KANE COUNTY, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED NOVEMBER 30, 2025

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

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

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COUNTY OF KANE

Kane County Finance Department
Kathleen T. Hopkinson
Executive Director

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

May 22, 2026

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, 2025 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 4-27 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 2026 is $126,957,783 the required 25% minimum cash reserve for Fiscal Year 2025 is $31,739,446. At November 30, 2025, the General Fund – General Account cash and cash equivalents balance was $37,900,884, which is sufficient to maintain the required minimum cash reserve throughout the projected cash flow of Fiscal Year 2026.

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 July 1, 2025 estimated population is 516,522 representing a slight increase of 0.24% 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 2026, as part of the adoption of the FY 2026 Budget, the County increased the property tax levy to that of the consumer price index, generating an additional $1,758,746.

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 2025 the County received $10.9 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 2025 rose to $29 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 $2.3 million in FY 2025.

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 after FY22. Through fiscal year end 2025 $14.6 million of lost public sector revenue has been recouped.

Economic forecasts for 2026 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 2026 Budget for the General Fund – General Account used $6.4 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 2027.

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. However as the Federal CARES and ARPA funds have been spent down and used to fund general government operating expenses, the County ends FY 2025 with a General Fund – General Account fund balance that is 28% of FY 2025 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 FY24 and 25, 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 $9.6 million was 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 1.73% of equalized assessed value (EAV); the fair market value of the tax base is an estimated $65.3 billion, or $126,450 per capita; and the County's median household income in 2024 per the U.S. Census Bureau is $103,163 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 chosen 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 2025, Kane County collected $243 million from sources other than property taxes. $24.3 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. The County Board passed a resolution on October 22, 2025 to increase the local county motor fuel tax to $.08/gallon effective July 1, 2026. The County Board also passed a 1% County Grocery Occupation Tax and a County Grocery Service Occupation Tax at the October 22, 2025 board meeting. This tax is effective July 1, 2026.

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 2026, 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 2026 with dental insurance rates flat.

For FY 2025, 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 2025, 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 2025 included the following construction projects: construction of the Bunker Road Extension from Keslinger Road to LaFox Road, construction of the Countywide Recessed Reflective Pavement Marker project, the Keslinger Road Box Culvert Extension and Guardrail Removal project, repairs to the Hughes Road Bridge, the Allen Road culvert replacement, repairs to the bridge joints on the Randall Road Claude Hanson bridge, along with the annual pavement maintenance and preservation projects.

Preliminary engineering, design engineering and/or land acquisition (where needed) projects include: Burlington Road at Silver Glen Road, 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, Kirk Road over the UPRR Bridge, Longmeadow Parkway tree replacement, 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 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, along with various bridge/roadway rehabilitation and annual maintenance projects.

During the 2025 fiscal year the Building Management Department focused on replacing our aging infrastructure while maintaining existing assets. Our goal is to improve building performance, increase energy efficiency all while staying true to our high standards of performance.

We utilized our 2025 capital budget to replace, modernize and upgrade our aging infrastructure which remains a core tenent in the 5 year capital plan. Some achievements include the following:

- We replaced the pavement and collapsed underground drainage and the judicial center. We also upgraded to energy efficient lighting, replaced 11 aging rooftop HVAC systems, modernized four elevators, replaced a roof and completed a well-deserved water quality improvement project on the campus.
- We replaced 4 declining HVAC systems at the Aurora Court Services office
- We replaced the aging roof on Building B at the Government Center.
- We replaced 29 HVAC systems at the new Elgin building and we also replaced the Elgin roof to prepare for opening day.

Our maintenance technicians continue to work hard to ensure ongoing building operations while also responding to unplanned emergencies. Our janitorial team cleaned the county and our mailroom team ensured reliable mail delivery for both incoming and outgoing mail. Some accomplishments include the following:

- We completed over 7100 preventative maintenance tasks on equipment and nearly 6200 maintenance service requests submitted by departments, offices and our building management staff. We prioritized critical activities in an effort to help keep the county's buildings operational for the public and employees during every season of the year. Our accountability included HVAC, plumbing, electrical, life safety, carpentry, painting, landscaping, snow removal and other work activities.
- Our janitorial staff cleaned over 800,000 square feet of space every day including over 200 toilets each morning.
- Our mail service team processed over 400,000 pieces of mail including vital records, election ballots and inter-office mail.

In 2025, the Information Technologies (IT) Department continued its 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 both remote and in-office work initiatives. As part of the five-year replacement cycle, the Department upgraded scheduled desktops and laptops.

The IT Department maintained its Security Awareness Training and Phishing Simulation program to provide ongoing cybersecurity education to the County workforce. These initiatives have strengthened employee awareness and reduced organizational risk from cyber threats.

Significant progress was made in expanding the use of Laserfiche across County operations. The Department developed new workflows and automated processes to support other offices and departments in improving efficiency, enhancing document retention practices, and aligning with the new Department of Justice (DOJ) ADA requirements. The IT Department also partnered with offices and departments to update and redesign their websites in an effort to meet the latest DOJ Web Content Accessibility Guidelines (WCAG), ensuring accessibility and compliance across all County web platforms by the April 2026 deadline.

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

Routine network security scans and vulnerability assessments were conducted, with remediation implemented as necessary. Additional security enhancements were made to strengthen email protection, Internet access, patch management, and monitoring through Security Information and Event Management (SIEM) tools.

The IT Department also collaborated with the Health Department and County Clerk to bring their new Elgin office online through integration with the County's fiber network.

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 2026 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 were paid in December 2024.

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 transferred an additional $9.6 million to the escrow agent 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, 2024. 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 27 consecutive years (Fiscal Years 1997-2024). 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, 2025. 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 10 consecutive years (Fiscal Years 2016-2025).

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 Wierzbiak, 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,

Kathleen T. Hopkinson

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

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

Kane County Government is comprised of 31 departments at different geographical locations throughout the county. The county employs more than 2,700 employees, including full time, part time, seasonal, and election workers with approximately 58% of the employees being union members.

County Board Chairman

Corinne Pierog, Madam Chair

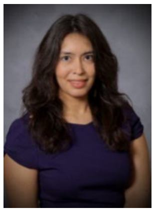
E-Mail: cpierog@kanecoboard.org
Kane County Government Center
719 Batavia Avenue, Building A
Geneva, Illinois 60134
Office: (630)232-5930
Term Expires**:** 11/30/2028

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

E-Mail: mmolina@kanecoboard.org
Office: (630) 444-1201
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

Kimberley Young

E-Mail: KYoung@KaneCountyIL.gov
Office: (630) 444-1202
Term Expires: 11/30/2026

Kane County Committees
County Board, Committee of the Whole, Land Cash Subcommittee, Stormwater Management Planning Committee, Administration, Transportation, County Development

County Board District 3

Anita Lewis

E-Mail: alewis@kanecoboard.org
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

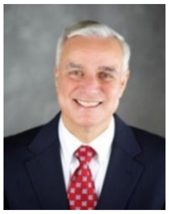
Mavis Bates

E-Mail: mbates@kanecoboard.org
Office: (630) 444-1204
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

E-Mail: blenert@kanecoboard.org
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

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

Alex Arroyo

E-Mail: aarroyo@kanecoboard.org
Office: (630) 444-1207
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

E-Mail: mgumz@kanecoboard.org
Office: (630) 444-1208
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

Jennifer Abbatacola

E-Mail: JAbbatacola@KaneCountyIL.gov
Office: (630) 444-1209
Term Expires: 11/30/2026

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

County Board District 10

Bill Tarver

E-Mail: BTarver@KaneCoBoard.org
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

E-Mail: LJuby@KaneCoBoard.org
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

E-Mail: BRoth@KaneCoBoard.org
Office: (630) 444-1212
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

E-Mail: MLinder@KaneCoBoard.org
Office: (630) 444-1213
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

Jon Gripe

E-Mail: jgripe@kanecoboard.org
Office: (630) 444-1214 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

E-Mail: DYoung@KaneCoBoard.org
Office: (630) 444-1215
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

Ted Penesis

E-Mail:tpenesis@kanecoboard.org
Office: (630) 444-1216
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

E-Mail: dallan@kanecoboard.org
Office: (630) 444-1217
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

E-Mail: RWilliams@KaneCoBoard.org
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

E-Mail: mlqbal@kanecoboard.org
Office: (630) 444-1219
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

Cherryl Fritz Strathmann

E-Mail: cstrathmann@kanecoboard.org
Office: (630) 444-1220
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

E-Mail: vtepe@kanecoboard.org
Office: (630) 444-1222
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 Kious

E-Mail: ckious@kanecoboard.org
Office: (630) 444-1223
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

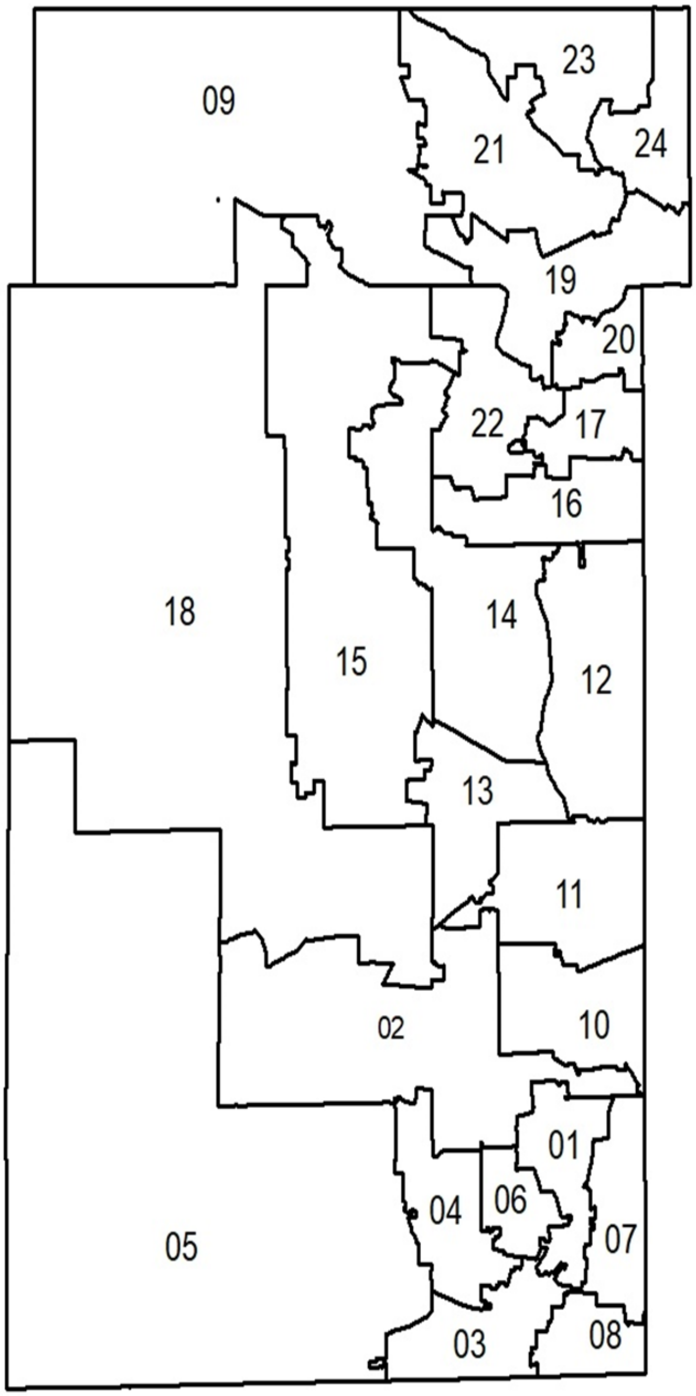
County Board District 24

Jarett Sanchez

E-Mail: jsanchez@kanecoboard.org
Office: (630) 444-1224
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 BOARD MEMBERS BY DISTRICT



KANE COUNTY BOARD
MEMBERS

Corinne Pierog, Madam Chair
County Board Chairman

District:	Board Member:
1	Myrna Molina
2	Kimberley Young
3	Anita Lewis
4	Mavis Bates
5	Bill Lenert
6	Sonia Garcia
7	Alex Arroyo
8	Michelle Gumz
9	Jennifer Abbatacola
10	Bill Tarver
11	Leslie Juby
12	Bill Roth
13	Michael Linder
14	Jon Gripe
15	David Young
16	Ted Penesis
17	Deborah Allan
18	Rick Williams
19	Mohammad "Mo" Iqbal
20	Cherryl F. Strathmann
21	Clifford Surges
22	Vern Tepe
23	Chris Kious
24	Jarett Sanchez

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

KANE COUNTY OFFICES

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

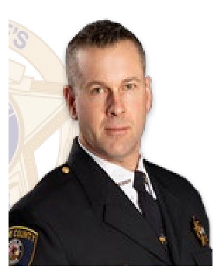
Theresa Barreiro
Circuit Clerk
540 South Randall Road
St. Charles, IL 60174
Phone: 630-232-3413
Fax: 630-208-2172
circuitclerk@KaneCountyIL.gov

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

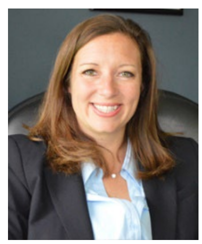
Monica Silva
Coroner
37W699 IL Rt. 38
St. Charles, IL 60175
Phone: 630-232-3535
Fax: 630-232-3431
silvamonica@KaneCountyIL.gov

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

John K. Jonak
Superintendent
Regional Office of Education
28 North First Street
Geneva, IL 60134
Phone: 630-232-5955
Fax: 630-208-5115
jjonak@kaneroe.org



Ron Hain
Sheriff
37W755 Illinois Route 38
St. Charles, IL 60175
Phone: 630-232-6840
Fax: 630-513-6984
KaneSheriff@co.kane.il.us



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

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

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

KANE COUNTY DEPARTMENTS

Animal Control

Brett Youngsteadt
Administrator
4060 Keslinger Rd
Geneva, IL 60134
Phone: 630-232-3555
Fax: 630-232-3585
Email: animalcontrol@co.kane.il.us

Elections

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

Court Services

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

Emily Saylor, Director
Latanya Hill, Director

Environmental & Water Resources

Jodie L. Wollnik
Director
719 S. Batavia Ave Bldg. A
Geneva, IL 60134
Phone: 630-232-3499
Fax: 630-208-3837
Email: wollnikjodie@co.kane.il.us

Development & Community Services

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

Facilities & Building Management

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

Division of Transportation

Michael Zakosek
County Engineer
41W011 Burlington Rd
St. Charles, IL 60175
Phone: 630-584-1170
Fax: 630-584-5265
Email:kdotcomments@co.kane.il.us

Finance Department

Kathleen T. Hopkinson, CFO
Executive Director
719 S. Batavia Ave Bldg. A
Geneva, IL 60134
Phone: 630-208-5132
Email: HopkinsonKathleen@co.kane.il.us

Emergency Management

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

GIS Technologies

Kurt Lebo
Director
719 S. Batavia Ave Bldg. C
Geneva, IL 60134
Phone: 630-208-8655
Fax: 630-208-8659
Email: lebokurt@kaneCountyIL>gov

KANE COUNTY DEPARTMENTS

Human Resource Management

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

KaneComm

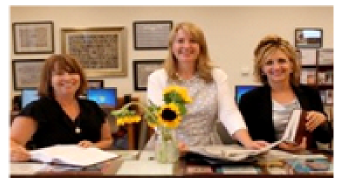
Michelle Guthrie
Director
719 S. Batavia Ave Bldg. C
Geneva, IL 60134
Phone: 630-232-5988
Fax: 630-208-2047
Email: guthriemichelle@co.kane.il.us

Information Technologies

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

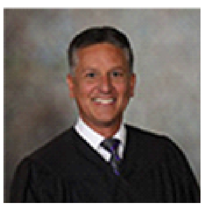
Law Library

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



Email: coxhalle@16thCircuit.IllinoisCourts.gov

Judiciary



Robert Villa, Chief Judge

Andrea O'Brien
Court Administrator
Phone: 630-232-3440
Fax: 630-406-7121

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

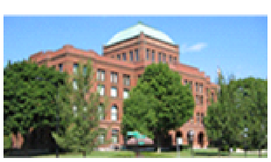
Kane County Courthouse
100 S. Third Street
Geneva, Illinois 60134

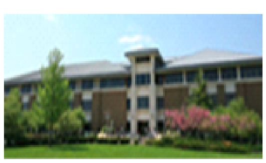
Kane County Branch Ct.
530 S. Randall Road
St. Charles, IL 60174

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

Carpentersville Branch Ct
1200 L W Besinger Drive
Carpentersville, IL 60110

Elgin Branch Court
150 Dexter Court
Elgin, Illinois 60120





Merit Commission

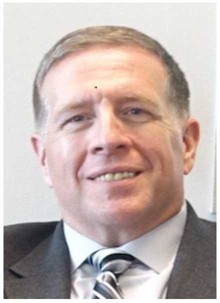
Peter J. Burgert, Chairman
719 S. Batavia Ave Bldg. A
Geneva, IL 60134
Phone: 630-232-3558
Todd Zies, Vice Chairman
Manuel Olalde, Secretary

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

KANE COUNTY DEPARTMENTS

Supervisor of Assessments



Supervisor of Assessments
719 S. Batavia Ave Bldg. C
Geneva, IL 60134
Phone: 630-208-3818
Fax: 630-208-3824
Email: armstrongmark@KaneCountyIL.gov

Public Health

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

Tax Extension & Vital Records

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

Purchasing

Timothy Keovongsak
Director
719 S. Batavia Ave Bldg. A
Geneva, IL 60134
Phone: 630-208-3803
Fax: 630-208-5107
Email: keovongsaktimothy@KaneCountyIL.gov

Veterans' Assistance Commission

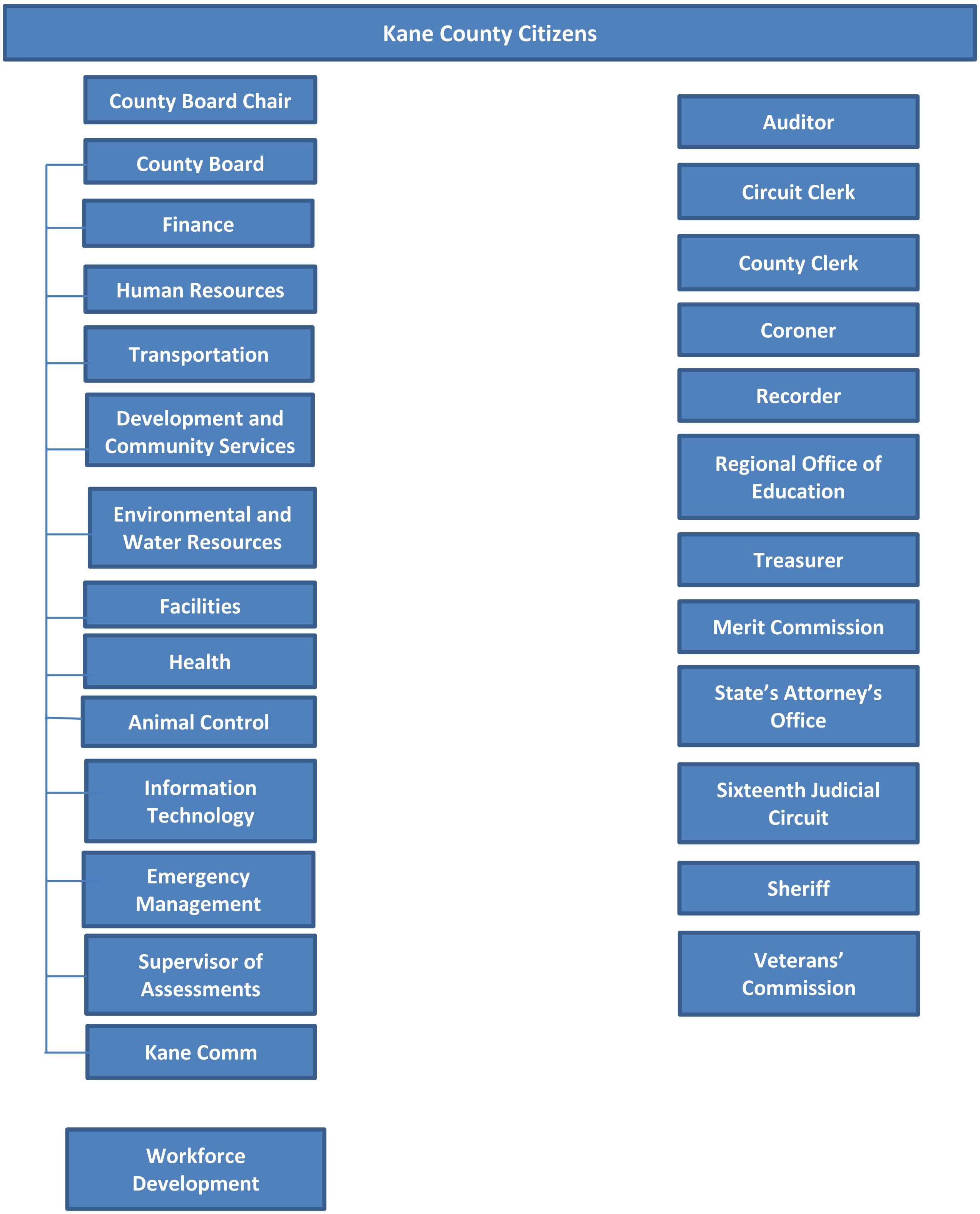
Jacob A. Zimmerman
Superintendent
719 S. Batavia Ave Bldg.
Geneva, IL 60134
Phone: 630-232-3550
Fax: 630-232-5403
Email: zimmermanjacob@KaneCountyIL.gov

Workforce Development

Adam Schauer
Director
143 First Street
Batavia, IL 60510
Phone: 630-208-5351
Fax: 630-966-1172
Email: schaueradam@KaneCountyIL.gov

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

https://www.kanecountyil.gov/Pages/OrChart.aspx


Kane County Citizens
County Board Chair
County Board
Finance
Human Resources
Transportation
Development and Community Services
Environmental and Water Resources
Facilities
Health
Animal Control
Information Technology
Emergency Management
Supervisor of Assessments
Kane Comm
Workforce Development
Auditor
Circuit Clerk
County Clerk
Coroner
Recorder
Regional Office of Education
Treasurer
Merit Commission
State’s Attorney’s Office
Sixteenth Judicial Circuit
Sheriff
Veterans’ Commission

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, 2024

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

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, 2025, 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, 2025 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, 2025. 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 May 22, 2026 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.

Baker Tilly US, LLP

Oak Brook, Illinois
May 22, 2026

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, 2025. 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.

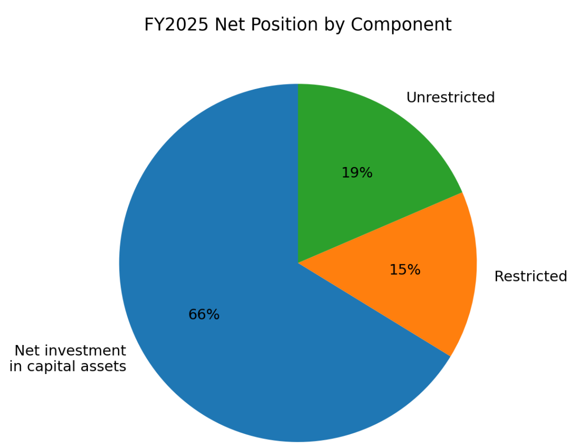
FINANCIAL HIGHLIGHTS

Kane County's financial position remained strong in Fiscal Year 2025. Total primary government net position increased by approximately $28.1 million, or 2.8 percent, from $1.015 billion at November 30, 2024 to $1.043 billion at November 30, 2025.

- Governmental activities accounted for most of the County financial activity and increased net position by $27.5 million. Business-type activities increased net position by $0.6 million, reflecting the limited and stable nature of the County's enterprise activity.
- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at the close of the year ended November 30, 2025, by $1.043 million (net position).

This increase in net position reflects an increasing focus on fiscal discipline by relying less on reserves to fund daily operations, stable recurring revenues, significant investment income, and the County's ongoing effort to manage long-term obligations while continuing to invest in infrastructure and public services.

The County's net position continues to be concentrated in capital assets. At year-end, approximately $691.2 million was invested in capital assets, net of related debt; approximately $158.6 million was restricted for specific purposes; and approximately $193.4 million was unrestricted. The unrestricted balance may be used to meet the County's ongoing obligations to citizens and creditors and remains an important indicator of financial flexibility because it represents resources available to meet ongoing obligations and respond to emerging needs.



Governmental Funds reported combined ending fund balance of approximately $347.4 million, an increase of approximately $12.2 million from the prior year.

The General Fund reported total fund balance of approximately $63.3 million, including unassigned fund balance of approximately $34.8 million. The unassigned General Fund balance equaled approximately 27.2% of total General Fund expenditures, which remains consistent with the County's reserve policy objective of maintaining approximately three months of operating expenditures.

The County also continued its conservative approach to debt and long-term liabilities. Total governmental activities long-term liabilities decreased by $22.2 million (18%) from approximately $122.9 million to $100.7 million during Fiscal Year 2025. The decrease was driven primarily by the $9.9 million defeasance of the Longmeadow Toll Revenue Bonds, a $20 million reduction in long-term construction payable, and a $10.6 million increase in pension liabilities.

Investment income remained a significant contributor to Fiscal Year 2025 results. Government-wide net investment income was approximately $21.3 million. This result reflects higher yields and favorable market adjustments on the County's investment portfolio, which consists primarily of government securities and other investments consistent with the County's investment policy.

The County's financial results should also be understood in the context of several operational trends. Public safety and judicial operations continue to experience cost pressures associated with staffing, detainee population changes, reporting requirements, and the continued implementation of the SAFE-T Act. Federal relief funding continues to support eligible projects and programs, but this funding is nonrecurring and will decline as ARPA-funded projects are completed. Transportation and facility capital projects also continue to influence year-to-year changes in capital assets, grant revenues, and expenditures.

Key Indicator	**FY2024**	**FY2025**	**Change / Comment**
Total primary government net position	$1.015 billion	$1.043 billion	Increase of about $28.1 million
Governmental fund balances	$335.3 million	$347.4 million	Increase of about $12.2 million
General Fund unassigned fund balance	$54.3 million	$34.8 million	Decline reflects increased operating pressure/use of reserves
Governmental activities long-term liabilities	$122.9 million	$100.7 million	Decrease of about $22.2 million
Net investment income	$22.9 million	$21.3 million	Remained elevated due to market/yield environment

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 (Government-wide) Financial Statements, 2) Fund Financial Statements, and 3) Notes to Basic Financial Statements. Required Supplementary Information and other schedules provide additional budgetary, pension, OPEB, combining fund, and statistical information.

Government-wide 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 Government-wide financial statements provide a long-term view of the County's financial position and operations.

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 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 safety; highways and streets; judicial; public services and records; 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.

The 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 28-31 of this report.

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

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

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

The County maintains one hundred seventy-four 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 32-37 of this report.

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

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

The proprietary fund financial statements can be found on pages 38-40 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 41-42 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 43-89 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 90-105 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 106-349 of this report.

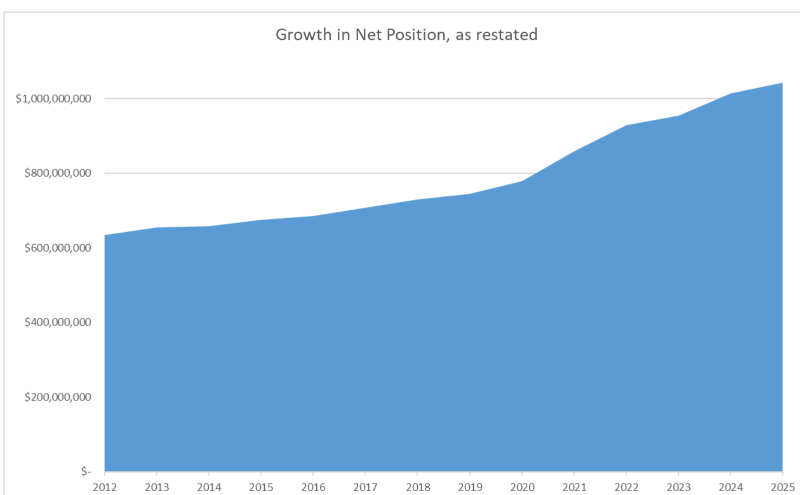
COUNTYWIDE FINANCIAL STATEMENT ANALYSIS

Statement of Net Position - The County's overall financial position improved during Fiscal Year 2025. 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 $1.043 million, which represents an increase of $28 million over the previous year. Cash and investments decreased slightly by $14 million to $404 million and accounts payable increased slightly from $24.2 million to $28.7 million. Deferred outflows related to pensions decreased by $9.3 million from $46.9 million to $37.6 million and deferred inflows related to pensions decreased by $1.2 million from $2.8 million to $1.6 million. Deferred outflows related to OPEB decreased by $0.6 million from $2.1 million to $1.5 million and deferred inflows related to OPEB decreased by $1.0 million from $4.8 million to $3.8 million. The County's net investment in capital assets increased $48.4 million from $639.9 million to $688.3 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, 2025 and 2024
(In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2025	2024	2025	2024	2025	2024	Change %
Assets							
Current and Other Assets	$ 496.7	$ 524.7	$ 6.6	$ 5.9	$ 503.3	$ 530.6	-5%
Capital Assets	731.6	714.9	2.9	2.9	734.5	717.8	2%
Total Assets	1,228.3	1,239.6	9.5	8.8	1,237.8	1,248.4	-1%
Deferred Outflows of Resources	39.2	49.0	-	-	39.2	49.0	-20%
Liabilities							
Current and Other Liabilities	62.9	88.8	-	-	62.9	88.8	-29%
Long-Term Liabilities	100.7	122.9	-	-	100.7	122.9	-18%
Total Liabilities	163.6	211.7	-	-	163.6	211.7	-23%
Deferred Inflows of Resources	70.2	70.7	-	-	70.2	70.7	-1%
Net Position							
Net Investment in Capital Assets	688.3	639.9	2.9	2.9	691.2	642.8	8%
Restricted	152.0	154.3	6.6	5.9	158.6	160.2	-1%
Unrestricted	193.4	212.0	-	-	193.4	212.0	-9%
Total Net Position	$ 1,033.7	$ 1,006.2	$ 9.5	$ 8.8	$ 1,043.2	$ 1,015.0	3%

The chart shown below reflects the County's annual growth in net position, which averages 3.93% 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 $28.0 million over the prior year. Current and other assets for Business-type Activities were higher by $0.7 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 $25.9 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 28-29 of this report.

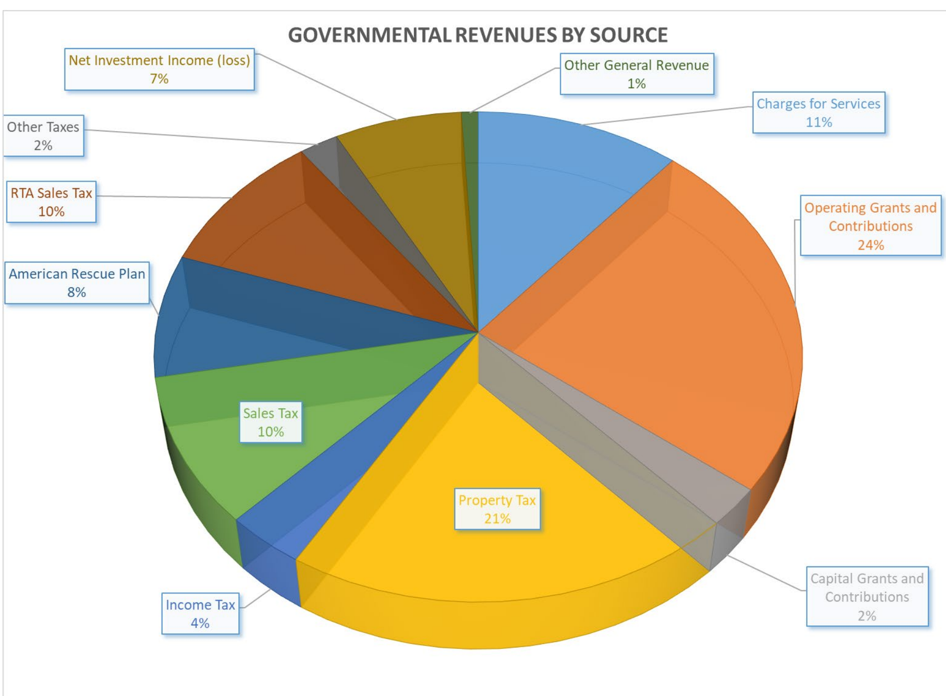
Change in Net Position - The table shown below reflects the County's change in net position. The source of information for this table is the Statement of Activities, which can be found on pages 30-31 of this report. As can be seen, total revenues decreased by $1.5 million or 0.5%, and expenses increased by $34.5 million or 14% compared to prior year.

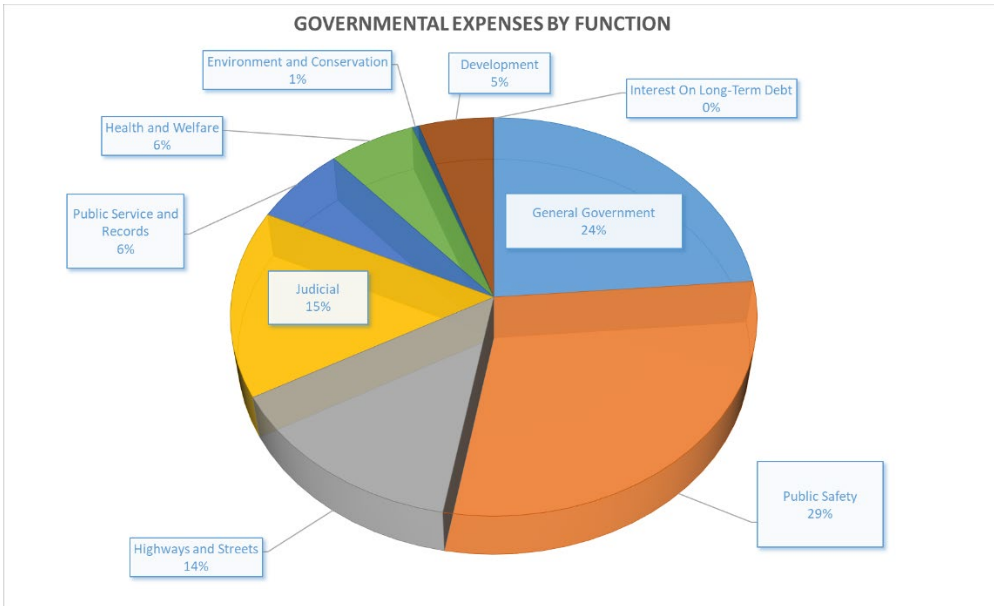
Condensed Statement of Activities for the Years ended November 30, 2025 and 2024
(In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
Revenues	2025	2024	2025	2024	2025	2024	Change %
Program Revenues							
Charges for Service	$ 33.6	$ 30.0	$ 0.2	$ 0.1	$ 33.8	$ 30.1	12%
Operating Grants and Contributions	72.6	63.2	0.1	-	72.7	63.2	15%
Capital Grants and Contributions	7.7	34.8	-	-	7.7	34.8	-78%
General Revenues							
Property Tax	62.0	59.2	-	-	62.0	59.2	5%
Income Tax	10.9	10.3	-	-	10.9	10.3	6%
Sales Tax	29.4	26.0	-	-	29.4	26.0	13%
American Rescue Plan	24.3	17.4	-	-	24.3	17.4	40%
RTA Sales Tax	29.1	26.3	-	-	29.1	26.3	11%
Other Taxes	6.5	7.8	-	-	6.5	7.8	-17%
Net Investment Income (loss)	21.0	22.6	0.3	0.3	21.3	22.9	-7%
Other General Revenues	2.8	0.8	-	-	2.8	0.8	250%
Total Revenues	299.9	298.4	0.6	0.4	300.5	298.9	1%
Expenses							
General Government	64.5	38.6	-	-	64.5	38.6	67%
Public Safety	79.2	72.3	-	-	79.2	72.3	10%
Highways and Streets	38.5	54.1	-	-	38.5	54.1	-29%
Judicial	41.4	36.4	-	-	41.4	36.4	14%
Public Service and Records	17.5	16.2	-	-	17.5	16.2	8%
Health and Welfare	15.9	8.7	-	-	15.9	8.7	83%
Environment and Conservation	1.3	1.1	-	-	1.3	1.1	18%
Development	13.7	7.2	-	-	13.7	7.2	90%
Interest on Long-Term Debt	0.1	3.0	-	-	0.1	3.0	-97%
Solid Waste	-	-	0.2	0.2	0.2	0.2	0%
Total Expenses	272.1	237.6	0.2	0.2	272.3	237.8	15%
Excess before Transfers	27.8	60.8	0.4	0.2	28.2	61.1	-54%
Transfers	(0.3)	(0.4)	0.3	0.4	-	-	n/a
Change in Net Position	27.5	60.4	0.7	0.6	28.2	61.1	-54%
Net Position Beginning of Year	1,006.2	945.8	8.8	8.2	1,015.1	954.0	6%
Net Position End of Year	$ 1,033.7	$ 1,006.2	$ 9.5	$ 8.8	$ 1,043.3	$ 1,015.1	2.8%

Revenues - Charges for Services, as a whole, increased $3.7 million compared to the prior year mainly as an increase in GIS fees, Impact Fees and Wetland Fees. The $26 GIS fee collected by the Recorder's Office was increased to $48. The Recorder's Office keeps $1 and the remaining $47 is deposited into the GIS Fund for the continued advancement of the countywide Geographic Information System. Property taxes were increased by $2.8 million as the County Board adopted 2024 tax levy to be collected in 2025. The County's share of State Sales Tax increased by $3.4 million (13.07%) compared to 2024 primarily as a result of continued inflation as well policy changes impacting sales transactions. RTA Sales Tax revenue increased $2.8 million (10.6%), Income Tax revenue increased by $0.6 million (6.2%), Motor Fuel Tax revenue increased $0.4 million (3.9%), and Local Option Motor Fuel Tax increased $0.4 million (4%). The State Cannabis Regulation Tax and Video Gaming tax revenues remained relatively flat. American Rescue Plan revenues recognized in FY 2025 were $24.3 million as capital projects related to updating congregate settings were being completed. Approximately $23.4 million in ARPA funds remain to be spent by December 31, 2026. The County recorded net investment income of $21.3 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 increased $25.9 million compared to Fiscal Year 2024 primarily as a result of fluctuations in the net pension liability for both pension plans as well as volatility in components of deferred outflow and inflow pension expense. The $6.9 million increase in Public Safety expense, and the $5.0 million increase in Judicial expense, is primarily due to an increase in personnel service costs. Public Service and Records expense increased by $1.3 million primarily due to an increase in personnel services. Highways and Streets expense decreased by $15.6 million, which was primarily due to the timing of road and bridge capital projects. The $7.2 million increase in Health and Welfare expense is primarily the result of an increase in contractual and consulting services and the purchase of a new building in Elgin to be used primarily for the Health Department but also to include satellite offices for the County Clerk, Court Services, and Coroner. Environment and Conservation expense increased $0.2 million primarily as a result of additional personnel services and contractual services costs. The increase of $6.5 million in Development expense is the result of an $5 increase 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 $2.9 million decrease in interest expense on long term debt as expected per the debt service schedules as well as the completed defeasance of the Longmeadow Toll Revenue Bond debt.





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.

Comparative Summary of Revenues
For the Governmental Funds

	2025 Governmental Funds	2024 Governmental Funds	Increase (Decrease) 2024 to 2025	% Change
Revenues				
Property taxes	$ 61,999,304	$ 59,189,083	$ 2,810,221	5%
Other taxes	54,974,230	52,520,410	2,453,820	5%
Intergovernmental	42,259,420	39,017,610	3,241,810	8%
Grants	50,071,993	36,855,245	13,216,748	36%
Licenses and permits	3,945,371	3,668,975	276,396	8%
Fines	3,716,842	4,234,883	(518,041)	-12%
Charges for services	26,115,287	23,592,886	2,522,401	11%
Reimbursements	33,344,497	35,545,216	(2,200,719)	-6%
Net investment income (loss)	20,487,546	21,876,219	(1,388,673)	-6%
Miscellaneous	8,379,891	6,307,560	2,072,331	33%
Total Revenues	$ 305,294,381	$ 282,808,087	$ 22,486,294	8%

Revenues - The property tax levy adopted for tax levy year 2024 and collected in FY 2025 included an increase based upon the consumer price index. This resulted in an increase of $2.8 million. 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 $2.4 million increase in Other Tax revenue is the net result of the following: RTA Sales Tax revenue increased $2.8 million (10.9%), State Motor Fuel Tax increased $0.4 million (3.9%), Local Motor Fuel Tax increased $0.4 million (4%); however Local Use Tax decreased $1.3 million (59.0%). Local Use Tax revenue decreased due to State policy changes.

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 (6.2%) in Fiscal Year 2025. 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 $3.2 million (12.2%) compared to 2024. Beginning January 1, 2025, Public Act 103-0983 mandated that all retail sales originating from outside of Illinois and made to Illinois customers by retailers with physical presence nexus with Illinois are now subject to destination-based Retailers' Occupation Tax (Sales Tax) rather than Local Use Tax. The County's share of Personal Property Replacement Tax decreased by $0.5 million (19.5%) as a result of a decrease in the entitlement allocations from the State.

Grant revenue increased $13.2 million in Fiscal Year 2025 primarily as a result of more ARPA funds recognized as revenue in FY 2025. ARPA grant funds must be spent by December 31, 2026.

License and Permit revenue is up slightly by $0.3 million due to increases in revenue from building inspection permits, highway oversized moving and roadway access permits and food permits.

The $2.5 million increase (11%) in Charges for Services revenue is primarily the result of increases in GIS Fees in FY25 from $1.4 million to $2.5 million (72.7%) and developer driven Impact Fees from $2.5 million in FY 2024 to $3.1 million in FY 2025, a $0.6 million (26.6%) increase, as well as slight increases Wetland Fee in Lieu Fees.

The $2.2 million decrease in reimbursement revenue is primarily the result of a decrease in State and Other Service Reimbursements for Transportation projects.

Net investment income decreased slightly by $1.4 million as the County's cash balances have declines as a result of the spend down of General Fund – General Account reserves as well as the use of ARPA funds. The difference in investment income reported on the countywide financial statements (full accrual basis) and fund financial statements (modified accrual basis) is the change in amount of interest classified as unavailable revenue on the fund financial statements.

The $2.1 million increase in Miscellaneous revenues is primarily due to an increase in the Opioid Settlement revenues.

General Fund - The revenues and expenditures of the County's General Fund is analyzed below.

Comparative Summary of Revenues
General Fund

	2025 General Fund	2024 General Fund	Increase (Decrease) 2024 to 2025	% Change
Revenues				
Property taxes	$ 35,951,531	$ 33,898,848	$ 2,052,683	6%
Other taxes	3,831,757	4,808,451	(976,694)	-20%
Intergovernmental	42,259,420	39,017,610	3,241,810	8%
Grants	3,130,610	1,575,870	1,554,740	99%
Licenses and permits	1,640,036	1,588,612	51,424	3%
Fines	2,710,486	2,914,981	(204,495)	-7%
Charges for services	11,697,914	11,493,542	204,372	2%
Reimbursements	10,756,445	10,309,000	447,445	4%
Net investment income (loss)	3,308,335	4,316,920	(1,008,585)	-23%
Miscellaneous	289,796	365,331	(75,535)	-21%
Total Revenues	$ 115,576,330	$ 110,289,165	$ 5,287,165	5%

The General Fund's share of Property Tax revenue increased $2.1 million as a result of the adopted 2024 tax levy which included an increase based on the consumer price index.

Other Taxes revenue is composed of RTA Sales Tax, Local Use Tax, and TIF Distribution Tax revenues and decreased slightly from 2024 to 2025 as a result of a 59% decrease in revenue from the Local Use Tax from $2.2 million to $0.9 million. RTA Sales Tax revenue increased from $2.6 million to $2.9 million.

Intergovernmental revenue is composed of Sales Tax, Income Tax, and Personal Property Replacement Tax revenues and increased by 8% in 2025 as compared to 2024. Sales Tax revenue was up 12.2% from $26 million to $29 million, Income Tax revenue was up 6.2% from $10.3 million to $10.9 million, but Personal Property Replacement Tax revenue was down 19.5% from 2024 to 2025 as a result of a change in how the State estimates distributions.

Fines decreased by 7%, $0.2 million, primarily as a result a decrease in bond forfeiture fines and traffic violation fines.

Charges for Services revenue increased slightly by 2%, from $11.5 million in 2024 to $11.7 million in 2025. primarily as a result of an increase in Election Fees, Mailing Fees and developer driven fees such as zoning fees and subdivision approval fees.

Reimbursement revenue increased by 4% due to a 10% increase, from $7.1 million to $7.8 million, in Probation Salary Reimbursement revenue and a 5% increase, from $0.6 million to $0.7 million in Interpreter Service Reimbursements.

Net investment income decreased by $1.0 million as the cash balance in the General Fund – General Account continues to decline as recent budgets have funded expenditures with reserves.
Major Governmental Funds other than the General Fund - The revenues and expenditures of the County's Major Governmental Funds other than the General Fund are analyzed below.

Comparative Summary of Revenues
For the Major Governmental Funds other than General Fund

	2025 Major Governmental Funds exl General Fund	2024 Major Governmental Funds exl General Fund	Increase (Decrease) 2024 to 2025	% Change
Revenues				
Other taxes	$ 35,849,657	$ 33,235,225	$ 2,614,432	8%
Grants	24,322,302	17,421,933	6,900,369	40%
Reimbursements	14,532,387	2,671,740	11,860,647	444%
Net investment income (loss)	9,239,032	9,286,350	(47,318)	-1%
Miscellaneous	61,768	117	61,651	52693%
Total Revenues	$ 84,005,146	$ 62,615,365	$ 21,389,781	34%

The major governmental funds excluding the General Fund include the Motor Fuel Tax Fund, the American Rescue Plan and the Transportation Sales Tax Fund.

Other taxes in these funds increased by $2.6 million dollars due to a 10.9% increase in RTA Sales Tax from $19.6 million to $21.7 million.

Grants increased by 40% or $6.9 million from 2024 to 2025. The Grants category for FY 2024 and FY 2025 represents ARPA revenue only. During FY 2025, $24.3 million in ARPA revenue was recognized, up 40% from $17.4 million in 2024 as the ARPA continue to be spent down.

Reimbursements have increased over 2024 by 444%, from $2.7 million to $14.5 million. The increase is primarily being driven by an increase in the State Service Reimbursements for Transportation of $12.1 million.

Net investment income (loss) in these major funds decreased slightly by 1% or $0.05 million as the ARPA fund balance continues to be spent down.

Miscellaneous revenues increased due to an increase in auction sales revenues in the Transportation Department.

Comparative Summary of Revenues
For the Total Nonmajor Governmental Funds

	2025 Nonmajor Governmental Funds	2024 Nonmajor Governmental Funds	Increase (Decrease) 2024 to 2025	% Change
Revenues				
Property taxes	$ 26,047,773	$ 25,290,235	$ 757,538	3%
Other taxes	15,292,816	14,476,734	816,082	6%
Grants	22,619,081	17,857,442	4,761,639	27%
Licenses and permits	2,305,335	2,080,363	224,972	11%
Fines	1,006,356	1,319,902	(313,546)	-24%
Charges for services	14,417,373	12,099,344	2,318,029	19%
Reimbursements	8,055,665	22,564,476	(14,508,811)	-64%
Net investment income (loss)	7,940,179	8,272,949	(332,770)	-4%
Miscellaneous	8,028,327	5,942,112	2,086,215	35%
Total Revenues	$ 105,712,905	$ 109,903,557	$ (4,190,652)	-4%

The share of Property Tax revenue for the Nonmajor Governmental Funds increased by 3% or $0.8 million. as a result of an increase in the 2024 tax levy for the FICA/Social Security Fund, Veterans' Commission Fund, and the Mill Creek Special Service Area.

The $0.8 million increase in Other Taxes revenue is primarily the result of annual consumer price index increases applied to both the State Motor Fuel Tax and the County Motor Fuel Tax. Both motor fuel taxes were increased 3.49% effective July 1, 2024 and 2.82% effective July 1, 2025. 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 and the 2.82% increased the tax rate from 4.9 cents to 5.0 cents per gallon. County Motor Fuel increased by 4.01% or $0.4 million. RTA Sales tax also increased 10.89% from $3.9 million in 2024 to $4.3 million in 2025.

The increase in grant revenue during 2025 can be seen across a variety of grant programs most notably in a $5.2 million increase in the Emergency Rental Assistance program.

The $2.3 million increase in Charges for Services revenue is primarily due to an increase in GIS Fees, Impact Fees and Wetland Fee in Lieu Fees.

Reimbursement revenue decreased by $14 million from 2024 to 2025. In FY 2024 the Transportation Department received a $17.5 million grant from the Illinois Department of Commerce and Economic Opportunity (DCEO) to reimburse the County for costs associated with the Longmeadow Bridge included in reimbursement revenue in 2024. This $17.5 million was revenue to the Longmeadow Bond Construction Fund, a nonmajor governmental fund. In 2025, the County received a $12.5 million grant from DCEO but only $4.5 million was revenue in nonmajor governmental funds, the Longmeadow Bond Construction Fund and the North Impact Fees Fund. $8 million of the $12.5 million grant was revenue to a major governmental fund – the Transportation Sales Tax Fund.

Net investment revenue slightly decreased $0.3 million in FY 2025.

Business-type Activities - Operating revenues for the Enterprise Surcharge Fund increased slightly in FY 2025 primarily as a result of an increase in hauling fees and reimbursements for house hazard waste.

Comparative Summary of Expenditures by Classification
For the Total Governmental Funds

	2025 Governmental Funds	2024 Governmental Funds	Increase (Decrease) 2024 to 2025	% Change
Expenditures				
Personnel Wages & Salaries	$ 109,699,917	$ 103,586,522	$ 6,113,395	6%
Personnel Benefits	37,754,435	35,652,841	2,101,594	6%
Contractual Services	83,643,521	66,623,036	17,020,485	26%
Commodities	14,547,279	12,938,379	1,608,900	12%
Capital Outlay	35,468,262	38,235,937	(2,767,675)	-7%
Debt Service	11,629,536	24,380,738	(12,751,202)	-52%
Contingency and Other	116,508	-	116,508	100%
Total Expenditures	$ 292,859,458	$ 281,417,452	$ 11,442,006	4%

Expenditures - Personnel Services, both wages & salaries and benefits remain 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 for wages and salaries increased $6.1 million from FY 2024 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 raised from 4.58% to 6.54%, and the contribution rate for SLEP was increased from 16.93% to 16.82%.

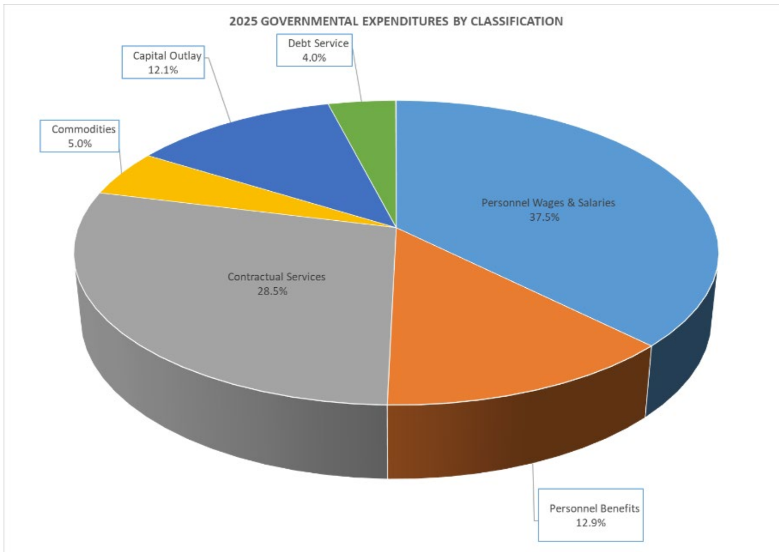
The County has been contributing on an aggregate basis 83% of the total cost of health insurance. Based on an analysis of the County's health insurance costs provided by the County's health insurance broker, health insurance contribution rates for Fiscal Year 2025 were increased over 2024 but the County kept health insurance, dental insurance and vision insurance rates internally flat and absorbed the increase in the Health Insurance Fund reserve balance.

Contractual Services increased 26% or $17.0 million in 2025 primarily as a result of $7 million increase in contractual service grant related expenses for the American Rescue Plan and $6 million increase in miscellaneous grant expenses for the Emergency Rental Assistance program. Transportation expenses for resurfacing and pavement preservation were up $3.6 million over 2024.

Commodity expenditures increased 12% or $1.6 million in 2025 primarily related to food expense in the adult corrections center with the increase in detainees as well as increases in operating supplies expenses across multiple offices and departments in the County.

Capital spending decreased by 7% mainly due to a $2.9 million decrease in Transportation Department road and bridge construction costs, a $2.7 million decrease in Health Building expenses and a $7.4 million decrease in special purpose equipment as FY 2024 saw $7 million in election equipment expenses. This was all offset by an $8.0 million increase in building improvement expenses using American Rescue Plan monies.

The change in debt service expenditures by $12.8 million is due to the completed defeasance of the Longmeadow Toll Revenue Bonds. In FY 2024, the amount of $18.6 million was partially defeased with an additional amount of $9.9 million defeased in FY 2025 thus eliminating debt service payments for the Longmeadow Toll Revenue Bonds.



General Fund - The expenditures of the County's General Fund is analyzed below.

Comparative Summary of Expenditures by Function
General Fund

	2025 General Fund	2024 General Fund	Increase (Decrease) 2024 to 2025	% Change
Expenditures				
General Government	$ 19,237,547	$ 19,229,592	$ 7,955	0%
Public Safety	65,576,792	60,561,436	5,015,356	8%
Judicial	28,973,426	26,612,387	2,361,039	9%
Public Service and Records	9,275,262	8,977,076	298,186	3%
Environment and Conservation	881,244	782,499	98,745	13%
Development, Housing and Economic Development	3,287,178	2,359,096	928,082	39%
Debt Service	275,185	415,389	(140,204)	-34%
Capital Outlay	204,525	10,242	194,283	1897%
Total Expenditures	$ 127,711,159	$ 118,947,717	$ 8,763,442	7%

Expenditures in the General Fund increased in total by $8.8 million or about 7% in 2025. The overall increase can be attributed to increases in personnel services, particularly in Public Safety and Judicial.

Comparative Summary of Expenditures by Function
Major Governmental Funds Other than General Fund

	2025 Major Governmental Funds exl General Fund	2024 Major Governmental Funds exl General Fund	Increase (Decrease) 2024 to 2025	% Change
Expenditures				
General Government	$ 7,418,732	$ 5,889,479	$ 1,529,253	26%
Highway and streets	20,857,116	19,336,072	1,521,044	8%
Health and welfare	5,590,392	660,646	4,929,746	746%
Capital Outlay	17,300,034	14,880,701	2,419,333	16%
Total Expenditures	$ 51,166,274	$ 40,766,898	$ 10,399,376	26%

The major governmental funds excluding the General Fund include the Motor Fuel Tax Fund, the American Rescue Plan and the Transportation Sales Tax Fund. Total expenditures in these funds increased over FY 2024 by $10.4 million or 26%, primarily representing the increased spending of ARPA funds for the behavioral health grant program and facility improvements in congregate settings.

Comparative Summary of Expenditures
For the Total Nonmajor Government Funds

	2025 Nonmajor Governmental Funds	2024 Nonmajor Governmental Funds	Increase (Decrease) 2024 to 2025	% Change
Expenditures				
General Government	$ 21,250,387	$ 21,944,182	$ (693,795)	-3%
Public Safety	8,970,835	9,184,479	(213,644)	-2%
Highway and streets	15,253,545	12,118,759	3,134,786	26%
Judicial	10,852,696	10,339,476	513,220	5%
Public Service and Records	7,739,370	6,921,900	817,470	12%
Health and welfare	9,363,934	8,593,204	770,730	9%
Environment and Conservation	602,582	329,016	273,566	83%
Development, Housing and Economic Development	10,164,632	4,961,478	5,203,154	105%
Debt Service	11,820,341	23,965,349	(12,145,008)	-51%
Capital Outlay	17,963,703	23,344,994	(5,381,291)	-23%
Total Expenditures	$ 113,982,025	$ 121,702,837	$ (7,720,812)	-6%

Expenditures in the Nonmajor Governmental funds decreased in total by 6% or $7.8 million in FY 2025.

General Government expenditures decreased slightly by $0.7 million (3%) while Public Safety expenditures decreased by 2% or $0.2 million. Highway and Streets expenditures increased by $3.1 million or 26%. This was attributable to increases in road and bridge construction costs. Judicial expenditures increased $0.5 million (5%), Public Service and Records increased $0.8 million (12%), and Health and Welfare increased $0.7 million (9%). Environment and Conservation Expenses increased $0.3 million (83%) in the nonmajor funds due to an increase in grant expense pass thru to other external entities. Development, Housing, and Economic Development expenses increased by $5.2 million (105%) attributable to the increase in Emergency Rental Assistance program expenditures.

Debt Service expenditures decreased by $12.1 million primarily due to the defeasance of the Longmeadow Toll Revenue Bonds. In FY 2024, $18.6 million was provided to the escrow agent to be held for the payment of principal and interest to the bondholders in a partial defeasance. In FY 2025, $9.9 million was provided to the escrow agent in the final defeasance.

Capital Outlay expenditures have decreased $5.4 million as a result of a decrease in spending on facilities improvement projects.

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

	2025 Proprietary Enterprise Funds	2024 Proprietary Enterprise Funds	Increase (Decrease) 2024 to 2025	% Change
Expenses				
Personnel Services - Salaries and Wages	$ 13,391	$ 29,294	$ (15,903)	-54%
Personnel Services - Benefits	7,243	10,161	(2,918)	-29%
Contractual Services	144,211	186,162	(41,951)	-23%
Commodities	11,877	14,593	(2,716)	-19%
Transfer Out	987	1,010	(23)	-2%
Total Expenses	$ 177,709	$ 241,220	$ (63,511)	-26%

Total expenses for the Enterprise Funds decreased by 26% due to slight decreases in personnel services, contractual services and commodities related to recycling and other environmental programs.

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, 2025, the County's governmental funds reported combined ending fund balances of $347.4 million, an increase of $12.2 million in comparison with the prior year. The Transportation Sales Tax Fund balance increased $20.7 million (31.7%), the Motor Fuel Tax Fund balance increased by $6.6 million (13.5%) and the American Rescue Plan Fund decreased by $3.6 million.

Approximately 9.3% ($32.3 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 ($2.0 million), restricted ($157.9 million), committed ($104.8 million) or assigned ($50.4 million).

The General Fund is the chief operating fund of the County. At November 30, 2025, unassigned fund balance of the General Fund was $34.8 million, while total fund balance decreased to $63.6 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 27% of total fund expenditures, while total fund balance represents 50% of that same amount. During 2025, expenditures exceeded revenues by $12.1 million as the County budgeted more expenditures than revenues in the General Fund for FY 2025. The General Fund also transferred $5.4 million to other funds, resulting in an overall decrease of $17.5 million in the fund balance.

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. Total General Account revenues were $5.5 million (5.1%) more than Fiscal Year 2024 while General Account expenditures were $8.0 million (6.8%) more than Fiscal Year 2024.

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, 2025. The Enterprise Surcharge Fund experienced a slight increase in restricted net position of $0.67 million, primarily due to increase charges for services and an increase in investment income. Factors concerning the financing of the proprietary funds were addressed in the discussion of the County's business-type activities.

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 2025 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 Fund - General Account expenditures shows a $1,613,704 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
General Revenue	Revenue	$ 2,044,971	Adopted property tax levy included an increase based on the consumer price index.
General Revenue	Revenue	$ 2,280,000	Allocate ARPA dolllars for capital projects.
General Revenue	Revenue	$ 1,250,000	Allocate ARPA dollars for the Economic Development Organization of Kane County.
General Revenue	Revenue	$ (2,044,971)	Less use of fund balance due to the increase in the adopted property tax levy based on the consumer price index.
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.
Countywide Operational Support	Transfer To	$ 1,250,000	Tranfer to Fund 400 Economic Development to support the Economic Development Organization of Kane County.
Countywide Operational Support	Transfer To	$ 2,280,000	Transfer to the capital project fund for the external envelope pipe chase project at the Adult Correctional Center.

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
Local Use Tax	Other Taxes	$ (1,608,328.83)	Unfavorable variance - change in how the State applies use tax on retail sales
DCEO Grant	Grants	$ (1,000,000.00)	Unfavorable variance - grant was not received
Personal Property ReplaceTax	Other Taxes	$ (986,789.01)	Unfavorable variance - change in how State estimates tax to local governements
Revenue Tax Stamp Fees	Charges for Servic	$ 716,444.87	Favorable variance - volume of properties sold in Kane County increased over prior year
Tech and Civic Life Grant	Grants	$ 877,649.01	Favorable variance - revenue recognized as grant is expended
Income Tax	Other Taxes	$ 921,292.18	Favorable variance - budget was too low
Probation Salary Reimburesement	Reimbursements	$ 1,127,720.87	Favorable variance - additonal monies available from the State
Sales Tax	Other Taxes	$ 2,074,917.23	Favorable variance - change in how the State applies sales tax on retail sales

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
County Clerk	Personnel Services	$ 724,668.77	Favorable variance - positions not filled or filled at different amounts.
Circuit Clerk	Personnel Services	$ 563,893.97	Favorable variance - positions not filled or filled at different amounts.
Sheriff - Adult Corrections and Court Security	Personnel Services	$ 777,309.51	Favorable variance - positions not filled or filled at different amounts.
Court Services	Personnel Services	$ 512,465.95	Favorable variance - positions not filled or filled at different amounts.
Sheriff - Sheriff and Adult Corrections	Commodities	$ (624,791.97)	Unfavorable variance - increased numbers of detainees in the Adult Corrections Center.
Sheriff - Adult Corrections	Commodities	$ (734,463.65)	Unfavorable variance - increased numbers of detainees in the Adult Corrections Center.

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, 2025, totals $734.5 million, compared to $717.7 million at November 30, 2024. 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 $714.9 million in 2024 to $731.6 million in 2025, a 2.3% or $16.7 million increase. Total new additions (net of transfers from construction-in-progress) were $38.6 million. The new assets can be attributed to transportation projects, building improvements and equipment. Infrastructure remains the largest component of the County's depreciable capital assets. The increase of nearly $27.1 million reflects the County's ongoing investment in roads, bridges, traffic signals, street lights, and related transportation assets.

Current commitments for which the County has entered into contracts for future construction total approximately $28.6 million for road and bridge projects.

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 61-62 of this report.

Long-Term Debt – A comparative summary of long-term debt appears below. At November 30, 2025, the County had total long-term debt outstanding of $100.7 million for governmental activities. 13.6% ($13.7 million) was comprised of General Obligation Bonds along with related premium amounts. Revenue bonds decreased to zero in FY 2025 as the defeasance of the Longmeadow Toll Revenue bonds was completed. During FY 2025, $9.9 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 $22 million (18%) during the current fiscal year primarily due to the reduction in the general obligation and revenue bonds. Net pension liability for IMRF and SLEP pensions increased by $10.6 million (39%). Long-term construction payable related to transportation projects decreased by $20 million in road and bridge projects in process as many large projects were completed.

