

# KANE COUNTY BUDGET



**Fiscal Year  
2025**



# **KANE COUNTY ILLINOIS**

## **FISCAL YEAR 2025 BUDGET**



Prepared by the  
Kane County Finance Department  
719 S. Batavia Avenue Building A, 3<sup>rd</sup> Floor  
Geneva, IL 60134

[www.KaneCountyIL.gov](http://www.KaneCountyIL.gov)



## **Transmittal**

The preparation of the budget is an open, transparent and collaborative effort involving all County Board members, Elected Officials, Department Heads and departmental support staff within the County. The budget was reviewed in line-item detail by the Finance Department, and was made available to all County Board members and to the general public on the Finance Department website. The budget was also presented in summary form in public meetings to the Finance Committee and the Executive Committee, with opportunities for public comment at every meeting. The finished budget was placed on public display by the statutory deadline of September 10, 2024, and was adopted by the County Board on November 12, 2024. No Truth-in-Taxation Hearing was required for the County. A Truth-in-Taxation Hearing was required for the Mill Creek Special Service Area. Further appropriations in excess of those authorized by the original budget may only be made with a two-thirds vote of the County Board.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Kane County, Illinois for its Annual Budget for the Fiscal Year ending November 30, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. The County has earned the Distinguished Budget Presentation Award for the last 9 consecutive years (Fiscal Years 2016-2024). We believe the Fiscal Year 2025 budget document conforms to program requirements, and will be submitting it to GFOA for their review.

## **ACKNOWLEDGMENTS**

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



## **FOR ADDITIONAL INFORMATION**

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

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

**Internet Access:** The Kane County budget is available for viewing or printing on the Internet at <https://www.kanecountyil.gov/Pages/finance.aspx> in the County Budgets section of the Finance Department reports.

Various budget inquiries can also be viewed through the Kane County Open Finance program on the County Auditor's webpage [www.kanecountyauditor.com](http://www.kanecountyauditor.com).



### **Kane County Finance Department**

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## **Kane County Mission Statement:**

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



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## **Kane County Vision Statement:**

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

Kane County is one of Chicago's suburban collar counties and is the fifth largest county in Illinois, spanning 524 square miles. The County's July 1, 2023 U.S. Census Bureau population estimate is 514,982 which represents a very slight decrease of 0.06% since the 2020 Census of 515,269. The County's relatively stable population despite the overall decline in state population can be attributed to the gradual expansion of the Chicago metropolitan area that led to a rise in residential and commercial development.

The most notable natural feature in Kane County is the Fox River. On June 3, 2023, the U.S. Department of the Interior designated the Fabulous Fox! Water Trail as part of the National Water Trails System! The headwaters of the Fox River are in southern Wisconsin and flow over a rocky bed from Clinton until some distance below the southern line of Kane into Kendall County. The largest cities in the county, Aurora (also the second largest in Illinois with an estimated July 1, 2023 U.S. Census Bureau population of 177,563) and Elgin (with an estimated July 1, 2023 U.S. Census Bureau population of 113,310), grew up along the Fox years ago when energy harnessed from the river supported a variety of industries. In addition to having a thriving commercial base, farming has long been a way of life and important economic activity in Kane County. In an effort to preserve the rich agricultural heritage, the County Board approved purchasing agricultural easements as part of the Kane County Farmland Preservation Program and the Federal Farmland Protection Program. This commitment has resulted in more than 7,000 acres of farmland being protected and funded for protection.

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

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

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

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



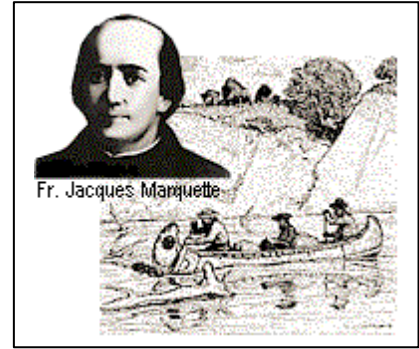


## KANE COUNTY HISTORY

### The territory is explored . . .

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

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



### The territory becomes a state . . .



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

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

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

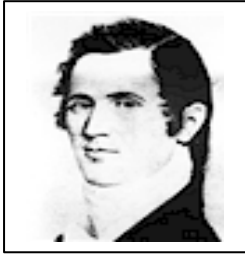
### The County is formed . . .

