 1,716,762
 Excess (deficiency) of revenues over expenditures	 (8,742,990)	 (9,256,376)	 (9,330,403)	 (3,565,995)
Other Financing Sources (Uses)				
Transfers in	1,200,553	6,562,270	6,570,620	(8,350)
Transfers out	(4,009,092)	(6,288,379)	(6,288,379)	-
Total other financing sources (uses)	(2,808,539)	273,891	282,241	(8,350)
 Net change in fund balance	 \$ (11,551,529)	 \$ (8,982,485)	 (9,048,162)	 \$ (65,677)
Fund Balance, Beginning of Year			62,214,761	
Fund Balance, End of Year			<u>\$ 53,166,599</u>	

(Concluded)

Kane County, Illinois

General Fund - Special Reserve Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 9,735	\$ 9,735	\$ 1,326,226	\$ 1,316,491
Total revenues	<u>9,735</u>	<u>9,735</u>	<u>1,326,226</u>	<u>1,316,491</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 9,735</u>	<u>\$ 9,735</u>	1,326,226	<u>\$ 1,316,491</u>
Fund Balance, Beginning of Year			<u>23,865,627</u>	
Fund Balance, End of Year			<u>\$ 25,191,853</u>	

Kane County, Illinois

General Fund - Emergency Reserve Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 176,153	\$ 176,153	\$ -	\$ (176,153)
Total revenues	<u>176,153</u>	<u>176,153</u>	<u>-</u>	<u>(176,153)</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 176,153</u>	<u>\$ 176,153</u>	<u>-</u>	<u>\$ (176,153)</u>
Fund Balance, Beginning of Year			<u>-</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 Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 187,131	\$ 187,131	\$ -	\$ (187,131)
Total revenues	<u>187,131</u>	<u>187,131</u>	<u>-</u>	<u>(187,131)</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 187,131</u>	<u>\$ 187,131</u>	<u>-</u>	<u>\$ (187,131)</u>
Fund Balance, Beginning of Year			<u>-</u>	
Fund Balance, End of Year			<u>\$ -</u>	

Kane County, Illinois

General Fund - Domestic Violence Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 12,622	\$ 12,622	\$ 13,878	\$ 1,256
Total revenues	<u>12,622</u>	<u>12,622</u>	<u>13,878</u>	<u>1,256</u>
Expenditures				
Judicial				
Personnel services				
Salaries and wages	386,682	386,682	257,506	129,176
Total personnel services	<u>386,682</u>	<u>386,682</u>	<u>257,506</u>	<u>129,176</u>
Benefits				
Healthcare contribution	63,817	63,817	47,104	16,713
Dental contribution	993	993	1,101	(108)
FICA/SS contribution	24,691	24,691	18,910	5,781
IMRF contribution	14,783	14,783	11,909	2,874
Total benefits	<u>104,284</u>	<u>104,284</u>	<u>79,024</u>	<u>25,260</u>
Contractual services				
Contractual/consulting services	5,000	5,000	-	5,000
Trials and costs of hearings	2,500	2,500	-	2,500
Court reporter costs	2,000	2,000	196	1,804
Investigations	2,000	2,000	-	2,000
Liability insurance	11,734	11,734	11,734	-
Workers compensation	8,074	8,074	8,074	-
Unemployment claims	189	189	189	-
Conferences and meetings	1,000	1,000	150	850
Employee training	2,000	2,000	-	2,000
General association dues	1,050	1,050	1,295	(245)
Total contractual services	<u>35,547</u>	<u>35,547</u>	<u>21,638</u>	<u>13,909</u>
Total judicial	<u>526,513</u>	<u>526,513</u>	<u>358,168</u>	<u>168,345</u>
Total expenditures	<u>526,513</u>	<u>526,513</u>	<u>358,168</u>	<u>168,345</u>
Excess (deficiency) of revenues over expenditures	<u>(513,891)</u>	<u>(513,891)</u>	<u>(344,290)</u>	<u>169,601</u>
Other Financing Sources (Uses)				
Transfers in	450,755	450,755	450,755	-
Total other financing sources (uses)	<u>450,755</u>	<u>450,755</u>	<u>450,755</u>	<u>-</u>
Net change in fund balance	<u>\$ (63,136)</u>	<u>\$ (63,136)</u>	106,465	<u>\$ 169,601</u>
Fund Balance, Beginning of Year			<u>97,216</u>	
Fund Balance, End of Year			<u>\$ 203,681</u>	

Kane County, Illinois

General Fund - COVID Payroll Reimbursement

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 658,521	\$ 658,521	\$ -	\$ (658,521)
Total revenues	<u>658,521</u>	<u>658,521</u>	<u>-</u>	<u>(658,521)</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 658,521</u>	<u>\$ 658,521</u>	<u>-</u>	<u>\$ (658,521)</u>
Fund Balance, Beginning of Year			<u>-</u>	
Fund Balance, End of Year			<u>\$ -</u>	

Kane County, Illinois

General Fund - Economic Development Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 100,000	\$ 100,000	\$ 169,988	\$ 69,988
Reimbursements	-	-	199,307	199,307
Net investment income	6,178	6,178	12,916	6,738
Total revenues	106,178	106,178	382,211	276,033
Expenditures				
Development, housing and economic development				
Personnel services				
Salaries and wages	45,637	45,637	62,190	(16,553)
Total personnel services	45,637	45,637	62,190	(16,553)
Benefits				
Healthcare contribution	14,072	14,072	13,483	589
Dental contribution	450	450	448	2
FICA/SS contribution	3,492	3,492	4,453	(961)
IMRF contribution	2,091	2,091	2,672	(581)
Total benefits	20,105	20,105	21,056	(951)
Contractual services				
Contractual/consulting services	296,071	796,071	675,446	120,625
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	4,826	(2,826)
Employee mileage expenditures	250	250	179	71
General association dues	6,000	6,000	-	6,000
Miscellaneous contractual expenditures	7,067	7,067	-	7,067
Total contractual services	314,261	814,261	682,824	131,437
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	380,403	880,403	766,070	114,333
Total expenditures	380,403	880,403	766,070	114,333
Excess (deficiency) of revenues over expenditures	(274,225)	(774,225)	(383,859)	390,366
Other Financing Sources (Uses)				
Transfers in	280,375	780,375	780,375	-
Transfers out	(2,228)	(2,228)	(2,228)	-
Total other financing sources (uses)	278,147	778,147	778,147	-
Net change in fund balance	\$ 3,922	\$ 3,922	394,288	\$ 390,366
Fund Balance, Beginning of Year			12,174	
Fund Balance, End of Year			\$ 406,462	

Kane County, Illinois

General Fund - Cost Share Drainage Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 12,321	\$ 12,321	\$ 20,879	\$ 8,558
Total revenues	<u>12,321</u>	<u>12,321</u>	<u>20,879</u>	<u>8,558</u>
Expenditures				
Development, housing and economic development				
Contractual services				
Contractual/consulting services	22,500	102,500	7,954	94,546
Professional services	35,000	35,000	2,427	32,573
Special studies	10,000	10,000	525	9,475
Engineering services	5,000	5,000	-	5,000
General association dues	1,215	1,215	1,225	(10)
Total contractual services	<u>73,715</u>	<u>153,715</u>	<u>12,131</u>	<u>141,584</u>
Commodities				
Operating supplies	840	840	251	589
Total commodities	<u>840</u>	<u>840</u>	<u>251</u>	<u>589</u>
Total development, housing and economic development	<u>74,555</u>	<u>154,555</u>	<u>12,382</u>	<u>142,173</u>
Total expenditures	<u>74,555</u>	<u>154,555</u>	<u>12,382</u>	<u>142,173</u>
Excess (deficiency) of revenues over expenditures	<u>(62,234)</u>	<u>(142,234)</u>	<u>8,497</u>	<u>150,731</u>
Other Financing Sources (Uses)				
Transfers in	10,469	260,469	260,469	-
Total other financing sources (uses)	<u>10,469</u>	<u>260,469</u>	<u>260,469</u>	<u>-</u>
Net change in fund balance	<u>\$ (51,765)</u>	<u>\$ 118,235</u>	<u>268,966</u>	<u>\$ 150,731</u>
Fund Balance, Beginning of Year			<u>327,513</u>	
Fund Balance, End of Year			<u>\$ 596,479</u>	

Kane County, Illinois

General Fund - Public Building Commission Account

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 37,524	\$ 37,524	\$ 65,277	\$ 27,753
Total revenues	<u>37,524</u>	<u>37,524</u>	<u>65,277</u>	<u>27,753</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 37,524</u>	<u>\$ 37,524</u>	65,277	<u>\$ 27,753</u>
Fund Balance, Beginning of Year			<u>1,153,380</u>	
Fund Balance, End of Year			<u>\$ 1,218,657</u>	

Kane County, Illinois

As of and for the Year Ended November 30, 2024

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, 2024

	American Rescue Plan	ARP Recoupment of Lost Revenue	Total
Assets			
Cash and investments	\$ 46,290,307	\$ 5,600,337	\$ 51,890,644
Interest receivable	187,158	22,658	209,816
Total assets	<u>\$ 46,477,465</u>	<u>\$ 5,622,995</u>	<u>\$ 52,100,460</u>
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)			
Liabilities			
Accounts payable	\$ 2,427,406	\$ 50,734	\$ 2,478,140
Accrued payroll	45,106	-	45,106
Unearned revenue	47,703,537	-	47,703,537
Total liabilities	<u>50,176,049</u>	<u>50,734</u>	<u>50,226,783</u>
Deferred Inflows of Resources			
Unavailable revenue	<u>107,871</u>	<u>13,059</u>	<u>120,930</u>
Total deferred inflows of resources	<u>107,871</u>	<u>13,059</u>	<u>120,930</u>
Fund Balances (Deficits)			
Restricted	<u>(3,806,455)</u>	<u>5,559,202</u>	<u>1,752,747</u>
Total fund balances (deficits)	<u>(3,806,455)</u>	<u>5,559,202</u>	<u>1,752,747</u>
Total liabilities, deferred inflows of resources and fund balances (deficits)	<u>\$ 46,477,465</u>	<u>\$ 5,622,995</u>	<u>\$ 52,100,460</u>

Kane County, Illinois

American Rescue Plan Fund

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances by Account

Year Ended November 30, 2024

	American Rescue Plan	ARP Recoupment of Lost Revenue	Total
Revenues			
Grants	\$ 17,421,933	\$ -	\$ 17,421,933
Net investment income	2,927,538	378,780	3,306,318
Total revenues	<u>20,349,471</u>	<u>378,780</u>	<u>20,728,251</u>
Expenditures			
Current			
General government	5,707,145	182,334	5,889,479
Health and welfare	660,646	-	660,646
Capital outlay	3,520,699	-	3,520,699
Total expenditures	<u>9,888,490</u>	<u>182,334</u>	<u>10,070,824</u>
Excess (deficiency) of revenues over expenditures	<u>10,460,981</u>	<u>196,446</u>	<u>10,657,427</u>
Other Financing Sources (Uses)			
Transfers in	216,622	-	216,622
Transfers out	(1,978,349)	(1,934,616)	(3,912,965)
Total other financing sources (uses)	<u>(1,761,727)</u>	<u>(1,934,616)</u>	<u>(3,696,343)</u>
Net change in fund balances	8,699,254	(1,738,170)	6,961,084
Fund Balances (Deficits), Beginning	<u>(12,505,709)</u>	<u>7,297,372</u>	<u>(5,208,337)</u>
Fund Balances (Deficits), Ending	<u>\$ (3,806,455)</u>	<u>\$ 5,559,202</u>	<u>\$ 1,752,747</u>

Kane County, Illinois

American Rescue Plan Fund - American Rescue Plan Account

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ -	\$ -	\$ 17,421,933	\$ 17,421,933
Net investment income	3,742,048	3,742,048	2,927,538	(814,510)
Total revenues	3,742,048	3,742,048	20,349,471	16,607,423
Expenditures				
General government				
Personnel services				
Salaries and wages	330,965	490,670	404,370	86,300
Total personnel services	330,965	490,670	404,370	86,300
Benefits				
Healthcare contribution	22,105	22,105	75,097	(52,992)
Dental contribution	2,376	2,376	2,814	(438)
FICA/SS contribution	25,320	25,320	29,031	(3,711)
IMRF contribution	15,159	15,159	17,598	(2,439)
Total benefits	64,960	64,960	124,540	(59,580)
Contractual services				
Contractual/consulting services	285,000	3,022,332	2,164,023	858,309
Counseling services	-	-	70,500	(70,500)
Transportation	-	-	1,228	(1,228)
Special studies	-	-	94,425	(94,425)
Liability insurance	3,946	3,946	3,946	-
Workers compensation	3,001	3,001	3,001	-
Unemployment claims	54	54	54	-
External grants	-	1,349,766	2,829,293	(1,479,527)
General donations	-	-	4,812	(4,812)
Total contractual services	292,001	4,379,099	5,171,282	(792,183)
Commodities				
Office supplies	500	500	2,610	(2,110)
Computer related supplies	-	-	66	(66)
Computer hardware - non-capital	2,000	2,000	-	2,000
Telephone	-	-	490	(490)
Cellular phone	-	-	567	(567)
Operating supplies	-	11,500	3,220	8,280
Total commodities	2,500	14,000	6,953	7,047
Other expenditures				
Allowance for budget expenditures	25,000,000	10,179,705	-	10,179,705
Total other expenditures	25,000,000	10,179,705	-	10,179,705
Total general government	25,690,426	15,128,434	5,707,145	9,421,289
Health and welfare				
Personnel services				
Salaries and wages	-	200,000	95,966	104,034
Total personnel services	-	200,000	95,966	104,034
Benefits				
Healthcare contribution	-	-	17,772	(17,772)
Dental contribution	-	-	308	(308)
FICA/SS contribution	-	-	7,036	(7,036)
IMRF contribution	-	-	3,469	(3,469)
Total benefits	-	-	28,585	(28,585)
Contractual services				
Contractual/consulting services	-	2,881,600	516,972	2,364,628
Total contractual services	-	2,881,600	516,972	2,364,628
Commodities				

Kane County, Illinois

American Rescue Plan Fund - American Rescue Plan Account

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Operating supplies	\$ -	\$ 100,000	\$ 19,123	\$ 80,877
Total commodities	-	100,000	19,123	80,877
Total health and welfare	-	3,181,600	660,646	2,520,954
Capital outlay				
Building improvements	-	5,587,936	1,687,941	3,899,995
Special purpose equipment	-	394,110	230,912	163,198
Computers	-	-	843,233	(843,233)
Mobile data units	-	1,517,540	758,613	758,927
Total capital outlay	-	7,499,586	3,520,699	3,978,887
 Total expenditures	 25,690,426	 25,809,620	 9,888,490	 15,921,130
 Excess (deficiency) of revenues over expenditures	 (21,948,378)	 (22,067,572)	 10,460,981	 686,293
Other Financing Sources (Uses)				
Transfers in	-	216,622	216,622	-
Transfers out	(6,146)	(1,978,349)	(1,978,349)	-
Total other financing sources (uses)	(6,146)	(1,761,727)	(1,761,727)	-
 Net change in fund balance	 \$ (21,954,524)	 \$ (23,829,299)	 8,699,254	 \$ 32,528,553
 Fund Balance (Deficit), Beginning of Year			 (12,505,709)	
 Fund Balance (Deficit), End of Year			 \$ (3,806,455)	

Kane County, Illinois

American Rescue Plan Fund - ARP Recoupment of Lost Revenue Account

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 238,052	\$ 238,052	\$ 378,780	\$ 140,728
Total revenues	<u>238,052</u>	<u>238,052</u>	<u>378,780</u>	<u>140,728</u>
Expenditures				
General government				
Contractual services				
Special studies	-	-	182,334	(182,334)
Total contractual services	-	-	182,334	(182,334)
Total general government	-	-	182,334	(182,334)
Total expenditures	-	-	182,334	(182,334)
Excess (deficiency) of revenues over expenditures	<u>238,052</u>	<u>238,052</u>	<u>196,446</u>	<u>323,062</u>
Other Financing Sources (Uses)				
Transfers out	-	(1,934,616)	(1,934,616)	-
Total other financing sources (uses)	-	(1,934,616)	(1,934,616)	-
Net change in fund balance	<u>\$ 238,052</u>	<u>\$ (1,696,564)</u>	<u>(1,738,170)</u>	<u>\$ (41,606)</u>
Fund Balance, Beginning of Year			<u>7,297,372</u>	
Fund Balance, End of Year			<u>\$ 5,559,202</u>	

Kane County, Illinois

As of and for the Year Ended November 30, 2024

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.

Stipend Fund – Illinois Public Act 103-0318 now requires that as of July 1, 2023, stipends and additional compensation from the State of Illinois for the Auditor, Coroner, Sheriff, Supervisor of Assessments, and Treasurer are to be deposited into a fund dedicated for that purpose. As of January 1, 2025, the public act was amended to include the County Clerk and the Recorder's Offices.

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, 2024

Nonmajor Governmental Funds

Special Revenue Funds (continued)

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.

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.

Kane County, Illinois

As of and for the Year Ended November 30, 2024

Nonmajor Governmental Funds

Special Revenue Funds (continued)

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 Special Fund – To account for the collection of Public Defender Fees and associated expenditures.

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.

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.

Kane County, Illinois

As of and for the Year Ended November 30, 2024

Nonmajor Governmental Funds

Special Revenue Funds (continued)

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.

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.

DUI Court 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.

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.

Kane County, Illinois

As of and for the Year Ended November 30, 2024

Nonmajor Governmental Funds

Special Revenue Funds (continued)

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.

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.

Kane County, Illinois

As of and for the Year Ended November 30, 2024

Nonmajor Governmental Funds

Special Revenue Funds (continued)

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.

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.

Kane County, Illinois

As of and for the Year Ended November 30, 2024

Nonmajor Governmental Funds

Special Revenue Funds (continued)

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.

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.

Kane County, Illinois

As of and for the Year Ended November 30, 2024

Nonmajor Governmental Funds

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.

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, 2024

Special Revenue Funds				
	Insurance Liability	Stipend	County Automation	Geographic Information Systems
Assets				
Cash and investments	\$ 11,116,037	\$ -	\$ 90,132	\$ 939,078
Restricted cash and investments	-	-	-	-
Property tax receivable	6,411,918	-	-	-
Intergovernmental receivable	-	-	-	-
Interest receivable	44,588	-	365	3,594
Lease receivable	-	-	-	-
Loans receivable	-	-	-	-
Other receivables	110,238	-	-	-
Prepaid items	4,235	-	-	-
Due from other funds	-	-	-	-
Total assets	<u>\$ 17,687,016</u>	<u>\$ -</u>	<u>\$ 90,497</u>	<u>\$ 942,672</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 833,308	\$ -	\$ -	\$ 3,530
Deposits payable	-	-	-	-
Accrued payroll	130,263	-	-	64,121
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>963,571</u>	<u>-</u>	<u>-</u>	<u>67,651</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	6,411,918	-	-	-
Deferred inflows related to leases	-	-	-	-
Unavailable revenue	25,699	-	210	2,072
Total deferred inflows of resources	<u>6,437,617</u>	<u>-</u>	<u>210</u>	<u>2,072</u>
Fund Balances				
Nonspendable	4,235	-	-	-
Restricted	10,281,593	-	90,287	872,949
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>10,285,828</u>	<u>-</u>	<u>90,287</u>	<u>872,949</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 17,687,016</u>	<u>\$ -</u>	<u>\$ 90,497</u>	<u>\$ 942,672</u>

Special Revenue Funds

Illinois Municipal Retirement	FICA/Social Security	Grand Victoria Casino Elgin	Public Safety Sales Tax	Judicial Technology Sales Tax	Sheriff's Vehicle & Equipment	Tax Sale Automation
\$ 5,541,909	\$ 3,302,160	\$ 11,310,716	\$ 2,452,628	\$ 1,727,925	\$ 444,720	\$ 896,932
-	-	-	-	-	-	-
4,917,586	5,694,843	-	-	-	-	-
-	-	-	623,735	415,823	-	-
22,422	13,364	45,762	9,893	6,923	1,799	3,422
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	75,154	1,183	-	-	-	-
-	-	-	-	-	-	-
-	-	968,010	-	-	-	-
<u>\$ 10,481,917</u>	<u>\$ 9,085,521</u>	<u>\$ 12,325,671</u>	<u>\$ 3,086,256</u>	<u>\$ 2,150,671</u>	<u>\$ 446,519</u>	<u>\$ 900,354</u>
\$ -	\$ -	\$ 286,563	\$ 57,550	\$ 21,906	\$ 9,271	\$ -
-	-	-	-	-	-	-
13,940	-	688	10,127	22,866	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>13,940</u>	<u>-</u>	<u>287,251</u>	<u>67,677</u>	<u>44,772</u>	<u>9,271</u>	<u>-</u>
4,917,586	5,694,843	-	-	-	-	-
-	-	-	-	-	-	-
12,923	7,703	26,375	214,823	143,404	1,037	1,972
<u>4,930,509</u>	<u>5,702,546</u>	<u>26,375</u>	<u>214,823</u>	<u>143,404</u>	<u>1,037</u>	<u>1,972</u>
-	-	-	-	-	-	-
5,537,468	3,382,975	-	-	-	436,211	898,382
-	-	12,012,045	2,803,756	1,962,495	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>5,537,468</u>	<u>3,382,975</u>	<u>12,012,045</u>	<u>2,803,756</u>	<u>1,962,495</u>	<u>436,211</u>	<u>898,382</u>
<u>\$ 10,481,917</u>	<u>\$ 9,085,521</u>	<u>\$ 12,325,671</u>	<u>\$ 3,086,256</u>	<u>\$ 2,150,671</u>	<u>\$ 446,519</u>	<u>\$ 900,354</u>

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2024

Special Revenue Funds (Continued)

	Vital Records Automation	Election Equipment	Recorder's Automation	Children's Waiting Room
Assets				
Cash and investments	\$ 524,349	\$ 416,587	\$ 1,141,389	\$ 579,236
Restricted cash and investments	-	-	-	-
Property tax receivable	-	-	-	-
Intergovernmental receivable	-	-	-	-
Interest receivable	2,017	1,685	4,588	2,344
Lease receivable	-	-	-	-
Loans receivable	-	-	-	-
Other receivables	-	-	-	-
Prepaid items	-	-	-	-
Due from other funds	-	-	-	-
Total assets	<u>\$ 526,366</u>	<u>\$ 418,272</u>	<u>\$ 1,145,977</u>	<u>\$ 581,580</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 20,704	\$ 11,000
Deposits payable	-	-	-	-
Accrued payroll	26,707	-	9,643	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>26,707</u>	<u>-</u>	<u>30,347</u>	<u>11,000</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	-	-	-	-
Deferred inflows related to leases	-	-	-	-
Unavailable revenue	1,163	971	2,644	1,351
Total deferred inflows of resources	<u>1,163</u>	<u>971</u>	<u>2,644</u>	<u>1,351</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	498,496	-	1,112,986	67,897
Committed	-	-	-	501,332
Assigned	-	417,301	-	-
Unassigned	-	-	-	-
Total fund balances	<u>498,496</u>	<u>417,301</u>	<u>1,112,986</u>	<u>569,229</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 526,366</u>	<u>\$ 418,272</u>	<u>\$ 1,145,977</u>	<u>\$ 581,580</u>

Special Revenue Funds (Continued)

D.U.I.	Foreclosure Mediation	Court Automation	Court Document Storage	Child Support	Circuit Clerk Administrative Services	Circuit Clerk Electronic Citation
\$ 251,314	\$ 137,883	\$ 1,587,261	\$ 955,415	\$ 341,057	\$ 1,012,986	\$ 177,788
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,017	558	6,376	3,827	1,370	4,065	697
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 252,331</u>	<u>\$ 138,441</u>	<u>\$ 1,593,637</u>	<u>\$ 959,242</u>	<u>\$ 342,427</u>	<u>\$ 1,017,051</u>	<u>\$ 178,485</u>
\$ -	\$ -	\$ 1,380	\$ 11,819	\$ -	\$ 1,820	\$ 141
-	-	-	-	-	-	-
-	-	15,171	12,639	3,414	11,567	7,377
-	-	-	-	-	-	-
-	-	-	-	2,500	-	-
<u>-</u>	<u>-</u>	<u>16,551</u>	<u>24,458</u>	<u>5,914</u>	<u>13,387</u>	<u>7,518</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
586	322	3,675	2,206	790	2,343	402
<u>586</u>	<u>322</u>	<u>3,675</u>	<u>2,206</u>	<u>790</u>	<u>2,343</u>	<u>402</u>
-	-	-	-	-	-	-
251,745	138,119	1,573,411	932,578	335,723	1,001,321	170,565
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>251,745</u>	<u>138,119</u>	<u>1,573,411</u>	<u>932,578</u>	<u>335,723</u>	<u>1,001,321</u>	<u>170,565</u>
<u>\$ 252,331</u>	<u>\$ 138,441</u>	<u>\$ 1,593,637</u>	<u>\$ 959,242</u>	<u>\$ 342,427</u>	<u>\$ 1,017,051</u>	<u>\$ 178,485</u>

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2024

Special Revenue Funds(Continued)

	Circuit Clerk Operations and Administration	Title IV-D Child Support	Drug Prosecution	Victim Coordinator Services
Assets				
Cash and investments	\$ 423,321	\$ 514,309	\$ 270,098	\$ 4,735
Restricted cash and investments	-	-	-	-
Property tax receivable	-	-	-	-
Intergovernmental receivable	-	-	-	-
Interest receivable	1,713	1,945	987	-
Lease receivable	-	-	-	-
Loans receivable	-	-	-	-
Other receivables	-	-	-	-
Prepaid items	-	1,540	1,540	-
Due from other funds	-	-	-	-
Total assets	<u>\$ 425,034</u>	<u>\$ 517,794</u>	<u>\$ 272,625</u>	<u>\$ 4,735</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 876	\$ -
Deposits payable	-	-	-	-
Accrued payroll	-	45,937	35,208	12,623
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>-</u>	<u>45,937</u>	<u>36,084</u>	<u>12,623</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	-	-	-	-
Deferred inflows related to leases	-	-	-	-
Unavailable revenue	987	1,121	569	-
Total deferred inflows of resources	<u>987</u>	<u>1,121</u>	<u>569</u>	<u>-</u>
Fund Balances				
Nonspendable	-	1,540	1,540	-
Restricted	424,047	-	-	-
Committed	-	-	-	-
Assigned	-	469,196	234,432	-
Unassigned	-	-	-	(7,888)
Total fund balances	<u>424,047</u>	<u>470,736</u>	<u>235,972</u>	<u>(7,888)</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 425,034</u>	<u>\$ 517,794</u>	<u>\$ 272,625</u>	<u>\$ 4,735</u>

Special Revenue Funds(Continued)

Auto Theft Task Force	Weed and Seed	Child Advocacy Center	Equitable Sharing Program	State's Attorney Records Automation	Bad Check Restitution	Drug Asset Forfeiture
\$ 43,736	\$ 22,617	\$ 220,330	\$ 50,554	\$ 68,788	\$ 52,017	\$ 18,489
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
177	92	713	205	271	210	75
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	28,167	-	-	-	-
-	-	2,310	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 43,913</u>	<u>\$ 22,709</u>	<u>\$ 251,520</u>	<u>\$ 50,759</u>	<u>\$ 69,059</u>	<u>\$ 52,227</u>	<u>\$ 18,564</u>
\$ -	\$ -	\$ 2,576	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	59,859	-	2,459	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>62,435</u>	<u>-</u>	<u>2,459</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
102	53	28,578	118	156	121	43
<u>102</u>	<u>53</u>	<u>28,578</u>	<u>118</u>	<u>156</u>	<u>121</u>	<u>43</u>
-	-	2,310	-	-	-	-
-	22,656	158,197	50,641	66,444	52,106	-
-	-	-	-	-	-	-
43,811	-	-	-	-	-	18,521
-	-	-	-	-	-	-
<u>43,811</u>	<u>22,656</u>	<u>160,507</u>	<u>50,641</u>	<u>66,444</u>	<u>52,106</u>	<u>18,521</u>
<u>\$ 43,913</u>	<u>\$ 22,709</u>	<u>\$ 251,520</u>	<u>\$ 50,759</u>	<u>\$ 69,059</u>	<u>\$ 52,227</u>	<u>\$ 18,564</u>

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2024

Special Revenue Funds (Continued)

	State's Attorney Employee Events	Child Advocacy Advisory Board	State's Attorney Money Laundering	Public Defender Special
Assets				
Cash and investments	\$ 1,773	\$ 32,322	\$ 521,236	\$ 189,236
Restricted cash and investments	-	-	-	-
Property tax receivable	-	-	-	-
Intergovernmental receivable	-	-	-	-
Interest receivable	7	131	2,109	766
Lease receivable	-	-	-	-
Loans receivable	-	-	-	-
Other receivables	-	-	-	-
Prepaid items	-	-	-	-
Due from other funds	-	-	-	-
Total assets	<u>\$ 1,780</u>	<u>\$ 32,453</u>	<u>\$ 523,345</u>	<u>\$ 190,002</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 1,523	\$ 2,704
Deposits payable	-	-	-	-
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>1,523</u>	<u>2,704</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	-	-	-	-
Deferred inflows related to leases	-	-	-	-
Unavailable revenue	4	75	1,215	441
Total deferred inflows of resources	<u>4</u>	<u>75</u>	<u>1,215</u>	<u>441</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	-	-	520,607	186,857
Committed	-	-	-	-
Assigned	1,776	32,378	-	-
Unassigned	-	-	-	-
Total fund balances	<u>1,776</u>	<u>32,378</u>	<u>520,607</u>	<u>186,857</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,780</u>	<u>\$ 32,453</u>	<u>\$ 523,345</u>	<u>\$ 190,002</u>

Special Revenue Funds(Continued)

Public Defender Records Automation	Employee Events	EMA Volunteer	KC Emergency Planning	Bomb Squad SWAT	Law Library	Canteen Commission
\$ 49,633	\$ 24,626	\$ 47,092	\$ 39,064	\$ 63,264	\$ 200,787	\$ 104,619
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
201	100	191	158	11	792	113
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 49,834</u>	<u>\$ 24,726</u>	<u>\$ 47,283</u>	<u>\$ 39,222</u>	<u>\$ 63,275</u>	<u>\$ 201,579</u>	<u>\$ 104,732</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,156	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	6,718	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,874</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
116	57	110	91	6	456	65
<u>116</u>	<u>57</u>	<u>110</u>	<u>91</u>	<u>6</u>	<u>456</u>	<u>65</u>
-	-	-	-	-	-	-
49,718	-	-	-	-	164,249	104,667
-	-	-	-	-	-	-
-	24,669	47,173	39,131	63,269	-	-
-	-	-	-	-	-	-
<u>49,718</u>	<u>24,669</u>	<u>47,173</u>	<u>39,131</u>	<u>63,269</u>	<u>164,249</u>	<u>104,667</u>
<u>\$ 49,834</u>	<u>\$ 24,726</u>	<u>\$ 47,283</u>	<u>\$ 39,222</u>	<u>\$ 63,275</u>	<u>\$ 201,579</u>	<u>\$ 104,732</u>

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2024

Special Revenue Funds (Continued)

	County Sheriff DEF Federal - DOJ	County Sheriff DEF Local	FATS	K-9 Unit
Assets				
Cash and investments	\$ 3,871	\$ 70,786	\$ 6,022	\$ 9,873
Restricted cash and investments	-	-	-	-
Property tax receivable	-	-	-	-
Intergovernmental receivable	-	-	-	-
Interest receivable	16	-	-	42
Lease receivable	-	-	-	-
Loans receivable	-	-	-	-
Other receivables	-	-	-	-
Prepaid items	-	-	-	-
Due from other funds	-	-	-	-
Total assets	<u>\$ 3,887</u>	<u>\$ 70,786</u>	<u>\$ 6,022</u>	<u>\$ 9,915</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 1,857	\$ 65,127	\$ -	\$ -
Deposits payable	-	-	-	-
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>1,857</u>	<u>65,127</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	-	-	-	-
Deferred inflows related to leases	-	-	-	-
Unavailable revenue	9	-	-	24
Total deferred inflows of resources	<u>9</u>	<u>-</u>	<u>-</u>	<u>24</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	2,021	5,659	6,022	9,891
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>2,021</u>	<u>5,659</u>	<u>6,022</u>	<u>9,891</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,887</u>	<u>\$ 70,786</u>	<u>\$ 6,022</u>	<u>\$ 9,915</u>

Special Revenue Funds(Continued)

Vehicle Maintenance / Purchase	Sheriff DUI	Sheriff's Office Money Laundering	Transportation Safety Highway HB	AJF Medical Cost	Sheriff Civil Operations	Cannabis Regulation - Local
\$ 6,722	\$ -	\$ 26,138	\$ 5,185	\$ 67,085	\$ 254,565	\$ 28,653
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	7,598
29	36	105	21	271	19	116
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 6,751</u>	<u>\$ 36</u>	<u>\$ 26,243</u>	<u>\$ 5,206</u>	<u>\$ 67,356</u>	<u>\$ 254,584</u>	<u>\$ 36,367</u>
\$ -	\$ -	\$ -	\$ -	\$ 25,040	\$ -	\$ 5,708
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	60,867	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>60,867</u>	<u>-</u>	<u>-</u>	<u>25,040</u>	<u>-</u>	<u>5,708</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
17	21	61	12	156	11	67
<u>17</u>	<u>21</u>	<u>61</u>	<u>12</u>	<u>156</u>	<u>11</u>	<u>67</u>
-	-	-	-	-	-	-
6,734	-	26,182	5,194	42,160	254,573	30,592
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	(60,852)	-	-	-	-	-
<u>6,734</u>	<u>(60,852)</u>	<u>26,182</u>	<u>5,194</u>	<u>42,160</u>	<u>254,573</u>	<u>30,592</u>
<u>\$ 6,751</u>	<u>\$ 36</u>	<u>\$ 26,243</u>	<u>\$ 5,206</u>	<u>\$ 67,356</u>	<u>\$ 254,584</u>	<u>\$ 36,367</u>

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2024

Special Revenue Funds (Continued)

	County Sheriff DEF Federal - Treasury	Sale & Error	Kane Comm	Probation Services
Assets				
Cash and investments	\$ 38,844	\$ 645,537	\$ 1,304,901	\$ 2,595,096
Restricted cash and investments	-	-	-	-
Property tax receivable	-	-	-	-
Intergovernmental receivable	-	-	12,561	-
Interest receivable	157	2,612	4,849	10,480
Lease receivable	-	-	-	-
Loans receivable	-	-	-	-
Other receivables	-	-	-	-
Prepaid items	-	-	-	-
Due from other funds	-	-	-	-
Total assets	<u>\$ 39,001</u>	<u>\$ 648,149</u>	<u>\$ 1,322,311</u>	<u>\$ 2,605,576</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 1,467	\$ -	\$ 22,350	\$ 100,050
Deposits payable	-	-	-	-
Accrued payroll	-	-	143,907	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>1,467</u>	<u>-</u>	<u>166,257</u>	<u>100,050</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	-	-	-	-
Deferred inflows related to leases	-	-	-	-
Unavailable revenue	91	1,505	2,795	6,041
Total deferred inflows of resources	<u>91</u>	<u>1,505</u>	<u>2,795</u>	<u>6,041</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	37,443	646,644	-	2,499,485
Committed	-	-	-	-
Assigned	-	-	1,153,259	-
Unassigned	-	-	-	-
Total fund balances	<u>37,443</u>	<u>646,644</u>	<u>1,153,259</u>	<u>2,499,485</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 39,001</u>	<u>\$ 648,149</u>	<u>\$ 1,322,311</u>	<u>\$ 2,605,576</u>

Special Revenue Funds(Continued)

Substance Abuse Screening	Drug Court Special Resources	Probation Victim Services	Victim Impact Panel	Juvenile Justice Donation	DUI Court	Coroner Administration
\$ 573,100	\$ 1,804,761	\$ 63,056	\$ 41,903	\$ 10,819	\$ 976	\$ 532,657
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,319	7,302	255	33	44	4	2,155
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	829	92,043	171,780
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 575,419</u>	<u>\$ 1,812,063</u>	<u>\$ 63,311</u>	<u>\$ 41,936</u>	<u>\$ 11,692</u>	<u>\$ 93,023</u>	<u>\$ 706,592</u>
\$ -	\$ 18,451	\$ 98	\$ -	\$ -	\$ 11,500	\$ 20,962
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>18,451</u>	<u>98</u>	<u>-</u>	<u>-</u>	<u>11,500</u>	<u>20,962</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,336	4,209	147	19	25	2	1,242
<u>1,336</u>	<u>4,209</u>	<u>147</u>	<u>19</u>	<u>25</u>	<u>2</u>	<u>1,242</u>
-	-	-	-	-	-	-
574,083	-	63,066	41,917	-	-	684,388
-	-	-	-	-	-	-
-	1,789,403	-	-	11,667	81,521	-
-	-	-	-	-	-	-
<u>574,083</u>	<u>1,789,403</u>	<u>63,066</u>	<u>41,917</u>	<u>11,667</u>	<u>81,521</u>	<u>684,388</u>
<u>\$ 575,419</u>	<u>\$ 1,812,063</u>	<u>\$ 63,311</u>	<u>\$ 41,936</u>	<u>\$ 11,692</u>	<u>\$ 93,023</u>	<u>\$ 706,592</u>

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2024

Special Revenue Funds (Continued)

	Animal Control	County Highway	County Bridge	County Highway Matching
Assets				
Cash and investments	\$ 1,191,490	\$ 8,626,880	\$ 231,867	\$ 160,297
Restricted cash and investments	-	-	-	-
Property tax receivable	-	5,010,909	312,695	65,125
Intergovernmental receivable	-	194,298	(647)	-
Interest receivable	4,837	34,269	938	649
Lease receivable	-	954,730	-	-
Loans receivable	-	-	-	-
Other receivables	-	22,622	-	-
Prepaid items	-	-	-	-
Due from other funds	-	-	-	-
Total assets	<u>\$ 1,196,327</u>	<u>\$ 14,843,708</u>	<u>\$ 544,853</u>	<u>\$ 226,071</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 100,577	\$ 954,963	\$ 25,338	\$ -
Deposits payable	-	-	-	-
Accrued payroll	46,847	213,382	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>147,424</u>	<u>1,168,345</u>	<u>25,338</u>	<u>-</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	-	5,010,909	312,695	65,125
Deferred inflows related to leases	-	954,730	-	-
Unavailable revenue	2,788	19,751	541	374
Total deferred inflows of resources	<u>2,788</u>	<u>5,985,390</u>	<u>313,236</u>	<u>65,499</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	1,046,115	7,689,973	206,279	160,572
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>1,046,115</u>	<u>7,689,973</u>	<u>206,279</u>	<u>160,572</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,196,327</u>	<u>\$ 14,843,708</u>	<u>\$ 544,853</u>	<u>\$ 226,071</u>

Special Revenue Funds(Continued)

Motor Fuel Local Option	Opioid Settlement	County Health	Kane Kares	Coronavirus Relief	Mass Vaccination	FEMA PA Administration
\$ 16,524,441	\$ 1,390,785	\$ 8,559,409	\$ 589,127	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	1,972,455	-	-	-	-
2,938,337	-	343,282	-	-	-	-
66,856	5,627	33,580	2,384	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	62,844	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 19,529,634</u>	<u>\$ 1,396,412</u>	<u>\$ 10,908,726</u>	<u>\$ 654,355</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 2,210,418	\$ -	\$ 113,436	\$ 13,121	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	346,912	3,835	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,210,418</u>	<u>-</u>	<u>460,348</u>	<u>16,956</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	1,972,455	-	-	-	-
-	-	-	-	-	-	-
911,415	3,243	19,354	1,374	-	-	-
<u>911,415</u>	<u>3,243</u>	<u>1,991,809</u>	<u>1,374</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
16,407,801	1,393,169	8,456,569	-	-	-	-
-	-	-	-	-	-	-
-	-	-	636,025	-	-	-
-	-	-	-	-	-	-
<u>16,407,801</u>	<u>1,393,169</u>	<u>8,456,569</u>	<u>636,025</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 19,529,634</u>	<u>\$ 1,396,412</u>	<u>\$ 10,908,726</u>	<u>\$ 654,355</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2024

Special Revenue Funds (Continued)

	Veterans' Commission	Illinois Counties Information Management	Web Technical Services	Community Development Block Program
Assets				
Cash and investments	\$ 838,507	\$ 686	\$ 392,923	\$ 8,599
Restricted cash and investments	-	-	-	-
Property tax receivable	556,215	-	-	-
Intergovernmental receivable	-	-	-	-
Interest receivable	3,313	3	1,590	-
Lease receivable	-	-	-	-
Loans receivable	-	-	-	-
Other receivables	-	-	-	-
Prepaid items	-	-	32,460	-
Due from other funds	-	-	-	-
Total assets	<u>\$ 1,398,035</u>	<u>\$ 689</u>	<u>\$ 426,973</u>	<u>\$ 8,599</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 8,124	\$ -	\$ 1,354	\$ -
Deposits payable	-	-	-	-
Accrued payroll	26,927	-	-	2,137
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>35,051</u>	<u>-</u>	<u>1,354</u>	<u>2,137</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	556,215	-	-	-
Deferred inflows related to leases	-	-	-	-
Unavailable revenue	1,909	2	916	-
Total deferred inflows of resources	<u>558,124</u>	<u>2</u>	<u>916</u>	<u>-</u>
Fund Balances				
Nonspendable	-	-	32,460	-
Restricted	804,860	-	-	6,462
Committed	-	-	-	-
Assigned	-	687	392,243	-
Unassigned	-	-	-	-
Total fund balances	<u>804,860</u>	<u>687</u>	<u>424,703</u>	<u>6,462</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,398,035</u>	<u>\$ 689</u>	<u>\$ 426,973</u>	<u>\$ 8,599</u>

Special Revenue Funds(Continued)

HOME Program	Unincorporated Stormwater Management	Homeless Management Information Systems	OCR & Recovery Act Programs	Quality of Kane Grants	Neighborhood Stabilization Program	Continuum of Care Planning Grant
\$ 103,562	\$ 268,551	\$ 27,541	\$ 57,403	\$ 66,445	\$ 87,166	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,087	-	-	269	-	-
-	-	-	-	-	-	-
5,782	-	8,921	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 109,344</u>	<u>\$ 269,638</u>	<u>\$ 36,462</u>	<u>\$ 57,403</u>	<u>\$ 66,714</u>	<u>\$ 87,166</u>	<u>\$ -</u>
\$ 63,829	\$ -	\$ 11,096	\$ -	\$ -	\$ -	\$ 450
-	-	-	-	-	-	-
936	-	824	49,086	-	-	712
-	-	-	-	-	-	1,330
-	-	-	-	-	-	-
<u>64,765</u>	<u>-</u>	<u>11,920</u>	<u>49,086</u>	<u>-</u>	<u>-</u>	<u>2,492</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	626	-	-	155	-	-
-	626	-	-	155	-	-
-	-	-	-	-	-	-
44,579	269,012	24,542	8,317	66,559	87,166	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	(2,492)
<u>44,579</u>	<u>269,012</u>	<u>24,542</u>	<u>8,317</u>	<u>66,559</u>	<u>87,166</u>	<u>(2,492)</u>
<u>\$ 109,344</u>	<u>\$ 269,638</u>	<u>\$ 36,462</u>	<u>\$ 57,403</u>	<u>\$ 66,714</u>	<u>\$ 87,166</u>	<u>\$ -</u>

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2024

Special Revenue Funds (Continued)

	Elgin CDBG	Emergency Rental Assistance	Emergency Rental Assistance #2	CDBG-CV
Assets				
Cash and investments	\$ -	\$ 30,034	\$ 6,687,360	\$ -
Restricted cash and investments	-	-	-	-
Property tax receivable	-	-	-	-
Intergovernmental receivable	-	-	-	-
Interest receivable	-	122	27,056	-
Lease receivable	-	-	-	-
Loans receivable	-	-	-	-
Other receivables	128,941	-	-	-
Prepaid items	-	-	-	-
Due from other funds	-	-	-	-
Total assets	<u>\$ 128,941</u>	<u>\$ 30,156</u>	<u>\$ 6,714,416</u>	<u>\$ -</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 20,668	\$ -	\$ 107,228	\$ -
Deposits payable	-	-	-	-
Accrued payroll	498	-	571	22
Due to other funds	105,997	-	-	-
Unearned revenue	-	-	6,011,496	-
Total liabilities	<u>127,163</u>	<u>-</u>	<u>6,119,295</u>	<u>22</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	-	-	-	-
Deferred inflows related to leases	-	-	-	-
Unavailable revenue	-	70	15,594	-
Total deferred inflows of resources	<u>-</u>	<u>70</u>	<u>15,594</u>	<u>-</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	1,778	30,086	579,527	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	(22)
Total fund balances	<u>1,778</u>	<u>30,086</u>	<u>579,527</u>	<u>(22)</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 128,941</u>	<u>\$ 30,156</u>	<u>\$ 6,714,416</u>	<u>\$ -</u>