	2025	2024	Increase (Decrease) 2024 to 2025	% Change
Governmental Activities				
General Obligation Bonds	$ 13,695,000	$ 16,905,000	$ (3,210,000)	-19%
Revenue Bonds	-	9,896,938	(9,896,938)	-100%
Lease liability	2,063,795	2,378,373	(314,578)	-13%
Accrued Claims and Judgments	2,596,670	3,045,167	(448,497)	-15%
Compensated Absences	6,721,008	5,561,419	1,159,589	21%
Other Postemployment Benefits	9,653,341	9,691,858	(38,517)	0%
Net Pension Liability (asset)	37,369,465	26,809,423	10,560,042	39%
Long-Term Construction Payable	28,599,405	48,642,928	(20,043,523)	-41%
Total Governmental Activities	$ 100,698,684	$ 122,931,106	$ (22,232,422)	-18%

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 $0.5 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. Compensated absences increased 21% primarily as a result of the provision of increased vacation time in certain offices.

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 remained flat from 2024 to 2025. This obligation is the result of changes and assumptions and other inputs as a result of an actuarial experience study. The 4.40% discount rate used is the S&P Municipal Bond 20-Year High-Grade Rate Index as of November 30, 2025.

As of November 30, 2025, the County's net pension liability is $37,369,465 which is a significant increase compared to 2024 when the County had a net pension liability totaling $26,809,423. This $10.6 million increase is a result of differences in the realization of actual earnings compared to projected earnings between 2024 and 2025.

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 63-67 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 2025 was 4.6% compared to 4.1% in November 2024.

The County's share of State Sales Tax and RTA Transportation Sales Tax increased in FY 2025 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 General Account Public Safety operational support, 9% to Public Safety capital projects and 6% to Judicial Technology capital projects. The RTA Transportation Sales 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 decreasing interest rates during FY 2025 as well as slight decreases in the market value of the investments themselves.

Six union contracts expired at the end of Fiscal Year 2025 and to date one has been renewed. One union contract with an expiration date prior to November 30, 2024 is still in negotiations. Three union contracts will expire at the end of FY 2026. All wage increases governed by current contracts were built into the Fiscal Year 2025 budget, while salary adjustments were budgeted for non-union employees.

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 2026 were increased by 6%. 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 2025, the County continues 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. $14.6 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.

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 April 2025 is compared to April 2026, where 2026 actual revenue exceeds both prior year to date and expected revenue.

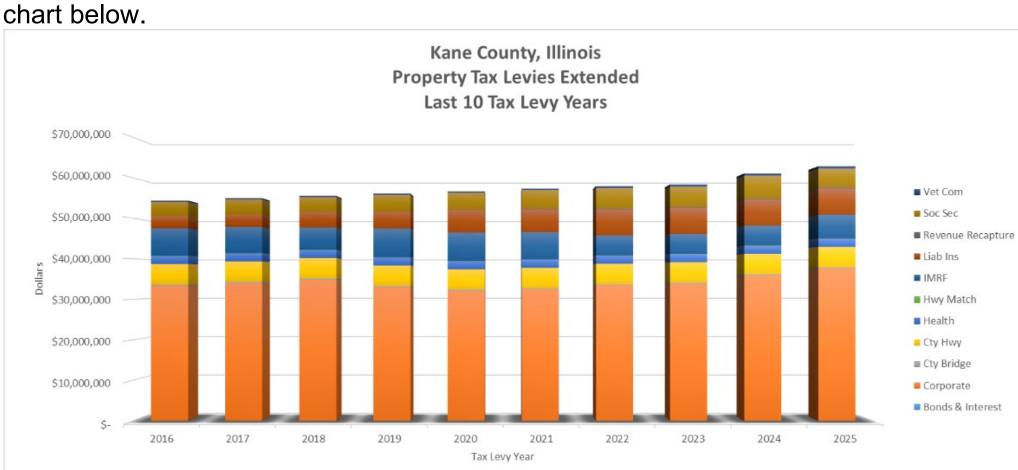
Shared and Direct State Taxes Collection YTD April 2026

FY 2026 to Date						Variance from 2026 Budget	
Tax Revenue	Prior Year YTD	Expected Revenue	FY 2026 Actual	Amount	%	Amount	%
Sales Tax	$ 6,655,415	$ 7,000,000	$ 7,609,593	$ 954,178	14%	$ 609,593	9%
Local Use Tax	470,593	110,000	135,072	(335,522)	-71%	25,072	23%
RTA Sales Tax	6,848,302	6,853,749	7,570,781	722,479	11%	717,032	10%
State Income Tax	3,652,910	3,666,667	3,844,382	191,472	5%	177,715	5%
Personal Property Replacement Tax	621,814	625,000	678,538	56,725	9%	53,538	9%
State Motor Fuel Tax	2,953,340	3,100,000	3,275,705	322,365	11%	175,705	6%
County Motor Fuel Tax	2,615,601	2,620,750	2,635,974	20,373	1%	15,224	1%
Total	$ 18,249,034	$ 18,255,416	$ 19,838,366	$ 1,589,332	9%	$ 1,582,950	9%

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 CARES and ARPA funds were used from FY 2020 to FY 2022 to reimburse operating expenses, namely salaries, in the General Fund General Account which resulted in a significant increase in the fund balance of this fund. Now that the CARES and ARPA funds are gone, the General Fund – General Account fund balance has been decreasing as the County has budgeted more expenditures than revenues in this fund.

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



REQUEST FOR INFORMATION

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

BASIC FINANCIAL STATEMENTS

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Kane County Forest Preserve
Assets and Deferred Outflows of Resources				
Assets				
Cash and investments	$ 398,017,774	$ 6,410,116	$ 404,427,890	$ 53,698,102
Accounts receivable	-	132,707	132,707	-
Property tax receivable	63,729,637	-	63,729,637	15,184,106
Intergovernmental receivable	29,189,787	-	29,189,787	-
Interest receivable	1,943,015	31,244	1,974,259	33,084
Loans receivable	546,838	-	546,838	-
Lease receivable	1,150,890	-	1,150,890	-
Other receivable	1,240,327	-	1,240,327	2,466,822
Inventories	-	-	-	128,958
Prepaid items	866,576	-	866,576	57,492
Deposits	20,000	-	20,000	-
Capital assets not being depreciated	155,539,941	2,883,454	158,423,395	445,422,341
Capital assets being depreciated, net of depreciation	576,081,300	-	576,081,300	34,198,950
Total assets	1,228,326,085	9,457,521	1,237,783,606	551,189,855
Deferred Outflows of Resources				
Deferred outflows related to pensions	37,631,044	-	37,631,044	2,261,471
Deferred charge on refunding	-	-	-	662,813
Deferred outflows related to OPEB	1,532,360	-	1,532,360	270,174
Total deferred outflows of resources	39,163,404	-	39,163,404	3,194,458
Total assets and deferred outflows of resources	$ 1,267,489,489	$ 9,457,521	$ 1,276,947,010	$ 554,384,313

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	$ 28,667,106	$ 28,694	$ 28,695,800	$ 3,465,502
Health claims payable	242,391	-	242,391	-
Accrued payroll	8,742,228	2,549	8,744,777	395,397
Interest payable	109,326	-	109,326	90,940
Other payables	-	-	-	510,001
Unearned revenue	24,361,588	-	24,361,588	-
Deposits	727,947	-	727,947	34,410
Long-term obligations, due within one year:				
Bonds	3,080,000	-	3,080,000	15,054,283
Lease liability	346,986	-	346,986	-
Accrued claims and judgments	1,298,000	-	1,298,000	-
Compensated absences	4,727,339	-	4,727,339	79,079
Total OPEB liability	-	-	-	62,199
Long-term obligations, due in more than one year:				
Bonds and debt certificates	10,615,000	-	10,615,000	56,617,066
Lease liability	1,716,809	-	1,716,809	-
Accrued claims and judgments	1,298,670	-	1,298,670	-
Compensated absences	1,993,669	-	1,993,669	316,318
Long-term construction payable	28,599,405	-	28,599,405	-
Net pension liability - IMRF	12,711,287	-	12,711,287	1,444,932
Net pension liability - SLEP	24,658,178	-	24,658,178	-
Total OPEB liability	9,653,341	-	9,653,341	300,866
Total liabilities	163,549,270	31,243	163,580,513	78,370,993
Deferred Inflows of Resources				
Property taxes levied for future periods	63,729,637	-	63,729,637	31,148,433
Deferred inflows related to pensions	1,587,100	-	1,587,100	20,186
Deferred inflows related to OPEB	3,779,139	-	3,779,139	192,313
Deferred inflows related to leases	1,150,890	-	1,150,890	-
Total deferred inflows of resources	70,246,766	-	70,246,766	31,360,932
Net Position				
Net investment in capital assets	688,304,760	2,883,454	691,188,214	414,163,633
Restricted for:				
Tort immunity	11,033,528	-	11,033,528	161,167
Environment and conservation	16,720	-	16,720	-
Employee benefits	-	-	-	363,069
Public service and record maintenance	5,472,445	-	5,472,445	-
Judicial purposes	7,771,238	-	7,771,238	-
Public safety	6,449,079	-	6,449,079	-
Highway projects	99,031,940	-	99,031,940	-
Health and welfare	11,444,033	-	11,444,033	-
County development	2,213,746	-	2,213,746	-
Debt service	3,951,908	-	3,951,908	7,210,528
Capital projects	2,403,382	6,542,824	8,946,206	-
Other purposes	1,019,018	-	1,019,018	-
Permanent fund - nonspendable	1,150,000	-	1,150,000	-
Unrestricted	193,431,656	-	193,431,656	22,753,991
Total net position	1,033,693,453	9,426,278	1,043,119,731	444,652,388
Total liabilities, deferred inflows of resources and net position	$ 1,267,489,489	$ 9,457,521	$ 1,276,947,010	$ 554,384,313

See notes to financial statements

Kane County, Illinois

Statement of Activities
Year Ended November 30, 2025

Functions/Programs	Expenses	Program Revenues: Fees, Fines and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government				
Governmental activities				
General government	$ 64,535,193	$ 6,503,329	$ 5,435,816	$ 132,895
Public safety	79,182,117	7,159,266	13,172,205	151,573
Highway and streets	38,477,299	694,069	28,616,526	7,423,901
Judicial	41,448,335	8,780,858	4,180,353	-
Public services and records	17,521,593	5,982,152	8,086,756	-
Health and welfare	15,873,756	1,904,503	3,547,325	-
Environment and conservation	1,336,453	767,408	84,982	-
Development, housing and economic development	13,701,007	1,804,677	9,443,726	-
Interest on long-term debt	53,075	25,884	-	-
Total governmental activities	272,128,828	33,622,146	72,567,689	7,708,369
Business-type activities				
Solid waste	176,722	160,020	67,137	-
Total business-type activities	176,722	160,020	67,137	-
Total primary government	$ 272,305,550	$ 33,782,166	$ 72,634,826	$ 7,708,369
Component Unit				
Forest Preserve District	$ 20,585,924	$ 5,298,736	$ -	$ 2,648,741

See notes to financial statements

	Net (Expense) Revenue and Changes in Net Position			
	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Kane County Forest Preserve
	$ (52,463,153)	$ -	$ (52,463,153)	$ -
	(58,699,073)	-	(58,699,073)	-
	(1,742,803)	-	(1,742,803)	-
	(28,487,124)	-	(28,487,124)	-
	(3,452,685)	-	(3,452,685)	-
	(10,421,928)	-	(10,421,928)	-
	(484,063)	-	(484,063)	-
	(2,452,604)	-	(2,452,604)	-
	(27,191)	-	(27,191)	-
	(158,230,624)	-	(158,230,624)	-
	-	50,435	50,435	-
	-	50,435	50,435	-
	(158,230,624)	50,435	(158,180,189)	-
	-	-	-	(12,638,447)
General revenues:				
Taxes:				
Property tax	61,985,171	-	61,985,171	24,209,880
RTA sales tax	29,086,980	-	29,086,980	-
Other taxes	6,540,689	-	6,540,689	419,600
Intergovernmental - unrestricted:				
State income tax	10,921,292	-	10,921,292	-
State sales tax	29,382,313	-	29,382,313	-
American Rescue Plan	24,322,302	-	24,322,302	-
Net investment income	20,977,541	331,942	21,309,483	2,190,828
Miscellaneous	1,023,036	-	1,023,036	1,276,915
Gain on in-substance defeasance of debt	1,725,587	-	1,725,587	-
Total general revenues	185,964,911	331,942	186,296,853	28,097,223
Transfers	(283,297)	283,297	-	-
Change in net position	27,450,990	665,674	28,116,664	15,458,776
Net Position, Beginning	1,006,242,463	8,760,604	1,015,003,067	429,193,612
Net Position, Ending	$ 1,033,693,453	$ 9,426,278	$ 1,043,119,731	$ 444,652,388

See notes to financial statements

Kane County, Illinois

Balance Sheet - Governmental Funds
November 30, 2025

	Major Funds			
	General	Motor Fuel Tax	American Rescue Plan	Transportation Sales Tax
Assets				
Cash and investments	$ 66,211,134	$ 57,200,248	$ 26,656,947	$ 86,136,327
Property tax receivable	37,623,175	-	-	-
Intergovernmental receivable	10,804,591	2,183,040	-	9,515,122
Interest receivable	324,515	278,808	129,957	419,824
Lease receivable	231,422	-	-	-
Loans receivable	-	-	-	-
Other receivables	440,666	1,633	-	-
Prepaid items	756,296	-	-	-
Deposits	20,000	-	-	-
Due from other funds	372,960	-	-	-
Total assets	$ 116,784,759	$ 59,663,729	$ 26,786,904	$ 96,071,273
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities				
Accounts payable	$ 5,140,031	$ 2,905,523	$ 5,194,036	$ 4,638,391
Accrued payroll	6,760,583	293,792	52,639	-
Due to other funds	-	-	-	-
Unearned revenue	729,153	-	23,381,235	-
Deposits payable	-	-	-	-
Total liabilities	12,629,767	3,199,315	28,627,910	4,638,391
Deferred Inflows of Resources				
Property taxes levied for future periods	37,623,175	-	-	-
Deferred inflows related to leases	231,422	-	-	-
Unavailable revenue	3,001,981	109,726	51,145	5,441,823
Total deferred inflows of resources	40,856,578	109,726	51,145	5,441,823
Fund Balances (Deficits)				
Nonspendable	756,296	-	-	-
Restricted	-	56,354,688	-	-
Committed	-	-	-	85,991,059
Assigned	27,748,460	-	-	-
Unassigned (deficit)	34,793,658	-	(1,892,151)	-
Total fund balances (deficits)	63,298,414	56,354,688	(1,892,151)	85,991,059
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 116,784,759	$ 59,663,729	$ 26,786,904	$ 96,071,273

See notes to financial statements

Nonmajor Governmental Funds	Total Governmental Funds
$ 148,197,376	$ 384,402,032
26,106,462	63,729,637
6,657,073	29,159,826
724,982	1,878,086
919,468	1,150,890
546,838	546,838
824,432	1,266,731
110,280	866,576
-	20,000
968,010	1,340,970
$ 185,054,921	$ 484,361,586
$ 8,646,191	$ 26,524,172
1,635,214	8,742,228
1,340,970	1,340,970
251,200	24,361,588
727,947	727,947
12,601,522	61,696,905
26,106,462	63,729,637
919,468	1,150,890
1,770,008	10,374,683
28,795,938	75,255,210
1,260,280	2,016,576
101,497,610	157,852,298
18,842,254	104,833,313
22,635,210	50,383,670
(577,893)	32,323,614
143,657,461	347,409,471
$ 185,054,921	$ 484,361,586

See notes to financial statements

Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position
November 30, 2025

Total Fund Balances, Governmental Funds		$ 347,409,471
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	$ 1,060,749,169	
Accumulated depreciation	(329,127,928)	
		731,621,241
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	(109,326)	
General obligation bonds and debt certificates	(13,695,000)	
Accrued claims and judgments	(2,596,670)	
Lease liability	(2,063,795)	
Net pension liability	(37,369,465)	
Total other postemployment benefits liability	(9,653,341)	
Long-term construction payable	(28,599,405)	
Compensated absences	(6,721,008)	
		(100,808,010)
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.		10,374,683
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		37,631,044
Deferred outflows of resources related to other postemployment benefits do not relate to current financial resources and are not reported in the governmental funds.		1,532,360
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		(1,587,100)
Deferred inflows of resources related to other postemployment benefits do not relate to current financial resources and are not reported in the governmental funds.		(3,779,139)
Internal service funds are reported in the statement of net position as governmental activities.		11,298,903
Net Position of Governmental Activities		$ 1,033,693,453

See notes to financial statements

Kane County, Illinois

Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended November 30, 2025

	Major Funds			
	General	Motor Fuel Tax	American Rescue Plan	Transportation Sales Tax
Revenues				
Property taxes	$ 35,951,531	$ -	$ -	$ -
Other taxes	3,831,757	14,149,151	-	21,700,506
Licenses and permits	1,640,036	-	-	-
Grants	3,130,610	-	24,322,302	-
Intergovernmental	42,259,420	-	-	-
Fines	2,710,486	-	-	-
Charges for services	11,697,914	-	-	-
Reimbursements	10,756,445	4,133,577	-	10,398,810
Net investment income	3,308,335	2,926,168	2,019,535	4,293,329
Miscellaneous	289,796	-	-	61,768
Total revenues	115,576,330	21,208,896	26,341,837	36,454,413
Expenditures				
Current:				
General government	19,237,547	-	7,418,732	-
Public safety	65,576,792	-	-	-
Highways and streets	-	14,017,368	-	6,839,748
Judicial	28,973,426	-	-	-
Public services and records	9,275,262	-	-	-
Health and welfare	-	-	5,590,392	-
Environment and conservation	881,244	-	-	-
Development, housing and economic development	3,287,178	-	-	-
Debt service:				
Principal	215,534	-	-	-
Interest and fiscal charges	59,651	-	-	-
Capital outlay	204,525	447,354	11,496,015	5,356,665
Total expenditures	127,711,159	14,464,722	24,505,139	12,196,413
Excess (deficiency) of revenues over expenditures	(12,134,829)	6,744,174	1,836,698	24,258,000
Other Financing Sources (Uses)				
Transfers in	7,142,401	-	-	629
Transfers out	(12,492,889)	(107,411)	(5,481,596)	(3,592,428)
Total other financing sources (uses)	(5,350,488)	(107,411)	(5,481,596)	(3,591,799)
Net change in fund balances	(17,485,317)	6,636,763	(3,644,898)	20,666,201
Fund Balances, Beginning	80,783,731	49,717,925	1,752,747	65,324,858
Fund Balances (Deficits), Ending	$ 63,298,414	$ 56,354,688	$ (1,892,151)	$ 85,991,059

See notes to financial statements

Nonmajor Governmental Funds	Total Governmental Funds
$ 26,047,773	$ 61,999,304
15,292,816	54,974,230
2,305,335	3,945,371
22,619,081	50,071,993
-	42,259,420
1,006,356	3,716,842
14,417,373	26,115,287
8,055,665	33,344,497
7,940,179	20,487,546
8,028,327	8,379,891
105,712,905	305,294,381
21,250,387	47,906,666
8,970,835	74,547,627
15,253,545	36,110,661
10,852,696	39,826,122
7,739,370	17,014,632
9,363,934	14,954,326
602,582	1,483,826
10,164,632	13,451,810
11,480,395	11,695,929
339,946	399,597
17,963,703	35,468,262
113,982,025	292,859,458
(8,269,120)	12,434,923
24,981,043	32,124,073
(10,733,046)	(32,407,370)
14,247,997	(283,297)
5,978,877	12,151,626
137,678,584	335,257,845
$ 143,657,461	$ 347,409,471

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, 2025

Net change in total governmental fund balances		$ 12,151,626
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	$ 26,901,124	
Depreciation	(19,632,878)	
Net book value of assets retired	(7,089)	
Capital expenditures in excess of depreciation		7,261,157
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.		9,500,180
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.		(17,809,632)
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	197,389	
Decrease in long-term construction payable	20,043,523	
Decrease in accrued claims and judgments	448,497	
Increase in net pension liability	(10,560,042)	
Decrease in total other postemployment liability	38,517	
Decrease in deferred outflows of resources related to pensions	(9,225,824)	
Decrease in deferred outflows of resources related to OPEB	(614,834)	
Decrease in deferred inflows of resources related to pensions	1,224,647	
Decrease in deferred inflows of resources related to OPEB	1,015,169	
Increase in compensated absences	(1,159,589)	
Amortization of bond premium	576,938	
		1,984,391
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		3,524,578
Payment to the escrow agent for an in-substance defeasance is an expenditure in the governmental funds, but the defeased debt principal is removed and the difference between principal defeased and the payment to escrow is reported as a gain in the Statement of Activities.		9,320,000
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.		1,518,690
Change in Net Position of Governmental Activities		$ 27,450,990

See notes to financial statements

Statement of Net Position
Proprietary Funds
November 30, 2025

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Enterprise Surcharge	Enterprise General	Total	Internal Service Fund
Assets				
Current assets:				
Cash and investments	$ 6,410,116	$ -	$ 6,410,116	$ 13,615,742
Accounts receivable	132,707	-	132,707	3,557
Interest receivable	31,244	-	31,244	64,929
Total current assets	6,574,067	-	6,574,067	13,684,228
Noncurrent assets:				
Capital assets not being depriciated	-	2,883,454	2,883,454	-
Capital assets being depreciated	32,287	-	32,287	-
Accumulated depreciation	(32,287)	-	(32,287)	-
Total noncurrent assets	-	2,883,454	2,883,454	-
Total assets	$ 6,574,067	$ 2,883,454	$ 9,457,521	$ 13,684,228
Liabilities and Net Position				
Liabilities				
Current liabilities:				
Accounts payable	$ 28,694	$ -	$ 28,694	$ 2,142,934
Health claims payable	-	-	-	242,391
Accrued payroll	2,549	-	2,549	-
Total liabilities	31,243	-	31,243	2,385,325
Net Position				
Net investment in capital assets	-	2,883,454	2,883,454	-
Restricted for capital projects	6,542,824	-	6,542,824	-
Unrestricted	-	-	-	11,298,903
Total net position	6,542,824	2,883,454	9,426,278	11,298,903
Total liabilities and net position	$ 6,574,067	$ 2,883,454	$ 9,457,521	$ 13,684,228

See notes to financial statements

Kane County, Illinois

Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
Year Ended November 30, 2025

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Enterprise Surcharge	Enterprise General	Total	Internal Service Fund
Operating Revenues				
Contributions - employer	$ -	$ -	$ -	$ 19,152,918
Contributions - employee	-	-	-	3,955,838
Contributions - retirees	-	-	-	667,069
Contributions - other	-	-	-	74,568
Waste disposal fees	6,950	-	6,950	-
Miscellaneous	153,070	-	153,070	-
Total operating revenues	160,020	-	160,020	23,850,393
Operating Expenses				
Healthcare claims	-	-	-	18,563,342
Dental insurance	-	-	-	826,220
Life insurance	-	-	-	17,760
Vision insurance	-	-	-	85,316
Personnel services	13,391	-	13,391	-
Benefits	7,243	-	7,243	-
Contractual services	144,211	-	144,211	3,532,797
Commodities	11,877	-	11,877	-
Total operating expenses	176,722	-	176,722	23,025,435
Operating income (loss)	(16,702)	-	(16,702)	824,958
Nonoperating Revenues				
Grants	67,137	-	67,137	-
Net investment income	331,942	-	331,942	693,732
Total nonoperating revenues	399,079	-	399,079	693,732
Income before transfers	382,377	-	382,377	1,518,690
Transfers				
Transfers in	284,284	-	284,284	-
Transfers out	(987)	-	(987)	-
Total transfers	283,297	-	283,297	-
Change in net position	665,674	-	665,674	1,518,690
Net Position, Beginning	5,877,150	2,883,454	8,760,604	9,780,213
Net Position, Ending	$ 6,542,824	$ 2,883,454	$ 9,426,278	$ 11,298,903

See notes to financial statements

Kane County, Illinois

Statement of Cash Flows
Proprietary Funds
Year Ended November 30, 2025

	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	$ 93,371	$ -	$ 93,371	$ 24,409,645
Cash payments for goods and services	(169,862)	-	(169,862)	(23,025,435)
Cash payments to employees	(20,258)	-	(20,258)	-
Net cash provided by (used in) operating activities	(96,749)	-	(96,749)	1,384,210
Cash Flows From Noncapital Financing Activities				
Transfers in	284,284	-	284,284	-
Transfers out	(987)	-	(987)	-
Grants and subsidies	67,137	-	67,137	-
Net cash provided by (used in) noncapital financing activities	350,434	-	350,434	-
Cash Flows From Investing Activities				
Income and dividends received	324,288	-	324,288	674,943
Net cash provided by (used in) investing activities	324,288	-	324,288	674,943
Net increase in cash	577,973	-	577,973	2,059,153
Cash and Cash Equivalents, Beginning	5,832,143	-	5,832,143	11,556,589
Cash and Cash Equivalents, Ending	$ 6,410,116	$ -	$ 6,410,116	$ 13,615,742
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating income (loss)	$ (16,702)	$ -	$ (16,702)	$ 824,958
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Accounts receivable	(66,649)	-	(66,649)	-
Accounts payable	(13,774)	-	(13,774)	418,085
Accrued salaries	376	-	376	(210)
Claims payable	-	-	-	141,377
Total adjustments	(80,047)	-	(80,047)	559,252
Net cash provided (used) by operating activities	$ (96,749)	$ -	$ (96,749)	$ 1,384,210

See notes to financial statements

Statement of Fiduciary Net Position
Fiduciary Funds
November 30, 2025

	Custodial Funds
Assets	
Cash and investments	$ 22,048,593
Property tax receivable	240,197,191
Accounts receivable	845,725
Interest receivable	49,522
Total assets	$ 263,141,031
Liabilities	
Accounts payable	$ 1,594,710
Due to other governments	248,402,366
Due to others	2,660,627
Total liabilities	252,657,703
Net Position	
Restricted for bond escrow	2,626,914
Restricted for retirement benefits	7,856,414
Total net position	10,483,328
Total liabilities and net position	$ 263,141,031

See notes to financial statements

Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Year Ended November 30, 2025

	Custodial Funds
Additions	
Fines and fees	$ 24,289,526
Contributions from individuals	2,057,612
Property taxes and tax redemption collections	1,622,499,891
Township motor fuel taxes	1,443,287
Addition from other custodial funds	703,268
E-911 collections	4,267,964
Net investment income	533,005
Other	2,146
Total additions	1,655,796,699
Deductions	
Distributions to other governments	16,839,787
Distributions to individuals	13,288,282
Payments for goods and services	1,189,204
Tax distributions	1,622,499,891
Township highway and streets distributions	1,660,841
Distributions to other custodial funds	687,684
Total deductions	1,656,165,689
Net change in fiduciary net position	(368,990)
Net Position, Beginning	10,852,318
Net Position, Ending	$ 10,483,328

See notes to financial statements

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, 2025. 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

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 2025 attaches as an enforceable lien on January 1, 2025, 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 2025 are prepared by the County Treasurer and issued on or about May 1, 2026 and are payable in two installments, on or about June 1, 2026 and September 1, 2026.

The County collects such taxes and remits them periodically. The 2025 property tax levy is recognized as a receivable and deferred inflows in fiscal 2025. As the taxes become available to finance current expenditures, they are recognized as revenues. At November 30, 2025, the property taxes receivable and related deferred inflows consisted of the estimated amount collectible from the 2025 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.

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.

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, 2025 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.

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
Cost Share Drainage Account (sub-fund of the General Fund)	$ 16,876	$ 140,830	$ 123,954
Children's Waiting Room	132,755	175,408	42,653
K-9 Unit	30,000	256,465	226,465
Vehicle Maintenance / Purchase	1,200	4,038	2,838
Sheriff's Office Money Laundering	5,000	15,767	10,767
Sheriff Civil Operations	20,000	302,422	282,422
Cannabis Regulation - Local	90,090	110,560	20,470
County Sheriff DEF Federal - Treasury	50,000	69,536	19,536
Kane Comm	3,045,812	3,328,154	282,342
Juvenile Justice Donation	400	617	217
Stormwater Management	101,384	278,437	177,053
Marriage Fees	3,121	10,709	7,588
Sheriff's Detail Escrow	200,000	218,746	18,746
HOME Program	1,362,478	1,590,696	228,218
HOME - ARP	497,848	732,722	234,874

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.

Deficit Balances

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

As of November 30, 2025, the following individual funds held a deficit balance:

Funds	Amount	Reason
American Rescue Plan	$ 1,892,151	Timing of when reimbursement revenue received
Drug Prosecution	95,057	Timing of when reimbursement revenue received
Child Advocacy Center	33,119	Timing of when reimbursement revenue received
Sheriff DUI	55,865	Timing of when reimbursement revenue received
Community Development Block Program	50,265	Timing of when reimbursement revenue received
HOME Program	13,643	Timing of when reimbursement revenue received
Homeless Management Information Systems	29,840	Timing of when reimbursement revenue received
OCR & Recovery Act Programs	43,205	Timing of when reimbursement revenue received
Continuum of Care Planning Grant	80,889	Timing of when reimbursement revenue received
Elgin CDBG	1,783	Timing of when reimbursement revenue received
CDBG-CV	22	Timing of when reimbursement revenue received
HOME - ARP	173,225	Timing of when reimbursement revenue received
Homeless Prevention Program	964	Timing of when reimbursement revenue received

Deficits are anticipated to be funded with future contributions, general tax revenues or long-term borrowing.

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.

3. Detailed Notes on All Funds

Deposits and Investments

The County maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the statement of net position and balance sheet as cash and investments.

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

	Carrying Value	Statement Balances
Deposits	$ 112,936,989	$ 115,196,877
Illinois Funds	938,740	938,740
U.S. Treasuries	136,597,943	136,597,943
State and local bonds	7,362,109	7,362,109
Corporate bonds	27,642,836	27,642,836
Government National Mortgage Association	98,495,334	98,495,334
Federal Home Loan Mortgage Corporation	26,128,847	26,128,847
Federal National Mortgage Association	5,325,993	5,325,993
Federal Farm Credit Banks	5,152,843	5,152,843
Federal Home Loan Bank	4,917,480	4,917,480
Illinois Trust	76,467	76,467
2a7-like Investment Pool	883,802	883,802
Petty cash	17,100	-
Total deposits and investments	$ 426,476,483	$ 428,719,271

Reconciliation to financial statements

Per statement of net position:	
Cash and investments	$ 404,427,890
Per statement of fiduciary net position - fiduciary funds:	
Cash and investments	22,048,593
Total deposits and investments	$ 426,476,483

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.

Investment Type	November 30, 2025 Level 1	Level 2	Level 3	Total
U.S. Treasuries	$ -	$136,597,943	$ -	$136,597,943
State and local bonds	-	7,362,109	-	7,362,109
Corporate bonds	-	27,642,836	-	27,642,836
Government National Mortgage Association	-	98,495,334	-	98,495,334
Federal Home Loan Mortgage Corporation	-	26,128,847	-	26,128,847
Federal National Mortgage Association	-	5,325,993	-	5,325,993
Federal Farm Credit Banks	-	5,152,843	-	5,152,843
Federal Home Loan Bank	-	4,917,480	-	4,917,480
Total	$ -	$311,623,385	$ -	$311,623,385

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, 2025, the bank balances of the County's deposits were $115,196,877 and, of this amount, $127,974 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, 2025, the County's investments were rated as follows:

Investment Type	Standard & Poors	Moody's Investors Services
Illinois Funds	AAAm	A2
State and local bonds	AAA - AA-	Aaa - Aa3
Corporate bonds	AAA - BBB+	Aaa - A3
Federal Home Loan Mortgage Corporation	AAA	Aaa
Federal National Mortgage Association	AA+	Aa1
Federal Farm Credit Banks	AA+	Aa1
Federal Home Loan Bank	AA+	Aa1
Illinois Trust	AAAm	N/A

Concentration of Credit Risk

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

As of November 30, 2025, the County held $26,128,847 in Federal Home Loan Mortgage Company securities, representing 8.38% 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, 2025, investments were as follows:

County

Investment Type	Fair Value	Maturity (In Years) Less than 1	1-5	6-10	>10
U.S. treasuries	$136,597,943	$ 9,932,766	$126,665,177	$ -	$ -
State and local bonds	7,362,109	6,531,118	830,991	-	-
Corporate bonds	27,642,836	1,055,293	26,587,543	-	-
Government National Mortgage Association	98,495,334	-	-	-	98,495,334
Federal Home Loan Mortgage Corporation	26,128,847	-	24,246,340	-	1,882,507
Federal National Mortgage Association	5,325,993	2,685,570	1,905,119	-	735,304
Federal Farm Credit Banks	5,152,843	3,978,403	1,174,440	-	-
Federal Home Loan Bank	4,917,480	4,350,265	567,215	-	-
Total	$311,623,385	$ 28,533,415	$181,976,825	$ -	$101,113,145

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	$ 7,743,767	$ -	$ -	$ -	$ 7,743,767
Local use tax	128,018	-	-	-	128,018
RTA sales tax	757,483	-	5,681,535	1,136,307	7,575,325
Income tax	611,647	-	-	-	611,647
Personal property replacement tax	304,970	-	-	-	304,970
Probation salaries	1,212,246	-	-	-	1,212,246
Motor fuel tax	-	2,183,040	-	-	2,183,040
Motor fuel local option tax	-	-	-	2,673,071	2,673,071
Other grants and reimbursements	46,460	-	3,833,587	2,847,695	6,727,742
Total	$ 10,804,591	$ 2,183,040	$ 9,515,122	$ 6,657,073	$ 29,159,826

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

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, 2025, 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 $546,838.

Scheduled repayment amounts as of November 30, 2025 or each of the next five years and thereafter:

Years	Amount Due
2026	$ 80,451
2027	85,076
2028	90,649
2029	96,586
2030	102,913
2031-2032	91,163
Total loans receivable	$ 546,838

Lease Receivables

Lease Receivables Description	Date of Inception	Final Maturity	Interest Rates	Receivable Balance November 30, 2025
Kane County Courthouse office rent	12/01/21	11/30/26	3.00%	$ 199,349
PCS site lease	04/30/15	07/26/43	3.50	919,468
Tower site lease	04/30/15	06/30/34	3.00	32,073
Total governmental activities				$ 1,150,890

The County recognized $81,983 and $12,142 of lease revenue and interest revenue, respectively, during the fiscal year.

Capital Assets

Capital asset activity for the year ended November 30, 2025, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated / amortized:				
Land	$ 99,695,074	$ 1,051,738	$ -	$ 100,746,812
Construction in progress	52,777,198	23,891,554	21,875,623	54,793,129
Total capital assets not being depreciated / amortized	152,472,272	24,943,292	21,875,623	155,539,941
Capital assets being depreciated / amortized:				
Infrastructure	645,880,092	27,091,093	123,102	672,848,083
Building and improvements	168,063,192	-	-	168,063,192
Right to use lease asset, buildings and improvements	3,088,392	-	-	3,088,392
Fixtures and equipment	55,907,150	6,242,542	1,493,616	60,656,076
Right to use lease asset, fixtures and equipment	553,485	-	-	553,485
Total capital assets being depreciated / amortized	873,492,311	33,333,635	1,616,718	905,209,228
Total capital assets	1,025,964,583	58,276,927	23,492,341	1,060,749,169
Less accumulated depreciation / amortization for:				
Infrastructure	195,500,782	10,680,027	123,102	206,057,707
Building and improvements	75,399,935	4,387,741	-	79,787,676
Right to use lease asset, buildings and improvements	767,941	286,797	-	1,054,738
Fixtures and equipment	38,940,460	4,250,532	1,486,527	41,704,465
Right to use lease asset, fixtures and equipment	495,561	27,781	-	523,342
Total accumulated depreciation / amortization	311,104,679	19,632,878	1,609,629	329,127,928
Net capital assets being depreciated / amortized	562,387,632	13,700,757	7,089	576,081,300
Total governmental activities capital assets, net	$ 714,859,904	$ 38,644,049	$ 21,882,712	$ 731,621,241

Depreciation / amortization expense was charged to functions as follows:

Governmental Activities	
General government	$ 3,357,863
Public safety	3,749,044
Highway and streets	10,969,802
Judicial	696,409
Public services and records	743,878
Health and welfare	110,262
Development, housing and economic development	5,620
Total governmental activities depreciation / amortization expense	$ 19,632,878

	Beginning Balance	Additions	Deletions	Ending Balance
Business-Type Activities				
Capital assets not being depreciated:				
Land	$ 2,883,454	$ -	$ -	$ 2,883,454
Total capital assets not being depreciated	2,883,454	-	-	2,883,454
Capital assets being depreciated:				
Fixtures and equipment	32,287	-	-	32,287
Total capital assets being depreciated	32,287	-	-	32,287
Total capital assets	2,915,741	-	-	2,915,741
Less accumulated for:				
Fixtures and equipment	32,287	-	-	32,287
Total accumulated	32,287	-	-	32,287
Net capital assets being depreciated	-	-	-	-
Business-type activities capital assets, net	$ 2,883,454	$ -	$ -	$ 2,883,454

Interfund Receivables/Payables and Transfers

Interfund Receivables/Payables

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

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental	$ 372,960
Nonmajor Governmental	Nonmajor Governmental	968,010
Total, fund financial statements		1,340,970
Less government-wide eliminations		(1,340,970)
Total internal balances, government-wide statement of net position		$ -

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.

For other interfund receivables/payables, the principal purpose is temporary cash loans and allocations of expenditures for which transfer of cash had not been made at year-end.

Transfers

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount
General	Motor Fuel Tax	$ 107,411
General	American Rescue Plan	5,294,112
General	Enterprise Surcharge	987
General	Nonmajor Governmental	1,739,891
Transportation Sales Tax	Nonmajor Governmental	629
Nonmajor Governmental	General	12,492,889
Nonmajor Governmental	Transportation Sales Tax	3,592,428
Nonmajor Governmental	Nonmajor Governmental	8,895,726
Enterprise Surcharge	American Rescue Plan	187,484
Enterprise Surcharge	Nonmajor Governmental	96,800
Total transfers, fund financial statements		32,408,357
Less government-wide eliminations		(32,125,060)
Total transfers, government-wide statement of activities		$ 283,297

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, 2025, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds:					
General obligation debt	$ 16,905,000	$ -	$ 3,210,000	$ 13,695,000	$ 3,080,000
Revenue debt	9,320,000	-	9,320,000	-	-
(Discounts)/Premiums:					
Bond premium	576,938	-	576,938	-	-
Total bonds	26,801,938	-	13,106,938	13,695,000	3,080,000
Other liabilities:					
Compensated absences (net)	5,561,419	1,159,589	-	6,721,008	4,727,339
Accrued claims and judgments	3,045,167	1,598,502	2,046,999	2,596,670	1,298,000
Total OPEB liability	9,691,858	457,522	496,039	9,653,341	-
Long-term construction payable	48,642,928	762,677	20,806,200	28,599,405	-
Lease liability	2,378,373	-	314,578	2,063,795	346,986
Net pension liability, SLEP	21,441,316	15,183,941	11,967,079	24,658,178	-
Net pension liability, IMRF	5,368,107	23,126,253	15,783,073	12,711,287	-
Total other liabilities	96,129,168	42,288,484	51,413,968	87,003,684	6,372,325
Total governmental activities long-term liabilities	$ 122,931,106	$ 42,288,484	$ 64,520,906	$ 100,698,684	$ 9,452,325

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, 2025, the statutory debt limit for the County was $1,219,984,526, providing a debt margin of $1,219,984,526.

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.

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 was due annually on June 15 and December 15 of each year, commencing June 15, 2022 at a rate of 0.35%. The last principal and interest payment was made on December 15, 2024 in an amount equal to $3,130,000.

As of November 30, 2025, these bonds were fully paid.

Debt service requirements to maturity are as follows:

	Governmental Activities General Obligation Debt	
Years	Principal	Interest
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	960,000	16,775
2031	105,000	3,439
Total	$ 13,695,000	$ 556,317

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.

On April 29, 2025, the County received a grant payment from the State of Illinois to reimburse bridge costs, which provided funds for the County to place $8,171,351 into escrow to defease $9,320,000 of outstanding Series 2018 bonds on June 12, 2025. The escrow is an irrevocable trust used solely for satisfying scheduled payments of the related principal and interest. The trust holds only monetary assets that are considered risk-free regarding amount, timing, and collection of principal and interest. The monetary assets in this trust account provide cash flows that coincide with the scheduled principal and interest payments of the original bond issuance. As the amounts from the original bond issuance are to be paid entirely from the funds in escrow, the Series 2018 bonds are not reported as a liability. The County recognized a $1,725,587 gain on in-substance defeasance of debt in the Statement of Activities.

Other Debt Information

Estimated payments of accrued claims and judgments, other postemployment 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.

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

Lease Liabilities	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance November 30, 2025
Office lease, Kane ROE	08/01/22	08/01/30	4.50%	$ 1,454,709	$ 784,040
Office lease, Kane OCR	06/01/20	05/31/40	4.50	2,808,789	1,182,004
Office lease, Court Services	12/01/21	11/30/26	4.50	340,359	67,608
Sheriff body cameras	10/24/22	11/30/26	8.50	163,527	30,143
Total governmental activities, lease liabilities					$ 2,063,795

Future minimum lease payments are as follows:

Years	Principal	Interest
2026	$ 346,986	$ 127,376
2027	228,234	104,939
2028	205,922	89,947
2029	229,559	76,632
2030	181,982	62,854
2031-2035	363,943	208,898
2036-2040	507,169	71,908
Total	$ 2,063,795	$ 742,554

Landfill Closure and Postclosure Care and Maintenance

On December 29, 2006, the landfill reached capacity and closure and postclosure 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 postclosure care and maintenance costs which are currently estimated to be $3,891,037. As such, the County has not accrued any liability or restricted any assets for the cost associated with closure or postclosure care and maintenance.

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at November 30, 2025, includes the following:

	Governmental Activities	Business-Type Activities
Net investment in capital assets:		
Total capital assets	$1,060,749,169	$ 2,915,741
Less accumulated depreciation / amortization	329,127,928	32,287
Net carrying value of capital assets	731,621,241	2,883,454
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	12,653,281	-
Less lease liability	2,063,795	-
Less long-term construction payable	28,599,405	-
Subtotal	43,316,481	-
Total net investment in capital assets	$ 688,304,760	$ 2,883,454

Governmental Funds

Governmental fund balances reported on the fund financial statements at November 30, 2025, include the following:

	General Fund	Motor Fuel Tax Fund	American Rescue Plan Fund	Transportation Sales Tax Fund	Nonmajor Funds	Total
Fund Balances						
Nonspendable:						
Prepaid items	$ 756,296	$ -	$ -	$ -	$ 110,280	$ 866,576
Permanent fund principal	-	-	-	-	1,150,000	1,150,000
Subtotal	756,296	-	-	-	1,260,280	2,016,576
Restricted for:						
Tort liability	-	-	-	-	11,033,528	11,033,528
Employee benefits	-	-	-	-	6,935,935	6,935,935
Public services	-	-	-	-	5,472,445	5,472,445
Judicial purposes	-	-	-	-	7,771,238	7,771,238
Public safety	-	-	-	-	6,449,079	6,449,079
Highway projects	-	56,354,688	-	-	42,677,252	99,031,940
Health and welfare	-	-	-	-	11,444,033	11,444,033
County development	-	-	-	-	2,213,746	2,213,746
Environment and conservation	-	-	-	-	16,720	16,720
Debt service	-	-	-	-	4,061,234	4,061,234
Capital projects	-	-	-	-	2,403,382	2,403,382
General government	-	-	-	-	1,019,018	1,019,018
Subtotal	-	56,354,688	-	-	101,497,610	157,852,298
Committed to:						
Judicial purposes	-	-	-	-	3,028,006	3,028,006
Public safety	-	-	-	-	2,757,667	2,757,667
Highway projects	-	-	-	85,991,059	-	85,991,059
County development	-	-	-	-	13,056,581	13,056,581
Subtotal	-	-	-	85,991,059	18,842,254	104,833,313
Assigned to:						
Employee benefits	-	-	-	-	27,083	27,083
Public service	-	-	-	-	954,832	954,832
Judicial purposes	77,388	-	-	-	562,489	639,877
Public safety	-	-	-	-	2,941,110	2,941,110
Highway projects	-	-	-	-	1	1
Health and welfare	-	-	-	-	672,191	672,191
County development	1,065,809	-	-	-	5,775,510	6,841,319
Environment and conservation	-	-	-	-	2,198,063	2,198,063
Capital projects	-	-	-	-	6,783,842	6,783,842
General government	26,605,263	-	-	-	2,720,089	29,325,352
Subtotal	27,748,460	-	-	-	22,635,210	50,383,670
Unassigned (Deficit)	34,793,658	-	(1,892,151)	-	(577,893)	32,323,614
Total fund balances (deficit)	$ 63,298,414	$ 56,354,688	$ (1,892,151)	$ 85,991,059	$143,657,461	$347,409,471

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, 2025.

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.

Prepaids

Prepaids 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."

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 $1,761,716 and the bank balances totaled $1,846,181. In addition, the District had $47,238,908 invested in IMET at year-end, which had an average maturity of less than one year.

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, 2025, the District's investments were rated as follows:

Investment Type	Standard & Poors
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, 2025, the District's investments were as follows:

		Maturity (in Years)	
Investment Type	Fair Value	Less Than 1	1-5
U.S. treasuries	$ 1,812,831	$ 440,270	$ 1,372,561
U.S. agencies	617,580	273,322	344,258
Municipal bonds	2,267,067	231,449	2,035,618
Total	$ 4,697,478	$ 945,041	$ 3,752,437

Capital Assets

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Land	$ 427,569,204	$ 5,031,699	$ 6,534	$ 432,594,369
Construction in progress	12,036,637	3,044,310	2,252,975	12,827,972
Total capital assets not being depreciated	439,605,841	8,076,009	2,259,509	445,422,341
Capital assets being depreciated:				
Buildings and improvements	40,537,129	59,550	-	40,596,679
Machinery and equipment	2,398,270	418,668	123,399	2,693,539
Infrastructure	29,730,638	2,193,415	-	31,924,053
Land improvements	3,035,639	-	-	3,035,639
Total capital assets being depreciated	75,701,676	2,671,633	123,399	78,249,910
Total capital assets	515,307,517	10,747,642	2,382,908	523,672,251
Less accumulated depreciation for:				
Buildings and improvements	21,342,707	1,161,060	-	22,503,767
Machinery and equipment	1,578,804	153,038	123,399	1,608,443
Infrastructure	16,375,340	782,043	-	17,157,383
Land improvements	2,725,016	56,351	-	2,781,367
Total accumulated depreciation	42,021,867	2,152,492	123,399	44,050,960
Net capital assets being depreciated	33,679,809	519,141	-	34,198,950
Total capital assets, net	$ 473,285,650	$ 8,595,150	$ 2,259,509	$ 479,621,291

Long-Term Obligations

Long-term obligations activity for the year ended June 30, 2025, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Bonds:					
General obligation bonds	$ 82,160,000	$ -	$ 13,510,000	$ 68,650,000	$ 13,945,000
Premium / (discount)	4,130,632	-	1,109,283	3,021,349	1,109,283
Total bonds	86,290,632	-	14,619,283	71,671,349	15,054,283
Other liabilities:					
Compensated absences	389,141	6,256	-	395,397	79,079
Total OPEB liability	408,752	-	45,687	363,065	62,199
Net pension liability	1,324,157	120,775	-	1,444,932	-
Total other liabilities	2,122,050	127,031	45,687	2,203,394	141,278
Total long-term liabilities	$ 88,412,682	$ 127,031	$ 14,664,970	$ 73,874,743	$ 15,195,561

General Obligation Debt	Final Maturity	Interest Rates	Original Indebtedness	Balance June 30, 2025
2015A General Obligation Limited Tax Refunding Bonds	12/15/25	3.00%	$ 8,245,000	$ 1,830,000
2016A General Obligation Limited Tax Refunding Bonds	12/15/25	5.00	5,725,000	485,000
2016B Taxable General Obligation (Alternative Revenue Source) Bonds	12/15/27	2.00	5,860,000	1,725,000
2016C General Obligation Refunding Bonds	12/15/26	3.00	56,810,000	16,240,000
2017A General Obligation Bonds	12/15/37	3.00	40,000,000	36,110,000
2020 General Obligation Refunding Bonds	12/15/31	2.00-5.00	19,065,000	12,260,000
Total general obligation debt				$ 68,650,000

Debt service requirements to maturity are as follows:

Years	Principal	Interest	Total
2026	$ 13,945,000	$ 1,953,491	$ 15,898,491
2027	12,590,000	1,519,666	14,109,666
2028	4,800,000	1,216,290	6,016,290
2029	4,360,000	1,079,781	5,439,781
2030	4,480,000	965,331	5,445,331
2031-2035	18,365,000	3,101,360	21,466,360
2036-2038	10,110,000	479,037	10,589,037
Total	$ 68,650,000	$ 10,314,956	$ 78,964,956

Net Position

Net investment in capital assets was comprised of the following:

Net investment in capital assets:	
Total capital assets	$ 523,672,251
Less accumulated depreciation / amortization	44,050,960
Net carrying value of capital assets	479,621,291
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	68,650,000
Less outstanding principal balance of any other (non-debt) capital related liabilities as of fiscal year end, including capital accounts payable and retainage payable	2,513,304
Less unamortized original issue premiums on outstanding capital debt	3,021,349
Plus unamortized loss on refunding	(662,813)
Plus unspent bond proceeds	(8,064,182)
Total net investment in capital assets	$ 414,163,633

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, postretirement 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 ever 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, 2024, the measurement date, membership in the plan was as follows:

	Amount
Retirees and beneficiaries	100
Inactive, nonretired members	103
Active members	82
Total	285

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, 2024 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, 2024, 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, 2024 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 nondisabled 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, 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)	$ 4,863,009	$ 1,444,932	$ (1,191,246)

Changes in Net Pension Liability/(Asset)

The changes in net pension liability/(asset) was for the calendar year ended December 31, 2024 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at December 31, 2023	$ 24,951,100	$ 23,626,943	$ 1,324,157
Service cost	408,970	-	408,970
Interest on total pension liability	1,773,813	-	1,773,813
Differences between expected and actual experience of the total pension liability	665,050	-	665,050
Benefit payments, including refunds of employee contributions	(1,378,393)	(1,378,393)	-
Contributions, employer	-	495,667	(495,667)
Contributions, employee	-	223,947	(223,947)
Net investment income	-	2,080,732	(2,080,732)
Other (net transfer)	-	(73,288)	73,288
Balances at December 31, 2024	$ 26,420,540	$ 24,975,608	$ 1,444,932
Plan fiduciary net position as a percentage of the total pension liability			94.53 %

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

For the year ended June 30, 2025, pension expense was $(1,386,770) for the IMRF plan. Deferred outflows and inflows of resources related to pension were from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 1,453,601	$ -
Assumption changes	-	20,186
Net difference between projected and actual earnings on pension plan investments	625,089	-
Contributions subsequent to the measurement date	182,781	-
Total	$ 2,261,471	$ 20,186

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, 2026. The remaining amounts reported as deferred outflows and inflows of resources related to pensions is $2,058,504. Amounts will be recognized in pension expense as follows:

Years Ending June 30:	Amount
2026	$ 1,287,742
2027	1,021,854
2028	(172,228)
2029	(78,864)
Total	$ 2,058,504

Other Postemployment Benefits

Plan Description

The District's defined benefit OPEB plan, the Forest Preserve District of Kane County Postretirement Health Plan (PHP), provides OPEB for all permanent full-time general and public safety employees of the District. The PHP is a single-employer defined benefit OPEB plan administered by the District. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the District Board. 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.

Benefits Provided

The District provides postemployment 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, 2025, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	9
Active plan members	77
Total	86

Total OPEB Liability

The District's total OPEB liability of $363,065 was measured as of June 30, 2025, 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	4.81%
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.

Changes in the Total OPEB Liability

		Total OPEB Liability
Balances at June 30, 2024	$	408,752
Service cost		12,929
Interest		15,899
Changes in assumptions or other inputs		(12,316)
Benefit payments		(62,199)
Balances at June 30, 2025	$	363,065

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 (3.81%) or 1-percentage-point higher (5.81%) than the current discount rate:

	1% Decrease	Discount Rate	1% Increase
Total OPEB liability	$ 382,165	$ 363,065	$ 345,617

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	$ 342,363	$ 363,065	$ 386,677

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

For the year ended June 30, 2025, the District recognized OPEB expense of $29,557. At June 30, 2025, 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	$ 210,099	$ 34,397
Changes of assumptions or other inputs	60,075	157,916
Total	$ 270,174	$ 192,313

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
2026	$ 729
2027	729
2028	729
2029	1,039
2030	5,725
Thereafter	68,910
Total	$ 77,861

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
2026	$ 500,000	$ 25,000
2027	500,000	25,000
2028	500,000	25,000
2029-2033	2,000,000	100,000
2034-2036	1,775,000	100,000

Significant Events

On July 8, 2025, the District issued General Obligation Limited Tax Bonds, Series 2025 in the amount of $46,940,000 with an interest rate of 4.67%. The final maturity is due on December 15, 2042.

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, 2025, 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	$ 12,711,287	$ 19,976,501	$ 20,294	$ 17,026,282
IMRF, SLEP	24,658,178	17,654,543	1,566,806	9,737,207
Total	$ 37,369,465	$ 37,631,044	$ 1,587,100	$ 26,763,489

Illinois Municipal Retirement Fund

Plan Description

Both IMRF benefit plans have two tiers. Members who first participated in IMRF or an Illinois Reciprocal System prior to January 1, 2011 participate in *Tier 1*. All other members participate in *Tier 2*. For *Tier 1* participants, pension benefits vest after 8 years of service. Participating members who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with 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% 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.

Plan Membership

At December 31, 2024, the measurement date, membership in the plans were as follows:

	Regular Plan	SLEP
Retirees and beneficiaries	1,053	195
Inactive, nonretired members	1,229	79
Active members	1,196	203
Total	3,478	477

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, 2024 were 4.58% and 16.93%, 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, 2024, 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, 2024 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:

		Projected Returns/Risks	
Asset Class	**Target Allocation**	**One Year Arithmetic**	**Ten Year Geometric**
Equities	33.50 %	5.70 %	4.35 %
International equities	18.00	7.10	5.40
Fixed income	24.50	5.30	5.20
Real estate	10.50	7.30	6.40
Alternatives	12.50		
Private equity		10.00	6.25
Commodities		6.05	4.85
Cash equivalents	1.00	3.60	3.60

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 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.

	1% Decrease	Current Discount Rate	1% Increase
Regular			
Net pension liability/(asset)	$ 56,335,929	$ 12,711,287	$ (21,452,068)
SLEP			
Net pension liability/(asset)	$ 54,170,521	$ 24,658,178	$ 510,823

Changes in Net Pension Liability/(Asset)

The changes in net pension liabilities/(assets) for the calendar year ended December 31, 2024 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Regular			
Balances at December 31, 2023	$ 345,290,874	$ 339,922,767	$ 5,368,107
Service cost	5,909,272	-	5,909,272
Interest on total pension liability	24,675,663	-	24,675,663
Differences between expected and actual experience of the total pension liability	8,136,355	-	8,136,355
Benefit payments, including refunds of employee contributions	(15,783,073)	(15,783,073)	-
Contributions, employer	-	3,498,211	(3,498,211)
Contributions, employee	-	3,434,202	(3,434,202)
Net investment income	-	33,237,792	(33,237,792)
Other (net transfer)	-	(8,792,095)	8,792,095
Balances at December 31, 2024	$ 368,229,091	$ 355,517,804	$ 12,711,287
Plan fiduciary net position as a percentage of the total pension liability			96.55 %

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
SLEP			
Balances at December 31, 2023	$ 213,767,279	$ 192,325,963	$ 21,441,316
Service cost	3,006,668	-	3,006,668
Interest on total pension liability	15,173,313	-	15,173,313
Differences between expected and actual experience of the total pension liability	6,140,068	-	6,140,068
Benefit payments, including refunds of employee contributions	(11,967,079)	(11,967,079)	-
Contributions, employer	-	3,628,523	(3,628,523)
Contributions, employee	-	1,657,476	(1,657,476)
Net investment income	-	19,205,192	(19,205,192)
Other (net transfer)	-	(3,388,004)	3,388,004
Balances at December 31, 2024	$ 226,120,249	$ 201,462,071	$ 24,658,178
Plan fiduciary net position as a percentage of the total pension liability			89.10 %

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

For the year ended November 30, 2025, pension expense was $17,026,282 and $9,737,207 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	$ 8,395,801	$ -
Assumption changes	-	20,294
Net difference between projected and actual earnings on pension plan investments	7,578,632	-
Contributions subsequent to the measurement date	4,002,068	-
Total	$ 19,976,501	$ 20,294
SLEP		
Difference between expected and actual experience	$ 8,718,217	$ 1,108,070
Assumption changes	-	458,736
Net difference between projected and actual earnings on pension plan investments	5,260,888	-
Contributions subsequent to the measurement date	3,675,438	-
Total	$ 17,654,543	$ 1,566,806

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, 2026. The remaining amounts reported as deferred outflows and inflows of resources related to pensions is $15,954,139, and $12,412,299 for the Regular and SLEP plans, respectively. Amounts will be recognized in pension expense as follows:

Years Ending November 30:	Regular Plan	SLEP
2026	$ 8,522,564	$ 4,906,615
2027	13,156,367	8,404,314
2028	(3,878,203)	(754,444)
2029	(1,846,589)	(144,186)
Total	$ 15,954,139	$ 12,412,299

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. 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 claims processing. 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. Claims for workers' compensation and general liability claims are charged to the Insurance Liability Fund, a special revenue 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. Claims for employee healthcare are charged to the Health Insurance Fund, an internal service fund.

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 Village does not allocate overhead costs or other nonincremental costs to the claims liability.

Claims Liability

	Workers' Compensation and General Liability	Employee Healthcare	Total
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	(2,814,575)	(16,858,384)	(19,672,959)
Unpaid Claims, November 30, 2024	3,045,167	101,015	3,146,182
Current year claims and changes in estimates	1,598,502	19,634,014	21,232,516
Claim payments	(2,046,999)	(19,492,638)	(21,539,637)
Unpaid Claims, November 30, 2025	$ 2,596,670	$ 242,391	$ 2,839,061

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, 2025. 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.

Benefits Provided

The RHP provides postretirement 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, 2025, the following employees were covered by the benefit terms:

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

Total OPEB Liability

The total OPEB liability of $9,653,341 was measured as of November 30, 2025, 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	4.40%
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, 2025.

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, 2025 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, 2024	$ 9,691,858
Service cost	325,905
Interest	383,420
Changes in assumptions or other inputs	(251,803)
Benefit payments	(496,039)
Balances at November 30, 2025	$ 9,653,341

Changes of assumptions and other inputs reflect a change in the discount rate from 4.06% to 4.40%.

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 (3.40%) or 1-percentage-point higher (5.40%) than the current discount rate:

	1% Decrease	Discount Rate	1% Increase
Total OPEB liability	$ 10,429,213	$ 9,653,341	$ 8,950,035

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	$ 8,796,495	$ 9,653,341	$ 10,646,093

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

For the year ended November 30, 2025, the County recognized OPEB expense of $108,382. At November 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 542,877	$ 423,083
Changes of assumptions or other inputs	989,483	3,356,056
Total	$ 1,532,360	$ 3,779,139

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:	Amount
2026	$ (652,137)
2027	(859,121)
2028	(291,172)
2029	(247,089)
2030	(136,049)
Thereafter	(61,211)
Total	$ (2,246,779)

Effect of New Accounting Standards on Current-Period Financial Statements

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

- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*
- Statement No. 105, *Subsequent Events*

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

REQUIRED SUPPLEMENTARY INFORMATION

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

	2016	2017	2018	2019
Total Pension Liability				
Service cost	$ 5,030,978	$ 5,419,665	$ 5,174,086	$ 4,875,637
Interest changes of benefit terms	16,510,646	17,742,807	18,367,771	18,719,505
Differences between expected and actual experience	4,119,228	(4,606,753)	369,881	(787,677)
Changes of assumptions	307,158	(311,941)	(7,932,779)	7,778,872
Benefit payments, including refunds of member contributions	(9,095,328)	(9,740,045)	(10,467,926)	(11,811,983)
Net change in total pension liability	16,872,682	8,503,733	5,511,033	18,774,354
Total Pension Liability, Beginning	222,174,120	239,046,802	247,550,535	253,061,568
Total Pension Liability, Ending	$ 239,046,802	$ 247,550,535	$ 253,061,568	$ 271,835,922
Plan Fiduciary Net Position				
Employer contributions	$ 5,678,240	$ 5,016,170	$ 5,093,026	$ 4,701,334
Employee contributions	2,295,907	2,362,530	2,471,388	2,271,536
Net investment income	1,070,189	14,600,895	38,953,833	(13,279,957)
Benefit payments, including refunds of member contributions	(9,095,328)	(9,740,045)	(10,467,926)	(11,811,983)
Other (net transfer)	(2,537,395)	1,507,553	(4,148,525)	3,430,607
Net change in plan fiduciary net position	(2,588,387)	13,747,103	31,901,796	(14,688,463)
Plan Fiduciary Net Position, Beginning	214,598,411	212,010,024	225,757,127	257,658,923
Plan Fiduciary Net Position, Ending	$ 212,010,024	$ 225,757,127	$ 257,658,923	$ 242,970,460
Net Pension Liability (Asset), Ending	$ 27,036,778	$ 21,793,408	$ (4,597,355)	$ 28,865,462
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	88.69%	91.20%	101.82%	89.38%
Covered Payroll	$ 50,140,406	$ 49,419,262	$ 50,335,325	$ 49,528,512
Net Pension Liability (Asset) as a Percentage of Covered Payroll	53.92%	44.10%	-9.13%	58.28%

See notes to required supplementary information

2020	2021	2022	2023	2024	2025
$ 4,963,670	$ 5,060,218	$ 4,852,378	$ 5,143,862	$ 5,444,853	$ 5,909,272
19,434,708	20,446,325	21,223,516	22,263,170	23,211,060	24,675,663
2,273,485	2,033,544	2,592,058	670,737	6,897,020	8,136,355
-	(3,240,349)	-	-	(49,950)	-
(12,505,626)	(13,027,978)	(13,923,923)	(15,023,351)	(15,284,475)	(15,783,073)
14,166,237	11,271,760	14,744,029	13,054,418	20,218,508	22,938,217
271,835,922	286,002,159	297,273,919	312,017,948	325,072,366	345,290,874
$ 286,002,159	$ 297,273,919	$ 312,017,948	$ 325,072,366	$ 345,290,874	$ 368,229,091
$ 3,677,633	$ 4,229,499	$ 4,815,382	$ 4,002,430	$ 3,403,335	$ 3,498,211
2,308,899	2,503,971	2,515,068	2,775,468	3,255,611	3,434,202
44,970,112	39,992,307	52,723,511	(43,561,168)	33,564,986	33,237,792
(12,505,626)	(13,027,978)	(13,923,923)	(15,023,351)	(15,284,475)	(15,783,073)
1,482,956	624,687	(2,482,090)	(1,134,043)	7,049,106	(8,792,095)
39,933,974	34,322,486	43,647,948	(52,940,664)	31,988,563	15,595,037
242,970,460	282,904,434	317,226,920	360,874,868	307,934,204	339,922,767
$ 282,904,434	$ 317,226,920	$ 360,874,868	$ 307,934,204	$ 339,922,767	$ 355,517,804
$ 3,097,725	$ (19,953,001)	$ (48,856,920)	$ 17,138,162	$ 5,368,107	$ 12,711,287
98.92%	106.71%	115.66%	94.73%	98.45%	96.55%
$ 49,927,568	$ 52,605,718	$ 54,667,271	$ 58,806,229	$ 65,211,987	$ 76,380,172
6.20%	-37.93%	-89.37%	29.14%	8.23%	16.64%

See notes to required supplementary information

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

	2016	2017	2018	2019	2020
Actuarially determined contribution	$ 5,134,378	$ 4,946,868	$ 5,018,432	$ 4,695,303	$ 3,649,705
Contributions in relation to the actuarially determined contribution	(5,678,240)	(5,016,170)	(5,093,026)	(4,701,334)	(3,677,633)
Contribution deficiency (excess)	$ (543,862)	$ (69,302)	$ (74,594)	$ (6,031)	$ (27,928)
Covered payroll	$ 49,532,305	$ 50,538,152	$ 51,495,482	$ 49,923,458	$ 51,849,785
Contributions as a percentage of covered payroll	11.46%	9.93%	9.89%	9.42%	7.09%

	2021	2022	2023	2024	2025
Actuarially determined contribution	$ 4,718,733	$ 4,810,720	$ 3,957,659	$ 3,358,416	$ 3,498,212
Contributions in relation to the actuarially determined contribution	(4,229,499)	(4,815,382)	(4,002,430)	(3,403,335)	(3,498,211)
Contribution deficiency (excess)	$ 489,234	$ (4,662)	$ (44,771)	$ (44,919)	$ 1
Covered payroll	$ 54,505,271	$ 58,551,840	$ 64,679,363	$ 75,769,690	$ 80,323,465
Contributions as a percentage of covered payroll	7.76%	8.22%	6.19%	4.49%	4.36%

Notes to Schedule:

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	19-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.