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



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

## ***KANE COUNTY HISTORY***



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

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

### **The government is established . . .**

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

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



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

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

### **The courthouses are built . . .**

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



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

## ***KANE COUNTY HISTORY***

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

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

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



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

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

In September, 1975, the County Board empowered the Public Building Commission to refurbish the Courthouse and convert the vacated administrative offices into space for the Circuit Court and Clerk. Subsequent growth of the County in the 1980's required the acquisition of the former Sixth Street School to house the Family Court and the rental of space in the former Campana building on Rt. 31 and Fabyan Parkway for the offices of the Circuit Clerk. The former Montgomery Ward building on Randall Road was purchased in 2009 and remodeled to house the Circuit Clerk's Offices, courtrooms, and the Diagnostic Center.

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





### **The economy and population grow . . .**

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

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

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



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

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

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

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





# County Organization

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## **COUNTY BOARD MEMBERS**

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

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

Circuit Court Clerk  
County Auditor  
County Clerk  
County Recorder  
Sheriff

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

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

Kane County Government is comprised of 31 departments at different geographical locations throughout the county. The county employs more than 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**

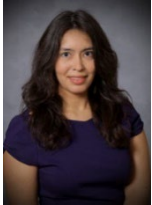
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Office: (630)232-5930  
Term Expires: 11/30/2028

### **Kane County Committees**

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

## COUNTY BOARD MEMBERS

### County Board District 1



**Myrna Molina**

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Term Expires: 11/30/2026

#### **Kane County Committees**

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

### County Board District 2



**Dale Berman**

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Term Expires: 11/30/2028

#### **Kane County Committees**

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

### County Board District 3



**Anita Lewis**

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Office: (630) 444-1203

Term Expires: 11/30/2026

#### **Kane County Committees**

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

### County Board District 4



**Mavis Bates**

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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**

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Term Expires: 11/30/2026

#### Kane County Committees

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

### County Board District 6



**Ron Ford**

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Term Expires: 11/30/2024

**As of 12.09.24: Sonia Garcia**



**Sonia Garcia**

E-Mail: [sgarcia@kanecoboard.org](mailto:sgarcia@kanecoboard.org)

Office: (630) 444-1206

Term Expires: 11/30/2028

#### Kane County Committees

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

### County Board District 7



**Monica Silva**

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Office: (630) 444-1207

Term Expires: 11/30/2026

**As of 01.14.25: Alex Arroyo**

**Alex Arroyo**

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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**

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Term Expires: 11/30/2028

#### Kane County Committees

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

## COUNTY BOARD MEMBERS

### County Board District 9



**Gary Daugherty**

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Term Expires: 11/30/2026

#### **Kane County Committees**

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

### County Board District 10



**Bill Tarver**

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Term Expires: 11/30/2028

#### **Kane County Committees**

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

### County Board District 11



**Leslie Juby**

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Term Expires: 11/30/2026

#### **Kane County Committees**

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

### County Board District 12



**Bill Roth**

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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**

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Term Expires: 11/30/2026

#### **Kane County Committees**

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

### County Board District 14



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Term Expires: 11/30/2024

**As of 12.09.24: Jon Gripe**



**Jon Gripe**

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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