Special Revenue Funds(Continued)

HOME - ARP	Homeless Prevention Program	Stormwater Management	Electrical Agg Civic Contribution	Blighted Structure Demolition	Farmland Preservation	Growing for Kane
\$ -	\$ -	\$ 1,723,132	\$ 530,301	\$ 227,449	\$ 5,094,163	\$ 134,437
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	(3)	-
-	-	6,969	2,146	778	20,590	544
-	-	-	-	-	-	-
-	-	-	-	-	-	-
9,557	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 9,557</u>	<u>\$ -</u>	<u>\$ 1,730,101</u>	<u>\$ 532,447</u>	<u>\$ 228,227</u>	<u>\$ 5,114,750</u>	<u>\$ 134,981</u>
\$ 1,546	\$ -	\$ -	\$ -	\$ -	\$ 9,543	\$ -
-	-	-	-	-	-	-
-	964	741	-	-	6,903	-
8,011	-	-	-	-	-	-
-	-	-	-	-	76,946	25,450
<u>9,557</u>	<u>964</u>	<u>741</u>	<u>-</u>	<u>-</u>	<u>93,392</u>	<u>25,450</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	4,017	1,237	448	11,864	314
-	-	<u>4,017</u>	<u>1,237</u>	<u>448</u>	<u>11,864</u>	<u>314</u>
-	-	-	-	-	-	-
-	-	-	531,210	227,779	-	109,217
-	-	-	-	-	-	-
-	-	1,725,343	-	-	5,009,494	-
-	(964)	-	-	-	-	-
<u>-</u>	<u>(964)</u>	<u>1,725,343</u>	<u>531,210</u>	<u>227,779</u>	<u>5,009,494</u>	<u>109,217</u>
<u>\$ 9,557</u>	<u>\$ -</u>	<u>\$ 1,730,101</u>	<u>\$ 532,447</u>	<u>\$ 228,227</u>	<u>\$ 5,114,750</u>	<u>\$ 134,981</u>

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2024

Special Revenue Funds (Continued)

	Workforce Development	Kane County Law Enforcement	Tax Sale Purchase	Marriage Fees
Assets				
Cash and investments	\$ -	\$ 235,839	\$ -	\$ 7,702
Restricted cash and investments	-	-	-	-
Property tax receivable	-	-	-	-
Intergovernmental receivable	1,484,112	-	-	-
Interest receivable	-	946	-	16
Lease receivable	-	-	-	-
Loans receivable	-	-	-	-
Other receivables	48,602	-	-	-
Prepaid items	33,443	-	-	-
Due from other funds	-	-	-	-
Total assets	<u>\$ 1,566,157</u>	<u>\$ 236,785</u>	<u>\$ -</u>	<u>\$ 7,718</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 952,298	\$ 1,211	\$ -	\$ (3)
Deposits payable	-	-	-	-
Accrued payroll	87,690	2,059	-	-
Due to other funds	87,724	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>1,127,712</u>	<u>3,270</u>	<u>-</u>	<u>(3)</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	-	-	-	-
Deferred inflows related to leases	-	-	-	-
Unavailable revenue	279,196	545	-	9
Total deferred inflows of resources	<u>279,196</u>	<u>545</u>	<u>-</u>	<u>9</u>
Fund Balances				
Nonspendable	33,443	-	-	-
Restricted	125,806	232,970	-	7,712
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>159,249</u>	<u>232,970</u>	<u>-</u>	<u>7,712</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,566,157</u>	<u>\$ 236,785</u>	<u>\$ -</u>	<u>\$ 7,718</u>

Special Revenue Funds(Continued)					Debt Service Funds	
Mill Creek Special Service Area	Elder Fatality Review	Sheriff's Detail Escrow	Subdivision Review Escrow	Court Services Employee Education	Total Nonmajor Special Revenue Funds	Capital Improvement Debt Service
\$ 1,028,727	\$ 4,332	\$ -	\$ 15,806	\$ 1,040	\$ 110,846,699	\$ 100,355
-	-	-	-	-	-	-
1,039,034	-	-	-	-	25,980,780	-
-	-	-	-	-	6,019,096	-
4,146	18	-	64	-	441,305	-
-	-	-	-	-	954,730	-
-	-	-	-	-	-	-
-	-	24,078	-	-	790,741	-
-	-	-	-	-	75,528	-
-	-	-	-	-	968,010	-
<u>\$ 2,071,907</u>	<u>\$ 4,350</u>	<u>\$ 24,078</u>	<u>\$ 15,870</u>	<u>\$ 1,040</u>	<u>\$ 146,076,889</u>	<u>\$ 100,355</u>
\$ 206,350	\$ 8	\$ -	\$ 259	\$ -	\$ 6,371,251	\$ -
-	-	-	-	-	-	-
5,341	-	-	-	-	1,431,621	-
-	-	-	-	-	263,929	-
-	-	-	-	-	6,116,392	-
<u>211,691</u>	<u>8</u>	<u>-</u>	<u>259</u>	<u>-</u>	<u>14,183,193</u>	<u>-</u>
1,039,034	-	-	-	-	\$ 25,980,780	-
-	-	-	-	-	954,730	-
2,390	10	-	37	-	1,783,124	-
<u>1,041,424</u>	<u>10</u>	<u>-</u>	<u>37</u>	<u>-</u>	<u>28,718,634</u>	<u>-</u>
-	-	-	-	-	\$ 75,528	-
818,792	4,332	24,078	15,574	1,040	73,700,825	100,355
-	-	-	-	-	17,279,628	-
-	-	-	-	-	12,191,299	-
-	-	-	-	-	(72,218)	-
<u>818,792</u>	<u>4,332</u>	<u>24,078</u>	<u>15,574</u>	<u>1,040</u>	<u>103,175,062</u>	<u>100,355</u>
<u>\$ 2,071,907</u>	<u>\$ 4,350</u>	<u>\$ 24,078</u>	<u>\$ 15,870</u>	<u>\$ 1,040</u>	<u>\$ 146,076,889</u>	<u>\$ 100,355</u>

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2024

Debt Service Funds (Continued)

	Recovery Zone Bond Debt Service	JJC/AJC Refunding Debt Service	Longmeadow Debt Service	Longmeadow Debt Service - Capitalized Interest
Assets				
Cash and investments	\$ 1,257,136	\$ 3,578,281	\$ 1,723	\$ 18
Restricted cash and investments	-	-	2	1,526
Property tax receivable	-	-	-	-
Intergovernmental receivable	15,300	-	-	-
Interest receivable	5,086	-	-	13
Lease receivable	-	-	-	-
Loans receivable	627,289	-	-	-
Other receivables	-	-	-	-
Prepaid items	-	-	-	-
Due from other funds	-	-	-	-
Total assets	<u>\$ 1,904,811</u>	<u>\$ 3,578,281</u>	<u>\$ 1,725</u>	<u>\$ 1,557</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Deposits payable	-	-	-	-
Accrued payroll	-	-	-	-
Due to other funds	968,010	-	-	-
Unearned revenue	8,684	-	-	-
Total liabilities	<u>976,694</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	-	-	-	-
Deferred inflows related to leases	-	-	-	-
Unavailable revenue	40,953	-	1	8
Total deferred inflows of resources	<u>40,953</u>	<u>-</u>	<u>1</u>	<u>8</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	887,164	3,578,281	1,724	1,549
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>887,164</u>	<u>3,578,281</u>	<u>1,724</u>	<u>1,549</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,904,811</u>	<u>\$ 3,578,281</u>	<u>\$ 1,725</u>	<u>\$ 1,557</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
\$ 4,937,513	\$ 8,979,350	\$ 1,920,106	\$ 6,844	\$ 48,835	\$ -	\$ 627
1,528	-	-	-	-	-	-
-	-	-	-	15,535	-	-
15,300	-	-	-	-	933,206	-
5,099	36,329	7,769	-	205	-	3
-	-	-	-	-	-	-
627,289	-	-	-	-	-	-
-	-	-	-	11,475	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 5,586,729</u>	<u>\$ 9,015,679</u>	<u>\$ 1,927,875</u>	<u>\$ 6,844</u>	<u>\$ 76,050</u>	<u>\$ 933,206</u>	<u>\$ 630</u>
\$ -	\$ 2,877,215	\$ 306,504	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
968,010	-	-	-	11,475	-	-
8,684	-	-	-	-	-	-
<u>976,694</u>	<u>2,877,215</u>	<u>306,504</u>	<u>-</u>	<u>11,475</u>	<u>-</u>	<u>-</u>
-	-	-	-	15,535	-	-
-	-	-	-	-	-	-
40,962	20,939	4,477	-	118	933,206	1
<u>40,962</u>	<u>20,939</u>	<u>4,477</u>	<u>-</u>	<u>15,653</u>	<u>933,206</u>	<u>1</u>
-	-	-	-	-	-	-
4,569,073	-	1,616,894	-	48,922	-	-
-	-	-	-	-	-	-
-	6,117,525	-	6,844	-	-	629
-	-	-	-	-	-	-
<u>4,569,073</u>	<u>6,117,525</u>	<u>1,616,894</u>	<u>6,844</u>	<u>48,922</u>	<u>-</u>	<u>629</u>
<u>\$ 5,586,729</u>	<u>\$ 9,015,679</u>	<u>\$ 1,927,875</u>	<u>\$ 6,844</u>	<u>\$ 76,050</u>	<u>\$ 933,206</u>	<u>\$ 630</u>

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2024

Capital Projects Funds (Continued)

	Aurora Area Impact Fees	Campton Hills Impact Fees	Greater Elgin Impact Fees	Northwest Impact Fees
Assets				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Restricted cash and investments	-	-	-	-
Property tax receivable	-	-	-	-
Intergovernmental receivable	-	-	-	-
Interest receivable	-	-	-	-
Lease receivable	-	-	-	-
Loans receivable	-	-	-	-
Other receivables	-	-	-	-
Prepaid items	-	-	-	-
Due from other funds	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Deposits payable	-	-	-	-
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	-	-	-	-
Deferred inflows related to leases	-	-	-	-
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Capital Projects Funds (Continued)

Southwest Impact Fees	Tri-Cities Impact Fees	Upper Fox Impact Fees	West Central Impact Fees	North Impact Fees	Central Impact Fees	South Impact Fees
\$ -	\$ -	\$ -	\$ -	\$ 6,365,720	\$ 4,383,479	\$ 8,195,570
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	3,758,967	6,814	715,220
-	-	-	-	25,755	17,734	33,158
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,150,442</u>	<u>\$ 4,408,027</u>	<u>\$ 8,943,948</u>
\$ -	\$ -	\$ -	\$ -	\$ 571,609	\$ -	\$ 35,345
-	-	-	-	727,947	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,299,556</u>	<u>-</u>	<u>35,345</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	3,658,811	10,221	19,111
-	-	-	-	3,658,811	10,221	19,111
-	-	-	-	-	-	-
-	-	-	-	5,192,075	4,397,806	8,889,492
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,192,075</u>	<u>4,397,806</u>	<u>8,889,492</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,150,442</u>	<u>\$ 4,408,027</u>	<u>\$ 8,943,948</u>

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2024

Permanent Fund

	Total Nonmajor Capital Projects Funds	Working Cash	Total Nonmajor Funds
Assets			
Cash and investments	\$ 29,900,531	\$ 3,657,992	\$ 149,342,735
Restricted cash and investments	-	-	1,528
Property tax receivable	15,535	-	25,996,315
Intergovernmental receivable	5,414,207	-	11,448,603
Interest receivable	120,953	14,800	582,157
Lease receivable	-	-	954,730
Loans receivable	-	-	627,289
Other receivables	11,475	-	802,216
Prepaid items	-	-	75,528
Due from other funds	-	-	968,010
Total assets	<u>\$ 35,462,701</u>	<u>\$ 3,672,792</u>	<u>\$ 190,799,111</u>
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	\$ 3,790,673	\$ -	\$ 10,161,924
Deposits payable	727,947	-	727,947
Accrued payroll	-	-	1,431,621
Due to other funds	11,475	-	1,243,414
Unearned revenue	-	-	6,125,076
Total liabilities	<u>4,530,095</u>	<u>-</u>	<u>19,689,982</u>
Deferred Inflows of Resources			
Property taxes levied for future periods	15,535	-	25,996,315
Deferred inflows related to leases	-	-	954,730
Unavailable revenue	4,646,884	8,530	6,479,500
Total deferred inflows of resources	<u>4,662,419</u>	<u>8,530</u>	<u>33,430,545</u>
Fund Balances			
Nonspendable	-	1,150,000	1,225,528
Restricted	20,145,189	-	98,415,087
Committed	-	-	17,279,628
Assigned	6,124,998	2,514,262	20,830,559
Unassigned	-	-	(72,218)
Total fund balances	<u>26,270,187</u>	<u>3,664,262</u>	<u>137,678,584</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 35,462,701</u>	<u>\$ 3,672,792</u>	<u>\$ 190,799,111</u>

(Concluded)

Kane County, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended November 30, 2024

	Special Revenue Funds			
	Insurance Liability	Stipend	County Automation	Geographic Information Systems
Revenues				
Property taxes	\$ 6,422,407	\$ -	\$ -	\$ -
Other taxes	4,477	-	-	-
Licenses and permits	-	-	-	-
Grants	-	-	-	-
Fines	-	-	-	-
Charges for services	3,864	-	3,862	1,369,850
Reimbursements	793,448	29,000	-	-
Net investment income	500,340	-	4,728	47,033
Miscellaneous	-	-	-	-
Total revenues	<u>7,724,536</u>	<u>29,000</u>	<u>8,590</u>	<u>1,416,883</u>
Expenditures				
Current:				
General government	5,435,172	6,500	-	1,462,862
Public safety	-	13,000	-	-
Highways and streets	-	-	-	-
Judicial	2,713,113	-	-	-
Public services and records	-	9,500	-	-
Health and welfare	-	-	-	-
Environment and conservation	-	-	-	-
Development, housing and economic development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>8,148,285</u>	<u>29,000</u>	<u>-</u>	<u>1,462,862</u>
Excess (deficiency) of revenues over expenditures	<u>(423,749)</u>	<u>-</u>	<u>8,590</u>	<u>(45,979)</u>
Other Financing Sources (Uses)				
Transfers in	100,000	-	-	-
Transfers out	(3,981)	-	-	(34,585)
Total other financing sources (uses)	<u>96,019</u>	<u>-</u>	<u>-</u>	<u>(34,585)</u>
Net change in fund balances	(327,730)	-	8,590	(80,564)
Fund Balances (Deficits), Beginning	<u>10,613,558</u>	<u>-</u>	<u>81,697</u>	<u>953,513</u>
Fund Balances (Deficits), Ending	<u>\$ 10,285,828</u>	<u>\$ -</u>	<u>\$ 90,287</u>	<u>\$ 872,949</u>

Special Revenue Funds (Continued)

Illinois Municipal Retirement	FICA/Social Security	Grand Victoria Casino Elgin	Public Safety Sales Tax	Judicial Technology Sales Tax	Sheriff's Vehicle & Equipment	Tax Sale Automation
\$ 4,935,339	\$ 5,070,460	\$ -	\$ -	\$ -	\$ -	\$ -
5,366	3,688	-	2,348,235	1,565,490	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	93,288
-	821	1,483	-	-	-	-
398,322	178,016	578,849	125,151	81,903	36,402	44,483
-	-	5,116,618	-	-	-	11,276
<u>5,339,027</u>	<u>5,252,985</u>	<u>5,696,950</u>	<u>2,473,386</u>	<u>1,647,393</u>	<u>36,402</u>	<u>149,047</u>
5,947,938	5,832,121	1,089,487	-	-	-	-
-	-	-	1,284,963	-	148,221	-
-	-	-	-	-	-	-
-	-	-	-	1,399,749	-	-
-	-	-	-	-	-	47,466
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	507,812	-	404,596	-
<u>5,947,938</u>	<u>5,832,121</u>	<u>1,089,487</u>	<u>1,792,775</u>	<u>1,399,749</u>	<u>552,817</u>	<u>47,466</u>
<u>(608,911)</u>	<u>(579,136)</u>	<u>4,607,463</u>	<u>680,611</u>	<u>247,644</u>	<u>(516,415)</u>	<u>101,581</u>
-	-	-	-	-	434,000	-
-	-	(3,819,007)	(619,702)	(124,557)	-	(2,971)
-	-	<u>(3,819,007)</u>	<u>(619,702)</u>	<u>(124,557)</u>	<u>434,000</u>	<u>(2,971)</u>
(608,911)	(579,136)	788,456	60,909	123,087	(82,415)	98,610
<u>6,146,379</u>	<u>3,962,111</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>\$ 5,537,468</u>	<u>\$ 3,382,975</u>	<u>\$ 12,012,045</u>	<u>\$ 2,803,756</u>	<u>\$ 1,962,495</u>	<u>\$ 436,211</u>	<u>\$ 898,382</u>

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended November 30, 2024

Special Revenue Funds (Continued)

	Vital Records Automation	Election Equipment	Recorder's Automation	Children's Waiting Room
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Grants	-	-	-	-
Fines	-	-	-	-
Charges for services	181,407	-	543,558	287,480
Reimbursements	-	-	-	-
Net investment income	25,024	20,395	57,160	26,815
Miscellaneous	-	-	-	-
Total revenues	<u>206,431</u>	<u>20,395</u>	<u>600,718</u>	<u>314,295</u>
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Judicial	-	-	-	149,290
Public services and records	85,040	-	648,069	-
Health and welfare	-	-	-	-
Environment and conservation	-	-	-	-
Development, housing and economic development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	30,927	-	-	-
Total expenditures	<u>115,967</u>	<u>-</u>	<u>648,069</u>	<u>149,290</u>
Excess (deficiency) of revenues over expenditures	<u>90,464</u>	<u>20,395</u>	<u>(47,351)</u>	<u>165,005</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	(594)	-	-	(12,000)
Total other financing sources (uses)	<u>(594)</u>	<u>-</u>	<u>-</u>	<u>(12,000)</u>
Net change in fund balances	89,870	20,395	(47,351)	153,005
Fund Balances (Deficits), Beginning	<u>408,626</u>	<u>396,906</u>	<u>1,160,337</u>	<u>416,224</u>
Fund Balances (Deficits), Ending	<u>\$ 498,496</u>	<u>\$ 417,301</u>	<u>\$ 1,112,986</u>	<u>\$ 569,229</u>

Special Revenue Funds (Continued)

D.U.I.	Foreclosure Mediation	Court Automation	Court Document Storage	Child Support	Circuit Clerk Administrative Services	Circuit Clerk Electronic Citation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	19,614	-	-
1,717	-	-	827,509	-	-	-
-	-	829,418	-	45,820	256,598	214,763
-	-	-	-	-	-	-
13,442	7,314	69,071	34,471	17,796	51,965	7,224
-	-	-	-	-	-	-
<u>15,159</u>	<u>7,314</u>	<u>898,489</u>	<u>861,980</u>	<u>83,230</u>	<u>308,563</u>	<u>221,987</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	317,238	313,760	59,493	194,389	152,148
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>317,238</u>	<u>313,760</u>	<u>59,493</u>	<u>194,389</u>	<u>152,148</u>
<u>15,159</u>	<u>7,314</u>	<u>581,251</u>	<u>548,220</u>	<u>23,737</u>	<u>114,174</u>	<u>69,839</u>
-	-	-	-	-	-	-
-	-	(23,770)	(11,885)	(5,942)	(8,914)	(5,942)
-	-	(23,770)	(11,885)	(5,942)	(8,914)	(5,942)
15,159	7,314	557,481	536,335	17,795	105,260	63,897
236,586	130,805	1,015,930	396,243	317,928	896,061	106,668
<u>\$ 251,745</u>	<u>\$ 138,119</u>	<u>\$ 1,573,411</u>	<u>\$ 932,578</u>	<u>\$ 335,723</u>	<u>\$ 1,001,321</u>	<u>\$ 170,565</u>

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended November 30, 2024

Special Revenue Funds (Continued)

	Circuit Clerk Operations and Administration	Title IV-D Child Support	Drug Prosecution	Victim Coordinator Services
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Grants	-	765,898	127,431	100,000
Fines	-	-	113,604	-
Charges for services	89,662	-	-	-
Reimbursements	-	-	-	-
Net investment income	20,009	25,832	20,171	2,773
Miscellaneous	-	-	-	-
Total revenues	<u>109,671</u>	<u>791,730</u>	<u>261,206</u>	<u>102,773</u>
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Judicial	-	860,382	638,130	343,937
Public services 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>860,382</u>	<u>638,130</u>	<u>343,937</u>
Excess (deficiency) of revenues over expenditures	<u>109,671</u>	<u>(68,652)</u>	<u>(376,924)</u>	<u>(241,164)</u>
Other Financing Sources (Uses)				
Transfers in	-	29,828	356,327	246,804
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>29,828</u>	<u>356,327</u>	<u>246,804</u>
Net change in fund balances	109,671	(38,824)	(20,597)	5,640
Fund Balances (Deficits), Beginning	<u>314,376</u>	<u>509,560</u>	<u>256,569</u>	<u>(13,528)</u>
Fund Balances (Deficits), Ending	<u><u>\$ 424,047</u></u>	<u><u>\$ 470,736</u></u>	<u><u>\$ 235,972</u></u>	<u><u>\$ (7,888)</u></u>

Special Revenue Funds (Continued)

Auto Theft Task Force	Weed and Seed	Child Advocacy Center	Equitable Sharing Program	State's Attorney Records Automation	Bad Check Restitution	Drug Asset Forfeiture
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	588,621	-	-	-	-
-	-	-	-	-	-	-
-	-	502,678	-	20,856	-	-
-	-	-	-	-	-	-
2,344	1,442	35,768	2,724	4,418	2,789	301
-	-	1,991	-	-	-	-
<u>2,344</u>	<u>1,442</u>	<u>1,129,058</u>	<u>2,724</u>	<u>25,274</u>	<u>2,789</u>	<u>301</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,801	2,354,362	-	50,448	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	71,097	-	-	-	-
-	1,801	2,425,459	-	50,448	-	-
<u>2,344</u>	<u>(359)</u>	<u>(1,296,401)</u>	<u>2,724</u>	<u>(25,174)</u>	<u>2,789</u>	<u>301</u>
-	-	888,556	-	-	-	-
-	-	-	-	-	-	-
-	-	888,556	-	-	-	-
2,344	(359)	(407,845)	2,724	(25,174)	2,789	301
41,467	23,015	568,352	47,917	91,618	49,317	18,220
<u>\$ 43,811</u>	<u>\$ 22,656</u>	<u>\$ 160,507</u>	<u>\$ 50,641</u>	<u>\$ 66,444</u>	<u>\$ 52,106</u>	<u>\$ 18,521</u>

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended November 30, 2024

Special Revenue Funds (Continued)

	State's Attorney Employee Events	Child Advocacy Advisory Board	State's Attorney Money Laundering	Public Defender Special
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Grants	-	-	-	208,295
Fines	-	-	239,442	-
Charges for services	-	-	-	-
Reimbursements	-	-	-	-
Net investment income	95	1,734	21,938	4,564
Miscellaneous	-	-	-	-
Total revenues	<u>95</u>	<u>1,734</u>	<u>261,380</u>	<u>212,859</u>
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Judicial	-	-	9,200	26,002
Public services 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>9,200</u>	<u>26,002</u>
Excess (deficiency) of revenues over expenditures	<u>95</u>	<u>1,734</u>	<u>252,180</u>	<u>186,857</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	95	1,734	252,180	186,857
Fund Balances (Deficits), Beginning	<u>1,681</u>	<u>30,644</u>	<u>268,427</u>	<u>-</u>
Fund Balances (Deficits), Ending	<u><u>\$ 1,776</u></u>	<u><u>\$ 32,378</u></u>	<u><u>\$ 520,607</u></u>	<u><u>\$ 186,857</u></u>

Special Revenue Funds (Continued)

Public Defender Records Automation	Employee Events	EMA Volunteer	KC Emergency Planning	Bomb Squad SWAT	Law Library	Canteen Commission
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
10,561	-	-	-	-	294,841	656
-	1,004	-	750	-	158	364,529
2,349	1,281	2,490	2,024	121	13,690	1,319
-	-	10,300	4,550	63,898	20,350	300
<u>12,910</u>	<u>2,285</u>	<u>12,790</u>	<u>7,324</u>	<u>64,019</u>	<u>329,039</u>	<u>366,804</u>
-	-	-	-	-	-	-
-	-	4,349	1,537	7,020	-	386,947
-	-	-	-	-	-	-
-	-	-	-	-	454,037	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>4,349</u>	<u>1,537</u>	<u>7,020</u>	<u>454,037</u>	<u>386,947</u>
<u>12,910</u>	<u>2,285</u>	<u>8,441</u>	<u>5,787</u>	<u>56,999</u>	<u>(124,998)</u>	<u>(20,143)</u>
-	-	-	-	-	-	-
-	-	-	-	-	(2,971)	-
-	-	-	-	-	(2,971)	-
<u>12,910</u>	<u>2,285</u>	<u>8,441</u>	<u>5,787</u>	<u>56,999</u>	<u>(127,969)</u>	<u>(20,143)</u>
<u>36,808</u>	<u>22,384</u>	<u>38,732</u>	<u>33,344</u>	<u>6,270</u>	<u>292,218</u>	<u>124,810</u>
<u>\$ 49,718</u>	<u>\$ 24,669</u>	<u>\$ 47,173</u>	<u>\$ 39,131</u>	<u>\$ 63,269</u>	<u>\$ 164,249</u>	<u>\$ 104,667</u>

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended November 30, 2024

Special Revenue Funds (Continued)

	County Sheriff DEF Federal - DOJ	County Sheriff DEF Local	FATS	K-9 Unit
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Grants	-	-	-	274,260
Fines	-	81,277	-	-
Charges for services	-	-	3,613	-
Reimbursements	-	-	-	-
Net investment income	169	(1)	-	464
Miscellaneous	-	-	-	19,857
Total revenues	<u>169</u>	<u>81,276</u>	<u>3,613</u>	<u>294,581</u>
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	436,721	5,715	324,883
Highways and streets	-	-	-	-
Judicial	-	-	-	-
Public services 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>436,721</u>	<u>5,715</u>	<u>324,883</u>
Excess (deficiency) of revenues over expenditures	<u>169</u>	<u>(355,445)</u>	<u>(2,102)</u>	<u>(30,302)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	169	(355,445)	(2,102)	(30,302)
Fund Balances (Deficits), Beginning	<u>1,852</u>	<u>361,104</u>	<u>8,124</u>	<u>40,193</u>
Fund Balances (Deficits), Ending	<u>\$ 2,021</u>	<u>\$ 5,659</u>	<u>\$ 6,022</u>	<u>\$ 9,891</u>

Special Revenue Funds (Continued)

Vehicle Maintenance / Purchase	Sheriff DUI	Sheriff's Office Money Laundering	Transportation Safety Highway HB	AJF Medical Cost	Sheriff Civil Operations	Cannabis Regulation - Local
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	96,684
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	750	-	12,774	-
-	-	-	-	24,994	365,777	-
-	-	-	-	-	-	-
326	491	1,600	257	3,223	252	1,808
516	-	-	-	-	8,803	-
<u>842</u>	<u>491</u>	<u>1,600</u>	<u>1,007</u>	<u>28,217</u>	<u>387,606</u>	<u>98,492</u>
-	-	-	-	-	-	-
717	46,581	22,688	-	25,040	322,250	86,370
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>717</u>	<u>46,581</u>	<u>22,688</u>	<u>-</u>	<u>25,040</u>	<u>322,250</u>	<u>86,370</u>
125	(46,090)	(21,088)	1,007	3,177	65,356	12,122
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
125	(46,090)	(21,088)	1,007	3,177	65,356	12,122
6,609	(14,762)	47,270	4,187	38,983	189,217	18,470
<u>\$ 6,734</u>	<u>\$ (60,852)</u>	<u>\$ 26,182</u>	<u>\$ 5,194</u>	<u>\$ 42,160</u>	<u>\$ 254,573</u>	<u>\$ 30,592</u>

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended November 30, 2024

Special Revenue Funds (Continued)

	County Sheriff DEF Federal - Treasury	Sale & Error	Kane Comm	Probation Services
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Grants	152,608	-	-	-
Fines	-	-	-	-
Charges for services	-	114,615	564,388	716,810
Reimbursements	-	-	1,448,964	10,298
Net investment income	4,765	28,807	74,091	164,304
Miscellaneous	-	-	-	-
Total revenues	<u>157,373</u>	<u>143,422</u>	<u>2,087,443</u>	<u>891,412</u>
Expenditures				
Current:				
General government	-	-	-	-
Public safety	177,756	-	3,008,635	1,128,687
Highways and streets	-	-	-	-
Judicial	-	-	-	-
Public services and records	-	-	-	-
Health and welfare	-	-	-	-
Environment and conservation	-	-	-	-
Development, housing and economic development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	14,500	-
Total expenditures	<u>177,756</u>	<u>-</u>	<u>3,023,135</u>	<u>1,128,687</u>
Excess (deficiency) of revenues over expenditures	<u>(20,383)</u>	<u>143,422</u>	<u>(935,692)</u>	<u>(237,275)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	967,321	-
Transfers out	-	(21,000)	(105,650)	(373,350)
Total other financing sources (uses)	<u>-</u>	<u>(21,000)</u>	<u>861,671</u>	<u>(373,350)</u>
Net change in fund balances	(20,383)	122,422	(74,021)	(610,625)
Fund Balances (Deficits), Beginning	<u>57,826</u>	<u>524,222</u>	<u>1,227,280</u>	<u>3,110,110</u>
Fund Balances (Deficits), Ending	<u>\$ 37,443</u>	<u>\$ 646,644</u>	<u>\$ 1,153,259</u>	<u>\$ 2,499,485</u>

Special Revenue Funds (Continued)

Substance Abuse Screening	Drug Court Special Resources	Probation Victim Services	Victim Impact Panel	Juvenile Justice Donation	DUI Court	Coroner Administration
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	97,921	-	-	-	98,195	55,684
-	30	-	-	-	-	-
9,375	82,647	8,565	-	-	-	284,405
-	-	-	-	-	-	-
30,602	93,452	3,137	550	1,226	11	23,243
-	-	-	-	4,151	-	-
<u>39,977</u>	<u>274,050</u>	<u>11,702</u>	<u>550</u>	<u>5,377</u>	<u>98,206</u>	<u>363,332</u>
-	-	-	-	-	-	-
459	263,121	-	2,620	325	-	113,731
-	-	-	-	-	-	-
-	-	-	-	-	11,500	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,479
-	-	-	-	-	-	40
-	-	-	-	-	-	65,583
<u>459</u>	<u>263,121</u>	<u>-</u>	<u>2,620</u>	<u>325</u>	<u>11,500</u>	<u>180,833</u>
<u>39,518</u>	<u>10,929</u>	<u>11,702</u>	<u>(2,070)</u>	<u>5,052</u>	<u>86,706</u>	<u>182,499</u>
-	373,350	-	-	-	-	-
-	-	-	-	-	(5,185)	-
<u>-</u>	<u>373,350</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,185)</u>	<u>-</u>
39,518	384,279	11,702	(2,070)	5,052	81,521	182,499
534,565	1,405,124	51,364	43,987	6,615	-	501,889
<u>\$ 574,083</u>	<u>\$ 1,789,403</u>	<u>\$ 63,066</u>	<u>\$ 41,917</u>	<u>\$ 11,667</u>	<u>\$ 81,521</u>	<u>\$ 684,388</u>

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended November 30, 2024

Special Revenue Funds (Continued)

	Animal Control	County Highway	County Bridge	County Highway Matching
Revenues				
Property taxes	\$ -	\$ 5,021,616	\$ 313,332	\$ 65,367
Other taxes	-	3,983	249	52
Licenses and permits	-	377,775	-	-
Grants	-	-	-	-
Fines	-	-	-	-
Charges for services	1,285,602	32,470	-	-
Reimbursements	18,712	319,072	66,774	-
Net investment income	58,615	480,718	14,008	11,110
Miscellaneous	1,739	66,619	-	-
Total revenues	<u>1,364,668</u>	<u>6,302,253</u>	<u>394,363</u>	<u>76,529</u>
Expenditures				
Current:				
General government	-	-	-	-
Public safety	1,194,298	-	-	-
Highways and streets	-	5,973,773	409,222	300,000
Judicial	-	-	-	-
Public services and records	-	-	-	-
Health and welfare	-	-	-	-
Environment and conservation	-	-	-	-
Development, housing and economic development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	50,000	1,714,910	-	-
Total expenditures	<u>1,244,298</u>	<u>7,688,683</u>	<u>409,222</u>	<u>300,000</u>
Excess (deficiency) of revenues over expenditures	<u>120,370</u>	<u>(1,386,430)</u>	<u>(14,859)</u>	<u>(223,471)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	(38,626)	(283,293)	-	-
Total other financing sources (uses)	<u>(38,626)</u>	<u>(283,293)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	81,744	(1,669,723)	(14,859)	(223,471)
Fund Balances (Deficits), Beginning	<u>964,371</u>	<u>9,359,696</u>	<u>221,138</u>	<u>384,043</u>
Fund Balances (Deficits), Ending	<u>\$ 1,046,115</u>	<u>\$ 7,689,973</u>	<u>\$ 206,279</u>	<u>\$ 160,572</u>

Special Revenue Funds (Continued)

Motor Fuel Local Option	Opioid Settlement	County Health	Kane Kares	Coronavirus Relief	Mass Vaccination	FEMA PA Administration
\$ -	\$ -	\$ 1,976,699	\$ -	\$ -	\$ -	\$ -
10,178,419	-	1,568	-	-	-	-
-	-	1,701,588	-	-	-	-
-	-	3,817,369	354,684	-	555,817	-
-	-	-	-	-	-	-
13,218	-	85,089	-	-	-	-
477,719	-	9,883	-	-	-	-
760,670	65,892	604,174	37,341	2,126	17,649	3,666
-	250,378	19,482	5,999	-	-	-
<u>11,430,026</u>	<u>316,270</u>	<u>8,215,852</u>	<u>398,024</u>	<u>2,126</u>	<u>573,466</u>	<u>3,666</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,334,344	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	9,071	7,507,299	552,592	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	7,533	-	-	-	-
-	-	86	-	-	-	-
390,044	-	2,780,704	-	-	-	-
<u>5,724,388</u>	<u>9,071</u>	<u>10,295,622</u>	<u>552,592</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>5,705,638</u>	<u>307,199</u>	<u>(2,079,770)</u>	<u>(154,568)</u>	<u>2,126</u>	<u>573,466</u>	<u>3,666</u>
-	-	-	213,229	-	-	-
-	-	(377,597)	(18,124)	(80,996)	(1,228,609)	(155,918)
-	-	(377,597)	195,105	(80,996)	(1,228,609)	(155,918)
5,705,638	307,199	(2,457,367)	40,537	(78,870)	(655,143)	(152,252)
<u>10,702,163</u>	<u>1,085,970</u>	<u>10,913,936</u>	<u>595,488</u>	<u>78,870</u>	<u>655,143</u>	<u>152,252</u>
<u>\$ 16,407,801</u>	<u>\$ 1,393,169</u>	<u>\$ 8,456,569</u>	<u>\$ 636,025</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended November 30, 2024

Special Revenue Funds (Continued)

	Veterans' Commission	Illinois Counties Information Management	Web Technical Services	Community Development Block Program
Revenues				
Property taxes	\$ 532,798	\$ -	\$ -	\$ -
Other taxes	243	-	-	-
Licenses and permits	-	-	-	-
Grants	-	-	-	730,822
Fines	-	-	-	-
Charges for services	-	-	-	-
Reimbursements	-	-	-	633,839
Net investment income	40,865	51	24,767	-
Miscellaneous	910	-	-	-
Total revenues	<u>574,816</u>	<u>51</u>	<u>24,767</u>	<u>1,364,661</u>
Expenditures				
Current:				
General government	-	324	280,566	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Judicial	-	-	-	-
Public services and records	-	-	-	-
Health and welfare	524,242	-	-	-
Environment and conservation	-	-	-	-
Development, housing and economic development	-	-	-	1,323,736
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	7,661	-	-	-
Total expenditures	<u>531,903</u>	<u>324</u>	<u>280,566</u>	<u>1,323,736</u>
Excess (deficiency) of revenues over expenditures	<u>42,913</u>	<u>(273)</u>	<u>(255,799)</u>	<u>40,925</u>
Other Financing Sources (Uses)				
Transfers in	-	-	297,500	-
Transfers out	(11,885)	-	-	(32,412)
Total other financing sources (uses)	<u>(11,885)</u>	<u>-</u>	<u>297,500</u>	<u>(32,412)</u>
Net change in fund balances	31,028	(273)	41,701	8,513
Fund Balances (Deficits), Beginning	<u>773,832</u>	<u>960</u>	<u>383,002</u>	<u>(2,051)</u>
Fund Balances (Deficits), Ending	<u>\$ 804,860</u>	<u>\$ 687</u>	<u>\$ 424,703</u>	<u>\$ 6,462</u>

Special Revenue Funds (Continued)

HOME Program	Unincorporated Stormwater Management	Homeless Management Information Systems	OCR & Recovery Act Programs	Quality of Kane Grants	Neighborhood Stabilization Program	Continuum of Care Planning Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,251,095	-	121,822	-	-	-	68,275
-	-	-	-	-	-	-
-	45,394	-	-	-	-	-
-	-	-	-	-	-	-
-	13,795	-	-	3,243	-	-
195,751	-	696	-	-	-	13,000
<u>1,446,846</u>	<u>59,189</u>	<u>122,518</u>	<u>-</u>	<u>3,243</u>	<u>-</u>	<u>81,275</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,399,779	-	163,942	43,779	472	-	91,262
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,399,779</u>	<u>-</u>	<u>163,942</u>	<u>43,779</u>	<u>472</u>	<u>-</u>	<u>91,262</u>
<u>47,067</u>	<u>59,189</u>	<u>(41,424)</u>	<u>(43,779)</u>	<u>2,771</u>	<u>-</u>	<u>(9,987)</u>
-	3,928	28,000	-	20,000	-	-
(1,552)	-	(3,677)	-	-	-	(2,070)
<u>(1,552)</u>	<u>3,928</u>	<u>24,323</u>	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>(2,070)</u>
45,515	63,117	(17,101)	(43,779)	22,771	-	(12,057)
(936)	205,895	41,643	52,096	43,788	87,166	9,565
<u>\$ 44,579</u>	<u>\$ 269,012</u>	<u>\$ 24,542</u>	<u>\$ 8,317</u>	<u>\$ 66,559</u>	<u>\$ 87,166</u>	<u>\$ (2,492)</u>

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended November 30, 2024

Special Revenue Funds (Continued)

	Elgin CDBG	Emergency Rental Assistance	Emergency Rental Assistance #2	CDBG-CV
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Grants	545,772	-	777,482	117,599
Fines	-	-	-	-
Charges for services	-	-	-	-
Reimbursements	-	-	-	-
Net investment income	-	56,118	404,882	-
Miscellaneous	-	-	-	-
Total revenues	<u>545,772</u>	<u>56,118</u>	<u>1,182,364</u>	<u>117,599</u>
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Judicial	-	-	-	-
Public services and records	-	-	-	-
Health and welfare	-	-	-	-
Environment and conservation	-	-	-	-
Development, housing and economic development	544,410	-	768,167	115,502
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>544,410</u>	<u>-</u>	<u>768,167</u>	<u>115,502</u>
Excess (deficiency) of revenues over expenditures	<u>1,362</u>	<u>56,118</u>	<u>414,197</u>	<u>2,097</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	(1,362)	-	(9,887)	(2,097)
Total other financing sources (uses)	<u>(1,362)</u>	<u>-</u>	<u>(9,887)</u>	<u>(2,097)</u>
Net change in fund balances	-	56,118	404,310	-
Fund Balances (Deficits), Beginning	<u>1,778</u>	<u>(26,032)</u>	<u>175,217</u>	<u>(22)</u>
Fund Balances (Deficits), Ending	<u><u>\$ 1,778</u></u>	<u><u>\$ 30,086</u></u>	<u><u>\$ 579,527</u></u>	<u><u>\$ (22)</u></u>

Special Revenue Funds (Continued)

HOME - ARP	Homeless Prevention Program	Stormwater Management	Electrical Agg Civic Contribution	Blighted Structure Demolition	Farmland Preservation	Growing for Kane
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	1,000	-	-	-	-
392,932	-	-	60,003	-	-	108,851
-	-	-	-	-	-	-
-	-	198,985	-	-	-	-
-	-	-	-	-	-	-
-	-	82,331	28,949	15,047	269,424	7,779
-	-	-	-	-	-	16,550
<u>392,932</u>	<u>-</u>	<u>282,316</u>	<u>88,952</u>	<u>15,047</u>	<u>269,424</u>	<u>133,180</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	19,529	75,791	-	233,696	-
386,559	-	-	-	-	-	122,872
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>386,559</u>	<u>-</u>	<u>19,529</u>	<u>75,791</u>	<u>-</u>	<u>233,696</u>	<u>122,872</u>
<u>6,373</u>	<u>-</u>	<u>262,787</u>	<u>13,161</u>	<u>15,047</u>	<u>35,728</u>	<u>10,308</u>
-	-	30,000	-	-	700,000	-
(6,373)	-	(267)	(27,630)	-	(2,228)	-
<u>(6,373)</u>	<u>-</u>	<u>29,733</u>	<u>(27,630)</u>	<u>-</u>	<u>697,772</u>	<u>-</u>
-	-	292,520	(14,469)	15,047	733,500	10,308
-	(964)	1,432,823	545,679	212,732	4,275,994	98,909
<u>\$ -</u>	<u>\$ (964)</u>	<u>\$ 1,725,343</u>	<u>\$ 531,210</u>	<u>\$ 227,779</u>	<u>\$ 5,009,494</u>	<u>\$ 109,217</u>

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended November 30, 2024

Special Revenue Funds (Continued)

	Workforce Development	Kane County Law Enforcement	Tax Sale Purchase	Marriage Fees
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Grants	6,186,835	-	-	-
Fines	-	42,799	-	-
Charges for services	-	-	-	10,680
Reimbursements	-	-	-	-
Net investment income	-	11,492	-	208
Miscellaneous	-	-	108,378	-
Total revenues	<u>6,186,835</u>	<u>54,291</u>	<u>108,378</u>	<u>10,888</u>
Expenditures				
Current:				
General government	-	-	108,376	-
Public safety	-	12,118	-	-
Highways and streets	-	-	-	-
Judicial	-	-	-	10,774
Public services and records	6,131,825	-	-	-
Health and welfare	-	-	-	-
Environment and conservation	-	-	-	-
Development, housing and economic development	-	-	-	-
Debt service:				
Principal	100,715	-	-	-
Interest and fiscal charges	98,050	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>6,330,590</u>	<u>12,118</u>	<u>108,376</u>	<u>10,774</u>
Excess (deficiency) of revenues over expenditures	<u>(143,755)</u>	<u>42,173</u>	<u>2</u>	<u>114</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(143,755)	42,173	2	114
Fund Balances (Deficits), Beginning	<u>303,004</u>	<u>190,797</u>	<u>(2)</u>	<u>7,598</u>
Fund Balances (Deficits), Ending	<u>\$ 159,249</u>	<u>\$ 232,970</u>	<u>\$ -</u>	<u>\$ 7,712</u>

Special Revenue Funds (Continued)						Debt Service Funds	
Mill Creek Special Service Area	Elder Fatality Review	Sheriff's Detail Escrow	Subdivision Review Escrow	Court Services Employee Education	Total Nonmajor Special Revenue Funds	Capital Improvement Debt Service	
\$ 935,788	\$ -	\$ -	\$ -	\$ -	\$ 25,273,806	\$ -	
-	-	-	-	-	14,208,454	-	
-	-	-	-	-	2,080,363	-	
-	-	-	-	-	17,577,885	-	
-	-	-	-	-	1,319,902	-	
-	-	196,660	-	-	8,792,449	-	
-	-	-	-	-	4,176,454	-	
78,076	233	(6,855)	848	4	6,016,083	6	
-	-	-	-	-	5,942,112	-	
<u>1,013,864</u>	<u>233</u>	<u>189,805</u>	<u>848</u>	<u>4</u>	<u>85,387,508</u>	<u>6</u>	
1,642,726	-	-	-	-	21,806,072	-	
-	-	165,727	-	-	9,184,479	-	
-	-	-	-	-	12,017,339	-	
-	-	-	-	166	10,059,919	-	
-	-	-	-	-	6,921,900	-	
-	-	-	-	-	8,593,204	-	
-	-	-	-	-	329,016	-	
998	-	-	-	-	4,961,478	-	
-	-	-	-	-	-	-	
-	-	-	-	-	109,727	-	
-	-	-	-	-	98,176	202,202	
-	-	-	-	-	6,037,834	-	
<u>1,643,724</u>	<u>-</u>	<u>165,727</u>	<u>-</u>	<u>166</u>	<u>80,119,144</u>	<u>202,202</u>	
(629,860)	233	24,078	848	(162)	5,268,364	(202,196)	
-	-	347,171	-	-	5,036,014	-	
(25,490)	-	-	-	-	(7,492,099)	-	
<u>(25,490)</u>	<u>-</u>	<u>347,171</u>	<u>-</u>	<u>-</u>	<u>(2,456,085)</u>	<u>-</u>	
(655,350)	233	371,249	848	(162)	2,812,279	(202,196)	
<u>1,474,142</u>	<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>\$ 818,792</u>	<u>\$ 4,332</u>	<u>\$ 24,078</u>	<u>\$ 15,574</u>	<u>\$ 1,040</u>	<u>\$ 103,175,062</u>	<u>\$ 100,355</u>	