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

	2016	2017	2018	2019
Total Pension Liability				
Service cost	$ 3,142,383	$ 3,382,574	$ 3,147,816	$ 3,152,448
Interest changes of benefit terms	9,376,871	10,315,142	10,661,689	11,280,480
Differences between expected and actual experience	4,895,920	(3,519,794)	1,148,191	(515,009)
Changes of assumptions	380,978	(384,728)	(764,009)	5,025,409
Benefit payments, including refunds of member contributions	(4,785,308)	(5,291,136)	(5,554,732)	(6,336,172)
Net change in total pension liability	13,010,844	4,502,058	8,638,955	12,607,156
Total Pension Liability, Beginning	125,846,409	138,857,253	143,359,311	151,998,266
Total Pension Liability, Ending	$ 138,857,253	$ 143,359,311	$ 151,998,266	$ 164,605,422
Plan Fiduciary Net Position				
Employer contributions	$ 3,976,481	$ 3,456,199	$ 3,591,796	$ 3,303,658
Employee contributions	1,327,453	1,294,424	1,294,884	1,255,164
Net investment income	568,006	7,828,491	22,150,171	(9,161,405)
Benefit payments, including refunds of member contributions	(4,785,308)	(5,291,136)	(5,554,732)	(6,336,172)
Other (net transfer)	(957,228)	2,550,518	(1,634,844)	2,121,582
Net change in plan fiduciary net position	129,404	9,838,496	19,847,275	(8,817,173)
Plan Fiduciary Net Position, Beginning	113,341,890	113,471,294	123,309,790	143,157,065
Plan Fiduciary Net Position, Ending	$ 113,471,294	$ 123,309,790	$ 143,157,065	$ 134,339,892
Net Pension Liability (Asset), Ending	$ 25,385,959	$ 20,049,521	$ 8,841,201	$ 30,265,530
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.72%	86.01%	94.18%	81.61%
Covered Payroll	$ 17,183,684	$ 16,560,248	$ 16,998,048	$ 16,735,506
Net Pension Liability (Asset) as a Percentage of Covered Payroll	147.73%	121.07%	52.01%	180.85%

See notes to required supplementary information

2020	2021	2022	2023	2024	2025
$ 3,274,536	$ 3,510,695	$ 3,062,761	$ 3,033,088	$ 3,345,413	$ 3,006,668
11,791,843	12,618,327	13,576,176	13,775,934	14,681,196	15,173,313
3,599,217	6,539,270	(4,799,174)	5,472,831	669,946	6,140,068
-	(1,048,678)	-	-	(477,208)	-
(7,193,165)	(7,574,628)	(8,793,248)	(9,346,030)	(10,557,245)	(11,967,079)
11,472,431	14,044,986	3,046,515	12,935,823	7,662,102	12,352,970
164,605,422	176,077,853	190,122,839	193,169,354	206,105,177	213,767,279
$ 176,077,853	$ 190,122,839	$ 193,169,354	$ 206,105,177	$ 213,767,279	$ 226,120,249
$ 3,295,128	$ 4,308,549	$ 3,967,415	$ 4,376,580	$ 3,192,789	$ 3,628,523
1,391,242	1,472,726	1,368,605	1,563,136	1,497,482	1,657,476
25,718,389	22,961,023	31,022,233	(28,747,962)	19,383,862	19,205,192
(7,193,165)	(7,574,628)	(8,793,248)	(9,346,030)	(10,557,245)	(11,967,079)
843,562	93,898	(12,392)	(296,837)	4,050,959	(3,388,004)
24,055,156	21,261,568	27,552,613	(32,451,113)	17,567,847	9,136,108
134,339,892	158,395,048	179,656,616	207,209,229	174,758,116	192,325,963
$ 158,395,048	$ 179,656,616	$ 207,209,229	$ 174,758,116	$ 192,325,963	$ 201,462,071
$ 17,682,805	$ 10,466,223	$ (14,039,875)	$ 31,347,061	$ 21,441,316	$ 24,658,178
89.96%	94.50%	107.27%	84.79%	89.97%	89.10%
$ 17,494,397	$ 19,013,895	$ 17,465,910	$ 20,412,896	$ 19,643,331	$ 21,432,502
101.08%	55.05%	-80.38%	153.56%	109.15%	115.05%

See notes to required supplementary information

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

	2016	2017	2018	2019	2020
Actuarially determined contribution	$ 3,488,288	$ 3,355,106	$ 3,559,391	$ 3,268,444	$ 3,257,457
Contributions in relation to the actuarially determined contribution	(3,976,481)	(3,456,199)	(3,591,796)	(3,303,658)	(3,295,128)
Contribution deficiency (excess)	$ (488,193)	$ (101,093)	$ (32,405)	$ (35,214)	$ (37,671)
Covered payroll	$ 17,106,914	$ 16,905,307	$ 17,511,015	$ 17,371,698	$ 18,903,581
Contributions as a percentage of covered payroll	23.24%	20.44%	20.51%	19.02%	17.43%

	2021	2022	2023	2024	2025
Actuarially determined contribution	$ 4,308,549	$ 3,936,816	$ 4,339,782	$ 3,032,930	$ 3,628,523
Contributions in relation to the actuarially determined contribution	(4,308,549)	(3,967,415)	(4,376,580)	(3,192,789)	(3,628,523)
Contribution deficiency (excess)	$ -	$ (30,599)	$ (36,798)	$ (159,859)	$ -
Covered payroll	$ 17,520,855	$ 20,238,237	$ 19,686,126	$ 21,373,892	$ 22,240,301
Contributions as a percentage of covered payroll	24.59%	19.60%	22.23%	14.94%	16.32%

Notes to Schedule:

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	19-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.

Other Postemployment Benefit Plan
Schedule of Changes in the County's Total OPEB Liability and Related Ratios
Last Eight 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	$ 15,615,003	$ 9,659,855	$ 10,618,922	$ 10,645,485
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%	0.00%	0.00%
Covered-Employee Payroll	$ 54,050,604	$ 54,050,604	$ 54,204,774	$ 54,204,774
County's Net OPEB Liability as a Percentage of Covered-Employee 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 2018 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	2025
$ 497,778	$ 355,572	$ 340,304	$ 325,905
232,507	378,031	394,768	383,420
(388,866)	-	609,959	-
(1,252,234)	(76,133)	(608,868)	(251,803)
(438,338)	(548,208)	(449,899)	(496,039)
-	-	-	-
(1,349,153)	109,262	286,264	(38,517)
10,645,485	9,296,332	9,405,594	9,691,858
$ 9,296,332	$ 9,405,594	$ 9,691,858	$ 9,653,341
0.00%	0.00%	0.00%	0.00%
61,110,504	$ 61,110,504	$ 78,040,469	$ 78,040,469
15.21%	15.39%	12.42%	12.37%

See notes to required supplementary information

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	$ 33,831,971	$ 35,876,942	$ 35,951,531	$ 74,589
Other taxes	5,195,745	5,195,745	3,831,757	(1,363,988)
Licenses and permits	1,750,350	1,750,350	1,640,036	(110,314)
Grants	1,315,521	2,465,521	3,130,610	665,089
Intergovernmental	40,250,000	40,250,000	42,259,420	2,009,420
Fines	2,466,100	2,466,100	2,710,486	244,386
Charges for services	10,384,829	10,384,829	11,697,914	1,313,085
Reimbursements	9,371,716	9,371,716	10,756,445	1,384,729
Net investment income	2,827,625	2,827,625	3,308,335	480,710
Miscellaneous	305,215	305,215	289,796	(15,419)
Total revenues	107,699,072	110,894,043	115,576,330	4,682,287
Expenditures				
General Fund Departments				
County Board/Liquor	1,731,647	1,736,994	1,552,491	184,503
Finance Administration	1,686,084	1,839,784	1,603,685	236,099
Information Technology	5,918,408	5,979,960	5,043,944	936,016
Building Management				
Building Management - Government Center	8,413,419	8,461,067	7,634,580	826,487
Building Management - Judicial Center	-	-	98	(98)
Building Management - ROE Office	130,000	130,000	48,295	81,705
Total Building Management	8,543,419	8,591,067	7,682,973	908,094
Human Resources	349,397	353,244	310,476	42,768
County Auditor	438,867	440,468	392,380	48,088
Treasurer/Collector	942,630	946,470	1,089,190	(142,720)
Supervisor of Assessments				
Supervisor of Assessments	1,332,287	1,348,380	1,312,306	36,074
Supervisor of Assessments - Board of Review	159,755	160,890	127,070	33,820
Total Supervisor of Assessments	1,492,042	1,509,270	1,439,376	69,894
County Clerk				
County Clerk	1,414,236	1,417,289	1,360,461	56,828
County Clerk - Election Expense	4,570,286	4,572,734	3,944,532	628,202
County Clerk - Alternate Language Coordination	108,117	108,774	110,350	(1,576)
Total County Clerk	6,092,639	6,098,797	5,415,343	683,454
Recorder of Deeds	928,059	932,419	809,485	122,934
Regional Office of Education	508,057	510,420	521,868	(11,448)
Judiciary and Courts	4,980,637	4,995,261	4,510,928	484,333
Circuit Clerk				
Circuit Clerk - Administration	5,939,162	5,946,220	5,366,157	580,063
Circuit Clerk - COO Support	50,900	50,900	24,040	26,860
Circuit Clerk - File Lib/Records	16,150	16,150	4,410	11,740
Circuit Clerk - Civil	16,800	16,800	-	16,800
Circuit Clerk - Criminal	25,800	25,800	-	25,800
Circuit Clerk - Records	49,500	49,500	21,111	28,389
Circuit Clerk - Chief Deputy	81,162	81,162	16,292	64,870
Circuit Clerk - Human Resources	21,645	21,645	2,870	18,775
Circuit Clerk - Customer Service	12,480	12,480	48	12,432
Total Circuit Clerk	6,213,599	6,220,657	5,434,928	785,729

See notes to required supplementary information

Required Supplementary Information
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
States Attorney				
States Attorney	$ 12,649,309	$ 13,660,246	$ 13,093,616	$ 566,630
JJC Council	63,747	64,010	8,874	55,136
Domestic violence	310,367	312,152	301,208	10,944
Total States Attorney	13,023,423	14,036,408	13,403,698	632,710
Public Defender	5,954,341	5,981,620	5,623,872	357,748
Sheriff				
Sheriff	18,051,536	17,979,826	18,870,142	(890,316)
Sheriff - Adult Corrections	23,344,432	23,358,187	24,478,229	(1,120,042)
Sheriff - Court Security	4,399,652	4,403,337	3,758,916	644,421
Sheriff - DCFS Grant	-	-	177,462	(177,462)
Total Sheriff	45,795,620	45,741,350	47,284,749	(1,543,399)
Merit Commission	150,593	150,834	81,324	69,510
Court Services				
Court Services - Administration	1,073,617	1,079,024	1,156,435	(77,411)
Court Services - Adult Court Services	4,095,364	4,099,516	3,911,318	188,198
Court Services - Treatment Alternative Court	202,833	202,833	197,849	4,984
Court Services - Juvenile Court Services	1,353,980	1,355,057	1,376,209	(21,152)
Court Services - Juvenile Custody	410,300	410,300	40,625	369,675
Court Services - Juvenile Justice Center	6,312,131	6,321,720	6,201,082	120,638
Court Services - KIDS Education Program	24,088	24,088	26,576	(2,488)
Court Services - Diagnostic Center	1,367,158	1,373,707	1,210,613	163,094
Court Services - Veteran's Court	97,720	98,219	111,911	(13,692)
Court Services - Drug Court	625,947	626,981	569,030	57,951
Court Services - Pre-Trial	979,639	980,864	924,328	56,536
Total Court Services	16,542,777	16,572,309	15,725,976	846,333
County Coroner	1,895,060	1,921,760	1,800,836	120,924
Emergency Services	674,963	683,173	683,907	(734)
Environment and conservation				
Water Resources and Subdivisions	820,208	830,497	843,833	(13,336)
Electrical Aggregation	37,240	37,727	37,411	316
Total Environment and conservation	857,448	868,224	881,244	(13,020)
County Development				
County Development	1,618,341	1,638,031	1,658,743	(20,712)
Economic development	267,731	1,519,008	1,482,805	36,203
Cost share drainage	16,876	16,876	140,830	(123,954)
Administrative Adjudication Program	8,294	8,294	4,800	3,494
Total County Development	1,911,242	3,182,209	3,287,178	(104,969)
Internal Services				
Internal Services	587,468	587,468	583,248	4,220
Internal Services - Communication/Technology	3,162,693	3,162,693	2,068,350	1,094,343
Total internal services	3,750,161	3,750,161	2,651,598	1,098,563
Debt service				
Principal	-	-	215,534	(215,534)
Interest and fiscal charges	-	-	59,651	(59,651)
Total debt service	-	-	275,185	(275,185)
Capital outlay	126,895	331,915	204,525	127,390
Total expenditures	130,508,008	133,374,774	127,711,159	5,558,646
Excess (deficiency) of revenues over expenditures	(22,808,936)	(22,480,731)	(12,134,829)	10,240,933

See notes to required supplementary information

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers in	$ 3,121,157	$ 8,407,883	$ 7,142,401	$ (1,265,482)
Transfers out	(10,215,066)	(13,745,066)	(12,492,889)	1,252,177
Total other financing sources (uses)	(7,093,909)	(5,337,183)	(5,350,488)	(13,305)
Net change in fund balance	$ (29,902,845)	$ (27,817,914)	(17,485,317)	$ 10,227,628
Fund Balance, Beginning of Year			80,783,731	
Fund Balance, End of Year			$ 63,298,414	

See notes to required supplementary information

Required Supplementary Information
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - American Rescue Plan Fund
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ 189,841	$ 189,841	$ 24,322,302	$ 24,132,461
Net investment income	1,533,052	1,533,052	2,019,535	486,483
Total revenues	1,722,893	1,722,893	26,341,837	24,618,944
Expenditures				
General government				
Personnel services				
Salaries and wages	448,849	456,435	423,694	32,741
Overtime salaries	-	-	75	(75)
Total personnel services	448,849	456,435	423,769	32,666
Benefits				
Healthcare contribution	66,469	66,469	93,670	(27,201)
Dental contribution	2,673	2,673	2,962	(289)
FICA/SS contribution	34,348	34,931	30,680	4,251
IMRF contribution	24,512	24,680	21,824	2,856
Total benefits	128,002	128,753	149,136	(20,383)
Contractual services				
Contractual/consulting services	285,000	285,000	3,572,976	(3,287,976)
Counseling services	-	-	190,413	(190,413)
Transportation	-	-	98	(98)
Special studies	-	-	200,545	(200,545)
Liability insurance	3,946	4,228	5,074	(846)
Workers compensation	7,770	7,903	8,299	(396)
Unemployment claims	54	58	70	(12)
External grants	-	-	2,697,594	(2,697,594)
General donations	-	-	160,892	(160,892)
Total contractual services	296,770	297,189	6,835,961	(6,538,772)
Commodities				
Office supplies	500	500	301	199
Operating supplies	-	-	7,965	(7,965)
Computer hardware - non-capital	2,000	2,000	-	2,000
Telephone	-	-	825	(825)
Cellular phone	-	-	775	(775)
Total commodities	2,500	2,500	9,866	(7,366)
Total general government	876,121	884,877	7,418,732	(6,533,855)
Health and welfare				
Personnel services				
Salaries and wages	121,650	123,706	303,198	(179,492)
Total personnel services	121,650	123,706	303,198	(179,492)
Benefits				
Healthcare contribution	49,859	49,859	36,471	13,388
Dental contribution	276	276	815	(539)
FICA/SS contribution	9,307	9,466	22,574	(13,108)
IMRF contribution	6,643	6,756	14,437	(7,681)
Total benefits	66,085	66,357	74,297	(7,940)
Contractual services				
Contractual/consulting services	-	-	5,154,003	(5,154,003)
Liability insurance	-	76	76	-
Workers compensation	2,106	2,143	2,143	-
Unemployment claims	-	1	1	-
Total contractual services	2,106	2,220	5,156,223	(5,154,003)

See notes to required supplementary information

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Operating supplies	$ -	$ -	$ 56,674	$ (56,674)
Total commodities	-	-	56,674	(56,674)
Total health and welfare	189,841	192,283	5,590,392	(5,398,109)
Capital outlay				
Building improvements	-	-	9,422,823	(9,422,823)
Special purpose equipment	-	-	394,908	(394,908)
Computers	-	-	919,671	(919,671)
Mobile data units	-	-	758,613	(758,613)
Total capital outlay	-	-	11,496,015	(11,496,015)
Total expenditures	1,065,962	1,077,160	24,505,139	(23,427,979)
Excess (deficiency) of revenues over expenditures	656,931	645,733	1,836,698	48,046,923
Other Financing Sources (Uses)				
Transfers out	(1,761,612)	(5,294,112)	(5,481,596)	187,484
Allowance for budget expenditures	(25,000,000)	(25,000,000)	-	(25,000,000)
Total other financing sources (uses)	(26,761,612)	(30,294,112)	(5,481,596)	(24,812,516)
Net change in fund balance	$ (26,104,681)	$ (29,648,379)	(3,644,898)	$ 23,234,407
Fund Balance, Beginning of Year			1,752,747	
Fund Balance (Deficit), End of Year			$ (1,892,151)	

Required Supplementary Information
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Motor Fuel Tax Fund
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	$ 13,434,585	$ 13,434,585	$ 14,149,151	$ 714,566
Reimbursements	526,198	526,198	4,133,577	3,607,379
Net investment income	2,073,000	2,073,000	2,926,168	853,168
Total revenues	16,033,783	16,033,783	21,208,896	5,175,113
Expenditures				
Highways and streets				
Personnel services				
Salaries and wages	2,880,268	2,887,372	2,892,043	(4,671)
Overtime salaries	300,000	300,000	182,985	117,015
Total personnel services	3,180,268	3,187,372	3,075,028	112,344
Benefits				
Healthcare contribution	93,616	93,616	126,838	(33,222)
Dental contribution	2,872	2,872	3,188	(316)
FICA/SS contribution	232,350	232,895	226,280	6,615
IMRF contribution	173,667	174,056	161,529	12,527
Teamsters contribution	745,680	745,680	661,676	84,004
Total benefits	1,248,185	1,249,119	1,179,511	69,608
Contractual services				
Engineering services	11,050,247	11,050,247	4,099,443	6,950,804
Repairs and maintenance - resurfacing	6,000,000	6,000,000	5,499,651	500,349
Liability insurance	106,858	107,122	107,122	-
Workers compensation	55,045	55,169	55,169	-
Unemployment claims	1,441	1,444	1,444	-
Total contractual services	17,213,591	17,213,982	9,762,829	7,451,153
Total highways and streets	21,642,044	21,650,473	14,017,368	7,633,105
Capital outlay				
Highway right of way	1,100,000	1,100,000	45,960	1,054,040
Road construction	3,154,847	3,154,847	2,182	3,152,665
Bridge construction	3,000,000	3,000,000	399,212	2,600,788
Total capital outlay	7,254,847	7,254,847	447,354	6,807,493
Total expenditures	28,896,891	28,905,320	14,464,722	14,440,598
Excess (deficiency) of revenues over expenditures	(12,863,108)	(12,871,537)	6,744,174	(9,265,485)
Other Financing Sources (Uses)				
Transfers out	(107,411)	(107,411)	(107,411)	-
Total other financing sources (uses)	(107,411)	(107,411)	(107,411)	-
Net change in fund balance	$ (12,970,519)	$ (12,978,948)	6,636,763	$ (9,265,485)
Fund Balance, Beginning of Year			49,717,925	
Fund Balance, End of Year			$ 56,354,688	

See notes to required supplementary information

Required Supplementary Information
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Transportation Sales Tax Fund
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	$ 20,158,087	$ 20,158,087	$ 21,700,506	$ 1,542,419
Reimbursements	3,250,528	11,173,356	10,398,810	(774,546)
Net investment income	2,019,000	2,019,000	4,293,329	2,274,329
Miscellaneous	-	-	61,768	61,768
Total revenues	25,427,615	33,350,443	36,454,413	3,103,970
Expenditures				
Highways and streets				
Contractual services				
Contractual/consulting services	203,750	203,750	41,500	162,250
Engineering services	8,544,256	8,544,256	3,227,391	5,316,865
Pavement preservation	-	-	655,964	(655,964)
Repairs and maintenance - bridges	-	-	408,714	(408,714)
Repairs and maintenance - pavement mark	-	-	287,105	(287,105)
External grants	3,180,000	3,180,000	2,219,074	960,926
Total contractual services	11,928,006	11,928,006	6,839,748	5,088,258
Total highways and streets	11,928,006	11,928,006	6,839,748	5,088,258
Capital outlay				
Special purpose equipment	100,251	100,251	-	100,251
Highway right of way	1,810,000	1,810,000	434,794	1,375,206
Road construction	18,813,274	18,813,274	4,892,253	13,921,021
Bridge construction	-	-	29,618	(29,618)
Total capital outlay	20,723,525	20,723,525	5,356,665	15,366,860
Total expenditures	32,651,531	32,651,531	12,196,413	20,455,118
Excess (deficiency) of revenues over expenditures	(7,223,916)	698,912	24,258,000	(17,351,148)
Other Financing Sources (Uses)				
Transfers in	-	-	629	(629)
Transfers out	-	(7,922,828)	(3,592,428)	(4,330,400)
Total other financing sources (uses)	-	(7,922,828)	(3,591,799)	(4,331,029)
Net change in fund balance	$ (7,223,916)	$ (7,223,916)	20,666,201	$ (21,682,177)
Fund Balance, Beginning of Year			65,324,858	
Fund Balance, End of Year			$ 85,991,059	

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: Weed and Seed Fund, Victim Impact Panel Fund, DUI Court Fund, Neighborhood Stabilization Program Fund, Homeless Prevention Program Fund, Workforce Development Fund, Tax Sale Purchase Fund and Transportation Capital 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 2025 budget was passed by resolution on November 12, 2024. Several budget amendments were approved by the County Board throughout the fiscal year.

SUPPLEMENTARY INFORMATION

As of and for the Year Ended November 30, 2025
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.

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.

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.

General Fund
Combining Balance Sheet by Account
November 30, 2025

	General Account	Special Reserve Account	Domestic Violence Account	Economic Development Account
Assets				
Cash and investments	$ 37,900,884	$ 26,526,851	$ 90,424	$ 1,195,963
Property tax receivable	37,623,175	-	-	-
Intergovernmental receivable	10,804,591	-	-	-
Interest receivable	186,525	129,298	441	5,829
Lease receivable	231,422	-	-	-
Other receivables	440,666	-	-	-
Prepaid items	756,296	-	-	-
Deposits	20,000	-	-	-
Due from other funds	361,485	-	-	-
Total assets	$ 88,325,044	$ 26,656,149	$ 90,865	$ 1,201,792
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	$ 4,512,377	$ -	$ 52	$ 617,725
Accrued payroll	6,739,962	-	13,252	7,369
Unearned revenue	729,153	-	-	-
Total liabilities	11,981,492	-	13,304	625,094
Deferred Inflows of Resources				
Property taxes levied for future periods	37,623,175	-	-	-
Deferred inflows related to leases	231,422	-	-	-
Unavailable revenue	2,947,674	50,886	173	2,294
Total deferred inflows of resources	40,802,271	50,886	173	2,294
Fund Balances				
Nonspendable	756,296	-	-	-
Assigned	-	26,605,263	77,388	574,404
Unassigned	34,784,985	-	-	-
Total fund balances	35,541,281	26,605,263	77,388	574,404
Total liabilities, deferred inflows of resources and fund balances	$ 88,325,044	$ 26,656,149	$ 90,865	$ 1,201,792

Cost Share Drainage Account	Public Building Commission Account	Total
$ 488,364	$ 8,648	$ 66,211,134
-	-	37,623,175
-	-	10,804,591
2,380	42	324,515
-	-	231,422
-	-	440,666
-	-	756,296
-	-	20,000
11,475	-	372,960
$ 502,219	$ 8,690	$ 116,784,759
$ 9,877	$ -	$ 5,140,031
-	-	6,760,583
-	-	729,153
9,877	-	12,629,767
-	-	37,623,175
-	-	231,422
937	17	3,001,981
937	17	40,856,578
-	-	756,296
491,405	-	27,748,460
-	8,673	34,793,658
491,405	8,673	63,298,414
$ 502,219	$ 8,690	$ 116,784,759

Kane County, Illinois

General Fund
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances by Account
Year Ended November 30, 2025

	General Account	Special Reserve Account	Domestic Violence Account	Economic Development Account
Revenues				
Property taxes	$ 35,951,531	$ -	$ -	$ -
Other taxes	3,831,757	-	-	-
Licenses and permits	1,640,036	-	-	-
Grants	3,072,696	-	-	57,914
Intergovernmental	42,259,420	-	-	-
Fines	2,710,486	-	-	-
Charges for services	11,697,914	-	-	-
Reimbursements	10,731,525	-	-	24,920
Net investment income	1,815,659	1,413,410	10,084	39,715
Miscellaneous	289,796	-	-	-
Total revenues	114,000,820	1,413,410	10,084	122,549
Expenditures				
Current:				
General government	19,237,547	-	-	-
Public safety	65,576,792	-	-	-
Judicial	28,672,218	-	301,208	-
Public services and records	9,275,262	-	-	-
Environment and conservation	881,244	-	-	-
Development, housing and economic development	1,663,543	-	-	1,482,805
Debt service:				
Principal	215,534	-	-	-
Interest and fiscal charges	59,651	-	-	-
Capital outlay	204,525	-	-	-
Total expenditures	125,786,316	-	301,208	1,482,805
Excess (deficiency) of revenues over expenditures	(11,785,496)	1,413,410	(291,124)	(1,360,256)
Other Financing Sources (Uses)				
Transfers in	6,693,067	-	164,831	1,530,375
Transfers out	(12,532,889)	-	-	(2,177)
Total other financing sources (uses)	(5,839,822)	-	164,831	1,528,198
Net change in fund balances	(17,625,318)	1,413,410	(126,293)	167,942
Fund Balances, Beginning	53,166,599	25,191,853	203,681	406,462
Fund Balances, Ending	$ 35,541,281	$ 26,605,263	$ 77,388	$ 574,404

Cost Share Drainage Account	Public Building Commission Account	Intrafund Eliminations	Total
$ -	$ -	$ -	$ 35,951,531
-	-	-	3,831,757
-	-	-	1,640,036
-	-	-	3,130,610
-	-	-	42,259,420
-	-	-	2,710,486
-	-	-	11,697,914
-	-	-	10,756,445
29,451	16	-	3,308,335
-	-	-	289,796
29,451	16	-	115,576,330
-	-	-	19,237,547
-	-	-	65,576,792
-	-	-	28,973,426
-	-	-	9,275,262
-	-	-	881,244
140,830	-	-	3,287,178
-	-	-	215,534
-	-	-	59,651
-	-	-	204,525
140,830	-	-	127,711,159
(111,379)	16	-	(12,134,829)
6,305	-	(1,252,177)	7,142,401
-	(1,210,000)	1,252,177	(12,492,889)
6,305	(1,210,000)	-	(5,350,488)
(105,074)	(1,209,984)	-	(17,485,317)
596,479	1,218,657	-	80,783,731
$ 491,405	$ 8,673	$ -	$ 63,298,414

General Fund - General Account
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	$ 33,831,971	$ 35,876,942	$ 35,951,531	$ 74,589
Other taxes				
RTA sales tax	2,687,745	2,687,745	2,893,401	205,656
Local use tax	2,500,000	2,500,000	891,671	(1,608,329)
TIF distribution tax	8,000	8,000	46,685	38,685
Total other taxes	5,195,745	5,195,745	3,831,757	(1,363,988)
Licenses and permits				
Liquor licenses	130,000	130,000	100,278	(29,722)
Gathering permits	2,500	2,500	3,900	1,400
Marriage licenses	89,000	89,000	92,610	3,610
Civil union licenses	250	250	351	101
Building and inspection permits	1,500,000	1,500,000	1,324,522	(175,478)
Publication permits	100	100	50	(50)
Fireworks permits	1,500	1,500	1,900	400
Residential grading plan permits	5,000	5,000	18,079	13,079
Stormwater permits	20,000	20,000	93,346	73,346
Wetland permits	2,000	2,000	5,000	3,000
Total licenses and permits	1,750,350	1,750,350	1,640,036	(110,314)
Intergovernmental				
State sales tax	27,000,000	27,000,000	29,074,917	2,074,917
State income tax	10,000,000	10,000,000	10,921,292	921,292
Personal property replacement tax	3,250,000	3,250,000	2,263,211	(986,789)
Total intergovernmental	40,250,000	40,250,000	42,259,420	2,009,420
Grants				
State alien assistance grant	100,000	100,000	135,218	35,218
Sheriff DCFS grant	236,401	236,401	148,072	(88,329)
Justice assistance grant	20,000	20,000	-	(20,000)
Sheriff RSAT grant	190,000	190,000	190,000	-
CLEPD grant	175,000	175,000	150,726	(24,274)
Miscellaneous public safety grants	12,000	12,000	162,943	150,943
Child protection data court grant	4,150	4,150	2,703	(1,447)
JJC council grant	58,665	58,665	15,510	(43,155)
COSSAP grant	419,305	419,305	-	(419,305)
SAO JAG grant	-	150,000	97,500	(52,500)
SAO DCEO grant	-	1,000,000	-	(1,000,000)
Miscellaneous SAO state grants	-	-	936,379	936,379
Miscellaneous SAO federal grants	-	-	158,913	158,913
Miscellaneous SAO other grants	-	-	75,000	75,000
HAVA grant	-	-	122,083	122,083
Tech & civic life grant	-	-	877,649	877,649
Total grants	1,215,521	2,365,521	3,072,696	707,175
Fines				
Back taxes - interest and penalty	1,745,350	1,745,350	1,963,667	218,317
Traffic violation fines	100,000	100,000	35,752	(64,248)
Eviction fines	80,000	80,000	120,523	40,523
DUI fines	-	-	522	522
State's attorney fines	270,000	270,000	295,557	25,557
Bond forfeiture fines	45,000	45,000	7,020	(37,980)
Judicial technology fines	225,000	225,000	287,445	62,445
Adjudication fines	750	750	-	(750)
Total fines	2,466,100	2,466,100	2,710,486	244,386

(Continued)

General Fund - General Account
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Charges for services				
Off track wagering fees	$ -	$ -	$ 23,054	$ 23,054
Indemnity fees	45,000	45,000	43,720	(1,280)
Computer services fees	98,934	98,934	353,718	254,784
Detail fees	185,000	185,000	160,969	(24,031)
Net civil processing fees	240,000	240,000	5,361	(234,639)
Chancery foreclosure fees	110,000	110,000	109,200	(800)
Body writ fees	10,000	10,000	9,925	(75)
Accident copy fees	4,000	4,000	6,979	2,979
Weekend prisoner fees	6,000	6,000	1,751	(4,249)
Inmate telephone fees - adult	250,000	250,000	69,703	(180,297)
Fingerprinting fees	2,000	2,000	1,740	(260)
Bond fees	5,000	5,000	12,300	7,300
Court security fees	600,000	600,000	640,190	40,190
Miscellaneous fees - sheriff	5,000	5,000	45	(4,955)
KIDS program fees	90,000	90,000	102,230	12,230
Electronic monitoring fees	60,500	60,500	101,591	41,091
Interstate compact fees	1,000	1,000	1,000	-
Domestic violence GPS fees	500	500	14	(486)
Mental health/speciality court fees	95,000	95,000	95,868	868
General circuit division fees	2,870,000	2,870,000	2,885,448	15,448
10% bond fees	-	-	15,294	15,294
Mailing fees	45,000	45,000	58,329	13,329
County court system fees	420,000	420,000	469,484	49,484
Additional circuit division fees	-	-	258,648	258,648
State's attorney prosecution fees	450,000	450,000	463,000	13,000
Default fees	36,000	36,000	55,072	19,072
Diversion program fees	66,000	66,000	65,242	(758)
Drug testing administrative fees	9,000	9,000	9,647	647
Drug diversion program fees	24,000	24,000	39,183	15,183
Deferred prosecution fees	120,000	120,000	148,134	28,134
D/A deferred prosecution fees	600	600	1,666	1,066
Miscellaneous fees - state's attorney	-	-	38	38
Public defender fees	2,500	2,500	542	(1,958)
Mapping royalties fees	6,491	6,491	5,478	(1,013)
Assessor fees	1,000	1,000	950	(50)
Notary fees	23,230	23,230	173	(23,057)
Business fees	5,050	5,050	1,515	(3,535)
Passport fees	120,250	120,250	316,167	195,917
Certified copy fees	533,100	533,100	602,896	69,796
Tax redemption fees	92,275	92,275	120,658	28,383
Voter registration fees	255,800	255,800	216,646	(39,154)
Tax extension fees	37,599	37,599	21,839	(15,760)
Miscellaneous fees - county clerk	13,000	13,000	56,238	43,238
Financing statement fees	15,000	15,000	19,560	4,560
Recording fees	965,000	965,000	1,133,011	168,011
Certified record copy fees	10,000	10,000	10,761	761
Revenue tax stamp fees	1,700,000	1,700,000	2,416,445	716,445
Cable franchise fees	635,000	635,000	482,077	(152,923)

(Continued)

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Zoning fees	$ 40,000	$ 40,000	$ 77,515	$ 37,515
Development/planning service fees	100	100	-	(100)
Adjudication hearing fees	600	600	1,900	1,300
Vacant dwelling fees	300	300	-	(300)
KEEP/C-PACE administrative fees	75,000	75,000	-	(75,000)
Subdivision approval fees	5,000	5,000	5,000	-
Total charges for services	10,384,829	10,384,829	11,697,914	1,313,085
Reimbursements				
Prisoner transfer	3,000	3,000	4,233	1,233
Sheriff p-card reimbursement	-	-	123,911	123,911
Sheriff salary reimbursement	106,656	106,656	112,479	5,823
Sheriff overtime reimbursement	30,000	30,000	75,947	45,947
Sheriff training	15,000	15,000	83,216	68,216
Board and care reimbursements	400,000	400,000	6,600	(393,400)
Probation salary	6,666,147	6,666,147	7,793,868	1,127,721
Youth home	900,000	900,000	823,680	(76,320)
Treatment alternative court reimbursement	5,000	5,000	5,179	179
Illinois State Board of Education reimbursement	80,000	80,000	66,422	(13,578)
Emergency management	75,000	75,000	30,843	(44,157)
State's attorney salary	207,300	207,300	223,088	15,788
Public defender salary	124,030	124,030	125,908	1,878
SVP reimbursement	15,000	15,000	2,406	(12,594)
Interpreter service reimbursement	485,000	485,000	679,109	194,109
Supervisor of assessor salary	76,993	76,993	76,943	(50)
Death surcharge reimbursement	14,750	14,750	30,303	15,553
Election judge reimbursements	78,840	78,840	-	(78,840)
Miscellaneous reimbursements	89,000	89,000	467,390	378,390
Total reimbursements	9,371,716	9,371,716	10,731,525	1,359,809
Net investment income	2,174,030	2,174,030	1,815,659	(358,371)
Miscellaneous				
Cell tower lease	26,341	26,341	2,791	(23,550)
Lease revenue	-	-	46,721	46,721
Refunds	-	-	1,617	1,617
Rental income	50,659	50,659	(19,940)	(70,599)
Auction sales	5,000	5,000	4,640	(360)
Sheriff auction sales	40,000	40,000	30,688	(9,312)
State's attorney refunds	-	-	1,477	1,477
Miscellaneous other	183,215	183,215	221,802	38,587
Total miscellaneous	305,215	305,215	289,796	(15,419)
Total revenues	106,945,477	110,140,448	114,000,820	3,860,372

(Continued)

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Expenditures				
County Board/Liquor				
Personnel services				
Salaries and wages	$ 1,021,711	$ 1,027,058	$ 1,020,891	$ 6,167
Total personnel services	1,021,711	1,027,058	1,020,891	6,167
Benefits				
Healthcare contribution	381,805	381,805	319,759	62,046
Dental contribution	11,381	11,381	8,119	3,262
Total benefits	393,186	393,186	327,878	65,308
Contractual services				
Contractual/consulting services	249,750	249,750	146,000	103,750
Repairs and maintenance - copiers	100	100	983	(883)
Conferences and meetings - board members	12,000	12,000	7,153	4,847
Conferences and meetings - Chairman	4,000	4,000	2,944	1,056
Employee mileage expenditures	-	-	238	(238)
General association dues	36,400	36,400	36,013	387
Total contractual services	302,250	302,250	193,331	108,919
Commodities				
Office supplies	9,500	9,500	6,844	2,656
Operating supplies	2,000	2,000	1,457	543
Computer related supplies	300	300	-	300
Books and subscriptions	200	200	29	171
Board meeting supplies	2,000	2,000	1,727	273
Business relationship commodities	500	500	334	166
Total commodities	14,500	14,500	10,391	4,109
Total county board/liquor	1,731,647	1,736,994	1,552,491	184,503
Finance Administration				
Personnel services				
Salaries and wages	1,149,682	1,168,382	1,020,086	148,296
Total personnel services	1,149,682	1,168,382	1,020,086	148,296
Benefits				
Healthcare contribution	217,561	217,561	185,629	31,932
Dental contribution	5,578	5,578	4,760	818
Total benefits	223,139	223,139	190,389	32,750
Contractual services				
Certified audit contract	165,000	165,000	118,675	46,325
Contractual/consulting services	106,000	241,000	239,200	1,800
Repairs and maintenance - copiers	1,000	1,000	1,218	(218)
Legal printing	256	256	120	136
Conferences and meetings	10,000	10,000	10,407	(407)
Employee training	15,142	15,142	8,533	6,609
Employee mileage expenditures	300	300	628	(328)
General association dues	10,021	10,021	5,420	4,601
Miscellaneous contractual expenditures	-	-	223	(223)
Total contractual services	307,719	442,719	384,424	58,295

(Continued)

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	$ 2,944	$ 2,944	$ 5,604	$ (2,660)
Computer related supplies	2,600	2,600	1,978	622
Books and subscriptions	-	-	779	(779)
Office furniture and equipment	-	-	425	(425)
Total commodities	5,544	5,544	8,786	(3,242)
Total finance administration	1,686,084	1,839,784	1,603,685	236,099
Information Technology				
Personnel services				
Salaries and wages	3,928,565	3,990,117	3,698,901	291,216
Overtime salaries	62,480	62,480	29,810	32,670
Total personnel services	3,991,045	4,052,597	3,728,711	323,886
Benefits				
Healthcare contribution	720,649	720,649	707,110	13,539
Dental contribution	19,060	19,060	16,967	2,093
Total benefits	739,709	739,709	724,077	15,632
Contractual services				
Contractual/consulting services	447,400	447,400	142,346	305,054
Repairs and maintenance - computers	148,003	148,003	103,631	44,372
Repairs and maintenance - copiers	7,500	7,500	-	7,500
Repairs and maintenance - communications equipment	368,000	368,000	256,092	111,908
Repairs and maintenance - vehicles	4,000	4,000	1,553	2,447
General advertising	1,500	1,500	-	1,500
Conferences and meetings	40,000	40,000	1,501	38,499
Employee training	45,501	45,501	10,837	34,664
Employee mileage expenditures	3,000	3,000	94	2,906
Total contractual services	1,064,904	1,064,904	516,054	548,850
Commodities				
Office supplies	27,300	27,300	18,383	8,917
Computer related supplies	55,450	55,450	35,851	19,599
Printing supplies	36,000	36,000	17,189	18,811
Telephone	-	-	252	(252)
Fuel - vehicles	4,000	4,000	3,427	573
Total commodities	122,750	122,750	75,102	47,648
Total information technology	5,918,408	5,979,960	5,043,944	936,016

(Continued)

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Building Management - Government Center				
Personnel services				
Salaries and wages	$ 2,874,776	$ 2,922,424	$ 2,640,705	$ 281,719
Overtime salaries	169,156	169,156	141,778	27,378
Total personnel services	3,043,932	3,091,580	2,782,483	309,097
Benefits				
Healthcare contribution	611,889	611,889	602,131	9,758
Dental contribution	14,195	14,195	14,207	(12)
Total benefits	626,084	626,084	616,338	9,746
Contractual services				
Contractual/consulting services	-	-	1,420	(1,420)
Disposal and water softener services	71,715	71,715	65,174	6,541
Janitorial services	145,800	145,800	181,526	(35,726)
Repairs and maintenance - roads	490,100	490,100	243,910	246,190
Repairs and maintenance - buildings	1,488,858	1,488,858	1,516,228	(27,370)
Repairs and maintenance - grounds	236,750	236,750	131,241	105,509
Repairs and maintenance - equipment	-	-	4,728	(4,728)
Repairs and maintenance - vehicles	40,000	40,000	11,934	28,066
Equipment rental	10,000	10,000	1,313	8,687
Grease trap - septic services	9,952	9,952	10,535	(583)
General printing	50,000	50,000	55,321	(5,321)
Employee training	12,000	12,000	5,801	6,199
Employee mileage expenditures	457	457	-	457
Total contractual services	2,555,632	2,555,632	2,229,131	326,501
Commodities				
Operating supplies	13,041	13,041	7,382	5,659
Postage	-	-	735	(735)
Printing supplies	80,080	80,080	69,067	11,013
Cleaning supplies	200,000	200,000	132,791	67,209
Uniform supplies	8,331	8,331	10,689	(2,358)
Utilities - natural gas	300,000	300,000	290,281	9,719
Utilities - electric	1,100,000	1,100,000	1,197,723	(97,723)
Utilities - water	363,439	363,439	135,225	228,214
Utilities - sewer	100,000	100,000	156,040	(56,040)
Fuel - vehicles	22,880	22,880	6,695	16,185
Total commodities	2,187,771	2,187,771	2,006,628	181,143
Total building management - government center	8,413,419	8,461,067	7,634,580	826,487
Building Management - Judicial Center				
Contractual services				
Repairs and maintenance - buildings	-	-	(2)	2
Total contractual services	-	-	(2)	2
Commodities				
Telephone	-	-	100	(100)
Total commodities	-	-	100	(100)
Total building management - judicial center	-	-	98	(98)
Building Management - ROE Office				
Contractual services				
Repairs and maintenance - buildings	-	-	14,233	(14,233)
Building space rental	130,000	130,000	34,062	95,938
Total contractual services	130,000	130,000	48,295	81,705
Total building management - ROE office	130,000	130,000	48,295	81,705

(Continued)

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Human Resources				
Personnel services				
Salaries and wages	$ 227,634	$ 231,481	$ 231,434	$ 47
Total personnel services	227,634	231,481	231,434	47
Benefits				
Healthcare contribution	63,646	63,646	65,062	(1,416)
Dental contribution	2,117	2,117	1,930	187
Total benefits	65,763	65,763	66,992	(1,229)
Contractual services				
Project administration services	10,000	10,000	-	10,000
Repairs and maintenance - copiers	1,500	1,500	1,841	(341)
Employment advertising	6,800	6,800	41	6,759
Conferences and meetings	5,500	5,500	575	4,925
Employee mileage expenditures	150	150	43	107
General association dues	1,200	1,200	598	602
Miscellaneous contractual expenditures	23,350	23,350	6,238	17,112
Total contractual services	48,500	48,500	9,336	39,164
Commodities				
Office supplies	4,800	4,800	2,191	2,609
Operating supplies	2,200	2,200	39	2,161
Employee recognition supplies	500	500	484	16
Total commodities	7,500	7,500	2,714	4,786
Total human resources	349,397	353,244	310,476	42,768
County Auditor				
Personnel services				
Salaries and wages	379,441	352,042	316,536	35,506
Total personnel services	379,441	352,042	316,536	35,506
Benefits				
Healthcare contribution	32,772	32,772	34,810	(2,038)
Dental contribution	828	828	886	(58)
Total benefits	33,600	33,600	35,696	(2,096)
Contractual services				
Contractual/consulting services	7,725	36,725	30,034	6,691
Repairs and maintenance - copiers	412	412	251	161
Conferences and meetings	9,270	9,270	6,746	2,524
Employee training	4,383	4,383	185	4,198
Employee mileage expenditures	528	528	801	(273)
General association dues	2,220	2,220	1,000	1,220
Total contractual services	24,538	53,538	39,017	14,521
Commodities				
Office supplies	1,288	1,288	1,131	157
Total commodities	1,288	1,288	1,131	157
Total county auditor	438,867	440,468	392,380	48,088

(Continued)

General Fund - General Account
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Treasurer/Collector				
Personnel services				
Salaries and wages	$ 671,489	$ 675,329	$ 769,203	$ (93,874)
Total personnel services	671,489	675,329	769,203	(93,874)
Benefits				
Healthcare contribution	113,764	113,764	138,210	(24,446)
Dental contribution	2,429	2,429	3,002	(573)
Total benefits	116,193	116,193	141,212	(25,019)
Contractual services				
Repairs and maintenance - computers	1,880	1,880	2,849	(969)
General printing	22,660	22,660	13,133	9,527
Legal printing	38,625	38,625	36,957	1,668
Conferences and meetings	5,778	5,778	9,331	(3,553)
Employee mileage expenditures	2,575	2,575	1,228	1,347
Miscellaneous contractual expenditures	74,469	74,469	74,200	269
Total contractual services	145,987	145,987	137,698	8,289
Commodities				
Office supplies	4,120	4,120	2,914	1,206
Operating supplies	1,030	1,030	558	472
Computer related supplies	3,811	3,811	2,766	1,045
Postage	-	-	34,839	(34,839)
Total commodities	8,961	8,961	41,077	(32,116)
Total treasurer/collector	942,630	946,470	1,089,190	(142,720)
Supervisor of Assessments				
Personnel services				
Salaries and wages	964,754	980,847	953,463	27,384
Overtime salaries	10,001	10,001	733	9,268
Total personnel services	974,755	990,848	954,196	36,652
Benefits				
Healthcare contribution	253,399	253,399	271,534	(18,135)
Dental contribution	7,849	7,849	7,963	(114)
Total benefits	261,248	261,248	279,497	(18,249)
Contractual services				
Repairs and maintenance - copiers	7,500	7,500	7,316	184
Conferences and meetings	5,000	5,000	5,819	(819)
Legal printing	32,000	32,000	23,679	8,321
General association dues	3,000	3,000	4,246	(1,246)
Employee mileage expenditures	10,000	10,000	2,838	7,162
Employee training	14,000	14,000	10,664	3,336
Total contractual services	71,500	71,500	54,562	16,938
Commodities				
Office supplies	9,000	9,000	7,300	1,700
Computer related supplies	14,384	14,384	14,840	(456)
Books and subscriptions	1,400	1,400	1,911	(511)
Total commodities	24,784	24,784	24,051	733
Total supervisor of assessments	1,332,287	1,348,380	1,312,306	36,074

(Continued)

General Fund - General Account
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Supervisor of Assessments - Board of Review				
Personnel services				
Salaries and wages	$ 67,139	$ 68,274	$ 66,261	$ 2,013
Employee per diem	32,500	32,500	15,980	16,520
Total personnel services	99,639	100,774	82,241	18,533
Benefits				
Healthcare contribution	36,116	36,116	36,579	(463)
Total benefits	36,116	36,116	36,579	(463)
Contractual services				
Appraisal services	24,000	24,000	8,250	15,750
Total contractual services	24,000	24,000	8,250	15,750
Total supervisor of assessments - board of review	159,755	160,890	127,070	33,820
County Clerk				
Personnel services				
Salaries and wages	1,163,297	1,166,350	1,102,963	63,387
Overtime salaries	-	-	8,357	(8,357)
Total personnel services	1,163,297	1,166,350	1,111,320	55,030
Benefits				
Healthcare contribution	198,407	198,407	170,515	27,892
Dental contribution	6,074	6,074	5,083	991
Total benefits	204,481	204,481	175,598	28,883
Contractual services				
Notary services	100	100	84	16
Repairs and maintenance - buildings	-	-	2,714	(2,714)
Repairs and maintenance - copiers	-	-	105	(105)
Conferences and meetings	7,500	7,500	7,431	69
Legal printing	5,000	5,000	19,605	(14,605)
General association dues	1,200	1,200	1,190	10
Employee mileage expenditures	4,808	4,808	3,027	1,781
General printing	500	500	209	291
Employee training	750	750	-	750
Total contractual services	19,858	19,858	34,365	(14,507)
Commodities				
Office supplies	6,000	6,000	6,686	(686)
Operating supplies	12,000	12,000	25,853	(13,853)
Computer related supplies	8,000	8,000	6,386	1,614
Books and subscriptions	600	600	253	347
Total commodities	26,600	26,600	39,178	(12,578)
Total county clerk	1,414,236	1,417,289	1,360,461	56,828

(Continued)

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
County Clerk - Election Expense				
Personnel services				
Salaries and wages	$ 912,917	$ 2,068,775	$ 1,405,879	$ 662,896
Overtime salaries	119,436	119,436	52,855	66,581
Total personnel services	1,032,353	2,188,211	1,458,734	729,477
Benefits				
Healthcare contribution	123,248	123,248	120,607	2,641
Dental contribution	3,617	3,617	2,840	777
Total benefits	126,865	126,865	123,447	3,418
Contractual services				
Election judges and workers	1,153,410	-	-	-
Election services	30,000	30,000	42,519	(12,519)
Security services	60,000	60,000	23,669	36,331
Software licensing cost	433,658	433,658	702,200	(268,542)
Repairs and maintenance - computers	2,000	2,000	-	2,000
Repairs and maintenance - copiers	12,000	12,000	6,620	5,380
Repairs and maintenance - vehicles	5,000	5,000	5,935	(935)
Repairs and maintenance - voting system	15,000	15,000	400	14,600
Polling place rental	35,000	35,000	11,120	23,880
Equipment rental	90,000	90,000	89,873	127
General advertising	6,000	6,000	283	5,717
General printing	134,000	134,000	32,850	101,150
Legal printing	300,000	300,000	210,977	89,023
Conferences and meetings	6,000	6,000	5,654	346
Employee mileage expenditures	14,000	14,000	6,502	7,498
General association dues	600	600	250	350
Miscellaneous contractual expenditures	-	-	256,394	(256,394)
Total contractual services	2,296,668	1,143,258	1,395,246	(251,988)
Commodities				
Office supplies	9,000	9,000	3,208	5,792
Operating supplies	60,000	60,000	81,030	(21,030)
Computer related supplies	4,000	4,000	6,196	(2,196)
Postage	540,000	540,000	275,583	264,417
Books and subscriptions	1,400	1,400	828	572
Voting systems and accessories	500,000	500,000	600,260	(100,260)
Total commodities	1,114,400	1,114,400	967,105	147,295
Total county clerk - election expense	4,570,286	4,572,734	3,944,532	628,202
County Clerk - Alternate Language Coordination				
Personnel services				
Salaries and wages	96,074	96,731	98,345	(1,614)
Total personnel services	96,074	96,731	98,345	(1,614)
Benefits				
Healthcare contribution	11,767	11,767	11,729	38
Dental contribution	276	276	276	-
Total benefits	12,043	12,043	12,005	38
Total county clerk - alternate language coordination	108,117	108,774	110,350	(1,576)

(Continued)

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Recorder of Deeds				
Personnel services				
Salaries and wages	$ 750,360	$ 754,720	$ 673,560	$ 81,160
Total personnel services	750,360	754,720	673,560	81,160
Benefits				
Healthcare contribution	159,280	159,280	122,142	37,138
Dental contribution	5,384	5,384	3,942	1,442
Total benefits	164,664	164,664	126,084	38,580
Contractual services				
Repairs and maintenance - copiers	-	-	3	(3)
Conferences and meetings	2,500	2,500	-	2,500
Employee mileage expenditures	1,000	1,000	483	517
General association dues	1,465	1,465	1,165	300
Total contractual services	4,965	4,965	1,651	3,314
Commodities				
Office supplies	2,070	2,070	1,481	589
Operating supplies	-	-	109	(109)
Office furniture and equipment	6,000	6,000	6,600	(600)
Total commodities	8,070	8,070	8,190	(120)
Total recorder of deeds	928,059	932,419	809,485	122,934
Regional Office of Education				
Personnel services				
Salaries and wages	394,747	397,110	412,507	(15,397)
Total personnel services	394,747	397,110	412,507	(15,397)
Benefits				
Healthcare contribution	106,747	106,747	109,085	(2,338)
Dental contribution	1,988	1,988	276	1,712
Total benefits	108,735	108,735	109,361	(626)
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	508,057	510,420	521,868	(11,448)
Judiciary and Courts				
Personnel services				
Salaries and wages	2,313,123	2,327,747	2,211,157	116,590
Overtime salaries	10,001	10,001	3,465	6,536
Total personnel services	2,323,124	2,337,748	2,214,622	123,126
Benefits				
Healthcare contribution	478,626	478,626	407,290	71,336
Dental contribution	14,565	14,565	12,684	1,881
Total benefits	493,191	493,191	419,974	73,217
Contractual services				
State of Illinois salaries	16,000	16,000	15,500	500
Jurors - circuit court	300,000	300,000	162,363	137,637
Jurors - grand jury	1,000	1,000	-	1,000
Jurors' expenditures	266,722	266,722	132,783	133,939
Per diem expenditures	169,000	169,000	74,702	94,298
Contractual/consulting services	625,000	625,000	825,449	(200,449)
Court appointed counsel	241,000	241,000	296,844	(55,844)

(Continued)

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Psychological/psychiatric services	$ 70,000	$ 70,000	$ 1,350	$ 68,650
Repairs and maintenance - equipment	17,500	17,500	2,700	14,800
Liability insurance	5,000	5,000	4,368	632
General printing	1,000	1,000	-	1,000
Conferences and meetings	20,000	20,000	13,856	6,144
Employee training	5,000	5,000	625	4,375
Employee mileage expenditures	3,000	3,000	2,186	814
General association dues	500	500	200	300
Miscellaneous contractual expenditures	175,000	175,000	143,279	31,721
Equipment rental	17,500	17,500	11,943	5,557
Judicial technology fine expenditures	112,700	112,700	57,618	55,082
Total contractual services	2,045,922	2,045,922	1,745,766	300,156
Commodities				
Office supplies	13,500	13,500	9,491	4,009
Operating supplies	20,000	20,000	24,816	(4,816)
Computer related supplies	15,000	15,000	4,072	10,928
Postage	1,500	1,500	30	1,470
Books and subscriptions	60,000	60,000	88,395	(28,395)
Uniform supplies	2,400	2,400	585	1,815
Employee recognition supplies	5,000	5,000	3,177	1,823
Telephone	1,000	1,000	-	1,000
Total commodities	118,400	118,400	130,566	(12,166)
Total judiciary and courts	4,980,637	4,995,261	4,510,928	484,333
Circuit Clerk - Administration				
Personnel services				
Salaries and wages	4,795,428	4,802,486	4,238,592	563,894
Overtime salaries	-	-	46,790	(46,790)
Bond call	-	-	36,236	(36,236)
Total personnel services	4,795,428	4,802,486	4,321,618	480,868
Benefits				
Healthcare contribution	1,010,571	1,010,571	982,484	28,087
Dental contribution	31,818	31,818	29,071	2,747
Total benefits	1,042,389	1,042,389	1,011,555	30,834
Contractual services				
Legal services	-	-	60	(60)
Repairs and maintenance - equipment	3,800	3,800	-	3,800
General printing	35,500	35,500	1,011	34,489
Conferences and meetings	17,200	17,200	6,892	10,308
Employee training	8,800	8,800	-	8,800
Employee mileage expenditures	4,650	4,650	570	4,080
General association dues	1,595	1,595	1,420	175
Total contractual services	71,545	71,545	9,953	61,592
Commodities				
Office supplies	29,200	29,200	23,031	6,169
Books and subscriptions	600	600	-	600
Total commodities	29,800	29,800	23,031	6,769
Total circuit clerk - administration	5,939,162	5,946,220	5,366,157	580,063

(Continued)

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Circuit Clerk - COO Support				
Contractual services				
Conferences and meetings	$ 6,200	$ 6,200	$ 767	$ 5,433
Employee training	6,000	6,000	-	6,000
Employee mileage expenditures	35,000	35,000	21,157	13,843
Employee medical expenditures	200	200	-	200
Total contractual services	47,400	47,400	21,924	25,476
Commodities				
Office supplies	3,500	3,500	2,116	1,384
Total commodities	3,500	3,500	2,116	1,384
Total Circuit Clerk - COO Support	50,900	50,900	24,040	26,860
Circuit Clerk - File Lib/Records				
Contractual services				
Repairs and maintenance - equipment	500	500	-	500
Repairs and maintenance - vehicles	5,000	5,000	-	5,000
Employee training	1,000	1,000	-	1,000
Employee mileage expenditures	250	250	-	250
Total contractual services	6,750	6,750	-	6,750
Commodities				
Office supplies	8,900	8,900	4,353	4,547
Fuel - vehicles	500	500	57	443
Total commodities	9,400	9,400	4,410	4,990
Total circuit clerk - file lib/records	16,150	16,150	4,410	11,740
Circuit Clerk - Civil				
Contractual services				
Employee training	2,000	2,000	-	2,000
Employee mileage expenditures	12,000	12,000	-	12,000
Total contractual services	14,000	14,000	-	14,000
Commodities				
Office supplies	2,800	2,800	-	2,800
Total commodities	2,800	2,800	-	2,800
Total circuit clerk - civil	16,800	16,800	-	16,800
Circuit Clerk - Criminal				
Contractual services				
Employee training	4,200	4,200	-	4,200
Employee mileage expenditures	20,000	20,000	-	20,000
Employee medical expenditures	100	100	-	100
Total contractual services	24,300	24,300	-	24,300
Commodities				
Office supplies	1,500	1,500	-	1,500
Total commodities	1,500	1,500	-	1,500
Total circuit clerk - criminal	25,800	25,800	-	25,800

(Continued)

Kane County, Illinois

General Fund - General Account
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Circuit Clerk - Records				
Contractual services				
Conferences and meetings	$ 4,000	$ 4,000	$ 2,847	$ 1,153
Employee mileage expenditures	500	500	70	430
Total contractual services	4,500	4,500	2,917	1,583
Commodities				
Office supplies	45,000	45,000	18,194	26,806
Total commodities	45,000	45,000	18,194	26,806
Total circuit clerk - records	49,500	49,500	21,111	28,389
Circuit Clerk - Chief Deputy				
Contractual services				
Repairs and maintenance - equipment	3,000	3,000	2,782	218
Legal services	35,400	35,400	2,220	33,180
Conferences and meetings	2,850	2,850	2,678	172
Employee mileage expenditures	500	500	-	500
General association dues	900	900	175	725
Total contractual services	42,650	42,650	7,855	34,795
Commodities				
Office supplies	38,512	38,512	8,437	30,075
Total commodities	38,512	38,512	8,437	30,075
Total circuit clerk - chief deputy	81,162	81,162	16,292	64,870
Circuit Clerk - Human Resources				
Contractual services				
Repairs and maintenance - equipment	4,180	4,180	465	3,715
Employee training	5,740	5,740	281	5,459
Employee mileage expenditures	250	250	-	250
General association dues	175	175	-	175
Total contractual services	10,345	10,345	746	9,599
Commodities				
Office supplies	11,300	11,300	2,124	9,176
Total commodities	11,300	11,300	2,124	9,176
Total circuit clerk - human resources	21,645	21,645	2,870	18,775
Circuit Clerk - Customer Service				
Commodities				
Office supplies	500	500	48	452
Employee mileage expenditures	50	50	-	50
Telephone	11,930	11,930	-	11,930
Total commodities	12,480	12,480	48	12,432
Total circuit clerk - customer service	12,480	12,480	48	12,432
States Attorney				
Personnel services				
Salaries and wages	10,028,158	10,660,229	10,560,989	99,240
Stipend for divserion program	5,001	5,001	5,001	-
Bond call	148,001	148,001	110,218	37,783
Total personnel services	10,181,160	10,813,231	10,676,208	137,023

(Continued)