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Term Expires: 11/30/2026

#### **Kane County Committees**

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

### County Board District 16



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Term Expires: 11/30/2024

**As of 12.09.24: Ted Penesis**



**Ted Penesis**

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Term Expires: 11/30/2028

#### **Kane County Committees**

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

## COUNTY BOARD MEMBERS

### County Board District 17



**Deborah Allan**

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Term Expires: 11/30/2026

#### **Kane County Committees**

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

### County Board District 18



**Rick Williams**

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Term Expires: 11/30/2028

#### **Kane County Committees**

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

### County Board District 19



**Mohammad "Mo" Iqbal**

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Term Expires: 11/30/2026

#### **Kane County Committees**

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

### County Board District 20



**Cheryl Fritz Strathmann**

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Term Expires: 11/30/2028

#### **Kane County Committees**

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

## COUNTY BOARD MEMBERS

### County Board District 21



**Clifford Surges**

E-Mail: [csurges@kanecoboard.org](mailto: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](mailto: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 Kiious**

E-Mail: [ckious@kanecoboard.org](mailto: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](mailto:jsanchez@kanecoboard.org)

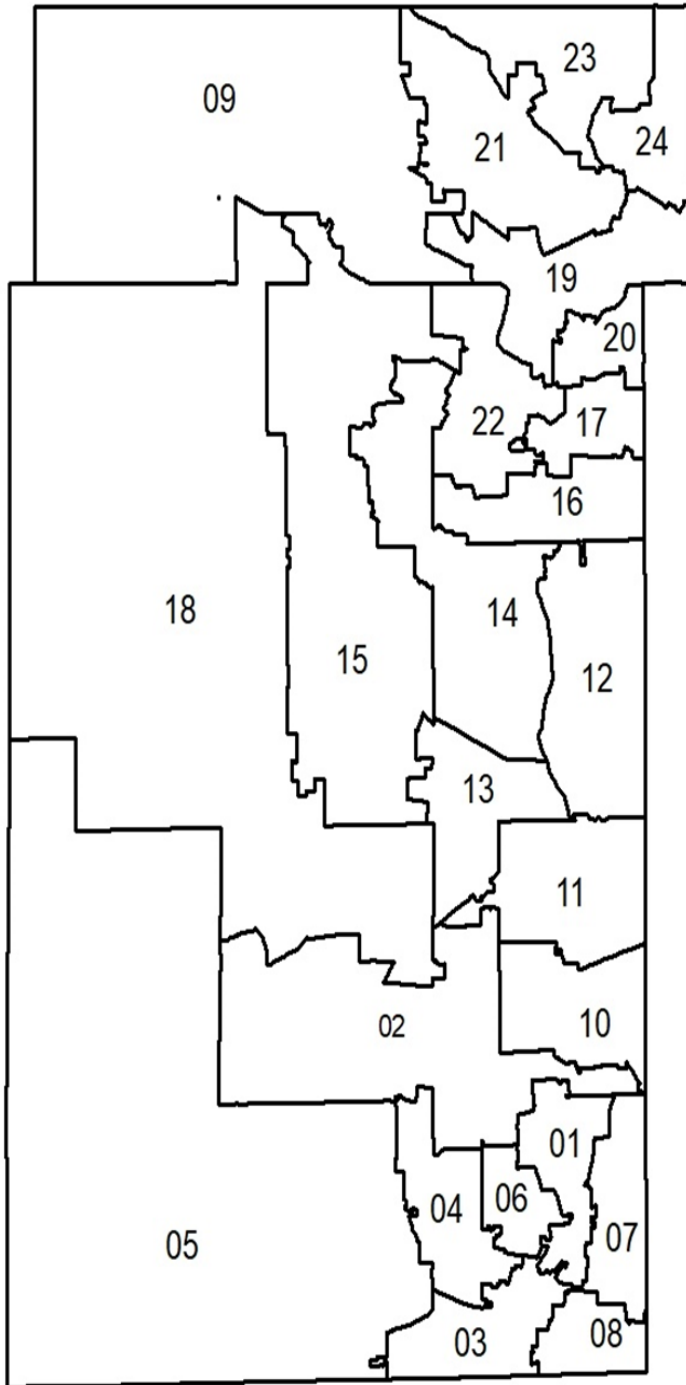
Office: (630) 444-1224

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**

| <u>District:</u> | <u>Board Member:</u>  |
|------------------|-----------------------|
| 1                | Myrna Molina          |
| 2                | Dale Berman           |
| 3                | Anita Lewis           |
| 4                | Mavis Bates           |
| 5                | Bill Lenert           |
| 6                | Sonia Garcia          |
| 7                | Monica Silva          |
| 8                | Michelle Gumz         |
| 9                | Gary Daugherty        |
| 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](mailto:wegmanpenny@co.kane.il.us)



**Patricia Dal Santo**  
**Superintendent**  
**Regional Office of Education**  
28 North First Street  
Geneva, IL 60134  
Phone: 630-232-5955  
Fax: 630-208-5115  
[pdalsanto@kaneroe.org](mailto:pdalsanto@kaneroe.org)



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



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



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



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



**Monica Silva**  
**Coroner**  
37W699 IL Rt. 38  
St. Charles, IL 60175  
Phone: 630-232-3535  
Fax: 630-232-3431  