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended November 30, 2024

Debt Service Funds (Continued)

	Recovery Zone Bond Debt Service	JJC/AJC Refunding Debt Service	Longmeadow Debt Service	Longmeadow Debt Service - Capitalized Interest
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Grants	-	-	-	-
Fines	-	-	-	-
Charges for services	-	-	-	-
Reimbursements	50,988	-	-	-
Net investment income	64,201	78	29,778	22
Miscellaneous	-	-	-	-
Total revenues	<u>115,189</u>	<u>78</u>	<u>29,778</u>	<u>22</u>
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Judicial	-	-	-	-
Public services and records	-	-	-	-
Health and welfare	-	-	-	-
Environment and conservation	-	-	-	-
Development, housing and economic development	-	-	-	-
Debt service:				
Principal	80,000	3,015,000	17,230,000	-
Interest and fiscal charges	43,778	20,741	3,165,725	-
Capital outlay	-	-	-	-
Total expenditures	<u>123,778</u>	<u>3,035,741</u>	<u>20,395,725</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(8,589)</u>	<u>(3,035,663)</u>	<u>(20,365,947)</u>	<u>22</u>
Other Financing Sources (Uses)				
Transfers in	2,572	3,041,771	19,314,706	-
Transfers out	-	-	(13,557)	(106,114)
Total other financing sources (uses)	<u>2,572</u>	<u>3,041,771</u>	<u>19,301,149</u>	<u>(106,114)</u>
Net change in fund balances	(6,017)	6,108	(1,064,798)	(106,092)
Fund Balances (Deficits), Beginning	<u>893,181</u>	<u>3,572,173</u>	<u>1,066,522</u>	<u>107,641</u>
Fund Balances (Deficits), Ending	<u>\$ 887,164</u>	<u>\$ 3,578,281</u>	<u>\$ 1,724</u>	<u>\$ 1,549</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
\$ -	\$ -	\$ -	\$ -	\$ 16,429	\$ -	\$ -
-	268,280	-	-	-	-	-
-	-	-	-	-	-	-
-	-	279,557	-	-	-	-
-	-	-	-	-	-	-
-	-	833,175	-	-	-	-
50,988	-	-	-	-	17,500,000	-
94,085	898,179	84,515	2,161	2,376	14,984	1,149
-	-	-	-	-	-	-
<u>145,073</u>	<u>1,166,459</u>	<u>1,197,247</u>	<u>2,161</u>	<u>18,805</u>	<u>17,514,984</u>	<u>1,149</u>
-	138,110	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	279,557	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
20,325,000	-	-	-	-	-	-
3,432,446	-	-	-	-	-	-
-	15,998,226	364,694	-	-	-	-
<u>23,757,446</u>	<u>16,136,336</u>	<u>644,251</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(23,612,373)</u>	<u>(14,969,877)</u>	<u>552,996</u>	<u>2,161</u>	<u>18,805</u>	<u>17,514,984</u>	<u>1,149</u>
22,359,049	1,189,116	-	-	-	-	-
(119,671)	(94,110)	-	-	(12,414)	(18,112,917)	(27,530)
<u>22,239,378</u>	<u>1,095,006</u>	<u>-</u>	<u>-</u>	<u>(12,414)</u>	<u>(18,112,917)</u>	<u>(27,530)</u>
(1,372,995)	(13,874,871)	552,996	2,161	6,391	(597,933)	(26,381)
5,942,068	19,992,396	1,063,898	4,683	42,531	597,933	27,010
<u>\$ 4,569,073</u>	<u>\$ 6,117,525</u>	<u>\$ 1,616,894</u>	<u>\$ 6,844</u>	<u>\$ 48,922</u>	<u>\$ -</u>	<u>\$ 629</u>

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended November 30, 2024

Capital Projects Funds (Continued)

	Aurora Area Impact Fees	Campton Hills Impact Fees	Greater Elgin Impact Fees	Northwest Impact Fees
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Grants	-	-	-	-
Fines	-	-	-	-
Charges for services	-	-	-	-
Reimbursements	-	-	-	-
Net investment income	7,415	412	655	192
Miscellaneous	-	-	-	-
Total revenues	<u>7,415</u>	<u>412</u>	<u>655</u>	<u>192</u>
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Judicial	-	-	-	-
Public services 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>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>7,415</u>	<u>412</u>	<u>655</u>	<u>192</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	(729,896)	(40,109)	(64,294)	(18,816)
Total other financing sources (uses)	<u>(729,896)</u>	<u>(40,109)</u>	<u>(64,294)</u>	<u>(18,816)</u>
Net change in fund balances	(722,481)	(39,697)	(63,639)	(18,624)
Fund Balances (Deficits), Beginning	<u>722,481</u>	<u>39,697</u>	<u>63,639</u>	<u>18,624</u>
Fund Balances (Deficits), Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Capital Projects Funds (Continued)

Southwest Impact Fees	Tri-Cities Impact Fees	Upper Fox Impact Fees	West Central Impact Fees	North Impact Fees	Central Impact Fees	South Impact Fees
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,456,920	449,497	567,303
-	-	-	-	115,000	6,814	715,220
(2)	-	464	402	296,578	235,372	421,658
-	-	-	-	-	-	-
<u>(2)</u>	<u>-</u>	<u>464</u>	<u>402</u>	<u>1,868,498</u>	<u>691,683</u>	<u>1,704,181</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	3,710	-	97,710
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	942,675	-	1,565
-	-	-	-	946,385	-	99,275
<u>(2)</u>	<u>-</u>	<u>464</u>	<u>402</u>	<u>922,113</u>	<u>691,683</u>	<u>1,604,906</u>
-	-	-	-	128,467	79,327	729,897
(1)	(1)	(45,357)	(39,217)	-	-	-
<u>(1)</u>	<u>(1)</u>	<u>(45,357)</u>	<u>(39,217)</u>	<u>128,467</u>	<u>79,327</u>	<u>729,897</u>
(3)	(1)	(44,893)	(38,815)	1,050,580	771,010	2,334,803
<u>3</u>	<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>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,192,075</u>	<u>\$ 4,397,806</u>	<u>\$ 8,889,492</u>

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended November 30, 2024

Permanent Fund

	Total Nonmajor Capital Projects Funds	Working Cash	Total Nonmajor Funds
Revenues			
Property taxes	\$ 16,429	\$ -	\$ 25,290,235
Other taxes	268,280	-	14,476,734
Licenses and permits	-	-	2,080,363
Grants	279,557	-	17,857,442
Fines	-	-	1,319,902
Charges for services	3,306,895	-	12,099,344
Reimbursements	18,337,034	-	22,564,476
Net investment income	1,966,510	196,271	8,272,949
Miscellaneous	-	-	5,942,112
Total revenues	<u>24,174,705</u>	<u>196,271</u>	<u>109,903,557</u>
Expenditures			
Current:			
General government	138,110	-	21,944,182
Public safety	-	-	9,184,479
Highways and streets	101,420	-	12,118,759
Judicial	279,557	-	10,339,476
Public services and records	-	-	6,921,900
Health and welfare	-	-	8,593,204
Environment and conservation	-	-	329,016
Development, housing and economic development	-	-	4,961,478
Debt service:	-	-	-
Principal	-	-	20,434,727
Interest and fiscal charges	-	-	3,530,622
Capital outlay	17,307,160	-	23,344,994
Total expenditures	<u>17,826,247</u>	<u>-</u>	<u>121,702,837</u>
Excess (deficiency) of revenues over expenditures	<u>6,348,458</u>	<u>196,271</u>	<u>(11,799,280)</u>
Other Financing Sources (Uses)			
Transfers in	2,126,807	-	29,521,870
Transfers out	(19,184,662)	-	(26,796,432)
Total other financing sources (uses)	<u>(17,057,855)</u>	<u>-</u>	<u>2,725,438</u>
Net change in fund balances	(10,709,397)	196,271	(9,073,842)
Fund Balances (Deficits), Beginning	<u>36,979,584</u>	<u>3,467,991</u>	<u>146,752,426</u>
Fund Balances (Deficits), Ending	<u>\$ 26,270,187</u>	<u>\$ 3,664,262</u>	<u>\$ 137,678,584</u>

(Concluded)

Kane County, Illinois

Insurance Liability Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 6,411,918	\$ 6,411,918	\$ 6,422,407	\$ 10,489
Other taxes	-	-	4,477	4,477
Charges for services	-	-	3,864	3,864
Reimbursements	49,774	49,774	793,448	743,674
Net investment income	241,416	241,416	500,340	258,924
Total revenues	6,703,108	6,703,108	7,724,536	1,021,428
Expenditures				
General government				
Personnel services				
Salaries and wages	159,043	159,043	171,310	(12,267)
Total personnel services	159,043	159,043	171,310	(12,267)
Benefits				
Healthcare contribution	20,856	20,856	21,219	(363)
Dental contribution	456	456	1,027	(571)
FICA/SS contribution	12,167	12,167	12,515	(348)
IMRF contribution	7,285	7,285	7,516	(231)
Total benefits	40,764	40,764	42,277	(1,513)
Contractual services				
Project administration services	108,975	108,975	79,432	29,543
Contractual/consulting services	185,000	185,000	1,094	183,906
Liability insurance	2,837,941	3,098,185	3,140,823	(42,638)
Workers compensation	1,450,851	1,450,851	1,922,480	(471,629)
Unemployment claims	27,080	27,080	77,756	(50,676)
Total contractual services	4,609,847	4,870,091	5,221,585	(351,494)
Total general government	4,809,654	5,069,898	5,435,172	(365,274)
Judicial				
Personnel services				
Salaries and wages	1,572,806	1,627,806	1,622,759	5,047
Total personnel services	1,572,806	1,627,806	1,622,759	5,047
Benefits				
Healthcare contribution	186,624	198,084	300,492	(102,408)
Dental contribution	5,499	6,216	6,557	(341)
FICA/SS contribution	110,578	114,786	117,875	(3,089)
IMRF contribution	66,202	68,721	70,895	(2,174)
Total benefits	368,903	387,807	495,819	(108,012)
Contractual services				
Legal services	400,000	400,000	435,214	(35,214)
Trials and costs of hearings	20,000	20,000	6,390	13,610
Legal trial notices	15,000	15,000	6,146	8,854
Witness costs	-	-	2,898	(2,898)
Court reporter costs	18,000	18,000	20,130	(2,130)
Investigations	-	-	200	(200)
Repairs and maintenance - copiers	4,500	4,500	4,451	49
Liability insurance	47,605	49,316	49,316	-
Workers compensation	32,758	33,935	33,935	-
Unemployment claims	766	794	794	-
Conferences and meetings	7,500	7,500	351	7,149
Employee training	10,000	10,000	10,009	(9)

Kane County, Illinois

Insurance Liability Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee mileage expenditures	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
General association dues	6,510	6,510	5,775	735
Contractual/consulting services	-	-	3,000	(3,000)
Total contractual services	<u>563,639</u>	<u>566,555</u>	<u>578,609</u>	<u>(12,054)</u>
Commodities				
Office supplies	3,000	9,180	3,459	5,721
Books and subscriptions	3,500	3,500	1,032	2,468
Computer software - non-capital	-	17,000	11,435	5,565
Total commodities	<u>6,500</u>	<u>29,680</u>	<u>15,926</u>	<u>13,754</u>
Total judicial	<u>2,511,848</u>	<u>2,611,848</u>	<u>2,713,113</u>	<u>(101,265)</u>
 Total expenditures	 <u>7,321,502</u>	 <u>7,681,746</u>	 <u>8,148,285</u>	 <u>(466,539)</u>
 Excess (deficiency) of revenues over expenditures	 <u>(618,394)</u>	 <u>(978,638)</u>	 <u>(423,749)</u>	 <u>1,487,967</u>
Other Financing Sources (Uses)				
Insurance recovery	180,000	180,000	-	180,000
Transfers in	-	100,000	100,000	-
Transfers out	(3,981)	(3,981)	(3,981)	-
Total other financing sources (uses)	<u>176,019</u>	<u>276,019</u>	<u>96,019</u>	<u>180,000</u>
 Net change in fund balance	 <u>\$ (442,375)</u>	 <u>\$ (702,619)</u>	 <u>(327,730)</u>	 <u>\$ 374,889</u>
 Fund Balance, Beginning of Year			 <u>10,613,558</u>	
Fund Balance, End of Year			<u>\$ 10,285,828</u>	

Kane County, Illinois

County Automation Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 6,775	\$ 6,775	\$ 3,862	\$ (2,913)
Net investment income	2,560	2,560	4,728	2,168
Total revenues	<u>9,335</u>	<u>9,335</u>	<u>8,590</u>	<u>(745)</u>
Expenditures				
General government				
Contractual services				
Repairs and maintenance - computers	7,475	7,475	-	7,475
Total contractual services	<u>7,475</u>	<u>7,475</u>	<u>-</u>	<u>7,475</u>
Total general government	<u>7,475</u>	<u>7,475</u>	<u>-</u>	<u>7,475</u>
Total expenditures	<u>7,475</u>	<u>7,475</u>	<u>-</u>	<u>7,475</u>
Net change in fund balance	<u>\$ 1,860</u>	<u>\$ 1,860</u>	8,590	<u>\$ 6,730</u>
Fund Balance, Beginning of Year			<u>81,697</u>	
Fund Balance, End of Year			<u>\$ 90,287</u>	

Kane County, Illinois

Geographic Information Systems Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,184,300	\$ 1,184,300	\$ 1,369,850	\$ 185,550
Net investment income	49,421	49,421	47,033	(2,388)
Total revenues	1,233,721	1,233,721	1,416,883	183,162
Expenditures				
General government				
Personnel services				
Salaries and wages	754,589	754,589	756,609	(2,020)
Overtime salaries	2,500	2,500	461	2,039
Total personnel services	757,089	757,089	757,070	19
Benefits				
Healthcare contribution	123,526	123,526	118,738	4,788
Dental contribution	3,813	3,813	3,661	152
FICA/SS contribution	57,726	57,726	55,989	1,737
IMRF contribution	34,561	34,561	33,640	921
Total benefits	219,626	219,626	212,028	7,598
Contractual services				
Contractual/consulting services	311,797	311,797	154,956	156,841
Repairs and maintenance - computers	297,546	297,546	285,544	12,002
Liability insurance	22,785	22,785	22,785	-
Workers compensation	15,678	15,678	15,678	-
Unemployment claims	367	367	367	-
Conferences and meetings	7,000	7,000	297	6,703
Employee training	20,000	20,000	1,125	18,875
Employee mileage expenditures	300	300	-	300
General association dues	3,000	3,000	1,610	1,390
Total contractual services	678,473	678,473	482,362	196,111
Commodities				
Office supplies	2,600	2,600	365	2,235
Computer related supplies	6,031	6,031	2,765	3,266
Books and subscriptions	4,000	4,000	1,415	2,585
Computer software - non-capital	3,500	3,500	-	3,500
Computer hardware - non-capital	4,100	4,100	540	3,560
Telephone	6,000	6,000	3,965	2,035
Cellular phone	2,000	2,000	2,352	(352)
Total commodities	28,231	28,231	11,402	16,829
Total general government	1,683,419	1,683,419	1,462,862	220,557
Capital outlay				
Computers	64,000	64,000	-	64,000
Computer software - capital	12,000	12,000	-	12,000
Printers	8,000	8,000	-	8,000
Total capital outlay	84,000	84,000	-	84,000
Total expenditures	1,767,419	1,767,419	1,462,862	304,557
Excess (deficiency) of revenues over expenditures	(533,698)	(533,698)	(45,979)	487,719

Kane County, Illinois

Geographic Information Systems Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers out	\$ (34,585)	\$ (34,585)	\$ (34,585)	\$ -
Total other financing sources (uses)	<u>(34,585)</u>	<u>(34,585)</u>	<u>(34,585)</u>	<u>-</u>
Net change in fund balance	<u>\$ (568,283)</u>	<u>\$ (568,283)</u>	(80,564)	<u>\$ 487,719</u>
Fund Balance, Beginning of Year			<u>953,513</u>	
Fund Balance, End of Year			<u>\$ 872,949</u>	

Kane County, Illinois

Illinois Municipal Retirement Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 4,917,586	\$ 4,917,586	\$ 4,935,339	\$ 17,753
Other taxes	-	-	5,366	5,366
Net investment income	248,023	248,023	398,322	150,299
Total revenues	<u>5,165,609</u>	<u>5,165,609</u>	<u>5,339,027</u>	<u>173,418</u>
Expenditures				
General government				
Benefits				
IMRF contribution	2,869,683	2,895,051	2,564,208	330,843
SLEP contribution	2,792,933	2,792,933	3,383,730	(590,797)
Total benefits	<u>5,662,616</u>	<u>5,687,984</u>	<u>5,947,938</u>	<u>(259,954)</u>
Total general government	<u>5,662,616</u>	<u>5,687,984</u>	<u>5,947,938</u>	<u>(259,954)</u>
Total expenditures	<u>5,662,616</u>	<u>5,687,984</u>	<u>5,947,938</u>	<u>(259,954)</u>
Net change in fund balance	<u>\$ (497,007)</u>	<u>\$ (522,375)</u>	(608,911)	<u>\$ (86,536)</u>
Fund Balance, Beginning of Year			<u>6,146,379</u>	
Fund Balance, End of Year			<u>\$ 5,537,468</u>	

Kane County, Illinois

FICA/Social Security Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 5,061,266	\$ 5,061,266	\$ 5,070,460	\$ 9,194
Other taxes	-	-	3,688	3,688
Reimbursements	-	-	821	821
Net investment income	118,149	118,149	178,016	59,867
Total revenues	<u>5,179,415</u>	<u>5,179,415</u>	<u>5,252,985</u>	<u>73,570</u>
Expenditures				
General government				
Benefits				
FICA/SS contribution	6,017,253	6,059,366	5,832,121	227,245
Total benefits	<u>6,017,253</u>	<u>6,059,366</u>	<u>5,832,121</u>	<u>227,245</u>
Total general government	<u>6,017,253</u>	<u>6,059,366</u>	<u>5,832,121</u>	<u>227,245</u>
Total expenditures	<u>6,017,253</u>	<u>6,059,366</u>	<u>5,832,121</u>	<u>227,245</u>
Net change in fund balance	<u>\$ (837,838)</u>	<u>\$ (879,951)</u>	(579,136)	<u>\$ (153,675)</u>
Fund Balance, Beginning of Year			<u>3,962,111</u>	
Fund Balance, End of Year			<u>\$ 3,382,975</u>	

Kane County, Illinois

Grand Victoria Casino Elgin Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Reimbursements	\$ -	\$ -	\$ 1,483	\$ 1,483
Miscellaneous	4,948,625	4,948,625	5,116,618	167,993
Net investment income	190,181	190,181	578,849	388,668
Total revenues	5,138,806	5,138,806	5,696,950	558,144
Expenditures				
General government				
Personnel services				
Salaries and wages	87,420	87,420	37,269	50,151
Total personnel services	87,420	87,420	37,269	50,151
Benefits				
Healthcare contribution	12,357	12,357	3,799	8,558
Dental contribution	557	557	149	408
IMRF contribution	4,004	4,004	1,663	2,341
Tuition reimbursement	35,000	35,000	13,358	21,642
FICA/SS contribution	6,688	6,688	2,775	3,913
Total benefits	58,606	58,606	21,744	36,862
Contractual services				
Professional services	69	69	24	45
Software licensing cost	365	365	94	271
Janitorial services	578	578	208	370
Repairs and maintenance - buildings	167	167	23	144
Repairs and maintenance - copiers	55	55	24	31
Building space rental	4,401	4,401	1,965	2,436
Liability insurance	2,553	2,553	1,159	1,394
Workers compensation	1,924	1,924	616	1,308
Unemployment claims	35	35	19	16
Conferences and meetings	50	50	-	50
Employee training	15,000	15,000	-	15,000
Riverboat external grants	1,019,801	1,019,801	1,018,724	1,077
Total contractual services	1,044,998	1,044,998	1,022,856	22,142
Commodities				
Office supplies	30	30	30	-
Books and subscriptions	6,000	6,000	5,167	833
Computer hardware - non-capital	-	-	2,060	(2,060)
Utilities - natural gas	89	89	18	71
Utilities - electric	45	45	16	29
Telephone	346	346	157	189
Cellular phone	82	82	121	(39)
Internet	112	112	49	63
Total commodities	6,704	6,704	7,618	(914)
Total general government	1,197,728	1,197,728	1,089,487	108,241
Total expenditures	1,197,728	1,197,728	1,089,487	108,241
Excess (deficiency) of revenues over expenditures	3,941,078	3,941,078	4,607,463	666,385

Kane County, Illinois

Grand Victoria Casino Elgin Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers out	\$ (3,569,982)	\$ (3,819,982)	\$ (3,819,007)	\$ 975
Total other financing sources (uses)	<u>(3,569,982)</u>	<u>(3,819,982)</u>	<u>(3,819,007)</u>	<u>975</u>
Net change in fund balance	<u>\$ 371,096</u>	<u>\$ 121,096</u>	788,456	<u>\$ 667,360</u>
Fund Balance, Beginning of Year			<u>11,223,589</u>	
Fund Balance, End of Year			<u>\$ 12,012,045</u>	

Kane County, Illinois

Public Safety Sales Tax Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 2,259,465	\$ 2,259,465	\$ 2,348,235	\$ 88,770
Net investment income	47,287	47,287	125,151	77,864
Total revenues	<u>2,306,752</u>	<u>2,306,752</u>	<u>2,473,386</u>	<u>166,634</u>
Expenditures				
Public safety				
Personnel services				
Salaries and wages	145,000	145,000	79,566	65,434
Overtime salaries	-	-	600	(600)
Total personnel services	<u>145,000</u>	<u>145,000</u>	<u>80,166</u>	<u>64,834</u>
Benefits				
Healthcare contribution	72,448	72,448	17,912	54,536
Dental contribution	1,332	1,332	228	1,104
IMRF contribution	6,641	6,641	3,566	3,075
FICA/SS contribution	11,093	11,093	5,837	5,256
Total benefits	<u>91,514</u>	<u>91,514</u>	<u>27,543</u>	<u>63,971</u>
Contractual services				
Contractual/consulting services	200,000	200,000	219,073	(19,073)
Software licensing cost	787,050	787,050	958,181	(171,131)
Total contractual services	<u>987,050</u>	<u>987,050</u>	<u>1,177,254</u>	<u>(190,204)</u>
Total public safety	<u>1,223,564</u>	<u>1,223,564</u>	<u>1,284,963</u>	<u>(61,399)</u>
Capital outlay				
Communications equipment	463,486	1,063,486	507,812	555,674
Total capital outlay	<u>463,486</u>	<u>1,063,486</u>	<u>507,812</u>	<u>555,674</u>
Total expenditures	<u>1,687,050</u>	<u>2,287,050</u>	<u>1,792,775</u>	<u>494,275</u>
Excess (deficiency) of revenues over expenditures	<u>619,702</u>	<u>19,702</u>	<u>680,611</u>	<u>660,909</u>
Other Financing Sources (Uses)				
Transfers out	(619,702)	(619,702)	(619,702)	-
Total other financing sources (uses)	<u>(619,702)</u>	<u>(619,702)</u>	<u>(619,702)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (600,000)</u>	60,909	<u>\$ 660,909</u>
Fund Balance, Beginning of Year			<u>2,742,847</u>	
Fund Balance, End of Year			<u>\$ 2,803,756</u>	

Kane County, Illinois

Judicial Technology Sales Tax Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 1,506,310	\$ 1,506,310	\$ 1,565,490	\$ 59,180
Net investment income	40,786	40,786	81,903	41,117
Total revenues	<u>1,547,096</u>	<u>1,547,096</u>	<u>1,647,393</u>	<u>100,297</u>
Expenditures				
Judicial				
Personnel services				
Salaries and wages	297,100	297,100	293,466	3,634
Overtime salaries	-	-	1,200	(1,200)
Total personnel services	<u>297,100</u>	<u>297,100</u>	<u>294,666</u>	<u>2,434</u>
Benefits				
Healthcare contribution	-	-	56,689	(56,689)
Dental contribution	993	993	2,020	(1,027)
FICA/SS contribution	23,996	23,996	22,035	1,961
IMRF contribution	16,154	16,154	13,449	2,705
Total benefits	<u>41,143</u>	<u>41,143</u>	<u>94,193</u>	<u>(53,050)</u>
Contractual services				
Contractual/consulting services	240,000	240,000	154,071	85,929
Software licensing cost	803,250	803,250	818,031	(14,781)
Liability insurance	9,160	9,160	9,160	-
Workers compensation	6,760	6,760	6,760	-
Unemployment claims	126	126	126	-
Conferences and meetings	25,000	25,000	22,742	2,258
Total contractual services	<u>1,084,296</u>	<u>1,084,296</u>	<u>1,010,890</u>	<u>73,406</u>
Total judicial	<u>1,422,539</u>	<u>1,422,539</u>	<u>1,399,749</u>	<u>22,790</u>
Total expenditures	<u>1,422,539</u>	<u>1,422,539</u>	<u>1,399,749</u>	<u>22,790</u>
Excess (deficiency) of revenues over expenditures	<u>124,557</u>	<u>124,557</u>	<u>247,644</u>	<u>123,087</u>
Other Financing Sources (Uses)				
Transfers out	<u>(124,557)</u>	<u>(124,557)</u>	<u>(124,557)</u>	<u>-</u>
Total other financing sources (uses)	<u>(124,557)</u>	<u>(124,557)</u>	<u>(124,557)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>123,087</u>	<u>\$ 123,087</u>
Fund Balance, Beginning of Year			<u>1,839,408</u>	
Fund Balance, End of Year			<u>\$ 1,962,495</u>	

Kane County, Illinois

Sheriff's Vehicle & Equipment Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 73,137	\$ 73,137	\$ 36,402	\$ (36,735)
Total revenues	<u>73,137</u>	<u>73,137</u>	<u>36,402</u>	<u>(36,735)</u>
Expenditures				
Capital outlay				
Equipment rental	148,222	148,222	148,221	1
Automotive equipment	<u>500,000</u>	<u>500,000</u>	<u>404,596</u>	<u>95,404</u>
Total capital outlay	<u>648,222</u>	<u>648,222</u>	<u>552,817</u>	<u>95,405</u>
Total expenditures	<u>648,222</u>	<u>648,222</u>	<u>552,817</u>	<u>95,405</u>
Excess (deficiency) of revenues over expenditures	<u>(575,085)</u>	<u>(575,085)</u>	<u>(516,415)</u>	<u>58,670</u>
Other Financing Sources (Uses)				
Transfers in	<u>434,000</u>	<u>434,000</u>	<u>434,000</u>	<u>-</u>
Total other financing sources (uses)	<u>434,000</u>	<u>434,000</u>	<u>434,000</u>	<u>-</u>
Net change in fund balance	<u>\$ (141,085)</u>	<u>\$ (141,085)</u>	<u>(82,415)</u>	<u>\$ 58,670</u>
Fund Balance, Beginning of Year			<u>518,626</u>	
Fund Balance, End of Year			<u>\$ 436,211</u>	

Kane County, Illinois

Tax Sale Automation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 109,000	\$ 109,000	\$ 93,288	\$ (15,712)
Net investment income	25,561	25,561	44,483	18,922
Miscellaneous	4,000	4,000	11,276	7,276
Total revenues	138,561	138,561	149,047	10,486
Expenditures				
Public services and records				
Personnel services				
Salaries and wages	93,486	93,486	40,644	52,842
Total personnel services	93,486	93,486	40,644	52,842
Benefits				
IMRF contribution	4,282	4,282	60	4,222
FICA/SS contribution	7,152	7,152	3,109	4,043
Total benefits	11,434	11,434	3,169	8,265
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	2,143	2,143	2,143	-
Workers compensation	1,475	1,475	1,475	-
Unemployment claims	35	35	35	-
General printing	22,000	22,000	-	22,000
Legal printing	37,500	37,500	-	37,500
Conferences and meetings	5,610	5,610	-	5,610
Employee training	2,500	2,500	-	2,500
Employee mileage expenditures	3,000	3,000	-	3,000
General association dues	4,000	4,000	-	4,000
Miscellaneous contractual expenditures	72,300	72,300	-	72,300
Total contractual services	168,273	168,273	3,653	164,620
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
Books and subscriptions	2,000	2,000	-	2,000
Total commodities	10,000	10,000	-	10,000
Total public services and records	283,193	283,193	47,466	235,727
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	33,500	33,500	-	33,500
Total expenditures	316,693	316,693	47,466	269,227
Excess (deficiency) of revenues over expenditures	(178,132)	(178,132)	101,581	279,713

Kane County, Illinois

Tax Sale Automation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers out	\$ (2,971)	\$ (2,971)	\$ (2,971)	\$ -
Total other financing sources (uses)	<u>(2,971)</u>	<u>(2,971)</u>	<u>(2,971)</u>	<u>-</u>
Net change in fund balance	<u>\$ (181,103)</u>	<u>\$ (181,103)</u>	98,610	<u>\$ 279,713</u>
Fund Balance, Beginning of Year			<u>799,772</u>	
Fund Balance, End of Year			<u>\$ 898,382</u>	

Kane County, Illinois

Vital Records Automation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 173,500	\$ 173,500	\$ 181,407	\$ 7,907
Net investment income	11,118	11,118	25,024	13,906
Total revenues	184,618	184,618	206,431	21,813
Expenditures				
Public services and records				
Personnel services				
Salaries and wages	38,614	38,614	69,970	(31,356)
Overtime salaries	-	-	6	(6)
Total personnel services	38,614	38,614	69,976	(31,362)
Benefits				
Healthcare contribution	-	-	192	(192)
Dental contribution	143	143	80	63
IMRF contribution	1,769	1,769	2,045	(276)
FICA/SS contribution	2,954	2,954	5,299	(2,345)
Total benefits	4,866	4,866	7,616	(2,750)
Contractual services				
Repairs and maintenance - computers	1,000	1,000	-	1,000
Repairs and maintenance - copiers	3,000	3,000	-	3,000
Repairs and maintenance - office equipment	2,000	2,000	1,345	655
Liability insurance	1,166	1,166	1,166	-
Workers compensation	803	803	803	-
Unemployment claims	19	19	19	-
General printing	20,000	20,000	3,780	16,220
Conferences and meetings	3,000	3,000	-	3,000
Employee training	1,000	1,000	-	1,000
Total contractual services	31,988	31,988	7,113	24,875
Commodities				
Operating supplies	4,000	4,000	335	3,665
Computer related supplies	2,045	2,045	-	2,045
Total commodities	6,045	6,045	335	5,710
Total public services and records	81,513	81,513	85,040	(3,527)
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	120,440	120,440	115,967	4,473
Excess (deficiency) of revenues over expenditures	64,178	64,178	90,464	26,286
Other Financing Sources (Uses)				
Transfers out	(594)	(594)	(594)	-
Total other financing sources (uses)	(594)	(594)	(594)	-
Net change in fund balance	\$ 63,584	\$ 63,584	89,870	\$ 26,286
Fund Balance, Beginning of Year			408,626	
Fund Balance, End of Year			\$ 498,496	

Kane County, Illinois

Election Equipment Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 13,040	\$ 13,040	\$ 20,395	\$ 7,355
Total revenues	<u>13,040</u>	<u>13,040</u>	<u>20,395</u>	<u>7,355</u>
Expenditures				
Public services and records				
Commodities				
Voting systems and accessories	850,000	850,000	-	850,000
Total commodities	<u>850,000</u>	<u>850,000</u>	<u>-</u>	<u>850,000</u>
Total public services and records	<u>850,000</u>	<u>850,000</u>	<u>-</u>	<u>850,000</u>
Total expenditures	<u>850,000</u>	<u>850,000</u>	<u>-</u>	<u>850,000</u>
Net change in fund balance	<u>\$ (836,960)</u>	<u>\$ (836,960)</u>	20,395	<u>\$ 857,355</u>
Fund Balance, Beginning of Year			<u>396,906</u>	
Fund Balance, End of Year			<u>\$ 417,301</u>	

Kane County, Illinois

Recorder's Automation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 494,000	\$ 494,000	\$ 543,558	\$ 49,558
Net investment income	46,491	46,491	57,160	10,669
Total revenues	<u>540,491</u>	<u>540,491</u>	<u>600,718</u>	<u>60,227</u>
Expenditures				
Public services and records				
Personnel services				
Salaries and wages	175,327	175,327	116,601	58,726
Total personnel services	<u>175,327</u>	<u>175,327</u>	<u>116,601</u>	<u>58,726</u>
Benefits				
Healthcare contribution	79,419	79,419	12,967	66,452
Dental contribution	2,236	2,236	412	1,824
IMRF contribution	8,030	8,030	5,229	2,801
FICA/SS contribution	13,413	13,413	8,696	4,717
Total benefits	<u>103,098</u>	<u>103,098</u>	<u>27,304</u>	<u>75,794</u>
Contractual services				
Contractual/consulting services	493,000	493,000	455,183	37,817
Repairs and maintenance - computers	4,000	4,000	-	4,000
Repairs and maintenance - copiers	6,150	6,150	2,533	3,617
Liability insurance	5,294	5,294	5,294	-
Workers compensation	3,643	3,643	3,643	-
Unemployment claims	86	86	86	-
Film conversion/book binding	5,000	5,000	-	5,000
Conferences and meetings	500	500	1,820	(1,320)
Employee training	2,000	2,000	-	2,000
Total contractual services	<u>519,673</u>	<u>519,673</u>	<u>468,559</u>	<u>51,114</u>
Commodities				
Office supplies	4,000	4,000	-	4,000
Operating supplies	8,000	8,000	4,481	3,519
Computer related supplies	190,500	190,500	29,902	160,598
Books and subscriptions	800	800	670	130
Telephone	932	932	552	380
Total commodities	<u>204,232</u>	<u>204,232</u>	<u>35,605</u>	<u>168,627</u>
Total public services and records	<u>1,002,330</u>	<u>1,002,330</u>	<u>648,069</u>	<u>354,261</u>
Capital outlay				
Computer software - capital	175,000	175,000	-	175,000
Total capital outlay	<u>175,000</u>	<u>175,000</u>	<u>-</u>	<u>175,000</u>
Total expenditures	<u>1,177,330</u>	<u>1,177,330</u>	<u>648,069</u>	<u>529,261</u>
Net change in fund balance	<u>\$ (636,839)</u>	<u>\$ (636,839)</u>	<u>(47,351)</u>	<u>\$ 589,488</u>
Fund Balance, Beginning of Year			<u>1,160,337</u>	
Fund Balance, End of Year			<u>\$ 1,112,986</u>	

Kane County, Illinois

Children's Waiting Room Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 136,750	\$ 136,750	\$ 287,480	\$ 150,730
Net investment income	10,385	10,385	26,815	16,430
Total revenues	<u>147,135</u>	<u>147,135</u>	<u>314,295</u>	<u>167,160</u>
Expenditures				
Judicial				
Contractual services				
Contractual/consulting services	132,755	132,755	149,290	(16,535)
Total contractual services	<u>132,755</u>	<u>132,755</u>	<u>149,290</u>	<u>(16,535)</u>
Total judicial	<u>132,755</u>	<u>132,755</u>	<u>149,290</u>	<u>(16,535)</u>
Total expenditures	<u>132,755</u>	<u>132,755</u>	<u>149,290</u>	<u>(16,535)</u>
Excess (deficiency) of revenues over expenditures	<u>14,380</u>	<u>14,380</u>	<u>165,005</u>	<u>150,625</u>
Other Financing Sources (Uses)				
Transfers out	<u>(12,000)</u>	<u>(12,000)</u>	<u>(12,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(12,000)</u>	<u>(12,000)</u>	<u>(12,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ 2,380</u>	<u>\$ 2,380</u>	<u>153,005</u>	<u>\$ 150,625</u>
Fund Balance, Beginning of Year			<u>416,224</u>	
Fund Balance, End of Year			<u>\$ 569,229</u>	

Kane County, Illinois

D.U.I. Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	\$ 12,000	\$ 12,000	\$ 1,717	\$ (10,283)
Net investment income	7,539	7,539	13,442	5,903
Total revenues	<u>19,539</u>	<u>19,539</u>	<u>15,159</u>	<u>(4,380)</u>
Expenditures				
Judicial				
Contractual services				
Contractual/consulting services	<u>5,230</u>	<u>5,230</u>	-	<u>5,230</u>
Total contractual services	<u>5,230</u>	<u>5,230</u>	-	<u>5,230</u>
Total judicial	<u>5,230</u>	<u>5,230</u>	-	<u>5,230</u>
Total expenditures	<u>5,230</u>	<u>5,230</u>	-	<u>5,230</u>
Net change in fund balance	<u>\$ 14,309</u>	<u>\$ 14,309</u>	15,159	<u>\$ 850</u>
Fund Balance, Beginning of Year			<u>236,586</u>	
Fund Balance, End of Year			<u>\$ 251,745</u>	

Kane County, Illinois

Foreclosure Mediation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 58,000	\$ 58,000	\$ -	\$ (58,000)
Net investment income	4,758	4,758	7,314	2,556
Total revenues	<u>62,758</u>	<u>62,758</u>	<u>7,314</u>	<u>(55,444)</u>
Expenditures				
Judicial				
Contractual services				
Contractual/consulting services	56,590	56,590	-	56,590
Total contractual services	<u>56,590</u>	<u>56,590</u>	<u>-</u>	<u>56,590</u>
Commodities				
Office supplies	2,000	2,000	-	2,000
Total commodities	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total judicial	<u>58,590</u>	<u>58,590</u>	<u>-</u>	<u>58,590</u>
Total expenditures	<u>58,590</u>	<u>58,590</u>	<u>-</u>	<u>58,590</u>
Net change in fund balance	<u>\$ 4,168</u>	<u>\$ 4,168</u>	7,314	<u>\$ 3,146</u>
Fund Balance, Beginning of Year			<u>130,805</u>	
Fund Balance, End of Year			<u>\$ 138,119</u>	

Kane County, Illinois

Court Automation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 750,000	\$ 750,000	\$ 829,418	\$ 79,418
Net investment income	23,279	23,279	69,071	45,792
Total revenues	773,279	773,279	898,489	125,210
Expenditures				
Judicial				
Circuit Clerk				
Personnel services				
Salaries and wages	311,312	311,312	113,843	197,469
Total personnel services	311,312	311,312	113,843	197,469
Benefits				
Healthcare contribution	142,280	142,280	30,191	112,089
Dental contribution	4,034	4,034	743	3,291
FICA/SS contribution	23,816	23,816	8,298	15,518
IMRF contribution	14,259	14,259	4,994	9,265
Total benefits	184,389	184,389	44,226	140,163
Contractual services				
Repairs and maintenance - equipment	73,200	73,200	2,138	71,062
Liability insurance	9,400	9,400	9,400	-
Workers compensation	6,469	6,469	6,469	-
Unemployment claims	152	152	152	-
Office equipment	100,000	100,000	-	100,000
Conferences and meetings	37,000	37,000	11,462	25,538
Employee mileage expenditures	3,000	3,000	1,025	1,975
Total contractual services	229,221	229,221	30,646	198,575
Commodities				
Computer hardware - non-capital	158,750	158,750	-	158,750
Cellular phone	3,750	3,750	3,744	6
Total commodities	162,500	162,500	3,744	158,756
Total circuit clerk	887,422	887,422	192,459	694,963
Chief Judge				
Personnel services				
Salaries and wages	89,437	89,437	87,942	1,495
Total personnel services	89,437	89,437	87,942	1,495
Benefits				
Healthcare contribution	21,763	21,763	21,741	22
Dental contribution	298	298	297	1
IMRF contribution	4,097	4,097	3,825	272
FICA/SS contribution	6,842	6,842	6,370	472
Total benefits	33,000	33,000	32,233	767
Contractual services				
Liability insurance	2,701	2,701	2,701	-
Workers compensation	1,859	1,859	1,859	-
Unemployment claims	44	44	44	-
Total contractual services	4,604	4,604	4,604	-
Total chief judge	127,041	127,041	124,779	2,262
Total judicial	1,014,463	1,014,463	317,238	697,225
Total expenditures	1,014,463	1,014,463	317,238	697,225
Excess (deficiency) of revenues over expenditures	(241,184)	(241,184)	581,251	822,435

Kane County, Illinois

Court Automation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers out	\$ (23,770)	\$ (23,770)	\$ (23,770)	\$ -
Total other financing sources (uses)	<u>(23,770)</u>	<u>(23,770)</u>	<u>(23,770)</u>	<u>-</u>
Net change in fund balance	<u>\$ (264,954)</u>	<u>\$ (264,954)</u>	557,481	<u>\$ 822,435</u>
Fund Balance, Beginning of Year			<u>1,015,930</u>	
Fund Balance, End of Year			<u>\$ 1,573,411</u>	

Kane County, Illinois

Court Document Storage Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	\$ 750,000	\$ 750,000	\$ 827,509	\$ 77,509
Net investment income	5,047	5,047	34,471	29,424
Total revenues	<u>755,047</u>	<u>755,047</u>	<u>861,980</u>	<u>106,933</u>
Expenditures				
Judicial				
Circuit Clerk				
Personnel services				
Salaries and wages	202,115	202,115	171,893	30,222
Total salaries and wages	<u>202,115</u>	<u>202,115</u>	<u>171,893</u>	<u>30,222</u>
Benefits				
Healthcare contribution	135,692	135,692	56,404	79,288
Dental contribution	3,388	3,388	1,458	1,930
FICA/SS contribution	15,462	15,462	12,197	3,265
IMRF contribution	9,257	9,257	7,333	1,924
Total benefits	<u>163,799</u>	<u>163,799</u>	<u>77,392</u>	<u>86,407</u>
Contractual services				
Destruction of records services	15,000	15,000	3,769	11,231
Repairs and maintenance - equipment	47,499	47,499	43,124	4,375
Repairs and maintenance - copiers	21,270	21,270	4,701	16,569
Liability insurance	6,103	6,103	6,103	-
Workers compensation	4,200	4,200	4,200	-
Unemployment claims	99	99	99	-
Total contractual services	<u>94,171</u>	<u>94,171</u>	<u>61,996</u>	<u>32,175</u>
Commodities				
Office supplies	6,000	6,000	2,298	3,702
Computer related supplies	1,500	1,500	-	1,500
Cellular phone	500	500	181	319
Total commodities	<u>8,000</u>	<u>8,000</u>	<u>2,479</u>	<u>5,521</u>
Total circuit clerk	<u>468,085</u>	<u>468,085</u>	<u>313,760</u>	<u>154,325</u>
Circuit Clerk Projects				
Contractual services				
Film conversion/book binding	125,000	125,000	-	125,000
Total contractual services	<u>125,000</u>	<u>125,000</u>	<u>-</u>	<u>125,000</u>
Total circuit clerk projects	<u>125,000</u>	<u>125,000</u>	<u>-</u>	<u>125,000</u>
Total judicial	<u>593,085</u>	<u>593,085</u>	<u>313,760</u>	<u>279,325</u>
Total expenditures	<u>593,085</u>	<u>593,085</u>	<u>313,760</u>	<u>279,325</u>
Excess (deficiency) of revenues over expenditures	<u>161,962</u>	<u>161,962</u>	<u>548,220</u>	<u>386,258</u>
Other Financing Sources (Uses)				
Transfers out	(11,885)	(11,885)	(11,885)	-
Total other financing sources (uses)	<u>(11,885)</u>	<u>(11,885)</u>	<u>(11,885)</u>	<u>-</u>
Net change in fund balance	<u>\$ 150,077</u>	<u>\$ 150,077</u>	<u>536,335</u>	<u>\$ 386,258</u>
Fund Balance, Beginning of Year			<u>396,243</u>	
Fund Balance, End of Year			<u>\$ 932,578</u>	