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Benefits				
Healthcare contribution	$ 1,576,924	$ 1,676,955	$ 1,618,018	$ 58,937
Dental contribution	38,871	40,030	41,497	(1,467)
FICA/SS contribution	-	32,027	-	32,027
IMRF contribution	-	22,826	-	22,826
Total benefits	1,615,795	1,771,838	1,659,515	112,323
Contractual services				
Contractual/consulting services	213,500	222,200	70,833	151,367
Trials and costs of hearings	45,000	45,000	14,554	30,446
Legal trial notices	5,000	5,000	-	5,000
Witness costs	20,000	20,000	46,033	(26,033)
Court reporter costs	65,000	65,000	61,565	3,435
Repairs and maintenance - equipment	1,000	1,000	-	1,000
Repairs and maintenance - copiers	20,000	20,000	22,414	(2,414)
Repairs and maintenance - vehicles	10,000	12,274	13,119	(845)
Liability insurance	-	15,448	-	15,448
Workers compensation	-	7,302	-	7,302
Unemployment claims	-	252	-	252
General advertising	-	250	-	250
General printing	2,000	2,000	230	1,770
Conferences and meetings	23,000	41,803	75,397	(33,594)
Employee training	45,000	69,450	25,096	44,354
Employee mileage expenditures	2,000	2,000	3,582	(1,582)
Program events	-	2,000	-	2,000
General association dues	38,533	38,533	38,930	(397)
Total contractual services	490,033	569,512	371,753	197,759
Commodities				
Office supplies	55,000	58,465	47,653	10,812
Operating supplies	27,500	27,500	47,025	(19,525)
Books and subscriptions	106,476	106,476	104,153	2,323
Computer software - non-capital	50,595	111,970	86,159	25,811
Computer hardware - non-capital	45,500	86,429	72,307	14,122
Telephone	-	-	298	(298)
Fuel - vehicles	20,500	35,575	19,077	16,498
Office furniture and equipment	31,750	54,250	9,468	44,782
Office equipment - non-capital	25,000	25,000	-	25,000
Total commodities	362,321	505,665	386,140	119,525
Total states attorney	12,649,309	13,660,246	13,093,616	566,630
JJC Council				
Personnel services				
Salaries and wages	38,431	38,694	8,355	30,339
Total personnel services	38,431	38,694	8,355	30,339
Contractual services				
Contractual/consulting services	22,000	22,000	-	22,000
Total contractual services	22,000	22,000	-	22,000
Commodities				
Operating supplies	3,316	3,316	519	2,797
Total commodities	3,316	3,316	519	2,797
Total JJC Council	63,747	64,010	8,874	55,136

(Continued)

General Fund - General Account
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Public Defender				
Personnel services				
Salaries and wages	$ 4,828,754	$ 4,856,033	$ 4,587,895	$ 268,138
Bond call	81,800	81,800	79,000	2,800
Total personnel services	4,910,554	4,937,833	4,666,895	270,938
Benefits				
Healthcare contribution	830,978	830,978	787,158	43,820
Dental contribution	22,900	22,900	18,918	3,982
Total benefits	853,878	853,878	806,076	47,802
Contractual services				
Trials and costs of hearings	45,000	45,000	37,107	7,893
Repairs and maintenance - copiers	2,250	2,250	720	1,530
Conferences and meetings	1,000	1,000	-	1,000
Employee training	20,000	20,000	11,425	8,575
Employee mileage expenditures	4,500	4,500	847	3,653
Attorney association dues	23,100	23,100	17,420	5,680
Miscellaneous contractual expenditures	10,887	10,887	5,333	5,554
Total contractual services	106,737	106,737	72,852	33,885
Commodities				
Office supplies	10,000	10,000	8,170	1,830
Books and subscriptions	73,172	73,172	69,879	3,293
Total commodities	83,172	83,172	78,049	5,123
Total public defender	5,954,341	5,981,620	5,623,872	357,748
Sheriff				
Personnel services				
Salaries and wages	13,312,216	13,240,506	13,276,883	(36,377)
Overtime salaries	1,032,631	1,032,631	1,052,288	(19,657)
Merit employee longevity	140,127	140,127	187,629	(47,502)
Total personnel services	14,484,974	14,413,264	14,516,800	(103,536)
Benefits				
Healthcare contribution	2,176,529	2,176,529	1,961,903	214,626
Dental contribution	61,190	61,190	56,503	4,687
Uniform allowance	145,102	145,102	141,950	3,152
Total benefits	2,382,821	2,382,821	2,160,356	222,465
Contractual services				
Contractual/consulting services	184,541	184,541	462,727	(278,186)
Extradition costs	40,000	40,000	97,808	(57,808)
Medical/dental/hospital services	15,000	15,000	14,745	255
Repairs and maintenance - equipment	2,000	2,000	1,915	85
Repairs and maintenance - copiers	11,000	11,000	8,472	2,528
Repairs and maintenance - communications equipment	4,200	4,200	3,721	479
Repairs and maintenance - vehicles	165,000	165,000	265,476	(100,476)
Pre-employment physicals	-	-	510	(510)
Sheriff reimbursable expenditures	-	-	119,149	(119,149)
Employee training	75,000	75,000	178,713	(103,713)
Total contractual services	496,741	496,741	1,153,236	(656,495)

(Continued)

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	$ 10,000	$ 10,000	$ 12,230	$ (2,230)
Operating supplies	65,000	65,000	317,720	(252,720)
S.W.A.T. supplies	50,000	50,000	50,308	(308)
Bomb squad supplies	50,000	50,000	39,503	10,497
Uniform supplies	20,000	20,000	46,621	(26,621)
Weapons and ammunition	42,000	42,000	41,670	330
Fuel - vehicles	450,000	450,000	531,698	(81,698)
Total commodities	687,000	687,000	1,039,750	(352,750)
Total sheriff	18,051,536	17,979,826	18,870,142	(890,316)
Sheriff - Adult Corrections				
Personnel services				
Salaries and wages	13,810,513	13,824,268	13,345,751	478,517
Overtime salaries	891,243	891,243	1,278,492	(387,249)
Merit employee longevity	316,038	316,038	267,240	48,798
Total personnel services	15,017,794	15,031,549	14,891,483	140,066
Benefits				
Healthcare contribution	2,343,895	2,343,895	2,053,760	290,135
Dental contribution	67,842	67,842	57,380	10,462
Uniform allowance	164,403	164,403	150,000	14,403
Total benefits	2,576,140	2,576,140	2,261,140	315,000
Contractual services				
Medical/dental/hospital services	4,387,570	4,387,570	4,768,334	(380,764)
Disposal and water softener services	21,290	21,290	7,047	14,243
Repairs and maintenance - equipment	10,000	10,000	34,273	(24,273)
Repairs and maintenance - copiers	-	-	347	(347)
Repairs and maintenance - communications equipment	4,500	4,500	48,364	(43,864)
Employee training	60,000	60,000	148,870	(88,870)
Total contractual services	4,483,360	4,483,360	5,007,235	(523,875)
Commodities				
Office supplies	1,350	1,350	23,822	(22,472)
Operating supplies	108,150	108,150	430,924	(322,774)
Computer related supplies	-	-	244	(244)
Uniform supplies	20,000	20,000	21,768	(1,768)
Weapons and ammunition	15,000	15,000	7,186	7,814
Clothing supplies	25,000	25,000	2,325	22,675
Food	1,097,638	1,097,638	1,832,102	(734,464)
Total commodities	1,267,138	1,267,138	2,318,371	(1,051,233)
Total sheriff - adult corrections	23,344,432	23,358,187	24,478,229	(1,120,042)
Sheriff - DCFS Grant				
Personnel services				
Salaries and wages	-	-	95,615	(95,615)
Overtime salaries	-	-	1,241	(1,241)
Total personnel services	-	-	96,856	(96,856)
Benefits				
Healthcare contribution	-	-	25,951	(25,951)
Uniform allowance	-	-	850	(850)
Total benefits	-	-	26,801	(26,801)

(Continued)

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Operating supplies	$ -	$ -	$ 53,805	$ (53,805)
Total commodities	-	-	53,805	(53,805)
Total sheriff - dcfs grant	-	-	177,462	(177,462)
Sheriff - Court Security				
Personnel services				
Salaries and wages	3,262,656	3,266,341	2,835,556	430,785
Overtime salaries	193,862	193,862	109,649	84,213
Bond call	7,176	7,176	-	7,176
Merit employee longevity	-	-	36,246	(36,246)
Total personnel services	3,463,694	3,467,379	2,981,451	485,928
Benefits				
Healthcare contribution	665,930	665,930	447,951	217,979
Dental contribution	18,242	18,242	12,704	5,538
Uniform allowance	58,196	58,196	37,750	20,446
Total benefits	742,368	742,368	498,405	243,963
Contractual services				
Contractual/consulting services	16,100	16,100	40,461	(24,361)
Medical/dental/hospital services	-	-	2,100	(2,100)
Employee training	25,000	25,000	46,558	(21,558)
Repairs and maintenance - equipment	50,000	50,000	42,273	7,727
Repairs and maintenance - communications equipment	15,000	15,000	33,103	(18,103)
Pre-employ drug testing and labs	5,000	5,000	9,000	(4,000)
Pre-employment physicals	5,000	5,000	19,808	(14,808)
Employeee mileage expenditures	1,000	1,000	-	1,000
Total contractual services	117,100	117,100	193,303	(76,203)
Commodities				
Office supplies	4,200	4,200	2,422	1,778
Operating supplies	15,590	15,590	11,083	4,507
Uniform supplies	30,000	30,000	43,977	(13,977)
Weapons and ammunition	20,000	20,000	20,366	(366)
Medical supplies and drugs	1,200	1,200	1,118	82
Telephone	5,500	5,500	6,791	(1,291)
Total commodities	76,490	76,490	85,757	(9,267)
Total sheriff - court security	4,399,652	4,403,337	3,758,916	644,421
Merit Commission				
Personnel services				
Salaries and wages	80,228	80,469	37,422	43,047
Employee per diem	45,001	45,001	24,225	20,776
Total personnel services	125,229	125,470	61,647	63,823
Benefits				
Healthcare contribution	8,038	8,038	7,694	344
Dental contribution	276	276	276	-
Total benefits	8,314	8,314	7,970	344
Contractual services				
Employment advertising	500	500	-	500
Employee mileage expenditures	6,000	6,000	3,754	2,246
Entrance/promotional testing	8,550	8,550	5,842	2,708
Total contractual services	15,050	15,050	9,596	5,454
Commodities				
Office supplies	2,000	2,000	2,111	(111)
Total commodities	2,000	2,000	2,111	(111)
Total merit commission	150,593	150,834	81,324	69,510

(Continued)

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Court Services - Administration				
Personnel services				
Salaries and wages	$ 835,972	$ 841,379	$ 927,267	$ (85,888)
Total personnel services	835,972	841,379	927,267	(85,888)
Benefits				
Healthcare contribution	151,657	151,657	178,479	(26,822)
Dental contribution	1,988	1,988	2,674	(686)
Total benefits	153,645	153,645	181,153	(27,508)
Contractual services				
Software licensing cost	200	200	1,818	(1,618)
Legal services	75,000	75,000	23,181	51,819
Repairs and maintenance - copiers	1,000	1,000	1,062	(62)
Conferences and meetings	4,500	4,500	4,677	(177)
Employee training	1,500	1,500	518	982
General association dues	300	300	185	115
Repairs and maintenance - office equipment	150	150	-	150
Employee mileage expenditures	-	-	289	(289)
Miscellaneous contractual expenditures	-	-	886	(886)
Total contractual services	82,650	82,650	32,616	50,034
Commodities				
Office supplies	500	500	928	(428)
Operating supplies	-	-	722	(722)
Postage	100	100	107	(7)
Computer related supplies	500	500	-	500
Books and subscriptions	200	200	242	(42)
Fuel - vehicles	50	50	-	50
Incentives	-	-	13,400	(13,400)
Total commodities	1,350	1,350	15,399	(14,049)
Total court services - administration	1,073,617	1,079,024	1,156,435	(77,411)
Court Services - Adult Court Services				
Personnel services				
Salaries and wages	3,184,133	3,188,285	3,021,428	166,857
Overtime salaries	-	-	5,771	(5,771)
Total personnel services	3,184,133	3,188,285	3,027,199	161,086
Benefits				
Healthcare contribution	740,699	740,699	687,398	53,301
Dental contribution	20,092	20,092	20,597	(505)
Total benefits	760,791	760,791	707,995	52,796
Contractual services				
Contractual/consulting services	18,000	18,000	-	18,000
Destruction of records services	-	-	738	(738)
Lab services	24,000	24,000	45,731	(21,731)
Software licensing cost	900	900	-	900
Janitorial services	9,500	9,500	13,344	(3,844)
Repairs and maintenance - copiers	1,500	1,500	212	1,288
Repairs and maintenance - communications equipment	3,840	3,840	3,536	304
Repairs and maintenance - vehicles	8,000	8,000	12,424	(4,424)
Repairs and maintenance - office equipment	500	500	-	500
Building space rental	34,761	34,761	3,213	31,548
Equipment rental	1,600	1,600	4,590	(2,990)
General advertising	-	-	37	(37)

(Continued)

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Conferences and meetings	$ 8,000	$ 8,000	$ 10,683	$ (2,683)
Employee training	4,000	4,000	11,226	(7,226)
Employee mileage expenditures	400	400	503	(103)
General association dues	900	900	1,288	(388)
Miscellaneous contrataul expenditures	6,500	6,500	6,912	(412)
Total contractual services	122,401	122,401	114,437	7,964
Commodities				
Office supplies	3,000	3,000	3,024	(24)
Operating supplies	4,500	4,500	7,406	(2,906)
Computer related supplies	5,000	5,000	7,392	(2,392)
Books and subscriptions	200	200	242	(42)
Uniform supplies	750	750	28,739	(27,989)
Weapons and ammunition	500	500	96	404
Office equipment - non-capital	-	-	556	(556)
Cellular phone	8,089	8,089	7,871	218
Fuel - vehicles	6,000	6,000	5,867	133
Miscellaneous supplies	-	-	494	(494)
Total commodities	28,039	28,039	61,687	(33,648)
Total court services - adult court services	4,095,364	4,099,516	3,911,318	188,198
Court Services - Treatment Alternative Court				
Personnel services				
Salaries and wages	97,299	97,299	96,984	315
Overtime salaries	-	-	20	(20)
Total personnel services	97,299	97,299	97,004	295
Benefits				
Healthcare contribution	25,882	25,882	20,509	5,373
Dental contribution	1,077	1,077	855	222
Total benefits	26,959	26,959	21,364	5,595
Contractual services				
Psychological/psychiatric services	58,000	58,000	47,251	10,749
Lab services	9,000	9,000	13,115	(4,115)
Repairs and maintenance - office equipment	125	125	-	125
Software licensing cost	-	-	50	(50)
Conferences and meetings	2,000	2,000	1,538	462
Employee training	3,000	3,000	1,535	1,465
Employee mileage expenditures	100	100	-	100
Total contractual services	72,225	72,225	63,489	8,736
Commodities				
Office supplies	100	100	247	(147)
Operating supplies	-	-	40	(40)
Books and subscriptions	250	250	242	8
Peer group activities supplies	500	500	3,489	(2,989)
Drug court graduation supplies	500	500	331	169
Medical supplies and drugs	-	-	653	(653)
Incentives	5,000	5,000	9,960	(4,960)
Miscellaneous supplies	-	-	1,030	(1,030)
Total commodities	6,350	6,350	15,992	(9,642)
Total court services - treatment alternative court	202,833	202,833	197,849	4,984

(Continued)

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Court Services - Juvenile Court Services				
Personnel services				
Salaries and wages	$ 1,000,374	$ 1,001,451	$ 990,363	$ 11,088
Overtime salaries	-	-	1,628	(1,628)
Total personnel services	1,000,374	1,001,451	991,991	9,460
Benefits				
Healthcare contribution	244,348	244,348	270,627	(26,279)
Dental contribution	6,452	6,452	6,467	(15)
Total benefits	250,800	250,800	277,094	(26,294)
Contractual services				
Contractual/consulting services	18,000	18,000	-	18,000
Destruction of records services	-	-	120	(120)
Lab services	8,000	8,000	26,173	(18,173)
Janitorial services	9,500	9,500	-	9,500
Repairs and maintenance - buildings	2,406	2,406	2,464	(58)
Repairs and maintenance - copiers	300	300	103	197
Repairs and maintenance - vehicles	3,000	3,000	7,388	(4,388)
Repairs and maintenance - office equipment	500	500	-	500
Building space rental	34,761	34,761	3,212	31,549
Equipment rental	5,000	5,000	1,874	3,126
Conferences and meetings	1,000	1,000	2,496	(1,496)
Employee training	800	800	995	(195)
Employee mileage expenditures	500	500	212	288
General association dues	500	500	206	294
Miscellaneous contractual expenditures	750	750	1,913	(1,163)
Total contractual services	85,017	85,017	47,156	37,861
Commodities				
Office supplies	2,000	2,000	13,010	(11,010)
Operating supplies	1,200	1,200	1,880	(680)
Computer related supplies	3,500	3,500	7,876	(4,376)
Books and subscriptions	250	250	1,505	(1,255)
Uniform supplies	750	750	23,074	(22,324)
Medical supplies and drugs	-	-	196	(196)
Cellular phone	8,089	8,089	7,871	218
Fuel - vehicles	2,000	2,000	1,431	569
Miscellaneous supplies	-	-	3,125	(3,125)
Total commodities	17,789	17,789	59,968	(42,179)
Total court services - juvenile court services	1,353,980	1,355,057	1,376,209	(21,152)
Court Services - Juvenile Custody				
Contractual services				
Employee mileage expenditures	100	100	-	100
Juvenile board and care	410,000	410,000	40,625	369,375
Total contractual services	410,100	410,100	40,625	369,475
Commodities				
Books and subscriptions	200	200	-	200
Total commodities	200	200	-	200
Total court services - juvenile custody	410,300	410,300	40,625	369,675

(Continued)

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Court Services - Juvenile Justice Center				
Personnel services				
Salaries and wages	$ 4,558,632	$ 4,568,221	$ 4,395,825	$ 172,396
Overtime salaries	65,000	65,000	27,335	37,665
Total personnel services	4,623,632	4,633,221	4,423,160	210,061
Benefits				
Healthcare contribution	791,760	791,760	734,677	57,083
Dental contribution	20,402	20,402	19,488	914
Total benefits	812,162	812,162	754,165	57,997
Contractual services				
Contractual/consulting services	16,800	16,800	38,317	(21,517)
Legal services	-	-	37,806	(37,806)
Psychological/psychiatric services	51,896	51,896	53,392	(1,496)
Medical/dental/hospital services	473,590	473,590	465,591	7,999
Lab services	2,300	2,300	3,196	(896)
Juvenile board and care	22,000	22,000	6,523	15,477
Security services	42,000	42,000	31,515	10,485
Repairs and maintenance - equipment	7,000	7,000	14,684	(7,684)
Repairs and maintenance - copiers	250	250	94	156
Repairs and maintenance - communications equipment	33,000	33,000	86,006	(53,006)
Repairs and maintenance - vehicles	2,000	2,000	780	1,220
Repairs and maintenance - office equipment	500	500	243	257
General advertising	-	-	51	(51)
Employment advertising	1,000	1,000	-	1,000
Conferences and meetings	5,000	5,000	9,542	(4,542)
Employee training	4,000	4,000	7,350	(3,350)
Employee mileage expenditures	600	600	379	221
General association dues	300	300	619	(319)
Employee medical expenditures	-	-	66	(66)
Miscellaneous contractual expenditures	5,000	5,000	5,818	(818)
Total contractual services	667,236	667,236	761,972	(94,736)
Commodities				
Office supplies	3,000	3,000	5,230	(2,230)
Operating supplies	28,000	28,000	54,600	(26,600)
Computer related supplies	7,500	7,500	7,924	(424)
Postage	-	-	190	(190)
Books and subscriptions	-	-	242	(242)
Subscription databases	500	500	1,146	(646)
Utilities - water	13,000	13,000	1,719	11,281
Uniform supplies	8,000	8,000	7,429	571
Medical supplies and drugs	15,401	15,401	7,380	8,021
Healthy food initiative supplies	-	-	26,342	(26,342)
Clothing supplies	-	-	9,562	(9,562)
Incentives	2,500	2,500	601	1,899
Fuel - vehicles	1,200	1,200	1,049	151
Food	130,000	130,000	138,371	(8,371)
Total commodities	209,101	209,101	261,785	(52,684)
Total court services - juvenile justice center	6,312,131	6,321,720	6,201,082	120,638

(Continued)

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Court Services - KIDS Education Program				
Personnel services				
Kids first stipend	$ 18,538	$ 18,538	$ 18,500	$ 38
Total personnel services	18,538	18,538	18,500	38
Benefits				
Healthcare contribution	-	-	2,597	(2,597)
Dental contribution	-	-	74	(74)
Total benefits	-	-	2,671	(2,671)
Contractual services				
Contractual/consulting services	3,000	3,000	3,000	-
Total contractual services	3,000	3,000	3,000	-
Commodities				
Office supplies	1,300	1,300	510	790
Operating supplies	200	200	-	200
Computer related supplies	750	750	1,738	(988)
Books and subscriptions	300	300	34	266
Miscellaneous supplies	-	-	123	(123)
Total commodities	2,550	2,550	2,405	145
Total court services - kids education program	24,088	24,088	26,576	(2,488)
Court Services - Diagnostic Center				
Personnel services				
Salaries and wages	1,104,762	1,111,311	974,865	136,446
Total personnel services	1,104,762	1,111,311	974,865	136,446
Benefits				
Healthcare contribution	211,062	211,062	182,943	28,119
Dental contribution	4,109	4,109	4,312	(203)
Total benefits	215,171	215,171	187,255	27,916
Contractual services				
Contractual/consulting services	-	-	3,179	(3,179)
Destruction of records services	250	250	591	(341)
Repairs and maintenance - copiers	600	600	626	(26)
Repairs and maintenance - office equipment	125	125	-	125
Equipment rental	2,000	2,000	1,219	781
Liability insurance	6,000	6,000	1,176	4,824
General advertising	1,500	1,500	1,805	(305)
General printing	50	50	-	50
Conferences and meetings	8,500	8,500	9,467	(967)
Employee training	10,000	10,000	7,617	2,383
Employee mileage expenditures	300	300	232	68
General association dues	3,000	3,000	6,405	(3,405)
Miscellaneous contractual expenditures	100	100	1,071	(971)
Total contractual services	32,425	32,425	33,388	(963)
Commodities				
Office supplies	1,000	1,000	1,139	(139)
Computer related supplies	1,000	1,000	1,055	(55)
Books and subscriptions	2,000	2,000	2,708	(708)
Medical supplies and drugs	50	50	-	50
Cellular phone	2,600	2,600	899	1,701
Miscellaneous supplies	150	150	929	(779)
Testing materials	8,000	8,000	8,375	(375)
Total commodities	14,800	14,800	15,105	(305)
Total court services - diagnostic center	1,367,158	1,373,707	1,210,613	163,094

(Continued)

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Court Services - Veteran's Court				
Personnel services				
Salaries and wages	$ 73,020	$ 73,519	$ 65,273	$ 8,246
Total personnel services	73,020	73,519	65,273	8,246
Benefits				
Healthcare contribution	19,100	19,100	16,628	2,472
Dental contribution	-	-	90	(90)
Total benefits	19,100	-	-	-
Contractual services				
Psychological/psychiatric services	3,600	3,600	7,126	(3,526)
Contractual/consulting services	-	-	1,275	(1,275)
Software licensing cost	-	-	50	(50)
Lab services	2,000	2,000	11,110	(9,110)
Conferences and meetings	-	-	2,046	(2,046)
Total contractual services	5,600	5,600	21,607	(16,007)
Commodities				
Peer group activities supplies	-	-	263	(263)
Operating supplies	-	-	64	(64)
Incentives	-	-	6,584	(6,584)
Books and subscriptions	-	-	242	(242)
Miscellaneous supplies	-	-	1,160	(1,160)
Total commodities	-	-	8,313	(8,313)
Total court services - veteran's court	97,720	98,219	111,911	(13,692)
Court Services - Drug Court				
Personnel services				
Salaries and wages	476,337	477,371	450,225	27,146
Overtime salaries	-	-	3,925	(3,925)
Total personnel services	476,337	477,371	454,150	23,221
Benefits				
Healthcare contribution	146,688	146,688	112,218	34,470
Dental contribution	2,922	2,922	2,662	260
Total benefits	149,610	149,610	114,880	34,730
Total court services - drug court	625,947	626,981	569,030	57,951
Court Services - Pre-Trial				
Personnel services				
Salaries and wages	821,295	822,520	746,659	75,861
Overtime salaries	-	-	6,260	(6,260)
Total personnel services	821,295	822,520	752,919	69,601
Benefits				
Healthcare contribution	154,585	154,585	167,050	(12,465)
Dental contribution	3,759	3,759	4,359	(600)
Total benefits	158,344	158,344	171,409	(13,065)
Total court services - pre-trial	979,639	980,864	924,328	56,536
County Coroner				
Personnel services				
Salaries and wages	932,737	959,437	821,089	138,348
Overtime salaries	108,983	108,983	129,801	(20,818)
Total personnel services	1,041,720	1,068,420	950,890	117,530

(Continued)

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Benefits				
Healthcare contribution	$ 221,860	$ 221,860	$ 174,334	$ 47,526
Dental contribution	4,280	4,280	4,980	(700)
Total benefits	226,140	226,140	179,314	46,826
Contractual services				
Autopsies	460,500	460,500	463,450	(2,950)
Forensic expenditures	5,000	5,000	4,876	124
Toxicology expenditures	122,000	122,000	168,090	(46,090)
Repairs and maintenance - vehicles	7,500	7,500	7,284	216
Conferences and meetings	3,000	3,000	2,795	205
General association dues	3,200	3,200	2,300	900
Miscellaneous contractual expenditures	10,500	10,500	11,420	(920)
Total contractual services	611,700	611,700	660,215	(48,515)
Commodities				
Operating supplies	-	-	287	(287)
Books and subscriptions	500	500	467	33
Fuel - vehicles	15,000	15,000	9,663	5,337
Total commodities	15,500	15,500	10,417	5,083
Total county coroner	1,895,060	1,921,760	1,800,836	120,924
Emergency Services				
Personnel services				
Salaries and wages	485,809	494,019	485,914	8,105
Total personnel services	485,809	494,019	485,914	8,105
Benefits				
Healthcare contribution	36,501	36,501	51,062	(14,561)
Dental contribution	828	828	494	334
Total benefits	37,329	37,329	51,556	(14,227)
Contractual services				
Repairs and maintenance - communications equipment	11,925	11,925	16,841	(4,916)
Repairs and maintenance - equipment	3,100	3,100	2,294	806
Repairs and maintenance - vehicles	15,800	15,800	24,304	(8,504)
Conferences and meetings	1,100	1,100	447	653
Employee training	11,575	11,575	5,614	5,961
General association dues	905	905	768	137
Miscellaneous contractual expenditures	21,075	21,075	21,241	(166)
Total contractual services	65,480	65,480	71,509	(6,029)
Commodities				
Office supplies	12,600	12,600	9,777	2,823
Operating supplies	33,215	33,215	36,224	(3,009)
Computer related supplies	6,100	6,100	3,333	2,767
Uniform supplies	8,625	8,625	8,969	(344)
Fuel - vehicles	18,200	18,200	12,582	5,618
Communications equipment - non-capital	7,605	7,605	4,043	3,562
Total commodities	86,345	86,345	74,928	11,417
Total emergency services	674,963	683,173	683,907	(734)

(Continued)

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Water Resources and Subdivisions				
Personnel services				
Salaries and wages	$ 671,371	$ 681,660	$ 678,795	$ 2,865
Total personnel services	671,371	681,660	678,795	2,865
Benefits				
Healthcare contribution	138,598	138,598	143,297	(4,699)
Dental contribution	3,589	3,589	3,143	446
Total benefits	142,187	142,187	146,440	(4,253)
Contractual services				
Contractual/consulting services	-	-	12,948	(12,948)
Repairs and maintenance - copiers	350	350	-	350
Repairs and maintenance - equipment	100	100	-	100
Repairs and maintenance - vehicles	1,200	1,200	1,113	87
Legal printing	250	250	339	(89)
Conferences and meetings	3,000	3,000	2,543	457
Employee training	250	250	215	35
Employee mileage expenditures	100	100	-	100
General association dues	400	400	773	(373)
Total contractual services	5,650	5,650	17,931	(12,281)
Commodities				
Office supplies	400	400	181	219
Operating supplies	100	100	24	76
Computer related supplies	200	200	-	200
Fuel - vehicles	300	300	462	(162)
Total commodities	1,000	1,000	667	333
Total water resources and subdivisions	820,208	830,497	843,833	(13,336)
Electrical Aggregation				
Personnel services				
Salaries and wages	28,717	29,204	28,913	291
Total personnel services	28,717	29,204	28,913	291
Benefits				
Healthcare contribution	8,279	8,279	8,254	25
Dental contribution	244	244	244	-
Total benefits	8,523	8,523	8,498	25
Total electrical aggregation	37,240	37,727	37,411	316
County Development				
Personnel services				
Salaries and wages	1,165,240	1,184,930	1,260,711	(75,781)
Employee per diem	6,001	6,001	7,680	(1,679)
Overtime salaries	101	101	412	(311)
Total personnel services	1,171,342	1,191,032	1,268,803	(77,771)
Benefits				
Healthcare contribution	294,393	294,393	257,141	37,252
Dental contribution	6,168	6,168	5,781	387
Total benefits	300,561	294,393	257,141	37,252

(Continued)

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual services				
Contractual/consulting services	$ 42,152	$ 42,152	$ 36,213	$ 5,939
Repairs and maintenance - copiers	1,000	1,000	948	52
Repairs and maintenance - vehicles	5,000	5,000	4,097	903
General printing	1,000	1,000	-	1,000
Legal printing	4,000	4,000	6,136	(2,136)
Conferences and meetings	8,000	8,000	2,864	5,136
Employee training	500	500	-	500
Employee mileage expenditures	1,500	1,500	738	762
General association dues	4,000	4,000	6,063	(2,063)
Miscellaneous contractual expenditures	500	500	-	500
Total contractual services	67,652	67,652	57,059	10,593
Commodities				
Office supplies	7,000	7,000	4,910	2,090
Operating supplies	5,000	5,000	3,316	1,684
Computer related supplies	1,000	1,000	-	1,000
Books and subscriptions	500	500	-	500
Fuel - vehicles	12,000	12,000	9,956	2,044
Computer software - non-capital	52,306	52,306	51,777	529
Computer hardware - non-capital	980	980	-	980
Total commodities	78,786	78,786	69,959	8,827
Total county development	1,618,341	1,638,031	1,658,743	(20,712)
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				
Contractual services				
Software licensing cost	-	-	90	(90)
Total contractual services	-	-	90	(90)
Total internal services	-	-	90	(90)
Commodities				
Self-mailer	8,800	8,800	3,309	5,491
Postage	578,668	578,668	579,849	(1,181)
Total commodities	587,468	587,468	583,158	4,310
Total internal services	587,468	587,468	583,248	4,220
Internal Services - Communication/Technology				
Contractual services				
Software licensing cost	1,543,288	1,543,288	1,189,324	353,964
Repairs and maintenance - computers	365,289	365,289	-	365,289
Miscellaneous contractual expenditures	442,550	442,550	178,433	264,117
Total contractual services	2,351,127	2,351,127	1,367,757	983,370
Commodities				
Telephone	319,609	319,609	238,775	80,834
Cellular phone	359,200	359,200	349,329	9,871
Miscellaneous supplies	5,957	5,957	10,625	(4,668)
Internet	126,800	126,800	101,864	24,936
Total commodities	811,566	811,566	700,593	110,973
Total internal services - communication/technology	3,162,693	3,162,693	2,068,350	1,094,343

(Continued)

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Debt service				
Principal	$ -	$ -	$ 215,534	$ (215,534)
Interest and fiscal charges	-	-	59,651	(59,651)
Total debt service	-	-	275,185	(275,185)
Capital outlay				
Human Resources				
Office equipment	2,250	2,250	-	2,250
Circuit Clerk - Administration				
Computers	82,230	82,230	-	82,230
State's Attorney				
Automotive equipment	42,415	247,435	204,525	42,910
Total capital outlay	126,895	331,915	204,525	127,390
Total expenditures	129,913,034	131,526,738	125,786,316	5,613,032
Excess (deficiency) of revenues over expenditures	(22,967,557)	(21,386,290)	(11,785,496)	(1,752,660)
Other Financing Sources (Uses)				
Transfers in	2,669,646	6,706,372	6,693,067	13,305
Transfers out	(9,002,889)	(12,532,889)	(12,532,889)	-
Total other financing sources (uses)	(6,333,243)	(5,826,517)	(5,839,822)	13,305
Net change in fund balance	$ (29,300,800)	$ (27,212,807)	(17,625,318)	$ 9,587,489
Fund Balance, Beginning of Year			53,166,599	
Fund Balance, End of Year			$ 35,541,281	

(Concluded)

General Fund - Special Reserve Account
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 591,071	$ 591,071	$ 1,413,410	$ 822,339
Total revenues	591,071	591,071	1,413,410	822,339
Expenditures				
Total expenditures	-	-	-	-
Net change in fund balance	$ 591,071	$ 591,071	1,413,410	$ 822,339
Fund Balance, Beginning of Year			25,191,853	
Fund Balance, End of Year			$ 26,605,263	

Kane County, Illinois

General Fund - Domestic Violence Account
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 7,000	$ 7,000	$ 10,084	$ 3,084
Total revenues	7,000	7,000	10,084	3,084
Expenditures				
Judicial				
Personnel services				
Salaries and wages	220,152	221,656	217,926	3,730
Total personnel services	220,152	221,656	217,926	3,730
Benefits				
Healthcare contribution	37,492	37,492	42,208	(4,716)
Dental contribution	718	718	975	(257)
FICA/SS contribution	16,844	16,960	15,960	1,000
IMRF contribution	12,022	12,105	11,407	698
Total benefits	67,076	67,275	70,550	(3,275)
Contractual services				
Contractual/consulting services	2,500	2,500	-	2,500
Trials and costs of hearings	1,500	1,500	-	1,500
Court reporter costs	1,000	1,000	176	824
Investigations	1,000	1,000	-	1,000
Liability insurance	8,168	8,224	8,224	-
Workers compensation	3,810	3,836	3,836	-
Unemployment claims	111	111	111	-
Conferences and meetings	2,000	2,000	-	2,000
Employee training	2,000	2,000	-	2,000
General association dues	1,050	1,050	385	665
Total contractual services	23,139	23,221	12,732	10,489
Total judicial	310,367	312,152	301,208	10,944
Total expenditures	310,367	312,152	301,208	10,944
Excess (deficiency) of revenues over expenditures	(303,367)	(305,152)	(291,124)	14,028
Other Financing Sources (Uses)				
Transfers in	164,831	164,831	164,831	-
Total other financing sources (uses)	164,831	164,831	164,831	-
Net change in fund balance	$ (138,536)	$ (140,321)	(126,293)	$ 14,028
Fund Balance, Beginning of Year			203,681	
Fund Balance, End of Year			$ 77,388	

General Fund - Economic Development Account
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ 100,000	$ 100,000	$ 57,914	$ (42,086)
Reimbursements	-	-	24,920	24,920
Net investment income	5,000	5,000	39,715	34,715
Total revenues	105,000	105,000	122,549	17,549
Expenditures				
Development, housing and economic development				
Personnel services				
Salaries and wages	63,437	64,510	69,580	(5,070)
Total personnel services	63,437	64,510	69,580	(5,070)
Benefits				
Healthcare contribution	14,007	14,007	15,322	(1,315)
Dental contribution	451	451	476	(25)
FICA/SS contribution	4,855	4,939	5,210	(271)
IMRF contribution	3,466	3,525	3,710	(185)
Total benefits	22,779	22,922	24,718	(1,796)
Contractual services				
Contractual/consulting services	161,813	1,411,813	1,362,325	49,488
Liability insurance	2,354	2,394	2,394	-
Workers compensation	1,099	1,119	1,119	-
Unemployment claims	32	33	33	-
General printing	500	500	94	406
Conferences and meetings	2,000	2,000	3,278	(1,278)
Employee mileage expenditures	250	250	-	250
General association dues	6,000	6,000	-	6,000
Miscellaneous contractual expenditures	7,067	7,067	19,264	(12,197)
Total contractual services	181,115	1,431,176	1,388,507	42,669
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	267,731	1,519,008	1,482,805	36,203
Total expenditures	267,731	1,519,008	1,482,805	36,203
Excess (deficiency) of revenues over expenditures	(162,731)	(1,414,008)	(1,360,256)	53,752
Other Financing Sources (Uses)				
Transfers in	280,375	1,530,375	1,530,375	-
Transfers out	(2,177)	(2,177)	(2,177)	-
Total other financing sources (uses)	278,198	1,528,198	1,528,198	-
Net change in fund balance	$ 115,467	$ 114,190	167,942	$ 53,752
Fund Balance, Beginning of Year			406,462	
Fund Balance, End of Year			$ 574,404	

General Fund - Cost Share Drainage Account
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 13,000	$ 13,000	$ 29,451	$ 16,451
Total revenues	13,000	13,000	29,451	16,451
Expenditures				
Development, housing and economic development				
Contractual services				
Contractual/consulting services	2,500	2,500	140,825	(138,325)
Professional services	-	-	(2,300)	2,300
Special studies	-	-	525	(525)
Engineering services	12,321	12,321	-	12,321
General association dues	1,215	1,215	465	750
Total contractual services	16,036	16,036	139,515	(123,479)
Commodities				
Operating supplies	840	840	1,315	(475)
Total commodities	840	840	1,315	(475)
Total development, housing and economic development	16,876	16,876	140,830	(123,954)
Total expenditures	16,876	16,876	140,830	(123,954)
Excess (deficiency) of revenues over expenditures	(3,876)	(3,876)	(111,379)	(107,503)
Other Financing Sources (Uses)				
Transfers in	6,305	6,305	6,305	-
Total other financing sources (uses)	6,305	6,305	6,305	-
Net change in fund balance	$ 2,429	$ 2,429	(105,074)	$ (107,503)
Fund Balance, Beginning of Year			596,479	
Fund Balance, End of Year			$ 491,405	

General Fund - Public Building Commission Account
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 37,524	$ 37,524	$ 16	$ (37,508)
Total revenues	37,524	37,524	16	(37,508)
Expenditures				
Total expenditures	-	-	-	-
Other Financing Sources (Uses)				
Transfers out	(1,210,000)	(1,210,000)	(1,210,000)	-
Total other financing sources (uses)	(1,210,000)	(1,210,000)	(1,210,000)	-
Net change in fund balance	$ (1,172,476)	$ (1,172,476)	(1,209,984)	$ (37,508)
Fund Balance, Beginning of Year			1,218,657	
Fund Balance, End of Year			$ 8,673	

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, 2025

	American Rescue Plan	ARP Recoupment of Lost Revenue	Total
Assets			
Cash and investments	$ 24,512,365	$ 2,144,582	$ 26,656,947
Interest receivable	119,504	10,453	129,957
Total assets	$ 24,631,869	$ 2,155,035	$ 26,786,904
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)			
Liabilities			
Accounts payable	$ 5,117,711	$ 76,325	$ 5,194,036
Accrued payroll	52,639	-	52,639
Unearned revenue	23,381,235	-	23,381,235
Total liabilities	28,551,585	76,325	28,627,910
Deferred Inflows of Resources			
Unavailable revenue	47,031	4,114	51,145
Total deferred inflows of resources	47,031	4,114	51,145
Fund Balances (Deficits)			
Unassigned	(3,966,747)	2,074,596	(1,892,151)
Total fund balances (deficits)	(3,966,747)	2,074,596	(1,892,151)
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 24,631,869	$ 2,155,035	$ 26,786,904

Kane County, Illinois

American Rescue Plan Fund
Combining Statement of Revenues, Expenditures and Changes in Fund Balances by Account
Year Ended November 30, 2025

	American Rescue Plan	ARP Recoupment of Lost Revenue	Total
Revenues			
Grants	$ 24,322,302	$ -	$ 24,322,302
Net investment income	1,777,197	242,338	2,019,535
Total revenues	26,099,499	242,338	26,341,837
Expenditures			
Current			
General government	7,224,288	194,444	7,418,732
Health and welfare	5,590,392	-	5,590,392
Capital outlay	11,496,015	-	11,496,015
Total expenditures	24,310,695	194,444	24,505,139
Excess (deficiency) of revenues over expenditures	1,788,804	47,894	1,836,698
Other Financing Sources (Uses)			
Transfers out	(1,949,096)	(3,532,500)	(5,481,596)
Total other financing sources (uses)	(1,949,096)	(3,532,500)	(5,481,596)
Net change in fund balances	(160,292)	(3,484,606)	(3,644,898)
Fund Balances (Deficits), Beginning	(3,806,455)	5,559,202	1,752,747
Fund Balances (Deficits), Ending	$ (3,966,747)	$ 2,074,596	$ (1,892,151)

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, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ 189,841	$ 189,841	$ 24,322,302	$ 24,132,461
Net investment income	1,295,000	1,295,000	1,777,197	482,197
Total revenues	1,484,841	1,484,841	26,099,499	24,614,658
Expenditures				
General government				
Personnel services				
Salaries and wages	448,849	456,435	423,694	32,741
Overtime salaries	-	-	75	(75)
Total personnel services	448,849	456,435	423,769	32,666
Benefits				
Healthcare contribution	66,469	66,469	93,670	(27,201)
Dental contribution	2,673	2,673	2,962	(289)
FICA/SS contribution	34,348	34,931	30,680	4,251
IMRF contribution	24,512	24,680	21,824	2,856
Total benefits	128,002	128,753	149,136	(20,383)
Contractual services				
Contractual/consulting services	285,000	285,000	3,572,976	(3,287,976)
Counseling services	-	-	190,413	(190,413)
Transportation	-	-	98	(98)
Special studies	-	-	6,101	(6,101)
Liability insurance	3,946	4,228	5,074	(846)
Workers compensation	7,770	7,903	8,299	(396)
Unemployment claims	54	58	70	(12)
External grants	-	-	2,697,594	(2,697,594)
General donations	-	-	160,892	(160,892)
Total contractual services	296,770	297,189	6,641,517	(6,344,328)
Commodities				
Office supplies	500	500	301	199
Computer hardware - non-capital	2,000	2,000	-	2,000
Telephone	-	-	825	(825)
Cellular phone	-	-	775	(775)
Operating supplies	-	-	7,965	(7,965)
Total commodities	2,500	2,500	9,866	(7,366)
Other expenditures				
Allowance for budget expenditures	25,000,000	25,000,000	-	25,000,000
Total other expenditures	25,000,000	25,000,000	-	25,000,000
Total general government	25,876,121	25,884,877	7,224,288	18,660,589
Health and welfare				
Personnel services				
Salaries and wages	121,650	123,706	303,198	(179,492)
Total personnel services	121,650	123,706	303,198	(179,492)
Benefits				
Healthcare contribution	49,859	49,859	36,471	13,388
Dental contribution	276	276	815	(539)
FICA/SS contribution	9,307	9,466	22,574	(13,108)
IMRF contribution	6,643	6,756	14,437	(7,681)
Total benefits	50,135	50,135	74,297	(7,940)

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual services				
Contractual/consulting services	$ -	$ -	$ 5,154,003	$ (5,154,003)
Liability insurance	-	76	76	-
Workers compensation	2,106	2,143	2,143	-
Unemployment claims	-	1	1	-
Total contractual services	2,106	2,220	5,156,223	(5,154,003)
Commodities				
Operating supplies	-	-	56,674	(56,674)
Total commodities	-	-	56,674	(56,674)
Total health and welfare	189,841	192,283	5,590,392	(5,398,109)
Capital outlay				
Building improvements	-	-	9,422,823	(9,422,823)
Special purpose equipment	-	-	394,908	(394,908)
Computers	-	-	919,671	(919,671)
Mobile data units	-	-	758,613	(758,613)
Total capital outlay	-	-	11,496,015	(11,496,015)
Total expenditures	26,065,962	26,077,160	24,310,695	1,766,465
Excess (deficiency) of revenues over expenditures	(24,581,121)	(24,592,319)	1,788,804	22,848,193
Other Financing Sources (Uses)				
Transfers out	(1,761,612)	(1,761,612)	(1,949,096)	187,484
Total other financing sources (uses)	(1,761,612)	(1,761,612)	(1,949,096)	187,484
Net change in fund balance	$ (26,342,733)	$ (26,353,931)	(160,292)	$ 26,193,639
Fund Balance (Deficit), Beginning of Year			(3,806,455)	
Fund Balance (Deficit), End of Year			$ (3,966,747)	

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, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 238,052	$ 238,052	$ 242,338	$ 4,286
Total revenues	238,052	238,052	242,338	4,286
Expenditures				
General government				
Contractual services				
Special studies	-	-	194,444	(194,444)
Total contractual services	-	-	194,444	(194,444)
Total general government	-	-	194,444	(194,444)
Total expenditures	-	-	194,444	(194,444)
Excess (deficiency) of revenues over expenditures	238,052	238,052	47,894	198,730
Other Financing Sources (Uses)				
Transfers out	-	(3,532,500)	(3,532,500)	-
Total other financing sources (uses)	-	(3,532,500)	(3,532,500)	-
Net change in fund balance	$ 238,052	$ (3,294,448)	(3,484,606)	$ (190,158)
Fund Balance, Beginning of Year			5,559,202	
Fund Balance, End of Year			$ 2,074,596	

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.

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.

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.

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 Statues by the Circuit Clerk. These fees are to be used for a variety of uses such us 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 or 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.

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.

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.

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.

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

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

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

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

Capital Projects Funds

Capital Projects Fund - To account for and to make payments for various County projects, including the new County adult corrections facility.

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

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

Recovery Zone Bond Construction Fund - The County has a variety of SBA funds for long-term maintenance of storm water facilities in subdivisions.

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: North Impact Fees Fund, Central Impact Fees Fund and South Impact Fees Fund.

Permanent Fund

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

Kane County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2025

	Special Revenue Funds			
	Insurance Liability	Stipend	County Automation	Geographic Information Systems
Assets				
Cash and investments	$ 11,429,477	$ 790	$ 98,707	$ 1,687,371
Property tax receivable	6,411,918	-	-	-
Intergovernmental receivable	-	-	-	-
Interest receivable	55,679	-	481	8,225
Lease receivable	-	-	-	-
Loans receivable	-	-	-	-
Other receivables	-	-	-	-
Prepaid items	-	-	-	-
Due from other funds	-	-	-	-
Total assets	$ 17,897,074	$ 790	$ 99,188	$ 1,695,596
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities				
Accounts payable	$ 295,557	$ -	$ -	$ 6,122
Deposits payable	-	-	-	-
Accrued payroll	134,158	-	-	52,814
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	429,715	-	-	58,936
Deferred Inflows of Resources				
Property taxes levied for future periods	6,411,918	-	-	-
Deferred inflows related to leases	-	-	-	-
Unavailable revenue	21,913	-	189	3,237
Total deferred inflows of resources	6,433,831	-	189	3,237
Fund Balances (Deficits)				
Nonspendable	-	-	-	-
Restricted	11,033,528	790	98,999	1,633,423
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	11,033,528	790	98,999	1,633,423
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 17,897,074	$ 790	$ 99,188	$ 1,695,596

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
$ 3,863,487	$ 2,985,472	$ 12,284,227	$ 2,319,106	$ 2,018,115	$ 838,043	$ 991,006
5,917,586	4,694,843	-	-	-	-	-
-	-	-	681,784	454,523	-	-
18,832	14,552	59,876	11,304	9,837	4,085	4,830
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	75,904	-	-	-	-	-
-	-	-	-	-	-	-
-	-	968,010	-	-	-	-
$ 9,799,905	$ 7,770,771	$ 13,312,113	$ 3,012,194	$ 2,482,475	$ 842,128	$ 995,836
$ -	$ -	$ 231,108	$ 16,628	$ 12,306	$ 133	$ -
-	-	-	-	-	-	-
9,964	-	860	10,559	18,449	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
9,964	-	231,968	27,187	30,755	133	-
5,917,586	4,694,843	-	-	-	-	-
-	-	-	-	-	-	-
7,411	5,727	23,564	227,340	152,465	1,608	1,901
5,924,997	4,700,570	23,564	227,340	152,465	1,608	1,901
-	-	-	-	-	-	-
3,864,944	3,070,201	-	-	-	840,387	993,935
-	-	13,056,581	2,757,667	2,299,255	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,864,944	3,070,201	13,056,581	2,757,667	2,299,255	840,387	993,935
$ 9,799,905	$ 7,770,771	$ 13,312,113	$ 3,012,194	$ 2,482,475	$ 842,128	$ 995,836

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2025

	Special Revenue Funds (Continued)			
	Vital Records Automation	Election Equipment	Recorder's Automation	Children's Waiting Room
Assets				
Cash and investments	$ 636,775	$ 439,416	$ 1,154,988	$ 759,644
Property tax receivable	-	-	-	-
Intergovernmental receivable	-	-	-	-
Interest receivable	3,104	2,142	5,630	3,703
Lease receivable	-	-	-	-
Loans receivable	-	-	-	-
Other receivables	-	-	-	-
Prepaid items	-	-	-	-
Due from other funds	-	-	-	-
Total assets	$ 639,879	$ 441,558	$ 1,160,618	$ 763,347
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities				
Accounts payable	$ -	$ -	$ 1,680	$ 33,139
Deposits payable	-	-	-	-
Accrued payroll	5,254	-	12,009	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	5,254	-	13,689	33,139
Deferred Inflows of Resources				
Property taxes levied for future periods	-	-	-	-
Deferred inflows related to leases	-	-	-	-
Unavailable revenue	1,222	843	2,216	1,457
Total deferred inflows of resources	1,222	843	2,216	1,457
Fund Balances (Deficits)				
Nonspendable	-	-	-	-
Restricted	633,403	-	1,144,713	-
Committed	-	-	-	728,751
Assigned	-	440,715	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	633,403	440,715	1,144,713	728,751
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 639,879	$ 441,558	$ 1,160,618	$ 763,347

Special Revenue Funds (Continued)

D.U.I.	Foreclosure Mediation	Court Automation	Court Document Storage	Child Support	Circuit Clerk Administrative Services	Circuit Clerk Electronic Citation
$ 267,435	$ 145,438	$ 2,029,147	$ 1,565,375	$ 378,203	$ 1,084,887	$ 254,982
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,304	709	9,891	7,630	1,843	5,288	1,243
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 268,739	$ 146,147	$ 2,039,038	$ 1,573,005	$ 380,046	$ 1,090,175	$ 256,225
$ -	$ -	$ 996	$ 2,227	$ -	$ 630	$ -
-	-	-	-	-	-	-
-	-	26,171	13,084	6,895	12,323	7,496
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	27,167	15,311	6,895	12,953	7,496
-	-	-	-	-	-	-
-	-	-	-	-	-	-
513	279	3,892	3,003	726	2,081	489
513	279	3,892	3,003	726	2,081	489
-	-	-	-	-	-	-
268,226	145,868	2,007,979	1,554,691	372,425	1,075,141	248,240
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
268,226	145,868	2,007,979	1,554,691	372,425	1,075,141	248,240
$ 268,739	$ 146,147	$ 2,039,038	$ 1,573,005	$ 380,046	$ 1,090,175	$ 256,225

(Continued)

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2025

	Special Revenue Funds(Continued)			
	Circuit Clerk Operations and Administration	**Title IV-D Child Support**	**Drug Prosecution**	**Victim Coordinator Services**
Assets				
Cash and investments	$ 536,983	$ 246,834	$ -	$ 107,137
Property tax receivable	-	-	-	-
Intergovernmental receivable	-	-	-	-
Interest receivable	2,617	923	-	522
Lease receivable	-	-	-	-
Loans receivable	-	-	-	-
Other receivables	-	115,068	-	40,230
Prepaid items	-	-	-	-
Due from other funds	-	-	-	-
Total assets	$ 539,600	$ 362,825	$ -	$ 147,889
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities				
Accounts payable	$ -	$ -	$ 834	$ -
Deposits payable	-	-	-	-
Accrued payroll	-	45,484	29,927	13,157
Due to other funds	-	-	64,296	-
Unearned revenue	-	-	-	9,770
Total liabilities	-	45,484	95,057	22,927
Deferred Inflows of Resources				
Property taxes levied for future periods	-	-	-	-
Deferred inflows related to leases	-	-	-	-
Unavailable revenue	1,030	363	-	206
Total deferred inflows of resources	1,030	363	-	206
Fund Balances (Deficits)				
Nonspendable	-	-	-	-
Restricted	538,570	-	-	-
Committed	-	-	-	-
Assigned	-	316,978	-	124,756
Unassigned	-	-	(95,057)	-
Total fund balances (deficits)	538,570	316,978	(95,057)	124,756
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 539,600	$ 362,825	$ -	$ 147,889

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
$ 46,134	$ 19,588	$ 52,551	$ 53,323	$ 66,671	$ 54,869	$ 19,502
-	-	-	-	-	-	-
-	-	-	-	-	-	-
225	95	256	260	325	267	95
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	122,595	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 46,359	$ 19,683	$ 175,402	$ 53,583	$ 66,996	$ 55,136	$ 19,597
$ -	$ -	$ 5,513	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	121,309	-	-	-	-
-	-	-	-	-	-	-
-	-	53,431	-	-	-	-
-	-	180,253	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
89	38	28,268	102	128	105	37
89	38	28,268	102	128	105	37
-	-	-	-	-	-	-
-	19,645	-	53,481	66,868	55,031	-
-	-	-	-	-	-	-
46,270	-	-	-	-	-	19,560
-	-	(33,119)	-	-	-	-
46,270	19,645	(33,119)	53,481	66,868	55,031	19,560
$ 46,359	$ 19,683	$ 175,402	$ 53,583	$ 66,996	$ 55,136	$ 19,597

(Continued)

	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	$ 1,871	$ 34,007	$ 548,194	$ 207,962
Property tax receivable	-	-	-	-
Intergovernmental receivable	-	-	-	-
Interest receivable	9	166	2,672	1,014
Lease receivable	-	-	-	-
Loans receivable	-	-	-	-
Other receivables	-	-	-	-
Prepaid items	-	-	-	30,000
Due from other funds	-	-	-	-
Total assets	$ 1,880	$ 34,173	$ 550,866	$ 238,976
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities				
Accounts payable	$ -	$ -	$ -	$ 1,100
Deposits payable	-	-	-	-
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	-	-	1,100
Deferred Inflows of Resources				
Property taxes levied for future periods	-	-	-	-
Deferred inflows related to leases	-	-	-	-
Unavailable revenue	4	65	1,052	399
Total deferred inflows of resources	4	65	1,052	399
Fund Balances (Deficits)				
Nonspendable	-	-	-	30,000
Restricted	-	-	549,814	207,477
Committed	-	-	-	-
Assigned	1,876	34,108	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	1,876	34,108	549,814	237,477
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 1,880	$ 34,173	$ 550,866	$ 238,976

Special Revenue Funds(Continued)

	Public Defender Records Automation	Employee Events	EMA Volunteer	KC Emergency Planning	Bomb Squad SWAT	Law Library	Canteen Commission
	$ 62,220	$ 27,003	$ 59,164	$ 43,472	$ 62,111	$ 249,195	$ 142,440
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	303	132	288	212	14	1,214	144
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	$ 62,523	$ 27,135	$ 59,452	$ 43,684	$ 62,125	$ 250,409	$ 142,584
	$ -	$ -	$ -	$ -	$ -	$ 20,186	$ -
	-	-	-	-	-	-	-
	-	-	-	-	-	6,988	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	27,174	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	119	52	113	83	5	478	57
	119	52	113	83	5	478	57
	-	-	-	-	-	-	-
	62,404	-	-	-	-	222,757	142,527
	-	-	-	-	-	-	-
	-	27,083	59,339	43,601	62,120	-	-
	-	-	-	-	-	-	-
	62,404	27,083	59,339	43,601	62,120	222,757	142,527
	$ 62,523	$ 27,135	$ 59,452	$ 43,684	$ 62,125	$ 250,409	$ 142,584

(Continued)

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2025

	Special Revenue Funds (Continued)			
	County Sheriff DEF Federal - DOJ	County Sheriff DEF Local	FATS	K-9 Unit
Assets				
Cash and investments	$ 8,303	$ 85,879	$ 6,706	$ 4,426
Property tax receivable	-	-	-	-
Intergovernmental receivable	-	-	-	-
Interest receivable	40	-	-	53
Lease receivable	-	-	-	-
Loans receivable	-	-	-	-
Other receivables	-	-	-	-
Prepaid items	-	-	-	-
Due from other funds	-	-	-	-
Total assets	$ 8,343	$ 85,879	$ 6,706	$ 4,479
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities				
Accounts payable	$ 1,857	$ 81,551	$ -	$ -
Deposits payable	-	-	-	-
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	1,857	81,551	-	-
Deferred Inflows of Resources				
Property taxes levied for future periods	-	-	-	-
Deferred inflows related to leases	-	-	-	-
Unavailable revenue	16	-	-	21
Total deferred inflows of resources	16	-	-	21
Fund Balances (Deficits)				
Nonspendable	-	-	-	-
Restricted	6,470	4,328	6,706	4,458
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	6,470	4,328	6,706	4,458
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 8,343	$ 85,879	$ 6,706	$ 4,479

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
$ 3,400	$ (55,893)	$ 10,957	$ 5,727	$ 67,072	$ 334,720	$ 11,021
-	-	-	-	-	-	-
-	-	-	-	-	-	5,414
19	46	53	28	327	24	54
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 3,419	$ (55,847)	$ 11,010	$ 5,755	$ 67,399	$ 334,744	$ 16,489
$ -	$ -	$ -	$ -	$ 25,040	$ -	$ 4,290
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	25,040	-	4,290
-	-	-	-	-	-	-
-	-	-	-	-	-	-
7	18	21	11	129	9	21
7	18	21	11	129	9	21
-	-	-	-	-	-	-
3,412	-	10,989	5,744	42,230	334,735	12,178
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	(55,865)	-	-	-	-	-
3,412	(55,865)	10,989	5,744	42,230	334,735	12,178
$ 3,419	$ (55,847)	$ 11,010	$ 5,755	$ 67,399	$ 334,744	$ 16,489

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2025

	Special Revenue Funds (Continued)			
	County Sheriff DEF Federal - Treasury	Sale & Error	Kane Comm	Probation Services
Assets				
Cash and investments	$ 107,954	$ 666,186	$ 1,194,711	$ 2,385,739
Property tax receivable	-	-	-	-
Intergovernmental receivable	-	-	-	-
Interest receivable	526	3,247	5,822	11,606
Lease receivable	-	-	-	-
Loans receivable	-	-	-	-
Other receivables	-	-	-	-
Prepaid items	12,985	-	19,581	-
Due from other funds	-	-	-	-
Total assets	$ 121,465	$ 669,433	$ 1,220,114	$ 2,397,345
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities				
Accounts payable	$ 29,875	$ -	$ 101,528	$ 66,020
Deposits payable	-	-	-	-
Accrued payroll	-	-	131,544	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	29,875	-	233,072	66,020
Deferred Inflows of Resources				
Property taxes levied for future periods	-	-	-	-
Deferred inflows related to leases	-	-	-	-
Unavailable revenue	207	1,278	2,291	4,567
Total deferred inflows of resources	207	1,278	2,291	4,567
Fund Balances (Deficits)				
Nonspendable	12,985	-	19,581	-
Restricted	78,398	668,155	-	2,326,758
Committed	-	-	-	-
Assigned	-	-	965,170	-
Unassigned	-	-	-	-
Total fund balances (deficits)	91,383	668,155	984,751	2,326,758
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 121,465	$ 669,433	$ 1,220,114	$ 2,397,345

Special Revenue Funds(Continued)

Substance Abuse Screening	Drug Court Special Resources	Probation Victim Services	Victim Impact Panel	Juvenile Justice Donation	DUI Court	Coroner Administration
$ 614,819	$ 1,816,305	$ 73,708	$ 42,448	$ 18,059	$ 62,863	$ 866,609
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,997	8,853	359	43	88	306	4,224
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	829	-	200,080
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 617,816	$ 1,825,158	$ 74,067	$ 42,491	$ 18,976	$ 63,169	$ 1,070,913
$ -	$ 10,794	$ -	$ -	$ -	$ 10,038	$ 264,610
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	10,794	-	-	-	10,038	264,610
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,179	3,484	141	17	35	121	1,663
1,179	3,484	141	17	35	121	1,663
-	-	-	-	-	-	-
616,637	-	73,926	42,474	-	53,010	804,640
-	-	-	-	-	-	-
-	1,810,880	-	-	18,941	-	-
-	-	-	-	-	-	-
616,637	1,810,880	73,926	42,474	18,941	53,010	804,640
$ 617,816	$ 1,825,158	$ 74,067	$ 42,491	$ 18,976	$ 63,169	$ 1,070,913

(Continued)

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2025

	Special Revenue Funds (Continued)			
	Animal Control	County Highway	County Bridge	County Highway Matching
Assets				
Cash and investments	$ 1,218,367	$ 5,041,287	$ 301,375	$ 72,877
Property tax receivable	-	5,010,909	312,695	65,125
Intergovernmental receivable	-	177,806	(2,351)	-
Interest receivable	5,937	25,034	1,469	355
Lease receivable	-	919,468	-	-
Loans receivable	-	-	-	-
Other receivables	-	22	-	-
Prepaid items	-	-	-	-
Due from other funds	-	-	-	-
Total assets	$ 1,224,304	$ 11,174,526	$ 613,188	$ 138,357
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities				
Accounts payable	$ 41,642	$ 444,720	$ 31,375	$ -
Deposits payable	-	-	-	-
Accrued payroll	56,133	222,078	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	97,775	666,798	31,375	-
Deferred Inflows of Resources				
Property taxes levied for future periods	-	5,010,909	312,695	65,125
Deferred inflows related to leases	-	919,468	-	-
Unavailable revenue	2,337	9,852	578	140
Total deferred inflows of resources	2,337	5,940,229	313,273	65,265
Fund Balances (Deficits)				
Nonspendable	-	-	-	-
Restricted	1,124,192	4,567,499	268,540	73,092
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	1,124,192	4,567,499	268,540	73,092
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 1,224,304	$ 11,174,526	$ 613,188	$ 138,357

Special Revenue Funds(Continued)

Motor Fuel Local Option	Opioid Settlement	County Health	Kane Kares	Coronavirus Relief	Mass Vaccination	FEMA PA Administration
$ 19,284,479	$ 3,008,131	$ 7,851,384	$ 669,574	$ -	$ -	$ -
-	-	1,972,455	-	-	-	-
2,825,518	-	619,727	-	-	-	-
93,997	14,662	38,264	3,264	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	10,000	9,223	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 22,203,994	$ 3,022,793	$ 10,491,830	$ 682,061	$ -	$ -	$ -
$ 1,742,847	$ 154,077	$ 224,137	$ 8,586	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	502,003	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,742,847	154,077	726,140	8,586	-	-	-
-	-	1,972,455	-	-	-	-
-	-	-	-	-	-	-
919,559	5,770	15,059	1,284	-	-	-
919,559	5,770	1,987,514	1,284	-	-	-
-	-	-	-	-	-	-
19,541,588	2,862,946	7,778,176	-	-	-	-
-	-	-	-	-	-	-
-	-	-	672,191	-	-	-
-	-	-	-	-	-	-
19,541,588	2,862,946	7,778,176	672,191	-	-	-
$ 22,203,994	$ 3,022,793	$ 10,491,830	$ 682,061	$ -	$ -	$ -

(Continued)

	Special Revenue Funds (Continued)			
	Veterans' Commission	Illinois Counties Information Management	Web Technical Services	Community Development Block Program
Assets				
Cash and investments	$ 829,682	$ 240	$ 530,447	$ -
Property tax receivable	568,728	-	-	-
Intergovernmental receivable	-	-	-	-
Interest receivable	4,044	1	2,586	-
Lease receivable	-	-	-	-
Loans receivable	-	-	-	-
Other receivables	-	-	-	-
Prepaid items	-	-	-	-
Due from other funds	-	-	-	-
Total assets	$ 1,402,454	$ 241	$ 533,033	$ -
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities				
Accounts payable	$ 1,344	$ -	$ 17,898	$ 4,582
Deposits payable	-	-	-	-
Accrued payroll	27,879	-	-	11,399
Due to other funds	-	-	-	34,284
Unearned revenue	-	-	-	-
Total liabilities	29,223	-	17,898	50,265
Deferred Inflows of Resources				
Property taxes levied for future periods	568,728	-	-	-
Deferred inflows related to leases	-	-	-	-
Unavailable revenue	1,592	-	1,018	-
Total deferred inflows of resources	570,320	-	1,018	-
Fund Balances (Deficits)				
Nonspendable	-	-	-	-
Restricted	802,911	-	-	-
Committed	-	-	-	-
Assigned	-	241	514,117	-
Unassigned	-	-	-	(50,265)
Total fund balances (deficits)	802,911	241	514,117	(50,265)
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 1,402,454	$ 241	$ 533,033	$ -

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
$ 245,698	$ 311,056	$ -	$ -	$ 70,085	$ 87,166	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,516	-	-	342	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	29,961	41,325	-	-	84,567
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 245,698	$ 312,572	$ 29,961	$ 41,325	$ 70,427	$ 87,166	$ 84,567
$ 255,697	$ -	$ 5,495	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
3,644	-	824	1,883	-	-	712
-	-	23,521	41,322	-	-	80,177
-	-	-	-	-	-	-
259,341	-	29,840	43,205	-	-	80,889
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	597	29,961	41,325	134	-	84,567
-	597	29,961	41,325	134	-	84,567
-	-	-	-	-	-	-
-	311,975	-	-	70,293	87,166	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(13,643)	-	(29,840)	(43,205)	-	-	(80,889)
(13,643)	311,975	(29,840)	(43,205)	70,293	87,166	(80,889)
$ 245,698	$ 312,572	$ 29,961	$ 41,325	$ 70,427	$ 87,166	$ 84,567

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2025

	Special Revenue Funds (Continued)			
	Elgin CDBG	Emergency Rental Assistance	Emergency Rental Assistance #2	CDBG-CV
Assets				
Cash and investments	$ -	$ 31,678	$ 1,550,952	$ -
Property tax receivable	-	-	-	-
Intergovernmental receivable	-	-	-	-
Interest receivable	-	154	7,889	-
Lease receivable	-	-	-	-
Loans receivable	-	-	-	-
Other receivables	2,276	-	-	-
Prepaid items	-	-	-	-
Due from other funds	-	-	-	-
Total assets	$ 2,276	$ 31,832	$ 1,558,841	$ -
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities				
Accounts payable	$ -	$ -	$ 822,239	$ -
Deposits payable	-	-	-	-
Accrued payroll	498	-	571	22
Due to other funds	3,561	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	4,059	-	822,810	22
Deferred Inflows of Resources				
Property taxes levied for future periods	-	-	-	-
Deferred inflows related to leases	-	-	-	-
Unavailable revenue	-	61	3,105	-
Total deferred inflows of resources	-	61	3,105	-
Fund Balances (Deficits)				
Nonspendable	-	-	-	-
Restricted	-	31,771	732,926	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	(1,783)	-	-	(22)
Total fund balances (deficits)	(1,783)	31,771	732,926	(22)
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 2,276	$ 31,832	$ 1,558,841	$ -

Special Revenue Funds(Continued)

HOME - ARP	Homeless Prevention Program	Stormwater Management	Electrical Agg Civic Contribution	Blighted Structure Demolition	Farmland Preservation	Growing for Kane
$ -	$ -	$ 2,192,910	$ 591,729	$ 265,767	$ 5,857,782	$ 164,207
-	-	-	-	-	-	-
-	-	-	-	-	(3)	-
-	-	10,689	2,884	1,118	28,552	800
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ -	$ -	$ 2,203,599	$ 594,613	$ 266,885	$ 5,886,331	$ 165,007
$ 754	$ -	$ 554	$ -	$ -	$ 20,637	$ -
-	-	-	-	-	-	-
14,134	964	775	-	-	7,224	-
94,909	-	-	-	-	-	-
63,428	-	-	-	-	71,726	45,000
173,225	964	1,329	-	-	99,587	45,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	4,207	1,135	440	11,234	315
-	-	4,207	1,135	440	11,234	315
-	-	-	-	-	-	-
-	-	-	593,478	266,445	-	119,692
-	-	-	-	-	-	-
-	-	2,198,063	-	-	5,775,510	-
(173,225)	(964)	-	-	-	-	-
(173,225)	(964)	2,198,063	593,478	266,445	5,775,510	119,692
$ -	$ -	$ 2,203,599	$ 594,613	$ 266,885	$ 5,886,331	$ 165,007

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2025

	Special Revenue Funds (Continued)			
	Workforce Development	Kane County Law Enforcement	Tax Sale Purchase	Marriage Fees
Assets				
Cash and investments	$ 226,469	$ 224,284	$ -	$ 7,415
Property tax receivable	-	-	-	-
Intergovernmental receivable	1,086,042	-	-	-
Interest receivable	-	1,093	-	-
Lease receivable	-	-	-	-
Loans receivable	-	-	-	-
Other receivables	56,762	-	-	-
Prepaid items	47,714	-	-	-
Due from other funds	-	-	-	-
Total assets	$ 1,416,987	$ 225,377	$ -	$ 7,415
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities				
Accounts payable	$ 951,626	$ 1,350	$ -	$ -
Deposits payable	-	-	-	-
Accrued payroll	117,830	3,875	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	1,069,456	5,225	-	-
Deferred Inflows of Resources				
Property taxes levied for future periods	-	-	-	-
Deferred inflows related to leases	-	-	-	-
Unavailable revenue	-	430	-	-
Total deferred inflows of resources	-	430	-	-
Fund Balances (Deficits)				
Nonspendable	47,714	-	-	-
Restricted	299,817	219,722	-	7,415
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	347,531	219,722	-	7,415
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 1,416,987	$ 225,377	$ -	$ 7,415

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
$ 1,124,759	$ 4,568	$ 40	$ 16,671	$ 1,043	$ 109,987,163	$ 3,192,836
1,137,968	-	-	-	-	26,092,227	-
-	-	-	-	-	5,848,460	-
5,482	22	-	81	-	530,891	15,563
-	-	-	-	-	919,468	-
-	-	-	-	-	-	-
-	-	24,115	-	-	812,957	-
-	-	-	-	-	110,280	-
-	-	-	-	-	968,010	-
$ 2,268,209	$ 4,590	$ 24,155	$ 16,752	$ 1,043	$ 145,269,456	$ 3,208,399
$ 104,744	$ -	$ -	$ -	$ -	$ 6,058,066	$ -
-	-	-	-	-	-	-
4,321	-	-	-	-	1,635,214	-
-	-	19,415	-	-	361,485	-
-	-	-	-	-	243,355	-
109,065	-	19,415	-	-	8,298,120	-
1,137,968	-	-	-	-	$ 26,092,227	-
-	-	-	-	-	919,468	-
2,158	9	-	32	-	1,647,004	6,125
1,140,126	9	-	32	-	28,658,699	6,125
-	-	-	-	-	$ 110,280	-
1,019,018	4,581	4,740	16,720	1,043	76,806,461	3,202,274
-	-	-	-	-	18,842,254	-
-	-	-	-	-	13,131,519	-
-	-	-	-	-	(577,877)	-
1,019,018	4,581	4,740	16,720	1,043	108,312,637	3,202,274
$ 2,268,209	$ 4,590	$ 24,155	$ 16,752	$ 1,043	$ 145,269,456	$ 3,208,399

(Continued)

	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	$ 1,233,003	$ -	$ -	$ -
Property tax receivable	-	-	-	-
Intergovernmental receivable	93,393	-	-	-
Interest receivable	13,855	-	-	-
Lease receivable	-	-	-	-
Loans receivable	546,838	-	-	-
Other receivables	-	-	-	-
Prepaid items	-	-	-	-
Due from other funds	-	-	-	-
Total assets	$ 1,887,089	$ -	$ -	$ -
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities				
Accounts payable	$ 203	$ -	$ -	$ -
Deposits payable	-	-	-	-
Accrued payroll	-	-	-	-
Due to other funds	968,010	-	-	-
Unearned revenue	7,845	-	-	-
Total liabilities	976,058	-	-	-
Deferred Inflows of Resources				
Property taxes levied for future periods	-	-	-	-
Deferred inflows related to leases	-	-	-	-
Unavailable revenue	52,071	-	-	-
Total deferred inflows of resources	52,071	-	-	-
Fund Balances (Deficits)				
Nonspendable	-	-	-	-
Restricted	858,960	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	858,960	-	-	-
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 1,887,089	$ -	$ -	$ -

Total Nonmajor Debt Service Funds	Capital Projects Funds: Capital Projects	Judicial Facility Construction	Capital Improvement Bond Construction	Recovery Zone Bond Construction	Longmeadow Bond Construction	Transportation Capital
$ 4,425,839	$ 9,130,930	$ 2,334,854	$ -	$ 65,417	$ -	$ 1
-	-	-	-	14,235	-	-
93,393	-	-	-	-	-	-
29,418	44,506	11,381	-	318	-	-
-	-	-	-	-	-	-
546,838	-	-	-	-	-	-
-	-	-	-	11,475	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 5,095,488	$ 9,175,436	$ 2,346,235	$ -	$ 91,445	$ -	$ 1
$ 203	$ 2,374,078	$ 4,000	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
968,010	-	-	-	11,475	-	-
7,845	-	-	-	-	-	-
976,058	2,374,078	4,000	-	11,475	-	-
-	-	-	-	14,235	-	-
-	-	-	-	-	-	-
58,196	17,516	4,479	-	125	-	-
58,196	17,516	4,479	-	14,360	-	-
-	-	-	-	-	-	-
4,061,234	-	2,337,756	-	65,626	-	-
-	-	-	-	-	-	-
-	6,783,842	-	-	-	-	1
-	-	-	-	(16)	-	-
4,061,234	6,783,842	2,337,756	-	65,610	-	1
$ 5,095,488	$ 9,175,436	$ 2,346,235	$ -	$ 91,445	$ -	$ 1

(Continued)

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2025

	Capital Projects Funds (Continued)			
	North Impact Fees	Central Impact Fees	South Impact Fees	Total Nonmajor Capital Projects Funds
Assets				
Cash and investments	$ 7,019,708	$ 2,326,005	$ 9,049,016	$ 29,925,931
Property tax receivable	-	-	-	14,235
Intergovernmental receivable	-	-	715,220	715,220
Interest receivable	34,216	11,338	44,107	145,866
Lease receivable	-	-	-	-
Loans receivable	-	-	-	-
Other receivables	-	-	-	11,475
Prepaid items	-	-	-	-
Due from other funds	-	-	-	-
Total assets	$ 7,053,924	$ 2,337,343	$ 9,808,343	$ 30,812,727
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities				
Accounts payable	$ 78,494	$ 128,408	$ 2,942	$ 2,587,922
Deposits payable	727,947	-	-	727,947
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	11,475
Unearned revenue	-	-	-	-
Total liabilities	806,441	128,408	2,942	3,327,344
Deferred Inflows of Resources				
Property taxes levied for future periods	-	-	-	14,235
Deferred inflows related to leases	-	-	-	-
Unavailable revenue	13,466	4,462	17,358	57,406
Total deferred inflows of resources	13,466	4,462	17,358	71,641
Fund Balances (Deficits)				
Nonspendable	-	-	-	-
Restricted	6,234,017	2,204,473	9,788,043	20,629,915
Committed	-	-	-	-
Assigned	-	-	-	6,783,843
Unassigned	-	-	-	(16)
Total fund balances (deficits)	6,234,017	2,204,473	9,788,043	27,413,742
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 7,053,924	$ 2,337,343	$ 9,808,343	$ 30,812,727

Permanent Fund	
Working Cash	Total Nonmajor Funds
$ 3,858,443	$ 148,197,376
-	26,106,462
-	6,657,073
18,807	724,982
-	919,468
-	546,838
-	824,432
-	110,280
-	968,010
$ 3,877,250	$ 185,054,921
$ -	$ 8,646,191
-	727,947
-	1,635,214
-	1,340,970
-	251,200
-	12,601,522
-	26,106,462
-	919,468
7,402	1,770,008
7,402	28,795,938
1,150,000	1,260,280
-	101,497,610
-	18,842,254
2,719,848	22,635,210
-	(577,893)
3,869,848	143,657,461
$ 3,877,250	$ 185,054,921

(Concluded)

Kane County, Illinois

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended November 30, 2025

	Special Revenue Funds			
	Insurance Liability	Stipend	County Automation	Geographic Information Systems
Revenues				
Property taxes	$ 6,414,443	$ -	$ -	$ -
Other taxes	8,151	-	-	-
Licenses and permits	-	-	-	-
Grants	-	-	-	-
Fines	-	-	-	-
Charges for services	-	-	3,523	2,396,132
Reimbursements	501,922	42,790	-	-
Net investment income (loss)	545,886	-	5,189	71,213
Miscellaneous	-	-	-	-
Total revenues	7,470,402	42,790	8,712	2,467,345
Expenditures				
Current:				
General government	4,002,107	6,500	-	1,636,414
Public safety	-	19,500	-	-
Highways and streets	-	-	-	-
Judicial	2,840,660	-	-	-
Public services and records	-	16,000	-	-
Health and welfare	-	-	-	-
Environment and conservation	-	-	-	-
Development, housing and economic development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	37,682
Total expenditures	6,842,767	42,000	-	1,674,096
Excess (deficiency) of revenues over expenditures	627,635	790	8,712	793,249
Other Financing Sources (Uses)				
Transfers in	125,000	-	-	-
Transfers out	(4,935)	-	-	(32,775)
Total other financing sources (uses)	120,065	-	-	(32,775)
Net change in fund balances	747,700	790	8,712	760,474
Fund Balances (Deficits), Beginning	10,285,828	-	90,287	872,949
Fund Balances (Deficits), Ending	$ 11,033,528	$ 790	$ 98,999	$ 1,633,423

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
$ 4,938,645	$ 5,706,623	$ -	$ -	$ -	$ -	$ -
9,769	6,715	-	2,604,061	1,736,040	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	91,406
-	6,003	-	-	-	-	-
271,538	137,113	599,448	112,115	84,124	60,167	49,399
-	-	4,896,290	-	-	-	15,440
5,219,952	5,856,454	5,495,738	2,716,176	1,820,164	60,167	156,245
6,892,476	6,169,228	1,076,396	-	-	-	-
-	-	-	1,202,706	-	204,663	-
-	-	-	-	-	-	-
-	-	-	-	1,474,695	-	-
-	-	-	-	-	-	54,886
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	325,559	-	685,328	-
6,892,476	6,169,228	1,076,396	1,528,265	1,474,695	889,991	54,886
(1,672,524)	(312,774)	4,419,342	1,187,911	345,469	(829,824)	101,359
-	-	-	-	-	1,234,000	-
-	-	(3,374,806)	(1,234,000)	(8,709)	-	(5,806)
-	-	(3,374,806)	(1,234,000)	(8,709)	1,234,000	(5,806)
(1,672,524)	(312,774)	1,044,536	(46,089)	336,760	404,176	95,553
5,537,468	3,382,975	12,012,045	2,803,756	1,962,495	436,211	898,382
$ 3,864,944	$ 3,070,201	$ 13,056,581	$ 2,757,667	$ 2,299,255	$ 840,387	$ 993,935

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended November 30, 2025

	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	209,053	-	587,434	309,304
Reimbursements	-	-	-	-
Net investment income (loss)	31,735	23,414	53,628	37,626
Miscellaneous	-	-	-	-
Total revenues	240,788	23,414	641,062	346,930
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Judicial	-	-	-	175,408
Public services and records	65,190	-	609,335	-
Health and welfare	-	-	-	-
Environment and conservation	-	-	-	-
Development, housing and economic development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	38,659	-	-	-
Total expenditures	103,849	-	609,335	175,408
Excess (deficiency) of revenues over expenditures	136,939	23,414	31,727	171,522
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	(2,032)	-	-	(12,000)
Total other financing sources (uses)	(2,032)	-	-	(12,000)
Net change in fund balances	134,907	23,414	31,727	159,522
Fund Balances (Deficits), Beginning	498,496	417,301	1,112,986	569,229
Fund Balances (Deficits), Ending	$ 633,403	$ 440,715	$ 1,144,713	$ 728,751

Special Revenue Funds (Continued)

D.U.I.	Foreclosure Mediation	Court Automation	Court Document Storage	Child Support	Circuit Clerk Administrative Services	Circuit Clerk Electronic Citation
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	28,938	-	-
2,287	-	-	863,563	-	-	-
-	-	865,201	-	62,307	255,085	222,824
-	-	-	-	-	-	-
14,194	7,749	100,714	72,333	19,541	56,931	11,856
-	-	-	-	-	-	-
16,481	7,749	965,915	935,896	110,786	312,016	234,680
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	513,929	302,171	68,278	229,487	151,199
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	513,929	302,171	68,278	229,487	151,199
16,481	7,749	451,986	633,725	42,508	82,529	83,481
-	-	-	-	-	-	-
-	-	(17,418)	(11,612)	(5,806)	(8,709)	(5,806)
-	-	(17,418)	(11,612)	(5,806)	(8,709)	(5,806)
16,481	7,749	434,568	622,113	36,702	73,820	77,675
251,745	138,119	1,573,411	932,578	335,723	1,001,321	170,565
$ 268,226	$ 145,868	$ 2,007,979	$ 1,554,691	$ 372,425	$ 1,075,141	$ 248,240

(Continued)

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended November 30, 2025

	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	-	687,327	31,858	130,460
Fines	-	-	48,042	-
Charges for services	103,702	-	-	-
Reimbursements	-	-	-	-
Net investment income (loss)	26,821	15,836	8,017	8,823
Miscellaneous	-	-	-	-
Total revenues	130,523	703,163	87,917	139,283
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Judicial	16,000	861,854	665,922	261,222
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	16,000	861,854	665,922	261,222
Excess (deficiency) of revenues over expenditures	114,523	(158,691)	(578,005)	(121,939)
Other Financing Sources (Uses)				
Transfers in	-	4,933	246,976	254,583
Transfers out	-	-	-	-
Total other financing sources (uses)	-	4,933	246,976	254,583
Net change in fund balances	114,523	(153,758)	(331,029)	132,644
Fund Balances (Deficits), Beginning	424,047	470,736	235,972	(7,888)
Fund Balances (Deficits), Ending	$ 538,570	$ 316,978	$ (95,057)	$ 124,756

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
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	731,400	-	-	-	-
-	-	-	-	-	-	-
-	-	525,479	-	18,857	-	-
-	-	70,000	-	-	-	-
2,459	1,174	29,216	2,840	3,373	2,925	1,039
-	-	55	-	-	-	-
2,459	1,174	1,356,150	2,840	22,230	2,925	1,039
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	4,185	2,614,257	-	21,806	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	4,185	2,614,257	-	21,806	-	-
2,459	(3,011)	(1,258,107)	2,840	424	2,925	1,039
-	-	1,064,481	-	-	-	-
-	-	-	-	-	-	-
-	-	1,064,481	-	-	-	-
2,459	(3,011)	(193,626)	2,840	424	2,925	1,039
43,811	22,656	160,507	50,641	66,444	52,106	18,521
$ 46,270	$ 19,645	$ (33,119)	$ 53,481	$ 66,868	$ 55,031	$ 19,560

(Continued)

Kane County, Illinois

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended November 30, 2025

	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	-	-	-	107,385
Fines	-	-	-	-
Charges for services	-	-	-	-
Reimbursements	-	-	-	-
Net investment income (loss)	100	1,730	29,207	10,516
Miscellaneous	-	-	-	-
Total revenues	100	1,730	29,207	117,901
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Judicial	-	-	-	67,281
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	-	-	-	67,281
Excess (deficiency) of revenues over expenditures	100	1,730	29,207	50,620
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	100	1,730	29,207	50,620
Fund Balances (Deficits), Beginning	1,776	32,378	520,607	186,857
Fund Balances (Deficits), Ending	$ 1,876	$ 34,108	$ 549,814	$ 237,477

Special Revenue Funds (Continued)

Public Defender Records Automation	Employee Events	EMA Volunteer	KC Emergency Planning	Bomb Squad SWAT	Law Library	Canteen Commission
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
9,546	-	-	-	-	317,793	1,700
-	999	-	-	-	338	371,975
3,140	1,415	2,880	2,319	151	12,404	1,617
-	-	16,300	3,000	2,285	1,500	50,161
12,686	2,414	19,180	5,319	2,436	332,035	425,453
-	-	-	-	-	-	-
-	-	7,014	849	3,585	-	387,593
-	-	-	-	-	-	-
-	-	-	-	-	270,624	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	7,014	849	3,585	270,624	387,593
12,686	2,414	12,166	4,470	(1,149)	61,411	37,860
-	-	-	-	-	-	-
-	-	-	-	-	(2,903)	-
-	-	-	-	-	(2,903)	-
12,686	2,414	12,166	4,470	(1,149)	58,508	37,860
49,718	24,669	47,173	39,131	63,269	164,249	104,667
$ 62,404	$ 27,083	$ 59,339	$ 43,601	$ 62,120	$ 222,757	$ 142,527

(Continued)

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended November 30, 2025

	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	8,275	-	-	183,025
Fines	-	15,954	-	-
Charges for services	-	-	2,665	-
Reimbursements	-	-	-	-
Net investment income (loss)	318	-	-	575
Miscellaneous	-	-	-	67,432
Total revenues	8,593	15,954	2,665	251,032
Expenditures				
Current:				
General government	-	-	-	-
Public safety	4,144	17,285	1,981	256,465
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	4,144	17,285	1,981	256,465
Excess (deficiency) of revenues over expenditures	4,449	(1,331)	684	(5,433)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	4,449	(1,331)	684	(5,433)
Fund Balances (Deficits), Beginning	2,021	5,659	6,022	9,891
Fund Balances (Deficits), Ending	$ 6,470	$ 4,328	$ 6,706	$ 4,458

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
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	91,058
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	250	-	40,114	-
-	-	-	-	21,879	327,008	-
-	21,387	-	-	-	-	-
204	505	574	300	3,231	257	1,088
512	-	-	-	-	15,205	-
716	21,892	574	550	25,110	382,584	92,146
-	-	-	-	-	-	-
4,038	16,905	15,767	-	25,040	302,422	110,560
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,038	16,905	15,767	-	25,040	302,422	110,560
(3,322)	4,987	(15,193)	550	70	80,162	(18,414)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(3,322)	4,987	(15,193)	550	70	80,162	(18,414)
6,734	(60,852)	26,182	5,194	42,160	254,573	30,592
$ 3,412	$ (55,865)	$ 10,989	$ 5,744	$ 42,230	$ 334,735	$ 12,178

(Continued)

	Special Revenue Funds (Continued)			
	County Sheriff DEF Federal - Treasury	Sale & Error	Kane Comm	Probation Services
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Grants	118,875	-	-	-
Fines	-	-	-	-
Charges for services	-	78,961	676,994	624,794
Reimbursements	-	-	1,460,657	24,188
Net investment income (loss)	4,601	32,390	70,174	130,940
Miscellaneous	-	-	-	-
Total revenues	123,476	111,351	2,207,825	779,922
Expenditures				
Current:				
General government	-	-	-	-
Public safety	69,536	-	3,328,154	952,649
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	69,536	-	3,328,154	952,649
Excess (deficiency) of revenues over expenditures	53,940	111,351	(1,120,329)	(172,727)
Other Financing Sources (Uses)				
Transfers in	-	-	1,015,687	-
Transfers out	-	(89,840)	(63,866)	-
Total other financing sources (uses)	-	(89,840)	951,821	-
Net change in fund balances	53,940	21,511	(168,508)	(172,727)
Fund Balances (Deficits), Beginning	37,443	646,644	1,153,259	2,499,485
Fund Balances (Deficits), Ending	$ 91,383	$ 668,155	$ 984,751	$ 2,326,758

Special Revenue Funds (Continued)

Substance Abuse Screening	Drug Court Special Resources	Probation Victim Services	Victim Impact Panel	Juvenile Justice Donation	DUI Court	Coroner Administration
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	133,649	160,151
-	15	-	-	-	-	-
9,967	79,700	7,065	-	-	-	281,439
-	23	-	-	-	-	-
32,587	98,524	3,795	557	842	3,534	37,555
-	-	-	-	7,049	-	-
42,554	178,262	10,860	557	7,891	137,183	479,145
-	-	-	-	-	-	-
-	156,785	-	-	617	-	358,893
-	-	-	-	-	-	-
-	-	-	-	-	165,694	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	156,785	-	-	617	165,694	358,893
42,554	21,477	10,860	557	7,274	(28,511)	120,252
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
42,554	21,477	10,860	557	7,274	(28,511)	120,252
574,083	1,789,403	63,066	41,917	11,667	81,521	684,388
$ 616,637	$ 1,810,880	$ 73,926	$ 42,474	$ 18,941	$ 53,010	$ 804,640

(Continued)

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended November 30, 2025

	Special Revenue Funds (Continued)			
	Animal Control	County Highway	County Bridge	County Highway Matching
Revenues				
Property taxes	$ -	$ 5,021,392	$ 313,393	$ 65,298
Other taxes	-	7,252	452	94
Licenses and permits	-	488,720	-	-
Grants	-	-	-	-
Fines	-	-	-	-
Charges for services	1,325,470	40,381	-	-
Reimbursements	144	325,782	-	-
Net investment income (loss)	63,478	296,494	14,156	2,658
Miscellaneous	5,440	187,133	-	-
Total revenues	1,394,532	6,367,154	328,001	68,050
Expenditures				
Current:				
General government	-	-	-	-
Public safety	1,243,180	-	-	-
Highways and streets	-	6,124,547	265,740	155,530
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	35,536	3,183,551	-	-
Total expenditures	1,278,716	9,308,098	265,740	155,530
Excess (deficiency) of revenues over expenditures	115,816	(2,940,944)	62,261	(87,480)
Other Financing Sources (Uses)				
Transfers in	-	123,686	-	-
Transfers out	(37,739)	(305,216)	-	-
Total other financing sources (uses)	(37,739)	(181,530)	-	-
Net change in fund balances	78,077	(3,122,474)	62,261	(87,480)
Fund Balances (Deficits), Beginning	1,046,115	7,689,973	206,279	160,572
Fund Balances (Deficits), Ending	$ 1,124,192	$ 4,567,499	$ 268,540	$ 73,092

Special Revenue Funds (Continued)

Motor Fuel Local Option	Opioid Settlement	County Health	Kane Kares	Coronavirus Relief	Mass Vaccination	FEMA PA Administration
$ -	$ -	$ 1,976,624	$ -	$ -	$ -	$ -
10,586,260	-	2,854	-	-	-	-
-	-	1,816,615	-	-	-	-
-	-	3,150,664	373,105	-	-	-
-	-	-	-	-	-	-
-	-	87,888	-	-	-	-
434,829	-	20,556	-	-	-	-
1,023,077	145,543	437,352	47,461	-	-	-
-	2,098,881	5,549	20	-	-	-
12,044,166	2,244,424	7,498,102	420,586	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
8,150,519	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	300,000	7,824,903	579,941	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
759,860	474,647	101,339	-	-	-	-
8,910,379	774,647	7,926,242	579,941	-	-	-
3,133,787	1,469,777	(428,140)	(159,355)	-	-	-
-	-	-	213,229	-	-	-
-	-	(250,253)	(17,708)	-	-	-
-	-	(250,253)	195,521	-	-	-
3,133,787	1,469,777	(678,393)	36,166	-	-	-
16,407,801	1,393,169	8,456,569	636,025	-	-	-
$ 19,541,588	$ 2,862,946	$ 7,778,176	$ 672,191	$ -	$ -	$ -

(Continued)

	Special Revenue Funds (Continued)			
	Veterans' Commission	**Illinois Counties Information Management**	**Web Technical Services**	**Community Development Block Program**
Revenues				
Property taxes	$ 557,450	$ -	$ -	$ -
Other taxes	442	-	-	-
Licenses and permits	-	-	-	-
Grants	-	-	-	691,185
Fines	-	-	-	-
Charges for services	-	-	-	-
Reimbursements	-	-	-	140,387
Net investment income (loss)	40,229	29	30,156	-
Miscellaneous	105	-	-	-
Total revenues	598,226	29	30,156	831,572
Expenditures				
Current:				
General government	-	475	233,242	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Judicial	-	-	-	-
Public services and records	-	-	-	-
Health and welfare	585,660	-	-	-
Environment and conservation	-	-	-	-
Development, housing and economic development	-	-	-	885,558
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	585,660	475	233,242	885,558
Excess (deficiency) of revenues over expenditures	12,566	(446)	(203,086)	(53,986)
Other Financing Sources (Uses)				
Transfers in	-	-	292,500	-
Transfers out	(14,515)	-	-	(2,741)
Total other financing sources (uses)	(14,515)	-	292,500	(2,741)
Net change in fund balances	(1,949)	(446)	89,414	(56,727)
Fund Balances (Deficits), Beginning	804,860	687	424,703	6,462
Fund Balances (Deficits), Ending	$ 802,911	$ 241	$ 514,117	$ (50,265)

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
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,035,560	-	63,242	30,698	-	-	30,669
-	-	-	-	-	-	-
-	23,211	-	-	-	-	-
-	-	-	-	-	-	-
-	15,752	-	-	3,734	-	-
497,553	-	-	-	-	-	29,450
1,533,113	38,963	63,242	30,698	3,734	-	60,119
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	26,249	-	-	-	47,181
-	-	-	-	-	-	-
1,590,696	-	90,018	82,220	-	-	88,913
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,590,696	-	116,267	82,220	-	-	136,094
(57,583)	38,963	(53,025)	(51,522)	3,734	-	(75,975)
-	4,000	-	-	-	-	-
(639)	-	(1,357)	-	-	-	(2,422)
(639)	4,000	(1,357)	-	-	-	(2,422)
(58,222)	42,963	(54,382)	(51,522)	3,734	-	(78,397)
44,579	269,012	24,542	8,317	66,559	87,166	(2,492)
$ (13,643)	$ 311,975	$ (29,840)	$ (43,205)	$ 70,293	$ 87,166	$ (80,889)

(Continued)

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended November 30, 2025

	Special Revenue Funds (Continued)			
	Elgin CDBG	**Emergency Rental Assistance**	**Emergency Rental Assistance #2**	**CDBG-CV**
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Grants	413,969	-	6,011,496	-
Fines	-	-	-	-
Charges for services	-	-	-	-
Reimbursements	-	-	-	-
Net investment income (loss)	-	1,685	224,750	-
Miscellaneous	-	-	-	-
Total revenues	413,969	1,685	6,236,246	-
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	416,545	-	6,078,536	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	416,545	-	6,078,536	-
Excess (deficiency) of revenues over expenditures	(2,576)	1,685	157,710	-
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	(985)	-	(4,311)	-
Total other financing sources (uses)	(985)	-	(4,311)	-
Net change in fund balances	(3,561)	1,685	153,399	-
Fund Balances (Deficits), Beginning	1,778	30,086	579,527	(22)
Fund Balances (Deficits), Ending	$ (1,783)	$ 31,771	$ 732,926	$ (22)

Special Revenue Funds (Continued)

	HOME - ARP	Homeless Prevention Program	Stormwater Management	Electrical Agg Civic Contribution	Blighted Structure Demolition	Farmland Preservation	Growing for Kane
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	564,127	-	-	80,004	-	-	197,784
	-	-	-	-	-	-	-
	-	-	645,983	-	-	-	-
	-	-	-	-	25,922	-	-
	-	-	105,435	30,585	12,744	317,118	8,499
	-	-	-	-	-	5,220	3,000
	564,127	-	751,418	110,589	38,666	322,338	209,283
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	278,437	20,000	-	304,145	-
	732,722	-	-	-	-	-	198,808
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	732,722	-	278,437	20,000	-	304,145	198,808
	(168,595)	-	472,981	90,589	38,666	18,193	10,475
	-	-	-	-	-	750,000	-
	(4,630)	-	(261)	(28,321)	-	(2,177)	-
	(4,630)	-	(261)	(28,321)	-	747,823	-
	(173,225)	-	472,720	62,268	38,666	766,016	10,475
	-	(964)	1,725,343	531,210	227,779	5,009,494	109,217
	$ (173,225)	$ (964)	$ 2,198,063	$ 593,478	$ 266,445	$ 5,775,510	$ 119,692

(Continued)

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended November 30, 2025

	Special Revenue Funds (Continued)			
	Workforce Development	Kane County Law Enforcement	Tax Sale Purchase	Marriage Fees
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Grants	7,370,767	-	-	-
Fines	-	36,131	-	-
Charges for services	-	-	-	10,340
Reimbursements	-	-	-	-
Net investment income (loss)	-	12,379	-	72
Miscellaneous	-	-	120,747	-
Total revenues	7,370,767	48,510	120,747	10,412
Expenditures				
Current:				
General government	-	-	120,747	-
Public safety	-	61,758	-	-
Highways and streets	-	-	-	-
Judicial	-	-	-	10,709
Public services and records	6,993,959	-	-	-
Health and welfare	-	-	-	-
Environment and conservation	-	-	-	-
Development, housing and economic development	-	-	-	-
Debt service:				
Principal	99,044	-	-	-
Interest and fiscal charges	89,482	-	-	-
Capital outlay	-	-	-	-
Total expenditures	7,182,485	61,758	120,747	10,709
Excess (deficiency) of revenues over expenditures	188,282	(13,248)	-	(297)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	188,282	(13,248)	-	(297)
Fund Balances (Deficits), Beginning	159,249	232,970	-	7,712
Fund Balances (Deficits), Ending	$ 347,531	$ 219,722	$ -	$ 7,415

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
$ 1,039,772	$ -	$ -	$ -	$ -	$ 26,033,640	$ -
-	-	-	-	-	15,053,148	-
-	-	-	-	-	2,305,335	-
-	-	-	-	-	22,334,613	-
-	-	-	-	-	1,006,356	-
-	-	199,279	-	-	10,422,370	-
-	-	-	-	-	3,447,902	-
53,590	249	129	1,146	3	5,844,969	106,919
-	-	-	-	-	8,028,327	-
1,093,362	249	199,408	1,146	3	94,476,660	106,919
867,101	-	-	-	-	21,004,686	-
-	-	218,746	-	-	8,970,835	-
-	-	-	-	-	14,696,336	-
-	-	-	-	-	10,715,381	-
-	-	-	-	-	7,739,370	-
-	-	-	-	-	9,363,934	-
-	-	-	-	-	602,582	-
616	-	-	-	-	10,164,632	-
-	-	-	-	-	99,044	-
-	-	-	-	-	89,482	202,202
-	-	-	-	-	5,642,161	-
867,717	-	218,746	-	-	89,088,443	202,202
225,645	249	(19,338)	1,146	3	5,388,217	(95,283)
-	-	-	-	-	5,329,075	3,197,202
(25,419)	-	-	-	-	(5,579,717)	-
(25,419)	-	-	-	-	(250,642)	3,197,202
200,226	249	(19,338)	1,146	3	5,137,575	3,101,919
818,792	4,332	24,078	15,574	1,040	103,175,062	100,355
$ 1,019,018	$ 4,581	$ 4,740	$ 16,720	$ 1,043	$ 108,312,637	$ 3,202,274

(Continued)

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended November 30, 2025

	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	30,591	-	-	-
Net investment income (loss)	65,730	-	5	(1)
Miscellaneous	-	-	-	-
Total revenues	96,321	-	5	(1)
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	3,130,000	8,171,351	-
Interest and fiscal charges	39,381	7,355	-	1,526
Capital outlay	-	-	-	-
Total expenditures	119,381	3,137,355	8,171,351	1,526
Excess (deficiency) of revenues over expenditures	(23,060)	(3,137,355)	(8,171,346)	(1,527)
Other Financing Sources (Uses)				
Transfers in	-	-	8,169,622	-
Transfers out	(5,144)	(440,926)	-	(22)
Total other financing sources (uses)	(5,144)	(440,926)	8,169,622	(22)
Net change in fund balances	(28,204)	(3,578,281)	(1,724)	(1,549)
Fund Balances (Deficits), Beginning	887,164	3,578,281	1,724	1,549
Fund Balances (Deficits), Ending	$ 858,960	$ -	$ -	$ -

Total Nonmajor Debt Service Funds	Capital Projects Funds: Capital Projects	Judicial Facility Construction	Capital Improvement Bond Construction	Recovery Zone Bond Construction	Longmeadow Bond Construction	Transportation Capital
$ -	$ -	$ -	$ -	$ 14,133	$ -	$ -
-	239,668	-	-	-	-	-
-	-	-	-	-	-	-
-	132,895	151,573	-	-	-	-
-	-	-	-	-	-	-
-	-	862,804	-	-	-	-
30,591	-	-	-	-	933,205	-
172,653	556,090	114,159	(6,844)	3,161	-	1
-	-	-	-	-	-	-
203,244	928,653	1,128,536	(6,844)	17,294	933,205	1
-	245,701	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	137,315	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
11,381,351	-	-	-	-	-	-
250,464	-	-	-	-	-	-
-	8,296,635	270,359	-	-	-	-
11,631,815	8,542,336	407,674	-	-	-	-
(11,428,571)	(7,613,683)	720,862	(6,844)	17,294	933,205	1
11,366,824	8,280,000	-	-	5,144	-	-
(446,092)	-	-	-	(5,750)	(933,205)	(629)
10,920,732	8,280,000	-	-	(606)	(933,205)	(629)
(507,839)	666,317	720,862	(6,844)	16,688	-	(628)
4,569,073	6,117,525	1,616,894	6,844	48,922	-	629
$ 4,061,234	$ 6,783,842	$ 2,337,756	$ -	$ 65,610	$ -	$ 1

(Continued)

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended November 30, 2025

	Capital Projects Funds (Continued)		
	North Impact Fees	**Central Impact Fees**	**South Impact Fees**
Revenues			
Property taxes	$ -	$ -	$ -
Other taxes	-	-	-
Licenses and permits	-	-	-
Grants	-	-	-
Fines	-	-	-
Charges for services	1,571,566	426,046	1,134,587
Reimbursements	3,643,967	-	-
Net investment income (loss)	382,300	190,047	478,057
Miscellaneous	-	-	-
Total revenues	5,597,833	616,093	1,612,644
Expenditures			
Current:			
General government	-	-	-
Public safety	-	-	-
Highways and streets	-	476,272	80,937
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	839,078	2,310,679	604,791
Total expenditures	839,078	2,786,951	685,728
Excess (deficiency) of revenues over expenditures	4,758,755	(2,170,858)	926,916
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers out	(3,716,813)	(22,475)	(28,365)
Total other financing sources (uses)	(3,716,813)	(22,475)	(28,365)
Net change in fund balances	1,041,942	(2,193,333)	898,551
Fund Balances (Deficits), Beginning	5,192,075	4,397,806	8,889,492
Fund Balances (Deficits), Ending	$ 6,234,017	$ 2,204,473	$ 9,788,043

	Permanent Fund	
Total Nonmajor Capital Projects Funds	Working Cash	Total Nonmajor Funds
$ 14,133	$ -	$ 26,047,773
239,668	-	15,292,816
-	-	2,305,335
284,468	-	22,619,081
-	-	1,006,356
3,995,003	-	14,417,373
4,577,172	-	8,055,665
1,716,971	205,586	7,940,179
-	-	8,028,327
10,827,415	205,586	105,712,905
245,701	-	21,250,387
-	-	8,970,835
557,209	-	15,253,545
137,315	-	10,852,696
-	-	7,739,370
-	-	9,363,934
-	-	602,582
-	-	10,164,632
-	-	11,480,395
-	-	339,946
12,321,542	-	17,963,703
13,261,767	-	113,982,025
(2,434,352)	205,586	(8,269,120)
8,285,144	-	24,981,043
(4,707,237)	-	(10,733,046)
3,577,907	-	14,247,997
1,143,555	205,586	5,978,877
26,270,187	3,664,262	137,678,584
$ 27,413,742	$ 3,869,848	$ 143,657,461

(Concluded)

Kane County, Illinois

Insurance Liability Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	$ 6,411,918	$ 6,411,918	$ 6,414,443	$ 2,525
Other taxes	-	-	8,151	8,151
Reimbursements	49,774	49,774	501,922	452,148
Net investment income	329,000	329,000	545,886	216,886
Total revenues	6,790,692	6,790,692	7,470,402	679,710
Expenditures				
General government				
Personnel services				
Salaries and wages	264,084	267,026	249,011	18,015
Total personnel services	264,084	267,026	249,011	18,015
Benefits				
Healthcare contribution	42,796	42,796	44,228	(1,432)
Dental contribution	1,749	1,749	1,303	446
FICA/SS contribution	20,206	20,433	18,146	2,287
IMRF contribution	14,420	14,581	12,923	1,658
Total benefits	79,171	79,559	76,600	2,959
Contractual services				
Project administration services	108,975	108,975	53,770	55,205
Contractual/consulting services	185,000	185,000	-	185,000
Liability insurance	2,837,940	2,838,049	2,305,585	532,464
Workers compensation	1,500,237	1,507,066	1,236,120	270,946
Unemployment claims	27,079	27,080	80,757	(53,677)
General association dues	-	-	264	(264)
Total contractual services	4,659,231	4,666,170	3,676,496	989,674
Total general government	5,002,486	5,012,755	4,002,107	1,010,648
Judicial				
Personnel services				
Salaries and wages	1,678,803	1,690,268	1,636,579	53,689
Total personnel services	1,678,803	1,690,268	1,636,579	53,689
Benefits				
Healthcare contribution	310,005	310,005	309,412	593
Dental contribution	6,339	6,339	6,898	(559)
FICA/SS contribution	126,796	127,674	119,679	7,995
IMRF contribution	91,671	92,298	87,525	4,773
Total benefits	534,811	536,316	523,514	12,802
Contractual services				
Legal services	365,000	365,000	493,864	(128,864)
Trials and costs of hearings	15,000	15,000	1,772	13,228
Legal trial notices	12,500	12,500	6,980	5,520
Witness costs	5,000	5,000	11,622	(6,622)
Court reporter costs	15,000	15,000	6,081	8,919
Repairs and maintenance - copiers	4,500	4,500	4,180	320
Liability insurance	64,223	64,648	64,648	-
Workers compensation	29,053	29,252	29,252	-
Unemployment claims	870	876	876	-
Conferences and meetings	7,500	7,500	258	7,242
Employee training	10,000	10,000	7,965	2,035
Employee mileage expenditures	1,000	1,000	193	807
General association dues	6,248	6,248	10,660	(4,412)
Total contractual services	535,894	536,524	638,351	(101,827)

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	$ 9,180	$ 9,180	$ 2,552	$ 6,628
Books and subscriptions	3,500	3,500	375	3,125
Computer software - non-capital	17,464	42,464	39,289	3,175
Total commodities	30,144	55,144	42,216	12,928
Total judicial	2,779,652	2,818,252	2,840,660	(22,408)
Total expenditures	7,782,138	7,831,007	6,842,767	988,240
Excess (deficiency) of revenues over expenditures	(991,446)	(1,040,315)	627,635	(308,530)
Other Financing Sources (Uses)				
Insurance recovery	180,000	180,000	-	180,000
Transfers in	100,000	125,000	125,000	-
Transfers out	(4,935)	(4,935)	(4,935)	-
Total other financing sources (uses)	275,065	300,065	120,065	180,000
Net change in fund balance	$ (716,381)	$ (740,250)	747,700	$ 1,487,950
Fund Balance, Beginning of Year			10,285,828	
Fund Balance, End of Year			$ 11,033,528	

Stipend Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Reimbursements	$ 29,000	$ 29,000	$ 42,790	$ 13,790
Total revenues	29,000	29,000	42,790	13,790
Expenditures				
General government				
Personnel services				
Salaries and wages	-	-	6,500	(6,500)
Allowance for budget expenditures	29,000	29,000	-	29,000
Total personnel services	29,000	29,000	6,500	22,500
Public safety				
Personnel services				
Salaries and wages	-	-	19,500	(19,500)
Total personnel services	-	-	19,500	(19,500)
Public services and records				
Personnel services				
Salaries and wages	-	-	16,000	(16,000)
Total personnel services	-	-	16,000	(16,000)
Total public services and records	-	-	16,000	(16,000)
Total expenditures	29,000	29,000	42,000	(13,000)
Net change in fund balance	$ -	$ -	790	$ 790
Fund Balance, Beginning of Year			-	
Fund Balance, End of Year			$ 790	

Kane County, Illinois

County Automation Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	$ 6,775	$ 6,775	$ 3,523	$ (3,252)
Net investment income	3,000	3,000	5,189	2,189
Total revenues	9,775	9,775	8,712	(1,063)
Expenditures				
General government				
Contractual services				
Repairs and maintenance - computers	7,475	7,475	-	7,475
Total contractual services	7,475	7,475	-	7,475
Total general government	7,475	7,475	-	7,475
Total expenditures	7,475	7,475	-	7,475
Net change in fund balance	$ 2,300	$ 2,300	8,712	$ 6,412
Fund Balance, Beginning of Year			90,287	
Fund Balance, End of Year			$ 98,999	

Geographic Information Systems Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	$ 1,025,500	$ 1,025,500	$ 2,396,132	$ 1,370,632
Net investment income	50,000	50,000	71,213	21,213
Total revenues	1,075,500	1,075,500	2,467,345	1,391,845
Expenditures				
General government				
Personnel services				
Salaries and wages	778,425	834,046	719,885	114,161
Overtime salaries	1,000	1,000	119	881
Total personnel services	779,425	835,046	720,004	115,042
Benefits				
Healthcare contribution	127,290	149,160	106,199	42,961
Dental contribution	3,689	4,108	3,254	854
FICA/SS contribution	59,635	66,212	53,060	13,152
IMRF contribution	42,576	47,270	37,913	9,357
Total benefits	233,190	266,750	200,426	66,324
Contractual services				
Contractual/consulting services	353,850	353,850	335,937	17,913
Repairs and maintenance - computers	320,531	320,531	305,018	15,513
Liability insurance	28,880	32,069	29,368	2,701
Workers compensation	13,491	14,979	13,720	1,259
Unemployment claims	390	433	396	37
Conferences and meetings	1,000	1,000	2,490	(1,490)
Employee training	11,000	11,000	-	11,000
Employee mileage expenditures	150	150	55	95
General association dues	3,000	3,000	1,460	1,540
Total contractual services	732,292	737,012	688,444	48,568
Commodities				
Office supplies	2,600	2,600	3,289	(689)
Computer related supplies	2,600	2,600	1,351	1,249
Books and subscriptions	-	-	12,700	(12,700)
Computer software - non-capital	2,600	2,600	-	2,600
Computer hardware - non-capital	14,000	14,000	2,424	11,576
Telephone	6,000	6,000	3,992	2,008
Cellular phone	2,000	2,000	2,868	(868)
Office furniture and equipment	-	-	916	(916)
Total commodities	29,800	29,800	27,540	2,260
Total general government	1,774,707	1,868,608	1,636,414	232,194
Capital outlay				
Computers	60,000	60,000	37,682	22,318
Computer software - capital	20,000	20,000	-	20,000
Total capital outlay	80,000	80,000	37,682	42,318
Total expenditures	1,854,707	1,948,608	1,674,096	274,512
Excess (deficiency) of revenues over expenditures	(779,207)	(873,108)	793,249	1,666,357

Geographic Information Systems Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers out	$ (32,775)	$ (32,775)	$ (32,775)	$ -
Total other financing sources (uses)	(32,775)	(32,775)	(32,775)	-
Net change in fund balance	$ (811,982)	$ (905,883)	760,474	$ 1,666,357
Fund Balance, Beginning of Year			872,949	
Fund Balance, End of Year			$ 1,633,423	

Kane County, Illinois

Illinois Municipal Retirement Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	$ 4,917,586	$ 4,917,586	$ 4,938,645	$ 21,059
Other taxes	-	-	9,769	9,769
Net investment income	279,000	279,000	271,538	(7,462)
Total revenues	5,196,586	5,196,586	5,219,952	23,366
Expenditures				
General government				
Benefits				
IMRF contribution	3,266,474	3,287,935	3,020,106	267,829
SLEP contribution	3,927,463	3,929,798	3,872,370	57,428
Total benefits	7,193,937	7,217,733	6,892,476	325,257
Total general government	7,193,937	7,217,733	6,892,476	325,257
Total expenditures	7,193,937	7,217,733	6,892,476	325,257
Net change in fund balance	$ (1,997,351)	$ (2,021,147)	(1,672,524)	$ 348,623
Fund Balance, Beginning of Year			5,537,468	
Fund Balance, End of Year			$ 3,864,944	

Kane County, Illinois

FICA/Social Security Fund

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

Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	$ 5,694,843	$ 5,694,843	$ 5,706,623	$ 11,780
Other taxes	-	-	6,715	6,715
Reimbursements	-	-	6,003	6,003
Net investment income	134,000	134,000	137,113	3,113
Total revenues	5,828,843	5,828,843	5,856,454	27,611
Expenditures				
General government				
Benefits				
FICA/SS contribution	6,395,959	6,427,515	6,165,923	261,592
Payroll taxes	-	-	3,305	(3,305)
Total benefits	6,395,959	6,427,515	6,169,228	258,287
Total general government	6,395,959	6,427,515	6,169,228	258,287
Total expenditures	6,395,959	6,427,515	6,169,228	258,287
Net change in fund balance	$ (567,116)	$ (598,672)	(312,774)	$ (230,676)
Fund Balance, Beginning of Year			3,382,975	
Fund Balance, End of Year			$ 3,070,201	

Grand Victoria Casino Elgin Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Miscellaneous	$ 5,116,618	$ 5,116,618	$ 4,896,290	$ (220,328)
Net investment income	324,000	324,000	599,448	275,448
Total revenues	5,440,618	5,440,618	5,495,738	55,120
Expenditures				
General government				
Personnel services				
Salaries and wages	87,515	88,098	39,885	48,213
Total personnel services	87,515	88,098	39,885	48,213
Benefits				
Healthcare contribution	17,462	17,462	14,659	2,803
Dental contribution	647	647	52	595
IMRF contribution	4,780	4,812	2,071	2,741
Tuition reimbursement	35,000	35,000	18,550	16,450
FICA/SS contribution	6,697	6,744	2,910	3,834
Total benefits	64,586	64,665	38,242	26,423
Contractual services				
Professional services	75	75	33	42
Software licensing cost	381	381	571	(190)
Janitorial services	603	603	205	398
Repairs and maintenance - buildings	171	171	37	134
Repairs and maintenance - copiers	60	60	47	13
Building space rental	4,634	4,634	1,675	2,959
Liability insurance	3,251	3,269	1,480	1,789
Workers compensation	1,517	1,528	664	864
Unemployment claims	44	45	20	25
Conferences and meetings	50	50	-	50
Employee training	15,000	15,000	663	14,337
Riverboat external grants	1,066,613	1,066,613	982,359	84,254
Total contractual services	1,092,399	1,092,429	987,754	104,675
Commodities				
Office supplies	30	30	-	30
Books and subscriptions	8,500	8,500	8,500	-
Computer hardware - non-capital	-	-	1,095	(1,095)
Utilities - natural gas	67	67	37	30
Utilities - electric	53	53	25	28
Telephone	371	371	347	24
Cellular phone	467	467	450	17
Internet	128	128	61	67
Total commodities	9,616	9,616	10,515	(899)
Total general government	1,254,116	1,254,808	1,076,396	178,412
Total expenditures	1,254,116	1,254,808	1,076,396	178,412
Excess (deficiency) of revenues over expenditures	4,186,502	4,185,810	4,419,342	233,532

Grand Victoria Casino Elgin Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers out	$ (3,375,440)	$ (3,375,440)	$ (3,374,806)	$ 634
Total other financing sources (uses)	(3,375,440)	(3,375,440)	(3,374,806)	634
Net change in fund balance	$ 811,062	$ 810,370	1,044,536	$ 234,166
Fund Balance, Beginning of Year			12,012,045	
Fund Balance, End of Year			$ 13,056,581	

Public Safety Sales Tax Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	$ 2,418,970	$ 2,418,970	$ 2,604,061	$ 185,091
Net investment income	64,000	64,000	112,115	48,115
Total revenues	2,482,970	2,482,970	2,716,176	233,206
Expenditures				
Public safety				
Personnel services				
Salaries and wages	143,718	146,147	148,307	(2,160)
Overtime salaries	-	-	300	(300)
Total personnel services	143,718	146,147	148,607	(2,460)
Benefits				
Healthcare contribution	22,982	22,982	21,410	1,572
Dental contribution	285	285	283	2
IMRF contribution	8,012	8,066	7,993	73
FICA/SS contribution	10,996	11,183	11,019	164
Total benefits	42,275	42,516	40,705	1,811
Contractual services				
Contractual/consulting services	218,000	218,000	202,375	15,625
Software licensing cost	949,851	949,851	806,190	143,661
Liability insurance	2,179	2,269	2,269	-
Workers compensation	2,487	2,529	2,529	-
Unemployment claims	30	31	31	-
Total contractual services	1,172,547	1,172,680	1,013,394	159,286
Total public safety	1,358,540	1,361,343	1,202,706	158,637
Capital outlay				
Communications equipment	1,718,000	1,718,000	325,559	1,392,441
Total capital outlay	1,718,000	1,718,000	325,559	1,392,441
Total expenditures	3,076,540	3,079,343	1,528,265	1,551,078
Excess (deficiency) of revenues over expenditures	(593,570)	(596,373)	1,187,911	1,784,284
Other Financing Sources (Uses)				
Transfers out	(1,234,000)	(1,234,000)	(1,234,000)	-
Total other financing sources (uses)	(1,234,000)	(1,234,000)	(1,234,000)	-
Net change in fund balance	$ (1,827,570)	$ (1,830,373)	(46,089)	$ 1,784,284
Fund Balance, Beginning of Year			2,803,756	
Fund Balance, End of Year			$ 2,757,667	

Judicial Technology Sales Tax Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	$ 1,612,647	$ 1,612,647	$ 1,736,040	$ 123,393
Net investment income	45,000	45,000	84,124	39,124
Total revenues	1,657,647	1,657,647	1,820,164	162,517
Expenditures				
Judicial				
Personnel services				
Salaries and wages	321,977	326,726	295,910	30,816
Overtime salaries	-	-	320	(320)
Total personnel services	321,977	326,726	296,230	30,496
Benefits				
Healthcare contribution	65,248	65,248	55,347	9,901
Dental contribution	2,321	2,321	1,767	554
FICA/SS contribution	24,635	25,000	22,100	2,900
IMRF contribution	17,911	18,016	16,037	1,979
Total benefits	110,115	110,585	95,251	15,334
Contractual services				
Contractual/consulting services	260,000	260,000	158,000	102,000
Software licensing cost	1,124,000	1,124,000	890,296	233,704
Liability insurance	11,946	12,122	12,122	-
Workers compensation	5,573	5,656	5,656	-
Unemployment claims	161	164	164	-
Conferences and meetings	30,000	30,000	16,976	13,024
Total contractual services	1,431,680	1,431,942	1,083,214	348,728
Total judicial	1,863,772	1,869,253	1,474,695	394,558
Total expenditures	1,863,772	1,869,253	1,474,695	394,558
Excess (deficiency) of revenues over expenditures	(206,125)	(211,606)	345,469	557,075
Other Financing Sources (Uses)				
Transfers out	(8,709)	(8,709)	(8,709)	-
Total other financing sources (uses)	(8,709)	(8,709)	(8,709)	-
Net change in fund balance	$ (214,834)	$ (220,315)	336,760	$ 557,075
Fund Balance, Beginning of Year			1,962,495	
Fund Balance, End of Year			$ 2,299,255	

Kane County, Illinois

Sheriff's Vehicle & Equipment Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 59,000	$ 59,000	$ 60,167	$ 1,167
Total revenues	59,000	59,000	60,167	1,167
Expenditures				
Capital outlay				
Equipment rental	204,663	204,663	204,663	-
Automotive equipment	1,410,598	1,410,598	685,328	725,270
Total capital outlay	1,615,261	1,615,261	889,991	725,270
Total expenditures	1,615,261	1,615,261	889,991	725,270
Excess (deficiency) of revenues over expenditures	(1,556,261)	(1,556,261)	(829,824)	726,437
Other Financing Sources (Uses)				
Transfers in	1,234,000	1,234,000	1,234,000	-
Total other financing sources (uses)	1,234,000	1,234,000	1,234,000	-
Net change in fund balance	$ (322,261)	$ (322,261)	404,176	$ 726,437
Fund Balance, Beginning of Year			436,211	
Fund Balance, End of Year			$ 840,387	

Kane County, Illinois

Tax Sale Automation Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	$ 106,100	$ 106,100	$ 91,406	$ (14,694)
Net investment income	28,000	28,000	49,399	21,399
Miscellaneous	6,100	6,100	15,440	9,340
Total revenues	140,200	140,200	156,245	16,045
Expenditures				
Public services and records				
Personnel services				
Salaries and wages	292,584	293,988	39,105	254,883
Total personnel services	292,584	293,988	39,105	254,883
Benefits				
Healthcare contribution	37,502	37,502	-	37,502
Dental contribution	1,105	1,105	-	1,105
IMRF contribution	9,245	9,322	-	9,322
FICA/SS contribution	22,390	22,498	2,992	19,506
Total benefits	70,242	70,427	2,992	67,435
Contractual services				
Contractual/consulting services	10,516	10,516	-	10,516
Repairs and maintenance - computers	3,090	3,090	-	3,090
Repairs and maintenance - copiers	2,575	2,575	-	2,575
Repairs and maintenance - office equipment	2,060	2,060	-	2,060
Liability insurance	7,543	7,595	7,595	-
Workers compensation	5,066	5,091	5,091	-
Unemployment claims	102	103	103	-
General printing	22,660	22,660	-	22,660
Legal printing	38,625	38,625	-	38,625
Conferences and meetings	5,778	5,778	-	5,778
Employee training	2,575	2,575	-	2,575
Employee mileage expenditures	3,090	3,090	-	3,090
General association dues	4,120	4,120	-	4,120
Miscellaneous contractual expenditures	66,680	66,680	-	66,680
Total contractual services	174,480	174,558	12,789	161,769
Commodities				
Office supplies	3,090	3,090	-	3,090
Operating supplies	2,575	2,575	-	2,575
Computer related supplies	2,575	2,575	-	2,575
Books and subscriptions	2,060	2,060	-	2,060
Total commodities	10,300	10,300	-	10,300
Total public services and records	547,606	549,273	54,886	494,387
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	581,106	582,773	54,886	527,887
Excess (deficiency) of revenues over expenditures	(440,906)	(442,573)	101,359	543,932

Tax Sale Automation Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers out	$ (5,806)	$ (5,806)	$ (5,806)	$ -
Total other financing sources (uses)	(5,806)	(5,806)	(5,806)	-
Net change in fund balance	$ (446,712)	$ (448,379)	95,553	$ 543,932
Fund Balance, Beginning of Year			898,382	
Fund Balance, End of Year			$ 993,935	

Kane County, Illinois

Vital Records Automation Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	$ 173,500	$ 173,500	$ 209,053	$ 35,553
Net investment income	13,000	13,000	31,735	18,735
Total revenues	186,500	186,500	240,788	54,288
Expenditures				
Public services and records				
Personnel services				
Salaries and wages	39,850	40,123	39,391	732
Overtime salaries	-	-	58	(58)
Total personnel services	39,850	40,123	39,449	674
Benefits				
Healthcare contribution	-	-	2,956	(2,956)
Dental contribution	56	56	80	(24)
IMRF contribution	2,177	2,192	2,084	108
FICA/SS contribution	3,049	3,070	2,928	142
Total benefits	5,282	5,318	8,048	(2,730)
Contractual services				
Repairs and maintenance - computers	1,000	1,000	-	1,000
Repairs and maintenance - copiers	3,000	3,000	1,617	1,383
Repairs and maintenance - office equipment	2,000	2,000	-	2,000
Liability insurance	1,479	1,489	1,489	-
Workers compensation	690	695	695	-
Unemployment claims	20	21	21	-
General printing	20,000	20,000	6,535	13,465
Conferences and meetings	3,000	3,000	-	3,000
Employee training	1,000	1,000	-	1,000
Total contractual services	32,189	32,205	10,357	21,848
Commodities				
Operating supplies	4,000	4,000	7,336	(3,336)
Computer related supplies	2,045	2,045	-	2,045
Total commodities	6,045	6,045	7,336	(1,291)
Total public services and records	83,366	83,691	65,190	18,501
Capital outlay				
Computer software - capital	38,927	38,927	38,659	268
Total capital outlay	38,927	38,927	38,659	268
Total expenditures	122,293	122,618	103,849	18,769
Excess (deficiency) of revenues over expenditures	64,207	63,882	136,939	73,057
Other Financing Sources (Uses)				
Transfers out	(2,032)	(2,032)	(2,032)	-
Total other financing sources (uses)	(2,032)	(2,032)	(2,032)	-
Net change in fund balance	$ 62,175	$ 61,850	134,907	$ 73,057
Fund Balance, Beginning of Year			498,496	
Fund Balance, End of Year			$ 633,403	

Election Equipment Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 32,000	$ 32,000	$ 23,414	$ (8,586)
Total revenues	32,000	32,000	23,414	(8,586)
Expenditures				
Public services and records				
Commodities				
Voting systems and accessories	850,000	850,000	-	850,000
Total commodities	850,000	850,000	-	850,000
Total public services and records	850,000	850,000	-	850,000
Total expenditures	850,000	850,000	-	850,000
Net change in fund balance	$ (818,000)	$ (818,000)	23,414	$ 841,414
Fund Balance, Beginning of Year			417,301	
Fund Balance, End of Year			$ 440,715	

Kane County, Illinois

Recorder's Automation Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	$ 467,000	$ 467,000	$ 587,434	$ 120,434
Net investment income	49,000	49,000	53,628	4,628
Total revenues	516,000	516,000	641,062	125,062
Expenditures				
Public services and records				
Personnel services				
Salaries and wages	176,820	177,623	124,661	52,962
Total personnel services	176,820	177,623	124,661	52,962
Benefits				
Healthcare contribution	32,128	32,128	13,660	18,468
Dental contribution	1,132	1,132	413	719
IMRF contribution	9,656	9,700	6,620	3,080
FICA/SS contribution	13,529	13,591	9,303	4,288
Total benefits	56,445	56,551	29,996	26,555
Contractual services				
Contractual/consulting services	493,000	493,000	414,033	78,967
Repairs and maintenance - computers	4,000	4,000	-	4,000
Repairs and maintenance - copiers	6,150	6,150	2,429	3,721
Liability insurance	6,561	6,590	6,590	-
Workers compensation	3,060	3,074	3,074	-
Unemployment claims	89	89	89	-
Film conversion/book binding	5,000	5,000	-	5,000
Conferences and meetings	500	500	-	500
Employee training	2,000	2,000	-	2,000
Total contractual services	520,360	520,403	426,215	94,188
Commodities				
Office supplies	4,000	4,000	242	3,758
Operating supplies	8,000	8,000	4,604	3,396
Computer related supplies	190,500	190,500	22,331	168,169
Books and subscriptions	800	800	710	90
Telephone	932	932	576	356
Total commodities	204,232	204,232	28,463	175,769
Total public services and records	957,857	958,809	609,335	349,474
Capital outlay				
Computer software - capital	175,000	175,000	-	175,000
Total capital outlay	175,000	175,000	-	175,000
Total expenditures	1,132,857	1,133,809	609,335	524,474
Net change in fund balance	$ (616,857)	$ (617,809)	31,727	$ 649,536
Fund Balance, Beginning of Year			1,112,986	
Fund Balance, End of Year			$ 1,144,713	