Kane County, Illinois

Child Support Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 37,028	\$ 37,028	\$ 19,614	\$ (17,414)
Charges for services	60,000	60,000	45,820	(14,180)
Net investment income	10,418	10,418	17,796	7,378
Total revenues	<u>107,446</u>	<u>107,446</u>	<u>83,230</u>	<u>(24,216)</u>
Expenditures				
Judicial				
Personnel services				
Salaries and wages	51,189	51,189	50,622	567
Total personnel services	<u>51,189</u>	<u>51,189</u>	<u>50,622</u>	<u>567</u>
Benefits				
FICA/SS contribution	3,916	3,916	3,899	17
IMRF contribution	2,345	2,345	2,337	8
Total benefits	<u>6,261</u>	<u>6,261</u>	<u>6,236</u>	<u>25</u>
Contractual services				
Repairs and maintenance - equipment	800	800	-	800
Liability insurance	1,546	1,546	1,546	-
Workers compensation	1,064	1,064	1,064	-
Unemployment claims	25	25	25	-
General printing	6,600	6,600	-	6,600
Total contractual services	<u>10,035</u>	<u>10,035</u>	<u>2,635</u>	<u>7,400</u>
Total expenditures	<u>67,485</u>	<u>67,485</u>	<u>59,493</u>	<u>7,992</u>
Excess (deficiency) of revenues over expenditures	<u>39,961</u>	<u>39,961</u>	<u>23,737</u>	<u>(32,208)</u>
Other Financing Sources (Uses)				
Transfers out	(5,942)	(5,942)	(5,942)	-
Total other financing sources (uses)	<u>(5,942)</u>	<u>(5,942)</u>	<u>(5,942)</u>	<u>-</u>
Net change in fund balance	<u>\$ 34,019</u>	<u>\$ 34,019</u>	17,795	<u>\$ (16,224)</u>
Fund Balance, Beginning of Year			<u>317,928</u>	
Fund Balance, End of Year			<u>\$ 335,723</u>	

Kane County, Illinois

Circuit Clerk Administrative Services Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 300,000	\$ 300,000	\$ 256,598	\$ (43,402)
Net investment income	28,910	28,910	51,965	23,055
Total revenues	<u>328,910</u>	<u>328,910</u>	<u>308,563</u>	<u>(20,347)</u>
Expenditures				
Judicial				
Personnel services				
Salaries and wages	197,755	197,755	141,886	55,869
Total personnel services	<u>197,755</u>	<u>197,755</u>	<u>141,886</u>	<u>55,869</u>
Benefits				
Healthcare contribution	29,818	29,818	14,219	15,599
Dental contribution	795	795	560	235
FICA/SS contribution	15,129	15,129	10,533	4,596
IMRF contribution	9,058	9,058	6,335	2,723
Total benefits	<u>54,800</u>	<u>54,800</u>	<u>31,647</u>	<u>23,153</u>
Contractual services				
Repairs and maintenance - equipment	3,000	3,000	2,981	19
Liability insurance	5,972	5,972	5,972	-
Workers compensation	4,109	4,109	4,109	-
Unemployment claims	96	96	96	-
General printing	5,000	5,000	2,072	2,928
Conferences and meetings	12,400	12,400	2,131	10,269
Employee training	2,000	2,000	210	1,790
Employee mileage expenditures	500	500	-	500
General association dues	100	100	100	-
Total contractual services	<u>33,177</u>	<u>33,177</u>	<u>17,671</u>	<u>15,506</u>
Commodities				
Office supplies	30,000	30,000	2,735	27,265
Cellular phone	450	450	450	-
Total commodities	<u>30,450</u>	<u>30,450</u>	<u>3,185</u>	<u>27,265</u>
Total judicial	<u>316,182</u>	<u>316,182</u>	<u>194,389</u>	<u>121,793</u>
Total expenditures	<u>316,182</u>	<u>316,182</u>	<u>194,389</u>	<u>121,793</u>
Excess (deficiency) of revenues over expenditures	<u>12,728</u>	<u>12,728</u>	<u>114,174</u>	<u>(142,140)</u>
Other Financing Sources (Uses)				
Transfers out	(8,914)	(8,914)	(8,914)	-
Total other financing sources (uses)	<u>(8,914)</u>	<u>(8,914)</u>	<u>(8,914)</u>	<u>-</u>
Net change in fund balance	<u>\$ 3,814</u>	<u>\$ 3,814</u>	<u>105,260</u>	<u>\$ 101,446</u>
Fund Balance, Beginning of Year			<u>896,061</u>	
Fund Balance, End of Year			<u>\$ 1,001,321</u>	

Kane County, Illinois

Circuit Clerk Electronic Citation Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 180,000	\$ 180,000	\$ 214,763	\$ 34,763
Net investment income	3,531	3,531	7,224	3,693
Total revenues	183,531	183,531	221,987	38,456
Expenditures				
Judicial				
Personnel services				
Salaries and wages	137,508	137,508	104,833	32,675
Total personnel services	137,508	137,508	104,833	32,675
Benefits				
Healthcare contribution	45,157	45,157	22,571	22,586
Dental contribution	1,237	1,237	715	522
FICA/SS contribution	10,520	10,520	7,629	2,891
IMRF contribution	6,298	6,298	4,581	1,717
Total benefits	63,212	63,212	35,496	27,716
Contractual services				
Repairs and maintenance - equipment	1,000	1,000	-	1,000
Liability insurance	4,152	4,152	4,152	-
Workers compensation	2,857	2,857	2,857	-
Unemployment claims	67	67	67	-
Conferences and meetings	13,800	13,800	3,165	10,635
Employee training	2,000	2,000	-	2,000
Employee mileage expenditures	1,925	1,925	479	1,446
General association dues	500	500	100	400
Total contractual services	26,301	26,301	10,820	15,481
Commodities				
Office supplies	1,100	1,100	296	804
Cellular phone	750	750	703	47
Total commodities	1,850	1,850	999	851
Total judicial	228,871	228,871	152,148	76,723
Total expenditures	228,871	228,871	152,148	76,723
Excess (deficiency) of revenues over expenditures	(45,340)	(45,340)	69,839	(38,267)
Other Financing Sources (Uses)				
Transfers out	(5,942)	(5,942)	(5,942)	-
Total other financing sources (uses)	(5,942)	(5,942)	(5,942)	-
Net change in fund balance	\$ (51,282)	\$ (51,282)	63,897	\$ 115,179
Fund Balance, Beginning of Year			106,668	
Fund Balance, End of Year			\$ 170,565	

Kane County, Illinois

Circuit Clerk Operations and Administration Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 75,000	\$ 75,000	\$ 89,662	\$ 14,662
Net investment income	7,827	7,827	20,009	12,182
Total revenues	<u>82,827</u>	<u>82,827</u>	<u>109,671</u>	<u>26,844</u>
Expenditures				
Judicial				
Commodities				
Operating supplies	10,000	10,000	-	10,000
Total commodities	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total judicial	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net change in fund balance	<u>\$ 72,827</u>	<u>\$ 72,827</u>	109,671	<u>\$ 36,844</u>
Fund Balance, Beginning of Year			<u>314,376</u>	
Fund Balance, End of Year			<u>\$ 424,047</u>	

Kane County, Illinois

Title IV-D Child Support Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 712,070	\$ 712,070	\$ 765,898	\$ 53,828
Net investment income	-	-	25,832	25,832
Total revenues	<u>712,070</u>	<u>712,070</u>	<u>791,730</u>	<u>79,660</u>
Expenditures				
Judicial				
Personnel services				
Salaries and wages	634,221	634,221	646,307	(12,086)
Total personnel services	<u>634,221</u>	<u>634,221</u>	<u>646,307</u>	<u>(12,086)</u>
Benefits				
Healthcare contribution	94,458	94,458	98,602	(4,144)
Dental contribution	3,367	3,367	3,490	(123)
FICA/SS contribution	40,870	40,870	47,937	(7,067)
IMRF contribution	24,469	24,469	28,785	(4,316)
Total benefits	<u>163,164</u>	<u>163,164</u>	<u>178,814</u>	<u>(15,650)</u>
Contractual services				
Contractual/consulting services	25,000	25,000	-	25,000
Trials and costs of hearings	10,000	10,000	-	10,000
Legal process server costs	2,000	2,000	-	2,000
Liability insurance	19,241	19,241	19,241	-
Workers compensation	13,240	13,240	13,240	-
Unemployment claims	310	310	310	-
Conferences and meetings	7,500	7,500	370	7,130
Employee training	10,000	10,000	-	10,000
General association dues	2,100	2,100	2,100	-
Total contractual services	<u>89,391</u>	<u>89,391</u>	<u>35,261</u>	<u>54,130</u>
Commodities				
Office supplies	3,000	3,000	-	3,000
Postage	250	250	-	250
Books and subscriptions	1,000	1,000	-	1,000
Computer software - non-capital	250	250	-	250
Total commodities	<u>4,500</u>	<u>4,500</u>	<u>-</u>	<u>4,500</u>
Total judicial	<u>891,276</u>	<u>891,276</u>	<u>860,382</u>	<u>30,894</u>
Total expenditures	<u>891,276</u>	<u>891,276</u>	<u>860,382</u>	<u>30,894</u>
Excess (deficiency) of revenues over expenditures	<u>(179,206)</u>	<u>(179,206)</u>	<u>(68,652)</u>	<u>48,766</u>
Other Financing Sources (Uses)				
Transfers in	29,828	29,828	29,828	-
Total other financing sources (uses)	<u>29,828</u>	<u>29,828</u>	<u>29,828</u>	<u>-</u>
Net change in fund balance	<u>\$ (149,378)</u>	<u>\$ (149,378)</u>	<u>(38,824)</u>	<u>\$ 110,554</u>
Fund Balance, Beginning of Year			<u>509,560</u>	
Fund Balance, End of Year			<u>\$ 470,736</u>	

Kane County, Illinois

Drug Prosecution Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 127,431	\$ 127,431	\$ 127,431	\$ -
Fines	55,000	55,000	113,604	58,604
Net investment income	-	-	20,171	20,171
Total revenues	<u>182,431</u>	<u>182,431</u>	<u>261,206</u>	<u>78,775</u>
Expenditures				
Judicial				
Personnel services				
Salaries and wages	<u>461,155</u>	<u>461,155</u>	<u>464,660</u>	<u>(3,505)</u>
Total personnel services	<u>461,155</u>	<u>461,155</u>	<u>464,660</u>	<u>(3,505)</u>
Benefits				
Healthcare contribution	32,902	32,902	74,806	(41,904)
Dental contribution	2,259	2,259	2,145	114
FICA/SS contribution	30,337	30,337	34,224	(3,887)
IMRF contribution	<u>18,163</u>	<u>18,163</u>	<u>21,144</u>	<u>(2,981)</u>
Total benefits	<u>83,661</u>	<u>83,661</u>	<u>132,319</u>	<u>(48,658)</u>
Contractual services				
Court reporter costs	-	-	9,210	(9,210)
Liability insurance	13,983	13,983	13,983	-
Workers compensation	9,622	9,622	9,622	-
Unemployment claims	225	225	225	-
Conferences and meetings	-	-	6,301	(6,301)
General association dues	<u>2,100</u>	<u>2,100</u>	<u>1,810</u>	<u>290</u>
Total contractual services	<u>25,930</u>	<u>25,930</u>	<u>41,151</u>	<u>(15,221)</u>
Total judicial	<u>570,746</u>	<u>570,746</u>	<u>638,130</u>	<u>(67,384)</u>
Total expenditures	<u>570,746</u>	<u>570,746</u>	<u>638,130</u>	<u>(67,384)</u>
Excess (deficiency) of revenues over expenditures	<u>(388,315)</u>	<u>(388,315)</u>	<u>(376,924)</u>	<u>146,159</u>
Other Financing Sources (Uses)				
Transfers in	<u>356,327</u>	<u>356,327</u>	<u>356,327</u>	<u>-</u>
Total other financing sources (uses)	<u>356,327</u>	<u>356,327</u>	<u>356,327</u>	<u>-</u>
Net change in fund balance	<u>\$ (31,988)</u>	<u>\$ (31,988)</u>	<u>(20,597)</u>	<u>\$ 11,391</u>
Fund Balance, Beginning of Year			<u>256,569</u>	
Fund Balance, End of Year			<u>\$ 235,972</u>	

Kane County, Illinois

Victim Coordinator Services Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Net investment income	-	-	2,773	2,773
Total revenues	100,000	100,000	102,773	2,773
Expenditures				
Judicial				
Personnel services				
Salaries and wages	220,171	220,171	234,323	(14,152)
Total personnel services	220,171	220,171	234,323	(14,152)
Benefits				
Healthcare contribution	105,038	105,038	69,190	35,848
Dental contribution	8,159	8,159	2,133	6,026
FICA/SS contribution	14,989	14,989	16,814	(1,825)
IMRF contribution	8,974	8,974	10,108	(1,134)
Total benefits	137,160	137,160	98,245	38,915
Contractual services				
Liability insurance	6,671	6,671	6,671	-
Workers compensation	4,590	4,590	4,590	-
Unemployment claims	108	108	108	-
Total contractual services	11,369	11,369	11,369	-
Total judicial	368,700	368,700	343,937	24,763
Total expenditures	368,700	368,700	343,937	24,763
Excess (deficiency) of revenues over expenditures	(268,700)	(268,700)	(241,164)	(21,990)
Other Financing Sources (Uses)				
Transfers in	246,804	246,804	246,804	-
Total other financing sources (uses)	246,804	246,804	246,804	-
Net change in fund balance	\$ (21,896)	\$ (21,896)	5,640	\$ 27,536
Fund Balance (Deficit), Beginning of Year			(13,528)	
Fund Balance (Deficit), End of Year			<u>\$ (7,888)</u>	

Kane County, Illinois

Auto Theft Task Force Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 1,350	\$ 1,350	\$ 2,344	\$ 994
Total revenues	<u>1,350</u>	<u>1,350</u>	<u>2,344</u>	<u>994</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 1,350</u>	<u>\$ 1,350</u>	2,344	<u>\$ 994</u>
Fund Balance, Beginning of Year			<u>41,467</u>	
Fund Balance, End of Year			<u>\$ 43,811</u>	

Kane County, Illinois

Weed and Seed Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ -	\$ -	\$ 1,442	\$ 1,442
Total revenues	-	-	1,442	1,442
Expenditures				
Judicial				
Contractual services				
Conferences and meetings	1,500	1,500	332	1,168
Total contractual services	1,500	1,500	332	1,168
Commodities				
Office supplies	12,500	12,500	1,469	11,031
Total commodities	12,500	12,500	1,469	11,031
Total judicial	14,000	14,000	1,801	12,199
Total expenditures	14,000	14,000	1,801	12,199
Net change in fund balance	\$ (14,000)	\$ (14,000)	(359)	\$ 13,641
Fund Balance, Beginning of Year			23,015	
Fund Balance, End of Year			\$ 22,656	

Kane County, Illinois

Child Advocacy Center Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 662,823	\$ 662,823	\$ 588,621	\$ (74,202)
Charges for services	400,000	400,000	502,678	102,678
Reimbursements	35,000	35,000	-	(35,000)
Net investment income	40,220	40,220	35,768	(4,452)
Miscellaneous	-	-	1,991	1,991
Total revenues	<u>1,138,043</u>	<u>1,138,043</u>	<u>1,129,058</u>	<u>(8,985)</u>
Expenditures				
Judicial				
Personnel services				
Salaries and wages	1,618,898	1,618,898	1,600,823	18,075
Employee per diem	15,600	15,600	15,600	-
Total personnel services	<u>1,634,498</u>	<u>1,634,498</u>	<u>1,616,423</u>	<u>18,075</u>
Benefits				
Healthcare contribution	122,700	122,700	336,062	(213,362)
Dental contribution	7,509	7,509	9,506	(1,997)
FICA/SS contribution	118,430	118,430	118,476	(46)
IMRF contribution	70,903	70,903	71,312	(409)
Total benefits	<u>319,542</u>	<u>319,542</u>	<u>535,356</u>	<u>(215,814)</u>
Contractual services				
Contractual/consulting services	2,500	2,500	6,849	(4,349)
Trials and costs of hearings	6,000	6,000	2,393	3,607
Witness costs	4,000	4,000	289	3,711
Court reporter costs	4,000	4,000	3,485	515
Counseling services	30,000	30,000	12,300	17,700
Repairs and maintenance - copiers	2,500	2,500	6,482	(3,982)
Repairs and maintenance - vehicles	3,000	3,000	-	3,000
Liability insurance	49,431	49,431	49,431	-
Workers compensation	34,013	34,013	34,013	-
Unemployment claims	795	795	795	-
General printing	-	-	753	(753)
Conferences and meetings	36,381	36,381	30,232	6,149
Employee training	15,000	15,000	9,506	5,494
Employee mileage expenditures	500	500	(57)	557
General association dues	7,675	7,675	3,365	4,310
Examinations	2,500	2,500	-	2,500
Total contractual services	<u>198,295</u>	<u>198,295</u>	<u>159,836</u>	<u>38,459</u>
Commodities				
Office supplies	1,000	1,000	103	897
Operating supplies	5,250	5,250	21,304	(16,054)
Computer related supplies	5,000	5,000	-	5,000
Books and subscriptions	2,500	2,500	983	1,517
Computer software - non-capital	5,000	5,000	2,636	2,364
Computer hardware - non-capital	7,500	7,500	6,508	992
Photography supplies	1,000	1,000	-	1,000
Telephone	7,500	7,500	8,408	(908)
Fuel - vehicles	4,500	4,500	2,805	1,695
Total commodities	<u>39,250</u>	<u>39,250</u>	<u>42,747</u>	<u>(3,497)</u>
Total judicial	<u>2,191,585</u>	<u>2,191,585</u>	<u>2,354,362</u>	<u>(162,777)</u>

Kane County, Illinois

Child Advocacy Center Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital outlay				
Automotive equipment	\$ 85,880	\$ 85,880	\$ 71,097	\$ 14,783
Total capital outlay	<u>85,880</u>	<u>85,880</u>	<u>71,097</u>	<u>14,783</u>
Total expenditures	<u>2,277,465</u>	<u>2,277,465</u>	<u>2,425,459</u>	<u>(147,994)</u>
Excess (deficiency) of revenues over expenditures	<u>(1,139,422)</u>	<u>(1,139,422)</u>	<u>(1,296,401)</u>	<u>139,009</u>
Other Financing Sources (Uses)				
Transfers in	<u>888,556</u>	<u>888,556</u>	<u>888,556</u>	<u>-</u>
Total other financing sources (uses)	<u>888,556</u>	<u>888,556</u>	<u>888,556</u>	<u>-</u>
Net change in fund balance	<u>\$ (250,866)</u>	<u>\$ (250,866)</u>	<u>(407,845)</u>	<u>\$ (156,979)</u>
Fund Balance, Beginning of Year			<u>568,352</u>	
Fund Balance, End of Year			<u>\$ 160,507</u>	

Kane County, Illinois

Equitable Sharing Program Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 1,456	\$ 1,456	\$ 2,724	\$ 1,268
Miscellaneous	10,000	10,000	-	(10,000)
Total revenues	<u>11,456</u>	<u>11,456</u>	<u>2,724</u>	<u>(8,732)</u>
Expenditures				
Judicial				
Contractual services				
Employee training	10,000	10,000	-	10,000
Total contractual services	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total judicial	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net change in fund balance	<u>\$ 1,456</u>	<u>\$ 1,456</u>	<u>2,724</u>	<u>\$ 1,268</u>
Fund Balance, Beginning of Year			<u>47,917</u>	
Fund Balance, End of Year			<u>\$ 50,641</u>	

Kane County, Illinois

State's Attorney Records Automation Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 20,000	\$ 20,000	\$ 20,856	\$ 856
Net investment income	3,895	3,895	4,418	523
Total revenues	<u>23,895</u>	<u>23,895</u>	<u>25,274</u>	<u>1,379</u>
Expenditures				
Judicial				
Personnel services				
Salaries and wages	40,055	40,055	36,116	3,939
Total personnel services	<u>40,055</u>	<u>40,055</u>	<u>36,116</u>	<u>3,939</u>
Benefits				
Healthcare contribution	12,000	12,000	7,676	4,324
Dental contribution	430	430	387	43
FICA/SS contribution	2,770	2,770	2,623	147
IMRF contribution	1,659	1,659	1,578	81
Total benefits	<u>16,859</u>	<u>16,859</u>	<u>12,264</u>	<u>4,595</u>
Contractual services				
Liability insurance	1,213	1,213	1,213	-
Workers compensation	835	835	835	-
Unemployment claims	20	20	20	-
Total contractual services	<u>2,068</u>	<u>2,068</u>	<u>2,068</u>	<u>-</u>
Commodities				
Computer hardware - non-capital	10,000	10,000	-	10,000
Total commodities	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total judicial	<u>68,982</u>	<u>68,982</u>	<u>50,448</u>	<u>18,534</u>
Total expenditures	<u>68,982</u>	<u>68,982</u>	<u>50,448</u>	<u>18,534</u>
Net change in fund balance	<u>\$ (45,087)</u>	<u>\$ (45,087)</u>	<u>(25,174)</u>	<u>\$ 19,913</u>
Fund Balance, Beginning of Year			<u>91,618</u>	
Fund Balance, End of Year			<u>\$ 66,444</u>	

Kane County, Illinois

Bad Check Restitution Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 1,605	\$ 1,605	\$ 2,789	\$ 1,184
Total revenues	1,605	1,605	2,789	1,184
Expenditures				
Total expenditures	-	-	-	-
Net change in fund balance	\$ 1,605	\$ 1,605	2,789	\$ 1,184
Fund Balance, Beginning of Year			49,317	
Fund Balance, End of Year			\$ 52,106	

Kane County, Illinois

Drug Asset Forfeiture Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	\$ 50,000	\$ 50,000	\$ -	\$ (50,000)
Net investment income	8,672	8,672	301	(8,371)
Total revenues	<u>58,672</u>	<u>58,672</u>	<u>301</u>	<u>(58,371)</u>
Expenditures				
Judicial				
Contractual/consulting services	50,000	50,000	-	50,000
Total contractual services	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Total judicial	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Net change in fund balance	<u>\$ 8,672</u>	<u>\$ 8,672</u>	<u>301</u>	<u>\$ (8,371)</u>
Fund Balance, Beginning of Year			<u>18,220</u>	
Fund Balance, End of Year			<u>\$ 18,521</u>	

Kane County, Illinois

State's Attorney Employee Events Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 55	\$ 55	\$ 95	\$ 40
Total revenues	<u>55</u>	<u>55</u>	<u>95</u>	<u>40</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 55</u>	<u>\$ 55</u>	95	<u>\$ 40</u>
Fund Balance, Beginning of Year			<u>1,681</u>	
Fund Balance, End of Year			<u>\$ 1,776</u>	

Kane County, Illinois

Child Advocacy Advisory Board Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 997	\$ 997	\$ 1,734	\$ 737
Total revenues	<u>997</u>	<u>997</u>	<u>1,734</u>	<u>737</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 997</u>	<u>\$ 997</u>	<u>1,734</u>	<u>\$ 737</u>
Fund Balance, Beginning of Year			<u>30,644</u>	
Fund Balance, End of Year			<u>\$ 32,378</u>	

Kane County, Illinois

State's Attorney Money Laundering Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	\$ 2,500	\$ 2,500	\$ 239,442	\$ 236,942
Net investment income	8,648	8,648	21,938	13,290
Total revenues	<u>11,148</u>	<u>11,148</u>	<u>261,380</u>	<u>250,232</u>
Expenditures				
Judicial				
Contractual services				
Contractual/consulting services	-	-	9,200	(9,200)
Conferences and meetings	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Total contractual services	<u>2,500</u>	<u>2,500</u>	<u>9,200</u>	<u>(6,700)</u>
Total judicial	<u>2,500</u>	<u>2,500</u>	<u>9,200</u>	<u>(6,700)</u>
Total expenditures	<u>2,500</u>	<u>2,500</u>	<u>9,200</u>	<u>(6,700)</u>
Net change in fund balance	<u>\$ 8,648</u>	<u>\$ 8,648</u>	252,180	<u>\$ 243,532</u>
Fund Balance, Beginning of Year			<u>268,427</u>	
Fund Balance, End of Year			<u>\$ 520,607</u>	

Kane County, Illinois

Public Defender Records Automation Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,000	\$ 1,000	\$ 10,561	\$ 9,561
Net investment income	884	884	2,349	1,465
Total revenues	<u>1,884</u>	<u>1,884</u>	<u>12,910</u>	<u>11,026</u>
Expenditures				
Judicial				
Contractual services				
Contractual/consulting services	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total contractual services	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total judicial	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Net change in fund balance	<u>\$ 884</u>	<u>\$ 884</u>	12,910	<u>\$ 12,026</u>
Fund Balance, Beginning of Year			<u>36,808</u>	
Fund Balance, End of Year			<u>\$ 49,718</u>	

Kane County, Illinois

Employee Events Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Reimbursements	\$ 800	\$ 800	\$ 1,004	\$ 204
Net investment income	709	709	1,281	572
Total revenues	<u>1,509</u>	<u>1,509</u>	<u>2,285</u>	<u>776</u>
Expenditures				
General government				
Commodities				
Employee recognition supplies	984	984	-	984
Total commodities	<u>984</u>	<u>984</u>	<u>-</u>	<u>984</u>
Total general government	<u>984</u>	<u>984</u>	<u>-</u>	<u>984</u>
Total expenditures	<u>984</u>	<u>984</u>	<u>-</u>	<u>984</u>
Net change in fund balance	<u>\$ 525</u>	<u>\$ 525</u>	2,285	<u>\$ 1,760</u>
Fund Balance, Beginning of Year			<u>22,384</u>	
Fund Balance, End of Year			<u>\$ 24,669</u>	

Kane County, Illinois

EMA Volunteer Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 1,277	\$ 1,277	\$ 2,490	\$ 1,213
Miscellaneous	3,000	3,000	10,300	7,300
Total revenues	<u>4,277</u>	<u>4,277</u>	<u>12,790</u>	<u>8,513</u>
Expenditures				
Public safety				
Contractual services				
Miscellaneous contractual expenditures	2,800	2,800	3,103	(303)
Total contractual services	<u>2,800</u>	<u>2,800</u>	<u>3,103</u>	<u>(303)</u>
Commodities				
Operating supplies	200	200	1,246	(1,046)
Total commodities	<u>200</u>	<u>200</u>	<u>1,246</u>	<u>(1,046)</u>
Total public safety	<u>3,000</u>	<u>3,000</u>	<u>4,349</u>	<u>(1,349)</u>
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>4,349</u>	<u>(1,349)</u>
Net change in fund balance	<u>\$ 1,277</u>	<u>\$ 1,277</u>	8,441	<u>\$ 7,164</u>
Fund Balance, Beginning of Year			<u>38,732</u>	
Fund Balance, End of Year			<u>\$ 47,173</u>	

Kane County, Illinois

KC Emergency Planning Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Reimbursements	\$ -	\$ -	\$ 750	\$ 750
Net investment income	933	933	2,024	1,091
Miscellaneous	4,000	4,000	4,550	550
Total revenues	<u>4,933</u>	<u>4,933</u>	<u>7,324</u>	<u>2,391</u>
Expenditures				
Public safety				
Contractual services				
Miscellaneous contractual expenditures	2,001	2,001	1,399	602
Total contractual services	<u>2,001</u>	<u>2,001</u>	<u>1,399</u>	<u>602</u>
Commodities				
Office supplies	50	50	-	50
Operating supplies	475	475	138	337
Miscellaneous supplies	325	325	-	325
Total commodities	<u>850</u>	<u>850</u>	<u>138</u>	<u>712</u>
Total public safety	<u>2,851</u>	<u>2,851</u>	<u>1,537</u>	<u>1,314</u>
Total expenditures	<u>2,851</u>	<u>2,851</u>	<u>1,537</u>	<u>1,314</u>
Net change in fund balance	<u>\$ 2,082</u>	<u>\$ 2,082</u>	5,787	<u>\$ 3,705</u>
Fund Balance, Beginning of Year			<u>33,344</u>	
Fund Balance, End of Year			<u>\$ 39,131</u>	

Kane County, Illinois

Bomb Squad SWAT Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ -	\$ -	\$ 121	\$ 121
Miscellaneous	5,000	5,000	63,898	58,898
Total revenues	5,000	5,000	64,019	59,019
Expenditures				
Public safety				
Contractual services				
Contractual/consulting services	2,500	2,500	-	2,500
Total contractual services	2,500	2,500	-	2,500
Commodities				
Miscellaneous supplies	2,500	2,500	7,020	(4,520)
Total commodities	2,500	2,500	7,020	(4,520)
Total public safety	5,000	5,000	7,020	(2,020)
Total expenditures	5,000	5,000	7,020	(2,020)
Net change in fund balance	\$ -	\$ -	56,999	\$ 56,999
Fund Balance, Beginning of Year			6,270	
Fund Balance, End of Year			\$ 63,269	

Kane County, Illinois

Law Library Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	\$ 5	\$ 5	\$ -	\$ (5)
Charges for services	277,553	277,553	294,841	17,288
Reimbursements	200	200	158	(42)
Net investment income	8,251	8,251	13,690	5,439
Miscellaneous	29,136	29,136	20,350	(8,786)
Total revenues	315,145	315,145	329,039	13,894
Expenditures				
Judicial				
Personnel services				
Salaries and wages	92,979	92,979	97,326	(4,347)
Total personnel services	92,979	92,979	97,326	(4,347)
Benefits				
Healthcare contribution	11,461	11,461	11,448	13
Dental contribution	275	275	275	-
FICA/SS contribution	7,113	7,113	7,107	6
IMRF contribution	4,259	4,259	4,267	(8)
Total benefits	23,108	23,108	23,097	11
Contractual services				
Professional services	4,000	4,000	10,456	(6,456)
Repairs and maintenance - copiers	800	800	2,916	(2,116)
Liability insurance	2,808	2,808	2,808	-
Workers compensation	1,932	1,932	1,932	-
Unemployment claims	46	46	46	-
Conferences and meetings	3,000	3,000	-	3,000
Employee mileage expenditures	700	700	1,070	(370)
General association dues	1,130	1,130	649	481
Miscellaneous contractual expenditures	7,252	7,252	13,623	(6,371)
Total contractual services	21,668	21,668	33,500	(11,832)
Commodities				
Office supplies	1,200	1,200	2,373	(1,173)
Operating supplies	-	-	2,466	(2,466)
Computer related supplies	9,750	9,750	10,271	(521)
Postage	-	-	42	(42)
Books and subscriptions	82,615	82,615	281,937	(199,322)
Food	520	520	1,865	(1,345)
Telephone	900	900	594	306
Cellular phone	600	600	566	34
Total commodities	95,585	95,585	300,114	(204,529)
Total judicial	233,340	233,340	454,037	(220,697)
Capital outlay				
Computers	2,500	2,500	-	2,500
Printers	300	300	-	300
Office furniture	6,500	6,500	-	6,500
Total capital outlay	9,300	9,300	-	9,300
Total expenditures	242,640	242,640	454,037	(211,397)
Excess (deficiency) of revenues over expenditures	72,505	72,505	(124,998)	225,291

Kane County, Illinois

Law Library Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers out	\$ (2,971)	\$ (2,971)	\$ (2,971)	\$ -
Total other financing sources (uses)	<u>(2,971)</u>	<u>(2,971)</u>	<u>(2,971)</u>	<u>-</u>
Net change in fund balance	<u>\$ 69,534</u>	<u>\$ 69,534</u>	(127,969)	<u>\$ (197,503)</u>
Fund Balance, Beginning of Year			<u>292,218</u>	
Fund Balance, End of Year			<u>\$ 164,249</u>	

Kane County, Illinois

Canteen Commission Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ -	\$ -	\$ 656	\$ 656
Reimbursements	650,000	650,000	364,529	(285,471)
Net investment income	-	-	1,319	1,319
Miscellaneous	-	-	300	300
Total revenues	<u>650,000</u>	<u>650,000</u>	<u>366,804</u>	<u>(283,196)</u>
Expenditures				
Public safety				
Contractual services				
Contractual/consulting services	325,000	325,000	118,963	206,037
Bond	-	-	259	(259)
Bond fee	-	-	660	(660)
Total contractual services	<u>325,000</u>	<u>325,000</u>	<u>119,882</u>	<u>205,118</u>
Commodities				
Office supplies	-	-	50,195	(50,195)
Books and subscriptions	-	-	69	(69)
Food	-	-	60,558	(60,558)
Clothing supplies	-	-	15,259	(15,259)
Miscellaneous supplies	325,000	325,000	136,656	188,344
Cable TV	-	-	4,328	(4,328)
Total commodities	<u>325,000</u>	<u>325,000</u>	<u>267,065</u>	<u>57,935</u>
Total public safety	<u>650,000</u>	<u>650,000</u>	<u>386,947</u>	<u>263,053</u>
Total expenditures	<u>650,000</u>	<u>650,000</u>	<u>386,947</u>	<u>263,053</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(20,143)</u>	<u>\$ (20,143)</u>
Fund Balance, Beginning of Year			<u>124,810</u>	
Fund Balance, End of Year			<u>\$ 104,667</u>	

Kane County, Illinois

County Sheriff DEF Federal - DOJ Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 1,044	\$ 1,044	\$ 169	\$ (875)
Miscellaneous	10,000	10,000	-	(10,000)
Total revenues	<u>11,044</u>	<u>11,044</u>	<u>169</u>	<u>(10,875)</u>
Expenditures				
Public safety				
Contractual services				
Contractual/consulting services	10,000	10,000	-	10,000
Total contractual services	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total public safety	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net change in fund balance	<u>\$ 1,044</u>	<u>\$ 1,044</u>	169	<u>\$ (875)</u>
Fund Balance, Beginning of Year			<u>1,852</u>	
Fund Balance, End of Year			<u>\$ 2,021</u>	

Kane County, Illinois

County Sheriff DEF Local Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	\$ -	\$ -	\$ 81,277	\$ 81,277
Net investment income	-	-	(1)	(1)
Miscellaneous	20,000	20,000	-	(20,000)
Total revenues	20,000	20,000	81,276	61,276
Expenditures				
Public safety				
Contractual services				
Contractual/consulting services	20,000	20,000	405,673	(385,673)
Total contractual services	20,000	20,000	405,673	(385,673)
Commodities				
Special purpose equipment - non-capital	-	-	7,276	(7,276)
Miscellaneous supplies	-	-	23,772	(23,772)
Total commodities	-	-	31,048	(31,048)
Total public safety	20,000	20,000	436,721	(416,721)
Total expenditures	20,000	20,000	436,721	(416,721)
Net change in fund balance	\$ -	\$ -	(355,445)	\$ (355,445)
Fund Balance, Beginning of Year			361,104	
Fund Balance, End of Year			\$ 5,659	

Kane County, Illinois

FATS Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 6,000	\$ 6,000	\$ 3,613	\$ (2,387)
Total revenues	<u>6,000</u>	<u>6,000</u>	<u>3,613</u>	<u>(2,387)</u>
Expenditures				
Public safety				
Contractual services				
Contractual/consulting services	6,000	6,000	2,300	3,700
Total contractual services	<u>6,000</u>	<u>6,000</u>	<u>2,300</u>	<u>3,700</u>
Commodities				
Miscellaneous supplies	-	-	3,415	(3,415)
Total commodities	<u>-</u>	<u>-</u>	<u>3,415</u>	<u>(3,415)</u>
Total public safety	<u>6,000</u>	<u>6,000</u>	<u>5,715</u>	<u>285</u>
Total expenditures	<u>6,000</u>	<u>6,000</u>	<u>5,715</u>	<u>285</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(2,102)	<u>\$ (2,102)</u>
Fund Balance, Beginning of Year			<u>8,124</u>	
Fund Balance, End of Year			<u>\$ 6,022</u>	

Kane County, Illinois

K-9 Unit Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ -	\$ -	\$ 274,260	\$ 274,260
Net investment income	-	-	464	464
Miscellaneous	30,000	30,000	19,857	(10,143)
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>294,581</u>	<u>264,581</u>
Expenditures				
Public safety				
Contractual services				
Contractual/consulting services	15,000	15,000	212,825	(197,825)
General donations	-	-	9,478	(9,478)
Total contractual services	<u>15,000</u>	<u>15,000</u>	<u>222,303</u>	<u>(207,303)</u>
Commodities				
Miscellaneous supplies	15,000	15,000	102,580	(87,580)
Total commodities	<u>15,000</u>	<u>15,000</u>	<u>102,580</u>	<u>(87,580)</u>
Total public safety	<u>30,000</u>	<u>30,000</u>	<u>324,883</u>	<u>(294,883)</u>
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>324,883</u>	<u>(294,883)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(30,302)</u>	<u>\$ (30,302)</u>
Fund Balance, Beginning of Year			<u>40,193</u>	
Fund Balance, End of Year			<u>\$ 9,891</u>	

Kane County, Illinois

Vehicle Maintenance / Purchase Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ -	\$ -	\$ 326	\$ 326
Miscellaneous	1,200	1,200	516	(684)
Total revenues	<u>1,200</u>	<u>1,200</u>	<u>842</u>	<u>(358)</u>
Expenditures				
Public safety				
Commodities				
Miscellaneous supplies	1,200	1,200	717	483
Total commodities	<u>1,200</u>	<u>1,200</u>	<u>717</u>	<u>483</u>
Total public safety	<u>1,200</u>	<u>1,200</u>	<u>717</u>	<u>483</u>
Total expenditures	<u>1,200</u>	<u>1,200</u>	<u>717</u>	<u>483</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	125	<u>\$ 125</u>
Fund Balance, Beginning of Year			<u>6,609</u>	
Fund Balance, End of Year			<u>\$ 6,734</u>	

Kane County, Illinois

Sheriff DUI Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	\$ 32,000	\$ 32,000	\$ -	\$ (32,000)
Net investment income	-	-	491	491
Total revenues	<u>32,000</u>	<u>32,000</u>	<u>491</u>	<u>(31,509)</u>
Expenditures				
Public safety				
Contractual services				
Contractual/consulting services	10,000	10,000	26,061	(16,061)
General association dues	-	-	990	(990)
Law enforcement training	12,000	12,000	11,400	600
Total contractual services	<u>22,000</u>	<u>22,000</u>	<u>38,451</u>	<u>(16,451)</u>
Commodities				
Miscellaneous supplies	10,000	10,000	8,130	1,870
Total commodities	<u>10,000</u>	<u>10,000</u>	<u>8,130</u>	<u>1,870</u>
Total public safety	<u>32,000</u>	<u>32,000</u>	<u>46,581</u>	<u>(14,581)</u>
Total expenditures	<u>32,000</u>	<u>32,000</u>	<u>46,581</u>	<u>(14,581)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(46,090)</u>	<u>\$ (46,090)</u>
Fund Balance (Deficit), Beginning of Year			<u>(14,762)</u>	
Fund Balance (Deficit), End of Year			<u>\$ (60,852)</u>	

Kane County, Illinois

Sheriff's Office Money Laundering Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Net investment income	-	-	1,600	1,600
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>1,600</u>	<u>(3,400)</u>
Expenditures				
Public safety				
Contractual services				
Contractual/consulting services	<u>5,000</u>	<u>5,000</u>	<u>22,688</u>	<u>(17,688)</u>
Total contractual services	<u>5,000</u>	<u>5,000</u>	<u>22,688</u>	<u>(17,688)</u>
Total public safety	<u>5,000</u>	<u>5,000</u>	<u>22,688</u>	<u>(17,688)</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>22,688</u>	<u>(17,688)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(21,088)</u>	<u>\$ (21,088)</u>
Fund Balance, Beginning of Year			<u>47,270</u>	
Fund Balance, End of Year			<u>\$ 26,182</u>	

Kane County, Illinois

Transportation Safety Highway HB Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	\$ 20,000	\$ 20,000	\$ 750	\$ (19,250)
Net investment income	-	-	257	257
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>1,007</u>	<u>(18,993)</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>1,007</u>	<u>\$ (18,993)</u>
Fund Balance, Beginning of Year			<u>4,187</u>	
Fund Balance, End of Year			<u>\$ 5,194</u>	

Kane County, Illinois

AJF Medical Cost Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 25,000	\$ 25,000	\$ 24,994	\$ (6)
Net investment income	40	40	3,223	3,183
Total revenues	<u>25,040</u>	<u>25,040</u>	<u>28,217</u>	<u>3,177</u>
Expenditures				
Public safety				
Contractual services				
Medical/dental/hospital services	<u>25,040</u>	<u>25,040</u>	<u>25,040</u>	<u>-</u>
Total contractual services	<u>25,040</u>	<u>25,040</u>	<u>25,040</u>	<u>-</u>
Total public safety	<u>25,040</u>	<u>25,040</u>	<u>25,040</u>	<u>-</u>
Total expenditures	<u>25,040</u>	<u>25,040</u>	<u>25,040</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	3,177	<u>\$ 3,177</u>
Fund Balance, Beginning of Year			<u>38,983</u>	
Fund Balance, End of Year			<u>\$ 42,160</u>	

Kane County, Illinois

Sheriff Civil Operations Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	\$ -	\$ -	\$ 12,774	\$ 12,774
Charges for services	-	-	365,777	365,777
Net investment income	-	-	252	252
Miscellaneous	20,000	20,000	8,803	(11,197)
Total revenues	20,000	20,000	387,606	367,606
Expenditures				
Public safety				
Contractual services				
Law enforcement training	-	-	18,569	(18,569)
Miscellaneous contractual expenditures	20,000	20,000	223,177	(203,177)
Total contractual services	20,000	20,000	241,746	(221,746)
Commodities				
Operating supplies	-	-	15,692	(15,692)
Uniform supplies	-	-	910	(910)
Miscellaneous supplies	-	-	63,902	(63,902)
Total commodities	-	-	80,504	(80,504)
Total public safety	20,000	20,000	322,250	(302,250)
Total expenditures	20,000	20,000	322,250	(302,250)
Net change in fund balance	\$ -	\$ -	65,356	\$ 65,356
Fund Balance, Beginning of Year			189,217	
Fund Balance, End of Year			\$ 254,573	

Kane County, Illinois

Cannabis Regulation - Local Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 90,000	\$ 90,000	\$ 96,684	\$ 6,684
Net investment income	90	90	1,808	1,718
Total revenues	<u>90,090</u>	<u>90,090</u>	<u>98,492</u>	<u>8,402</u>
Expenditures				
Public safety				
Contractual services				
Contractual/consulting services	<u>45,000</u>	<u>45,000</u>	<u>15,500</u>	<u>29,500</u>
Total contractual services	<u>45,000</u>	<u>45,000</u>	<u>15,500</u>	<u>29,500</u>
Commodities				
Operating supplies	<u>45,090</u>	<u>45,090</u>	<u>70,870</u>	<u>(25,780)</u>
Total commodities	<u>45,090</u>	<u>45,090</u>	<u>70,870</u>	<u>(25,780)</u>
Total public safety	<u>90,090</u>	<u>90,090</u>	<u>86,370</u>	<u>3,720</u>
Total expenditures	<u>90,090</u>	<u>90,090</u>	<u>86,370</u>	<u>3,720</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	12,122	<u>\$ 12,122</u>
Fund Balance, Beginning of Year			<u>18,470</u>	
Fund Balance, End of Year			<u>\$ 30,592</u>	

Kane County, Illinois

County Sheriff DEF Federal - Treasury Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 50,000	\$ 50,000	\$ 152,608	\$ 102,608
Net investment income	-	-	4,765	4,765
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>157,373</u>	<u>107,373</u>
Expenditures				
Public safety				
Contractual services				
Contractual/consulting services	-	-	8,873	(8,873)
Total contractual services	<u>-</u>	<u>-</u>	<u>8,873</u>	<u>(8,873)</u>
Commodities				
Operating supplies	50,000	50,000	168,883	(118,883)
Total commodities	<u>50,000</u>	<u>50,000</u>	<u>168,883</u>	<u>(118,883)</u>
Total public safety	<u>50,000</u>	<u>50,000</u>	<u>177,756</u>	<u>(127,756)</u>
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>177,756</u>	<u>(127,756)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(20,383)</u>	<u>\$ (20,383)</u>
Fund Balance, Beginning of Year			<u>57,826</u>	
Fund Balance, End of Year			<u>\$ 37,443</u>	

Kane County, Illinois

Sale & Error Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 21,000	\$ 21,000	\$ 114,615	\$ 93,615
Net investment income	6,000	6,000	28,807	22,807
Miscellaneous	4,000	4,000	-	(4,000)
Total revenues	<u>31,000</u>	<u>31,000</u>	<u>143,422</u>	<u>112,422</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>31,000</u>	<u>31,000</u>	<u>143,422</u>	<u>112,422</u>
Other Financing Sources (Uses)				
Transfers out	<u>(21,000)</u>	<u>(21,000)</u>	<u>(21,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(21,000)</u>	<u>(21,000)</u>	<u>(21,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>122,422</u>	<u>\$ 112,422</u>
Fund Balance, Beginning of Year			<u>524,222</u>	
Fund Balance, End of Year			<u>\$ 646,644</u>	