Kane County, Illinois

Children's Waiting Room Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	$ 136,750	$ 136,750	$ 309,304	$ 172,554
Net investment income	12,000	12,000	37,626	25,626
Total revenues	148,750	148,750	346,930	198,180
Expenditures				
Judicial				
Contractual services				
Contractual/consulting services	132,755	132,755	175,408	(42,653)
Total contractual services	132,755	132,755	175,408	(42,653)
Total judicial	132,755	132,755	175,408	(42,653)
Total expenditures	132,755	132,755	175,408	(42,653)
Excess (deficiency) of revenues over expenditures	15,995	15,995	171,522	155,527
Other Financing Sources (Uses)				
Transfers out	(12,000)	(12,000)	(12,000)	-
Total other financing sources (uses)	(12,000)	(12,000)	(12,000)	-
Net change in fund balance	$ 3,995	$ 3,995	159,522	$ 155,527
Fund Balance, Beginning of Year			569,229	
Fund Balance, End of Year			$ 728,751	

D.U.I. Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	$ 12,000	$ 12,000	$ 2,287	$ (9,713)
Net investment income	8,000	8,000	14,194	6,194
Total revenues	20,000	20,000	16,481	(3,519)
Expenditures				
Judicial				
Contractual services				
Contractual/consulting services	5,230	5,230	-	5,230
Total contractual services	5,230	5,230	-	5,230
Total judicial	5,230	5,230	-	5,230
Total expenditures	5,230	5,230	-	5,230
Net change in fund balance	$ 14,770	$ 14,770	16,481	$ 1,711
Fund Balance, Beginning of Year			251,745	
Fund Balance, End of Year			$ 268,226	

Foreclosure Mediation Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	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	7,749	2,991
Total revenues	62,758	62,758	7,749	(55,009)
Expenditures				
Judicial				
Contractual services				
Contractual/consulting services	56,590	56,590	-	56,590
Total contractual services	56,590	56,590	-	56,590
Commodities				
Office supplies	2,000	2,000	-	2,000
Total commodities	2,000	2,000	-	2,000
Total judicial	58,590	58,590	-	58,590
Total expenditures	58,590	58,590	-	58,590
Net change in fund balance	$ 4,168	$ 4,168	7,749	$ 3,581
Fund Balance, Beginning of Year			138,119	
Fund Balance, End of Year			$ 145,868	

Kane County, Illinois

Court Automation Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	$ 750,000	$ 750,000	$ 865,201	$ 115,201
Net investment income	27,000	27,000	100,714	73,714
Total revenues	777,000	777,000	965,915	188,915
Expenditures				
Judicial				
Circuit Clerk				
Personnel services				
Salaries and wages	289,509	291,174	256,021	35,153
Total personnel services	289,509	291,174	256,021	35,153
Benefits				
Healthcare contribution	81,921	81,921	62,678	19,243
Dental contribution	2,154	2,154	1,419	735
FICA/SS contribution	22,152	22,281	18,364	3,917
IMRF contribution	15,810	15,901	13,079	2,822
Total benefits	122,037	122,257	95,540	26,717
Contractual services				
Repairs and maintenance - equipment	80,200	80,200	2,159	78,041
Repairs and maintenance - copiers	-	-	39	(39)
Liability insurance	10,741	10,803	10,803	-
Workers compensation	5,011	5,040	5,040	-
Unemployment claims	145	146	146	-
Office equipment	100,000	100,000	-	100,000
Conferences and meetings	37,000	37,000	6,838	30,162
Employee training	-	-	321	(321)
Employee mileage expenditures	3,000	3,000	758	2,242
Total contractual services	236,097	236,189	26,104	210,085
Commodities				
Computer hardware - non-capital	158,750	158,750	5,155	153,595
Cellular phone	4,500	4,500	3,769	731
Total commodities	163,250	163,250	8,924	154,326
Total circuit clerk	810,893	812,870	386,589	426,281
Chief Judge				
Personnel services				
Salaries and wages	88,144	88,746	88,746	-
Total personnel services	88,144	88,746	88,746	-
Benefits				
Healthcare contribution	22,459	22,459	22,429	30
Dental contribution	299	299	298	1
IMRF contribution	4,813	4,846	4,570	276
FICA/SS contribution	6,744	6,791	6,423	368
Total benefits	34,315	34,395	33,720	675
Contractual services				
Liability insurance	3,271	3,293	3,293	-
Workers compensation	1,525	1,536	1,536	-
Unemployment claims	45	45	45	-
Conferences and meetings	5,000	5,000	-	5,000
Computer related supplies	7,000	7,000	-	7,000
Total contractual services	16,841	16,874	4,874	12,000
Total chief judge	139,300	140,015	127,340	12,675
Total judicial	950,193	952,885	513,929	438,956

Kane County, Illinois

Court Automation Fund

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

Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total expenditures	$ 950,193	$ 952,885	$ 513,929	$ 438,956
Excess (deficiency) of revenues over expenditures	(173,193)	(175,885)	451,986	627,871
Other Financing Sources (Uses)				
Transfers out	(17,418)	(17,418)	(17,418)	-
Total other financing sources (uses)	(17,418)	(17,418)	(17,418)	-
Net change in fund balance	$ (190,611)	$ (193,303)	434,568	$ 627,871
Fund Balance, Beginning of Year			1,573,411	
Fund Balance, End of Year			$ 2,007,979	

Court Document Storage Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	$ 750,000	$ 750,000	$ 863,563	$ 113,563
Net investment income	6,000	6,000	72,333	66,333
Total revenues	756,000	756,000	935,896	179,896
Expenditures				
Judicial				
Circuit Clerk				
Personnel services				
Salaries and wages	206,156	207,311	173,747	33,564
Overtime salaries	1,000	1,000	-	1,000
Total salaries and wages	207,156	208,311	173,747	34,564
Benefits				
Healthcare contribution	78,388	78,388	46,705	31,683
Dental contribution	2,154	2,154	1,434	720
FICA/SS contribution	15,851	15,940	12,489	3,451
IMRF contribution	11,313	11,376	8,887	2,489
Total benefits	107,706	107,858	69,515	38,343
Contractual services				
Destruction of records services	15,000	15,000	6,185	8,815
Repairs and maintenance - equipment	51,370	51,370	19,298	32,072
Repairs and maintenance - copiers	12,950	12,950	5,352	7,598
Liability insurance	7,649	7,692	7,692	-
Workers compensation	3,586	3,607	3,607	-
Unemployment claims	104	104	104	-
Total contractual services	90,659	90,723	42,238	48,485
Commodities				
Office supplies	23,897	23,897	16,628	7,269
Computer related supplies	1,500	1,500	-	1,500
Cellular phone	500	500	43	457
Total commodities	25,897	25,897	16,671	9,226
Total circuit clerk	431,418	432,789	302,171	130,618
Circuit Clerk Projects				
Contractual services				
Film conversion/book binding	50,000	50,000	-	50,000
Total contractual services	50,000	50,000	-	50,000
Total circuit clerk projects	50,000	50,000	-	50,000
Total judicial	481,418	482,789	302,171	180,618
Total expenditures	481,418	482,789	302,171	180,618
Excess (deficiency) of revenues over expenditures	274,582	273,211	633,725	360,514
Other Financing Sources (Uses)				
Transfers out	(11,612)	(11,612)	(11,612)	-
Total other financing sources (uses)	(11,612)	(11,612)	(11,612)	-
Net change in fund balance	$ 262,970	$ 261,599	622,113	$ 360,514
Fund Balance, Beginning of Year			932,578	
Fund Balance, End of Year			$ 1,554,691	

Child Support Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ 37,028	$ 37,028	$ 28,938	$ (8,090)
Charges for services	50,000	50,000	62,307	12,307
Net investment income	12,000	12,000	19,541	7,541
Total revenues	99,028	99,028	110,786	11,758
Expenditures				
Judicial				
Personnel services				
Salaries and wages	52,469	59,428	57,807	1,621
Total personnel services	52,469	59,428	57,807	1,621
Benefits				
FICA/SS contribution	4,015	4,044	4,422	(378)
IMRF contribution	2,865	2,885	3,147	(262)
Total benefits	6,880	6,929	7,569	(640)
Contractual services				
Repairs and maintenance - equipment	800	800	-	800
Liability insurance	1,947	1,960	1,960	-
Workers compensation	908	915	915	-
Unemployment claims	27	27	27	-
General printing	6,600	-	-	-
Total contractual services	10,282	3,702	2,902	800
Total judicial	69,631	70,059	68,278	1,781
Total expenditures	69,631	70,059	68,278	1,781
Excess (deficiency) of revenues over expenditures	29,397	28,969	42,508	9,977
Other Financing Sources (Uses)				
Transfers out	(5,806)	(5,806)	(5,806)	-
Total other financing sources (uses)	(5,806)	(5,806)	(5,806)	-
Net change in fund balance	$ 23,591	$ 23,163	36,702	$ 13,539
Fund Balance, Beginning of Year			335,723	
Fund Balance, End of Year			$ 372,425	

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, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	$ 270,000	$ 270,000	$ 255,085	$ (14,915)
Net investment income	33,000	33,000	56,931	23,931
Total revenues	303,000	303,000	312,016	9,016
Expenditures				
Judicial				
Personnel services				
Salaries and wages	184,614	185,316	172,317	12,999
Overtime salaries	1,000	1,000	-	1,000
Total personnel services	185,614	186,316	172,317	13,999
Benefits				
Healthcare contribution	44,381	44,381	19,825	24,556
Dental contribution	1,712	1,712	396	1,316
FICA/SS contribution	14,202	14,257	12,718	1,539
IMRF contribution	10,136	10,175	9,053	1,122
Total benefits	70,431	70,525	41,992	28,533
Contractual services				
Repairs and maintenance - equipment	38,000	38,000	3,253	34,747
Liability insurance	6,850	6,876	6,876	-
Workers compensation	3,213	3,226	3,226	-
Unemployment claims	93	93	93	-
General printing	5,000	5,000	-	5,000
Conferences and meetings	12,400	12,400	468	11,932
Employee training	2,000	2,000	-	2,000
Employee mileage expenditures	500	500	162	338
General association dues	100	100	100	-
Total contractual services	68,156	68,195	14,178	54,017
Commodities				
Office supplies	30,000	30,000	1,000	29,000
Cellular phone	450	450	-	450
Total commodities	30,450	30,450	1,000	29,450
Total judicial	354,651	355,486	229,487	125,999
Total expenditures	354,651	355,486	229,487	125,999
Excess (deficiency) of revenues over expenditures	(51,651)	(52,486)	82,529	(116,983)
Other Financing Sources (Uses)				
Transfers out	(8,709)	(8,709)	(8,709)	-
Total other financing sources (uses)	(8,709)	(8,709)	(8,709)	-
Net change in fund balance	$ (60,360)	$ (61,195)	73,820	$ 135,015
Fund Balance, Beginning of Year			1,001,321	
Fund Balance, End of Year			$ 1,075,141	

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, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	$ 180,000	$ 180,000	$ 222,824	$ 42,824
Net investment income	4,000	4,000	11,856	7,856
Total revenues	184,000	184,000	234,680	50,680
Expenditures				
Judicial				
Personnel services				
Salaries and wages	139,113	139,810	103,548	36,262
Overtime salaries	1,000	1,000	-	1,000
Total personnel services	140,113	140,810	103,548	37,262
Benefits				
Healthcare contribution	42,786	42,786	24,275	18,511
Dental contribution	1,436	1,436	717	719
FICA/SS contribution	10,721	10,776	7,505	3,271
IMRF contribution	7,652	7,690	5,341	2,349
Total benefits	62,595	62,688	37,838	24,850
Contractual services				
Repairs and maintenance - equipment	1,000	1,000	-	1,000
Liability insurance	5,162	5,187	5,187	-
Workers compensation	2,426	2,438	2,438	-
Unemployment claims	70	70	70	-
Conferences and meetings	16,500	16,500	860	15,640
Employee training	2,000	2,000	-	2,000
Employee mileage expenditures	2,000	2,000	310	1,690
General association dues	500	500	-	500
Total contractual services	29,658	29,695	8,865	20,830
Commodities				
Office supplies	1,500	1,500	456	1,044
Cellular phone	750	750	492	258
Total commodities	2,250	2,250	948	1,302
Total judicial	234,616	235,443	151,199	84,244
Total expenditures	234,616	235,443	151,199	84,244
Excess (deficiency) of revenues over expenditures	(50,616)	(51,443)	83,481	(33,564)
Other Financing Sources (Uses)				
Transfers out	(5,806)	(5,806)	(5,806)	-
Total other financing sources (uses)	(5,806)	(5,806)	(5,806)	-
Net change in fund balance	$ (56,422)	$ (57,249)	77,675	$ 134,924
Fund Balance, Beginning of Year			170,565	
Fund Balance, End of Year			$ 248,240	

Circuit Clerk Operations and Administration Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	$ 70,000	$ 70,000	$ 103,702	$ 33,702
Net investment income	9,000	9,000	26,821	17,821
Total revenues	79,000	79,000	130,523	51,523
Expenditures				
Judicial				
Contractual services				
Contractual/consulting services	15,000	15,000	16,000	(1,000)
Total contractual services	15,000	15,000	16,000	(1,000)
Commodities				
Operating supplies	10,000	10,000	-	10,000
Total commodities	10,000	10,000	-	10,000
Total judicial	25,000	25,000	16,000	9,000
Total expenditures	25,000	25,000	16,000	9,000
Net change in fund balance	$ 54,000	$ 54,000	114,523	$ 60,523
Fund Balance, Beginning of Year			424,047	
Fund Balance, End of Year			$ 538,570	

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, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ 726,311	$ 726,311	$ 687,327	$ (38,984)
Net investment income	5,000	5,000	15,836	10,836
Total revenues	731,311	731,311	703,163	(28,148)
Expenditures				
Judicial				
Personnel services				
Salaries and wages	662,359	666,883	645,938	20,945
Total personnel services	662,359	666,883	645,938	20,945
Benefits				
Healthcare contribution	102,737	102,737	90,985	11,752
Dental contribution	3,511	3,511	2,938	573
FICA/SS contribution	50,683	51,030	47,702	3,328
IMRF contribution	36,170	36,417	34,270	2,147
Total benefits	193,101	193,695	175,895	17,800
Contractual services				
Contractual/consulting services	10,000	10,000	-	10,000
Trials and costs of hearings	5,000	5,000	-	5,000
Liability insurance	24,574	24,742	24,742	-
Workers compensation	11,463	11,542	11,542	-
Unemployment claims	332	334	334	-
Conferences and meetings	5,000	5,000	-	5,000
Employee training	7,500	7,500	-	7,500
Employee mileage expenditures	-	-	49	(49)
General association dues	2,100	2,100	2,290	(190)
Total contractual services	65,969	66,218	38,957	27,261
Commodities				
Office supplies	500	500	1,064	(564)
Books and subscriptions	500	500	-	500
Total commodities	1,000	1,000	1,064	(64)
Total judicial	922,429	927,796	861,854	65,942
Total expenditures	922,429	927,796	861,854	65,942
Excess (deficiency) of revenues over expenditures	(191,118)	(196,485)	(158,691)	(94,090)
Other Financing Sources (Uses)				
Transfers in	4,933	4,933	4,933	-
Total other financing sources (uses)	4,933	4,933	4,933	-
Net change in fund balance	$ (186,185)	$ (191,552)	(153,758)	$ 37,794
Fund Balance, Beginning of Year			470,736	
Fund Balance, End of Year			$ 316,978	

Drug Prosecution Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ 127,431	$ 31,858	$ 31,858	$ -
Fines	84,000	84,000	48,042	(35,958)
Net investment income	-	-	8,017	8,017
Total revenues	211,431	115,858	87,917	(27,941)
Expenditures				
Judicial				
Personnel services				
Salaries and wages	481,705	484,995	443,568	41,427
Total personnel services	481,705	484,995	443,568	41,427
Benefits				
Healthcare contribution	88,860	88,860	127,388	(38,528)
Dental contribution	2,430	2,430	2,942	(512)
FICA/SS contribution	36,855	37,107	31,701	5,406
IMRF contribution	26,303	26,483	22,990	3,493
Total benefits	154,448	154,880	185,021	(30,141)
Contractual services				
Trials and costs of hearings	-	-	16	(16)
Court reporter costs	-	-	6,378	(6,378)
Liability insurance	17,872	17,994	17,994	-
Workers compensation	8,335	8,392	8,392	-
Unemployment claims	241	243	243	-
Conferences and meetings	7,500	7,500	2,020	5,480
General association dues	2,100	2,100	2,290	(190)
Total contractual services	36,048	36,229	37,333	(1,104)
Total judicial	672,201	676,104	665,922	10,182
Total expenditures	672,201	676,104	665,922	10,182
Excess (deficiency) of revenues over expenditures	(460,770)	(560,246)	(578,005)	(38,123)
Other Financing Sources (Uses)				
Transfers in	246,976	246,976	246,976	-
Total other financing sources (uses)	246,976	246,976	246,976	-
Net change in fund balance	$ (213,794)	$ (313,270)	(331,029)	$ (17,759)
Fund Balance, Beginning of Year			235,972	
Fund Balance (Deficit), End of Year			$ (95,057)	

Kane County, Illinois

Victim Coordinator Services Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ 100,000	$ 100,000	$ 130,460	$ 30,460
Net investment income	1,000	1,000	8,823	7,823
Total revenues	101,000	101,000	139,283	38,283
Expenditures				
Judicial				
Personnel services				
Salaries and wages	274,400	276,275	163,055	113,220
Total personnel services	274,400	276,275	163,055	113,220
Benefits				
Healthcare contribution	76,475	76,475	61,337	15,138
Dental contribution	2,287	2,287	2,134	153
FICA/SS contribution	20,997	21,142	11,407	9,735
IMRF contribution	14,985	15,088	8,117	6,971
Total benefits	114,744	114,992	82,995	31,997
Contractual services				
Liability insurance	10,181	10,251	10,251	-
Workers compensation	4,749	4,782	4,782	-
Unemployment claims	138	139	139	-
Total contractual services	15,068	15,172	15,172	-
Total judicial	404,212	406,439	261,222	145,217
Total expenditures	404,212	406,439	261,222	145,217
Excess (deficiency) of revenues over expenditures	(303,212)	(305,439)	(121,939)	(106,934)
Other Financing Sources (Uses)				
Transfers in	254,583	254,583	254,583	-
Total other financing sources (uses)	254,583	254,583	254,583	-
Net change in fund balance	$ (48,629)	$ (50,856)	132,644	$ 183,500
Fund Balance (Deficit), Beginning of Year			(7,888)	
Fund Balance, End of Year			$ 124,756	

Auto Theft Task Force Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 2,000	$ 2,000	$ 2,459	$ 459
Total revenues	2,000	2,000	2,459	459
Expenditures				
Total expenditures	-	-	-	-
Net change in fund balance	$ 2,000	$ 2,000	2,459	$ 459
Fund Balance, Beginning of Year			43,811	
Fund Balance, End of Year			$ 46,270	

Kane County, Illinois

Child Advocacy Center Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ 749,848	$ 749,848	$ 731,400	$ (18,448)
Charges for services	450,000	450,000	525,479	75,479
Reimbursements	35,000	35,000	70,000	35,000
Net investment income	29,000	29,000	29,216	216
Miscellaneous	-	-	55	55
Total revenues	1,263,848	1,263,848	1,356,150	92,302
Expenditures				
Judicial				
Personnel services				
Salaries and wages	1,841,041	1,853,615	1,763,615	90,000
Employee per diem	15,600	15,600	15,600	-
Total personnel services	1,856,641	1,869,215	1,779,215	90,000
Benefits				
Healthcare contribution	389,186	389,186	353,733	35,453
Dental contribution	10,553	10,553	8,621	1,932
FICA/SS contribution	142,055	143,018	131,057	11,961
IMRF contribution	101,390	102,077	93,544	8,533
Total benefits	643,184	644,834	586,955	57,879
Contractual services				
Contractual/consulting services	7,500	7,500	7,053	447
Trials and costs of hearings	5,000	5,000	316	4,684
Witness costs	4,000	4,000	4,931	(931)
Court reporter costs	4,000	4,000	2,996	1,004
Counseling services	20,000	20,000	-	20,000
Repairs and maintenance - copiers	2,500	2,500	7,668	(5,168)
Repairs and maintenance - vehicles	2,000	2,000	404	1,596
Liability insurance	68,303	68,770	68,770	-
Workers compensation	32,129	32,347	32,347	-
Unemployment claims	921	927	927	-
General printing	-	-	623	(623)
Conferences and meetings	33,706	33,706	69,267	(35,561)
Employee training	15,000	15,000	5,021	9,979
Employee mileage expenditures	500	500	-	500
General association dues	7,150	7,150	4,910	2,240
Examinations	2,500	2,500	-	2,500
Total contractual services	205,209	205,900	205,233	667
Commodities				
Office supplies	1,000	1,000	75	925
Operating supplies	23,238	23,238	23,602	(364)
Computer related supplies	2,500	2,500	1,322	1,178
Books and subscriptions	1,500	1,500	1,946	(446)
Computer software - non-capital	3,000	3,000	164	2,836
Computer hardware - non-capital	5,000	5,000	5,067	(67)
Photography supplies	1,000	1,000	-	1,000
Telephone	5,000	5,000	8,619	(3,619)
Fuel - vehicles	3,000	3,000	2,059	941
Total commodities	45,238	45,238	42,854	2,384
Total judicial	2,750,272	2,765,187	2,614,257	150,930
Total expenditures	2,750,272	2,765,187	2,614,257	150,930

Child Advocacy Center Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Excess (deficiency) of revenues over expenditures	(1,486,424)	(1,501,339)	(1,258,107)	(58,628)
Other Financing Sources (Uses)				
Transfers in	$ 1,064,481	$ 1,064,481	$ 1,064,481	$ -
Total other financing sources (uses)	1,064,481	1,064,481	1,064,481	-
Net change in fund balance	$ (421,943)	$ (436,858)	(193,626)	$ 243,232
Fund Balance, Beginning of Year			160,507	
Fund Balance (Deficit), End of Year			$ (33,119)	

Kane County, Illinois

Equitable Sharing Program Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 2,000	$ 2,000	$ 2,840	$ 840
Miscellaneous	5,000	5,000	-	(5,000)
Total revenues	7,000	7,000	2,840	(4,160)
Expenditures				
Judicial				
Contractual services				
Employee training	5,000	5,000	-	5,000
Total contractual services	5,000	5,000	-	5,000
Total judicial	5,000	5,000	-	5,000
Total expenditures	5,000	5,000	-	5,000
Net change in fund balance	$ 2,000	$ 2,000	2,840	$ 840
Fund Balance, Beginning of Year			50,641	
Fund Balance, End of Year			$ 53,481	

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, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	$ 20,000	$ 20,000	$ 18,857	$ (1,143)
Net investment income	4,000	4,000	3,373	(627)
Total revenues	24,000	24,000	22,230	(1,770)
Expenditures				
Judicial				
Personnel services				
Salaries and wages	34,214	34,448	15,208	19,240
Total personnel services	34,214	34,448	15,208	19,240
Benefits				
Healthcare contribution	7,326	7,326	2,737	4,589
Dental contribution	359	359	65	294
FICA/SS contribution	2,619	2,638	1,113	1,525
IMRF contribution	1,869	1,882	789	1,093
Total benefits	12,173	12,205	4,704	7,501
Contractual services				
Liability insurance	1,270	1,279	1,279	-
Workers compensation	592	597	597	-
Unemployment claims	18	18	18	-
Total contractual services	1,880	1,894	1,894	-
Commodities				
Computer hardware - non-capital	12,500	12,500	-	12,500
Total commodities	12,500	12,500	-	12,500
Total judicial	60,767	61,047	21,806	39,241
Total expenditures	60,767	61,047	21,806	39,241
Net change in fund balance	$ (36,767)	$ (37,047)	424	$ 37,471
Fund Balance, Beginning of Year			66,444	
Fund Balance, End of Year			$ 66,868	

Bad Check Restitution Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 2,000	$ 2,000	$ 2,925	$ 925
Total revenues	2,000	2,000	2,925	925
Expenditures				
Total expenditures	-	-	-	-
Net change in fund balance	$ 2,000	$ 2,000	2,925	$ 925
Fund Balance, Beginning of Year			52,106	
Fund Balance, End of Year			$ 55,031	

Kane County, Illinois

Drug Asset Forfeiture Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 12,000	$ 12,000	$ 1,039	$ (10,961)
Total revenues	12,000	12,000	1,039	(10,961)
Expenditures				
Total expenditures	-	-	-	-
Net change in fund balance	$ 12,000	$ 12,000	1,039	$ (10,961)
Fund Balance, Beginning of Year			18,521	
Fund Balance, End of Year			$ 19,560	

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, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 55	$ 55	$ 100	$ 45
Total revenues	55	55	100	45
Expenditures				
Total expenditures	-	-	-	-
Net change in fund balance	$ 55	$ 55	100	$ 45
Fund Balance, Beginning of Year			1,776	
Fund Balance, End of Year			$ 1,876	

Child Advocacy Advisory Board Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 1,000	$ 1,000	$ 1,730	$ 730
Total revenues	1,000	1,000	1,730	730
Expenditures				
Total expenditures	-	-	-	-
Net change in fund balance	$ 1,000	$ 1,000	1,730	$ 730
Fund Balance, Beginning of Year			32,378	
Fund Balance, End of Year			$ 34,108	

State's Attorney Money Laundering Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	$ 5,000	$ 5,000	$ -	$ (5,000)
Net investment income	10,000	10,000	29,207	19,207
Total revenues	15,000	15,000	29,207	14,207
Expenditures				
Judicial				
Contractual services				
Conferences and meetings	5,000	5,000	-	5,000
Total contractual services	5,000	5,000	-	5,000
Total judicial	5,000	5,000	-	5,000
Total expenditures	5,000	5,000	-	5,000
Net change in fund balance	$ 10,000	$ 10,000	29,207	$ 19,207
Fund Balance, Beginning of Year			520,607	
Fund Balance, End of Year			$ 549,814	

Public Defender Special Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ 104,198	$ 104,198	$ 107,385	$ 3,187
Net investment income	-	-	10,516	10,516
Total revenues	104,198	104,198	117,901	13,703
Expenditures				
Judicial				
Commodities				
Office supplies	-	-	799	(799)
Operating supplies	-	-	32,242	(32,242)
Office equipment - non-capital	-	-	34,240	(34,240)
Total commodities	-	-	67,281	(67,281)
Total judicial	-	-	67,281	(67,281)
Total expenditures	-	-	67,281	(67,281)
Net change in fund balance	$ 104,198	$ 104,198	50,620	$ (53,578)
Fund Balance, Beginning of Year			186,857	
Fund Balance, End of Year			$ 237,477	

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, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	$ 1,000	$ 1,000	$ 9,546	$ 8,546
Net investment income	1,000	1,000	3,140	2,140
Total revenues	2,000	2,000	12,686	10,686
Expenditures				
Judicial				
Contractual services				
Contractual/consulting services	1,000	1,000	-	1,000
Total contractual services	1,000	1,000	-	1,000
Total judicial	1,000	1,000	-	1,000
Total expenditures	1,000	1,000	-	1,000
Net change in fund balance	$ 1,000	$ 1,000	12,686	$ 11,686
Fund Balance, Beginning of Year			49,718	
Fund Balance, End of Year			$ 62,404	

Employee Events Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Reimbursements	$ 800	$ 800	$ 999	$ 199
Net investment income	709	709	1,415	706
Total revenues	1,509	1,509	2,414	905
Expenditures				
General government				
Commodities				
Employee recognition supplies	984	984	-	984
Total commodities	984	984	-	984
Total general government	984	984	-	984
Total expenditures	984	984	-	984
Net change in fund balance	$ 525	$ 525	2,414	$ 1,889
Fund Balance, Beginning of Year			24,669	
Fund Balance, End of Year			$ 27,083	

Kane County, Illinois

EMA Volunteer Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 1,000	$ 1,000	$ 2,880	$ 1,880
Miscellaneous	3,000	3,000	16,300	13,300
Total revenues	4,000	4,000	19,180	15,180
Expenditures				
Public safety				
Contractual services				
Miscellaneous contractual expenditures	5,300	5,300	4,233	1,067
Total contractual services	5,300	5,300	4,233	1,067
Commodities				
Operating supplies	4,700	4,700	2,781	1,919
Total commodities	4,700	4,700	2,781	1,919
Total public safety	10,000	10,000	7,014	2,986
Total expenditures	10,000	10,000	7,014	2,986
Net change in fund balance	$ (6,000)	$ (6,000)	12,166	$ 18,166
Fund Balance, Beginning of Year			47,173	
Fund Balance, End of Year			$ 59,339	

Kane County, Illinois

KC Emergency Planning Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 1,000	$ 1,000	$ 2,319	$ 1,319
Miscellaneous	2,750	2,750	3,000	250
Total revenues	3,750	3,750	5,319	1,569
Expenditures				
Public safety				
Contractual services				
Miscellaneous contractual expenditures	1,374	1,374	709	665
Total contractual services	1,374	1,374	709	665
Commodities				
Operating supplies	435	435	-	435
Miscellaneous supplies	220	220	140	80
Total commodities	655	655	140	515
Total public safety	2,029	2,029	849	1,180
Total expenditures	2,029	2,029	849	1,180
Net change in fund balance	$ 1,721	$ 1,721	4,470	$ 2,749
Fund Balance, Beginning of Year			39,131	
Fund Balance, End of Year			$ 43,601	

Kane County, Illinois

Bomb Squad SWAT Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ -	$ -	$ 151	$ 151
Miscellaneous	5,000	5,000	2,285	(2,715)
Total revenues	5,000	5,000	2,436	(2,564)
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	3,585	(1,085)
Total commodities	2,500	2,500	3,585	(1,085)
Total public safety	5,000	5,000	3,585	1,415
Total expenditures	5,000	5,000	3,585	1,415
Net change in fund balance	$ -	$ -	(1,149)	$ (1,149)
Fund Balance, Beginning of Year			63,269	
Fund Balance, End of Year			$ 62,120	

Kane County, Illinois

Law Library Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	$ 5	$ 5	$ -	$ (5)
Charges for services	288,605	288,605	317,793	29,188
Reimbursements	200	200	338	138
Net investment income	8,000	8,000	12,404	4,404
Miscellaneous	30,000	30,000	1,500	(28,500)
Total revenues	326,810	326,810	332,035	5,225
Expenditures				
Judicial				
Personnel services				
Salaries and wages	95,303	95,954	102,634	(6,680)
Total personnel services	95,303	95,954	102,634	(6,680)
Benefits				
Healthcare contribution	12,367	12,367	12,329	38
Dental contribution	276	276	276	-
FICA/SS contribution	7,291	7,342	7,470	(128)
IMRF contribution	5,204	5,240	5,316	(76)
Total benefits	25,138	25,225	25,391	(166)
Contractual services				
Professional services	10,000	10,000	9,362	638
Repairs and maintenance - copiers	1,000	1,000	3,106	(2,106)
Liability insurance	3,536	3,560	3,560	-
Workers compensation	1,649	1,661	1,661	-
Unemployment claims	48	48	48	-
Conferences and meetings	3,000	3,000	205	2,795
Employee mileage expenditures	800	800	983	(183)
General association dues	1,165	1,165	575	590
Miscellaneous contractual expenditures	7,252	7,252	9,489	(2,237)
Total contractual services	28,450	28,486	28,989	(503)
Commodities				
Office supplies	3,500	3,500	1,259	2,241
Operating supplies	13,500	13,500	1,331	12,169
Computer related supplies	11,390	11,390	8,721	2,669
Postage	-	-	818	(818)
Books and subscriptions	142,412	142,412	99,924	42,488
Food	1,220	1,220	401	819
Telephone	900	900	625	275
Cellular phone	600	600	531	69
Total commodities	173,522	173,522	113,610	59,912
Total judicial	322,413	323,187	270,624	52,563
Capital outlay				
Printers	300	300	-	300
Office furniture	3,000	3,000	-	3,000
Total capital outlay	3,300	3,300	-	3,300
Total expenditures	325,713	326,487	270,624	55,863
Excess (deficiency) of revenues over expenditures	1,097	323	61,411	(50,638)

Kane County, Illinois

Law Library Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers out	$ (2,903)	$ (2,903)	$ (2,903)	$ -
Total other financing sources (uses)	(2,903)	(2,903)	(2,903)	-
Net change in fund balance	$ (1,806)	$ (2,580)	58,508	$ 61,088
Fund Balance, Beginning of Year			164,249	
Fund Balance, End of Year			$ 222,757	

Canteen Commission Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	$ -	$ -	$ 1,700	$ 1,700
Reimbursements	650,000	650,000	371,975	(278,025)
Net investment income	1,000	1,000	1,617	617
Miscellaneous	-	-	50,161	50,161
Total revenues	651,000	651,000	425,453	(225,547)
Expenditures				
Public safety				
Contractual services				
Contractual/consulting services	325,000	325,000	187,833	137,167
Bond	-	-	1,700	(1,700)
Total contractual services	325,000	325,000	189,533	135,467
Commodities				
Office supplies	-	-	35,184	(35,184)
Books and subscriptions	-	-	160	(160)
Food	-	-	52,275	(52,275)
Clothing supplies	-	-	26,619	(26,619)
Miscellaneous supplies	326,000	326,000	77,938	248,062
Cable TV	-	-	5,884	(5,884)
Total commodities	326,000	326,000	198,060	127,940
Total public safety	651,000	651,000	387,593	263,407
Total expenditures	651,000	651,000	387,593	263,407
Net change in fund balance	$ -	$ -	37,860	$ 37,860
Fund Balance, Beginning of Year			104,667	
Fund Balance, End of Year			$ 142,527	

County Sheriff DEF Federal - DOJ Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ -	$ -	$ 8,275	$ 8,275
Net investment income	1,000	1,000	318	(682)
Miscellaneous	10,000	10,000	-	(10,000)
Total revenues	11,000	11,000	8,593	(2,407)
Expenditures				
Public safety				
Contractual services				
Contractual/consulting services	10,000	10,000	1,459	8,541
Total contractual services	10,000	10,000	1,459	8,541
Commodities				
Special purpose equipment - non-capital	-	-	2,685	(2,685)
Total commodities	-	-	2,685	(2,685)
Total public safety	10,000	10,000	4,144	5,856
Total expenditures	10,000	10,000	4,144	5,856
Net change in fund balance	$ 1,000	$ 1,000	4,449	$ 3,449
Fund Balance, Beginning of Year			2,021	
Fund Balance, End of Year			$ 6,470	

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, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	$ -	$ -	$ 15,954	$ 15,954
Miscellaneous	20,000	20,000	-	(20,000)
Total revenues	20,000	20,000	15,954	(4,046)
Expenditures				
Public safety				
Contractual services				
Contractual/consulting services	20,000	20,000	2,000	18,000
Total contractual services	20,000	20,000	2,000	18,000
Commodities				
Special purpose equipment - non-capital	-	-	1,375	(1,375)
Miscellaneous supplies	-	-	13,910	(13,910)
Total commodities	-	-	15,285	(15,285)
Total public safety	20,000	20,000	17,285	2,715
Total expenditures	20,000	20,000	17,285	2,715
Net change in fund balance	$ -	$ -	(1,331)	$ (1,331)
Fund Balance, Beginning of Year			5,659	
Fund Balance, End of Year			$ 4,328	

Kane County, Illinois

FATS Fund

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

Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	$ 6,000	$ 6,000	$ 2,665	$ (3,335)
Total revenues	6,000	6,000	2,665	(3,335)
Expenditures				
Public safety				
Contractual services				
Contractual/consulting services	6,000	6,000	-	6,000
Total contractual services	6,000	6,000	-	6,000
Commodities				
Miscellaneous supplies	-	-	1,981	(1,981)
Total commodities	-	-	1,981	(1,981)
Total public safety	6,000	6,000	1,981	4,019
Total expenditures	6,000	6,000	1,981	4,019
Net change in fund balance	$ -	$ -	684	$ 684
Fund Balance, Beginning of Year			6,022	
Fund Balance, End of Year			$ 6,706	

K-9 Unit Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ -	$ -	$ 183,025	$ 183,025
Net investment income	-	-	575	575
Miscellaneous	30,000	30,000	67,432	37,432
Total revenues	30,000	30,000	251,032	221,032
Expenditures				
Public safety				
Contractual services				
Contractual/consulting services	15,000	15,000	197,118	(182,118)
Total contractual services	15,000	15,000	197,118	(182,118)
Commodities				
Miscellaneous supplies	15,000	15,000	59,347	(44,347)
Total commodities	15,000	15,000	59,347	(44,347)
Total public safety	30,000	30,000	256,465	(226,465)
Total expenditures	30,000	30,000	256,465	(226,465)
Net change in fund balance	$ -	$ -	(5,433)	$ (5,433)
Fund Balance, Beginning of Year			9,891	
Fund Balance, End of Year			$ 4,458	

Kane County, Illinois

Vehicle Maintenance / Purchase Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ -	$ -	$ 204	$ 204
Miscellaneous	1,200	1,200	512	(688)
Total revenues	1,200	1,200	716	(484)
Expenditures				
Public safety				
Contractual services				
Contractual/consulting services	-	-	3,511	(3,511)
Total contractual services	-	-	3,511	(3,511)
Commodities				
Miscellaneous supplies	1,200	1,200	527	673
Total commodities	1,200	1,200	527	673
Total public safety	1,200	1,200	4,038	(2,838)
Total expenditures	1,200	1,200	4,038	(2,838)
Net change in fund balance	$ -	$ -	(3,322)	$ (3,322)
Fund Balance, Beginning of Year			6,734	
Fund Balance, End of Year			$ 3,412	

Kane County, Illinois

Sheriff DUI Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	$ 32,000	$ 32,000	$ -	$ (32,000)
Reimbursements	-	-	21,387	21,387
Net investment income	-	-	505	505
Total revenues	32,000	32,000	21,892	(10,108)
Expenditures				
Public safety				
Contractual services				
Contractual/consulting services	10,000	10,000	-	10,000
Law enforcement training	12,000	12,000	-	12,000
Total contractual services	22,000	22,000	-	22,000
Commodities				
Miscellaneous supplies	10,000	10,000	16,905	(6,905)
Total commodities	10,000	10,000	16,905	(6,905)
Total public safety	32,000	32,000	16,905	15,095
Total expenditures	32,000	32,000	16,905	15,095
Net change in fund balance	$ -	$ -	4,987	$ 4,987
Fund Balance (Deficit), Beginning of Year			(60,852)	
Fund Balance (Deficit), End of Year			$ (55,865)	

Sheriff's Office Money Laundering Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	$ 5,000	$ 5,000	$ -	$ (5,000)
Net investment income	1,000	1,000	574	(426)
Total revenues	6,000	6,000	574	(5,426)
Expenditures				
Public safety				
Contractual services				
Contractual/consulting services	5,000	5,000	10,624	(5,624)
Total contractual services	5,000	5,000	10,624	(5,624)
Commodities				
Weapons and ammunition	-	-	5,143	(5,143)
Total commodities	-	-	5,143	(5,143)
Total public safety	5,000	5,000	15,767	(10,767)
Total expenditures	5,000	5,000	15,767	(10,767)
Net change in fund balance	$ 1,000	$ 1,000	(15,193)	$ (16,193)
Fund Balance, Beginning of Year			26,182	
Fund Balance, End of Year			$ 10,989	

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, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	$ 20,000	$ 20,000	$ 250	$ (19,750)
Net investment income	-	-	300	300
Total revenues	20,000	20,000	550	(19,450)
Expenditures				
Total expenditures	-	-	-	-
Net change in fund balance	$ 20,000	$ 20,000	550	$ (19,450)
Fund Balance, Beginning of Year			5,194	
Fund Balance, End of Year			$ 5,744	

Kane County, Illinois

AJF Medical Cost Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	$ 45,000	$ 45,000	$ 21,879	$ (23,121)
Net investment income	2,000	2,000	3,231	1,231
Total revenues	47,000	47,000	25,110	(21,890)
Expenditures				
Public safety				
Contractual services				
Medical/dental/hospital services	25,040	25,040	25,040	-
Total contractual services	25,040	25,040	25,040	-
Total public safety	25,040	25,040	25,040	-
Total expenditures	25,040	25,040	25,040	-
Net change in fund balance	$ 21,960	$ 21,960	70	$ (21,890)
Fund Balance, Beginning of Year			42,160	
Fund Balance, End of Year			$ 42,230	

Kane County, Illinois

Sheriff Civil Operations Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	$ -	$ -	$ 40,114	$ 40,114
Charges for services	-	-	327,008	327,008
Net investment income	-	-	257	257
Miscellaneous	20,000	20,000	15,205	(4,795)
Total revenues	20,000	20,000	382,584	362,584
Expenditures				
Public safety				
Contractual services				
Conferences and meetings	-	-	(6,498)	6,498
Law enforcement training	-	-	6,042	(6,042)
Miscellaneous contractual expenditures	20,000	20,000	238,807	(218,807)
Total contractual services	20,000	20,000	238,351	(218,351)
Commodities				
Operating supplies	-	-	55,789	(55,789)
Uniform supplies	-	-	955	(955)
Miscellaneous supplies	-	-	7,327	(7,327)
Total commodities	-	-	64,071	(64,071)
Total public safety	20,000	20,000	302,422	(282,422)
Total expenditures	20,000	20,000	302,422	(282,422)
Net change in fund balance	$ -	$ -	80,162	$ 80,162
Fund Balance, Beginning of Year			254,573	
Fund Balance, End of Year			$ 334,735	

Kane County, Illinois

Cannabis Regulation - Local Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	$ 90,000	$ 90,000	$ 91,058	$ 1,058
Net investment income	2,000	2,000	1,088	(912)
Total revenues	92,000	92,000	92,146	146
Expenditures				
Public safety				
Contractual services				
Contractual/consulting services	45,000	45,000	-	45,000
Total contractual services	45,000	45,000	-	45,000
Commodities				
Operating supplies	45,090	45,090	110,560	(65,470)
Total commodities	45,090	45,090	110,560	(65,470)
Total public safety	90,090	90,090	110,560	(20,470)
Total expenditures	90,090	90,090	110,560	(20,470)
Net change in fund balance	$ 1,910	$ 1,910	(18,414)	$ (20,324)
Fund Balance, Beginning of Year			30,592	
Fund Balance, End of Year			$ 12,178	

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, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ 50,000	$ 50,000	$ 118,875	$ 68,875
Net investment income	2,000	2,000	4,601	2,601
Total revenues	52,000	52,000	123,476	71,476
Expenditures				
Public safety				
Commodities				
Office supplies	-	-	104	(104)
Operating supplies	50,000	50,000	69,432	(19,432)
Total commodities	50,000	50,000	69,536	(19,536)
Total public safety	50,000	50,000	69,536	(19,536)
Total expenditures	50,000	50,000	69,536	(19,536)
Net change in fund balance	$ 2,000	$ 2,000	53,940	$ 51,940
Fund Balance, Beginning of Year			37,443	
Fund Balance, End of Year			$ 91,383	

Kane County, Illinois

Sale & Error Fund

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

Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	$ 80,000	$ 80,000	$ 78,961	$ (1,039)
Net investment income	23,000	23,000	32,390	9,390
Total revenues	103,000	103,000	111,351	8,351
Expenditures				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	103,000	103,000	111,351	8,351
Other Financing Sources (Uses)				
Transfers out	(89,840)	(89,840)	(89,840)	-
Total other financing sources (uses)	(89,840)	(89,840)	(89,840)	-
Net change in fund balance	$ 13,160	$ 13,160	21,511	$ 8,351
Fund Balance, Beginning of Year			646,644	
Fund Balance, End of Year			$ 668,155	

Kane County, Illinois

Kane Comm Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	$ 650,944	$ 650,944	$ 676,994	$ 26,050
Reimbursements	920,000	1,035,324	1,460,657	425,333
Net investment income	51,000	51,000	70,174	19,174
Total revenues	1,621,944	1,737,268	2,207,825	470,557
Expenditures				
Public safety				
Personnel services				
Salaries and wages	1,919,425	1,931,026	1,791,115	139,911
Overtime salaries	100,000	100,000	338,366	(238,366)
Total personnel services	2,019,425	2,031,026	2,129,481	(98,455)
Benefits				
Healthcare contribution	313,965	313,965	240,841	73,124
Dental contribution	9,181	9,181	6,940	2,241
FICA/SS contribution	154,509	155,398	142,054	13,344
IMRF contribution	107,849	108,483	97,836	10,647
Total benefits	585,504	587,027	487,671	99,356
Contractual services				
Contractual/consulting services	57,043	57,043	59,653	(2,610)
Repairs and maintenance - equipment	5,000	5,000	3,520	1,480
Repairs and maintenance - computers	4,000	4,000	3,752	248
Repairs and maintenance - copiers	400	400	6,234	(5,834)
Repairs and maintenance - communications equipment	20,000	135,324	397,007	(261,683)
Equipment rental	29,080	29,080	29,541	(461)
Liability insurance	71,211	71,642	71,642	-
Workers compensation	34,954	35,156	35,156	-
Unemployment claims	960	966	966	-
General advertising	500	500	547	(47)
Conferences and meetings	6,000	6,000	6,034	(34)
Employee training	4,000	4,000	2,628	1,372
Employee mileage expenditures	3,000	3,000	1,297	1,703
General association dues	1,000	1,000	452	548
Pre-employment physicals	800	800	1,676	(876)
Total contractual services	237,948	353,911	620,105	(266,194)
Commodities				
Office supplies	2,000	2,000	1,922	78
Operating supplies	2,000	2,000	4,102	(2,102)
Computer related supplies	2,500	2,500	1,768	732
Employee recognition supplies	1,000	1,000	1,750	(750)
Telephone	66,348	66,348	81,355	(15,007)
Total commodities	73,848	73,848	90,897	(17,049)
Total public safety	2,916,725	3,045,812	3,328,154	(282,342)
Total expenditures	2,916,725	3,045,812	3,328,154	(282,342)
Excess (deficiency) of revenues over expenditures	(1,294,781)	(1,308,544)	(1,120,329)	752,899

Kane Comm Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers in	$ 1,015,687	$ 1,015,687	$ 1,015,687	$ -
Transfers out	(63,866)	(63,866)	(63,866)	-
Total other financing sources (uses)	951,821	951,821	951,821	-
Net change in fund balance	$ (342,960)	$ (356,723)	(168,508)	$ 188,215
Fund Balance, Beginning of Year			1,153,259	
Fund Balance, End of Year			$ 984,751	

Kane County, Illinois

Probation Services Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	$ 665,700	$ 665,700	$ 624,794	$ (40,906)
Reimbursements	2,500	2,500	24,188	21,688
Net investment income	37,000	37,000	130,940	93,940
Total revenues	705,200	705,200	779,922	74,722
Expenditures				
Public safety				
Contractual services				
Contractual/consulting services	150,000	150,000	242,185	(92,185)
Psychological/psychiatric services	440,000	440,000	266,005	173,995
Polygraph testing	2,000	2,000	350	1,650
Juvenile board and care	400,000	400,000	-	400,000
Software licensing cost	75,000	75,000	419,877	(344,877)
Conferences and meetings	5,000	5,000	1,790	3,210
Employee training	4,000	4,000	445	3,555
General association dues	1,000	1,000	-	1,000
Miscellaneous contractual expenditures	2,000	2,000	-	2,000
Total contractual services	1,079,000	1,079,000	930,652	148,348
Commodities				
Computer related supplies	1,000	1,000	-	1,000
Testing materials	5,000	5,000	7,297	(2,297)
Incentives	5,000	5,000	14,700	(9,700)
Total commodities	11,000	11,000	21,997	(10,997)
Total public safety	1,090,000	1,090,000	952,649	137,351
Total expenditures	1,090,000	1,090,000	952,649	137,351
Net change in fund balance	$ (384,800)	$ (384,800)	(172,727)	$ 212,073
Fund Balance, Beginning of Year			2,499,485	
Fund Balance, End of Year			$ 2,326,758	

Kane County, Illinois

Substance Abuse Screening Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	$ 10,000	$ 10,000	$ 9,967	$ (33)
Net investment income	21,000	21,000	32,587	11,587
Total revenues	31,000	31,000	42,554	11,554
Expenditures				
Public safety				
Contractual services				
Lab services	9,000	9,000	-	9,000
Total contractual services	9,000	9,000	-	9,000
Commodities				
Medical supplies and drugs	5,000	5,000	-	5,000
Total commodities	5,000	5,000	-	5,000
Total public safety	14,000	14,000	-	14,000
Total expenditures	14,000	14,000	-	14,000
Net change in fund balance	$ 17,000	$ 17,000	42,554	$ 25,554
Fund Balance, Beginning of Year			574,083	
Fund Balance, End of Year			$ 616,637	

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, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	$ -	$ -	$ 15	$ 15
Charges for services	60,000	60,000	79,700	19,700
Reimbursements	-	-	23	23
Net investment income	47,000	47,000	98,524	51,524
Total revenues	107,000	107,000	178,262	71,262
Expenditures				
Public safety				
Contractual services				
Contractual/consulting services	35,000	35,000	38,795	(3,795)
Psychological/psychiatric services	5,000	5,000	9,285	(4,285)
Lab services	65,000	65,000	39,780	25,220
Halfway house	18,000	18,000	3,025	14,975
Residential treatment	180,000	180,000	23,920	156,080
Software licensing cost	-	-	50	(50)
Repairs and maintenance - vehicles	2,000	2,000	1,277	723
General advertising	-	-	44	(44)
Conferences and meetings	7,000	7,000	20,739	(13,739)
Employee training	1,500	1,500	646	854
Employee mileage expenditures	100	100	-	100
General association dues	150	150	-	150
Total contractual services	313,750	313,750	137,561	176,189
Commodities				
Office supplies	750	750	1,265	(515)
Operating supplies	750	750	385	365
Postage	50	50	-	50
Books and subscriptions	1,500	1,500	242	1,258
Peer group activities supplies	2,000	2,000	4,467	(2,467)
Drug court graduation supplies	1,500	1,500	1,084	416
Medical supplies and drugs	500	500	562	(62)
Fuel - vehicles	1,500	1,500	344	1,156
Sanction incentives	8,000	8,000	9,081	(1,081)
Miscellaneous supplies	-	-	1,794	(1,794)
Total commodities	16,550	16,550	19,224	(2,674)
Total public safety	330,300	330,300	156,785	173,515
Total expenditures	330,300	330,300	156,785	173,515
Net change in fund balance	$ (223,300)	$ (223,300)	21,477	$ 244,777
Fund Balance, Beginning of Year			1,789,403	
Fund Balance, End of Year			$ 1,810,880	

Kane County, Illinois

Probation Victim Services Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	$ 7,500	$ 7,500	$ 7,065	$ (435)
Net investment income	2,000	2,000	3,795	1,795
Total revenues	9,500	9,500	10,860	1,360
Expenditures				
Public safety				
Contractual services				
Professional services	20,000	20,000	-	20,000
Total contractual services	20,000	20,000	-	20,000
Total public safety	20,000	20,000	-	20,000
Total expenditures	20,000	20,000	-	20,000
Net change in fund balance	$ (10,500)	$ (10,500)	10,860	$ 21,360
Fund Balance, Beginning of Year			63,066	
Fund Balance, End of Year			$ 73,926	

Kane County, Illinois

Juvenile Justice Donation Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 125	$ 125	$ 842	$ 717
Miscellaneous	275	275	7,049	6,774
Total revenues	400	400	7,891	7,491
Expenditures				
Public safety				
Commodities				
Books and subscriptions	300	300	545	(245)
Miscellaneous supplies	100	100	72	28
Total commodities	400	400	617	(217)
Total public safety	400	400	617	(217)
Total expenditures	400	400	617	(217)
Net change in fund balance	$ -	$ -	7,274	$ 7,274
Fund Balance, Beginning of Year			11,667	
Fund Balance, End of Year			$ 18,941	

Coroner Administration Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ 7,500	$ 288,660	$ 160,151	$ (128,509)
Charges for services	270,000	270,000	281,439	11,439
Net investment income	11,000	11,000	37,555	26,555
Total revenues	288,500	569,660	479,145	(90,515)
Expenditures				
Public safety				
Personnel services				
Salaries and wages	-	81,160	-	81,160
Total personnel services	-	81,160	-	81,160
Contractual services				
Direct cremations	7,500	7,500	4,700	2,800
Conferences and meetings	8,000	8,000	4,155	3,845
Employee training	10,000	10,000	9,736	264
General association dues	7,500	7,500	7,425	75
Miscellaneous contractual expenditures	40,000	40,000	39,643	357
Total contractual services	73,000	73,000	65,659	7,341
Commodities				
Office supplies	3,500	3,500	3,414	86
Operating supplies	86,000	236,652	248,330	(11,678)
Uniform supplies	8,000	8,000	6,062	1,938
Body bags	12,000	12,000	10,865	1,135
Miscellaneous supplies	-	24,000	-	24,000
Lab supplies	24,000	49,348	24,563	24,785
Total commodities	133,500	333,500	293,234	40,266
Total public safety	206,500	487,660	358,893	128,767
Capital outlay				
Automotive equipment	95,000	95,000	-	95,000
Total capital outlay	95,000	95,000	-	95,000
Total expenditures	301,500	582,660	358,893	223,767
Net change in fund balance	$ (13,000)	$ (13,000)	120,252	$ 133,252
Fund Balance, Beginning of Year			684,388	
Fund Balance, End of Year			$ 804,640	

Animal Control Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	$ 2,000	$ 2,000	$ -	$ (2,000)
Charges for services	1,248,554	1,248,554	1,325,470	76,916
Reimbursements	11,322	11,322	144	(11,178)
Net investment income	37,000	37,000	63,478	26,478
Miscellaneous	1,320	11,320	5,440	(5,880)
Total revenues	1,300,196	1,310,196	1,394,532	84,336
Expenditures				
Public safety				
Personnel services				
Salaries and wages	763,554	776,264	740,748	35,516
Overtime salaries	30,001	30,001	35,428	(5,427)
Total personnel services	793,555	806,265	776,176	30,089
Benefits				
Healthcare contribution	117,544	117,544	69,954	47,590
Dental contribution	3,230	3,230	2,519	711
FICA/SS contribution	60,723	61,697	58,073	3,624
IMRF contribution	41,184	41,879	38,577	3,302
Total benefits	222,681	224,350	169,123	55,227
Contractual services				
Contractual/consulting services	25,000	25,000	22,291	2,709
Veterinary services	8,000	8,000	9,241	(1,241)
Cremation services	750	750	3,426	(2,676)
Software licensing cost	60,000	60,000	37,259	22,741
Disposal and water softener services	1,700	1,700	130	1,570
Repairs and maintenance - roads	2,500	2,500	1,467	1,033
Repairs and maintenance - buildings	6,000	6,000	14,712	(8,712)
Repairs and maintenance - grounds	5,000	5,000	5,788	(788)
Repairs and maintenance - equipment	2,000	2,000	276	1,724
Repairs and maintenance - computers	1,000	1,000	9,729	(8,729)
Repairs and maintenance - copiers	1,000	1,000	1,271	(271)
Repairs and maintenance - communications equipment	500	500	-	500
Repairs and maintenance - vehicles	7,000	7,000	9,573	(2,573)
Liability insurance	28,328	28,800	28,800	-
Workers compensation	13,738	13,959	13,959	-
Unemployment claims	382	389	389	-
General advertising	3,000	3,000	7,049	(4,049)
General printing	500	500	546	(46)
Conferences and meetings	1,500	1,500	-	1,500
Employee training	4,000	4,000	3,058	942
Employee mileage expenditures	1,500	1,500	237	1,263
General association dues	455	455	716	(261)
Employee medical expenditures	2,500	2,500	2,422	78
Miscellaneous contractual expenditures	1,500	1,500	-	1,500
Total contractual services	177,853	178,553	172,339	6,214

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	$ 8,000	$ 8,000	$ 5,818	$ 2,182
Operating supplies	12,000	12,000	32,976	(20,976)
Animal care supplies	16,000	26,000	14,597	11,403
Cleaning supplies	6,000	6,000	5,197	803
Uniform supplies	2,000	2,000	150	1,850
Medical supplies and drugs	8,000	8,000	27,858	(19,858)
Telephone	4,600	4,600	5,707	(1,107)
Cellular phone	3,900	3,900	3,351	549
Utilities - natural gas	6,000	6,000	5,410	590
Utilities - electric	7,000	7,000	9,405	(2,405)
Utilities - water	4,000	4,000	5,607	(1,607)
Fuel - vehicles	7,500	7,500	9,466	(1,966)
Total commodities	85,000	95,000	125,542	(30,542)
Total public safety	1,279,089	1,304,168	1,243,180	60,988
Capital outlay				
Building improvements	-	-	35,536	(35,536)
Total capital outlay	-	-	35,536	(35,536)
Total expenditures	1,279,089	1,304,168	1,278,716	25,452
Excess (deficiency) of revenues over expenditures	21,107	6,028	115,816	58,884
Other Financing Sources (Uses)				
Transfers out	(37,739)	(37,739)	(37,739)	-
Total other financing sources (uses)	(37,739)	(37,739)	(37,739)	-
Net change in fund balance	$ (16,632)	$ (31,711)	78,077	$ 109,788
Fund Balance, Beginning of Year			1,046,115	
Fund Balance, End of Year			$ 1,124,192	

Kane County, Illinois

County Highway Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	$ 5,010,909	$ 5,010,909	$ 5,021,392	$ 10,483
Other taxes	7,000	7,000	7,252	252
Licenses and permits	325,000	325,000	488,720	163,720
Charges for services	39,600	39,600	40,381	781
Reimbursements	383,659	383,659	325,782	(57,877)
Net investment income	388,000	388,000	296,494	(91,506)
Miscellaneous	10,875	10,875	187,133	176,258
Total revenues	6,165,043	6,165,043	6,367,154	202,111
Expenditures				
Highway and Streets				
Personnel services				
Salaries and wages	3,571,888	3,622,059	3,006,616	615,443
Overtime salaries	120,000	120,000	121,441	(1,441)
Total personnel services	3,691,888	3,742,059	3,128,057	614,002
Benefits				
Healthcare contribution	637,906	637,906	537,946	99,960
Dental contribution	16,126	16,126	11,822	4,304
IMRF contribution	201,591	204,332	164,454	39,878
FICA/SS contribution	282,312	286,153	231,399	54,754
Total benefits	1,137,935	1,144,517	945,621	198,896
Contractual services				
Contractual/consulting services	486,019	486,019	395,564	90,455
Legal services	225,000	225,000	48,875	176,125
Medical/dental/hospital services	1,317	1,317	4,886	(3,569)
Security services	18,000	18,000	13,229	4,771
Northeast IL plan and metro services	59,286	59,286	59,172	114
Software licensing cost	122,764	122,764	148,445	(25,681)
Engineering services	2,965,000	2,965,000	268,006	2,696,994
Disposal and water softener services	26,000	26,000	20,329	5,671
Janitorial services	42,000	42,000	36,132	5,868
Repairs and maintenance - buildings	88,692	88,692	69,268	19,424
Repairs and maintenance - grounds	16,895	16,895	24,400	(7,505)
Repairs and maintenance - equipment	12,000	12,000	20,672	(8,672)
Repairs and maintenance - copiers	6,120	6,120	4,622	1,498
Repairs and maintenance - vehicles	21,000	21,000	14,791	6,209
Repairs and maintenance - office equipment	3,577	3,577	-	3,577
Liability insurance	132,518	134,379	134,379	-
Workers compensation	63,890	64,759	64,759	-
Unemployment claims	1,786	1,812	1,812	-
Mapping	13,000	13,000	8,825	4,175
General printing	150	150	368	(218)
Legal printing	2,000	2,000	7,393	(5,393)
Conferences and meetings	36,000	36,000	38,129	(2,129)
Employee training	16,500	16,500	14,500	2,000
Employee mileage expenditures	6,000	6,000	3,906	2,094
General association dues	26,856	26,856	16,361	10,495
Miscellaneous contractual expenditures	343	343	-	343
Total contractual services	4,392,713	4,395,469	1,418,823	2,976,646

County Highway Fund

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

Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	$ 23,000	$ 23,000	$ 23,893	$ (893)
Operating supplies	21,631	21,631	28,383	(6,752)
Postage	300	300	199	101
Books and subscriptions	1,500	1,500	4,028	(2,528)
Computer software - non-capital	-	-	7,538	(7,538)
Computer hardware - non-capital	103,100	103,100	17,676	85,424
Equipment parts/supplies	-	-	3,323	(3,323)
Buildings and grounds supplies	34,000	34,000	34,733	(733)
Liquid salt	40,000	40,000	16,673	23,327
Crushed stone	5,250	5,250	8,441	(3,191)
Sign material	60,000	60,000	53,320	6,680
Telephone	25,000	25,000	23,686	1,314
Cellular phone	20,000	20,000	17,295	2,705
Utilities - natural gas	45,000	45,000	36,094	8,906
Utilities - electric	38,000	38,000	38,968	(968)
Utilities - intersection lighting	120,000	120,000	121,615	(1,615)
Fuel - vehicles	300,000	300,000	196,181	103,819
Total commodities	836,781	836,781	632,046	204,735
Total highway and streets	10,059,317	10,118,826	6,124,547	3,994,279
Capital outlay				
Building improvements	375,000	375,000	25,525	349,475
Machinery and equipment	535,000	535,000	619,308	(84,308)
Communications equipment	250,000	250,000	213,850	36,150
Automotive equipment	2,025,000	2,025,000	2,285,898	(260,898)
Computer software - capital	249,000	249,000	38,970	210,030
Computers	1,500	1,500	-	1,500
Highway right of way	35,000	35,000	-	35,000
Total capital outlay	3,470,500	3,470,500	3,183,551	286,949
Total expenditures	13,529,817	13,589,326	9,308,098	4,281,228
Excess (deficiency) of revenues over expenditures	(7,364,774)	(7,424,283)	(2,940,944)	4,483,339
Other Financing Sources (Uses)				
Transfers in	-	123,686	123,686	-
Transfers out	(280,216)	(305,216)	(305,216)	-
Total other financing sources (uses)	(280,216)	(181,530)	(181,530)	-
Net change in fund balance	$ (7,644,990)	$ (7,605,813)	(3,122,474)	$ 4,483,339
Fund Balance, Beginning of Year			7,689,973	
Fund Balance, End of Year			$ 4,567,499	