Kane County, Illinois

Kane Comm Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 619,980	\$ 619,980	\$ 564,388	\$ (55,592)
Reimbursements	860,000	860,000	1,448,964	588,964
Net investment income	600	600	74,091	73,491
Total revenues	<u>1,480,580</u>	<u>1,480,580</u>	<u>2,087,443</u>	<u>606,863</u>
Expenditures				
Public safety				
Personnel services				
Salaries and wages	1,643,254	1,588,825	1,617,071	(28,246)
Overtime salaries	63,000	337,670	342,951	(5,281)
Total personnel services	<u>1,706,254</u>	<u>1,926,495</u>	<u>1,960,022</u>	<u>(33,527)</u>
Benefits				
Healthcare contribution	365,503	303,636	255,649	47,987
Dental contribution	10,740	8,966	7,101	1,865
FICA/SS contribution	125,709	133,280	155,015	(21,735)
IMRF contribution	75,261	79,794	90,616	(10,822)
Total benefits	<u>577,213</u>	<u>525,676</u>	<u>508,381</u>	<u>17,295</u>
Contractual services				
Contractual/consulting services	55,518	55,518	58,483	(2,965)
Repairs and maintenance - equipment	5,000	5,000	16,750	(11,750)
Repairs and maintenance - computers	4,000	4,000	4,673	(673)
Repairs and maintenance - copiers	400	400	1,668	(1,268)
Repairs and maintenance - communications equipment	5,000	5,000	230,317	(225,317)
Equipment rental	29,080	29,080	29,541	(461)
Liability insurance	47,062	47,062	47,062	-
Workers compensation	32,384	32,384	32,384	-
Unemployment claims	757	757	757	-
General advertising	-	-	1,081	(1,081)
Conferences and meetings	8,000	8,000	10,136	(2,136)
Employee training	4,000	4,000	4,836	(836)
Employee mileage expenditures	3,000	3,000	2,323	677
General association dues	1,000	1,000	646	354
Pre-employment physicals	800	800	2,348	(1,548)
Total contractual services	<u>196,001</u>	<u>196,001</u>	<u>443,005</u>	<u>(247,004)</u>
Commodities				
Office supplies	2,500	2,500	2,929	(429)
Operating supplies	2,000	2,000	11,264	(9,264)
Computer related supplies	2,500	2,500	1,315	1,185
Employee recognition supplies	800	800	1,376	(576)
Telephone	-	-	80,343	(80,343)
Total commodities	<u>7,800</u>	<u>7,800</u>	<u>97,227</u>	<u>(89,427)</u>
Total public safety	<u>2,487,268</u>	<u>2,655,972</u>	<u>3,008,635</u>	<u>(352,663)</u>
Capital outlay				
Special purpose equipment	-	-	14,500	(14,500)
Total capital outlay	<u>-</u>	<u>-</u>	<u>14,500</u>	<u>(14,500)</u>
Total expenditures	<u>2,487,268</u>	<u>2,655,972</u>	<u>3,023,135</u>	<u>(367,163)</u>
Excess (deficiency) of revenues over expenditures	<u>(1,006,688)</u>	<u>(1,175,392)</u>	<u>(935,692)</u>	<u>974,026</u>

Kane County, Illinois

Kane Comm Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers in	\$ 967,321	\$ 967,321	\$ 967,321	\$ -
Transfers out	<u>(105,650)</u>	<u>(105,650)</u>	<u>(105,650)</u>	<u>-</u>
Total other financing sources (uses)	<u>861,671</u>	<u>861,671</u>	<u>861,671</u>	<u>-</u>
Net change in fund balance	<u><u>\$ (145,017)</u></u>	<u><u>\$ (313,721)</u></u>	<u>(74,021)</u>	<u><u>\$ 239,700</u></u>
Fund Balance, Beginning of Year			<u>1,227,280</u>	
Fund Balance, End of Year			<u><u>\$ 1,153,259</u></u>	

Kane County, Illinois

Probation Services Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,042,500	\$ 1,042,500	\$ 716,810	\$ (325,690)
Reimbursements	7,500	7,500	10,298	2,798
Net investment income	-	-	164,304	164,304
Total revenues	<u>1,050,000</u>	<u>1,050,000</u>	<u>891,412</u>	<u>(158,588)</u>
Expenditures				
Public safety				
Contractual services				
Contractual/consulting services	200,000	200,000	256,156	(56,156)
Psychological/psychiatric services	450,000	450,000	352,152	97,848
Testing services	-	-	158	(158)
Polygraph testing	4,000	4,000	4,300	(300)
Juvenile board and care	400,000	400,000	-	400,000
Software licensing cost	75,000	650,561	491,246	159,315
Conferences and meetings	5,000	5,000	1,978	3,022
Employee training	4,000	4,000	-	4,000
General association dues	1,000	1,000	-	1,000
Miscellaneous contractual expenditures	10,000	10,000	-	10,000
Total contractual services	<u>1,149,000</u>	<u>1,724,561</u>	<u>1,105,990</u>	<u>618,571</u>
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
Testing materials	10,000	10,000	4,977	5,023
Incentives	2,500	2,500	17,720	(15,220)
Total commodities	<u>23,750</u>	<u>23,750</u>	<u>22,697</u>	<u>1,053</u>
Total public safety	<u>1,172,750</u>	<u>1,748,311</u>	<u>1,128,687</u>	<u>619,624</u>
Total expenditures	<u>1,172,750</u>	<u>1,748,311</u>	<u>1,128,687</u>	<u>619,624</u>
Excess (deficiency) of revenues over expenditures	<u>(122,750)</u>	<u>(698,311)</u>	<u>(237,275)</u>	<u>(778,212)</u>
Other Financing Sources (Uses)				
Transfers out	<u>(373,350)</u>	<u>(373,350)</u>	<u>(373,350)</u>	-
Total other financing sources (uses)	<u>(373,350)</u>	<u>(373,350)</u>	<u>(373,350)</u>	-
Net change in fund balance	<u>\$ (496,100)</u>	<u>\$ (1,071,661)</u>	<u>(610,625)</u>	<u>\$ 461,036</u>
Fund Balance, Beginning of Year			<u>3,110,110</u>	
Fund Balance, End of Year			<u>\$ 2,499,485</u>	

Kane County, Illinois

Substance Abuse Screening Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 45,000	\$ 45,000	\$ 9,375	\$ (35,625)
Net investment income	-	-	30,602	30,602
Total revenues	<u>45,000</u>	<u>45,000</u>	<u>39,977</u>	<u>(5,023)</u>
Expenditures				
Public safety				
Contractual services				
Lab services	<u>40,000</u>	<u>40,000</u>	-	40,000
Total contractual services	<u>40,000</u>	<u>40,000</u>	-	40,000
Commodities				
Medical supplies and drugs	<u>5,000</u>	<u>5,000</u>	459	4,541
Total commodities	<u>5,000</u>	<u>5,000</u>	459	4,541
Total public safety	<u>45,000</u>	<u>45,000</u>	459	44,541
Total expenditures	<u>45,000</u>	<u>45,000</u>	459	44,541
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	39,518	<u>\$ 39,518</u>
Fund Balance, Beginning of Year			<u>534,565</u>	
Fund Balance, End of Year			<u>\$ 574,083</u>	

Kane County, Illinois

Drug Court Special Resources Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 166,667	\$ 166,667	\$ 97,921	\$ (68,746)
Fines	2,500	2,500	30	(2,470)
Charges for services	80,000	80,000	82,647	2,647
Net investment income	-	-	93,452	93,452
Total revenues	<u>249,167</u>	<u>249,167</u>	<u>274,050</u>	<u>24,883</u>
Expenditures				
Public safety				
Contractual services				
Contractual/consulting services	188,030	188,030	41,633	146,397
Psychological/psychiatric services	-	-	6,358	(6,358)
Lab services	90,000	90,000	61,656	28,344
Halfway house	28,400	28,400	13,034	15,366
Residential treatment	280,787	280,787	107,417	173,370
Repairs and maintenance - vehicles	3,000	3,000	2,055	945
Repairs and maintenance - office equipment	-	-	124	(124)
Conferences and meetings	10,000	10,000	8,440	1,560
Employee training	1,500	1,500	1,352	148
Employee mileage expenditures	600	600	100	500
General association dues	500	500	-	500
Total contractual services	<u>602,817</u>	<u>602,817</u>	<u>242,169</u>	<u>360,648</u>
Commodities				
Office supplies	500	500	282	218
Operating supplies	500	500	912	(412)
Postage	200	200	10	190
Books and subscriptions	1,500	1,500	2,931	(1,431)
Peer group activities supplies	2,000	2,000	3,334	(1,334)
Drug court graduation supplies	2,000	2,000	1,472	528
Medical supplies and drugs	500	500	782	(282)
Fuel - vehicles	2,500	2,500	423	2,077
Sanction incentives	10,000	10,000	10,806	(806)
Total commodities	<u>19,700</u>	<u>19,700</u>	<u>20,952</u>	<u>(1,252)</u>
Total public safety	<u>622,517</u>	<u>622,517</u>	<u>263,121</u>	<u>359,396</u>
Total expenditures	<u>622,517</u>	<u>622,517</u>	<u>263,121</u>	<u>359,396</u>
Excess (deficiency) of revenues over expenditures	<u>(373,350)</u>	<u>(373,350)</u>	<u>10,929</u>	<u>(334,513)</u>
Other Financing Sources (Uses)				
Transfers in	<u>373,350</u>	<u>373,350</u>	<u>373,350</u>	<u>-</u>
Total other financing sources (uses)	<u>373,350</u>	<u>373,350</u>	<u>373,350</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>384,279</u>	<u>\$ 384,279</u>
Fund Balance, Beginning of Year			<u>1,405,124</u>	
Fund Balance, End of Year			<u>\$ 1,789,403</u>	

Kane County, Illinois

Probation Victim Services Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 10,000	\$ 10,000	\$ 8,565	\$ (1,435)
Net investment income	-	-	3,137	3,137
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>11,702</u>	<u>1,702</u>
Expenditures				
Public safety				
Contractual services				
Professional services	<u>10,000</u>	<u>10,000</u>	-	10,000
Total contractual services	<u>10,000</u>	<u>10,000</u>	-	10,000
Total public safety	<u>10,000</u>	<u>10,000</u>	-	10,000
Total expenditures	<u>10,000</u>	<u>10,000</u>	-	10,000
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	11,702	<u>\$ 11,702</u>
Fund Balance, Beginning of Year			<u>51,364</u>	
Fund Balance, End of Year			<u>\$ 63,066</u>	

Kane County, Illinois

Juvenile Justice Donation Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 125	\$ 125	\$ 1,226	\$ 1,101
Miscellaneous	575	575	4,151	3,576
Total revenues	<u>700</u>	<u>700</u>	<u>5,377</u>	<u>4,677</u>
Expenditures				
Public safety				
Commodities				
Books and subscriptions	600	600	325	275
Miscellaneous supplies	100	100	-	100
Total commodities	<u>700</u>	<u>700</u>	<u>325</u>	<u>375</u>
Total public safety	<u>700</u>	<u>700</u>	<u>325</u>	<u>375</u>
Total expenditures	<u>700</u>	<u>700</u>	<u>325</u>	<u>375</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	5,052	<u>\$ 5,052</u>
Fund Balance, Beginning of Year			<u>6,615</u>	
Fund Balance, End of Year			<u>\$ 11,667</u>	

Kane County, Illinois

DUI Court Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ -	\$ 141,522	\$ 98,195	\$ (43,327)
Net investment income	-	-	11	11
Total revenues	-	141,522	98,206	(43,316)
Expenditures				
Judicial				
Contractual services				
Psychological/psychiatric services	-	45,000	11,500	33,500
Lab services	-	5,000	-	5,000
Conferences and meetings	-	5,000	-	5,000
Employee training	-	1,500	-	1,500
Employee mileage expenditures	-	500	-	500
General association dues	-	300	-	300
Total contractual services	-	57,300	11,500	45,800
Commodities				
Office supplies	-	500	-	500
Operating supplies	-	500	-	500
Books and subscriptions	-	500	-	500
Incentives	-	500	-	500
Total commodities	-	2,000	-	2,000
Total judicial	-	59,300	11,500	47,800
Total expenditures	-	59,300	11,500	47,800
Excess (deficiency) of revenues over expenditures	-	82,222	86,706	(91,116)
Other Financing Sources (Uses)				
Transfers out	-	(5,185)	(5,185)	-
Total other financing sources (uses)	-	(5,185)	(5,185)	-
Net change in fund balance	\$ -	\$ 77,037	81,521	\$ 4,484
Fund Balance, Beginning of Year			-	
Fund Balance, End of Year			\$ 81,521	

Kane County, Illinois

Coroner Administration Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 7,500	\$ 57,790	\$ 55,684	\$ (2,106)
Charges for services	270,000	270,000	284,405	14,405
Net investment income	-	-	23,243	23,243
Total revenues	<u>277,500</u>	<u>327,790</u>	<u>363,332</u>	<u>35,542</u>
Expenditures				
Public safety				
Personnel services				
Salaries and wages	-	44,290	-	44,290
Total personnel services	<u>-</u>	<u>44,290</u>	<u>-</u>	<u>44,290</u>
Contractual services				
Direct cremations	7,500	7,500	2,857	4,643
Conferences and meetings	8,000	13,000	4,972	8,028
Employee training	10,000	10,000	3,699	6,301
General association dues	7,500	7,500	1,030	6,470
Miscellaneous contractual expenditures	40,000	40,000	13,171	26,829
Total contractual services	<u>73,000</u>	<u>78,000</u>	<u>25,729</u>	<u>52,271</u>
Commodities				
Office supplies	3,500	3,500	1,970	1,530
Operating supplies	86,000	87,000	78,624	8,376
Uniform supplies	8,000	8,000	2,889	5,111
Body bags	12,000	12,000	4,519	7,481
Lab supplies	24,000	24,000	-	24,000
Total commodities	<u>133,500</u>	<u>134,500</u>	<u>88,002</u>	<u>46,498</u>
Total public safety	<u>206,500</u>	<u>256,790</u>	<u>113,731</u>	<u>143,059</u>
Debt service				
Principal	-	-	1,479	(1,479)
Interest and fiscal charges	-	-	40	(40)
Total debt service	<u>-</u>	<u>-</u>	<u>1,519</u>	<u>(1,519)</u>
Capital outlay				
Automotive equipment	95,000	95,000	65,583	29,417
Total capital outlay	<u>95,000</u>	<u>95,000</u>	<u>65,583</u>	<u>29,417</u>
Total expenditures	<u>301,500</u>	<u>351,790</u>	<u>180,833</u>	<u>170,957</u>
Net change in fund balance	<u>\$ (24,000)</u>	<u>\$ (24,000)</u>	182,499	<u>\$ 206,499</u>
Fund Balance, Beginning of Year			<u>501,889</u>	
Fund Balance, End of Year			<u>\$ 684,388</u>	

Kane County, Illinois

Animal Control Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)
Charges for services	1,155,612	1,155,612	1,285,602	129,990
Reimbursements	10,000	10,000	18,712	8,712
Net investment income	8,000	8,000	58,615	50,615
Miscellaneous	1,320	1,320	1,739	419
Total revenues	1,176,932	1,176,932	1,364,668	187,736
Expenditures				
Public safety				
Personnel services				
Salaries and wages	690,501	690,501	689,061	1,440
Overtime salaries	28,086	28,086	46,989	(18,903)
Total personnel services	718,587	718,587	736,050	(17,463)
Benefits				
Healthcare contribution	96,494	96,494	83,445	13,049
Dental contribution	2,782	2,782	2,321	461
FICA/SS contribution	51,266	51,266	54,659	(3,393)
IMRF contribution	30,693	30,693	30,724	(31)
Total benefits	181,235	181,235	171,149	10,086
Contractual services				
Contractual/consulting services	30,000	30,000	12,648	17,352
Veterinary services	8,000	8,000	10,786	(2,786)
Cremation services	750	750	198	552
Software licensing cost	60,000	60,000	67,791	(7,791)
Disposal and water softener services	1,700	1,700	279	1,421
Repairs and maintenance - roads	2,500	2,500	-	2,500
Repairs and maintenance - buildings	6,000	6,000	9,148	(3,148)
Repairs and maintenance - grounds	5,000	5,000	-	5,000
Repairs and maintenance - equipment	4,000	4,000	7,450	(3,450)
Repairs and maintenance - computers	1,000	1,000	-	1,000
Repairs and maintenance - copiers	1,000	1,000	1,251	(251)
Repairs and maintenance - communications equipment	500	500	-	500
Repairs and maintenance - vehicles	7,000	7,000	5,191	1,809
Liability insurance	20,128	20,128	20,128	-
Workers compensation	13,850	13,850	13,850	-
Unemployment claims	324	324	324	-
General advertising	3,000	3,000	4,377	(1,377)
General printing	500	500	133	367
Conferences and meetings	1,500	1,500	1,057	443
Employee training	4,000	4,000	4,074	(74)
Employee mileage expenditures	1,500	1,500	163	1,337
General association dues	455	455	507	(52)
Employee medical expenditures	2,500	2,500	1,157	1,343
Miscellaneous contractual expenditures	1,500	1,500	-	1,500
Total contractual services	176,707	176,707	160,512	16,195

Kane County, Illinois

Animal Control Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 8,000	\$ 8,000	\$ 5,304	\$ 2,696
Operating supplies	12,000	12,000	24,270	(12,270)
Animal care supplies	16,000	16,000	21,062	(5,062)
Cleaning supplies	6,000	6,000	11,843	(5,843)
Uniform supplies	2,000	2,000	410	1,590
Medical supplies and drugs	8,000	8,000	9,325	(1,325)
Telephone	8,500	8,500	5,469	3,031
Cellular phone	-	-	3,901	(3,901)
Utilities - natural gas	6,000	6,000	22,712	(16,712)
Utilities - electric	8,000	8,000	6,043	1,957
Utilities - water	4,000	4,000	5,257	(1,257)
Fuel - vehicles	7,500	7,500	10,991	(3,491)
Total commodities	<u>86,000</u>	<u>86,000</u>	<u>126,587</u>	<u>(40,587)</u>
Total public safety	<u>1,162,529</u>	<u>1,162,529</u>	<u>1,194,298</u>	<u>(31,769)</u>
Capital outlay				
Building improvements	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Total capital outlay	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Total expenditures	<u>1,212,529</u>	<u>1,212,529</u>	<u>1,244,298</u>	<u>(31,769)</u>
Excess (deficiency) of revenues over expenditures	<u>(35,597)</u>	<u>(35,597)</u>	<u>120,370</u>	<u>219,505</u>
Other Financing Sources (Uses)				
Transfers out	<u>(38,626)</u>	<u>(38,626)</u>	<u>(38,626)</u>	<u>-</u>
Total other financing sources (uses)	<u>(38,626)</u>	<u>(38,626)</u>	<u>(38,626)</u>	<u>-</u>
Net change in fund balance	<u>\$ (74,223)</u>	<u>\$ (74,223)</u>	<u>81,744</u>	<u>\$ 155,967</u>
Fund Balance, Beginning of Year			<u>964,371</u>	
Fund Balance, End of Year			<u>\$ 1,046,115</u>	

Kane County, Illinois

County Highway Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 5,010,909	\$ 5,010,909	\$ 5,021,616	\$ 10,707
Other taxes	-	-	3,983	3,983
Licenses and permits	409,864	409,864	377,775	(32,089)
Charges for services	37,323	37,323	32,470	(4,853)
Reimbursements	1,481,565	1,481,565	319,072	(1,162,493)
Net investment income	349,566	349,566	480,718	131,152
Miscellaneous	17,454	17,454	66,619	49,165
Total revenues	7,306,681	7,306,681	6,302,253	(1,004,428)
Expenditures				
Highway and Streets				
Personnel services				
Salaries and wages	3,513,494	3,513,494	2,877,711	635,783
Overtime salaries	100,150	100,150	99,346	804
Total personnel services	3,613,644	3,613,644	2,977,057	636,587
Benefits				
Healthcare contribution	646,643	646,643	521,713	124,930
Dental contribution	17,696	17,696	12,460	5,236
IMRF contribution	160,919	160,919	131,810	29,109
FICA/SS contribution	268,783	268,783	219,350	49,433
Total benefits	1,094,041	1,094,041	885,333	208,708
Contractual services				
Contractual/consulting services	337,019	337,019	238,080	98,939
Legal services	204,000	204,000	56,085	147,915
Medical/dental/hospital services	1,317	1,317	3,846	(2,529)
Security services	18,002	18,002	15,806	2,196
Northeast IL plan and metro services	59,286	59,286	56,457	2,829
Software licensing cost	80,814	80,814	80,434	380
Engineering services	1,788,483	1,788,483	550,918	1,237,565
Disposal and water softener services	26,000	26,000	17,493	8,507
Janitorial services	36,000	36,000	36,888	(888)
Repairs and maintenance - buildings	88,608	88,608	101,016	(12,408)
Repairs and maintenance - grounds	16,402	16,402	14,265	2,137
Repairs and maintenance - equipment	5,677	5,677	7,138	(1,461)
Repairs and maintenance - copiers	6,120	6,120	3,838	2,282
Repairs and maintenance - vehicles	9,095	9,095	26,836	(17,741)
Repairs and maintenance - office equipment	3,577	3,577	-	3,577
Liability insurance	100,422	100,422	100,422	-
Workers compensation	69,101	69,101	69,101	-
Unemployment claims	1,615	1,615	1,615	-
Mapping	13,000	13,000	-	13,000
General printing	108	108	169	(61)
Legal printing	1,652	1,652	2,612	(960)
Conferences and meetings	33,000	33,000	33,967	(967)
Employee training	15,000	15,000	30,331	(15,331)
Employee mileage expenditures	4,454	4,454	4,871	(417)
General association dues	26,856	26,856	24,473	2,383
Miscellaneous contractual expenditures	343	343	-	343
Total contractual services	2,945,951	2,945,951	1,476,661	1,469,290

Kane County, Illinois

County Highway Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 17,000	\$ 17,000	\$ 18,527	\$ (1,527)
Operating supplies	21,000	21,000	26,253	(5,253)
Postage	300	300	318	(18)
Books and subscriptions	1,500	1,500	235	1,265
Computer hardware - non-capital	103,100	103,100	30,148	72,952
Buildings and grounds supplies	30,000	30,000	51,090	(21,090)
Liquid salt	30,000	30,000	27,324	2,676
Crushed stone	5,000	5,000	6,641	(1,641)
Sign material	60,000	60,000	62,620	(2,620)
Telephone	25,000	25,000	23,188	1,812
Cellular phone	20,000	20,000	17,445	2,555
Utilities - natural gas	45,000	45,000	28,439	16,561
Utilities - electric	38,000	38,000	31,819	6,181
Utilities - intersection lighting	120,000	120,000	100,647	19,353
Fuel - vehicles	300,000	300,000	210,028	89,972
Total commodities	815,900	815,900	634,722	181,178
Total highway and streets	8,469,536	8,469,536	5,973,773	2,495,763
Capital outlay				
Building improvements	330,000	330,000	-	330,000
Machinery and equipment	490,000	490,000	115,404	374,596
Special purpose equipment	180,000	180,000	20,940	159,060
Automotive equipment	1,417,628	1,417,628	1,502,786	(85,158)
Computer software - capital	264,500	264,500	75,780	188,720
Computers	1,500	1,500	-	1,500
Highway right of way	250,000	250,000	-	250,000
Total capital outlay	2,933,628	251,500	-	251,500
Total expenditures	11,403,164	11,403,164	7,688,683	3,714,481
Excess (deficiency) of revenues over expenditures	(4,096,483)	(4,096,483)	(1,386,430)	2,710,053
Other Financing Sources (Uses)				
Transfers out	(183,293)	(283,293)	(283,293)	-
Total other financing sources (uses)	(183,293)	(283,293)	(283,293)	-
Net change in fund balance	\$ (4,279,776)	\$ (4,379,776)	(1,669,723)	\$ 2,710,053
Fund Balance, Beginning of Year			9,359,696	
Fund Balance, End of Year			\$ 7,689,973	

Kane County, Illinois

County Bridge Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 312,695	\$ 312,695	\$ 313,332	\$ 637
Other taxes	-	-	249	249
Reimbursements	15,000	15,000	66,774	51,774
Net investment income	11,746	11,746	14,008	2,262
Total revenues	<u>339,441</u>	<u>339,441</u>	<u>394,363</u>	<u>54,922</u>
Expenditures				
Highways and streets				
Bridge inspection	<u>525,000</u>	<u>525,000</u>	<u>409,222</u>	<u>115,778</u>
Total highways and streets	<u>525,000</u>	<u>525,000</u>	<u>409,222</u>	<u>115,778</u>
Total expenditures	<u>525,000</u>	<u>525,000</u>	<u>409,222</u>	<u>115,778</u>
Net change in fund balance	<u>\$ (185,559)</u>	<u>\$ (185,559)</u>	<u>(14,859)</u>	<u>\$ 170,700</u>
Fund Balance, Beginning of Year			<u>221,138</u>	
Fund Balance, End of Year			<u>\$ 206,279</u>	

Kane County, Illinois

County Highway Matching Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 65,125	\$ 65,125	\$ 65,367	\$ 242
Other taxes	-	-	52	52
Net investment income	13,075	13,075	11,110	(1,965)
Total revenues	<u>78,200</u>	<u>78,200</u>	<u>76,529</u>	<u>(1,671)</u>
Expenditures				
Highways and streets				
Commodities				
Rock salt	300,000	300,000	300,000	-
Total highways and streets	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Total expenditures	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Net change in fund balance	<u>\$ (221,800)</u>	<u>\$ (221,800)</u>	(223,471)	<u>\$ (1,671)</u>
Fund Balance, Beginning of Year			<u>384,043</u>	
Fund Balance, End of Year			<u>\$ 160,572</u>	

Kane County, Illinois

Motor Fuel Local Option Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 10,180,441	\$ 10,180,441	\$ 10,178,419	\$ (2,022)
Charges for services	-	-	13,218	13,218
Reimbursements	150,000	150,000	477,719	327,719
Net investment income	421,008	421,008	760,670	339,662
Total revenues	<u>10,751,449</u>	<u>10,751,449</u>	<u>11,430,026</u>	<u>678,577</u>
Expenditures				
Highways and streets				
Contractual services				
Engineering services	1,966,698	1,966,698	456,330	1,510,368
Pavement preservation	750,000	750,000	710,309	39,691
Repairs and maintenance - roads	86,492	86,492	40,386	46,106
Repairs and maintenance - bridges	2,595,000	2,595,000	-	2,595,000
Repairs and maintenance - cracksealing	625,000	625,000	243,264	381,736
Repairs and maintenance - pavement mark	1,350,000	1,350,000	1,410,403	(60,403)
Repairs and maintenance - resurfacing	500,000	500,000	301,476	198,524
Total contractual services	<u>7,873,190</u>	<u>7,873,190</u>	<u>3,162,168</u>	<u>4,711,022</u>
Commodities				
Uniform supplies	25,000	25,000	24,721	279
Vehicle parts/supplies	175,000	175,000	203,693	(28,693)
Equipment parts/supplies	100,000	100,000	124,043	(24,043)
Tools	10,000	10,000	9,566	434
Culverts	12,000	12,000	8,363	3,637
Road material	30,000	30,000	34,634	(4,634)
Traffic markers and barricades	10,000	10,000	4,612	5,388
Rock salt	632,140	632,140	288,032	344,108
Utilities - intersection lighting	1,795,000	1,795,000	1,474,512	320,488
Total commodities	<u>2,789,140</u>	<u>2,789,140</u>	<u>2,172,176</u>	<u>616,964</u>
Total highways and streets	<u>10,662,330</u>	<u>10,662,330</u>	<u>5,334,344</u>	<u>5,327,986</u>
Capital outlay				
Highway right of way	5,000	5,000	-	5,000
Road construction	400,000	400,000	390,044	9,956
Total capital outlay	<u>405,000</u>	<u>405,000</u>	<u>390,044</u>	<u>14,956</u>
Total expenditures	<u>11,067,330</u>	<u>11,067,330</u>	<u>5,724,388</u>	<u>5,342,942</u>
Net change in fund balance	<u>\$ (315,881)</u>	<u>\$ (315,881)</u>	5,705,638	<u>\$ 6,021,519</u>
Fund Balance, Beginning of Year			<u>10,702,163</u>	
Fund Balance, End of Year			<u>\$ 16,407,801</u>	

Kane County, Illinois

Opioid Settlement Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ -	\$ -	\$ 65,892	\$ 65,892
Miscellaneous	-	-	250,378	250,378
Total revenues	-	-	316,270	316,270
Expenditures				
Health and welfare				
Contractual services				
External grants	-	300,000	-	300,000
Total contractual services	-	300,000	-	300,000
Commodities				
Operating supplies	-	-	9,071	(9,071)
Total commodities	-	-	9,071	(9,071)
Total health and welfare	-	300,000	9,071	290,929
Total expenditures	-	300,000	9,071	290,929
Net change in fund balance	\$ -	\$ (300,000)	307,199	\$ 607,199
Fund Balance, Beginning of Year			1,085,970	
Fund Balance, End of Year			\$ 1,393,169	

Kane County, Illinois

County Health Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 1,972,455	\$ 1,972,455	\$ 1,976,699	\$ 4,244
Other taxes	-	-	1,568	1,568
Licenses and permits	1,522,180	1,522,180	1,701,588	179,408
Grants	3,089,494	4,223,194	3,817,369	(405,825)
Charges for services	96,966	96,966	85,089	(11,877)
Reimbursements	28,635	28,635	9,883	(18,752)
Net investment income	18,300	18,300	604,174	585,874
Miscellaneous	-	-	19,482	19,482
Total revenues	<u>6,728,030</u>	<u>7,861,730</u>	<u>8,215,852</u>	<u>354,122</u>
Expenditures				
Health and welfare				
Personnel services				
Salaries and wages	4,869,155	5,380,801	4,323,430	1,057,371
Total personnel services	<u>4,869,155</u>	<u>5,380,801</u>	<u>4,323,430</u>	<u>1,057,371</u>
Benefits				
Healthcare contribution	1,024,475	1,162,353	885,178	277,175
Dental contribution	28,684	28,684	21,999	6,685
IMRF contribution	231,631	256,440	187,627	68,813
FICA/SS contribution	386,894	426,035	315,823	110,212
Total benefits	<u>1,671,684</u>	<u>1,873,512</u>	<u>1,410,627</u>	<u>462,885</u>
Contractual services				
Contractual/consulting services	952,161	1,214,295	873,294	341,001
Lab services	12,500	12,500	5,917	6,583
X-rays	1,000	1,000	81	919
Software licensing cost	132,700	132,700	100,522	32,178
Disposal and water softener services	4,500	4,500	3,634	866
Janitorial services	9,720	9,720	5,864	3,856
Repairs and maintenance - buildings	43,902	43,902	10,432	33,470
Repairs and maintenance - grounds	3,500	3,500	-	3,500
Repairs and maintenance - vehicles	5,200	5,200	9,991	(4,791)
Repairs and maintenance - office equipment	17,100	17,100	14,907	2,193
Building space rental	24,882	24,882	7,789	17,093
Liability insurance	143,084	158,490	158,490	-
Workers compensation	98,074	109,446	109,446	-
Unemployment claims	2,314	2,583	2,583	-
General advertising	2,500	2,500	-	2,500
Conferences and meetings	27,568	27,568	49,167	(21,599)
Employee training	19,540	49,540	34,764	14,776
Employee mileage expenditures	30,576	34,188	37,269	(3,081)
Grant expenditures	-	-	5,150	(5,150)
General association dues	38,000	38,000	26,395	11,605
Total contractual services	<u>1,568,821</u>	<u>1,891,614</u>	<u>1,455,695</u>	<u>435,919</u>

Kane County, Illinois

County Health Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	\$ 21,645	\$ 21,645	\$ 2,392	\$ 19,253
Operating supplies	180,727	244,120	164,627	79,493
Postage	100	100	-	100
Books and subscriptions	5,540	5,540	3,192	2,348
Computer software - non-capital	17,168	17,168	6,000	11,168
Computer hardware - non-capital	24,200	24,200	11,880	12,320
Printing supplies	-	-	156	(156)
Cleaning supplies	500	500	-	500
Medical supplies and drugs	34,000	34,000	24,289	9,711
Telephone	105,329	105,329	99,130	6,199
Utilities - electric	7,766	7,766	2,189	5,577
Office equipment - non-capital	-	300	-	300
Fuel - vehicles	9,300	9,300	3,692	5,608
Total commodities	406,275	469,968	317,547	152,421
Total health and welfare	8,515,935	9,615,895	7,507,299	2,108,596
Debt service				
Principal	-	-	7,533	(7,533)
Interest and fiscal charges	-	-	86	(86)
Total debt service	-	-	7,619	(7,619)
Capital outlay				
Buildings	-	3,000,000	2,780,704	219,296
Total capital outlay	-	3,000,000	2,780,704	219,296
Total expenditures	8,515,935	12,615,895	10,295,622	2,320,273
Excess (deficiency) of revenues over expenditures	(1,787,905)	(4,754,165)	(2,079,770)	2,674,395
Other Financing Sources (Uses)				
Transfers out	(191,345)	(377,597)	(377,597)	-
Total other financing sources (uses)	(191,345)	(377,597)	(377,597)	-
Net change in fund balance	\$ (1,979,250)	\$ (5,131,762)	(2,457,367)	\$ 2,674,395
Fund Balance, Beginning of Year			10,913,936	
Fund Balance, End of Year			\$ 8,456,569	

Kane County, Illinois

Kane Kares Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 371,122	\$ 371,122	\$ 354,684	\$ (16,438)
Net investment income	3,668	3,668	37,341	33,673
Miscellaneous	-	-	5,999	5,999
Total revenues	<u>374,790</u>	<u>374,790</u>	<u>398,024</u>	<u>23,234</u>
Expenditures				
Health and welfare				
Personnel services				
Salaries and wages	<u>332,282</u>	<u>332,282</u>	<u>315,791</u>	<u>16,491</u>
Total personnel services	<u>332,282</u>	<u>332,282</u>	<u>315,791</u>	<u>16,491</u>
Benefits				
Healthcare contribution	75,516	75,516	85,286	(9,770)
Dental contribution	1,655	1,655	1,869	(214)
FICA/SS contribution	24,904	24,904	22,969	1,935
IMRF contribution	<u>14,910</u>	<u>14,910</u>	<u>13,933</u>	<u>977</u>
Total benefits	<u>116,985</u>	<u>116,985</u>	<u>124,057</u>	<u>(7,072)</u>
Contractual services				
Contractual/consulting services	39,128	39,128	45,862	(6,734)
Building space rental	7,838	7,838	25,494	(17,656)
Liability insurance	9,506	9,506	9,506	-
Workers compensation	<u>7,227</u>	<u>7,227</u>	<u>7,227</u>	<u>-</u>
Unemployment claims	130	130	130	-
Employee training	47,310	47,310	11,658	35,652
Employee mileage expenditures	<u>4,655</u>	<u>4,655</u>	<u>4,016</u>	<u>639</u>
Total contractual services	<u>115,794</u>	<u>115,794</u>	<u>103,893</u>	<u>11,901</u>
Commodities				
Operating supplies	<u>4,834</u>	<u>4,834</u>	<u>8,851</u>	<u>(4,017)</u>
Total commodities	<u>4,834</u>	<u>4,834</u>	<u>8,851</u>	<u>(4,017)</u>
Total health and welfare	<u>569,895</u>	<u>569,895</u>	<u>552,592</u>	<u>17,303</u>
Total expenditures	<u>569,895</u>	<u>569,895</u>	<u>552,592</u>	<u>17,303</u>
Excess (deficiency) of revenues over expenditures	<u>(195,105)</u>	<u>(195,105)</u>	<u>(154,568)</u>	<u>5,931</u>
Other Financing Sources (Uses)				
Transfers in	213,229	213,229	213,229	-
Transfers out	<u>(18,124)</u>	<u>(18,124)</u>	<u>(18,124)</u>	<u>-</u>
Total other financing sources (uses)	<u>195,105</u>	<u>195,105</u>	<u>195,105</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>40,537</u>	<u>\$ 40,537</u>
Fund Balance, Beginning of Year			<u>595,488</u>	
Fund Balance, End of Year			<u>\$ 636,025</u>	

Kane County, Illinois

Coronavirus Relief Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 4,902	\$ 4,902	\$ 2,126	\$ (2,776)
Total revenues	<u>4,902</u>	<u>4,902</u>	<u>2,126</u>	<u>(2,776)</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>4,902</u>	<u>4,902</u>	<u>2,126</u>	<u>(2,776)</u>
Other Financing Sources (Uses)				
Transfers out	-	(80,244)	(80,996)	752
Total other financing sources (uses)	<u>-</u>	<u>(80,244)</u>	<u>(80,996)</u>	<u>752</u>
Net change in fund balance	<u>\$ 4,902</u>	<u>\$ (75,342)</u>	<u>(78,870)</u>	<u>\$ (3,528)</u>
Fund Balance, Beginning of Year			<u>78,870</u>	
Fund Balance, End of Year			<u>\$ -</u>	

Kane County, Illinois

Mass Vaccination Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ -	\$ -	\$ 555,817	\$ 555,817
Net investment income	42,417	42,417	17,649	(24,768)
Total revenues	<u>42,417</u>	<u>42,417</u>	<u>573,466</u>	<u>531,049</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>42,417</u>	<u>42,417</u>	<u>573,466</u>	<u>531,049</u>
Other Financing Sources (Uses)				
Transfers out	-	(1,222,366)	(1,228,609)	6,243
Total other financing sources (uses)	<u>-</u>	<u>(1,222,366)</u>	<u>(1,228,609)</u>	<u>6,243</u>
Net change in fund balance	<u>\$ 42,417</u>	<u>\$ (1,179,949)</u>	<u>(655,143)</u>	<u>\$ 524,806</u>
Fund Balance, Beginning of Year			<u>655,143</u>	
Fund Balance, End of Year			<u>\$ -</u>	

Kane County, Illinois

FEMA PA Administration Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 8,332	\$ 8,332	\$ 3,666	\$ (4,666)
Total revenues	<u>8,332</u>	<u>8,332</u>	<u>3,666</u>	<u>(4,666)</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>8,332</u>	<u>8,332</u>	<u>3,666</u>	<u>(4,666)</u>
Other Financing Sources (Uses)				
Transfers out	-	(155,159)	(155,918)	759
Total other financing sources (uses)	<u>-</u>	<u>(155,159)</u>	<u>(155,918)</u>	<u>759</u>
Net change in fund balance	<u>\$ 8,332</u>	<u>\$ (146,827)</u>	<u>(152,252)</u>	<u>\$ (5,425)</u>
Fund Balance, Beginning of Year			<u>152,252</u>	
Fund Balance, End of Year			<u>\$ -</u>	

Kane County, Illinois

Veterans' Commission Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 532,556	\$ 532,556	\$ 532,798	\$ 242
Other taxes	-	-	243	243
Net investment income	24,573	24,573	40,865	16,292
Miscellaneous	945	945	910	(35)
Total revenues	558,074	558,074	574,816	16,742
Expenditures				
Health and welfare				
Personnel services				
Salaries and wages	361,632	361,632	375,731	(14,099)
Total personnel services	361,632	361,632	375,731	(14,099)
Benefits				
Healthcare contribution	72,108	72,108	66,275	5,833
Dental contribution	1,985	1,985	1,979	6
FICA/SS contribution	27,665	27,665	27,125	540
IMRF contribution	16,563	16,563	16,313	250
Total benefits	118,321	118,321	111,692	6,629
Contractual services				
Legal services	50,000	50,000	2,154	47,846
Repairs and maintenance - copiers	200	200	184	16
Liability insurance	11,247	11,247	11,247	-
Workers compensation	7,739	7,739	7,739	-
Unemployment claims	181	181	181	-
General printing	500	500	320	180
Conferences and meetings	1,802	1,802	676	1,126
Employee training	13,376	13,376	10,383	2,993
Employee mileage expenditures	1,040	1,040	332	708
General association dues	450	450	450	-
Miscellaneous contractual expenditures	24,000	24,000	-	24,000
Total contractual services	110,535	110,535	33,666	76,869
Commodities				
Office supplies	642	642	430	212
Books and subscriptions	288	288	316	(28)
Computer software - non-capital	4,960	4,960	-	4,960
Telephone	2,109	2,109	1,975	134
Cellular phone	480	480	432	48
Total commodities	8,479	8,479	3,153	5,326
Total health and welfare	598,967	598,967	524,242	74,725
Capital outlay				
Office furniture	-	-	7,661	(7,661)
Total capital outlay	-	-	7,661	(7,661)
Total expenditures	598,967	598,967	531,903	67,064
Excess (deficiency) of revenues over expenditures	(40,893)	(40,893)	42,913	(50,322)

Kane County, Illinois

Veterans' Commission Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers out	\$ (11,885)	\$ (11,885)	\$ (11,885)	\$ -
Total other financing sources (uses)	<u>(11,885)</u>	<u>(11,885)</u>	<u>(11,885)</u>	<u>-</u>
Net change in fund balance	<u>\$ (52,778)</u>	<u>\$ (52,778)</u>	31,028	<u>\$ 83,806</u>
Fund Balance, Beginning of Year			<u>773,832</u>	
Fund Balance, End of Year			<u>\$ 804,860</u>	

Kane County, Illinois

Illinois Counties Information Management Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Net investment income	58	58	51	(7)
Total revenues	<u>1,058</u>	<u>1,058</u>	<u>51</u>	<u>(1,007)</u>
Expenditures				
General government				
Contractual services				
Conferences and meetings	1,058	1,058	324	734
Total general government	<u>1,058</u>	<u>1,058</u>	<u>324</u>	<u>734</u>
Total expenditures	<u>1,058</u>	<u>1,058</u>	<u>324</u>	<u>734</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(273)	<u>\$ (273)</u>
Fund Balance, Beginning of Year			<u>960</u>	
Fund Balance, End of Year			<u>\$ 687</u>	

Kane County, Illinois

Web Technical Services Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 19,060	\$ 19,060	\$ 24,767	\$ 5,707
Total revenues	<u>19,060</u>	<u>19,060</u>	<u>24,767</u>	<u>5,707</u>
Expenditures				
General government				
Contractual services				
Contractual/consulting services	139,060	139,060	47,618	91,442
Software licensing cost	169,500	169,500	232,598	(63,098)
Repairs and maintenance - computers	8,000	8,000	350	7,650
Total general government	<u>316,560</u>	<u>316,560</u>	<u>280,566</u>	<u>35,994</u>
Total expenditures	<u>316,560</u>	<u>316,560</u>	<u>280,566</u>	<u>35,994</u>
Excess (deficiency) of revenues over expenditures	<u>(297,500)</u>	<u>(297,500)</u>	<u>(255,799)</u>	<u>(30,287)</u>
Other Financing Sources (Uses)				
Transfers in	297,500	297,500	297,500	-
Total other financing sources (uses)	<u>297,500</u>	<u>297,500</u>	<u>297,500</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	41,701	<u>\$ 41,701</u>
Fund Balance, Beginning of Year			<u>383,002</u>	
Fund Balance, End of Year			<u>\$ 424,703</u>	

Kane County, Illinois

Community Development Block Program Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 1,230,855	\$ 1,230,855	\$ 730,822	\$ (500,033)
Reimbursements	449,000	449,000	633,839	184,839
Total revenues	1,679,855	1,679,855	1,364,661	(315,194)
Expenditures				
Development, housing and economic development				
Personnel services				
Salaries and wages	137,924	137,924	109,721	28,203
Total personnel services	137,924	137,924	109,721	28,203
Benefits				
Healthcare contribution	15,001	15,001	10,506	4,495
Dental contribution	587	587	479	108
FICA/SS contribution	10,552	10,552	8,164	2,388
IMRF contribution	6,317	6,317	4,903	1,414
Total benefits	32,457	32,457	24,052	8,405
Contractual services				
Contractual/consulting services	25,000	25,000	-	25,000
Professional services	117	117	79	38
Software licensing cost	615	615	94	521
Janitorial services	974	974	754	220
Repairs and maintenance - buildings	282	282	82	200
Repairs and maintenance - copiers	92	92	71	21
Repairs and maintenance - vehicles	100	100	1,069	(969)
Building space rental	7,412	7,412	6,573	839
Liability insurance	4,028	4,028	3,412	616
Workers compensation	3,035	3,035	1,566	1,469
Unemployment claims	56	56	55	1
Notary services	50	50	44	6
Legal printing	300	300	35	265
Conferences and meetings	650	650	190	460
Employee training	7,500	7,500	5,490	2,010
Employee mileage expenditures	250	250	-	250
Miscellaneous contractual expenditures	1,417,225	1,417,225	1,163,459	253,766
Total contractual services	1,467,686	1,467,686	1,182,973	284,713
Commodities				
Office supplies	100	100	1,183	(1,083)
Postage	100	100	-	100
Books and subscriptions	4,690	4,690	3,235	1,455
Computer hardware - non-capital	-	-	1,030	(1,030)
Telephone	582	582	539	43
Cellular phone	524	524	683	(159)
Utilities - natural gas	150	150	79	71
Utilities - electric	75	75	55	20
Fuel - vehicles	100	100	-	100
Internet	188	188	186	2
Total commodities	6,509	6,509	6,990	(481)
Total development, housing and economic development	1,644,576	1,644,576	1,323,736	320,840
Total expenditures	1,644,576	1,644,576	1,323,736	320,840
Excess (deficiency) of revenues over expenditures	35,279	35,279	40,925	(636,034)

Kane County, Illinois

Community Development Block Program Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers out	\$ (35,279)	\$ (35,279)	\$ (32,412)	\$ (2,867)
Total other financing sources (uses)	<u>(35,279)</u>	<u>(35,279)</u>	<u>(32,412)</u>	<u>(2,867)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	8,513	<u>\$ 8,513</u>
Fund Balance (Deficit), Beginning of Year			<u>(2,051)</u>	
Fund Balance, End of Year			<u>\$ 6,462</u>	

Kane County, Illinois

HOME Program Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 985,676	\$ 985,676	\$ 1,251,095	\$ 265,419
Miscellaneous	675,967	675,967	195,751	(480,216)
Total revenues	1,661,643	1,661,643	1,446,846	(214,797)
Expenditures				
Development, housing and economic development				
Personnel services				
Salaries and wages	79,286	79,286	44,701	34,585
Total personnel services	79,286	79,286	44,701	34,585
Benefits				
Healthcare contribution	11,270	11,270	3,474	7,796
Dental contribution	482	482	197	285
FICA/SS contribution	6,066	6,066	3,337	2,729
IMRF contribution	3,632	3,632	2,002	1,630
Total benefits	21,450	21,450	9,010	12,440
Contractual services				
Contractual/consulting services	15,000	15,000	-	15,000
Professional services	73	73	28	45
Software licensing cost	385	385	-	385
Janitorial services	609	609	294	315
Repairs and maintenance - buildings	176	176	26	150
Repairs and maintenance - copiers	58	58	28	30
Building space rental	4,632	4,632	2,345	2,287
Liability insurance	2,316	2,316	1,390	926
Workers compensation	1,745	1,745	569	1,176
Unemployment claims	32	32	22	10
Legal printing	300	300	35	265
Conferences and meetings	550	550	178	372
Employee training	7,500	7,500	3,807	3,693
Employee mileage expenditures	-	-	61	(61)
Miscellaneous contractual expenditures	1,523,823	1,523,823	1,336,675	187,148
Total contractual services	1,557,199	1,557,199	1,345,458	211,741
Commodities				
Office supplies	50	50	-	50
Postage	100	100	-	100
Books and subscriptions	-	-	81	(81)
Telephone	364	364	219	145
Cellular phone	113	113	197	(84)
Utilities - natural gas	94	94	25	69
Utilities - electric	47	47	20	27
Internet	117	117	68	49
Total commodities	885	885	610	275
Total development, housing and economic development	1,658,820	1,658,820	1,399,779	259,041
Total expenditures	1,658,820	1,658,820	1,399,779	259,041
Excess (deficiency) of revenues over expenditures	2,823	2,823	47,067	(473,838)

Kane County, Illinois

HOME Program Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers out	\$ (2,823)	\$ (2,823)	\$ (1,552)	\$ (1,271)
Total other financing sources (uses)	<u>(2,823)</u>	<u>(2,823)</u>	<u>(1,552)</u>	<u>(1,271)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	45,515	<u>\$ 45,515</u>
Fund Balance (Deficit), Beginning of Year			<u>(936)</u>	
Fund Balance, End of Year			<u>\$ 44,579</u>	

Kane County, Illinois

Unincorporated Stormwater Management Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 11,000	\$ 11,000	\$ 45,394	\$ 34,394
Net investment income	6,002	6,002	13,795	7,793
Total revenues	<u>17,002</u>	<u>17,002</u>	<u>59,189</u>	<u>42,187</u>
Expenditures				
Development, housing and economic development				
Contractual services				
Contractual/consulting services	<u>59,002</u>	<u>59,002</u>	-	<u>59,002</u>
Total contractual services	<u>59,002</u>	<u>59,002</u>	-	<u>59,002</u>
Total development, housing and economic development	<u>59,002</u>	<u>59,002</u>	-	<u>59,002</u>
Total expenditures	<u>59,002</u>	<u>59,002</u>	-	<u>59,002</u>
Excess (deficiency) of revenues over expenditures	<u>(42,000)</u>	<u>(42,000)</u>	<u>59,189</u>	<u>(16,815)</u>
Other Financing Sources (Uses)				
Transfers in	<u>3,928</u>	<u>3,928</u>	<u>3,928</u>	-
Total other financing sources (uses)	<u>3,928</u>	<u>3,928</u>	<u>3,928</u>	-
Net change in fund balance	<u>\$ (38,072)</u>	<u>\$ (38,072)</u>	<u>63,117</u>	<u>\$ 101,189</u>
Fund Balance, Beginning of Year			<u>205,895</u>	
Fund Balance, End of Year			<u>\$ 269,012</u>	

Kane County, Illinois

Homeless Management Information Systems Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 111,945	\$ 111,945	\$ 121,822	\$ 9,877
Miscellaneous	1,000	1,000	696	(304)
Total revenues	112,945	112,945	122,518	9,573
Expenditures				
Development, housing and economic development				
Personnel services				
Salaries and wages	68,445	68,445	70,143	(1,698)
Total personnel services	68,445	68,445	70,143	(1,698)
Benefits				
Healthcare contribution	13,731	13,731	11,066	2,665
Dental contribution	646	646	530	116
FICA/SS contribution	5,236	5,236	5,155	81
IMRF contribution	3,135	3,135	3,092	43
Total benefits	22,748	22,748	19,843	2,905
Contractual services				
Contractual/consulting services	69,332	69,332	61,443	7,889
Professional services	73	73	67	6
Software licensing cost	385	385	154	231
Janitorial services	609	609	653	(44)
Repairs and maintenance - buildings	176	176	62	114
Repairs and maintenance - copiers	58	58	57	1
Building space rental	4,632	4,632	5,640	(1,008)
Liability insurance	1,999	1,999	2,181	(182)
Workers compensation	1,506	1,506	1,465	41
Unemployment claims	28	28	35	(7)
Legal printing	50	50	-	50
Conferences and meetings	50	50	-	50
Employee training	1,000	1,000	-	1,000
Total contractual services	79,898	79,898	71,757	8,141
Commodities				
Office supplies	75	75	-	75
Computer hardware - non-capital	-	-	1,185	(1,185)
Telephone	364	364	288	76
Cellular phone	25	25	472	(447)
Utilities - natural gas	94	94	54	40
Utilities - electric	47	47	48	(1)
Internet	117	117	152	(35)
Total commodities	722	722	2,199	(1,477)
Total development, housing and economic development	171,813	171,813	163,942	7,871
Total expenditures	171,813	171,813	163,942	7,871
Excess (deficiency) of revenues over expenditures	(58,868)	(58,868)	(41,424)	1,702

Kane County, Illinois

Homeless Management Information Systems Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers in	\$ 28,000	\$ 28,000	\$ 28,000	\$ -
Transfers out	(4,902)	(4,902)	(3,677)	(1,225)
Total other financing sources (uses)	<u>23,098</u>	<u>23,098</u>	<u>24,323</u>	<u>(1,225)</u>
Net change in fund balance	<u>\$ (35,770)</u>	<u>\$ (35,770)</u>	(17,101)	<u>\$ 18,669</u>
Fund Balance, Beginning of Year			<u>41,643</u>	
Fund Balance, End of Year			<u>\$ 24,542</u>	

Kane County, Illinois

OCR & Recovery Act Programs Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 57,231	\$ 57,231	\$ -	\$ (57,231)
Total revenues	57,231	57,231	-	(57,231)
Expenditures				
Development, housing and economic development				
OCR operating pool				
Personnel services				
Salaries and wages	-	-	11,211	(11,211)
Total personnel services	-	-	11,211	(11,211)
Benefits				
Healthcare contribution	-	-	1,557	(1,557)
Dental contribution	-	-	64	(64)
FICA/SS contribution	-	-	823	(823)
IMRF contribution	-	-	554	(554)
Total benefits	-	-	2,998	(2,998)
Contractual services				
Miscellaneous contractual expenditures	-	-	29,570	(29,570)
Total contractual services	-	-	29,570	(29,570)
Total OCR operating pool	-	-	43,779	(43,779)
National Foreclosure Settlement				
Personnel services				
Salaries and wages	6,130	6,130	-	6,130
Total personnel services	6,130	6,130	-	6,130
Benefits				
Healthcare contribution	-	-	-	-
Dental contribution	34	34	-	34
FICA/SS contribution	469	469	-	469
IMRF contribution	281	281	-	281
Total benefits	784	784	-	784
Contractual services				
Liability insurance	179	179	-	179
Workers compensation	135	135	-	135
Unemployment claims	3	3	-	3
Total contractual services	7,231	7,231	-	7,231
Total National Foreclosure Settlement	7,231	7,231	-	7,231
St. Charles Housing Trust Fund				
Contractual services				
Miscellaneous contractual expenditures	50,000	50,000	-	50,000
Total St. Charles Housing Trust Fund	50,000	50,000	-	50,000
Total development, housing and economic development	57,231	57,231	43,779	13,452
Total expenditures	57,231	57,231	43,779	13,452
Net change in fund balance	\$ -	\$ -	(43,779)	\$ (43,779)
Fund Balance, Beginning of Year			52,096	
Fund Balance, End of Year			\$ 8,317	

Kane County, Illinois

Quality of Kane Grants Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Reimbursements	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
Net investment income	1,457	1,457	3,243	1,786
Total revenues	<u>11,457</u>	<u>11,457</u>	<u>3,243</u>	<u>(8,214)</u>
Expenditures				
Development, housing and economic development				
Contractual services				
Contractual/consulting services	-	-	472	(472)
Conferences and meetings	31,457	31,457	-	31,457
Total contractual services	<u>31,457</u>	<u>31,457</u>	<u>472</u>	<u>30,985</u>
Total development, housing and economic development	<u>31,457</u>	<u>31,457</u>	<u>472</u>	<u>30,985</u>
Total expenditures	<u>31,457</u>	<u>31,457</u>	<u>472</u>	<u>30,985</u>
Excess (deficiency) of revenues over expenditures	<u>(20,000)</u>	<u>(20,000)</u>	<u>2,771</u>	<u>(39,199)</u>
Other Financing Sources (Uses)				
Transfers in	20,000	20,000	20,000	-
Total other financing sources (uses)	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>22,771</u>	<u>\$ 22,771</u>
Fund Balance, Beginning of Year			<u>43,788</u>	
Fund Balance, End of Year			<u>\$ 66,559</u>	

Kane County, Illinois

Continuum of Care Planning Grant Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 68,275	\$ 68,275	\$ 68,275	\$ -
Miscellaneous	24,300	24,300	13,000	(11,300)
Total revenues	92,575	92,575	81,275	(11,300)
Expenditures				
Development, housing and economic development				
Personnel services				
Salaries and wages	41,444	41,444	41,152	292
Total personnel services	41,444	41,444	41,152	292
Benefits				
Healthcare contribution	7,845	7,845	5,373	2,472
Dental contribution	352	352	238	114
FICA/SS contribution	3,171	3,171	3,047	124
IMRF contribution	1,899	1,899	1,828	71
Total benefits	13,267	13,267	10,486	2,781
Contractual services				
Contractual/consulting services	30,000	30,000	33,450	(3,450)
Professional services	44	44	38	6
Software licensing cost	231	231	-	231
Janitorial services	365	365	354	11
Repairs and maintenance - buildings	106	106	48	58
Repairs and maintenance - copiers	35	35	40	(5)
Building space rental	2,779	2,779	2,937	(158)
Liability insurance	1,211	1,211	1,280	(69)
Workers compensation	912	912	881	31
Unemployment claims	17	17	21	(4)
Legal printing	100	100	-	100
Conferences and meetings	150	150	-	150
Total contractual services	35,950	35,950	39,049	(3,099)
Commodities				
Office supplies	25	25	-	25
Telephone	218	218	169	49
Cellular phone	53	53	273	(220)
Utilities - natural gas	56	56	27	29
Utilities - electric	28	28	25	3
Internet	70	70	81	(11)
Total commodities	450	450	575	(125)
Total development, housing and economic development	91,111	91,111	91,262	(151)
Total expenditures	91,111	91,111	91,262	(151)
Excess (deficiency) of revenues over expenditures	1,464	1,464	(9,987)	(11,149)

Kane County, Illinois

Continuum of Care Planning Grant Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers out	\$ (1,634)	\$ (1,634)	\$ (2,070)	\$ 436
Total other financing sources (uses)	<u>(1,634)</u>	<u>(1,634)</u>	<u>(2,070)</u>	<u>436</u>
Net change in fund balance	<u>\$ (170)</u>	<u>\$ (170)</u>	(12,057)	<u>\$ (11,887)</u>
Fund Balance, Beginning of Year			<u>9,565</u>	
Fund Balance (Deficit), End of Year			<u>\$ (2,492)</u>	

Kane County, Illinois

Elgin CDBG Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 899,407	\$ 899,407	\$ 545,772	\$ (353,635)
Total revenues	899,407	899,407	545,772	(353,635)
Expenditures				
Development, housing and economic development				
Personnel services				
Salaries and wages	88,451	88,451	42,621	45,830
Total personnel services	88,451	88,451	42,621	45,830
Benefits				
Healthcare contribution	8,912	8,912	3,468	5,444
Dental contribution	454	454	190	264
FICA/SS contribution	6,767	6,767	3,181	3,586
IMRF contribution	4,051	4,051	1,909	2,142
Total benefits	20,184	20,184	8,748	11,436
Contractual services				
Contractual/consulting services	20,000	20,000	-	20,000
Professional services	69	69	26	43
Software licensing cost	365	365	-	365
Janitorial services	578	578	240	338
Repairs and maintenance - buildings	167	167	25	142
Repairs and maintenance - copiers	55	55	21	34
Building space rental	4,401	4,401	2,082	2,319
Liability insurance	2,583	2,583	1,326	1,257
Workers compensation	1,946	1,946	580	1,366
Unemployment claims	36	36	21	15
Legal printing	100	100	35	65
Conferences and meetings	92	92	-	92
Miscellaneous contractual expenditures	755,460	755,460	488,216	267,244
Total contractual services	785,852	785,852	492,572	293,280
Commodities				
Office supplies	60	60	-	60
Postage	25	25	26	(1)
Telephone	346	346	194	152
Cellular phone	232	232	149	83
Utilities - natural gas	89	89	25	64
Utilities - electric	45	45	18	27
Internet	112	112	57	55
Total commodities	909	909	469	440
Total development, housing and economic development	895,396	895,396	544,410	350,986
Total expenditures	895,396	895,396	544,410	350,986
Excess (deficiency) of revenues over expenditures	4,011	4,011	1,362	(704,621)

Kane County, Illinois

Elgin CDBG Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers out	\$ (4,011)	\$ (4,011)	\$ (1,362)	\$ (2,649)
Total other financing sources (uses)	<u>(4,011)</u>	<u>(4,011)</u>	<u>(1,362)</u>	<u>(2,649)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance, Beginning of Year			<u>1,778</u>	
Fund Balance, End of Year			<u>\$ 1,778</u>	

Kane County, Illinois

Emergency Rental Assistance Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 7,715	\$ 7,715	\$ 56,118	\$ 48,403
Total revenues	<u>7,715</u>	<u>7,715</u>	<u>56,118</u>	<u>48,403</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 7,715</u>	<u>\$ 7,715</u>	56,118	<u>\$ 48,403</u>
Fund Balance (Deficit), Beginning of Year			<u>(26,032)</u>	
Fund Balance, End of Year			<u>\$ 30,086</u>	

Kane County, Illinois

Emergency Rental Assistance #2 Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ -	\$ -	\$ 777,482	\$ 777,482
Net investment income	316,952	316,952	404,882	87,930
Total revenues	316,952	316,952	1,182,364	865,412
Expenditures				
Development, housing and economic development				
Personnel services				
Salaries and wages	222,948	222,948	193,985	28,963
Total personnel services	222,948	222,948	193,985	28,963
Benefits				
Healthcare contribution	26,765	26,765	27,465	(700)
Dental contribution	1,326	1,326	1,146	180
FICA/SS contribution	17,056	17,056	14,282	2,774
IMRF contribution	10,211	10,211	8,582	1,629
Total benefits	55,358	55,358	51,475	3,883
Contractual services				
Professional services	208	208	2,042	(1,834)
Software licensing cost	1,096	1,096	-	1,096
Janitorial services	1,735	1,735	1,764	(29)
Repairs and maintenance - buildings	502	502	175	327
Repairs and maintenance - copiers	164	164	160	4
Repairs and maintenance - vehicles	-	-	2,425	(2,425)
Building space rental	13,203	13,203	15,108	(1,905)
Liability insurance	6,510	6,510	6,033	477
Workers compensation	4,905	4,905	3,385	1,520
Unemployment claims	90	90	97	(7)
Employee training	-	-	763	(763)
Employee mileage expenditures	500	500	1,373	(873)
Miscellaneous contractual expenditures	6,339,455	6,339,455	479,137	5,860,318
Total contractual services	6,368,368	6,368,368	512,462	5,855,906
Commodities				
Office supplies	300	300	-	300
Books and subscriptions	-	-	5,833	(5,833)
Computer hardware - non-capital	-	-	1,030	(1,030)
Telephone	1,037	1,037	913	124
Cellular phone	1,232	1,232	1,247	(15)
Utilities - natural gas	268	268	147	121
Utilities - electric	134	134	126	8
Fuel - vehicles	800	800	545	255
Internet	335	335	404	(69)
Total commodities	4,106	4,106	10,245	(6,139)
Total development, housing and economic development	6,650,780	6,650,780	768,167	5,882,613
Total expenditures	6,650,780	6,650,780	768,167	5,882,613
Excess (deficiency) of revenues over expenditures	(6,333,828)	(6,333,828)	414,197	(5,017,201)

Kane County, Illinois

Emergency Rental Assistance #2 Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers out	\$ (2,971)	\$ (2,971)	\$ (9,887)	\$ 6,916
Total other financing sources (uses)	<u>(2,971)</u>	<u>(2,971)</u>	<u>(9,887)</u>	<u>6,916</u>
Net change in fund balance	<u>\$ (6,336,799)</u>	<u>\$ (6,336,799)</u>	404,310	<u>\$ 6,741,109</u>
Fund Balance, Beginning of Year			<u>175,217</u>	
Fund Balance, End of Year			<u>\$ 579,527</u>	

Kane County, Illinois

CDBG-CV Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 492,592	\$ 492,592	\$ 117,599	\$ (374,993)
Total revenues	492,592	492,592	117,599	(374,993)
Expenditures				
Development, housing and economic development				
Personnel services				
Salaries and wages	12,105	12,105	28,318	(16,213)
Total personnel services	12,105	12,105	28,318	(16,213)
Benefits				
Healthcare contribution	1,118	1,118	4,454	(3,336)
Dental contribution	59	59	142	(83)
FICA/SS contribution	926	926	2,085	(1,159)
IMRF contribution	555	555	1,255	(700)
Total benefits	2,658	2,658	7,936	(5,278)
Contractual services				
Professional services	11	11	35	(24)
Software licensing cost	58	58	-	58
Janitorial services	91	91	353	(262)
Repairs and maintenance - buildings	26	26	30	(4)
Repairs and maintenance - copiers	9	9	23	(14)
Building space rental	695	695	3,069	(2,374)
Liability insurance	354	354	881	(527)
Workers compensation	267	267	502	(235)
Unemployment claims	5	5	14	(9)
Miscellaneous contractual expenditures	475,000	475,000	73,713	401,287
Total contractual services	476,516	476,516	78,620	397,896
Commodities				
Office supplies	-	-	-	-
Telephone	55	55	185	(130)
Cellular phone	31	31	274	(243)
Utilities - natural gas	14	14	39	(25)
Utilities - electric	7	7	28	(21)
Internet	18	18	102	(84)
Total commodities	125	125	628	(503)
Total development, housing and economic development	491,404	491,404	115,502	375,902
Total expenditures	491,404	491,404	115,502	375,902
Excess (deficiency) of revenues over expenditures	1,188	1,188	2,097	(750,895)
Other Financing Sources (Uses)				
Transfers out	(1,188)	(1,188)	(2,097)	909
Total other financing sources (uses)	(1,188)	(1,188)	(2,097)	909
Net change in fund balance	\$ -	\$ -	-	\$ -
Fund Balance (Deficit), Beginning of Year			(22)	
Fund Balance (Deficit), End of Year			\$ (22)	

Kane County, Illinois

HOME - ARP Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 850,674	\$ 850,674	\$ 392,932	\$ (457,742)
Total revenues	850,674	850,674	392,932	(457,742)
Expenditures				
Development, housing and economic development				
Personnel services				
Salaries and wages	83,483	83,483	114,956	(31,473)
Total personnel services	83,483	83,483	114,956	(31,473)
Benefits				
Healthcare contribution	12,081	12,081	17,270	(5,189)
Dental contribution	390	390	643	(253)
FICA/SS contribution	6,387	6,387	8,444	(2,057)
IMRF contribution	3,824	3,824	5,072	(1,248)
Total benefits	22,682	22,682	31,429	(8,747)
Contractual services				
Professional services	95	95	1,980	(1,885)
Software licensing cost	500	500	-	500
Janitorial services	791	791	1,183	(392)
Repairs and maintenance - buildings	229	229	111	118
Repairs and maintenance - copiers	75	75	109	(34)
Repairs and maintenance - vehicles	-	-	2,425	(2,425)
Building space rental	6,022	6,022	9,634	(3,612)
Liability insurance	2,438	2,438	3,575	(1,137)
Workers compensation	1,837	1,837	2,417	(580)
Unemployment claims	34	34	57	(23)
Employee training	-	-	325	(325)
Employee mileage expenditures	1,000	1,000	3,104	(2,104)
Miscellaneous contractual expenditures	723,898	723,898	211,796	512,102
Total contractual services	736,919	736,919	236,716	500,203
Commodities				
Office supplies	100	100	50	50
Computer hardware - non-capital	-	-	1,030	(1,030)
Telephone	473	473	513	(40)
Cellular phone	630	630	866	(236)
Utilities - natural gas	122	122	99	23
Utilities - electric	61	61	80	(19)
Fuel - vehicles	1,000	1,000	555	445
Internet	153	153	265	(112)
Total commodities	2,539	2,539	3,458	(919)
Total development, housing and economic development	845,623	845,623	386,559	459,064
Total expenditures	845,623	845,623	386,559	459,064
Excess (deficiency) of revenues over expenditures	5,051	5,051	6,373	(916,806)

Kane County, Illinois

HOME - ARP Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers out	\$ (5,051)	\$ (5,051)	\$ (6,373)	\$ 1,322
Total other financing sources (uses)	(5,051)	(5,051)	(6,373)	1,322
Net change in fund balance	\$ -	\$ -	-	\$ -
Fund Balance, Beginning of Year			-	
Fund Balance, End of Year			\$ -	

Kane County, Illinois

Stormwater Management Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Licenses and permits	\$ -	\$ -	\$ 1,000	\$ 1,000
Charges for services	-	-	198,985	198,985
Net investment income	49,036	49,036	82,331	33,295
Total revenues	49,036	49,036	282,316	233,280
Expenditures				
Environment and conservation				
Personnel services				
Salaries and wages	8,140	8,140	9,533	(1,393)
Total personnel services	8,140	8,140	9,533	(1,393)
Benefits				
Healthcare contribution	3,132	3,132	3,129	3
Dental contribution	65	65	64	1
FICA/SS contribution	623	623	655	(32)
IMRF contribution	373	373	393	(20)
Total benefits	4,193	4,193	4,241	(48)
Contractual services				
Contractual/consulting services	30,000	60,000	907	59,093
Liability insurance	246	246	246	-
Workers compensation	176	176	176	-
Unemployment claims	3	3	3	-
Legal printing	-	-	39	(39)
Conferences and meetings	1,000	1,000	4,384	(3,384)
General association dues	200	200	-	200
Grant pass thru	200,000	200,000	-	200,000
Total contractual services	231,625	261,625	5,755	255,870
Commodities				
Operating supplies	7,715	7,715	-	7,715
Total commodities	7,715	7,715	-	7,715
Total environment and conservation	251,673	281,673	19,529	262,144
Total expenditures	251,673	281,673	19,529	262,144
Excess (deficiency) of revenues over expenditures	(202,637)	(232,637)	262,787	(28,864)
Other Financing Sources (Uses)				
Transfers in	-	30,000	30,000	-
Transfers out	(267)	(267)	(267)	-
Total other financing sources (uses)	(267)	29,733	29,733	-
Net change in fund balance	<u>\$ (202,904)</u>	<u>\$ (202,904)</u>	292,520	<u>\$ 495,424</u>
Fund Balance, Beginning of Year			1,432,823	
Fund Balance, End of Year			<u>\$ 1,725,343</u>	

Kane County, Illinois

Electrical Agg Civic Contribution Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 80,000	\$ 80,000	\$ 60,003	\$ (19,997)
Net investment income	8,645	8,645	28,949	20,304
Total revenues	<u>88,645</u>	<u>88,645</u>	<u>88,952</u>	<u>307</u>
Expenditures				
Environment and conservation				
Contractual services				
Contractual/consulting services	40,000	40,000	75,791	(35,791)
Total contractual services	<u>40,000</u>	<u>40,000</u>	<u>75,791</u>	<u>(35,791)</u>
Total environment and conservation	<u>40,000</u>	<u>40,000</u>	<u>75,791</u>	<u>(35,791)</u>
Total expenditures	<u>40,000</u>	<u>40,000</u>	<u>75,791</u>	<u>(35,791)</u>
Excess (deficiency) of revenues over expenditures	<u>48,645</u>	<u>48,645</u>	<u>13,161</u>	<u>36,098</u>
Other Financing Sources (Uses)				
Transfers out	(27,630)	(27,630)	(27,630)	-
Total other financing sources (uses)	<u>(27,630)</u>	<u>(27,630)</u>	<u>(27,630)</u>	<u>-</u>
Net change in fund balance	<u>\$ 21,015</u>	<u>\$ 21,015</u>	<u>(14,469)</u>	<u>\$ (35,484)</u>
Fund Balance, Beginning of Year			<u>545,679</u>	
Fund Balance, End of Year			<u>\$ 531,210</u>	

Kane County, Illinois

Blighted Structure Demolition Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 120,000	\$ 120,000	\$ -	\$ (120,000)
Reimbursements	-	-	-	-
Net investment income	6,262	6,262	15,047	8,785
Total revenues	<u>126,262</u>	<u>126,262</u>	<u>15,047</u>	<u>(111,215)</u>
Expenditures				
Development, housing and economic development				
Contractual services				
Blighted structure demolition	126,262	126,262	-	126,262
Total contractual services	<u>126,262</u>	<u>126,262</u>	<u>-</u>	<u>126,262</u>
Total development, housing and economic development	<u>126,262</u>	<u>126,262</u>	<u>-</u>	<u>126,262</u>
Total expenditures	<u>126,262</u>	<u>126,262</u>	<u>-</u>	<u>126,262</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	15,047	<u>\$ 15,047</u>
Fund Balance, Beginning of Year			<u>212,732</u>	
Fund Balance, End of Year			<u>\$ 227,779</u>	

Kane County, Illinois

Farmland Preservation Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 2,856,548	\$ 2,856,548	\$ -	\$ (2,856,548)
Net investment income	143,041	143,041	269,424	126,383
Total revenues	<u>2,999,589</u>	<u>2,999,589</u>	<u>269,424</u>	<u>(2,730,165)</u>
Expenditures				
Environment and conservation				
Personnel services				
Salaries and wages	167,691	167,691	87,364	80,327
Total personnel services	<u>167,691</u>	<u>167,691</u>	<u>87,364</u>	<u>80,327</u>
Benefits				
Healthcare contribution	29,608	29,608	12,261	17,347
Dental contribution	719	719	287	432
FICA/SS contribution	12,829	12,829	6,652	6,177
IMRF contribution	7,681	7,681	3,694	3,987
Total benefits	<u>50,837</u>	<u>50,837</u>	<u>22,894</u>	<u>27,943</u>
Contractual services				
Contractual/consulting services	516,979	516,979	111,879	405,100
Legal services	25,000	25,000	1,100	23,900
Appraisal services	39,594	39,594	1,800	37,794
Liability insurance	5,064	5,064	5,064	-
Workers compensation	3,485	3,485	3,485	-
Unemployment claims	82	82	82	-
Conferences and meetings	14,427	14,427	28	14,399
Total contractual services	<u>604,631</u>	<u>604,631</u>	<u>123,438</u>	<u>481,193</u>
Total environment and conservation	<u>823,159</u>	<u>823,159</u>	<u>233,696</u>	<u>589,463</u>
Capital outlay				
Farmland preservation rights	5,713,096	5,713,096	-	5,713,096
Total capital outlay	<u>5,713,096</u>	<u>5,713,096</u>	<u>-</u>	<u>5,713,096</u>
Total expenditures	<u>6,536,255</u>	<u>6,536,255</u>	<u>233,696</u>	<u>6,302,559</u>
Excess (deficiency) of revenues over expenditures	<u>(3,536,666)</u>	<u>(3,536,666)</u>	<u>35,728</u>	<u>(9,032,724)</u>
Other Financing Sources (Uses)				
Transfers in	700,000	700,000	700,000	-
Transfers out	<u>(2,228)</u>	<u>(2,228)</u>	<u>(2,228)</u>	<u>-</u>
Total other financing sources (uses)	<u>697,772</u>	<u>697,772</u>	<u>697,772</u>	<u>-</u>
Net change in fund balance	<u>\$ (2,838,894)</u>	<u>\$ (2,838,894)</u>	<u>733,500</u>	<u>\$ 3,572,394</u>
Fund Balance, Beginning of Year			<u>4,275,994</u>	
Fund Balance, End of Year			<u>\$ 5,009,494</u>	

Kane County, Illinois

Growing for Kane Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ 141,120	\$ 141,120	\$ 108,851	\$ (32,269)
Net investment income	2,736	2,736	7,779	5,043
Miscellaneous	50,000	75,000	16,550	(58,450)
Total revenues	<u>193,856</u>	<u>218,856</u>	<u>133,180</u>	<u>(85,676)</u>
Expenditures				
Development, housing and economic development				
Contractual services				
Contractual/consulting services	226,856	251,856	121,401	130,455
Conferences and meetings	500	500	427	73
Grant expenditures	1,000	1,000	1,044	(44)
Total contractual services	<u>228,356</u>	<u>253,356</u>	<u>122,872</u>	<u>130,484</u>
Commodities				
Operating supplies	1,500	1,500	-	1,500
Total commodities	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Total development, housing and economic development	<u>229,856</u>	<u>254,856</u>	<u>122,872</u>	<u>131,984</u>
Total expenditures	<u>229,856</u>	<u>254,856</u>	<u>122,872</u>	<u>131,984</u>
Net change in fund balance	<u>\$ (36,000)</u>	<u>\$ (36,000)</u>	10,308	<u>\$ 46,308</u>
Fund Balance, Beginning of Year			<u>98,909</u>	
Fund Balance, End of Year			<u>\$ 109,217</u>	

Kane County, Illinois

Workforce Development Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended November 30, 2024

	<u>Actual</u>
Revenues	
Grants	
Workforce investment act title I grant 2022	\$ 16,646
Workforce investment act title I grant 2023	4,899,398
Workforce investment act title I grant 2024	703,624
Trade adjustment assistance program grant	90,337
Digital literacy grant	74,091
One-stop shared costs	402,739
Total revenues	<u>6,186,835</u>
Expenditures	
Public services and records	
Administration	560,279
Youth activities	1,557,523
Adult activities	2,120,243
Dislocated worker activities	1,461,474
Training	63,983
Other grants	368,323
Total public services and records	<u>6,131,825</u>
Debt service	
Principal	100,715
Interest and fiscal charges	98,050
Total debt service	<u>198,765</u>
Total expenditures	<u>6,330,590</u>
Net change in fund balance	(143,755)
Fund Balance, Beginning of Year	<u>303,004</u>
Fund Balance, End of Year	<u><u>\$ 159,249</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, 2024 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 Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	\$ 40,000	\$ 40,000	\$ 42,799	\$ 2,799
Net investment income	7,002	7,002	11,492	4,490
Total revenues	<u>47,002</u>	<u>47,002</u>	<u>54,291</u>	<u>7,289</u>
Expenditures				
Public safety				
Personnel services				
Salaries and wages	-	-	6,638	(6,638)
Total personnel services	<u>-</u>	<u>-</u>	<u>6,638</u>	<u>(6,638)</u>
Benefits				
FICA/SS contribution	-	-	508	(508)
Total benefits	<u>-</u>	<u>-</u>	<u>508</u>	<u>(508)</u>
Contractual services				
Contractual/consulting services	106,002	106,002	4,972	101,030
Total contractual services	<u>106,002</u>	<u>106,002</u>	<u>4,972</u>	<u>101,030</u>
Total public safety	<u>106,002</u>	<u>106,002</u>	<u>12,118</u>	<u>93,884</u>
Total expenditures	<u>106,002</u>	<u>106,002</u>	<u>12,118</u>	<u>93,884</u>
Net change in fund balance	<u>\$ (59,000)</u>	<u>\$ (59,000)</u>	42,173	<u>\$ 101,173</u>
Fund Balance, Beginning of Year			<u>190,797</u>	
Fund Balance, End of Year			<u>\$ 232,970</u>	

Kane County, Illinois

Marriage Fees Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 3,000	\$ 3,000	\$ 10,680	\$ 7,680
Net investment income	121	121	208	87
Total revenues	<u>3,121</u>	<u>3,121</u>	<u>10,888</u>	<u>7,767</u>
Expenditures				
Judicial				
Commodities				
Operating supplies	<u>3,121</u>	<u>3,121</u>	<u>10,774</u>	<u>(7,653)</u>
Total commodities	<u>3,121</u>	<u>3,121</u>	<u>10,774</u>	<u>(7,653)</u>
Total judicial	<u>3,121</u>	<u>3,121</u>	<u>10,774</u>	<u>(7,653)</u>
Total expenditures	<u>3,121</u>	<u>3,121</u>	<u>10,774</u>	<u>(7,653)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	114	<u>\$ 114</u>
Fund Balance, Beginning of Year			<u>7,598</u>	
Fund Balance, End of Year			<u>\$ 7,712</u>	

Kane County, Illinois

Mill Creek Special Service Area Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 939,680	\$ 939,680	\$ 935,788	\$ (3,892)
Net investment income	48,344	48,344	78,076	29,732
Total revenues	988,024	988,024	1,013,864	25,840
Expenditures				
General government				
Personnel services				
Salaries and wages	70,338	70,338	70,704	(366)
Total personnel services	70,338	70,338	70,704	(366)
Benefits				
Healthcare contribution	-	-	19,178	(19,178)
FICA/SS contribution	5,381	5,381	5,403	(22)
IMRF contribution	3,222	3,222	3,244	(22)
Total benefits	8,603	8,603	27,825	(19,222)
Contractual services				
Contractual/consulting services	40,200	40,200	892,683	(852,483)
Legal services	6,000	6,000	-	6,000
Security services	9,000	9,000	-	9,000
Repairs and maintenance - roads	110,000	110,000	116,916	(6,916)
Repairs and maintenance - grounds	529,000	529,000	457,768	71,232
Repairs and maintenance - vehicles	2,500	2,500	1,311	1,189
Building space rental	17,000	17,000	11,791	5,209
Intersection lighting services	25,000	25,000	16,102	8,898
Liability insurance	2,124	2,124	2,124	-
Workers compensation	1,462	1,462	1,462	-
Unemployment claims	35	35	35	-
General printing	1,000	1,000	104	896
Legal printing	500	500	-	500
Miscellaneous contractual expenditures	115,000	115,000	24,826	90,174
Total contractual services	858,821	858,821	1,525,122	(666,301)
Commodities				
Office supplies	2,500	2,500	1,835	665
Operating supplies	3,000	3,000	3,102	(102)
Postage	1,500	1,500	1,217	283
Utilities - intersection lighting	17,100	17,100	10,949	6,151
Fuel - vehicles	2,000	2,000	1,972	28
Total commodities	26,100	26,100	19,075	7,025
Total general government	963,862	963,862	1,642,726	(678,864)
Development, housing and economic development				
Commodities				
Cellular phone	800	800	998	(198)
Total commodities	800	800	998	(198)
Total development, housing and economic development	800	800	998	(198)
Total expenditures	964,662	964,662	1,643,724	(679,062)
Excess (deficiency) of revenues over expenditures	23,362	23,362	(629,860)	704,902

Kane County, Illinois

Mill Creek Special Service Area Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers out	\$ (25,490)	\$ (25,490)	\$ (25,490)	\$ -
Total other financing sources (uses)	<u>(25,490)</u>	<u>(25,490)</u>	<u>(25,490)</u>	<u>-</u>
Net change in fund balance	<u>\$ (2,128)</u>	<u>\$ (2,128)</u>	(655,350)	<u>\$ (653,222)</u>
Fund Balance, Beginning of Year			<u>1,474,142</u>	
Fund Balance, End of Year			<u>\$ 818,792</u>	

Kane County, Illinois

Elder Fatality Review Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 134	\$ 134	\$ 233	\$ 99
Total revenues	<u>134</u>	<u>134</u>	<u>233</u>	<u>99</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 134</u>	<u>\$ 134</u>	233	<u>\$ 99</u>
Fund Balance, Beginning of Year			<u>4,099</u>	
Fund Balance, End of Year			<u>\$ 4,332</u>	

Kane County, Illinois

Sheriff's Detail Escrow Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 200,000	\$ 200,000	\$ 196,660	\$ (3,340)
Net investment income	-	-	(6,855)	(6,855)
Total revenues	<u>200,000</u>	<u>200,000</u>	<u>189,805</u>	<u>(10,195)</u>
Expenditures				
Public safety				
Contractual services				
Contractual/consulting services	<u>200,000</u>	<u>200,000</u>	<u>165,727</u>	<u>34,273</u>
Total contractual services	<u>200,000</u>	<u>200,000</u>	<u>165,727</u>	<u>34,273</u>
Total public safety	<u>200,000</u>	<u>200,000</u>	<u>165,727</u>	<u>34,273</u>
Total expenditures	<u>200,000</u>	<u>200,000</u>	<u>165,727</u>	<u>34,273</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>24,078</u>	<u>(44,468)</u>
Other Financing Sources (Uses)				
Transfers in	<u>-</u>	<u>347,171</u>	<u>347,171</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>347,171</u>	<u>347,171</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 347,171</u>	<u>371,249</u>	<u>\$ 24,078</u>
Fund Balance (Deficit), Beginning of Year			<u>(347,171)</u>	
Fund Balance, End of Year			<u>\$ 24,078</u>	

Kane County, Illinois

Subdivision Review Escrow Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 488	\$ 488	\$ 848	\$ 360
Miscellaneous	1,000	1,000	-	(1,000)
Total revenues	<u>1,488</u>	<u>1,488</u>	<u>848</u>	<u>(640)</u>
Expenditures				
Environment and conservation				
Contractual services				
Miscellaneous contractual expenditures	1,488	1,488	-	1,488
Total contractual services	<u>1,488</u>	<u>1,488</u>	<u>-</u>	<u>1,488</u>
Total environment and conservation	<u>1,488</u>	<u>1,488</u>	<u>-</u>	<u>1,488</u>
Total expenditures	<u>1,488</u>	<u>1,488</u>	<u>-</u>	<u>1,488</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	848	<u>\$ 848</u>
Fund Balance, Beginning of Year			<u>14,726</u>	
Fund Balance, End of Year			<u>\$ 15,574</u>	

Kane County, Illinois

Court Services Employee Education Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 100	\$ 100	\$ 4	\$ (96)
Total revenues	<u>100</u>	<u>100</u>	<u>4</u>	<u>(96)</u>
Expenditures				
Judicial				
Other expenditures				
Court service distributions	-	-	166	(166)
Total other expenditures	<u>-</u>	<u>-</u>	<u>166</u>	<u>(166)</u>
Total judicial	<u>-</u>	<u>-</u>	<u>166</u>	<u>(166)</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>166</u>	<u>(166)</u>
Net change in fund balance	<u>\$ 100</u>	<u>\$ 100</u>	<u>(162)</u>	<u>\$ (262)</u>
Fund Balance, Beginning of Year			<u>1,202</u>	
Fund Balance, End of Year			<u>\$ 1,040</u>	

Kane County, Illinois

Capital Improvement Debt Service Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 3,540	\$ 3,540	\$ 6	\$ (3,534)
Total revenues	<u>3,540</u>	<u>3,540</u>	<u>6</u>	<u>(3,534)</u>
Expenditures				
Debt service				
Interest and fiscal charges	<u>202,202</u>	<u>202,202</u>	<u>202,202</u>	<u>-</u>
Total debt service	<u>202,202</u>	<u>202,202</u>	<u>202,202</u>	<u>-</u>
Total expenditures	<u>202,202</u>	<u>202,202</u>	<u>202,202</u>	<u>-</u>
Net change in fund balance	<u>\$ (198,662)</u>	<u>\$ (198,662)</u>	(202,196)	<u>\$ (3,534)</u>
Fund Balance, Beginning of Year			<u>302,551</u>	
Fund Balance, End of Year			<u>\$ 100,355</u>	

Kane County, Illinois

Recovery Zone Bond Debt Service Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Reimbursements	\$ 122,615	\$ 122,615	\$ 50,988	\$ (71,627)
Net investment income	36,048	36,048	64,201	28,153
Total revenues	<u>158,663</u>	<u>158,663</u>	<u>115,189</u>	<u>(43,474)</u>
Expenditures				
Debt service				
Principal	80,000	80,000	80,000	-
Interest and fiscal charges	43,228	43,228	43,228	-
Fiscal agent fees	550	550	550	-
Total debt service	<u>123,778</u>	<u>123,778</u>	<u>123,778</u>	<u>-</u>
Total expenditures	<u>123,778</u>	<u>123,778</u>	<u>123,778</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>34,885</u>	<u>34,885</u>	<u>(8,589)</u>	<u>(43,474)</u>
Other Financing Sources (Uses)				
Transfers in	<u>2,572</u>	<u>2,572</u>	<u>2,572</u>	<u>-</u>
Total other financing sources (uses)	<u>2,572</u>	<u>2,572</u>	<u>2,572</u>	<u>-</u>
Net change in fund balance	<u>\$ 37,457</u>	<u>\$ 37,457</u>	<u>(6,017)</u>	<u>\$ (43,474)</u>
Fund Balance, Beginning of Year			<u>893,181</u>	
Fund Balance, End of Year			<u>\$ 887,164</u>	

Kane County, Illinois

JJC/AJC Refunding Debt Service Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 116,578	\$ 116,578	\$ 78	\$ (116,500)
Total revenues	<u>116,578</u>	<u>116,578</u>	<u>78</u>	<u>(116,500)</u>
Expenditures				
Debt service				
Principal	3,015,000	3,015,000	3,015,000	-
Interest and fiscal charges	20,742	20,742	20,741	1
Fiscal agent fees	550	550	-	550
Debt service requirements	122,057	122,057	-	122,057
Total debt service	<u>3,158,349</u>	<u>3,158,349</u>	<u>3,035,741</u>	<u>122,608</u>
Total expenditures	<u>3,158,349</u>	<u>3,158,349</u>	<u>3,035,741</u>	<u>122,608</u>
Excess (deficiency) of revenues over expenditures	<u>(3,041,771)</u>	<u>(3,041,771)</u>	<u>(3,035,663)</u>	<u>(239,108)</u>
Other Financing Sources (Uses)				
Transfers in	3,041,771	3,041,771	3,041,771	-
Total other financing sources (uses)	<u>3,041,771</u>	<u>3,041,771</u>	<u>3,041,771</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	6,108	<u>\$ 6,108</u>
Fund Balance, Beginning of Year			<u>3,572,173</u>	
Fund Balance, End of Year			<u>\$ 3,578,281</u>	

Kane County, Illinois

Longmeadow Debt Service Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 3,700	\$ 3,700	\$ 29,778	\$ 26,078
Total revenues	<u>3,700</u>	<u>3,700</u>	<u>29,778</u>	<u>26,078</u>
Expenditures				
Debt service				
Principal	540,000	540,000	17,230,000	(16,690,000)
Interest and fiscal charges	1,179,768	1,179,768	3,165,725	(1,985,957)
Debt service requirements	<u>75,116</u>	<u>75,116</u>	<u>-</u>	<u>75,116</u>
Total debt service	<u>1,794,884</u>	<u>1,794,884</u>	<u>20,395,725</u>	<u>(18,600,841)</u>
Total expenditures	<u>1,794,884</u>	<u>1,794,884</u>	<u>20,395,725</u>	<u>(18,600,841)</u>
Excess (deficiency) of revenues over expenditures	<u>(1,791,184)</u>	<u>(1,791,184)</u>	<u>(20,365,947)</u>	<u>18,626,919</u>
Other Financing Sources (Uses)				
Transfers in	1,719,769	1,719,769	19,314,706	(17,594,937)
Transfers out	<u>-</u>	<u>(13,557)</u>	<u>(13,557)</u>	<u>-</u>
Total other financing sources (uses)	<u>1,719,769</u>	<u>1,706,212</u>	<u>19,301,149</u>	<u>(17,594,937)</u>
Net change in fund balance	<u>\$ (71,415)</u>	<u>\$ (84,972)</u>	<u>(1,064,798)</u>	<u>\$ (979,826)</u>
Fund Balance, Beginning of Year			<u>1,066,522</u>	
Fund Balance, End of Year			<u>\$ 1,724</u>	