Kane County, Illinois

County Bridge Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	$ 312,695	$ 312,695	$ 313,393	$ 698
Other taxes	450	450	452	2
Reimbursements	37,000	37,000	-	(37,000)
Net investment income	13,000	13,000	14,156	1,156
Total revenues	363,145	363,145	328,001	(35,144)
Expenditures				
Highways and streets				
Bridge inspection	525,000	525,000	265,740	259,260
Total highways and streets	525,000	525,000	265,740	259,260
Total expenditures	525,000	525,000	265,740	259,260
Net change in fund balance	$ (161,855)	$ (161,855)	62,261	$ 224,116
Fund Balance, Beginning of Year			206,279	
Fund Balance, End of Year			$ 268,540	

Kane County, Illinois

County Highway Matching Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	$ 65,125	$ 65,125	$ 65,298	$ 173
Other taxes	100	100	94	(6)
Net investment income	14,000	14,000	2,658	(11,342)
Total revenues	79,225	79,225	68,050	(11,175)
Expenditures				
Highways and streets				
Commodities				
Rock salt	160,000	160,000	155,530	4,470
Total highways and streets	160,000	160,000	155,530	4,470
Total expenditures	160,000	160,000	155,530	4,470
Net change in fund balance	$ (80,775)	$ (80,775)	(87,480)	$ (6,705)
Fund Balance, Beginning of Year			160,572	
Fund Balance, End of Year			$ 73,092	

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, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	$ 10,323,390	$ 10,323,390	$ 10,586,260	$ 262,870
Reimbursements	150,000	150,000	434,829	284,829
Net investment income	480,000	480,000	1,023,077	543,077
Total revenues	10,953,390	10,953,390	12,044,166	1,090,776
Expenditures				
Highways and streets				
Contractual services				
Engineering services	2,603,000	2,603,000	559,890	2,043,110
Pavement preservation	775,000	775,000	711,002	63,998
Repairs and maintenance - roads	86,492	86,492	19,025	67,467
Repairs and maintenance - bridges	1,980,000	1,980,000	157,882	1,822,118
Repairs and maintenance - cracksealing	625,000	625,000	-	625,000
Repairs and maintenance - pavement mark	1,550,000	1,550,000	625,731	924,269
Repairs and maintenance - resurfacing	2,000,000	2,000,000	3,706,177	(1,706,177)
Total contractual services	9,619,492	9,619,492	5,779,707	3,839,785
Commodities				
Uniform supplies	40,000	40,000	25,816	14,184
Vehicle parts/supplies	175,000	175,000	211,536	(36,536)
Equipment parts/supplies	100,000	100,000	122,468	(22,468)
Tools	15,000	15,000	24,059	(9,059)
Culverts	15,000	15,000	9,709	5,291
Road material	40,000	40,000	25,979	14,021
Traffic markers and barricades	15,000	15,000	12,971	2,029
Rock salt	752,000	752,000	553,421	198,579
Utilities - intersection lighting	2,105,000	2,105,000	1,363,857	741,143
Fuel - vehicles	-	-	63	(63)
Communications equipment - non-capital	-	-	20,933	(20,933)
Total commodities	3,257,000	3,257,000	2,370,812	886,188
Total highways and streets	12,876,492	12,876,492	8,150,519	4,725,973
Capital outlay				
Highway right of way	10,000	10,000	-	10,000
Road construction	1,968,000	1,968,000	759,860	1,208,140
Total capital outlay	1,978,000	1,978,000	759,860	1,218,140
Total expenditures	14,854,492	14,854,492	8,910,379	5,944,113
Net change in fund balance	$ (3,901,102)	$ (3,901,102)	3,133,787	$ 7,034,889
Fund Balance, Beginning of Year			16,407,801	
Fund Balance, End of Year			$ 19,541,588	

Kane County, Illinois

Opioid Settlement Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 22,000	$ 22,000	$ 145,543	$ 123,543
Miscellaneous	-	-	2,098,881	2,098,881
Total revenues	22,000	22,000	2,244,424	2,222,424
Expenditures				
Health and welfare				
Contractual services				
External grants	-	-	300,000	(300,000)
Total contractual services	-	-	300,000	(300,000)
Total health and welfare	-	-	300,000	(300,000)
Capital outlay				
Building improvements	-	1,249,900	474,647	775,253
Total capital outlay	-	1,249,900	474,647	775,253
Total expenditures	-	1,249,900	774,647	475,253
Net change in fund balance	$ 22,000	$ (1,227,900)	1,469,777	$ 2,697,677
Fund Balance, Beginning of Year			1,393,169	
Fund Balance, End of Year			$ 2,862,946	

Kane County, Illinois

County Health Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	$ 1,972,455	$ 1,972,455	$ 1,976,624	$ 4,169
Other taxes	-	-	2,854	2,854
Licenses and permits	1,653,902	1,653,902	1,816,615	162,713
Grants	3,866,357	3,866,357	3,150,664	(715,693)
Charges for services	96,966	96,966	87,888	(9,078)
Reimbursements	28,635	28,635	20,556	(8,079)
Net investment income	429,000	429,000	437,352	8,352
Miscellaneous	-	-	5,549	5,549
Total revenues	8,047,315	8,047,315	7,498,102	(549,213)
Expenditures				
Health and welfare				
Personnel services				
Salaries and wages	5,056,385	5,077,265	4,593,309	483,956
Total personnel services	5,056,385	5,077,265	4,593,309	483,956
Benefits				
Healthcare contribution	1,174,008	1,174,008	946,823	227,185
Dental contribution	31,501	31,501	23,377	8,124
IMRF contribution	272,148	274,486	238,507	35,979
FICA/SS contribution	382,972	386,247	333,574	52,673
Total benefits	1,860,629	1,866,242	1,542,281	323,961
Contractual services				
Contract employees	-	-	277	(277)
Contractual/consulting services	922,918	859,618	709,093	150,525
Lab services	11,500	11,500	1,986	9,514
X-rays	1,000	1,000	-	1,000
Software licensing cost	308,498	308,498	71,530	236,968
Disposal and water softener services	4,500	4,500	3,491	1,009
Janitorial services	9,720	9,720	12,502	(2,782)
Repairs and maintenance - buildings	43,902	43,902	17,026	26,876
Repairs and maintenance - grounds	3,500	3,500	-	3,500
Repairs and maintenance - vehicles	5,200	5,200	6,078	(878)
Repairs and maintenance - office equipment	17,100	17,100	15,111	1,989
Building space rental	24,882	24,882	15,826	9,056
Liability insurance	198,671	200,259	200,259	-
Workers compensation	87,519	88,261	88,261	-
Unemployment claims	2,678	2,700	2,700	-
General advertising	2,500	2,500	-	2,500
Conferences and meetings	38,368	38,368	7,208	31,160
Employee training	61,030	61,030	48,957	12,073
Employee mileage expenditures	40,847	40,847	50,358	(9,511)
General association dues	38,300	38,300	25,322	12,978
Miscellaneous contractual expenditures	-	-	2,241	(2,241)
Grant expenditures	-	-	13,548	(13,548)
Total contractual services	1,822,633	1,761,685	1,291,774	469,911

County Health Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities				
Office supplies	$ 24,775	$ 24,775	$ 10,614	$ 14,161
Operating supplies	299,759	297,001	225,430	71,571
Postage	100	100	-	100
Books and subscriptions	5,240	5,240	2,379	2,861
Computer software - non-capital	21,168	21,168	53	21,115
Computer hardware - non-capital	40,800	40,800	25,384	15,416
Cleaning supplies	500	500	-	500
Medical supplies and drugs	32,600	32,600	26,978	5,622
Telephone	105,329	105,329	100,397	4,932
Utilities - electric	7,766	7,766	2,424	5,342
Fuel - vehicles	9,300	9,300	3,580	5,720
Office equipment - non-capital	-	-	300	(300)
Total commodities	547,337	544,579	397,539	147,040
Total health and welfare	9,286,984	9,249,771	7,824,903	1,424,868
Capital outlay				
Building improvements	-	-	100	(100)
Buildings	-	-	76,564	(76,564)
Special purpose equipment	-	24,675	24,675	-
Total capital outlay	-	24,675	101,339	(76,664)
Total expenditures	9,286,984	9,274,446	7,926,242	1,348,204
Excess (deficiency) of revenues over expenditures	(1,239,669)	(1,227,131)	(428,140)	798,991
Other Financing Sources (Uses)				
Transfers out	(186,953)	(250,253)	(250,253)	-
Total other financing sources (uses)	(186,953)	(250,253)	(250,253)	-
Net change in fund balance	$ (1,426,622)	$ (1,477,384)	(678,393)	$ 798,991
Fund Balance, Beginning of Year			8,456,569	
Fund Balance, End of Year			$ 7,778,176	

Kane County, Illinois

Kane Kares Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ 385,433	$ 385,433	$ 373,105	$ (12,328)
Net investment income	20,000	20,000	47,461	27,461
Miscellaneous	-	-	20	20
Total revenues	405,433	405,433	420,586	15,153
Expenditures				
Health and welfare				
Personnel services				
Salaries and wages	392,474	393,800	339,284	54,516
Total personnel services	392,474	393,800	339,284	54,516
Benefits				
Healthcare contribution	114,549	114,549	84,762	29,787
Dental contribution	3,148	3,148	2,298	850
FICA/SS contribution	30,031	30,134	24,728	5,406
IMRF contribution	21,433	21,507	17,586	3,921
Total benefits	169,161	169,338	129,374	39,964
Contractual services				
Contractual/consulting services	43,848	43,848	14,120	29,728
Building space rental	4,170	4,170	26,186	(22,016)
Liability insurance	-	49	49	-
Workers compensation	6,793	6,817	6,817	-
Employee training	14,850	14,850	11,068	3,782
Employee mileage expenditures	3,603	3,603	2,559	1,044
Total contractual services	73,264	73,337	60,799	12,538
Commodities				
Operating supplies	32,487	32,487	50,484	(17,997)
Total commodities	32,487	32,487	50,484	(17,997)
Total health and welfare	667,386	668,962	579,941	89,021
Total expenditures	667,386	668,962	579,941	89,021
Excess (deficiency) of revenues over expenditures	(261,953)	(263,529)	(159,355)	(73,868)
Other Financing Sources (Uses)				
Transfers in	213,229	213,229	213,229	-
Transfers out	(17,708)	(17,708)	(17,708)	-
Total other financing sources (uses)	195,521	195,521	195,521	-
Net change in fund balance	$ (66,432)	$ (68,008)	36,166	$ 104,174
Fund Balance, Beginning of Year			636,025	
Fund Balance, End of Year			$ 672,191	

Kane County, Illinois

Coronavirus Relief Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 2,000	$ 2,000	$ -	$ (2,000)
Total revenues	2,000	2,000	-	(2,000)
Expenditures				
Total expenditures	-	-	-	-
Net change in fund balance	$ 2,000	$ 2,000	-	$ (2,000)
Fund Balance, Beginning of Year			-	
Fund Balance, End of Year			$ -	

Kane County, Illinois

Mass Vaccination Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 16,000	$ 16,000	$ -	$ (16,000)
Total revenues	16,000	16,000	-	(16,000)
Expenditures				
Total expenditures	-	-	-	-
Net change in fund balance	$ 16,000	$ 16,000	-	$ (16,000)
Fund Balance, Beginning of Year			-	
Fund Balance, End of Year			$ -	

FEMA PA Administration Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 8,332	$ 8,332	$ -	$ (8,332)
Total revenues	8,332	8,332	-	(8,332)
Expenditures				
Total expenditures	-	-	-	-
Net change in fund balance	$ 8,332	$ 8,332	-	$ (8,332)
Fund Balance, Beginning of Year			-	
Fund Balance, End of Year			$ -	

Kane County, Illinois

Veterans' Commission Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	$ 556,215	$ 556,215	$ 557,450	$ 1,235
Other taxes	-	-	442	442
Net investment income	28,000	28,000	40,229	12,229
Miscellaneous	945	945	105	(840)
Total revenues	585,160	585,160	598,226	13,066
Expenditures				
Health and welfare				
Personnel services				
Salaries and wages	412,220	419,187	424,052	(4,865)
Total personnel services	412,220	419,187	424,052	(4,865)
Benefits				
Healthcare contribution	75,010	75,010	67,097	7,913
Dental contribution	1,988	1,988	2,594	(606)
FICA/SS contribution	31,539	32,074	30,554	1,520
IMRF contribution	22,510	22,891	21,734	1,157
Total benefits	131,047	131,963	121,979	9,984
Contractual services				
Legal services	50,000	50,000	1,002	48,998
Repairs and maintenance - copiers	277	277	218	59
Liability insurance	15,294	15,552	15,552	-
Workers compensation	7,133	7,254	7,254	-
Unemployment claims	207	210	210	-
General printing	300	300	132	168
Conferences and meetings	1,982	1,982	1,133	849
Employee training	11,125	11,125	8,926	2,199
Employee mileage expenditures	1,087	1,087	598	489
General association dues	450	450	840	(390)
Miscellaneous contractual expenditures	24,000	24,000	-	24,000
Total contractual services	111,855	112,237	35,865	76,372
Commodities				
Office supplies	642	642	947	(305)
Books and subscriptions	382	382	-	382
Computer software - non-capital	4,960	4,960	-	4,960
Telephone	1,783	1,783	2,026	(243)
Cellular phone	480	480	432	48
Office equipment - non-capital	-	-	359	(359)
Total commodities	8,247	8,247	3,764	4,483
Total health and welfare	663,369	671,634	585,660	85,974
Total expenditures	663,369	671,634	585,660	85,974
Excess (deficiency) of revenues over expenditures	(78,209)	(86,474)	12,566	(72,908)
Other Financing Sources (Uses)				
Transfers out	(14,515)	(14,515)	(14,515)	-
Total other financing sources (uses)	(14,515)	(14,515)	(14,515)	-
Net change in fund balance	$ (92,724)	$ (100,989)	(1,949)	$ 99,040
Fund Balance, Beginning of Year			804,860	
Fund Balance, End of Year			$ 802,911	

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, 2025

	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	29	(29)
Total revenues	1,058	1,058	29	(1,029)
Expenditures				
General government				
Contractual services				
Conferences and meetings	1,058	1,058	475	583
Total contractual services	1,058	1,058	475	583
Total general government	1,058	1,058	475	583
Total expenditures	1,058	1,058	475	583
Net change in fund balance	$ -	$ -	(446)	$ (446)
Fund Balance, Beginning of Year			687	
Fund Balance, End of Year			$ 241	

Kane County, Illinois

Web Technical Services Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 14,000	$ 14,000	$ 30,156	$ 16,156
Total revenues	14,000	14,000	30,156	16,156
Expenditures				
General government				
Contractual services				
Contractual/consulting services	73,000	73,000	48,955	24,045
Software licensing cost	325,500	325,500	178,559	146,941
Repairs and maintenance - computers	8,000	8,000	5,728	2,272
Total contractual services	406,500	406,500	233,242	173,258
Total general government	406,500	406,500	233,242	173,258
Total expenditures	406,500	406,500	233,242	173,258
Excess (deficiency) of revenues over expenditures	(392,500)	(392,500)	(203,086)	(157,102)
Other Financing Sources (Uses)				
Transfers in	292,500	292,500	292,500	-
Total other financing sources (uses)	292,500	292,500	292,500	-
Net change in fund balance	$ (100,000)	$ (100,000)	89,414	$ 189,414
Fund Balance, Beginning of Year			424,703	
Fund Balance, End of Year			$ 514,117	

Community Development Block Program Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ 1,267,188	$ 1,267,188	$ 691,185	$ (576,003)
Reimbursements	427,000	427,000	140,387	(286,613)
Total revenues	1,694,188	1,694,188	831,572	(862,616)
Expenditures				
Development, housing and economic development				
Personnel services				
Salaries and wages	131,314	133,341	122,436	10,905
Total personnel services	131,314	133,341	122,436	10,905
Benefits				
Healthcare contribution	16,823	16,823	19,488	(2,665)
Dental contribution	653	653	414	239
FICA/SS contribution	10,051	10,207	9,087	1,120
IMRF contribution	7,172	7,284	6,467	817
Total benefits	34,699	34,967	35,456	(489)
Contractual services				
Contractual/consulting services	25,000	25,000	3,434	21,566
Professional services	101	101	58	43
Software licensing cost	514	514	-	514
Janitorial services	814	814	373	441
Repairs and maintenance - buildings	231	231	57	174
Repairs and maintenance - copiers	80	80	80	-
Repairs and maintenance - vehicles	100	100	-	100
Building space rental	6,256	6,256	2,973	3,283
Liability insurance	4,873	4,947	3,256	1,691
Workers compensation	2,275	2,311	1,149	1,162
Unemployment claims	66	67	44	23
Legal printing	300	300	564	(264)
Conferences and meetings	650	650	267	383
Employee training	7,500	7,500	7,919	(419)
Employee mileage expenditures	250	250	45	205
Miscellaneous contractual expenditures	1,439,889	1,439,889	704,643	735,246
Total contractual services	1,488,899	1,489,010	724,862	764,148
Commodities				
Office supplies	100	100	197	(97)
Postage	100	100	19	81
Books and subscriptions	2,500	2,500	-	2,500
Computer hardware - non-capital	-	-	840	(840)
Telephone	500	500	681	(181)
Cellular phone	629	629	835	(206)
Utilities - natural gas	90	90	69	21
Utilities - electric	72	72	47	25
Internet	173	173	116	57
Total commodities	4,164	4,164	2,804	1,360
Total development, housing and economic development	1,659,076	1,661,482	885,558	775,924
Total expenditures	1,659,076	1,661,482	885,558	775,924
Excess (deficiency) of revenues over expenditures	35,112	32,706	(53,986)	(1,638,540)

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, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers out	$ (35,112)	$ (35,112)	$ (2,741)	$ (32,371)
Total other financing sources (uses)	(35,112)	(35,112)	(2,741)	(32,371)
Net change in fund balance	$ -	$ (2,406)	(56,727)	$ (54,321)
Fund Balance, Beginning of Year			6,462	
Fund Balance (Deficit), End of Year			$ (50,265)	

HOME Program Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ 820,627	$ 820,627	$ 1,035,560	$ 214,933
Miscellaneous	543,361	543,361	497,553	(45,808)
Total revenues	1,363,988	1,363,988	1,533,113	169,125
Expenditures				
Development, housing and economic development				
Personnel services				
Salaries and wages	61,949	62,997	31,096	31,901
Total personnel services	61,949	62,997	31,096	31,901
Benefits				
Healthcare contribution	9,304	9,304	4,400	4,904
Dental contribution	400	400	102	298
FICA/SS contribution	4,743	4,826	2,314	2,512
IMRF contribution	3,384	3,443	1,646	1,797
Total benefits	17,831	17,973	8,462	9,511
Contractual services				
Contractual/consulting services	15,000	15,000	3,433	11,567
Professional services	49	49	15	34
Software licensing cost	248	248	-	248
Janitorial services	392	392	112	280
Repairs and maintenance - buildings	111	111	12	99
Repairs and maintenance - copiers	39	39	26	13
Building space rental	3,012	3,012	648	2,364
Liability insurance	2,299	2,338	831	1,507
Workers compensation	1,074	1,093	207	886
Unemployment claims	31	31	11	20
Legal printing	300	300	375	(75)
Conferences and meetings	550	550	97	453
Employee training	7,500	7,500	3,490	4,010
Employee mileage expenditures	-	-	68	(68)
Miscellaneous contractual expenditures	1,250,026	1,250,026	1,541,211	(291,185)
Total contractual services	1,280,631	1,280,689	1,550,536	(269,847)
Commodities				
Office supplies	50	50	-	50
Postage	100	100	-	100
Telephone	241	241	253	(12)
Cellular phone	268	268	286	(18)
Utilities - natural gas	43	43	17	26
Utilities - electric	34	34	11	23
Internet	83	83	35	48
Total commodities	819	819	602	217
Total development, housing and economic development	1,361,230	1,362,478	1,590,696	(228,218)
Total expenditures	1,361,230	1,362,478	1,590,696	(228,218)
Excess (deficiency) of revenues over expenditures	2,758	1,510	(57,583)	397,343

Kane County, Illinois

HOME Program Fund

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

Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers out	$ (2,758)	$ (2,758)	$ (639)	$ (2,119)
Total other financing sources (uses)	(2,758)	(2,758)	(639)	(2,119)
Net change in fund balance	$ -	$ (1,248)	(58,222)	$ (56,974)
Fund Balance, Beginning of Year			44,579	
Fund Balance (Deficit), End of Year			$ (13,643)	

Kane County, Illinois

Unincorporated Stormwater Management Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	$ -	$ -	$ 23,211	$ 23,211
Net investment income	7,000	7,000	15,752	8,752
Total revenues	7,000	7,000	38,963	31,963
Expenditures				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	7,000	7,000	38,963	31,963
Other Financing Sources (Uses)				
Transfers in	4,000	4,000	4,000	-
Total other financing sources (uses)	4,000	4,000	4,000	-
Net change in fund balance	$ 11,000	$ 11,000	42,963	$ 31,963
Fund Balance, Beginning of Year			269,012	
Fund Balance, End of Year			$ 311,975	

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, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ 111,945	$ 111,945	$ 63,242	$ (48,703)
Miscellaneous	2,000	2,000	-	(2,000)
Total revenues	113,945	113,945	63,242	(50,703)
Expenditures				
Development, housing and economic development				
Personnel services				
Salaries and wages	41,960	42,202	29,763	12,439
Total personnel services	41,960	42,202	29,763	12,439
Benefits				
Healthcare contribution	10,737	10,737	4,504	6,233
Dental contribution	440	440	192	248
FICA/SS contribution	3,212	3,233	2,184	1,049
IMRF contribution	2,293	2,307	1,550	757
Total benefits	16,682	16,717	8,430	8,287
Contractual services				
Contractual/consulting services	71,040	71,040	20,044	50,996
Professional services	47	47	28	19
Software licensing cost	240	240	27,943	(27,703)
Janitorial services	380	380	174	206
Repairs and maintenance - buildings	108	108	28	80
Repairs and maintenance - copiers	38	38	40	(2)
Building space rental	2,919	2,919	1,499	1,420
Liability insurance	1,609	1,612	1,104	508
Workers compensation	727	732	515	217
Unemployment claims	22	22	15	7
Legal printing	50	50	-	50
Conferences and meetings	50	50	-	50
Employee training	500	500	-	500
Total contractual services	77,730	77,738	51,390	26,348
Commodities				
Office supplies	75	75	-	75
Telephone	233	233	123	110
Cellular phone	319	319	207	112
Utilities - natural gas	42	42	32	10
Utilities - electric	33	33	23	10
Internet	81	81	50	31
Total commodities	783	783	435	348
Total development, housing and economic development	137,155	137,440	90,018	47,422

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, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Health and welfare				
Personnel services				
Salaries and wages	$ -	$ -	$ 19,769	$ (19,769)
Total personnel services	-	-	19,769	(19,769)
Benefits				
Healthcare contribution	-	-	2,592	(2,592)
Dental contribution	-	-	112	(112)
FICA/SS contribution	-	-	1,523	(1,523)
IMRF contribution	-	-	1,000	(1,000)
Total benefits	-	-	5,227	(5,227)
Contractual services				
Liability insurance	-	-	844	(844)
Workers compensation	-	-	398	(398)
Unemployment claims	-	-	11	(11)
Total contractual services	-	-	1,253	(1,253)
Total health and welfare	-	-	26,249	(26,249)
Total expenditures	137,155	137,440	116,267	21,173
Excess (deficiency) of revenues over expenditures	(23,210)	(23,495)	(53,025)	(71,876)
Other Financing Sources (Uses)				
Transfers in	28,000	28,000	-	28,000
Transfers out	(4,790)	(4,790)	(1,357)	(3,433)
Total other financing sources (uses)	23,210	23,210	(1,357)	24,567
Net change in fund balance	$ -	$ (285)	(54,382)	$ (54,097)
Fund Balance, Beginning of Year			24,542	
Fund Balance (Deficit), End of Year			$ (29,840)	

OCR & Recovery Act Programs Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ 175,000	$ 175,000	$ 30,698	$ (144,302)
Total revenues	175,000	175,000	30,698	(144,302)
Expenditures				
Development, housing and economic development				
OCR operating pool				
Personnel services				
Salaries and wages	-	-	8,198	(8,198)
Total personnel services	-	-	8,198	(8,198)
Benefits				
Healthcare contribution	-	-	925	(925)
Dental contribution	-	-	44	(44)
FICA/SS contribution	-	-	603	(603)
IMRF contribution	-	-	427	(427)
Total benefits	-	-	1,999	(1,999)
Total OCR operating pool	-	-	10,197	(10,197)
St. Charles Housing Trust Fund				
Contractual services				
Miscellaneous contractual expenditures	175,000	175,000	72,023	102,977
Total St. Charles Housing Trust Fund	175,000	175,000	72,023	102,977
Total development, housing and economic development	175,000	175,000	82,220	92,780
Total expenditures	175,000	175,000	82,220	92,780
Net change in fund balance	$ -	$ -	(51,522)	$ (51,522)
Fund Balance, Beginning of Year			8,317	
Fund Balance (Deficit), End of Year			$ (43,205)	

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, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ -	$ 250,000	$ -	$ (250,000)
Reimbursements	10,000	10,000	-	(10,000)
Net investment income	2,000	2,000	3,734	1,734
Total revenues	12,000	262,000	3,734	(258,266)
Expenditures				
Development, housing and economic development				
Contractual services				
Contractual/consulting services	-	250,000	-	250,000
Conferences and meetings	31,457	31,457	-	31,457
Total contractual services	31,457	281,457	-	281,457
Total development, housing and economic development	31,457	281,457	-	281,457
Total expenditures	31,457	281,457	-	281,457
Net change in fund balance	$ (19,457)	$ (19,457)	3,734	$ 23,191
Fund Balance, Beginning of Year			66,559	
Fund Balance, End of Year			$ 70,293	

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, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ 128,230	$ 128,230	$ 30,669	$ (97,561)
Miscellaneous	25,150	25,150	29,450	4,300
Total revenues	153,380	153,380	60,119	(93,261)
Expenditures				
Development, housing and economic development				
Personnel services				
Salaries and wages	72,941	73,603	49,025	24,578
Total personnel services	72,941	73,603	49,025	24,578
Benefits				
Healthcare contribution	16,752	16,752	7,966	8,786
Dental contribution	694	694	357	337
FICA/SS contribution	5,583	5,635	3,613	2,022
IMRF contribution	3,983	4,020	2,563	1,457
Total benefits	27,012	27,101	14,499	12,602
Contractual services				
Contractual/consulting services	43,432	43,432	18,900	24,532
Professional services	75	75	46	29
Software licensing cost	381	381	-	381
Janitorial services	603	603	286	317
Repairs and maintenance - buildings	171	171	47	124
Repairs and maintenance - copiers	60	60	59	1
Building space rental	4,634	4,634	2,612	2,022
Liability insurance	2,769	2,799	1,819	980
Workers compensation	1,264	1,276	848	428
Unemployment claims	38	38	25	13
Legal printing	100	100	-	100
Conferences and meetings	150	150	-	150
Total contractual services	53,677	53,719	24,642	29,077
Commodities				
Office supplies	25	25	-	25
Telephone	371	371	211	160
Cellular phone	509	509	354	155
Utilities - natural gas	67	67	55	12
Utilities - electric	53	53	40	13
Internet	128	128	87	41
Total commodities	1,153	1,153	747	406
Total development, housing and economic development	154,783	155,576	88,913	66,663
Health and welfare				
Personnel services				
Salaries and wages	-	-	35,444	(35,444)
Total personnel services	-	-	35,444	(35,444)
Benefits				
Healthcare contribution	-	-	4,792	(4,792)
Dental contribution	-	-	216	(216)
FICA/SS contribution	-	-	2,626	(2,626)
IMRF contribution	-	-	1,867	(1,867)
Total benefits	-	-	9,501	(9,501)

Continuum of Care Planning Grant Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual services				
Liability insurance	$ -	$ -	$ 1,510	$ (1,510)
Workers compensation	-	-	703	(703)
Unemployment claims	-	-	23	(23)
Total contractual services	-	-	2,236	(2,236)
Total health and welfare	-	-	47,181	(47,181)
Total expenditures	154,783	155,576	136,094	19,482
Excess (deficiency) of revenues over expenditures	(1,403)	(2,196)	(75,975)	(112,743)
Other Financing Sources (Uses)				
Transfers out	(1,597)	(1,597)	(2,422)	825
Total other financing sources (uses)	(1,597)	(1,597)	(2,422)	825
Net change in fund balance	$ (3,000)	$ (3,793)	(78,397)	$ (74,604)
Fund Balance (Deficit), Beginning of Year			(2,492)	
Fund Balance (Deficit), End of Year			$ (80,889)	

Elgin CDBG Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ 1,505,903	$ 1,505,903	$ 413,969	$ (1,091,934)
Total revenues	1,505,903	1,505,903	413,969	(1,091,934)
Expenditures				
Development, housing and economic development				
Personnel services				
Salaries and wages	81,588	82,775	29,104	53,671
Total personnel services	81,588	82,775	29,104	53,671
Benefits				
Healthcare contribution	12,230	12,230	3,297	8,933
Dental contribution	453	453	103	350
FICA/SS contribution	6,246	6,338	2,157	4,181
IMRF contribution	4,458	4,524	1,534	2,990
Total benefits	23,387	23,545	7,091	16,454
Contractual services				
Contractual/consulting services	15,000	15,000	3,433	11,567
Professional services	64	64	20	44
Software licensing cost	324	324	-	324
Janitorial services	512	512	113	399
Repairs and maintenance - buildings	145	145	18	127
Repairs and maintenance - copiers	51	51	15	36
Building space rental	3,939	3,939	949	2,990
Liability insurance	3,028	3,071	1,080	1,991
Workers compensation	1,415	1,437	256	1,181
Unemployment claims	41	42	15	27
Legal printing	100	100	45	55
Conferences and meetings	92	92	-	92
Miscellaneous contractual expenditures	1,370,753	1,370,753	374,112	996,641
Total contractual services	1,395,464	1,395,530	380,056	1,015,474
Commodities				
Office supplies	60	60	-	60
Postage	25	25	-	25
Telephone	315	315	99	216
Cellular phone	353	353	117	236
Utilities - natural gas	57	57	25	32
Utilities - electric	45	45	16	29
Internet	109	109	37	72
Total commodities	964	964	294	670
Total development, housing and economic development	1,501,403	1,502,814	416,545	1,086,269
Total expenditures	1,501,403	1,502,814	416,545	1,086,269
Excess (deficiency) of revenues over expenditures	4,500	3,089	(2,576)	(2,178,203)

Kane County, Illinois

Elgin CDBG Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers out	$ (4,500)	$ (4,500)	$ (985)	$ (3,515)
Total other financing sources (uses)	(4,500)	(4,500)	(985)	(3,515)
Net change in fund balance	$ -	$ (1,411)	(3,561)	$ (2,150)
Fund Balance, Beginning of Year			1,778	
Fund Balance (Deficit), End of Year			$ (1,783)	

Kane County, Illinois

Emergency Rental Assistance Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 12,000	$ 12,000	$ 1,685	$ (10,315)
Total revenues	12,000	12,000	1,685	(10,315)
Expenditures				
Total expenditures	-	-	-	-
Net change in fund balance	$ 12,000	$ 12,000	1,685	$ (10,315)
Fund Balance, Beginning of Year			30,086	
Fund Balance, End of Year			$ 31,771	

Emergency Rental Assistance #2 Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ -	$ -	$ 6,011,496	$ 6,011,496
Net investment income	121,000	121,000	224,750	103,750
Total revenues	121,000	121,000	6,236,246	6,115,246
Expenditures				
Development, housing and economic development				
Personnel services				
Salaries and wages	209,781	213,327	155,299	58,028
Total personnel services	209,781	213,327	155,299	58,028
Benefits				
Healthcare contribution	30,873	30,873	25,390	5,483
Dental contribution	1,242	1,242	638	604
FICA/SS contribution	16,055	16,327	11,371	4,956
IMRF contribution	11,458	11,653	8,083	3,570
Total benefits	59,628	60,095	45,482	14,613
Contractual services				
Professional services	200	200	64,389	(64,189)
Software licensing cost	1,017	1,017	-	1,017
Janitorial services	1,610	1,610	532	1,078
Repairs and maintenance - buildings	456	456	85	371
Repairs and maintenance - copiers	159	159	108	51
Repairs and maintenance - vehicles	-	-	657	(657)
Building space rental	12,372	12,372	4,763	7,609
Liability insurance	7,783	7,915	5,762	2,153
Workers compensation	3,633	3,695	2,361	1,334
Unemployment claims	105	107	78	29
Employee mileage expenditures	500	500	646	(146)
Miscellaneous contractual expenditures	5,939,323	5,939,323	5,796,851	142,472
Total contractual services	5,967,158	5,967,354	5,876,232	91,122
Commodities				
Office supplies	300	300	-	300
Postage	-	-	33	(33)
Telephone	989	989	412	577
Cellular phone	1,240	1,240	614	626
Utilities - natural gas	179	179	102	77
Utilities - electric	142	142	74	68
Fuel - vehicles	800	800	131	669
Internet	341	341	157	184
Total commodities	3,991	3,991	1,523	2,468
Total development, housing and economic development	6,240,558	6,244,767	6,078,536	166,231
Total expenditures	6,240,558	6,244,767	6,078,536	166,231
Excess (deficiency) of revenues over expenditures	(6,119,558)	(6,123,767)	157,710	5,949,015

Emergency Rental Assistance #2 Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers out	$ (2,903)	$ (2,903)	$ (4,311)	$ 1,408
Total other financing sources (uses)	(2,903)	(2,903)	(4,311)	1,408
Net change in fund balance	$ (6,122,461)	$ (6,126,670)	153,399	$ 6,280,069
Fund Balance, Beginning of Year			579,527	
Fund Balance, End of Year			$ 732,926	

Kane County, Illinois

CDBG-CV Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ 581,818	$ 581,818	$ -	$ (581,818)
Total revenues	581,818	581,818	-	(581,818)
Expenditures				
Development, housing and economic development				
Personnel services				
Salaries and wages	18,529	18,843	-	18,843
Total personnel services	18,529	18,843	-	18,843
Benefits				
Healthcare contribution	2,474	2,474	-	2,474
Dental contribution	91	91	-	91
FICA/SS contribution	1,420	1,445	-	1,445
IMRF contribution	1,013	1,032	-	1,032
Total benefits	4,998	5,042	-	5,042
Contractual services				
Professional services	19	19	-	19
Software licensing cost	95	95	-	95
Janitorial services	151	151	-	151
Repairs and maintenance - buildings	43	43	-	43
Repairs and maintenance - copiers	15	15	-	15
Building space rental	1,158	1,158	-	1,158
Liability insurance	688	700	-	700
Workers compensation	321	328	-	328
Unemployment claims	10	10	-	10
Miscellaneous contractual expenditures	554,343	554,343	-	554,343
Total contractual services	556,843	556,862	-	556,862
Commodities				
Telephone	93	93	-	93
Cellular phone	132	132	-	132
Utilities - natural gas	17	17	-	17
Utilities - electric	13	13	-	13
Internet	32	32	-	32
Total commodities	287	287	-	287
Total development, housing and economic development	580,657	581,034	-	581,034
Total expenditures	580,657	581,034	-	581,034
Excess (deficiency) of revenues over expenditures	1,161	784	-	(1,162,852)
Other Financing Sources (Uses)				
Transfers out	(1,161)	(1,161)	-	(1,161)
Total other financing sources (uses)	(1,161)	(1,161)	-	(1,161)
Net change in fund balance	$ -	$ (377)	-	$ 377
Fund Balance (Deficit), Beginning of Year			(22)	
Fund Balance (Deficit), End of Year			$ (22)	

HOME - ARP Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ 500,000	$ 500,000	$ 564,127	$ 64,127
Total revenues	500,000	500,000	564,127	64,127
Expenditures				
Development, housing and economic development				
Personnel services				
Salaries and wages	138,570	140,913	185,731	(44,818)
Total personnel services	138,570	140,913	185,731	(44,818)
Benefits				
Healthcare contribution	22,200	22,200	25,947	(3,747)
Dental contribution	757	757	965	(208)
FICA/SS contribution	10,607	10,788	13,558	(2,770)
IMRF contribution	7,569	7,698	9,650	(1,952)
Total benefits	41,133	41,443	50,120	(8,677)
Contractual services				
Professional services	157	157	399	(242)
Software licensing cost	800	800	-	800
Janitorial services	1,266	1,266	991	275
Repairs and maintenance - buildings	359	359	122	237
Repairs and maintenance - copiers	125	125	190	(65)
Repairs and maintenance - vehicles	400	400	724	(324)
Building space rental	9,731	9,731	8,372	1,359
Liability insurance	5,141	5,228	4,091	1,137
Workers compensation	2,400	2,442	1,743	699
Unemployment claims	70	71	55	16
Employee mileage expenditures	1,000	1,000	3,689	(2,689)
Miscellaneous contractual expenditures	290,480	290,480	469,351	(178,871)
Total contractual services	311,929	312,059	489,727	(177,668)
Commodities				
Office supplies	100	100	-	100
Books and subscriptions	-	-	3,500	(3,500)
Telephone	778	778	1,132	(354)
Cellular phone	1,036	1,036	1,372	(336)
Utilities - natural gas	140	140	144	(4)
Utilities - electric	111	111	98	13
Fuel - vehicles	1,000	1,000	569	431
Internet	268	268	329	(61)
Total commodities	3,433	3,433	7,144	(3,711)
Total development, housing and economic development	495,065	497,848	732,722	(234,874)
Total expenditures	495,065	497,848	732,722	(234,874)
Excess (deficiency) of revenues over expenditures	4,935	2,152	(168,595)	299,001

HOME - ARP Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers out	$ (4,935)	$ (4,935)	$ (4,630)	$ (305)
Total other financing sources (uses)	(4,935)	(4,935)	(4,630)	(305)
Net change in fund balance	$ -	$ (2,783)	(173,225)	$ (170,442)
Fund Balance, Beginning of Year			-	
Fund Balance (Deficit), End of Year			$ (173,225)	

Kane County, Illinois

Stormwater Management Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	-	-	645,983	645,983
Net investment income	55,000	55,000	105,435	50,435
Total revenues	55,000	55,000	751,418	696,418
Expenditures				
Environment and conservation				
Personnel services				
Salaries and wages	9,735	9,901	9,801	100
Total personnel services	9,735	9,901	9,801	100
Benefits				
Healthcare contribution	3,375	3,375	3,364	11
Dental contribution	65	65	65	-
FICA/SS contribution	746	761	672	89
IMRF contribution	532	536	478	58
Total benefits	4,718	4,737	4,579	158
Contractual services				
Contractual/consulting services	60,000	60,000	23,604	36,396
Liability insurance	362	368	368	-
Workers compensation	169	173	173	-
Unemployment claims	5	5	5	-
Conferences and meetings	1,000	1,000	450	550
General association dues	200	200	-	200
Grant pass thru	25,000	25,000	239,177	(214,177)
Total contractual services	86,736	86,746	263,777	(177,031)
Commodities				
Operating supplies	-	-	280	(280)
Total commodities	-	-	280	(280)
Total environment and conservation	101,189	101,384	278,437	(177,053)
Total expenditures	101,189	101,384	278,437	(177,053)
Excess (deficiency) of revenues over expenditures	(46,189)	(46,384)	472,981	873,471
Other Financing Sources (Uses)				
Transfers out	(261)	(261)	(261)	-
Total other financing sources (uses)	(261)	(261)	(261)	-
Net change in fund balance	$ (46,450)	$ (46,645)	472,720	$ 519,365
Fund Balance, Beginning of Year			1,725,343	
Fund Balance, End of Year			$ 2,198,063	

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, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ 80,000	$ 80,000	$ 80,004	$ 4
Net investment income	12,000	12,000	30,585	18,585
Total revenues	92,000	92,000	110,589	18,589
Expenditures				
Environment and conservation				
Contractual services				
Contractual/consulting services	-	20,000	20,000	-
Total contractual services	-	20,000	20,000	-
Total environment and conservation	-	20,000	20,000	-
Total expenditures	-	20,000	20,000	-
Excess (deficiency) of revenues over expenditures	92,000	72,000	90,589	18,589
Other Financing Sources (Uses)				
Transfers out	(28,321)	(28,321)	(28,321)	-
Total other financing sources (uses)	(28,321)	(28,321)	(28,321)	-
Net change in fund balance	$ 63,679	$ 43,679	62,268	$ 18,589
Fund Balance, Beginning of Year			531,210	
Fund Balance, End of Year			$ 593,478	

Blighted Structure Demolition Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ 120,000	$ 120,000	$ -	$ (120,000)
Reimbursements	-	-	25,922	25,922
Net investment income	7,000	7,000	12,744	5,744
Total revenues	127,000	127,000	38,666	(88,334)
Expenditures				
Development, housing and economic development				
Contractual services				
Blighted structure demolition	126,262	126,262	-	126,262
Total contractual services	126,262	126,262	-	126,262
Total development, housing and economic development	126,262	126,262	-	126,262
Total expenditures	126,262	126,262	-	126,262
Net change in fund balance	$ 738	$ 738	38,666	$ 37,928
Fund Balance, Beginning of Year			227,779	
Fund Balance, End of Year			$ 266,445	

Farmland Preservation Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ 2,500,000	$ 2,500,000	$ -	$ (2,500,000)
Net investment income	153,000	153,000	317,118	164,118
Miscellaneous	-	-	5,220	5,220
Total revenues	2,653,000	2,653,000	322,338	(2,330,662)
Expenditures				
Environment and conservation				
Personnel services				
Salaries and wages	98,788	100,458	100,831	(373)
Total personnel services	98,788	100,458	100,831	(373)
Benefits				
Healthcare contribution	16,657	16,657	16,505	152
Dental contribution	345	345	344	1
FICA/SS contribution	7,562	7,691	7,453	238
IMRF contribution	5,395	5,487	5,448	39
Total benefits	29,959	30,180	29,750	430
Contractual services				
Contractual/consulting services	516,979	516,979	141,693	375,286
Legal services	25,000	25,000	3,130	21,870
Appraisal services	39,594	39,594	22,000	17,594
Liability insurance	3,666	3,727	3,727	-
Workers compensation	1,711	1,741	1,741	-
Unemployment claims	50	51	51	-
Conferences and meetings	14,427	14,427	1,222	13,205
Total contractual services	601,427	601,519	173,564	427,955
Total environment and conservation	730,174	732,157	304,145	428,012
Capital outlay				
Farmland preservation rights	5,713,096	5,713,096	-	5,713,096
Total capital outlay	5,713,096	5,713,096	-	5,713,096
Total expenditures	6,443,270	6,445,253	304,145	6,141,108
Excess (deficiency) of revenues over expenditures	(3,790,270)	(3,792,253)	18,193	(8,471,770)
Other Financing Sources (Uses)				
Transfers in	750,000	750,000	750,000	-
Transfers out	(2,177)	(2,177)	(2,177)	-
Total other financing sources (uses)	747,823	747,823	747,823	-
Net change in fund balance	$ (3,042,447)	$ (3,044,430)	766,016	$ 3,810,446
Fund Balance, Beginning of Year			5,009,494	
Fund Balance, End of Year			$ 5,775,510	

Growing for Kane Fund

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

Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ 175,334	$ 175,334	$ 197,784	$ 22,450
Net investment income	3,000	3,000	8,499	5,499
Miscellaneous	25,000	25,000	3,000	(22,000)
Total revenues	203,334	203,334	209,283	5,949
Expenditures				
Development, housing and economic development				
Contractual services				
Contractual/consulting services	226,834	226,834	198,264	28,570
Conferences and meetings	500	500	482	18
Grant expenditures	1,000	1,000	62	938
External grants	10,000	10,000	-	10,000
Total contractual services	238,334	238,334	198,808	39,526
Commodities				
Operating supplies	1,000	1,000	-	1,000
Total commodities	1,000	1,000	-	1,000
Total development, housing and economic development	239,334	239,334	198,808	40,526
Total expenditures	239,334	239,334	198,808	40,526
Net change in fund balance	$ (36,000)	$ (36,000)	10,475	$ 46,475
Fund Balance, Beginning of Year			109,217	
Fund Balance, End of Year			$ 119,692	

Workforce Development Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance
Year Ended November 30, 2025

	Actual
Revenues	
Grants	
Workforce investment act title I grant 2023	$ 648,466
Workforce investment act title I grant 2024	5,918,558
Workforce investment act title I grant 2025	224,755
Workforce investment act - supplemental state funds 2024	159,369
Trade adjustment assitance program grant	57,541
One-stop shared costs	362,078
Total revenues	7,370,767
Expenditures	
Public services and records	
Administration	930,483
Youth activities	1,864,612
Adult activities	2,245,965
Dislocated worker activities	1,634,946
Training	18,214
Other grants	299,739
Total public services and records	6,993,959
Debt service	
Principal	99,044
Interest and fiscal charges	89,482
Total debt service	188,526
Total expenditures	7,182,485
Net change in fund balance	188,282
Fund Balance, Beginning of Year	159,249
Fund Balance, End of Year	$ 347,531

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, 2025 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 Law Enforcement Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fines	$ 45,000	$ 45,000	$ 36,131	$ (8,869)
Net investment income	8,000	8,000	12,379	4,379
Total revenues	53,000	53,000	48,510	(4,490)
Expenditures				
Public safety				
Personnel services				
Salaries and wages	9,000	9,000	15,750	(6,750)
Total personnel services	9,000	9,000	15,750	(6,750)
Benefits				
FICA/SS contribution	689	689	1,205	(516)
IMRF contribution	492	492	-	492
Total benefits	1,181	1,181	1,205	(24)
Contractual services				
Contractual/consulting services	100,000	100,000	44,308	55,692
Liability insurance	334	334	334	-
Workers compensation	156	156	156	-
Unemployment claims	5	5	5	-
Total contractual services	100,495	100,495	44,803	55,692
Total public safety	110,676	110,676	61,758	48,918
Total expenditures	110,676	110,676	61,758	48,918
Net change in fund balance	$ (57,676)	$ (57,676)	(13,248)	$ 44,428
Fund Balance, Beginning of Year			232,970	
Fund Balance, End of Year			$ 219,722	

Marriage Fees Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	$ 3,000	$ 3,000	$ 10,340	$ 7,340
Net investment income	121	121	72	(49)
Total revenues	3,121	3,121	10,412	7,291
Expenditures				
Judicial				
Commodities				
Operating supplies	3,121	3,121	10,709	(7,588)
Total commodities	3,121	3,121	10,709	(7,588)
Total judicial	3,121	3,121	10,709	(7,588)
Total expenditures	3,121	3,121	10,709	(7,588)
Net change in fund balance	$ -	$ -	(297)	$ (297)
Fund Balance, Beginning of Year			7,712	
Fund Balance, End of Year			$ 7,415	

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, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	$ 939,680	$ 1,039,034	$ 1,039,772	$ 738
Net investment income	53,000	53,000	53,590	590
Total revenues	992,680	1,092,034	1,093,362	1,328
Expenditures				
General government				
Personnel services				
Salaries and wages	72,097	73,316	57,571	15,745
Total personnel services	72,097	73,316	57,571	15,745
Benefits				
Healthcare contribution	19,100	19,100	13,946	5,154
Dental contribution	-	-	157	(157)
FICA/SS contribution	5,516	5,612	4,303	1,309
IMRF contribution	3,937	4,004	3,059	945
Total benefits	28,553	28,716	21,465	7,251
Contractual services				
Contractual/consulting services	40,200	40,200	43,353	(3,153)
Legal services	6,000	6,000	-	6,000
Security services	9,000	9,000	-	9,000
Repairs and maintenance - roads	128,000	128,000	140,202	(12,202)
Repairs and maintenance - grounds	570,000	570,000	539,056	30,944
Repairs and maintenance - vehicles	2,500	2,500	853	1,647
Building space rental	17,000	17,000	13,027	3,973
Intersection lighting services	25,000	25,000	5,395	19,605
Liability insurance	2,675	2,721	2,721	-
Workers compensation	1,248	1,270	1,270	-
Unemployment claims	37	37	37	-
General printing	1,500	1,500	-	1,500
Legal printing	500	500	35	465
Miscellaneous contractual expenditures	136,914	136,914	29,496	107,418
Total contractual services	940,574	940,642	775,445	165,197
Commodities				
Office supplies	3,000	3,000	845	2,155
Operating supplies	3,000	3,000	851	2,149
Postage	1,500	1,500	-	1,500
Utilities - intersection lighting	17,100	17,100	10,924	6,176
Fuel - vehicles	2,000	2,000	-	2,000
Total commodities	26,600	26,600	12,620	13,980
Total general government	1,067,824	1,069,274	867,101	202,173
Development, housing and economic development				
Commodities				
Cellular phone	800	800	616	184
Total commodities	800	800	616	184
Total development, housing and economic development	800	800	616	184
Total expenditures	1,068,624	1,070,074	867,717	202,357
Excess (deficiency) of revenues over expenditures	(75,944)	21,960	225,645	(201,029)

Mill Creek Special Service Area Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers out	$ (25,419)	$ (25,419)	$ (25,419)	$ -
Total other financing sources (uses)	(25,419)	(25,419)	(25,419)	-
Net change in fund balance	$ (101,363)	$ (3,459)	200,226	$ 203,685
Fund Balance, Beginning of Year			818,792	
Fund Balance, End of Year			$ 1,019,018	

Kane County, Illinois

Elder Fatality Review Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 134	$ 134	$ 249	$ 115
Total revenues	134	134	249	115
Expenditures				
Total expenditures	-	-	-	-
Net change in fund balance	$ 134	$ 134	249	$ 115
Fund Balance, Beginning of Year			4,332	
Fund Balance, End of Year			$ 4,581	

Sheriff's Detail Escrow Fund

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

Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	$ 200,000	$ 200,000	$ 199,279	$ (721)
Net investment income	-	-	129	129
Total revenues	200,000	200,000	199,408	(592)
Expenditures				
Public safety				
Contractual services				
Contractual/consulting services	200,000	200,000	218,746	(18,746)
Total contractual services	200,000	200,000	218,746	(18,746)
Total public safety	200,000	200,000	218,746	(18,746)
Total expenditures	200,000	200,000	218,746	(18,746)
Net change in fund balance	$ -	$ -	(19,338)	$ (19,338)
Fund Balance, Beginning of Year			24,078	
Fund Balance, End of Year			$ 4,740	

Kane County, Illinois

Subdivision Review Escrow Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 488	$ 488	$ 1,146	$ 658
Miscellaneous	1,000	1,000	-	(1,000)
Total revenues	1,488	1,488	1,146	(342)
Expenditures				
Environment and conservation				
Contractual services				
Miscellaneous contractual expenditures	1,488	1,488	-	1,488
Total contractual services	1,488	1,488	-	1,488
Total environment and conservation	1,488	1,488	-	1,488
Total expenditures	1,488	1,488	-	1,488
Net change in fund balance	$ -	$ -	1,146	$ 1,146
Fund Balance, Beginning of Year			15,574	
Fund Balance, End of Year			$ 16,720	

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, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 100	$ 100	$ 3	$ (97)
Total revenues	100	100	3	(97)
Expenditures				
Total expenditures	-	-	-	-
Net change in fund balance	$ 100	$ 100	3	$ (97)
Fund Balance, Beginning of Year			1,040	
Fund Balance, End of Year			$ 1,043	

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, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 3,540	$ 3,540	$ 106,919	$ 103,379
Total revenues	3,540	3,540	106,919	103,379
Expenditures				
Debt service				
Interest and fiscal charges	202,202	202,202	202,202	-
Total debt service	202,202	202,202	202,202	-
Total expenditures	202,202	202,202	202,202	-
Excess (deficiency) of revenues over expenditures	(198,662)	(198,662)	(95,283)	103,379
Other Financing Sources (Uses)				
Transfers in	3,197,202	3,197,202	3,197,202	-
Total other financing sources (uses)	3,197,202	3,197,202	3,197,202	-
Net change in fund balance	$ 2,998,540	$ 2,998,540	3,101,919	$ 103,379
Fund Balance, Beginning of Year			100,355	
Fund Balance, End of Year			$ 3,202,274	

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, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Reimbursements	$ 122,615	$ 122,615	$ 30,591	$ (92,024)
Net investment income	36,048	36,048	65,730	29,682
Total revenues	158,663	158,663	96,321	(62,342)
Expenditures				
Debt service				
Principal	80,000	80,000	80,000	-
Interest and fiscal charges	43,228	43,228	38,628	4,600
Fiscal agent fees	550	550	753	(203)
Total debt service	123,778	123,778	119,381	4,397
Total expenditures	123,778	123,778	119,381	4,397
Excess (deficiency) of revenues over expenditures	34,885	34,885	(23,060)	(66,739)
Other Financing Sources (Uses)				
Transfers in	2,572	2,572	-	2,572
Transfers out	-	(5,144)	(5,144)	-
Total other financing sources (uses)	2,572	(2,572)	(5,144)	2,572
Net change in fund balance	$ 37,457	$ 32,313	(28,204)	$ (60,517)
Fund Balance, Beginning of Year			887,164	
Fund Balance, End of Year			$ 858,960	

JJC/AJC Refunding Debt Service Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 116,578	$ 116,578	$ -	$ (116,578)
Total revenues	116,578	116,578	-	(116,578)
Expenditures				
Debt service				
Principal	3,130,000	3,130,000	3,130,000	-
Interest and fiscal charges	20,742	20,742	7,355	13,387
Fiscal agent fees	550	550	-	550
Total debt service	3,151,292	3,151,292	3,137,355	13,937
Total expenditures	3,151,292	3,151,292	3,137,355	13,937
Excess (deficiency) of revenues over expenditures	(3,034,714)	(3,034,714)	(3,137,355)	(130,515)
Other Financing Sources (Uses)				
Transfers out	-	(440,926)	(440,926)	-
Total other financing sources (uses)	-	(440,926)	(440,926)	-
Net change in fund balance	$ (3,034,714)	$ (3,475,640)	(3,578,281)	$ (102,641)
Fund Balance, Beginning of Year			3,578,281	
Fund Balance, End of Year			$ -	

Kane County, Illinois

Longmeadow Debt Service Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ -	$ -	$ 5	$ 5
Total revenues	-	-	5	5
Expenditures				
Debt service				
Principal	-	12,510,000	8,171,351	4,338,649
Total debt service	-	12,510,000	8,171,351	4,338,649
Total expenditures	-	12,510,000	8,171,351	4,338,649
Excess (deficiency) of revenues over expenditures	-	(12,510,000)	(8,171,346)	(4,338,644)
Other Financing Sources (Uses)				
Transfers in	-	12,510,000	8,169,622	4,340,378
Total other financing sources (uses)	-	12,510,000	8,169,622	4,340,378
Net change in fund balance	$ -	$ -	(1,724)	$ (1,724)
Fund Balance, Beginning of Year			1,724	
Fund Balance, End of Year			$ -	

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, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income (loss)	$ -	$ -	$ (1)	$ (1)
Total revenues	-	-	(1)	(1)
Expenditures				
Debt service				
Interest and fiscal charges	54,168	54,168	1,526	52,642
Total debt service	54,168	54,168	1,526	52,642
Total expenditures	54,168	54,168	1,526	52,642
Excess (deficiency) of revenues over expenditures	(54,168)	(54,168)	(1,527)	(52,643)
Other Financing Sources (Uses)				
Transfers out	-	(10,000)	(22)	(9,978)
Total other financing sources (uses)	-	(10,000)	(22)	(9,978)
Net change in fund balance	$ (54,168)	$ (64,168)	(1,549)	$ 62,619
Fund Balance, Beginning of Year			1,549	
Fund Balance, End of Year			$ -	

Capital Projects Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	$ 100,000	$ 100,000	$ 239,668	$ 139,668
Grants	600,000	600,000	132,895	(467,105)
Net investment income	639,000	639,000	556,090	(82,910)
Total revenues	1,339,000	1,339,000	928,653	(410,347)
Expenditures				
General government				
Contractual services				
Contractual/consulting services	400,000	400,000	245,701	154,299
Total contractual services	400,000	400,000	245,701	154,299
Total general government	400,000	400,000	245,701	154,299
Capital outlay				
Building improvements	11,096,452	13,376,452	7,016,302	6,360,150
Special purpose equipment	-	-	214,417	(214,417)
Automotive equipment	250,000	250,000	158,805	91,195
Computers	1,814,001	1,814,001	906,462	907,539
Computer software - capital	211,000	211,000	649	210,351
Total capital outlay	13,371,453	15,651,453	8,296,635	7,354,818
Total expenditures	13,771,453	16,051,453	8,542,336	7,509,117
Excess (deficiency) of revenues over expenditures	(12,432,453)	(14,712,453)	(7,613,683)	7,098,770
Other Financing Sources (Uses)				
Transfers in	6,000,000	8,280,000	8,280,000	-
Total other financing sources (uses)	6,000,000	8,280,000	8,280,000	-
Net change in fund balance	$ (6,432,453)	$ (6,432,453)	666,317	$ 7,098,770
Fund Balance, Beginning of Year			6,117,525	
Fund Balance, End of Year			$ 6,783,842	

Kane County, Illinois

Judicial Facility Construction Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Grants	$ -	$ 140,229	$ 151,573	$ 11,344
Charges for services	600,000	600,000	862,804	262,804
Net investment income	39,777	39,777	114,159	74,382
Total revenues	639,777	780,006	1,128,536	348,530
Expenditures				
Judicial				
Contractual services				
Contractual/consulting services	-	140,229	105,750	34,479
Software licensing cost	-	-	31,565	(31,565)
Total contractual services	-	140,229	137,315	2,914
Total judicial	-	140,229	137,315	2,914
Capital outlay				
Building improvements	300,000	300,000	255,747	44,253
Special purpose equipment	-	-	14,612	(14,612)
Total capital outlay	300,000	300,000	270,359	29,641
Total expenditures	300,000	440,229	407,674	32,555
Net change in fund balance	$ 339,777	$ 339,777	720,862	$ 381,085
Fund Balance, Beginning of Year			1,616,894	
Fund Balance, End of Year			$ 2,337,756	

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, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income (loss)	$ 23,867	$ 23,867	$ (6,844)	$ (30,711)
Total revenues	23,867	23,867	(6,844)	(30,711)
Expenditures				
Total expenditures	-	-	-	-
Net change in fund balance	$ 23,867	$ 23,867	(6,844)	$ (30,711)
Fund Balance, Beginning of Year			6,844	
Fund Balance, End of Year			$ -	

Recovery Zone Bond Construction Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	$ 12,235	$ 12,235	$ 14,133	$ 1,898
Net investment income	1,312	1,312	3,161	1,849
Total revenues	13,547	13,547	17,294	3,747
Expenditures				
Development, housing and economic development				
Sunvale SBA	92	92	-	92
Middle Creek SBA	73	73	-	73
Wildwood West SBA	3,000	3,000	-	3,000
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 development	6,660	6,660	-	6,660
Total expenditures	6,660	6,660	-	6,660
Excess (deficiency) of revenues over expenditures	6,887	6,887	17,294	(2,913)
Other Financing Sources (Uses)				
Transfers in	-	5,144	5,144	-
Transfers out	(5,750)	(5,750)	(5,750)	-
Total other financing sources (uses)	(5,750)	(606)	(606)	-
Net change in fund balance	$ 1,137	$ 6,281	16,688	$ 10,407
Fund Balance, Beginning of Year			48,922	
Fund Balance, End of Year			$ 65,610	

Longmeadow Bond Construction Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Reimbursements	$ 12,500,000	$ 933,205	$ 933,205	$ -
Total revenues	12,500,000	933,205	933,205	-
Expenditures				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	12,500,000	933,205	933,205	-
Other Financing Sources (Uses)				
Transfers out	-	(933,205)	(933,205)	-
Other payments	(12,508,000)	(8,000)	-	(8,000)
Total other financing sources (uses)	(12,508,000)	(941,205)	(933,205)	(8,000)
Net change in fund balance	$ (8,000)	$ (8,000)	-	$ 8,000
Fund Balance, Beginning of Year			-	
Fund Balance, End of Year			$ -	

Kane County, Illinois

North Impact Fees Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	$ 3,000,000	$ 3,000,000	$ 1,571,566	$ (1,428,434)
Reimbursements	-	3,643,967	3,643,967	-
Net investment income	258,000	258,000	382,300	124,300
Total revenues	3,258,000	6,901,967	5,597,833	(1,304,134)
Expenditures				
Highways and streets				
Contractual services				
Engineering services	350,000	350,000	-	350,000
Total contractual services	350,000	350,000	-	350,000
Total highways and streets	350,000	350,000	-	350,000
Capital outlay				
Highway right of way	179,000	179,000	200,395	(21,395)
Road construction	275,924	1,098,307	638,683	459,624
Total capital outlay	454,924	1,277,307	839,078	438,229
Total expenditures	804,924	1,627,307	839,078	788,229
Excess (deficiency) of revenues over expenditures	2,453,076	5,274,660	4,758,755	(2,092,363)
Other Financing Sources (Uses)				
Transfers out	-	(3,716,813)	(3,716,813)	-
Total other financing sources (uses)	-	(3,716,813)	(3,716,813)	-
Net change in fund balance	$ 2,453,076	$ 1,557,847	1,041,942	$ (515,905)
Fund Balance, Beginning of Year			5,192,075	
Fund Balance, End of Year			$ 6,234,017	

Central Impact Fees Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	$ 800,000	$ 800,000	$ 426,046	$ (373,954)
Net investment income	119,000	119,000	190,047	71,047
Total revenues	919,000	919,000	616,093	(302,907)
Expenditures				
Highways and streets				
Contractual services				
Engineering services	962,000	939,525	476,272	463,253
Total contractual services	962,000	939,525	476,272	463,253
Total highways and streets	962,000	939,525	476,272	463,253
Capital outlay				
Road construction	2,310,679	2,310,679	2,310,679	-
Total capital outlay	2,310,679	2,310,679	2,310,679	-
Total expenditures	3,272,679	3,250,204	2,786,951	463,253
Excess (deficiency) of revenues over expenditures	(2,353,679)	(2,331,204)	(2,170,858)	(766,160)
Other Financing Sources (Uses)				
Transfers out	-	(22,475)	(22,475)	-
Total other financing sources (uses)	-	(22,475)	(22,475)	-
Net change in fund balance	$ (2,353,679)	$ (2,353,679)	(2,193,333)	$ 160,346
Fund Balance, Beginning of Year			4,397,806	
Fund Balance, End of Year			$ 2,204,473	

South Impact Fees Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Charges for services	$ 1,750,000	$ 1,750,000	$ 1,134,587	$ (615,413)
Net investment income	187,000	187,000	478,057	291,057
Total revenues	1,937,000	1,937,000	1,612,644	(324,356)
Expenditures				
Highways and streets				
Contractual services				
Engineering services	97,387	97,387	80,937	16,450
Total contractual services	97,387	97,387	80,937	16,450
Total highways and streets	97,387	97,387	80,937	16,450
Capital outlay				
Highway right of way	75,000	75,000	278	74,722
Road construction	810,280	810,280	604,513	205,767
Total capital outlay	885,280	885,280	604,791	280,489
Total expenditures	982,667	982,667	685,728	296,939
Excess (deficiency) of revenues over expenditures	954,333	954,333	926,916	(621,295)
Other Financing Sources (Uses)				
Transfers out	-	(28,365)	(28,365)	-
Total other financing sources (uses)	-	(28,365)	(28,365)	-
Net change in fund balance	$ 954,333	$ 925,968	898,551	$ (27,417)
Fund Balance, Beginning of Year			8,889,492	
Fund Balance, End of Year			$ 9,788,043	

Kane County, Illinois

Working Cash Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Net investment income	$ 112,829	$ 112,829	$ 205,586	$ 92,757
Total revenues	112,829	112,829	205,586	92,757
Expenditures				
Total expenditures	-	-	-	-
Net change in fund balance	$ 112,829	$ 112,829	205,586	$ 92,757
Fund Balance, Beginning of Year			3,664,262	
Fund Balance, End of Year			$ 3,869,848	

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
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Operating Revenues				
Charges for services	$ 103,900	$ 103,900	$ 160,020	$ 56,120
Total operating revenues	103,900	103,900	160,020	56,120
Operating Expenses				
Personnel services				
Salaries and wages	30,119	30,629	13,391	17,238
Total personnel services	30,119	30,629	13,391	17,238
Benefits				
Healthcare contribution	6,494	6,494	5,495	999
Dental contribution	244	244	107	137
FICA/SS contribution	2,305	2,345	961	1,384
IMRF contribution	1,645	1,674	680	994
Total benefits	10,688	10,757	7,243	3,514
Contractual services				
Contractual/cconsulting services	126,500	205,948	111,452	94,496
Professional services	25,500	31,250	20,402	10,848
Engineering services	15,000	15,000	1,584	13,416
Physician services fee	500	500	1,978	(1,478)
Affordable Care Act fee	1,118	1,137	291	846
Workers compensation	522	532	136	396
Unemployment claims	16	16	4	12
General printing	3,500	3,500	2,324	1,176
Conferences and meetings	2,050	2,050	1,875	175
Employee mileage expenses	250	250	-	250
General association dues	2,260	2,260	4,165	(1,905)
Electric vehicle services	1,000	1,000	-	1,000
Total contractual services	178,216	263,443	144,211	119,232
Commodities				
Office supplies	600	600	550	50
Operating supplies	11,875	23,821	10,867	12,954
Postage	2,000	3,000	-	3,000
Books and subscriptions	150	150	-	150
Telephone	2,300	2,300	303	1,997
Fuel - vehicles	500	500	157	343
Total commodities	17,425	30,371	11,877	18,494
Total operating expenses	236,448	335,200	176,722	277,710
Operating income (loss)	(132,548)	(231,300)	(16,702)	(221,590)
Nonoperating Revenues				
Grants	-	125,563	67,137	(58,426)
Net investment income	189,000	189,000	331,942	142,942
Total nonoperating revenues	189,000	314,563	399,079	84,516
Income before transfers	56,452	83,263	382,377	(137,074)

Enterprise Surcharge Fund
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Transfers				
Transfers in	$ 96,800	$ 96,800	$ 284,284	$ (187,484)
Transfers out	(987)	(987)	(987)	-
Total transfers	95,813	95,813	283,297	(187,484)
Change in net position	$ 152,265	$ 179,076	665,674	$ (324,558)
Net Position, Beginning of Year			5,877,150	
Net Position, End of Year			$ 6,542,824	

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
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Operating Revenues				
Contributions - employer	$ 21,487,447	$ 21,487,447	$ 19,152,918	$ (2,334,529)
Contributions - employee	4,378,126	4,378,126	3,955,838	(422,288)
Contributions - retirees	612,000	612,000	667,069	55,069
Contributions - other	-	-	74,568	74,568
Total operating revenues	26,477,573	26,477,573	23,850,393	(2,627,180)
Operating Expenses				
Healthcare claims	25,383,780	25,383,780	18,563,342	6,820,438
Dental insurance	893,987	893,987	826,220	67,767
Life insurance	41,171	41,171	17,760	23,411
Vision insurance	101,471	101,471	85,316	16,155
Contractual services	121,000	121,000	3,532,797	(3,411,797)
Total operating expenses	26,541,409	26,541,409	23,025,435	3,515,974
Operating income (loss)	(63,836)	(63,836)	824,958	888,794
Nonoperating Revenues				
Net investment income	279,000	279,000	693,732	414,732
Total nonoperating revenues	279,000	279,000	693,732	414,732
Change in net position	$ 215,164	$ 215,164	1,518,690	$ 1,303,526
Net Position, Beginning of Year			9,780,213	
Net Position, End of Year			$ 11,298,903	

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.

Custodial Funds
Combining Statement of Fiduciary Net Position
November 30, 2025

	Land/Cash Ordinance	Special Trust	911 Emergency Surcharge	Township Bridge
Assets				
Cash and investments	$ 1	$ 796,092	$ 3,609,403	$ 66,253
Property tax receivable	-	-	-	-
Accounts receivable	-	-	160,136	-
Interest receivable	-	3,910	16,081	323
Total assets	$ 1	$ 800,002	$ 3,785,620	$ 66,576
Liabilities and Net Position				
Liabilities				
Accounts payable	$ -	$ -	$ 275,755	$ -
Due to other governments	1	-	3,509,865	66,576
Due to others	-	(75,514)	-	-
Total liabilities	1	(75,514)	3,785,620	66,576
Net Position				
Restricted for bond escrow	-	-	-	-
Restricted for public safety	-	875,516	-	-
Total net position	-	875,516	-	-
Total liabilities and net position	$ 1	$ 800,002	$ 3,785,620	$ 66,576

Wireless 911	Special Deposit	Recorder's Rental Surcharge	Tax Redemption	County Clerk Domestic Violence	Death Certificates	Crane Road Estates SSA
$ 614,590	$ 1,046,107	$ 77,953	$ 1,915,056	$ 2,582	$ 22,263	$ 46,937
-	-	-	-	-	-	-
480,409	-	-	-	-	-	-
2,807	5,138	383	-	13	109	231
$ 1,097,806	$ 1,051,245	$ 78,336	$ 1,915,056	$ 2,595	$ 22,372	$ 47,168
$ 512,034	$ -	$ -	$ -	$ 2,500	$ 21,360	$ -
585,772	-	78,336	-	95	1,012	-
-	18,700	-	1,915,056	-	-	47,168
1,097,806	18,700	78,336	1,915,056	2,595	22,372	47,168
-	-	-	-	-	-	-
-	1,032,545	-	-	-	-	-
-	1,032,545	-	-	-	-	-
$ 1,097,806	$ 1,051,245	$ 78,336	$ 1,915,056	$ 2,595	$ 22,372	$ 47,168

Custodial Funds
Combining Statement of Fiduciary Net Position
November 30, 2025

	Junior Kane County Board	Court Services Adult Restitution	Court Services Juvenile Restitution	Court Services Adoption
Assets				
Cash and investments	$ 2,881	$ 51,366	$ 16,526	$ 10,002
Property tax receivable	-	-	-	-
Accounts receivable	-	-	-	-
Interest receivable	14	-	1	-
Total assets	$ 2,895	$ 51,366	$ 16,527	$ 10,002
Liabilities and Net Position				
Liabilities				
Accounts payable	$ -	$ -	$ -	$ -
Due to other governments	-	-	-	-
Due to others	2,895	51,366	16,527	10,002
Total liabilities	2,895	51,366	16,527	10,002
Net Position				
Restricted for bond escrow	-	-	-	-
Restricted for public safety	-	-	-	-
Total net position	-	-	-	-
Total liabilities and net position	$ 2,895	$ 51,366	$ 16,527	$ 10,002

State Real Estate Transfer Tax	Unclaimed Funds	County Collector	Circuit Clerk	Chancery	Detainee Account	Southwest Kane County Triad
$ 352,417	$ 77,442	$ 185,864	$ 5,237,523	$ 2,421,734	$ 411,393	$ 5,808
-	-	239,982,665	-	-	-	-
-	-	-	-	205,180	-	-
1,731	-	-	-	-	-	-
$ 354,148	$ 77,442	$ 240,168,529	$ 5,237,523	$ 2,626,914	$ 411,393	$ 5,808
$ -	$ -	$ -	$ -	$ -	$ -	$ -
354,148	-	240,168,529	334,417	-	-	-
-	77,442	-	321,667	-	275,318	-
354,148	77,442	240,168,529	656,084	-	275,318	-
-	-	-	-	2,626,914	-	-
-	-	-	4,581,439	-	136,075	5,808
-	-	-	4,581,439	2,626,914	136,075	5,808
$ 354,148	$ 77,442	$ 240,168,529	$ 5,237,523	$ 2,626,914	$ 411,393	$ 5,808

Custodial Funds
Combining Statement of Fiduciary Net Position
November 30, 2025

	Sheriff's Escrow	Aurora Township	Batavia Township	Big Rock Township
Assets				
Cash and investments	$ 1,225,031	$ 208,128	$ 174,732	$ 131,362
Property tax receivable	-	16,649	4,946	11,328
Accounts receivable	-	-	-	-
Interest receivable	-	1,014	852	640
Total assets	$ 1,225,031	$ 225,791	$ 180,530	$ 143,330
Liabilities and Net Position				
Liabilities				
Accounts payable	$ -	$ 140,000	$ -	$ -
Due to other governments	-	85,791	180,530	143,330
Due to others	-	-	-	-
Total liabilities	-	225,791	180,530	143,330
Net Position				
Restricted for bond escrow	-	-	-	-
Restricted for public safety	1,225,031	-	-	-
Total net position	1,225,031	-	-	-
Total liabilities and net position	$ 1,225,031	$ 225,791	$ 180,530	$ 143,330

Blackberry Township	Burlington Township	Campton Township	Dundee Township	Elgin Township	Geneva Township	Hampshire Township
$ 146,238	$ 180,244	$ 220,363	$ 119,068	$ 488,643	$ 23,181	$ 87,883
23,675	11,236	13,257	11,627	11,764	1,117	12,616
-	-	-	-	-	-	-
713	879	1,074	580	2,382	113	428
$ 170,626	$ 192,359	$ 234,694	$ 131,275	$ 502,789	$ 24,411	$ 100,927
$ -	$ -	$ -	$ 23,000	$ 150,000	$ -	$ -
170,626	192,359	234,694	108,275	352,789	24,411	100,927
-	-	-	-	-	-	-
170,626	192,359	234,694	131,275	502,789	24,411	100,927
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 170,626	$ 192,359	$ 234,694	$ 131,275	$ 502,789	$ 24,411	$ 100,927

Kane County, Illinois

Custodial Funds
Combining Statement of Fiduciary Net Position
November 30, 2025

	Kaneville Township	Plato Township	Rutland Township	St. Charles Township
Assets				
Cash and investments	$ 103,067	$ 865,795	$ 277,565	$ 508,693
Property tax receivable	11,099	16,250	10,642	37,016
Accounts receivable	-	-	-	-
Interest receivable	502	4,220	1,353	2,479
Total assets	$ 114,668	$ 886,265	$ 289,560	$ 548,188
Liabilities and Net Position				
Liabilities				
Accounts payable	$ 80,000	$ 10,061	$ 80,000	$ 300,000
Due to other governments	34,668	876,204	209,560	248,188
Due to others	-	-	-	-
Total liabilities	114,668	886,265	289,560	548,188
Net Position				
Restricted for bond escrow	-	-	-	-
Restricted for public safety	-	-	-	-
Total net position	-	-	-	-
Total liabilities and net position	$ 114,668	$ 886,265	$ 289,560	$ 548,188

Sugar Grove Township	Virgil Township	Total
$ 220,419	$ 97,988	$ 22,048,593
8,388	12,916	240,197,191
-	-	845,725
1,074	478	49,522
$ 229,881	$ 111,382	$ 263,141,031
$ -	$ -	$ 1,594,710
229,881	111,382	248,402,366
-	-	2,660,627
229,881	111,382	252,657,703
-	-	2,626,914
-	-	7,856,414
-	-	10,483,328
$ 229,881	$ 111,382	$ 263,141,031

Kane County, Illinois

Custodial Funds
Combining Statement of Changes in Fiduciary Net Position
Year Ended November 30, 2025

	Land/Cash Ordinance	Special Trust	911 Emergency Surcharge	Township Bridge
Additions				
Fines and fees	$ -	$ -	$ -	$ -
Contributions from individuals	-	-	-	-
Property taxes and tax redemption collections	-	-	-	-
Township motor fuel taxes	-	-	-	-
Addition from other custodial funds	-	-	-	-
E-911 collections	-	-	1,066,991	-
Net investment income (loss)	-	(154,148)	388,448	5,533
Other	-	-	-	-
Total additions	-	(154,148)	1,455,439	5,533
Deductions				
Distributions to other governments	-	-	1,455,439	5,533
Distributions to individuals	-	-	-	-
Payments for goods and services	-	-	-	-
Tax distributions	-	-	-	-
Township highway and streets distributions	-	-	-	-
Distributions to other custodial funds	-	-	-	-
Total deductions	-	-	1,455,439	5,533
Net change in fiduciary net position	-	(154,148)	-	-
Net Position, Beginning	-	1,029,664	-	-
Net Position, Ending	$ -	$ 875,516	$ -	$ -

Wireless 911	Special Deposit	Recorder's Rental Surcharge	Tax Redemption	County Clerk Domestic Violence	Death Certificates	Crane Road Estates SSA
$ -	$ -	$ 891,432	$ -	$ 17,215	$ 129,708	$ 65,913
-	383,291	-	-	-	-	-
-	-	-	13,808,341	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,200,973	-	-	-	-	-	-
49,008	21,769	1,542	-	14	110	1,013
-	-	-	-	-	-	-
3,249,981	405,060	892,974	13,808,341	17,229	129,818	66,926
3,249,981	-	892,974	-	17,229	129,818	66,926
-	2,332	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	13,808,341	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,249,981	2,332	892,974	13,808,341	17,229	129,818	66,926
-	402,728	-	-	-	-	-
-	629,817	-	-	-	-	-
$ -	$ 1,032,545	$ -	$ -	$ -	$ -	$ -

Kane County, Illinois

Custodial Funds
Combining Statement of Changes in Fiduciary Net Position
Year Ended November 30, 2025

	Junior Kane County Board	Court Services Adult Restitution	Court Services Juvenile Restitution	Court Services Adoption
Additions				
Fines and fees	$ -	$ -	$ 8,492	$ -
Contributions from individuals	-	-	-	-
Property taxes and tax redemption collections	-	-	-	-
Township motor fuel taxes	-	-	-	-
Addition from other custodial funds	-	-	-	-
E-911 collections	-	-	-	-
Net investment income (loss)	62	139	199	27
Other	-	-	-	-
Total additions	62	139	8,691	27
Deductions				
Distributions to other governments	-	-	-	-
Distributions to individuals	62	139	8,691	27
Payments for goods and services	-	-	-	-
Tax distributions	-	-	-	-
Township highway and streets distributions	-	-	-	-
Distributions to other custodial funds	-	-	-	-
Total deductions	62	139	8,691	27
Net change in fiduciary net position	-	-	-	-
Net Position, Beginning	-	-	-	-
Net Position, Ending	$ -	$ -	$ -	$ -

State Real Estate Transfer Tax	Unclaimed Funds	County Collector	Circuit Clerk	Chancery	Detainee Account	Southwest Kane County Triad
$ 4,833,169	$ -	$ -	$ 7,777,433	$ 10,566,164	$ -	$ -
-	489,495	-	-	-	1,184,826	-
-	-	1,608,691,550	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,735	-	-	-	-	-	-
-	-	-	-	-	-	2,146
4,834,904	489,495	1,608,691,550	7,777,433	10,566,164	1,184,826	2,146
4,834,904	-	-	6,186,983	-	-	-
-	489,495	-	3,342,310	8,166,425	-	-
-	-	-	-	-	1,184,826	4,378
-	-	1,608,691,550	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	687,684	-	-
4,834,904	489,495	1,608,691,550	9,529,293	8,854,109	1,184,826	4,378
-	-	-	(1,751,860)	1,712,055	-	(2,232)
-	-	-	6,333,299	914,859	136,075	8,040
$ -	$ -	$ -	$ 4,581,439	$ 2,626,914	$ 136,075	$ 5,808

Custodial Funds
Combining Statement of Changes in Fiduciary Net Position
Year Ended November 30, 2025

	Sheriff's Escrow	Aurora Township	Batavia Township	Big Rock Township
Additions				
Fines and fees	$ -	$ -	$ -	$ -
Contributions from individuals	-	-	-	-
Property taxes and tax redemption collections	-	-	-	-
Township motor fuel taxes	-	95,792	29,500	65,041
Addition from other custodial funds	703,268	-	-	-
E-911 collections	-	-	-	-
Net investment income (loss)	-	9,976	14,124	6,198
Other	-	-	-	-
Total additions	703,268	105,768	43,624	71,239
Deductions				
Distributions to other governments	-	-	-	-
Distributions to individuals	1,278,801	-	-	-
Payments for goods and services	-	-	-	-
Tax distributions	-	-	-	-
Township highway and streets distributions	-	105,768	43,624	71,239
Distributions to other custodial funds	-	-	-	-
Total deductions	1,278,801	105,768	43,624	71,239
Net change in fiduciary net position	(575,533)	-	-	-
Net Position, Beginning	1,800,564	-	-	-
Net Position, Ending	$ 1,225,031	$ -	$ -	$ -

Blackberry Township	Burlington Township	Campton Township	Dundee Township	Elgin Township	Geneva Township	Hampshire Township
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
137,162	64,902	76,113	66,759	67,488	6,519	72,243
-	-	-	-	-	-	-
-	-	-	-	-	-	-
10,534	15,110	11,104	5,559	26,790	1,199	8,289
-	-	-	-	-	-	-
147,696	80,012	87,217	72,318	94,278	7,718	80,532
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
147,696	80,012	87,217	72,318	94,278	7,718	80,532
-	-	-	-	-	-	-
147,696	80,012	87,217	72,318	94,278	7,718	80,532
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -	$ -

Custodial Funds
Combining Statement of Changes in Fiduciary Net Position
Year Ended November 30, 2025

	Kaneville Township	Plato Township	Rutland Township	St. Charles Township
Additions				
Fines and fees	$ -	$ -	$ -	$ -
Contributions from individuals	-	-	-	-
Property taxes and tax redemption collections	-	-	-	-
Township motor fuel taxes	63,728	301,816	61,047	212,613
Addition from other custodial funds	-	-	-	-
E-911 collections	-	-	-	-
Net investment income (loss)	4,674	45,234	14,730	24,843
Other	-	-	-	-
Total additions	68,402	347,050	75,777	237,456
Deductions				
Distributions to other governments	-	-	-	-
Distributions to individuals	-	-	-	-
Payments for goods and services	-	-	-	-
Tax distributions	-	-	-	-
Township highway and streets distributions	68,402	347,050	75,777	237,456
Distributions to other custodial funds	-	-	-	-
Total deductions	68,402	347,050	75,777	237,456
Net change in fiduciary net position	-	-	-	-
Net Position, Beginning	-	-	-	-
Net Position, Ending	$ -	$ -	$ -	$ -

Sugar Grove Township	Virgil Township	Total Custodial Funds
$ -	$ -	$ 24,289,526
-	-	2,057,612
-	-	1,622,499,891
48,408	74,156	1,443,287
-	-	703,268
-	-	4,267,964
11,701	7,489	533,005
-	-	2,146
60,109	81,645	1,655,796,699
-	-	16,839,787
-	-	13,288,282
-	-	1,189,204
-	-	1,622,499,891
60,109	81,645	1,660,841
-	-	687,684
60,109	81,645	1,656,165,689
-	-	(368,990)
-	-	10,852,318
$ -	$ -	$ 10,483,328

STATISTICAL SECTION

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.

Net Position by Component
Last Ten Fiscal Years

	2025	2024	2023	2022
Governmental Activities				
Net Investment in Capital Assets	$ 688,304,760	$ 639,877,259	$ 602,270,212	$ 585,756,224
Restricted	151,957,037	154,308,601	143,573,467	201,477,219
Unrestricted	193,431,656	212,056,603	199,940,619	133,970,913
Total Governmental Activities Net Position	$ 1,033,693,453	$ 1,006,242,463	$ 945,784,298	$ 921,204,356
Business-Type Activities				
Net Investment in Capital Assets	$ 2,883,454	$ 2,883,454	$ 2,883,454	$ 2,883,454
Restricted	6,542,824	5,877,150	5,308,588	5,074,016
Unrestricted	-	-	-	-
Total Business-Type Activities Net Position	$ 9,426,278	$ 8,760,604	$ 8,192,042	$ 7,957,470
Primary Government				
Net Investment in Capital Assets	$ 691,188,214	$ 642,760,713	$ 605,153,666	$ 588,639,678
Restricted	158,499,861	160,185,751	148,882,055	206,551,235
Unrestricted	193,431,656	212,056,603	199,940,619	133,970,913
Total Primary Government Net Position	$ 1,043,119,731	$ 1,015,003,067	$ 953,976,340	$ 929,161,826

*Beginning in 2018, the County implemented GASB 75 which resulted in the inclusion of a total OPEB liability.

2021	2020	2019	2018*	2017	2016
$ 579,707,558	$ 548,432,361	$ 532,245,667	$ 518,918,040	$ 498,639,181	$ 484,402,231
135,829,391	103,736,880	96,117,268	83,698,064	88,118,662	81,238,772
135,826,855	126,365,531	107,350,409	112,428,524	105,815,007	103,516,237
$ 851,363,804	$ 778,534,772	$ 735,713,344	$ 715,044,628	$ 692,572,850	$ 669,157,240
$ 2,883,454	$ 2,883,454	$ 2,886,145	$ 2,892,602	$ 2,899,060	$ 2,905,517
5,171,539	5,272,755	5,292,085	6,683,512	6,792,310	7,248,467
-	309,392	907,996	5,378,719	6,309,747	6,260,552
$ 8,054,993	$ 8,465,601	$ 9,086,226	$ 14,954,833	$ 16,001,117	$ 16,414,536
$ 582,591,012	$ 551,315,815	$ 535,131,812	$ 521,810,642	$ 501,538,241	$ 487,307,748
141,000,930	109,009,635	101,409,353	90,381,576	94,910,972	88,487,239
135,826,855	126,674,923	108,258,405	117,807,243	112,124,754	109,776,789
$ 859,418,797	$ 787,000,373	$ 744,799,570	$ 729,999,461	$ 708,573,967	$ 685,571,776

Changes in Net Position
Last Ten Fiscal Years

	2025	2024	2023	2022***
Expenses				
Governmental Activities:				
General government	$ 64,535,193	$ 38,601,844	$ 50,611,117	$ 35,851,988
Public safety	79,182,117	72,310,407	70,336,402	49,782,245
Highways and streets	38,477,299	54,129,520	56,571,496	23,908,294
Judicial	41,448,335	36,434,330	33,641,058	27,592,477
Public service and records	17,521,593	16,162,521	14,787,118	16,123,593
Health and welfare	15,873,756	8,666,319	8,857,309	10,502,135
Environment and conservation	1,336,453	1,096,775	881,627	691,277
Development, housing and economic development	13,701,007	7,212,099	10,851,391	12,533,444
Interest and fiscal charges	53,075	3,043,355	1,443,293	1,691,869
Total Governmental Activities Expenses	272,128,828	237,657,170	247,980,811	178,677,322
Business-Type Activities:				
Solid waste	176,722	240,210	187,454	197,868
Total Business-Type Activities Expenses	176,722	240,210	187,454	197,868
Total Primary Government Expenses	$ 272,305,550	$ 237,897,380	$ 248,168,265	$ 178,875,190
Program Revenues				
Governmental Activities:				
Charges for Services				
General government	$ 6,503,329	$ 5,539,084	$ 4,781,159	$ 4,708,430
Public safety	7,159,266	5,849,354	6,538,212	5,988,526
Highways and streets	694,069	457,618	566,701	733,565
Judicial	8,780,858	8,841,219	8,654,550	8,755,489
Public service and records	5,982,152	5,249,153	5,197,509	6,200,136
Health and welfare	1,904,503	1,786,677	1,678,222	1,534,489
Environment and conservation	767,408	161,799	45,183	336,674
Development, housing and economic development	1,804,677	2,116,137	2,371,100	1,933,438
Interest and fiscal charges	25,884	26,586	47,814	20,576
Operating Grants and Contributions	72,567,689	63,232,517	61,245,406	74,644,342
Capital Grants and Contributions	7,708,369	34,811,315	28,275,617	244,415
Total Governmental Activities Program Revenues	113,898,204	128,071,459	119,401,473	105,100,080
Business-Type Activities:				
Charges for Services				
Solid waste	160,020	136,853	96,241	103,746
Operating Grants and Contributions	67,137	-	-	-
Total Business-Type Activities Program Revenues	227,157	136,853	96,241	103,746
Total Primary Government	$ 114,125,361	$ 128,208,312	$ 119,497,714	$ 105,203,826
Net (Expense)/Revenue				
Governmental Activities	$(158,230,624)	$(109,585,711)	$(128,579,338)	$ (73,577,242)
Business-Type Activities	50,435	(103,357)	(91,213)	(94,122)
Total Primary Government Net Expense	$(158,180,189)	$(109,689,068)	$(128,670,551)	$ (73,671,364)

*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.

2021**	2020	2019	2018*	2017	2016
$ 40,950,487	$ 98,999,491	$ 33,321,849	$ 34,978,901	$ 36,146,551	$ 39,029,843
47,170,025	35,064,790	52,487,661	50,539,640	50,975,313	49,718,866
32,722,009	55,177,967	38,082,134	36,124,478	27,079,873	28,730,380
24,877,613	22,844,062	24,320,301	24,653,691	25,496,840	25,765,945
14,990,521	15,002,009	12,576,254	13,655,742	12,885,917	13,210,814
14,889,719	13,259,450	5,679,295	5,513,691	5,752,344	6,147,525
618,744	579,875	151,855	199,485	297,910	281,981
19,179,867	6,660,523	4,358,847	5,294,843	4,407,101	3,944,958
1,809,177	2,020,016	2,522,999	1,178,553	1,414,716	1,636,515
197,208,162	249,608,183	173,501,195	172,139,024	164,456,565	168,466,827
569,271	915,029	6,445,099	1,408,424	449,277	533,268
569,271	915,029	6,445,099	1,408,424	449,277	533,268
$ 197,777,433	$ 250,523,212	$ 179,946,294	$ 173,547,448	$ 164,905,842	$ 169,000,095

$ 6,784,951	$ 5,842,264	$ 4,852,040	$ 4,346,669	$ 4,298,449	$ 4,445,124
4,822,808	5,038,826	6,933,229	7,055,989	6,652,121	6,580,869
492,226	463,011	392,982	361,751	366,812	463,777
9,012,711	9,622,703	12,065,881	11,317,551	10,925,355	10,198,652
7,462,608	5,563,975	5,423,928	5,292,498	8,123,676	5,025,676
1,364,711	1,276,437	1,429,056	1,376,628	1,304,617	1,294,948
65,241	65,682	2,650	10,250	8,220	90,900
1,959,195	1,673,011	2,027,543	1,460,648	1,896,686	1,358,140
33,373	54,570	74,028	91,660	107,218	117,059
73,849,990	57,850,946	41,465,077	41,617,945	39,570,461	38,766,630
24,275,541	11,898,283	8,455,907	17,524,403	10,475,665	8,255,696
130,123,355	99,349,708	83,122,321	90,455,992	83,729,280	76,597,471
87,722	84,942	157,049	94,298	37,396	36,352
-	-	-	-	-	-
87,722	84,942	157,049	94,298	37,396	36,352
$ 130,211,077	$ 99,434,650	$ 83,279,370	$ 90,550,290	$ 83,766,676	$ 76,633,823

$ (67,084,807)	$(150,258,475)	$ (90,378,874)	$ (81,683,032)	$ (80,727,285)	$ (91,869,356)
(481,549)	(830,087)	(6,288,050)	(1,314,126)	(411,881)	(496,916)
$ (67,566,356)	$(151,088,562)	$ (96,666,924)	$ (82,997,158)	$ (81,139,166)	$ (92,366,272)

Kane County, Illinois

Changes in Net Position
Last Ten Fiscal Years

	2025	2024	2023	2022***
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Taxes:				
Property tax	$ 61,985,171	$59,172,654	$ 58,661,974	$ 58,000,897
RTA sales tax	29,086,980	26,263,516	24,615,017	24,201,725
Other taxes	6,540,689	7,849,179	12,794,350	12,315,404
Intergovernmental:				
Income tax	10,921,292	10,283,982	9,672,286	9,867,761
Sales tax	29,382,313	25,967,088	25,085,732	24,177,477
Coronavirus Relief Fund	-	-	-	-
American Rescue Plan	24,322,302	17,421,933	4,280,388	17,823,218
Net investment income (loss)	20,977,541	22,645,590	17,434,587	(3,448,386)
Other general revenues	1,023,036	803,749	699,582	538,910
Gain on in-substance defeasance of debt	1,725,587	-	-	-
Transfers	(283,297)	(363,815)	(84,636)	(59,212)
Total Governmental Activities General Revenues and Other	185,681,614	170,043,876	153,159,280	143,417,794
Business-Type Activities:				
Net investment income (loss)	331,942	308,104	241,149	(62,613)
Transfers	283,297	363,815	84,636	59,212
Total Business-Type Activities General Revenues and Other	615,239	671,919	325,785	(3,401)
Total Primary Government	$ 186,296,853	$ 170,715,795	$ 153,485,065	$ 143,414,393
Change in Net Position				
Governmental Activities	$ 27,450,990	$60,458,165	$ 24,579,942	$ 69,840,552
Business-Type Activities	665,674	568,562	234,572	(97,523)
Total Primary Government Net Expense	$ 28,116,664	$ 61,026,727	$ 24,814,514	$ 69,743,029
Restatement of Prior Year Net Position				
Governmental Activities	$ -	$ -	$ -	$ -

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 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.

2021**	2020	2019	2018*	2017	2016
$ 56,719,520	$ 55,706,507	$ 54,828,224	$ 54,154,098	$ 53,725,850	$ 53,638,759
21,833,350	17,935,560	18,301,725	17,546,540	17,280,280	16,829,846
9,049,816	5,485,599	5,602,274	5,794,455	6,484,125	5,230,322
7,956,075	6,543,173	5,766,267	5,530,422	5,861,279	6,406,750
21,307,806	15,533,833	16,896,216	16,240,120	15,723,131	15,407,868
5,771,358	87,128,860	-	-	-	-
16,183,965	-	-	-	-	-
(79,953)	3,753,107	3,646,829	1,758,411	1,099,342	1,361,694
969,549	1,105,264	995,313	2,996,308	2,652,337	1,025,750
-	-	-	-	-	-
(71,323)	(112,000)	(45,460)	122,541	45,324	168,575
139,640,163	193,079,903	105,991,388	104,142,895	102,871,668	100,069,564
(382)	97,462	222,382	121,003	80,836	101,164
71,323	112,000	45,460	(122,541)	(45,324)	(168,575)
70,941	209,462	267,842	(1,538)	35,512	(67,411)
$ 139,711,104	$ 193,289,365	$ 106,259,230	$ 104,141,357	$ 102,907,180	$ 100,002,153
$ 72,555,356	$ 42,821,428	$ 24,308,356	$ 23,415,610	$ 11,002,312	$ 19,359,428
(410,608)	(620,625)	(1,046,284)	(413,419)	(461,404)	(707,120)
$ 72,144,748	$ 42,200,803	$ 23,262,072	$ 23,002,191	$ 10,540,908	$ 18,652,308
$ 273,676	$ -	$ (1,836,578)	$ -	$ -	$ (2,920,181)

Kane County, Illinois

Fund Balances, Governmental Funds
Last Ten Fiscal Years

	2025	2024	2023	2022
General Fund				
Nonspendable	$ 756,296	$66,499	$10,720	$ 17,532
Committed	-	-	-	5,171,070
Assigned	27,748,460	26,398,090	24,302,530	41,875,052
Unassigned	34,793,658	54,319,142	63,357,421	51,850,583
Total General Fund	$ 63,298,414	$ 80,783,731	$87,670,671	$ 98,914,237
All Other Governmental Funds				
Nonspendable	$ 1,260,280	$1,225,528	$ 1,331,539	$ 4,493,684
Restricted	157,852,298	149,885,759	133,364,082	135,757,744
Committed	104,833,313	82,604,486	61,888,130	60,785,374
Assigned	22,635,210	20,830,559	55,590,408	42,806,784
Unassigned (deficit)	(2,470,044)	(72,218)	(5,613,805)	(3,060,851)
Total All Other Governmental Funds	$ 284,111,057	$ 254,474,114	$ 246,560,354	$ 240,782,735
Total All Governmental Funds	$ 347,409,471	$ 335,257,845	$ 334,231,025	$ 339,696,972

2021	2020	2019	2018	2017	2016
$ 39,468	$ 37,838	$ 277,268	$ 267,418	$ 112,602	$ 277,913
5,236,418	5,236,530	5,158,053	5,021,264	4,940,936	4,898,352
32,136,215	24,463,152	7,184,657	5,646,724	5,093,256	4,213,567
51,762,894	51,838,160	52,673,096	52,617,467	52,735,703	52,548,471
$ 89,174,995	$ 81,575,680	$ 65,293,074	$ 63,552,873	$ 62,882,497	$ 61,938,303
$ 2,406,417	$ 1,371,645	$ 2,468,898	$ 1,336,384	$ 1,251,948	$ 1,302,768
119,881,653	109,686,412	103,149,969	89,962,660	94,355,127	87,773,144
46,998,242	42,574,220	46,244,022	46,484,396	38,981,645	33,763,118
43,632,771	40,550,383	36,668,396	33,555,127	30,176,330	30,153,069
(1,211,164)	(840,525)	(233,232)	(288,376)	-	(92,598)
$ 211,707,919	$ 193,342,135	$ 188,298,053	$ 171,050,191	$ 164,765,050	$ 152,899,501
$ 300,882,914	$ 274,917,815	$ 253,591,127	$ 234,603,064	$ 227,647,547	$ 214,837,804

Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years

	2025	2024	2023	2022
Revenues				
Property tax	$ 61,999,304	$ 59,189,083	$ 58,676,854	$ 58,017,425
Other taxes	54,974,230	52,520,410	50,406,705	48,330,959
Licenses and permits	3,945,371	3,668,975	3,812,646	3,522,673
Grants	50,071,993	36,855,245	30,364,324	50,543,262
Intergovernmental	42,259,420	39,017,610	39,520,468	39,693,162
Fines	3,716,842	4,234,883	3,730,334	3,832,487
Charges for services	26,115,287	23,592,886	25,715,296	25,291,799
Reimbursements	33,344,497	35,545,216	14,519,312	16,568,028
Net investment income (loss)	20,487,546	21,876,219	16,749,950	(3,444,003)
Miscellaneous	8,379,891	6,307,560	6,683,464	6,496,598
Total Revenues	305,294,381	282,808,087	250,179,353	248,852,390
Expenditures				
General government	47,906,666	47,063,253	42,745,758	49,384,495
Public safety	74,547,627	69,657,217	65,650,227	46,073,834
Highways and streets	36,110,661	31,454,831	33,660,764	26,912,289
Judicial	39,826,122	36,915,767	33,396,619	27,664,132
Public service and records	17,014,632	15,898,976	14,544,824	15,909,367
Health and welfare	14,954,326	9,253,850	8,762,135	11,024,252
Environment and conservation	1,483,826	1,111,515	866,768	689,711
Development, housing and economic development	13,451,810	7,320,574	10,925,244	12,651,859
Debt service - principal	11,695,929	20,771,355	3,939,774	3,052,373
Debt service - interest and fiscal charges	399,597	3,609,383	1,695,669	1,846,258
Capital outlay	35,468,262	38,360,731	39,372,882	18,412,425
Total Expenditures	292,859,458	281,417,452	255,560,664	213,620,995
Excess (Deficiency) of Revenues Over Expenditures	12,434,923	1,390,635	(5,381,311)	35,231,395
Other Financing Sources (Uses)				
Insurance recovery	-	-	-	-
Proceeds from sale of property	-	-	-	28,992,762
Principal on bonds sold	-	-	23,854,903	-
Premium on debt issued	-	-	-	-
Lease proceeds	-	-	-	3,641,875
Transfers in	32,124,073	37,089,570	-	-
Transfers out	(32,407,370)	(37,453,385)	(23,939,539)	(29,051,974)
Total Other Financing Sources (Uses)	(283,297)	(363,815)	(84,636)	3,582,663
Net Change in Fund Balances	$ 12,151,626	$ 1,026,820	$ (5,465,947)	$ 38,814,058
Debt Service as a Percentage of Noncapital Expenditures	4.5%	10.2%	2.7%	2.5%
Expenditures Capitalized as Assets	$ 26,901,124	$ 42,204,652	$ 44,522,115	$ 16,026,578

2021	2020	2019	2018	2017	2016
$ 57,415,599	$ 56,402,163	$ 56,083,061	$ 55,521,916	$ 54,849,850	$ 54,417,346
45,028,705	40,410,194	38,830,617	37,554,025	36,754,733	35,621,044
3,101,163	2,745,175	2,982,097	2,307,162	2,356,852	2,247,495
63,345,593	110,795,514	11,511,140	12,110,314	11,608,234	11,249,309
31,419,722	23,770,360	24,799,098	24,203,226	23,470,162	22,802,869
4,590,783	3,130,732	4,281,998	4,158,035	4,066,053	3,656,799
26,303,982	22,269,826	26,996,800	25,380,839	28,043,453	25,745,551
14,427,897	11,053,467	10,386,357	10,102,644	10,702,692	11,493,557
(97,940)	3,691,125	6,465,872	3,621,617	1,735,291	1,322,686
2,957,705	5,141,297	4,336,079	3,937,051	4,978,551	3,840,529
248,493,209	279,409,853	186,673,119	178,896,829	178,565,871	172,397,185
45,189,950	99,160,862	28,838,675	28,756,233	29,686,331	28,712,891
44,770,942	34,398,959	49,795,983	47,946,973	48,007,557	46,584,311
25,269,128	29,629,780	29,219,823	27,783,627	20,779,463	20,324,901
24,920,552	23,270,759	23,578,898	23,768,121	24,510,280	24,318,320
14,881,429	15,025,925	12,414,799	13,551,723	12,733,001	13,034,396
15,518,758	13,426,912	5,550,588	5,262,204	5,460,161	5,613,640
596,899	586,106	149,462	190,694	280,793	279,240
19,187,626	6,663,904	4,315,967	5,264,993	4,342,626	3,880,805
6,555,000	6,200,000	5,855,000	5,535,000	5,225,000	5,750,000
2,013,796	2,115,782	2,144,407	1,328,655	1,558,014	1,784,409
24,029,830	41,004,502	33,756,099	12,902,628	13,513,638	18,675,309
222,933,910	271,483,491	195,619,701	172,290,851	166,096,864	168,958,222
25,559,299	7,926,362	(8,946,582)	6,605,978	12,469,007	3,438,963
153,447	176,526	261,271	130,099	730,088	131,942
33,830,740	205,800	-	264,900	-	1,918,999
9,045,000	13,130,000	27,060,000	-	-	-
-	-	715,403	-	-	-
-	-	-	-	-	-
(8,995,000)	30,394,435	22,335,020	15,795,065	16,771,080	14,887,550
(33,902,063)	(30,506,435)	(22,437,049)	(15,840,525)	(17,160,432)	(15,370,163)
132,124	13,400,326	27,934,645	349,539	340,736	1,568,328
$ 25,691,423	$ 21,326,688	$ 18,988,063	$ 6,955,517	$ 12,809,743	$ 5,007,291
4.3%	3.6%	4.4%	4.4%	4.6%	5.3%
$ 22,478,333	$ 42,465,821	$ 15,382,096	$ 14,695,665	$ 19,306,152	$ 26,224,794

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
2024	$ 16,167,301,193	$ 38,256,508	$ 5,190,354,306	$ 3,652,928	$ 371,818,708	$ 21,771,383,643
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

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
0.2878	0.1468	$ 65,314,150,929	33.33%
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%

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
2024	$ 61,072	$ 40,190	$ 165,467	$ 1,048,390	$ 84,484	$ 60,837	$ 64,942
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
	Tax Rates per Hundred Dollars of Assessed Valuation (1)						
2024	0.2878	0.1894	0.7799	4.9412	0.3982	0.2867	0.3061
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

Source: Kane County Clerk - Levy, Rate and Extension Reports for 2015 to 2024.

(1) Tax rates calculated based on total County assessed valuation.

Forest Preserve	Library Districts	Water Resources	Other Special Districts	Total
$ 31,148	$ 59,204	$ 1,154	$ 48,430	$ 1,665,318
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

0.1468	0.2790	0.0054	0.2283	7.8489
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

Principal Taxpayers in the County
Current Year and Nine Years Ago

Taxpayer	Type of Business, Property	2024 Equalized Assessed Valuation	Percentage of 2024 Equalized Assessed Valuation	2024 Rank
Simon/Chelsea Chicago Development LLC/CPG Partners	Commercial	$ 75,303,362	0.35%	1
Northwest Logistics Park Portfolio Investors	Industrial	69,149,268	0.32%	2
Prologis LP-AKA Liberty Property	Industrial	37,616,129	0.17%	3
Geneva Retail LLC et al	Commercial	31,368,092	0.14%	4
G&I Ascend St Charles LLC	Commercial	29,492,095	0.14%	5
Redwood Randall Company LP et al	Commercial	29,181,543	0.13%	6
BA Leasing BSC LLC	Commercial	27,197,630	0.12%	7
USICVI Orchard Gateway Inc	Industrial	26,978,102	0.12%	8
John B. Sanfilippo & Son, Inc.	Industrial	25,144,152	0.12%	9
VAC Owner LLC & VAC Owner II Vennpoint Real Estate	Commercial	24,596,147	0.11%	10
		$ 376,026,520	1.73%	
Total 2024 County assessed valuation		$ 21,771,383,643		

Taxpayer	Type of Business, Property	2015 Equalized Assessed Valuation	Percentage of Total 2015 Equalized Assessed Valuation	2015 Rank
Simon/Chelsea Chicago Development LLC	Commercial	$ 50,483,727	0.41%	1
Liberty Illinois LP	Industrial	37,777,668	0.31%	2
LPF Geneva Commons LLC	Commercial	34,415,407	0.30%	3
Toyota Motor Sales USA Inc.	Farmland/Industrial	29,795,276	0.24%	4
Q Center LLC	Commercial	16,165,049	0.16%	5
IN Retail Fund Algonquin Commins LLC	Commercial	16,031,158	0.15%	6
John B. Sanfilippo & Son, Inc	Industrial	15,916,743	0.14%	7
Spring Hill Mall LLC/General Growth Properties Inc	Commercial	15,874,067	0.14%	8
AMLI At St. Charles LLC	Commercial/Land	13,327,010	0.11%	9
Regency Canterfield LLC	Commercial/Land	13,054,489	0.11%	10
		$ 242,840,594	1.99%	
Total 2015 County assessed valuation		$ 12,177,826,721		

Source of Information: Office of the Kane County Clerk and the Kane County Supervisor of Assessments

Property Tax Rates - Levies and Collections - County Funds
Last Ten Tax Years

	2024	2023	2022	2021
Rates Extended				
General (Corporate)	0.1691	0.1794	0.1919	0.1996
Health	0.0093	0.0105	0.0113	0.0121
Illinois Municipal Retirement Fund	0.0232	0.0261	0.0283	0.0415
County Highway	0.0236	0.0266	0.0287	0.0308
County Bridge	0.0015	0.0017	0.0018	0.0019
County Highway Matching	0.0003	0.0003	0.0004	0.0004
Insurance Liability	0.0302	0.0340	0.0369	0.0346
Social Security	0.0268	0.0268	0.0291	0.0285
Capital Improvement Debt Service	-	-	-	-
Veterans' Commission	0.0026	0.0028	0.0026	0.0019
Revenue Recapture	0.0012	0.0012	0.0011	0.0009
Total Rates Extended	0.2878	0.3094	0.3322	0.3522
Levies Extended				
General (Corporate)	$ 35,877,093	$ 33,832,072	$ 33,453,090	$ 32,476,866
Health	1,972,556	1,972,549	1,972,598	1,972,309
Illinois Municipal Retirement Fund	4,917,705	4,917,699	4,937,337	6,750,114
County Highway	5,011,060	5,011,055	5,010,919	5,010,836
County Bridge	312,740	312,696	312,812	312,608
County Highway Matching	65,137	65,255	65,213	65,093
Insurance Liability	6,412,027	6,411,963	6,437,753	5,632,146
Social Security	5,694,888	5,061,411	5,081,711	4,639,808
Veterans' Commission	556,313	532,601	461,197	305,285
Revenue Recapture	252,272	227,827	199,300	142,716
Total Levies Extended	$ 61,071,789	$ 58,345,127	$ 57,931,930	$ 57,307,781
Current Year Collections	$ 60,944,875	$ 58,236,866	$ 57,698,227	$ 57,110,141
Total Collections	$ 60,944,875	$ 58,236,866	$ 57,698,227	$ 57,110,141
Percentage of Extensions Collected	99.79%	99.81%	99.60%	99.66%

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.

2020	2019	2018	2017	2016	2015
0.2052	0.2202	0.2431	0.2493	0.2578	0.2744
0.0126	0.0132	0.0138	0.0144	0.0152	0.0164
0.0447	0.0472	0.0385	0.0470	0.0525	0.0565
0.0320	0.0334	0.0350	0.0367	0.0387	0.0416
0.0020	0.0021	0.0022	0.0023	0.0024	0.0026
0.0004	0.0004	0.0005	0.0005	0.0005	0.0005
0.0356	0.0273	0.0265	0.0224	0.0231	0.0248
0.0274	0.0282	0.0260	0.0277	0.0274	0.0285
-	-	-	-	-	-
0.0020	0.0020	0.0021	0.0022	0.0024	0.0025
-	-	-	-	-	-
0.3618	0.3740	0.3877	0.4025	0.4201	0.4479
$ 32,100,510	$ 33,025,513	$ 34,827,651	$ 34,043,442	$ 33,359,847	$ 33,012,471
1,972,362	1,972,400	1,972,390	1,972,421	1,972,391	1,972,345
6,990,173	7,073,253	5,519,455	6,415,897	6,796,492	6,796,480
5,010,772	5,010,865	5,010,848	5,010,790	5,010,809	5,010,877
312,587	312,560	312,614	312,671	312,601	312,601
65,083	65,092	65,044	64,992	65,082	65,095
5,561,788	4,090,431	3,795,350	3,054,617	2,982,393	2,982,462
4,284,532	4,222,715	3,731,022	3,775,945	3,546,007	3,433,314
305,390	305,361	305,307	305,298	305,356	305,381
-	-	-	-	-	-
$ 56,603,195	$ 56,078,191	$ 55,539,681	$ 54,956,073	$ 54,350,979	$ 53,891,026
$ 56,470,315	$ 55,954,204	$ 55,380,733	$ 54,811,640	$ 54,152,101	$ 53,725,629
$ 56,470,315	$ 55,954,204	$ 55,380,733	$ 54,811,640	$ 54,152,101	$ 53,725,629
99.77%	99.78%	99.71%	99.74%	99.63%	99.69%

Kane County, Illinois

Property Tax Rates - Levies and Collections - Forest Preserve Funds
Last Ten Tax Years

	2024	2023	2022	2021
Rates Extended				
General	0.0511	0.0444	0.0451	0.0455
Illinois Municipal Retirement Fund	0.0000	0.0001	0.0001	0.0001
Insurance Liability	0.0000	0.0001	0.0001	0.0001
Debt Service	0.0739	0.0833	0.0904	0.0968
Construction & Development	0.0212	0.0006	0.0006	0.0007
Social Security	0.0000	0.0001	0.0001	0.0001
Revenue Recapture	0.0005	0.0004	0.0004	0.0004
Total Rates Extended	0.1468	0.1289	0.1367	0.1436
Levies Extended				
General	$ 10,842,798	$ 8,372,819	$ 7,864,412	$ 7,397,298
Illinois Municipal Retirement	10,184	10,184	10,113	10,089
Insurance Liability	10,184	10,184	10,113	10,089
Debt Service	15,670,118	15,708,724	15,758,816	15,756,015
Construction & Development	4,500,152	111,839	112,117	111,797
Social Security	10,184	10,184	10,113	10,089
Revenue Recapture	104,813	84,492	77,418	59,234
Total Levies Extended	$ 31,148,433	$ 24,308,426	$ 23,843,103	$ 23,354,611
Current Year Collections	$ 15,964,327	$ 12,196,775	$ 11,787,775	$ 12,221,871
Subsequent Collections	15,120,487	12,066,026	11,967,557	11,056,233
Total Collections	$ 31,084,814	$ 24,262,802	$ 23,755,332	$ 23,278,103
Percentage of Extensions Collected				
Current Year Collections	51.25%	50.18%	49.44%	52.33%
Total Collections	99.80%	99.81%	99.63%	99.67%

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.

2020	2019	2018	2017	2016	2015
0.0461	0.0465	0.0473	0.0481	0.0432	0.0444
0.0001	0.0001	0.0001	0.0001	0.0036	0.0038
0.0001	0.0001	0.0001	0.0001	0.0002	0.0012
0.1007	0.1074	0.1124	0.1167	0.1751	0.2412
0.0007	0.0007	0.0008	0.0008	0.0009	0.0009
0.0001	0.0001	0.0001	0.0001	0.0025	0.0027
-	-	-	-	-	-
0.1477	0.1549	0.1607	0.1658	0.2253	0.2944
$ 7,217,651	$ 6,982,065	$ 6,781,658	$ 6,568,137	$ 5,587,879	$ 5,347,543
10,013	10,049	10,029	10,104	460,104	460,118
10,013	10,049	10,029	10,104	20,055	150,044
15,755,112	16,101,059	16,099,472	15,932,698	22,653,120	29,027,352
111,705	111,886	112,467	112,370	112,697	112,623
10,013	10,049	10,029	10,104	320,106	320,061
-	-	-	-	-	-
$ 23,114,507	$ 23,225,156	$ 23,023,683	$ 22,643,516	$ 29,153,961	$ 35,417,740
$ 11,901,556	$ 9,337,019	$ 9,688,995	$ 11,407,401	$ 14,322,283	$ 17,688,270
11,157,824	13,835,494	13,265,229	11,167,857	14,712,841	17,619,939
$ 23,059,380	$ 23,172,513	$ 22,954,224	$ 22,575,258	$ 29,035,124	$ 35,308,209
51.49%	40.20%	42.08%	50.38%	49.13%	49.94%
99.76%	99.77%	99.70%	99.70%	99.59%	99.69%

Kane County, Illinois

Ratio of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year Ended November 30,	County Alternative Revenue Bonds	County Lease Liability	2018 County Revenue Bonds	Long-Term Construction Payable	Total Debt	Percentage of Total Debt to Personal Income	Total Debt Per Capita
2025	$ 13,695,000	$ 2,063,795	$ -	$ 28,599,405	$ 44,358,200	0.12%	$ 85.88
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

Source of Information: Office of Kane County Clerk

Note: Total direct debt includes governmental activities debt obligations consisting of bonds, lease liabilities, and long-term construction payables. Other long-term liabilities reported within governmental activities, including compensated absences, claims and judgments, net pension liabilities, and net OPEB liabilities, are excluded as they do not represent direct debt obligations for purposes of this statistical schedule.

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, 2025

Governmental Unit	Total Debt Outstanding	Percentage Applicable To County (1)	Debt Applicable To County
Direct Debt			
County	$ 44,358,200	100.00%	$ 44,358,200
Total Direct Debt	44,358,200		44,358,200
Overlapping Debt			
Kane County Forest Preserve	101,645,000	100.00%	101,645,000
Townships	2,360,000	100.00%	2,360,000
Cities and Villages	855,055,090	58.98%	504,311,492
Parks	82,801,780	57.00%	47,197,015
Library	40,750,000	61.07%	24,886,025
Special Service Areas & TIF Districts	155,737,000	100.00%	155,737,000
School Districts (incl. Community Colleges)	1,715,695,582	43.65%	748,901,122
Fire Districts	28,229,500	81.24%	22,933,646
Miscellaneous Districts	-	0.00%	-
Total Overlapping Debt	2,982,273,952		1,607,971,299
Total Direct Debt and Overlapping Debt	$ 3,026,632,152		$ 1,652,329,499

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

	2025	2024	2023	2022
Debt Limit	$ 1,251,854,559	$ 1,084,439,851	$ 1,002,602,288	$ 935,707,641
Total Debt Applicable to Limit	-	-	-	-
Legal Debt Margin	$ 1,251,854,559	$ 1,084,439,851	$ 1,002,602,288	$ 935,707,641
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 2025

Assessed Valuation (2024 tax year)	$21,771,383,643
Debt Limit (5.75%) of Assessed Value	1,251,854,559
Debt Outstanding Applicable to the Limit	-
Total Debt Applicable to the Limit	-
Total Legal Debt Margin	$ 1,251,854,559

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.

2021	2020	2019	2018	2017	2016
$ 899,585,883	$ 862,390,669	$ 823,799,182	$ 785,090,651	$ 743,980,956	$ 691,860,836
-	-	-	-	-	-
$ 899,585,883	$ 862,390,669	$ 823,799,182	$ 785,090,651	$ 743,980,956	$ 691,860,836
0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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 Principal	Debt Service Interest	Coverage
2025	$ 10,921,292	$ -	$ 10,921,292	$ 3,130,000	$ 209,558	3.27
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

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 Principal	Debt Service Interest	Coverage
2025	$ -	$ -	$ -	$ -	$ -	N/A
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

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.

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 Principal	Debt Service Interest	Coverage
2025	$ 21,700,506	$ 6,839,748	$ 14,860,758	$ 9,320,000	$ -	1.59
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

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 reimbursement of bridge costs made funds available to be placed into escrow for the partial defeasance of the Toll Bridge Revenue Bonds, thereby partially eliminating the pledge of future toll revenues for debt service payments. On April 29, 2025, the County received a second grant from the State of Illinois from which was used to reimburse bridge costs making funds available to be paid to the escrow agent to defease the remaining bonds. The 2018 bonds were fully defeased on June 12, 2025.

Taxable General Obligation Alternative Bonds, Series 2010

Fiscal Year	Gross Receipts	Less: Operating Expenditures	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2025	$ 546,838	$ 550	$ 546,288	$ 80,000	$ 38,628	4.61
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

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
2025	516,522	$ 69,927	$ 36,118,833,894	$ 108,930	4.6%
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%

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	2025 Number of Employees	Percentage of Total 2025 County Employment	2025 Rank
School District U-46	Public School District	4,830	1.80%	1
Fermi Accelerated National Lab	High Energy Physics Research Laboratory	4,000	1.49%	2
Maker's Pride	Food Products	3,000	1.12%	3
Chase	Credit Card Processing	2,700	1.00%	4
Rush-Copley Medical Center	Hospital & Medical Center	2,200	0.82%	5
Community Unit School Dis.#303	Public School District	1,923	0.71%	6
Advocate Sherman Hospital	General Hospital	1,600	0.59%	7
School District Number 131	Public School District	1,555	0.58%	8
School District Number 129	Public School District	1,550	0.58%	9
Northwestern Medicine Delnor	General Hospital	1,520	0.57%	10

Employer	Type of Business or Property	2016 Number of Employees	Percentage of Total 2016 County Employment	2016 Rank
School District U-46	Public School District	4,272	1.65%	1
Chase	Credit Card Processing	2,500	0.97%	3
Caterpillar, Inc.	Construction Machinery	2,300	0.89%	2
Advocate Sherman Hospital	General Hospital	2,200	0.85%	4
Rush Copley Medical Center	Hospital & Medical Center	2,000	0.77%	5
Fermi Research Alliance	High Energy Physics Research Laboratory	1,700	0.66%	6
Delnor-Community Hospital	General Hospital	1,650	0.64%	7
Waubonsee Community College	Comprehensive Community College	1,460	0.56%	8
Presence Mercy Medical Center	Medical & Psychiatric Hospital	1,320	0.51%	9
Presence St. Joseph Hospital	General Hospital	1,300	0.50%	10

Sources of Information:
2025 Illinois Manufacturers Directory, 2025 Illinois Services Directory & a selective telephone survey
2016 Illinois Manufacturers Directory, 2016 Illinois Services Directory & a selective telephone survey

Kane County, Illinois

County Employment Statistics
Last Ten Fiscal Years

Function/Department	Number of Employees 2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
General Government										
County Board/Liquor	32	33	33	31	29	29	29	29	30	30
Finance Administration	11	12	13	12	11	10	10	9	7	7
County Auditor	6	7	5	6	6	4	4	4	4	4
Information Technologies	50	54	45	40	40	41	36	37	35	37
Building Management	43	45	31	21	25	25	27	29	28	28
Human Resources	6	5	5	5	4	5	5	4	4	7
Geographic Information Systems	8	9	9	12	11	11	11	11	10	10
Public Service and Records										
County Treasurer	16	16	15	15	13	14	15	14	13	13
County Assessor	28	28	29	27	28	29	30	30	32	32
County Clerk*	35	36	40	36	34	37	40	40	32	27
County Clerk-Election Workers**	1,542	1,648	1,168	1,240	1,406	1,407	939	1,119	659	52
Recorder of Deeds	11	11	11	11	11	12	12	13	14	16
Regional Office of Education	40	38	31	29	27	29	28	26	28	29
Workforce Development	29	24	21	21	21	21	20	23	21	21
Judicial										
Judicial Services	226	226	232	219	225	229	233	233	236	246
States Attorney	198	188	172	155	136	125	123	120	120	117
Public Safety										
County Sheriff***	315	316	308	314	328	287	295	284	286	274
Merit Commission	3	3	3	3	3	4	4	4	4	4
Court Services	175	178	182	169	174	173	176	173	185	179
County Coroner	23	21	20	19	18	17	17	14	14	9
Emergency Management***	7	7	6	-	-	-	-	2	3	3
Animal Control	13	14	14	14	14	11	12	11	12	12
Kane Comm	18	18	19	17	18	19	19	16	20	19
Highways and Streets	67	65	64	65	63	62	61	62	67	67
Health and Welfare										
County Health	88	83	67	63	59	69	61	58	59	57
Veterans Commission	5	5	5	4	4	4	4	4	4	4
Environment and Conservation										
Environmental/Sustainability	4	4	3	3	3	3	3	3	3	4
Water Resources	4	4	4	4	4	4	4	4	4	4
Development, Housing and Economic Development										
Development Mill Creek SSA	-	1	1	1	1	-	1	1	1	1
County Development	32	40	42	40	52	36	34	37	36	29
Total	3,035	3,139	2,598	2,596	2,768	2,717	2,253	2,414	1,971	1,342

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.
***Emergency Services was included in the Sheriff's Department from 2019 to 2022

Kane County, Illinois

Operating Indicators by Function
Last Ten Fiscal Years

Function	2025	2024	2023	2022	2021
General Government					
Payroll checks issued	44,642	44,898	40,904	40,474	38,544
Accounts Payable checks issued	11,400	11,088	10,872	10,352	10,780
Purchase Orders processed	2,559	2,524	2,109	1,835	2,585
Maintenance					
District square footage maintained by staff	1,013,894	1,013,894	967,801	1,000,184	902,932
Information Technology Services					
Work orders completed	12,742	11,518	11,448	10,905	10,486
Public Service and Records					
Tax bills collected	199,763	199,363	199,363	197,626	196,648
Election ballots counted	80,240	232,767	53,729	217,900	39,823
Judicial					
Felony cases authorized	3,320	2,736	2,743	2,414	2,225
Child Advocacy investigations	360	406	424	414	401
Diversion program completions	381	340	338	313	241
Domestic violence cases	1,568	1,476	1,388	1,399	1,268
Felony DUI cases filed	351	230	368	360	231
Public Safety-Sheriff					
Physical arrests made	2,101	1,045	949	881	822
Traffic violations	14,804	12,605	10,897	10,032	8,369
Average daily inmate population	466	401	367	380	449
Highways and Streets					
Lane miles of road resurfaced	48.8	43.5	47.1	42.4	28.2
New signs installed	167	95	95	125	102
Signs repaired	1,639	1,221	1,161	1,057	1,114
Trees cut down/removed from right-of-way	31	8	12	16	17
Health and Welfare*					
Clients Served	62,852	582,135	157,326	311,716	1,638,089
Immunizations administered	1,144	845	1,030	11,958	183,691
Influenza shots provided	274	268	289	287	115
Tuberculosis tests given	67	336	154	112	180

Source of Information: Various County Offices

*In FY25, the Health Department updated evaluation methods, resulting in discontinuity of indicator totals with earlier fiscal years.

2020	2019	2018	2017	2016
39,423	37,903	39,003	38,888	39,704
9,669	10,651	10,798	11,659	11,878
2,525	1,997	2,424	3,194	3,096
844,993	844,993	844,993	832,513	832,513
9,559	8,675	8,534	7,866	14,467
196,104	195,362	194,097	193,629	193,048
311,720	31,447	228,536	40,752	172,104
2,418	2,792	2,489	2,413	2,629
307	398	419	388	330
245	320	381	239	258
1,304	1,006	1,073	1,145	1,139
270	150	130	124	172
853	1,595	1,591	1,793	1,770
10,717	12,910	13,623	14,346	11,770
423	518	526	542	499
37.4	26.3	65.7	40.9	50.0
145	112	133	309	265
1,784	1,361	1,264	1,483	1,219
12	32	22	58	80
101,300	17,308	21,089	16,026	20,394
915	1,849	1,246	897	803
289	577	524	632	83
185	398	573	575	746

Kane County, Illinois

Capital Asset Statistics by Function
Last Ten Fiscal Years

	2025	2024	2023	2022	2021
General Government					
Land acreage	814	814	810	810	810
County buildings	27	27	30	34	25
Maintenance vehicles	25	25	34	25	25
Judicial					
Court houses	2	2	2	2	2
Public Safety					
Sheriff					
Main Stations	1	1	1	1	1
Substations	2	2	2	1	1
Sheriff vehicles	192	205	188	182	177
Correction facilities	1	1	1	1	1
Highways and Streets					
Miles of streets*					
Rural	201.52	226.12	225.11	215.62	215.62
Urban	106.70	94.88	94.88	90.78	90.78
Bridges/Culverts	70	68	67	67	67
Street lights	1,376	1,383	1,357	1,322	1,311
Traffic signals	127	127	125	127	125
Warning flashers	73	73	68	66	59
Forest Preserve					
Land acreage	24,230	23,957	23,507	23,173	22,983
Interior hiking trails**	139	137	137	137	137
Bicycle path miles**	56	56	56	56	56

Source of Information: Various County Offices

*In FY25, KDOT updated the evaluation method for "Miles of streets," resulting in discontinuity of indicator totals with earlier fiscal years.
**Forest Preserve has updated their evaluation method from previous years' statistical section reports.

2020	2019	2018	2017	2016
770	770	770	770	770
24	24	24	24	24
17	17	17	15	16
2	2	2	2	2
1	1	1	1	1
1	1	1	1	-
162	155	136	129	132
1	1	1	1	1
215.62	215.62	215.62	231.18	230.50
85.78	85.78	85.78	71.75	74.00
67	66	66	66	66
1,288	1,216	1,192	1,127	1,120
121	120	119	118	116
58	58	58	62	56
22,980	22,512	21,353	21,270	20,770
137	137	133	133	133
56	56	56	56	56

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

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:	296,891
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