Kane County, Illinois

Longmeadow Debt Service - Capitalized Interest Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ -	\$ -	\$ 22	\$ 22
Total revenues	-	-	22	22
Expenditures				
Debt service				
Interest and fiscal charges	54,168	-	-	-
Total debt service	54,168	-	-	-
Total expenditures	54,168	-	-	-
Excess (deficiency) of revenues over expenditures	(54,168)	-	22	22
Other Financing Sources (Uses)				
Transfers out	-	-	(106,114)	106,114
Other payments	-	(104,391)	-	(104,391)
Total other financing sources (uses)	-	(104,391)	(106,114)	1,723
Net change in fund balance	<u>\$ (54,168)</u>	<u>\$ (104,391)</u>	(106,092)	<u>\$ (1,701)</u>
Fund Balance, Beginning of Year			107,641	
Fund Balance, End of Year			<u>\$ 1,549</u>	

Kane County, Illinois

Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	100,000	100,000	268,280	168,280
Grants	600,000	600,000	-	(600,000)
Net investment income	675,962	675,962	898,179	222,217
Total revenues	<u>1,375,962</u>	<u>1,375,962</u>	<u>1,166,459</u>	<u>(209,503)</u>
Expenditures				
General government				
Contractual services				
Contractual/consulting services	600,000	912,849	138,110	774,739
Total contractual services	<u>600,000</u>	<u>912,849</u>	<u>138,110</u>	<u>774,739</u>
Total general government	<u>600,000</u>	<u>912,849</u>	<u>138,110</u>	<u>774,739</u>
Capital outlay				
Building improvements	10,751,572	11,238,354	7,099,508	4,138,846
Special purpose equipment	-	6,615,821	7,767,620	(1,151,799)
Automotive equipment	253,000	253,000	248,408	4,592
Computers	2,089,500	2,206,123	850,801	1,355,322
Computer software - capital	111,000	111,000	31,889	79,111
Total capital outlay	<u>13,205,072</u>	<u>20,424,298</u>	<u>15,998,226</u>	<u>4,426,072</u>
Total expenditures	<u>13,805,072</u>	<u>21,337,147</u>	<u>16,136,336</u>	<u>5,200,811</u>
Excess (deficiency) of revenues over expenditures	<u>(12,429,110)</u>	<u>(19,961,185)</u>	<u>(14,969,877)</u>	<u>4,991,308</u>
Other Financing Sources (Uses)				
Transfers out	-	(94,110)	(94,110)	-
Transfers in	-	1,189,116	1,189,116	-
Total other financing sources (uses)	<u>-</u>	<u>1,095,006</u>	<u>1,095,006</u>	<u>-</u>
Net change in fund balance	<u>\$ (12,429,110)</u>	<u>\$ (18,866,179)</u>	<u>(13,874,871)</u>	<u>\$ 4,991,308</u>
Fund Balance, Beginning of Year			<u>19,992,396</u>	
Fund Balance, End of Year			<u>\$ 6,117,525</u>	

Kane County, Illinois

Judicial Facility Construction Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	\$ -	\$ 272,279	\$ 279,557	\$ 7,278
Charges for services	600,000	600,000	833,175	233,175
Net investment income	39,777	39,777	84,515	44,738
Total revenues	<u>639,777</u>	<u>912,056</u>	<u>1,197,247</u>	<u>285,191</u>
Expenditures				
Judicial				
Contractual services				
Contractual/consulting services	-	272,279	279,557	(7,278)
Total contractual services	<u>-</u>	<u>272,279</u>	<u>279,557</u>	<u>(7,278)</u>
Total judicial	<u>-</u>	<u>272,279</u>	<u>279,557</u>	<u>(7,278)</u>
Capital outlay				
Building improvements	<u>300,000</u>	<u>300,000</u>	<u>364,694</u>	<u>(64,694)</u>
Total capital outlay	<u>300,000</u>	<u>300,000</u>	<u>364,694</u>	<u>(64,694)</u>
Total expenditures	<u>300,000</u>	<u>572,279</u>	<u>644,251</u>	<u>(71,972)</u>
Net change in fund balance	<u>\$ 339,777</u>	<u>\$ 339,777</u>	552,996	<u>\$ 213,219</u>
Fund Balance, Beginning of Year			<u>1,063,898</u>	
Fund Balance, End of Year			<u>\$ 1,616,894</u>	

Kane County, Illinois

Capital Improvement Bond Construction Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 23,867	\$ 23,867	\$ 2,161	\$ (21,706)
Total revenues	<u>23,867</u>	<u>23,867</u>	<u>2,161</u>	<u>(21,706)</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 23,867</u>	<u>\$ 23,867</u>	2,161	<u>\$ (21,706)</u>
Fund Balance, Beginning of Year			<u>4,683</u>	
Fund Balance, End of Year			<u>\$ 6,844</u>	

Kane County, Illinois

Recovery Zone Bond Construction Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 18,899	\$ 18,899	\$ 16,429	\$ (2,470)
Net investment income	1,311	1,311	2,376	1,065
Total revenues	<u>20,210</u>	<u>20,210</u>	<u>18,805</u>	<u>(1,405)</u>
Expenditures				
Development, housing and economic development				
Sunvale SBA	92	92	-	92
Middle Creek SBA	73	73	-	73
Wildwood West SBA	6,079	6,079	-	6,079
Exposition View SBA	500	500	-	500
Shirewood Farm SSA	120	120	-	120
Plank Road Estates SBA	1,575	1,575	-	1,575
Pasadena Drive SBA	1,300	1,300	-	1,300
Total development, housing and economic developm	<u>9,739</u>	<u>9,739</u>	<u>-</u>	<u>9,739</u>
Total expenditures	<u>9,739</u>	<u>9,739</u>	<u>-</u>	<u>9,739</u>
Excess (deficiency) of revenues over expenditures	<u>10,471</u>	<u>10,471</u>	<u>18,805</u>	<u>(11,144)</u>
Other Financing Sources (Uses)				
Transfers out	(12,414)	(12,414)	(12,414)	-
Total other financing sources (uses)	<u>(12,414)</u>	<u>(12,414)</u>	<u>(12,414)</u>	<u>-</u>
Net change in fund balance	<u>\$ (1,943)</u>	<u>\$ (1,943)</u>	6,391	<u>\$ 8,334</u>
Fund Balance, Beginning of Year			<u>42,531</u>	
Fund Balance, End of Year			<u>\$ 48,922</u>	

Kane County, Illinois

Longmeadow Bond Construction Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Reimbursements	\$ -	\$ 17,500,000	\$ 17,500,000	\$ -
Net investment income	21,872	21,872	14,984	(6,888)
Total revenues	<u>21,872</u>	<u>17,521,872</u>	<u>17,514,984</u>	<u>(6,888)</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>(198,391)</u>	<u>17,301,609</u>	<u>17,514,984</u>	<u>(227,151)</u>
Other Financing Sources (Uses)				
Transfers out	-	-	(18,112,917)	18,112,917
Other payments	-	(18,112,917)	-	(18,112,917)
Total other financing sources (uses)	<u>-</u>	<u>(18,112,917)</u>	<u>(18,112,917)</u>	<u>-</u>
Net change in fund balance	<u>\$ (198,391)</u>	<u>\$ (811,308)</u>	<u>(597,933)</u>	<u>\$ 213,375</u>
Fund Balance, Beginning of Year			<u>597,933</u>	
Fund Balance, End of Year			<u>\$ -</u>	

Kane County, Illinois

Transportation Capital Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 7,695	\$ 7,695	\$ 1,149	\$ (6,546)
Total revenues	<u>7,695</u>	<u>7,695</u>	<u>1,149</u>	<u>(6,546)</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>7,695</u>	<u>7,695</u>	<u>1,149</u>	<u>(6,546)</u>
Other Financing Sources (Uses)				
Transfers out	<u>-</u>	<u>(27,530)</u>	<u>(27,530)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(27,530)</u>	<u>(27,530)</u>	<u>-</u>
Net change in fund balance	<u>\$ 7,695</u>	<u>\$ (19,835)</u>	<u>(26,381)</u>	<u>\$ (6,546)</u>
Fund Balance, Beginning of Year			<u>27,010</u>	
Fund Balance, End of Year			<u>\$ 629</u>	

Kane County, Illinois

Aurora Area Impact Fees Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 23,505	\$ 23,505	\$ 7,415	\$ (16,090)
Total revenues	<u>23,505</u>	<u>23,505</u>	<u>7,415</u>	<u>(16,090)</u>
Expenditures				
Highways and streets				
Contractual services				
Engineering services	200,000	200,000	-	200,000
Total contractual services	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>
Total highways and streets	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>
Total expenditures	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>
Excess (deficiency) of revenues over expenditures	<u>(176,495)</u>	<u>(176,495)</u>	<u>7,415</u>	<u>(216,090)</u>
Other Financing Sources (Uses)				
Transfers out	-	(714,623)	(729,896)	15,273
Total other financing sources (uses)	<u>-</u>	<u>(714,623)</u>	<u>(729,896)</u>	<u>15,273</u>
Net change in fund balance	<u>\$ (176,495)</u>	<u>\$ (891,118)</u>	<u>(722,481)</u>	<u>\$ 168,637</u>
Fund Balance, Beginning of Year			<u>722,481</u>	
Fund Balance, End of Year			<u>\$ -</u>	

Kane County, Illinois

Campton Hills Impact Fees Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 1,292	\$ 1,292	\$ 412	\$ (880)
Total revenues	<u>1,292</u>	<u>1,292</u>	<u>412</u>	<u>(880)</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>1,292</u>	<u>1,292</u>	<u>412</u>	<u>(880)</u>
Other Financing Sources (Uses)				
Transfers out	<u>-</u>	<u>(39,265)</u>	<u>(40,109)</u>	<u>844</u>
Total other financing sources (uses)	<u>-</u>	<u>(39,265)</u>	<u>(40,109)</u>	<u>844</u>
Net change in fund balance	<u>\$ 1,292</u>	<u>\$ (37,973)</u>	<u>(39,697)</u>	<u>\$ (1,724)</u>
Fund Balance, Beginning of Year			<u>39,697</u>	
Fund Balance, End of Year			<u>\$ -</u>	

Kane County, Illinois

Greater Elgin Impact Fees Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 15,880	\$ 15,880	\$ 655	\$ (15,225)
Total revenues	<u>15,880</u>	<u>15,880</u>	<u>655</u>	<u>(15,225)</u>
Expenditures				
Capital outlay				
Road construction	<u>25,924</u>	<u>25,924</u>	<u>-</u>	<u>25,924</u>
Total capital outlay	<u>25,924</u>	<u>25,924</u>	<u>-</u>	<u>25,924</u>
Total expenditures	<u>25,924</u>	<u>25,924</u>	<u>-</u>	<u>25,924</u>
Excess (deficiency) of revenues over expenditures	<u>(10,044)</u>	<u>(10,044)</u>	<u>655</u>	<u>(41,149)</u>
Other Financing Sources (Uses)				
Transfers out	<u>-</u>	<u>(63,192)</u>	<u>(64,294)</u>	<u>1,102</u>
Total other financing sources (uses)	<u>-</u>	<u>(63,192)</u>	<u>(64,294)</u>	<u>1,102</u>
Net change in fund balance	<u>\$ (10,044)</u>	<u>\$ (73,236)</u>	<u>(63,639)</u>	<u>\$ 9,597</u>
Fund Balance, Beginning of Year			<u>63,639</u>	
Fund Balance, End of Year			<u>\$ -</u>	

Kane County, Illinois

Northwest Impact Fees Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 12,021	\$ 12,021	\$ 192	\$ (11,829)
Total revenues	<u>12,021</u>	<u>12,021</u>	<u>192</u>	<u>(11,829)</u>
Expenditures				
Capital outlay				
Road construction	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Total capital outlay	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Excess (deficiency) of revenues over expenditures	<u>(7,979)</u>	<u>(7,979)</u>	<u>192</u>	<u>(31,829)</u>
Other Financing Sources (Uses)				
Transfers out	<u>-</u>	<u>(18,539)</u>	<u>(18,816)</u>	<u>277</u>
Total other financing sources (uses)	<u>-</u>	<u>(18,539)</u>	<u>(18,816)</u>	<u>277</u>
Net change in fund balance	<u>\$ (7,979)</u>	<u>\$ (26,518)</u>	<u>(18,624)</u>	<u>\$ 7,894</u>
Fund Balance, Beginning of Year			<u>18,624</u>	
Fund Balance, End of Year			<u>\$ -</u>	

Kane County, Illinois

Southwest Impact Fees Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ -	\$ -	\$ (2)	\$ (2)
Total revenues	-	-	(2)	(2)
Expenditures				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	(2)	(2)
Other Financing Sources (Uses)				
Transfers out	-	(110)	(1)	(109)
Total other financing sources (uses)	-	(110)	(1)	(109)
Net change in fund balance	\$ -	\$ (110)	(3)	\$ 107
Fund Balance, Beginning of Year			3	
Fund Balance, End of Year			\$ -	

Kane County, Illinois

Tri-Cities Impact Fees Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Total revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
Other Financing Sources (Uses)				
Transfers out	-	(52)	(1)	(51)
Total other financing sources (uses)	-	(52)	(1)	(51)
Net change in fund balance	\$ -	\$ (52)	(1)	\$ 51
Fund Balance, Beginning of Year			1	
Fund Balance, End of Year			\$ -	

Kane County, Illinois

Upper Fox Impact Fees Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 11,651	\$ 11,651	\$ 464	\$ (11,187)
Total revenues	<u>11,651</u>	<u>11,651</u>	<u>464</u>	<u>(11,187)</u>
Expenditures				
Capital outlay				
Road construction	<u>37,641</u>	<u>37,641</u>	<u>-</u>	<u>37,641</u>
Total capital outlay	<u>37,641</u>	<u>37,641</u>	<u>-</u>	<u>37,641</u>
Total expenditures	<u>37,641</u>	<u>37,641</u>	<u>-</u>	<u>37,641</u>
Excess (deficiency) of revenues over expenditures	<u>(25,990)</u>	<u>(25,990)</u>	<u>464</u>	<u>(48,828)</u>
Other Financing Sources (Uses)				
Transfers out	<u>-</u>	<u>(44,509)</u>	<u>(45,357)</u>	<u>848</u>
Total other financing sources (uses)	<u>-</u>	<u>(44,509)</u>	<u>(45,357)</u>	<u>848</u>
Net change in fund balance	<u>\$ (25,990)</u>	<u>\$ (70,499)</u>	<u>(44,893)</u>	<u>\$ 25,606</u>
Fund Balance, Beginning of Year			<u>44,893</u>	
Fund Balance, End of Year			<u>\$ -</u>	

Kane County, Illinois

West Central Impact Fees Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 1,263	\$ 1,263	\$ 402	\$ (861)
Total revenues	<u>1,263</u>	<u>1,263</u>	<u>402</u>	<u>(861)</u>
Expenditures				
Capital outlay				
Road construction	<u>37,117</u>	<u>37,117</u>	<u>-</u>	<u>37,117</u>
Total capital outlay	<u>37,117</u>	<u>37,117</u>	<u>-</u>	<u>37,117</u>
Total expenditures	<u>37,117</u>	<u>37,117</u>	<u>-</u>	<u>37,117</u>
Excess (deficiency) of revenues over expenditures	<u>(35,854)</u>	<u>(35,854)</u>	<u>402</u>	<u>(37,978)</u>
Other Financing Sources (Uses)				
Transfers out	<u>-</u>	<u>(38,393)</u>	<u>(39,217)</u>	<u>824</u>
Total other financing sources (uses)	<u>-</u>	<u>(38,393)</u>	<u>(39,217)</u>	<u>824</u>
Net change in fund balance	<u>\$ (35,854)</u>	<u>\$ (74,247)</u>	<u>(38,815)</u>	<u>\$ 35,432</u>
Fund Balance, Beginning of Year			<u>38,815</u>	
Fund Balance, End of Year			<u>\$ -</u>	

Kane County, Illinois

North Impact Fees Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 3,115,096	\$ 3,115,096	\$ 1,456,920	\$ (1,658,176)
Reimbursements	-	-	115,000	115,000
Net investment income	232,859	232,859	296,578	63,719
Total revenues	<u>3,347,955</u>	<u>3,347,955</u>	<u>1,868,498</u>	<u>(1,479,457)</u>
Expenditures				
Highways and streets				
Contractual services				
Engineering services	500,000	500,000	3,710	496,290
Total contractual services	<u>500,000</u>	<u>500,000</u>	<u>3,710</u>	<u>496,290</u>
Total highways and streets	<u>500,000</u>	<u>500,000</u>	<u>3,710</u>	<u>496,290</u>
Capital outlay				
Highway right of way	300,000	300,000	186,824	113,176
Road construction	2,919,181	2,919,181	755,851	2,163,330
Total capital outlay	<u>3,219,181</u>	<u>3,219,181</u>	<u>942,675</u>	<u>2,276,506</u>
Total expenditures	<u>3,719,181</u>	<u>3,719,181</u>	<u>946,385</u>	<u>2,772,796</u>
Excess (deficiency) of revenues over expenditures	<u>(371,226)</u>	<u>(371,226)</u>	<u>922,113</u>	<u>(4,252,253)</u>
Other Financing Sources (Uses)				
Transfers in	-	126,240	128,467	(2,227)
Total other financing sources (uses)	<u>-</u>	<u>126,240</u>	<u>128,467</u>	<u>(2,227)</u>
Net change in fund balance	<u>\$ (371,226)</u>	<u>\$ (244,986)</u>	<u>1,050,580</u>	<u>\$ 1,295,566</u>
Fund Balance, Beginning of Year			<u>4,141,495</u>	
Fund Balance, End of Year			<u>\$ 5,192,075</u>	

Kane County, Illinois

Central Impact Fees Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 818,070	\$ 818,070	\$ 449,497	\$ (368,573)
Reimbursements	-	-	6,814	6,814
Net investment income	103,361	103,361	235,372	132,011
Total revenues	<u>921,431</u>	<u>921,431</u>	<u>691,683</u>	<u>(229,748)</u>
Expenditures				
Highways and streets				
Contractual services				
Engineering services	301,895	301,895	-	301,895
Total contractual services	<u>301,895</u>	<u>301,895</u>	<u>-</u>	<u>301,895</u>
Total highways and streets	<u>301,895</u>	<u>301,895</u>	<u>-</u>	<u>301,895</u>
Capital outlay				
Road construction	1,201,831	1,201,831	-	1,201,831
Total capital outlay	<u>1,201,831</u>	<u>1,201,831</u>	<u>-</u>	<u>1,201,831</u>
Total expenditures	<u>1,503,726</u>	<u>1,503,726</u>	<u>-</u>	<u>1,503,726</u>
Excess (deficiency) of revenues over expenditures	<u>(582,295)</u>	<u>(582,295)</u>	<u>691,683</u>	<u>(1,733,474)</u>
Other Financing Sources (Uses)				
Transfers in	-	77,710	79,327	(1,617)
Total other financing sources (uses)	<u>-</u>	<u>77,710</u>	<u>79,327</u>	<u>(1,617)</u>
Net change in fund balance	<u>\$ (582,295)</u>	<u>\$ (504,585)</u>	<u>771,010</u>	<u>\$ 1,275,595</u>
Fund Balance, Beginning of Year			<u>3,626,796</u>	
Fund Balance, End of Year			<u>\$ 4,397,806</u>	

Kane County, Illinois

South Impact Fees Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 1,846,512	\$ 1,846,512	\$ 567,303	\$ (1,279,209)
Reimbursements	-	-	715,220	715,220
Net investment income	158,320	158,320	421,658	263,338
Total revenues	<u>2,004,832</u>	<u>2,004,832</u>	<u>1,704,181</u>	<u>(300,651)</u>
Expenditures				
Highways and streets				
Contractual services				
Engineering services	158,346	158,346	97,710	60,636
Total contractual services	<u>158,346</u>	<u>158,346</u>	<u>97,710</u>	<u>60,636</u>
Total highways and streets	<u>158,346</u>	<u>158,346</u>	<u>97,710</u>	<u>60,636</u>
Capital outlay				
Highway right of way	-	-	1,565	(1,565)
Road construction	4,810,279	4,810,279	-	4,810,279
Total capital outlay	<u>4,810,279</u>	<u>4,810,279</u>	<u>1,565</u>	<u>4,808,714</u>
Total expenditures	<u>4,968,625</u>	<u>4,968,625</u>	<u>99,275</u>	<u>4,869,350</u>
Excess (deficiency) of revenues over expenditures	<u>(2,963,793)</u>	<u>(2,963,793)</u>	<u>1,604,906</u>	<u>(5,170,001)</u>
Other Financing Sources (Uses)				
Transfers in	-	714,733	729,897	(15,164)
Total other financing sources (uses)	<u>-</u>	<u>714,733</u>	<u>729,897</u>	<u>(15,164)</u>
Net change in fund balance	<u>\$ (2,963,793)</u>	<u>\$ (2,249,060)</u>	<u>2,334,803</u>	<u>\$ 4,583,863</u>
Fund Balance, Beginning of Year			<u>6,554,689</u>	
Fund Balance, End of Year			<u>\$ 8,889,492</u>	

Kane County, Illinois

Working Cash Fund

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	\$ 112,829	\$ 112,829	\$ 196,271	\$ 83,442
Total revenues	<u>112,829</u>	<u>112,829</u>	<u>196,271</u>	<u>83,442</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 112,829</u>	<u>\$ 112,829</u>	196,271	<u>\$ 83,442</u>
Fund Balance, Beginning of Year			<u>3,467,991</u>	
Fund Balance, End of Year			<u>\$ 3,664,262</u>	

Kane County, Illinois

As of and for the Year Ended November 30, 2024

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 Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 100,480	\$ 100,480	\$ 136,853	\$ 36,373
Total operating revenues	100,480	100,480	136,853	36,373
Operating Expenses				
Personnel services				
Salaries and wages	23,447	23,447	29,294	(5,847)
Total personnel services	23,447	23,447	29,294	(5,847)
Benefits				
Healthcare contribution	6,188	6,188	6,369	(181)
Dental contribution	473	473	231	242
FICA/SS contribution	1,794	1,794	2,223	(429)
IMRF contribution	1,074	1,074	1,338	(264)
Total benefits	9,529	9,529	10,161	(632)
Contractual services				
Contractual/cconsulting services	120,280	204,830	142,725	62,105
Professional services	22,500	22,500	28,066	(5,566)
Engineering services	15,000	15,000	-	15,000
Physician services fee	500	500	2,411	(1,911)
Affordable Care Act fee	667	667	667	-
Workers compensation	507	507	507	-
Unemployment claims	9	9	9	-
General printing	6,500	6,500	6,595	(95)
Conferences and meetings	2,600	2,600	1,423	1,177
Employee mileage expenses	250	250	-	250
General association dues	2,225	2,225	2,259	(34)
Electric vehicle services	1,000	1,000	1,500	(500)
Total contractual services	172,038	256,588	186,162	70,426
Commodities				
Office supplies	600	600	397	203
Operating supplies	12,875	23,325	13,845	9,480
Postage	2,500	2,500	-	2,500
Books and subscriptions	150	150	-	150
Telephone	2,300	2,300	308	1,992
Fuel - vehicles	500	500	43	457
Total commodities	18,925	29,375	14,593	14,782
Total operating expenses	223,939	318,939	240,210	149,155
Operating income (loss)	(123,459)	(218,459)	(103,357)	(112,782)
Nonoperating Revenues				
Net investment income	169,876	169,876	308,104	138,228
Total nonoperating revenues	169,876	169,876	308,104	138,228
Income before transfers	46,417	(48,583)	204,747	25,446

Kane County, Illinois

Enterprise Surcharge Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Transfers				
Transfers in	\$ 79,825	\$ 364,825	\$ 364,825	\$ -
Transfers out	(1,010)	(1,010)	(1,010)	-
Total transfers	<u>78,815</u>	<u>363,815</u>	<u>363,815</u>	<u>-</u>
Change in net position	<u>\$ 125,232</u>	<u>\$ 315,232</u>	568,562	<u>\$ 25,446</u>
Net Position, Beginning of Year			<u>5,308,588</u>	
Net Position, End of Year			<u>\$ 5,877,150</u>	

Kane County, Illinois

As of and for the Year Ended November 30, 2024
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, Expenses and Changes in Net Position - Budget and Actual

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Operating Revenues				
Contributions - employer	\$ 19,293,087	\$ 19,293,087	\$ 17,951,679	\$ (1,341,408)
Contributions - employee	3,935,222	3,935,222	3,685,154	(250,068)
Contributions - retirees	612,000	612,000	692,618	80,618
Contributions - other	-	-	22,443	22,443
Total operating revenues	<u>23,840,309</u>	<u>23,840,309</u>	<u>22,351,894</u>	<u>(1,488,415)</u>
Operating Expenses				
Dental contribution	-	-	132	(132)
Healthcare claims	22,745,236	22,745,236	15,974,737	6,770,499
Dental insurance	922,510	922,510	742,246	180,264
Life insurance	40,000	40,000	57,705	(17,705)
Vision insurance	95,000	95,000	83,696	11,304
Contractual services	122,000	122,000	3,748,622	(3,626,622)
Total operating expenses	<u>23,924,746</u>	<u>23,924,746</u>	<u>20,607,138</u>	<u>3,317,608</u>
Operating income (loss)	<u>(84,437)</u>	<u>(84,437)</u>	<u>1,744,756</u>	<u>1,829,193</u>
Nonoperating Revenues				
Net investment income	<u>236,580</u>	<u>236,580</u>	<u>576,784</u>	<u>340,204</u>
Total nonoperating revenues	<u>236,580</u>	<u>236,580</u>	<u>576,784</u>	<u>340,204</u>
Change in net position	<u>\$ 152,143</u>	<u>\$ 152,143</u>	<u>2,321,540</u>	<u>\$ 2,169,397</u>
Net Position, Beginning of Year			<u>7,458,673</u>	
Net Position, End of Year			<u>\$ 9,780,213</u>	

Kane County, Illinois

As of and for the Year Ended November 30, 2024
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, 2024

	<u>Special Trust</u>	<u>911 Emergency Surcharge</u>	<u>Township Bridge</u>	<u>Wireless 911</u>
Assets				
Cash and investments	\$ 1,532,954	\$ 3,921,139	\$ 62,748	\$ 235,916
Property tax receivable	-	-	-	-
Accounts receivable	-	147,987	-	443,961
	<u>-</u>	<u>147,987</u>	<u>-</u>	<u>443,961</u>
Total assets	<u>\$ 1,532,954</u>	<u>\$ 4,069,126</u>	<u>\$ 62,748</u>	<u>\$ 679,877</u>
Liabilities and Net Position				
Liabilities				
Accounts payable	\$ 475,000	\$ 606,233	\$ -	\$ -
Due to other governments	-	3,462,893	62,748	679,877
Due to others	28,290	-	-	-
	<u>28,290</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>503,290</u>	<u>4,069,126</u>	<u>62,748</u>	<u>679,877</u>
Net Position				
Restricted for bond escrow	-	-	-	-
Restricted for individuals	1,029,664	-	-	-
Restricted for public safety	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total net position	<u>1,029,664</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and net position	<u>\$ 1,532,954</u>	<u>\$ 4,069,126</u>	<u>\$ 62,748</u>	<u>\$ 679,877</u>

<u>Special Deposit</u>	<u>Recorder's Rental Surcharge</u>	<u>Tax Redemption</u>	<u>County Clerk Domestic Violence</u>	<u>Death Certificates</u>	<u>Crane Road Estates SSA</u>	<u>Junior Kane County Board</u>
\$ 665,137	\$ 77,394	\$ 1,303,083	\$ 1,102	\$ 10,015	\$ 47,203	\$ 2,881
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 665,137</u>	<u>\$ 77,394</u>	<u>\$ 1,303,083</u>	<u>\$ 1,102</u>	<u>\$ 10,015</u>	<u>\$ 47,203</u>	<u>\$ 2,881</u>
\$ -	\$ -	\$ -	\$ 1,020	\$ 9,112	\$ -	\$ -
-	77,394	-	82	903	-	-
35,320	-	1,303,083	-	-	47,203	2,881
<u>35,320</u>	<u>77,394</u>	<u>1,303,083</u>	<u>1,102</u>	<u>10,015</u>	<u>47,203</u>	<u>2,881</u>
-	-	-	-	-	-	-
629,817	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>629,817</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 665,137</u>	<u>\$ 77,394</u>	<u>\$ 1,303,083</u>	<u>\$ 1,102</u>	<u>\$ 10,015</u>	<u>\$ 47,203</u>	<u>\$ 2,881</u>

Kane County, Illinois

Custodial Funds

Combining Statement of Fiduciary Net Position

November 30, 2024

	Court Services Adult Restitution	Court Services Juvenile Restitution	Court Services Adoption	State Real Estate Transfer Tax
Assets				
Cash and investments	\$ 51,227	\$ 16,476	\$ 9,975	\$ 401,459
Property tax receivable	-	-	-	-
Accounts receivable	-	-	-	-
Total assets	\$ 51,227	\$ 16,476	\$ 9,975	\$ 401,459
Liabilities and Net Position				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	-	-	-	401,459
Due to others	51,227	16,476	9,975	-
Total liabilities	51,227	16,476	9,975	401,459
Net Position				
Restricted for bond escrow	-	-	-	-
Restricted for individuals	-	-	-	-
Restricted for public safety	-	-	-	-
Total net position	-	-	-	-
Total liabilities and net position	\$ 51,227	\$ 16,476	\$ 9,975	\$ 401,459

<u>Unclaimed Funds</u>	<u>County Collector</u>	<u>Circuit Clerk</u>	<u>Chancery</u>	<u>Detainee Account</u>	<u>Southwest Kane County Triad</u>	<u>Sheriff's Escrow</u>
\$ 61,841	\$ 267,067	\$ 6,930,108	\$ 709,679	\$ 360,462	\$ 8,040	\$ 1,800,564
-	239,129,444	-	-	-	-	-
-	-	-	205,180	-	-	-
<u>\$ 61,841</u>	<u>\$ 239,396,511</u>	<u>\$ 6,930,108</u>	<u>\$ 914,859</u>	<u>\$ 360,462</u>	<u>\$ 8,040</u>	<u>\$ 1,800,564</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	239,396,511	442,289	-	-	-	-
61,841	-	154,520	-	224,387	-	-
<u>61,841</u>	<u>239,396,511</u>	<u>596,809</u>	<u>-</u>	<u>224,387</u>	<u>-</u>	<u>-</u>
-	-	6,333,299	-	136,075	-	-
-	-	-	-	-	-	-
-	-	-	914,859	-	8,040	1,800,564
-	-	6,333,299	914,859	136,075	8,040	1,800,564
<u>\$ 61,841</u>	<u>\$ 239,396,511</u>	<u>\$ 6,930,108</u>	<u>\$ 914,859</u>	<u>\$ 360,462</u>	<u>\$ 8,040</u>	<u>\$ 1,800,564</u>

Kane County, Illinois

Custodial Funds

Combining Statement of Fiduciary Net Position

November 30, 2024

	Aurora Township	Batavia Township	Big Rock Township	Blackberry Township
Assets				
Cash and investments	\$ 237,554	\$ 304,573	\$ 184,990	\$ 131,356
Property tax receivable	16,469	5,580	11,101	23,574
Accounts receivable	-	-	-	-
Total assets	<u>\$ 254,023</u>	<u>\$ 310,153</u>	<u>\$ 196,091</u>	<u>\$ 154,930</u>
Liabilities and Net Position				
Liabilities				
Accounts payable	\$ 134,000	\$ 25,787	\$ 124,000	\$ -
Due to other governments	120,023	284,366	72,091	154,930
Due to others	-	-	-	-
Total liabilities	<u>254,023</u>	<u>310,153</u>	<u>196,091</u>	<u>154,930</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>
Total liabilities and net position	<u>\$ 254,023</u>	<u>\$ 310,153</u>	<u>\$ 196,091</u>	<u>\$ 154,930</u>

<u>Burlington Township</u>	<u>Campton Township</u>	<u>Dundee Township</u>	<u>Elgin Township</u>	<u>Geneva Township</u>	<u>Hampshire Township</u>	<u>Kaneville Township</u>
\$ 481,007 11,415 -	\$ 134,486 12,991 -	\$ 49,562 11,395 -	\$ 695,025 11,537 -	\$ 15,568 1,124 -	\$ 133,235 12,160 -	\$ 37,388 10,877 -
<u>\$ 492,422</u>	<u>\$ 147,477</u>	<u>\$ 60,957</u>	<u>\$ 706,562</u>	<u>\$ 16,692</u>	<u>\$ 145,395</u>	<u>\$ 48,265</u>
\$ 233,568 258,854 -	\$ - 147,477 -	\$ - 60,957 -	\$ 298,051 408,511 -	\$ - 16,692 -	\$ - 145,395 -	\$ - 48,265 -
<u>492,422</u>	<u>147,477</u>	<u>60,957</u>	<u>706,562</u>	<u>16,692</u>	<u>145,395</u>	<u>48,265</u>
- - -	- - -	- - -	- - -	- - -	- - -	- - -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 492,422</u>	<u>\$ 147,477</u>	<u>\$ 60,957</u>	<u>\$ 706,562</u>	<u>\$ 16,692</u>	<u>\$ 145,395</u>	<u>\$ 48,265</u>

Kane County, Illinois

Custodial Funds

Combining Statement of Fiduciary Net Position

November 30, 2024

	<u>Plato Township</u>	<u>Rutland Township</u>	<u>St. Charles Township</u>	<u>Sugar Grove Township</u>
Assets				
Cash and investments	\$ 754,097	\$ 253,393	\$ 732,654	\$ 192,383
Property tax receivable	15,923	10,389	36,296	8,471
Accounts receivable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 770,020</u>	<u>\$ 263,782</u>	<u>\$ 768,950</u>	<u>\$ 200,854</u>
Liabilities and Net Position				
Liabilities				
Accounts payable	\$ 230,804	\$ 50,000	\$ 458,217	\$ 31,081
Due to other governments	539,216	213,782	310,733	169,773
Due to others	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>770,020</u>	<u>263,782</u>	<u>768,950</u>	<u>200,854</u>
Net Position				
Restricted for bond escrow	-	-	-	-
Restricted for individuals	-	-	-	-
Restricted for public safety	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total net position	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and net position	<u>\$ 770,020</u>	<u>\$ 263,782</u>	<u>\$ 768,950</u>	<u>\$ 200,854</u>

Kane County, Illinois

Custodial Funds

Combining Statement of Changes in Fiduciary Net Position

Year Ended November 30, 2024

	Special Trust	911 Emergency Surcharge	Township Bridge	Wireless 911
Additions				
Fines and fees	\$ -	\$ -	\$ -	\$ -
Contributions from individuals	3,775,342	-	-	-
Property taxes and tax redemption collections	-	-	-	-
Township motor fuel taxes	-	-	-	-
Addition from other custodial funds	-	-	-	-
E-911 collections	-	1,170,289	-	3,428,091
Net investment income	15,283	89,659	3,423	15,866
Other	-	-	-	-
Total additions	<u>3,790,625</u>	<u>1,259,948</u>	<u>3,423</u>	<u>3,443,957</u>
Deductions				
Distributions to other governments	-	1,259,948	3,423	3,443,957
Distributions to individuals	3,460,401	-	-	-
Payments for goods and services	-	-	-	-
Tax distributions	-	-	-	-
Township highway and streets distributions	-	-	-	-
Distributions to other custodial funds	-	-	-	-
Total deductions	<u>3,460,401</u>	<u>1,259,948</u>	<u>3,423</u>	<u>3,443,957</u>
Net change in fiduciary net position	330,224	-	-	-
Net Position, Beginning	<u>699,440</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Position, Ending	<u>\$ 1,029,664</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Special Deposit	Recorder's Rental Surcharge	Tax Redemption	County Clerk Domestic Violence	Death Certificates	Crane Road Estates SSA	Junior Kane County Board
\$ -	\$ 822,294	\$ -	\$ 17,085	\$ 128,458	\$ 71,371	\$ -
18,602	-	-	-	-	-	-
-	-	12,165,297	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(175)	1,206	-	17	193	1,052	68
-	-	-	-	-	-	-
18,427	823,500	12,165,297	17,102	128,651	72,423	68
-	823,500	-	17,102	128,651	72,423	-
38,649	-	-	-	-	-	68
-	-	-	-	-	-	-
-	-	12,165,297	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
38,649	823,500	12,165,297	17,102	128,651	72,423	68
(20,222)	-	-	-	-	-	-
650,039	-	-	-	-	-	-
\$ 629,817	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Kane County, Illinois

Custodial Funds

Combining Statement of Changes in Fiduciary Net Position

Year Ended November 30, 2024

	Court Services Adult Restitution	Court Services Juvenile Restitution	Court Services Adoption	State Real Estate Transfer Tax
Additions				
Fines and fees	\$ -	\$ 4,265	\$ -	\$ 4,193,427
Contributions from individuals	-	-	-	-
Property taxes and tax redemption collections	-	-	-	-
Township motor fuel taxes	-	-	-	-
Addition from other custodial funds	-	-	-	-
E-911 collections	-	-	-	-
Net investment income	158	60	31	7,196
Other	-	-	-	-
Total additions	158	4,325	31	4,200,623
Deductions				
Distributions to other governments	-	-	-	4,200,623
Distributions to individuals	158	4,325	31	-
Payments for goods and services	-	-	-	-
Tax distributions	-	-	-	-
Township highway and streets distributions	-	-	-	-
Distributions to other custodial funds	-	-	-	-
Total deductions	158	4,325	31	4,200,623
Net change in fiduciary net position	-	-	-	-
Net Position, Beginning	-	-	-	-
Net Position, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Unclaimed Funds	County Collector	Circuit Clerk	Chancery	Detainee Account	Southwest Kane County Triad	Sheriff's Escrow
\$ -	\$ -	\$ 7,493,400	\$ 19,105,473	\$ -	\$ -	\$ -
296,294	-	-	-	1,006,666	-	-
-	1,540,338,494	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,366,743
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	4,719	-
296,294	1,540,338,494	7,493,400	19,105,473	1,006,666	4,719	2,366,743
-	-	6,511,523	-	-	-	-
296,294	-	3,492,637	18,086,778	-	-	1,920,109
-	-	-	-	1,006,666	3,489	-
-	1,540,338,494	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	2,366,743	-	-	-
296,294	1,540,338,494	10,004,160	20,453,521	1,006,666	3,489	1,920,109
-	-	(2,510,760)	(1,348,048)	-	1,230	446,634
-	-	8,844,059	2,262,907	136,075	6,810	1,353,930
\$ -	\$ -	\$ 6,333,299	\$ 914,859	\$ 136,075	\$ 8,040	\$ 1,800,564

Kane County, Illinois

Custodial Funds

Combining Statement of Changes in Fiduciary Net Position

Year Ended November 30, 2024

	Aurora Township	Batavia Township	Big Rock Township	Blackberry Township
Additions				
Fines and fees	\$ -	\$ -	\$ -	\$ -
Contributions from individuals	-	-	-	-
Property taxes and tax redemption collections	-	-	-	-
Township motor fuel taxes	93,794	31,711	63,194	134,308
Addition from other custodial funds	-	-	-	-
E-911 collections	-	-	-	-
Net investment income	13,281	16,042	8,937	7,822
Other	-	-	-	-
Total additions	<u>107,075</u>	<u>47,753</u>	<u>72,131</u>	<u>142,130</u>
Deductions				
Distributions to other governments	-	-	-	-
Distributions to individuals	-	-	-	-
Payments for goods and services	-	-	-	-
Tax distributions	-	-	-	-
Township highway and streets distributions	107,075	47,753	72,131	142,130
Distributions to other custodial funds	-	-	-	-
Total deductions	<u>107,075</u>	<u>47,753</u>	<u>72,131</u>	<u>142,130</u>
Net change in fiduciary net position	-	-	-	-
Net Position, Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Position, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Burlington Township	Campton Township	Dundee Township	Elgin Township	Geneva Township	Hampshire Township	Kaneville Township
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
64,981	73,966	64,865	65,678	7,928	69,230	61,917
-	-	-	-	-	-	-
-	-	-	-	-	-	-
24,685	5,454	3,484	36,866	1,148	10,311	4,970
-	-	-	-	-	-	-
89,666	79,420	68,349	102,544	9,076	79,541	66,887
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
89,666	79,420	68,349	102,544	9,076	79,541	66,887
-	-	-	-	-	-	-
89,666	79,420	68,349	102,544	9,076	79,541	66,887
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Kane County, Illinois

Custodial Funds

Combining Statement of Changes in Fiduciary Net Position

Year Ended November 30, 2024

	Plato Township	Rutland Township	St. Charles Township	Sugar Grove Township
Additions				
Fines and fees	\$ -	\$ -	\$ -	\$ -
Contributions from individuals	-	-	-	-
Property taxes and tax redemption collections	-	-	-	-
Township motor fuel taxes	90,683	59,131	206,839	48,195
Addition from other custodial funds	-	-	-	-
E-911 collections	-	-	-	-
Net investment income	40,860	12,654	35,641	10,095
Other	-	-	-	-
Total additions	<u>131,543</u>	<u>71,785</u>	<u>242,480</u>	<u>58,290</u>
Deductions				
Distributions to other governments	-	-	-	-
Distributions to individuals	-	-	-	-
Payments for goods and services	-	-	-	-
Tax distributions	-	-	-	-
Township highway and streets distributions	131,543	71,785	242,480	58,290
Distributions to other custodial funds	-	-	-	-
Total deductions	<u>131,543</u>	<u>71,785</u>	<u>242,480</u>	<u>58,290</u>
Net change in fiduciary net position	-	-	-	-
Net Position, Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Position, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Virgil Township	Total Custodial Funds
\$ -	\$ 31,835,773
-	5,096,904
-	1,552,503,791
72,063	1,208,483
-	2,366,743
-	4,598,380
5,478	371,765
-	4,719
<u>77,541</u>	<u>1,597,986,558</u>
-	16,461,150
-	27,299,450
-	1,010,155
-	1,552,503,791
77,541	1,446,211
-	2,366,743
<u>77,541</u>	<u>1,601,087,500</u>
-	(3,100,942)
-	13,953,260
<u>\$ -</u>	<u>\$ 10,852,318</u>

STATISTICAL SECTION

Kane County, Illinois

Statistical Section (Unaudited)

Table of Contents

November 30, 2024

This part of the County's annual comprehensive 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 annual comprehensive financial reports for the relevant year.

Kane County, Illinois

Net Position by Component
Last Ten Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Governmental Activities				
Net Investment in Capital Assets	\$ 639,877,259	\$ 602,270,212	\$ 585,756,224	\$ 579,707,558
Restricted	154,308,601	143,573,467	201,477,219	135,829,391
Unrestricted	<u>212,056,603</u>	<u>199,940,619</u>	<u>133,970,913</u>	<u>135,826,855</u>
Total Governmental Activities				
Net Position	<u><u>\$1,006,242,463</u></u>	<u><u>\$ 945,784,298</u></u>	<u><u>\$ 921,204,356</u></u>	<u><u>\$ 851,363,804</u></u>
Business-Type Activities				
Net Investment in Capital Assets	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454
Restricted	5,877,150	5,308,588	5,074,016	5,171,539
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Business-Type Activities				
Net Position	<u><u>\$ 8,760,604</u></u>	<u><u>\$ 8,192,042</u></u>	<u><u>\$ 7,957,470</u></u>	<u><u>\$ 8,054,993</u></u>
Primary Government				
Net Investment in Capital Assets	\$ 642,760,713	\$ 605,153,666	\$ 588,639,678	\$ 582,591,012
Restricted	160,185,751	148,882,055	206,551,235	141,000,930
Unrestricted	<u>212,056,603</u>	<u>199,940,619</u>	<u>133,970,913</u>	<u>135,826,855</u>
Total Primary Government				
Net Position	<u><u>\$1,015,003,067</u></u>	<u><u>\$ 953,976,340</u></u>	<u><u>\$ 929,161,826</u></u>	<u><u>\$ 859,418,797</u></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>2020</u>	<u>2019</u>	<u>2018**</u>	<u>2017</u>	<u>2016</u>	<u>2015*</u>
\$ 548,432,361	\$ 532,245,667	\$ 518,918,040	\$ 498,639,181	\$ 484,402,231	\$ 467,908,537
103,736,880	96,117,268	83,698,064	88,118,662	81,238,772	84,697,093
<u>126,365,531</u>	<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><u>\$ 778,534,772</u></u>	<u><u>\$ 735,713,344</u></u>	<u><u>\$ 715,044,628</u></u>	<u><u>\$ 692,572,850</u></u>	<u><u>\$ 669,157,240</u></u>	<u><u>\$ 658,154,928</u></u>
\$ 2,883,454	\$ 2,886,145	\$ 2,892,602	\$ 2,899,060	\$ 2,905,517	\$ 2,883,454
5,272,755	5,292,085	6,683,512	6,792,310	7,248,467	7,768,546
<u>309,392</u>	<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><u>\$ 8,465,601</u></u>	<u><u>\$ 9,086,226</u></u>	<u><u>\$ 14,954,833</u></u>	<u><u>\$ 16,001,117</u></u>	<u><u>\$ 16,414,536</u></u>	<u><u>\$ 16,875,940</u></u>
\$ 551,315,815	\$ 535,131,812	\$ 521,810,642	\$ 501,538,241	\$ 487,307,748	\$ 470,791,991
109,009,635	101,409,353	90,381,576	94,910,972	88,487,239	92,465,639
<u>126,674,923</u>	<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><u>\$ 787,000,373</u></u>	<u><u>\$ 744,799,570</u></u>	<u><u>\$ 729,999,461</u></u>	<u><u>\$ 708,573,967</u></u>	<u><u>\$ 685,571,776</u></u>	<u><u>\$ 675,030,868</u></u>

Kane County, Illinois

Changes in Net Position
Last Ten Fiscal Years

	2024	2023	2022***	2021***
Expenses				
Governmental Activities:				
General government	\$ 38,601,844	\$ 50,611,117	\$ 35,851,988	\$ 40,950,487
Public safety	72,310,407	70,336,402	49,782,245	47,170,025
Highways and streets	54,129,520	56,571,496	23,908,294	32,722,009
Judicial	36,434,330	33,641,058	27,592,477	24,877,613
Public service and records	16,162,521	14,787,118	16,123,593	14,990,521
Health and welfare	8,666,319	8,857,309	10,502,135	14,889,719
Environment and conservation	1,096,775	881,627	691,277	618,744
Development, housing and economic development	7,212,099	10,851,391	12,533,444	19,179,867
Interest and fiscal charges	3,043,355	1,443,293	1,691,869	1,809,177
Total Governmental Activities Expenses	<u>237,657,170</u>	<u>247,980,811</u>	<u>178,677,322</u>	<u>197,208,162</u>
Business-Type Activities:				
Solid waste	240,210	187,454	197,868	569,271
Total Business-Type Activities Expenses	<u>240,210</u>	<u>187,454</u>	<u>197,868</u>	<u>569,271</u>
Total Primary Government Expenses	<u>\$ 237,897,380</u>	<u>\$ 248,168,265</u>	<u>\$ 178,875,190</u>	<u>\$ 197,777,433</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General government	\$ 5,539,084	\$ 4,781,159	\$ 4,708,430	\$ 6,784,951
Public safety	5,849,354	6,538,212	5,988,526	4,822,808
Highways and streets	457,618	566,701	733,565	492,226
Judicial	8,841,219	8,654,550	8,755,489	9,012,711
Public service and records	5,249,153	5,197,509	6,200,136	7,462,608
Health and welfare	1,786,677	1,678,222	1,534,489	1,364,711
Environment and conservation	161,799	45,183	336,674	65,241
Development, housing and economic development	2,116,137	2,371,100	1,933,438	1,959,195
Interest and fiscal charges	26,586	47,814	20,576	33,373
Operating Grants and Contributions	63,232,517	61,245,406	74,644,342	73,849,990
Capital Grants and Contributions	34,811,315	28,275,617	244,415	24,275,541
Total Governmental Activities				
Program Revenues	<u>128,071,459</u>	<u>119,401,473</u>	<u>105,100,080</u>	<u>130,123,355</u>
Business-Type Activities:				
Charges for Services				
Solid waste	136,853	96,241	103,746	87,722
Operating Grants and Contributions	-	-	-	-
Total Business-Type Activities				
Program Revenues	<u>136,853</u>	<u>96,241</u>	<u>103,746</u>	<u>87,722</u>
Total Primary Government	<u>\$ 128,208,312</u>	<u>\$ 119,497,714</u>	<u>\$ 105,203,826</u>	<u>\$ 130,211,077</u>
Net (Expense)/Revenue				
Governmental Activities	\$ (109,585,711)	\$ (128,579,338)	\$ (73,577,242)	\$ (67,084,807)
Business-Type Activities	(103,357)	(91,213)	(94,122)	(481,549)
Total Primary Government Net Expense	<u>\$ (109,689,068)</u>	<u>\$ (128,670,551)</u>	<u>\$ (73,671,364)</u>	<u>\$ (67,566,356)</u>

*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.

2020	2019	2018**	2017	2016	2015*
\$ 98,999,491	\$ 33,321,849	\$ 34,978,901	\$ 36,146,551	\$ 39,029,843	\$ 33,269,779
35,064,790	52,487,661	50,539,640	50,975,313	49,718,866	47,847,896
55,177,967	38,082,134	36,124,478	27,079,873	28,730,380	32,125,106
22,844,062	24,320,301	24,653,691	25,496,840	25,765,945	24,155,483
15,002,009	12,576,254	13,655,742	12,885,917	13,210,814	12,398,880
13,259,450	5,679,295	5,513,691	5,752,344	6,147,525	5,671,386
579,875	151,855	199,485	297,910	281,981	152,222
6,660,523	4,358,847	5,294,843	4,407,101	3,944,958	4,607,858
2,020,016	2,522,999	1,178,553	1,414,716	1,636,515	1,877,558
249,608,183	173,501,195	172,139,024	164,456,565	168,466,827	162,106,168
915,029	6,445,099	1,408,424	449,277	533,268	693,967
915,029	6,445,099	1,408,424	449,277	533,268	693,967
<u>\$ 250,523,212</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>
\$ 5,842,264	\$ 4,852,040	\$ 4,346,669	\$ 4,298,449	\$ 4,445,124	\$ 5,280,649
5,038,826	6,933,229	7,055,989	6,652,121	6,580,869	6,669,508
463,011	392,982	361,751	366,812	463,777	415,916
9,622,703	12,065,881	11,317,551	10,925,355	10,198,652	11,710,216
5,563,975	5,423,928	5,292,498	8,123,676	5,025,676	5,029,921
1,276,437	1,429,056	1,376,628	1,304,617	1,294,948	1,277,118
65,682	2,650	10,250	8,220	90,900	2,000
1,673,011	2,027,543	1,460,648	1,896,686	1,358,140	1,365,251
54,570	74,028	91,660	107,218	117,059	133,778
57,850,946	41,465,077	41,617,945	39,570,461	38,766,630	38,801,333
11,898,283	8,455,907	17,524,403	10,475,665	8,255,696	10,710,342
99,349,708	83,122,321	90,455,992	83,729,280	76,597,471	81,396,032
84,942	157,049	94,298	37,396	36,352	52,258
-	-	-	-	-	2,000
84,942	157,049	94,298	37,396	36,352	54,258
<u>\$ 99,434,650</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>
\$ (150,258,475)	\$ (90,378,874)	\$ (81,683,032)	\$ (80,727,285)	\$ (91,869,356)	\$ (80,710,136)
(830,087)	(6,288,050)	(1,314,126)	(411,881)	(496,916)	(639,709)
<u>\$ (151,088,562)</u>	<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>

Kane County, Illinois

Changes in Net Position

Last Ten Fiscal Years

	2024	2023	2022***	2021***
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Taxes:				
Property tax	\$ 59,172,654	\$ 58,661,974	\$ 58,000,897	\$ 56,719,520
RTA sales tax	26,263,516	24,615,017	24,201,725	21,833,350
Other taxes	7,849,179	12,794,350	12,315,404	9,049,816
Intergovernmental:				
Income tax	10,283,982	9,672,286	9,867,761	7,956,075
Sales tax	25,967,088	25,085,732	24,177,477	21,307,806
Coronavirus Relief Fund	-	-	-	5,771,358
American Rescue Plan	17,421,933	4,280,388	17,823,218	16,183,965
Net investment income (loss)	22,645,590	17,434,587	(3,448,386)	(79,953)
Other general revenues	803,749	699,582	538,910	969,549
Transfers	(363,815)	(84,636)	(59,212)	(71,323)
Total Governmental Activities				
General Revenues and Other	170,043,876	153,159,280	143,417,794	139,640,163
Business-Type Activities:				
Net investment income (loss)	308,104	241,149	(62,613)	(382)
Other general revenues	-	-	-	-
Transfers	363,815	84,636	59,212	71,323
Total Business-Type Activities				
General Revenues and Other	671,919	325,785	(3,401)	70,941
Total Primary Government	<u>\$ 153,485,065</u>	<u>\$ 153,485,065</u>	<u>\$ 143,414,393</u>	<u>\$ 139,711,104</u>
Change in Net Position				
Governmental Activities	\$ 60,458,165	\$ 24,579,942	\$ 69,840,552	\$ 72,555,356
Business-Type Activities	568,562	234,572	(97,523)	(410,608)
Total Primary Government Net Expense	<u>\$ 61,026,727</u>	<u>\$ 24,814,514</u>	<u>\$ 69,743,029</u>	<u>\$ 72,144,748</u>
Restatement of Prior Year Net Position				
Governmental Activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 273,676</u>

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>2020</u>	<u>2019</u>	<u>2018**</u>	<u>2017</u>	<u>2016</u>	<u>2015*</u>
\$ 54,828,224	\$ 54,828,224	\$ 54,154,098	\$ 53,725,850	\$ 53,638,759	\$ 53,667,151
18,301,725	18,301,725	17,546,540	17,280,280	16,829,846	16,136,593
5,602,274	5,602,274	5,794,455	6,484,125	5,230,322	5,834,188
5,766,267	5,766,267	5,530,422	5,861,279	6,406,750	5,764,927
16,896,216	16,896,216	16,240,120	15,723,131	15,407,868	14,867,445
-	-	-	-	-	-
-	-	-	-	-	-
3,646,829	3,646,829	1,758,411	1,099,342	1,361,694	1,284,378
995,313	995,313	2,996,308	2,652,337	1,025,750	59,135
(45,460)	(45,460)	122,541	45,324	168,575	180,174
<u>105,991,388</u>	<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>
222,382	222,382	121,003	80,836	101,164	91,156
-	-	-	-	-	-
45,460	45,460	(122,541)	(45,324)	(168,575)	(180,174)
<u>267,842</u>	<u>267,842</u>	<u>(1,538)</u>	<u>35,512</u>	<u>(67,411)</u>	<u>(89,018)</u>
<u>\$ 106,259,230</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>
\$ 24,308,356	\$ 24,308,356	\$ 23,415,610	\$ 11,002,312	\$ 19,359,428	\$ 5,841,592
(1,046,284)	(1,046,284)	(413,419)	(461,404)	(707,120)	(1,064,733)
<u>\$ 23,262,072</u>	<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>\$ -</u>	<u>\$ (1,836,578)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,920,181)</u>	<u>\$ -</u>

Kane County, Illinois

Fund Balances, Governmental Funds

Last Ten Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
General Fund				
Nonspendable	\$ 66,499	\$ 10,720	\$ 17,532	\$ 39,468
Committed	-	-	5,171,070	5,236,418
Assigned	26,398,090	24,302,530	41,875,052	32,136,215
Unassigned	<u>54,319,142</u>	<u>63,357,421</u>	<u>51,850,583</u>	<u>51,762,894</u>
Total General Fund	<u>\$ 80,783,731</u>	<u>\$ 87,670,671</u>	<u>\$ 98,914,237</u>	<u>\$ 89,174,995</u>
All Other Governmental Funds				
Nonspendable	\$ 1,225,528	\$ 1,331,539	\$ 4,493,684	\$ 2,406,417
Restricted	149,885,759	133,364,082	135,757,744	119,881,653
Committed	82,604,486	61,888,130	60,785,374	46,998,242
Assigned	20,830,559	55,590,408	42,806,784	43,632,771
Unassigned	<u>(72,218)</u>	<u>(5,613,805)</u>	<u>(3,060,851)</u>	<u>(1,211,164)</u>
Total All Other Governmental Funds	<u>\$ 254,474,114</u>	<u>\$ 246,560,354</u>	<u>\$ 240,782,735</u>	<u>\$ 211,707,919</u>
Total All Governmental Funds	<u>\$ 335,257,845</u>	<u>\$ 334,231,025</u>	<u>\$ 339,696,972</u>	<u>\$ 300,882,914</u>

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 37,838	\$ 277,268	\$ 267,418	\$ 112,602	\$ 277,913	\$ 736,929
5,236,530	5,158,053	5,021,264	4,940,936	4,898,352	4,867,618
24,463,152	7,184,657	5,646,724	5,093,256	4,213,567	3,795,654
<u>51,838,160</u>	<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>\$ 81,575,680</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>
\$ 1,371,645	\$ 2,468,898	\$ 1,336,384	\$ 1,251,948	\$ 1,302,768	\$ 1,261,860
109,686,412	103,149,969	89,962,660	94,355,127	87,773,144	85,058,485
42,574,220	46,244,022	46,484,396	38,981,645	33,763,118	32,958,856
40,550,383	36,668,396	33,555,127	30,176,330	30,153,069	29,108,816
<u>(840,525)</u>	<u>(233,232)</u>	<u>(288,376)</u>	<u>-</u>	<u>(92,598)</u>	<u>(31,174)</u>
<u>\$ 193,342,135</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>\$ 274,917,815</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>

Kane County, Illinois

Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years

	2024	2023	2022	2021
Revenues				
Property tax	\$ 59,189,083	\$ 58,676,854	\$ 58,017,425	\$ 57,415,599
Other taxes	52,520,410	50,406,705	48,330,959	45,028,705
Licenses and permits	3,668,975	3,812,646	3,522,673	3,101,163
Grants	36,855,245	30,364,324	50,543,262	63,345,593
Intergovernmental	39,017,610	39,520,468	39,693,162	31,419,722
Fines	4,234,883	3,730,334	3,832,487	4,590,783
Charges for services	23,592,886	25,715,296	25,291,799	26,303,982
Reimbursements	35,545,216	14,519,312	16,568,028	14,427,897
Net investment income (loss)	21,876,219	16,749,950	(3,444,003)	(97,940)
Miscellaneous	6,307,560	6,683,464	6,496,598	2,957,705
Total Revenues	<u>282,808,087</u>	<u>250,179,353</u>	<u>248,852,390</u>	<u>248,493,209</u>
Expenditures				
General government	47,063,253	42,745,758	49,384,495	45,189,950
Public safety	69,657,217	65,650,227	46,073,834	44,770,942
Highways and streets	31,454,831	33,660,764	26,912,289	25,269,128
Judicial	36,915,767	33,396,619	27,664,132	24,920,552
Public service and records	15,898,976	14,544,824	15,909,367	14,881,429
Health and welfare	9,253,850	8,762,135	11,024,252	15,518,758
Environment and conservation	1,111,515	866,768	689,711	596,899
Development, housing and economic development	7,320,574	-	12,651,859	19,187,626
Debt service - principal	20,771,355	3,939,774	3,052,373	6,555,000
Debt service - interest and fiscal charges	3,609,383	1,695,669	1,846,258	2,013,796
Capital outlay	38,360,731	39,372,882	18,412,425	24,029,830
Total Expenditures	<u>281,417,452</u>	<u>255,560,664</u>	<u>213,620,995</u>	<u>222,933,910</u>
Excess (Deficiency) of Revenues Over Expenditures	1,390,635	(5,381,311)	35,231,395	25,559,299
Other Financing Sources (Uses)				
Insurance recovery	-	-	-	153,447
Proceeds from sale of property	-	-	28,992,762	33,830,740
Principal on bonds sold	-	23,854,903	-	9,045,000
Premium on debt issued	-	-	-	-
Lease proceeds	-	-	3,641,875	-
Transfers in	37,089,570	-	-	(8,995,000)
Transfers out	(37,453,385)	(23,939,539)	(29,051,974)	(33,902,063)
Total Other Financing Sources (Uses)	<u>(363,815)</u>	<u>(84,636)</u>	<u>3,582,663</u>	<u>132,124</u>
Net Change in Fund Balances	<u>\$ 1,026,820</u>	<u>\$ (5,465,947)</u>	<u>\$ 38,814,058</u>	<u>\$ 25,691,423</u>
Debt Service as a Percentage of Noncapital Expenditures	10.2%	2.7%	2.5%	4.3%
Expenditures Capitalized as Assets	<u>\$ 42,204,652</u>	<u>\$ 44,522,115</u>	<u>\$ 16,026,578</u>	<u>\$ 22,478,333</u>

2020	2019	2018	2017	2016	2015
\$ 56,402,163	\$ 56,083,061	\$ 55,521,916	\$ 54,849,850	\$ 54,417,346	\$ 54,332,031
40,410,194	38,830,617	37,554,025	36,754,733	35,621,044	34,127,443
2,745,175	2,982,097	2,307,162	2,356,852	2,247,495	2,271,774
110,795,514	11,511,140	12,110,314	11,608,234	11,249,309	11,633,250
23,770,360	24,799,098	24,203,226	23,470,162	22,802,869	23,548,241
3,130,732	4,281,998	4,158,035	4,066,053	3,656,799	4,423,858
22,269,826	26,996,800	25,380,839	28,043,453	25,745,551	25,236,217
11,053,467	10,386,357	10,102,644	10,702,692	11,493,557	18,251,722
3,691,125	6,465,872	3,621,617	1,735,291	1,322,686	987,213
5,141,297	4,336,079	3,937,051	4,978,551	3,840,529	3,775,150
<u>279,409,853</u>	<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>
99,160,862	28,838,675	28,756,233	29,686,331	28,712,891	28,606,512
34,398,959	49,795,983	47,946,973	48,007,557	46,584,311	45,284,610
29,629,780	29,219,823	27,783,627	20,779,463	20,324,901	25,540,188
23,270,759	23,578,898	23,768,121	24,510,280	24,318,320	23,189,620
15,025,925	12,414,799	13,551,723	12,733,001	13,034,396	12,218,532
13,426,912	5,550,588	5,262,204	5,460,161	5,613,640	5,508,587
586,106	149,462	190,694	280,793	279,240	140,114
6,663,904	4,315,967	5,264,993	4,342,626	3,880,805	4,564,517
6,200,000	5,855,000	5,535,000	5,225,000	5,750,000	13,720,000
2,115,782	2,144,407	1,328,655	1,558,014	1,784,409	2,138,255
41,004,502	33,756,099	12,902,628	13,513,638	18,675,309	24,893,268
<u>271,483,491</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>
7,926,362	(8,946,582)	6,605,978	12,469,007	3,438,963	(7,217,304)
176,526	261,271	130,099	730,088	131,942	323,832
205,800	-	264,900	-	1,918,999	8,700
13,130,000	27,060,000	-	-	-	-
-	715,403	-	-	-	-
-	-	-	-	-	-
30,394,435	22,335,020	15,795,065	16,771,080	14,887,550	17,663,765
(30,506,435)	(22,437,049)	(15,840,525)	(17,160,432)	(15,370,163)	(20,529,190)
<u>13,400,326</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>\$ 21,326,688</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>
3.6%	4.4%	4.4%	4.6%	5.3%	9.2%
<u>\$ 42,465,821</u>	<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>

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	Total Equalized Assessed Value
2023	\$14,324,500,038	\$ 40,347,936	\$ 4,628,762,009	\$ 327,839	\$ 341,615,553	\$19,335,553,375
2022	13,322,569,428	38,150,709	4,135,684,706	492,680	324,579,658	17,821,477,181
2021	12,436,989,988	34,901,995	3,842,146,102	-	308,064,923	16,622,103,008
2020	11,950,037,715	30,660,417	3,678,953,936	-	297,926,985	15,957,579,053
2019	11,462,349,098	26,774,137	3,496,870,104	-	288,429,916	15,274,423,255
2018	10,966,455,431	24,143,942	3,279,189,645	-	277,537,785	14,547,326,803
2017	10,443,127,230	22,840,232	3,115,449,883	-	263,572,106	13,844,989,451
2016	9,816,445,191	21,937,710	3,006,556,115	-	250,638,832	13,095,577,848
2015	9,088,292,297	20,041,173	2,828,020,570	-	241,472,681	12,177,826,721
2014	8,683,462,757	18,291,649	2,696,389,795	-	237,504,210	11,635,648,411

Source of Information: Office of Kane County Clerk

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
0.3094	0.1289	\$58,006,660,125	33.33%
0.3322	0.1367	53,464,431,543	33.33%
0.3522	0.1435	49,866,309,024	33.33%
0.3618	0.1477	47,872,737,159	33.33%
0.3739	0.1549	45,823,269,765	33.33%
0.3877	0.1607	43,641,980,409	33.33%
0.4025	0.1658	41,534,968,353	33.33%
0.4201	0.2253	39,286,733,544	33.33%
0.4479	0.2944	36,533,480,163	33.33%
0.4684	0.3126	34,906,945,233	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)

Tax Levies							
Year	County	Townships and Roads	Cities and Villages	Unit Districts	Community Colleges	Fire Districts	Park Districts
2023	\$ 58,345	\$ 39,588	\$ 160,669	\$ 1,008,809	\$ 81,401	\$ 56,826	\$ 61,484
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
Tax Rates per Hundred Dollars of Assessed Valuation (1)							
2023	0.3094	0.2099	0.8519	5.3490	0.4316	0.3013	0.3260
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

Source: Kane County Clerk - Levy, Rate and Extension Reports for 2014 to 2023.

(1) Tax rates calculated based on total County assessed valuation.

Forest Preserve	Library Districts	Water Resources	Other Special Districts	Total
\$ 24,308	\$ 56,254	\$ 1,089	\$ 44,456	\$ 1,593,229
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

0.1289	0.2983	0.0058	0.2357	8.4477
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

Kane County, Illinois

Principal Taxpayers in the County
Current Year and Nine Years Ago

Taxpayer	Type of Business, Property	2023 Equalized Assessed Valuation	Percentage of 2023 Equalized Assessed Valuation	2023 Rank
Simon/Chelsea Chicago Development LLC/CPG Partners	Commercial	\$ 81,861,533	0.42%	1
Northwest Logistics Park Portfolio Investors	Industrial	64,324,899	0.33%	2
Prologis LP-AKA Liberty Property	Industrial	33,609,835	0.17%	3
Redwood Randall Company L P ET AL	Commercial	29,623,189	0.15%	4
LPF Geneva Commons LLC Mid-America Asset Mgmt	Commercial	28,516,448	0.15%	5
Legia St Charles Associates	Commercial	26,395,861	0.14%	6
USICVI Orchard Gateway Inc	Industrial	24,330,900	0.13%	7
John B. Sanfilippo & Son, Inc.	Industrial	24,317,247	0.13%	8
Chicago Premium Outlets Expansion LLC	Commercial	23,426,537	0.12%	9
VAC Owner LLC & VAC Owner II Vennpoint Real Estate	Commercial	23,306,739	0.12%	10
		<u>\$ 359,713,188</u>	<u>1.86%</u>	
Total 2023 County assessed valuation		<u>\$ 19,335,553,375</u>		

Taxpayer	Type of Business, Property	2014 Equalized Assessed Valuation	Percentage of Total 2014 Equalized Assessed Valuation	2014 Rank
Simon/Chelsea Chicago Development LLC	Commercial	\$ 47,144,869	0.41%	1
Liberty Illinois LP	Industrial	36,321,977	0.31%	2
LPF Geneva Commons LLC	Commercial	34,392,190	0.30%	3
Toyota Motor Sales USA Inc.	Farmland/Industrial	27,476,461	0.24%	4
IN Retail Fund Algonquin Commins LLC	Commercial	18,275,955	0.16%	5
Spring Hill Mall LLC/General Growth Properties Inc	Commercial	17,976,795	0.15%	6
John B. Sanfilippo & Son, Inc	Industrial	15,833,054	0.14%	7
Q Center LLC	Commercial	15,772,649	0.14%	8
AMLI At St. Charles LLC	Commercial/Land	12,765,390	0.11%	9
ALDI, Inc	Industrial	12,656,305	0.11%	10
		<u>\$ 238,615,645</u>	<u>2.05%</u>	
Total 2014 County assessed valuation		<u>\$ 11,635,648,411</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

	2023	2022	2021	2020
Rates Extended				
General (Corporate)	0.1794	0.1919	0.1996	0.2052
Health	0.0105	0.0113	0.0121	0.0126
Illinois Municipal Retirement Fund	0.0261	0.0283	0.0415	0.0447
County Highway	0.0266	0.0287	0.0308	0.0320
County Bridge	0.0017	0.0018	0.0019	0.0020
County Highway Matching	0.0003	0.0004	0.0004	0.0004
Insurance Liability	0.0340	0.0369	0.0346	0.0356
Social Security	0.0268	0.0291	0.0285	0.0274
Capital Improvement Debt Service	-	-	-	-
Veterans' Commission	0.0028	0.0026	0.0019	0.0020
Revenue Recapture	0.0012	0.0011	0.0009	-
Total Rates Extended	0.3094	0.3322	0.3522	0.3618
Levies Extended				
General (Corporate)	\$ 33,832,072	\$ 33,453,090	\$ 32,476,866	\$ 32,100,510
Health	1,972,549	1,972,598	1,972,309	1,972,362
Illinois Municipal Retirement Fund	4,917,699	4,937,337	6,750,114	6,990,173
County Highway	5,011,055	5,010,919	5,010,836	5,010,772
County Bridge	312,696	312,812	312,608	312,587
County Highway Matching	65,255	65,213	65,093	65,083
Insurance Liability	6,411,963	6,437,753	5,632,146	5,561,788
Social Security	5,061,411	5,081,711	4,639,808	4,284,532
Capital Improvement Debt Service	-	-	-	-
Veterans' Commission	532,601	461,197	305,285	305,390
Revenue Recapture	227,827	199,300	142,716	-
Total Levies Extended	\$ 58,345,127	\$ 57,931,930	\$ 57,307,781	\$ 56,603,195
Current Year Collections	\$ 58,236,866	\$ 57,698,227	\$ 57,110,141	\$ 56,470,315
Total Collections	\$ 58,236,866	\$ 57,698,227	\$ 57,110,141	\$ 56,470,315
Percentage of Extensions Collected	99.81%	99.60%	99.66%	99.77%

Source of Information: Office of Kane County Clerk,

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.

2019	2018	2017	2016	2015	2014
0.2202	0.2431	0.2493	0.2578	0.2744	0.2869
0.0132	0.0138	0.0144	0.0152	0.0164	0.0171
0.0472	0.0385	0.0470	0.0525	0.0565	0.0591
0.0334	0.0350	0.0367	0.0387	0.0416	0.0435
0.0021	0.0022	0.0023	0.0024	0.0026	0.0027
0.0004	0.0005	0.0005	0.0005	0.0005	0.0006
0.0273	0.0265	0.0224	0.0231	0.0248	0.0259
0.0282	0.0260	0.0277	0.0274	0.0285	0.0298
-	-	-	-	-	-
0.0020	0.0021	0.0022	0.0024	0.0025	0.0027
-	-	-	-	-	-
0.3740	0.3877	0.4025	0.4201	0.4479	0.4684
\$ 33,025,513	\$ 34,827,651	\$ 34,043,442	\$ 33,359,847	\$ 33,012,471	\$ 33,012,477
1,972,400	1,972,390	1,972,421	1,972,391	1,972,345	1,972,416
7,073,253	5,519,455	6,415,897	6,796,492	6,796,480	6,796,561
5,010,865	5,010,848	5,010,790	5,010,809	5,010,877	5,010,893
312,560	312,614	312,671	312,601	312,601	312,627
65,092	65,044	64,992	65,082	65,095	65,011
4,090,431	3,795,350	3,054,617	2,982,393	2,982,462	2,982,442
4,222,715	3,731,022	3,775,945	3,546,007	3,433,314	3,433,260
-	-	-	-	-	-
305,361	305,307	305,298	305,356	305,381	305,378
-	-	-	-	-	-
\$ 56,078,191	\$ 55,539,681	\$ 54,956,073	\$ 54,350,979	\$ 53,891,026	\$ 53,891,065
\$ 55,954,204	\$ 55,380,733	\$ 54,811,640	\$ 54,152,101	\$ 53,725,629	\$ 53,643,845
\$ 55,954,204	\$ 55,380,733	\$ 54,811,640	\$ 54,152,101	\$ 53,725,629	\$ 53,643,845
99.78%	99.71%	99.74%	99.63%	99.69%	99.54%

Kane County, Illinois

Property Tax Rates - Levies and Collections - Forest Preserve Funds
Last Ten Tax Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Rates Extended				
General	0.0444	0.0451	0.0455	0.0461
Illinois Municipal Retirement Fund	0.0001	0.0001	0.0001	0.0001
Insurance Liability	0.0001	0.0001	0.0001	0.0001
Debt Service	0.0833	0.0904	0.0968	0.1007
Construction & Development	0.0006	0.0006	0.0007	0.0007
Social Security	0.0001	0.0001	0.0001	0.0001
Revenue Recapture	0.0004	0.0004	0.0004	-
Total Rates Extended	<u>0.1289</u>	<u>0.1367</u>	<u>0.1436</u>	<u>0.1477</u>
Levies Extended				
General	\$ 8,372,819	\$ 7,864,412	\$ 7,397,298	\$ 7,217,651
Illinois Municipal Retirement	10,184	10,113	10,089	10,013
Insurance Liability	10,184	10,113	10,089	10,013
Debt Service	15,708,724	15,758,816	15,756,015	15,755,112
Construction & Development	111,839	112,117	111,797	111,705
Social Security	10,184	10,113	10,089	10,013
Revenue Recapture	84,492	77,418	59,234	-
Total Levies Extended	<u>\$ 24,308,426</u>	<u>\$ 23,843,103</u>	<u>\$ 23,354,611</u>	<u>\$ 23,114,507</u>
Current Year Collections	\$ 12,196,775	\$ 11,787,775	\$ 12,221,871	\$ 11,901,556
Subsequent Collections	12,066,026	11,967,557	11,056,233	11,157,824
Total Collections	<u>\$ 24,262,802</u>	<u>\$ 23,755,332</u>	<u>\$ 23,278,103</u>	<u>\$ 23,059,380</u>
Percentage of Extensions Collected				
Current Year Collections	<u>50.18%</u>	<u>49.44%</u>	<u>52.33%</u>	<u>51.49%</u>
Total Collections	<u>99.81%</u>	<u>99.63%</u>	<u>99.67%</u>	<u>99.76%</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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
0.0465	0.0473	0.0481	0.0432	0.0444	0.0466
0.0001	0.0001	0.0001	0.0036	0.0038	0.0040
0.0001	0.0001	0.0001	0.0002	0.0012	0.0013
0.1074	0.1124	0.1167	0.1751	0.2412	0.2572
0.0007	0.0008	0.0008	0.0009	0.0009	0.0008
0.0001	0.0001	0.0001	0.0025	0.0027	0.0027
-	-	-	-	-	-
<u>0.1549</u>	<u>0.1607</u>	<u>0.1658</u>	<u>0.2253</u>	<u>0.2944</u>	<u>0.3126</u>
\$ 6,982,065	\$ 6,781,658	\$ 6,568,137	\$ 5,587,879	\$ 5,347,543	\$ 5,372,631
10,049	10,029	10,104	460,104	460,118	460,034
10,049	10,029	10,104	20,055	150,044	150,081
16,101,059	16,099,472	15,932,698	22,653,120	29,027,352	29,619,097
111,886	112,467	112,370	112,697	112,623	95,255
10,049	10,029	10,104	320,106	320,061	312,026
-	-	-	-	-	-
<u>\$ 23,225,156</u>	<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>
\$ 9,337,019	\$ 9,688,995	\$ 11,407,401	\$ 14,322,283	\$ 17,688,270	\$ 18,132,465
13,835,494	13,265,229	11,167,857	14,712,841	17,619,939	17,678,728
<u>\$ 23,172,513</u>	<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>40.20%</u>	<u>42.08%</u>	<u>50.38%</u>	<u>49.13%</u>	<u>49.94%</u>	<u>50.36%</u>
<u>99.77%</u>	<u>99.70%</u>	<u>99.70%</u>	<u>99.59%</u>	<u>99.69%</u>	<u>99.45%</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		
2024	\$ -	\$ -	\$ -	0.000%	\$ -
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%	-

Fiscal Year Ended November 30,	County Alternative Revenue Bonds	County Debt Certificates	2018 County Revenue Bonds	Long-Term Construction Payable	Total Debt	Percentage of Total Debt to Personal Income	Total Debt Per Capita
2024	\$ 16,905,000	\$ 2,378,373	\$ 9,896,938	\$ 48,642,928	\$ 77,823,239	0.22%	\$ 150.67
2023	20,000,000	2,824,728	27,150,015	34,681,576	84,656,319	0.25%	164.39
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

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, Population and Personal Income data are all included within the various schedules of this statistical section.

Kane County, Illinois

Computation of Direct and Overlapping Bonded Debt
November 30, 2024

Governmental Unit	Total Debt Outstanding	Percentage Applicable To County (1)	Debt Applicable To County
<i>Direct Debt</i>			
County	\$ 77,823,239	100.00%	\$ 77,823,239
Total Direct Debt	77,823,239		77,823,239
<i>Overlapping Debt</i>			
Kane County Forest Preserve	82,160,000	100.00%	82,160,000
Townships	8,179,000	100.00%	8,179,000
Cities and Villages	743,158,515	59.87%	444,964,716
Parks	67,184,145	64.68%	43,451,735
Library	42,925,000	60.70%	26,055,204
Special Service Areas & TIF Districts	165,574,000	100.00%	165,574,000
School Districts (incl. Community Colleges)	1,858,189,558	43.70%	811,998,731
Fire Districts	29,420,000	79.88%	23,501,053
Miscellaneous Districts	-	-	-
Total Overlapping Debt	2,996,790,218		1,605,884,439
Total Direct Debt and Overlapping Debt	\$ 3,074,613,457		\$ 1,683,707,678

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Debt Limit	\$ 1,084,439,851	\$ 1,002,602,288	\$ 935,707,641	\$ 899,585,883
Total Debt Applicable to Limit	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Legal Debt Margin	<u>\$ 1,084,439,851</u>	<u>\$ 1,002,602,288</u>	<u>\$ 935,707,641</u>	<u>\$ 899,585,883</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.0%	0.0%	0.0%	0.0%

Legal Debt Margin Calculation for Fiscal Year 2024

Assessed Valuation (2024 tax year)	\$ 18,859,823,500
Debt Limit (5.75%) of Assessed Value	1,084,439,851
Debt Outstanding Applicable to the Limit	-
Total Debt Applicable to the Limit	<u>-</u>
Total Legal Debt Margin	<u>\$ 1,084,439,851</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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 862,390,669	\$ 823,799,182	\$ 785,090,651	\$ 743,980,956	\$ 691,860,836	\$ 661,614,192
-	-	-	-	-	-
<u>\$ 862,390,669</u>	<u>\$ 823,799,182</u>	<u>\$ 785,090,651</u>	<u>\$ 743,980,956</u>	<u>\$ 691,860,836</u>	<u>\$ 661,614,192</u>
0.0%	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 Income Tax Revenues	Less: Operating Expenditures	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2024	\$ 10,283,982	\$ -	\$ 10,283,982	\$ 3,015,000	\$ 222,943	3.18
2023	9,672,286	-	9,672,286	2,900,000	234,048	3.09
2022	9,867,761	-	9,867,761	2,620,000	264,783	3.42
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

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 MFT Revenues	Less: Operating Expenditures	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2024	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
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

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	
2024	\$ 19,568,623	\$ 6,872,660	\$ 12,695,963	\$ 540,000	\$ 1,179,769	7.38
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)

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 were 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. On July 2, 2024, the County received a \$17,500,000 grant payment from the State of Illinois for the 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 have been paid into escrow as partial defeasance of the Toll Bridge Revenue Bonds, partially eliminating the pledge of future toll revenues to make debt service payments. On, April 29, 2025 the County received a second grant from the State of Illinois from which additional monies will be transferred to the escrow agent to defease the remaining bonds.

Taxable General Obligation Alternative Bonds, Series 2010

Fiscal Year	Gross Receipts	Less: Operating Expenditures	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2024	\$ 627,289	\$ 550	\$ 626,739	\$ 80,000	\$ 43,228	5.09
2023	703,365	550	702,815	75,000	47,684	5.73
2022	845,865	550	845,315	70,000	51,853	6.94
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

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
2024	516,522	\$ 67,922	\$ 35,083,207,284	\$ 109,233	4.1%
2023	514,982	64,676	33,306,975,832	110,442	4.5%
2022	516,822	62,506	32,304,475,932	111,624	3.9%
2021	515,588	58,284	30,050,530,992	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%

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	2024 Number of Employees	Percentage of Total 2024 County Employment	2024 Rank
School District U-46	Public School District	4,810	1.81%	1
Fermi Accelerated National Lab	High Energy Physics Research Laboratory	4,000	1.50%	2
Hearthside Food Solutions LLC	Food Products	3,000	1.13%	3
Chase	Credit Card Processing	2,700	1.02%	4
Advocate Sherman Hospital	General Hospital	2,200	0.83%	5
Rush-Copley Medical Center	Hospital & Medical Center	2,200	0.83%	6
School District Number 129	Public School District	1,650	0.62%	7
Northwestern Medicine Delnor	General Hospital	1,600	0.60%	8
Ascension Saint Joseph - Elgin	General Hospital	1,325	0.50%	9
School District Number 131	Public School District	1,320	0.50%	10

Employer	Type of Business or Property	2015 Number of Employees	Percentage of Total 2015 County Employment	2015 Rank
School District U-46	Public School District	4,170	1.49%	1
Chase	Credit Card Processing	2,500	0.90%	3
Caterpillar, Inc.	Construction Machinery	2,300	0.82%	2
Advocate Sherman Hospital	General Hospital	2,200	0.79%	4
Rush Copley Medical Center	Hospital & Medical Center	2,000	0.72%	5
Fermi Research Alliance	High Energy Physics Research Laboratory	1,700	0.61%	6
Delnor-Community Hospital	General Hospital	1,650	0.59%	7
Waubensee Community College	Comprehensive Community College	1,460	0.52%	8
Presence Mercy Medical Center	Medical & Psychiatric Hospital	1,320	0.47%	9
Kane County	County Government	1,316	0.47%	10

Sources of Information:

2024 Illinois Manufacturers Directory, 2024 Illinois Services Directory & a selective telephone survey

2015 Illinois Manufacturers Directory, 2015 Illinois Services Directory & a selective telephone survey

Kane County, Illinois

County Employment Statistics
Last Ten Fiscal Years

Function/Department	Number of Employees									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Government										
County Board/Liquor	33	33	31	29	29	29	29	30	30	29
Finance Administration	12	13	12	11	10	10	9	7	7	7
County Auditor	7	5	6	6	4	4	4	4	4	5
Information Technologies	54	45	40	40	41	36	37	35	37	38
Building Management	45	31	21	25	25	27	29	28	28	27
Human Resources	5	5	5	4	5	5	4	4	7	6
Geographic Information Systems	9	9	12	11	11	11	11	10	10	9
Public Service and Records										
County Treasurer	16	15	15	13	14	15	14	13	13	11
County Assessor	28	29	27	28	29	30	30	32	32	35
County Clerk*	36	40	36	34	37	40	40	32	27	30
County Clerk-Election Workers**	1,648	1,168	1,240	1,406	1,407	939	1,119	659	52	-
Recorder of Deeds	11	11	11	11	12	12	13	14	16	16
Regional Office of Education	38	31	29	27	29	28	26	28	29	32
Workforce Development	24	21	21	21	21	20	23	21	21	20
Judicial										
Judicial Services***	226	232	219	225	229	233	233	236	246	247
States Attorney	188	172	155	136	125	123	120	120	117	124
Public Safety										
County Sheriff****	334	327	331	346	306	314	300	306	293	293
Merit Commission	3	3	3	3	4	4	4	4	4	4
Court Services	178	182	169	174	173	176	173	185	179	185
County Coroner	21	20	19	18	17	17	14	14	9	8
Emergency Management****	7	6	-	-	-	-	2	3	3	3
Animal Control	14	14	14	14	11	12	11	12	12	14
Highways and Streets	65	64	65	63	62	61	62	67	67	67
Health and Welfare										
County Health	83	67	63	59	69	61	58	59	57	64
Veterans Commission	5	5	4	4	4	4	4	4	4	3
Environment and Conservation										
Stormwater Management/Landfill Development Water Resources	4	3	3	3	3	3	3	3	4	4
Development, Housing and Economic Development										
Development Mill Creek SSA	1	1	1	1	-	1	1	1	1	1
County Development	40	42	40	52	36	34	37	36	29	28
Total	<u>3,139</u>	<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>

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.

****Emergency Services was included in the Sheriff's Department from 2019 to 2022

Kane County, IllinoisOperating Indicators by Function
Last Ten Fiscal Years

Function	2024	2023	2022	2021	2020
General Government					
Payroll checks issued	44,898	40,904	40,474	38,544	39,423
Accounts Payable checks issued	11,088	10,872	10,352	10,780	9,669
Purchase Orders processed	2,524	2,109	1,835	2,585	2,525
Maintenance					
District square footage maintained by staff	1,013,894	967,801	1,000,184	902,932	844,993
Information Technology Services					
Work orders completed	11,518	11,448	10,905	10,486	9,559
Public Service and Records					
Tax bills collected	199,363	199,363	197,626	196,648	196,104
Election ballots counted	232,767	53,729	217,900	39,823	311,720
Judicial					
Felony cases authorized	2,736	2,743	2,414	2,225	2,418
Child Advocacy investigations	406	424	414	401	307
Diversion program completions	340	338	313	241	245
Domestic violence cases	1,476	1,388	1,399	1,268	1,304
Felony DUI cases filed	230	368	360	231	270
Public Safety-Sheriff					
Physical arrests made	1,045	949	881	822	853
Traffic violations	12,605	10,897	10,032	8,369	10,717
Average daily inmate population	401	367	380	449	423
Highways and Streets					
Lane miles of road resurfaced	43.5	47.1	42.4	28.2	37.4
New signs installed	95	95	125	102	145
Signs repaired	1,221	1,161	1,057	1,114	1,784
Trees cut down/removed from right-of-way	8	12	16	17	12
Health and Welfare					
Clients Served	582,135	157,326	311,716	1,638,089	101,300
Immunizations administered	845	1,030	11,958	183,691	915
Influenza shots provided	268	289	287	115	289
Tuberculosis tests given	336	154	112	180	185

Source of Information: Various County Offices

2019	2018	2017	2016	2015
37,903	39,003	38,888	39,704	38,041
10,651	10,798	11,659	11,878	12,772
1,997	2,424	3,194	3,096	3,022
844,993	844,993	832,513	832,513	950,974
8,675	8,534	7,866	14,467	14,878
195,362	194,097	193,629	193,048	192,498
31,447	228,536	40,752	172,104	95,153
2,792	2,489	2,413	2,629	1,955
398	419	388	330	282
320	381	239	258	451
1,006	1,073	1,145	1,139	1,130
150	130	124	172	163
1,595	1,591	1,793	1,770	1,790
12,910	13,623	14,346	11,770	9,730
518	526	542	499	532
26.3	65.7	40.9	50.0	32.0
112	133	309	265	433
1,361	1,264	1,483	1,219	1,707
32	22	58	80	44
17,308	21,089	16,026	20,394	19,394
1,849	1,246	897	803	1,269
577	524	632	83	723
398	573	575	746	1,192

Kane County, Illinois

Capital Asset Statistics by Function

Last Ten Fiscal Years

	2024	2023	2022	2021	2020
General Government					
Land acreage	814	810	810	810	770
County buildings	27	30	34	25	24
Maintenance vehicles	25	34	25	25	17
Judicial					
Court houses	2	2	2	2	2
Public Safety					
Sheriff					
Main Stations	1	1	1	1	1
Substations	2	2	1	1	1
Sheriff vehicles	205	188	182	177	162
Correction facilities	1	1	1	1	1
Highways and Streets					
Miles of streets					
Rural	226.12	225.11	215.62	215.62	215.62
Urban	94.88	94.88	90.78	90.78	85.78
Bridges/Culverts	68	67	67	67	67
Street lights	1,383	1,357	1,322	1,311	1,288
Traffic signals	127	125	127	125	121
Warning flashers	73	68	66	59	58
Forest Preserve					
Land acreage	23,957	23,507	23,173	22,983	22,980
Bicycle path miles	178	178	178	178	178

Source of Information: Various County Offices

2019	2018	2017	2016	2015
770	770	770	770	770
24	24	24	24	26
17	17	15	16	14
2	2	2	2	2
1	1	1	1	1
1	1	1	-	1
155	136	129	132	132
1	1	1	1	1
215.62	215.62	231.18	230.50	232.00
85.78	85.78	71.75	74.00	74.00
66	66	66	66	66
1,216	1,192	1,127	1,120	1,104
120	119	118	116	116
58	58	62	56	56
22,512	21,353	21,270	20,770	20,675
178	178	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	0	0	16,129
Blackberry	2,069	90	746	11,728
Burlington	887	4	2	14,644
Campton	1,852	12	0	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	0	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	0	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
	3,262	3,042	21,073	12,042

Sources:

Chicago Metropolitan Agency for Planning's 2020 Land Use Inventory for
Northeastern Illinois, Version 1.0. Published: March 2024
Kane County 2023 Municipalities, Kane County Townships

Kane County, Illinois

Miscellaneous Statistics

November 30, 2024

Date of Organization:	January 16, 1836
Form of Government:	Township
Governing Body:	County Board
Land Area:	Approximately 519.4 square miles
Population:	516,522
Number of Housing Units:	188,510
Number of Registered Voters:	288,181
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