[silvamonica@KaneCountyIL.gov](mailto:silvamonica@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](mailto:LauzenChris@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](mailto:wegmansandy@kanecountyrecorder.net)



**Bill Lenert**  
**President, Forest Preserve**  
1996 South Kirk Suite 320  
Geneva, IL 60134  
Phone: 630-232-5980  
Fax: 630-232-5924  
[forestpreserve@kaneforest.com](mailto: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](mailto: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](mailto:esquivelraymond@KaneCountyIL.gov)



### Court Services



Emily Saylor, Director

**Lisa Aust, Executive Director**  
**Court Services**

37W777 Route 38  
St. Charles, IL 60175  
Phone: 630-232-5805

Latanya Hill, Director

### Environmental & Water Resources

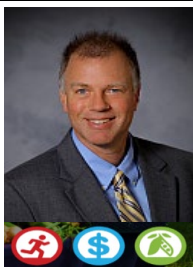
**Jodie L. Wollnik**  
**Director**

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

Email: [wollnikjodie@co.kane.il.us](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto:lebokurt@kaneCountyIL.gov)



## KANE COUNTY DEPARTMENTS

### Human Resource Management



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

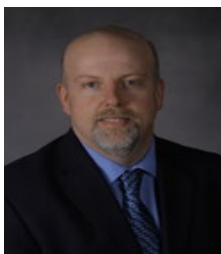
### KaneComm



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

### Information Technologies

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



### Law Library

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



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

### Judiciary



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

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

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

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

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

**Carpentersville Branch Ct. Elgin Branch Court**  
 1200 L W Besinger Drive  
 Carpentersville, IL 60110

150 Dexter Court  
 Elgin, Illinois 60120



### Merit Commission

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



### Office of Community Reinvestment



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

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

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



## KANE COUNTY DEPARTMENTS

### Public Defender

**Rachele Conant**  
**Public Defender**  
37W777 Route 38  
St. Charles, IL 60175  
Phone: 630-232-5835  
Fax: 630-208-2192  
[Email: Rconant@KanePublicDefender.org](mailto:Rconant@KanePublicDefender.org)



### Supervisor of Assessments



**Mark D. Armstrong, CIAO**  
**Supervisor of Assessments**  
719 S. Batavia Ave Bldg. C  
Geneva, IL 60134  
Phone: 630-208-3818  
Fax: 630-208-3824  
[Email: armstrongmark@KaneCountyIL.gov](mailto: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](mailto: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](mailto:emersonjohn@KaneCountyIL.gov)



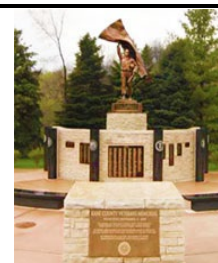
### Purchasing

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



### Veterans' Assistance Commission

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

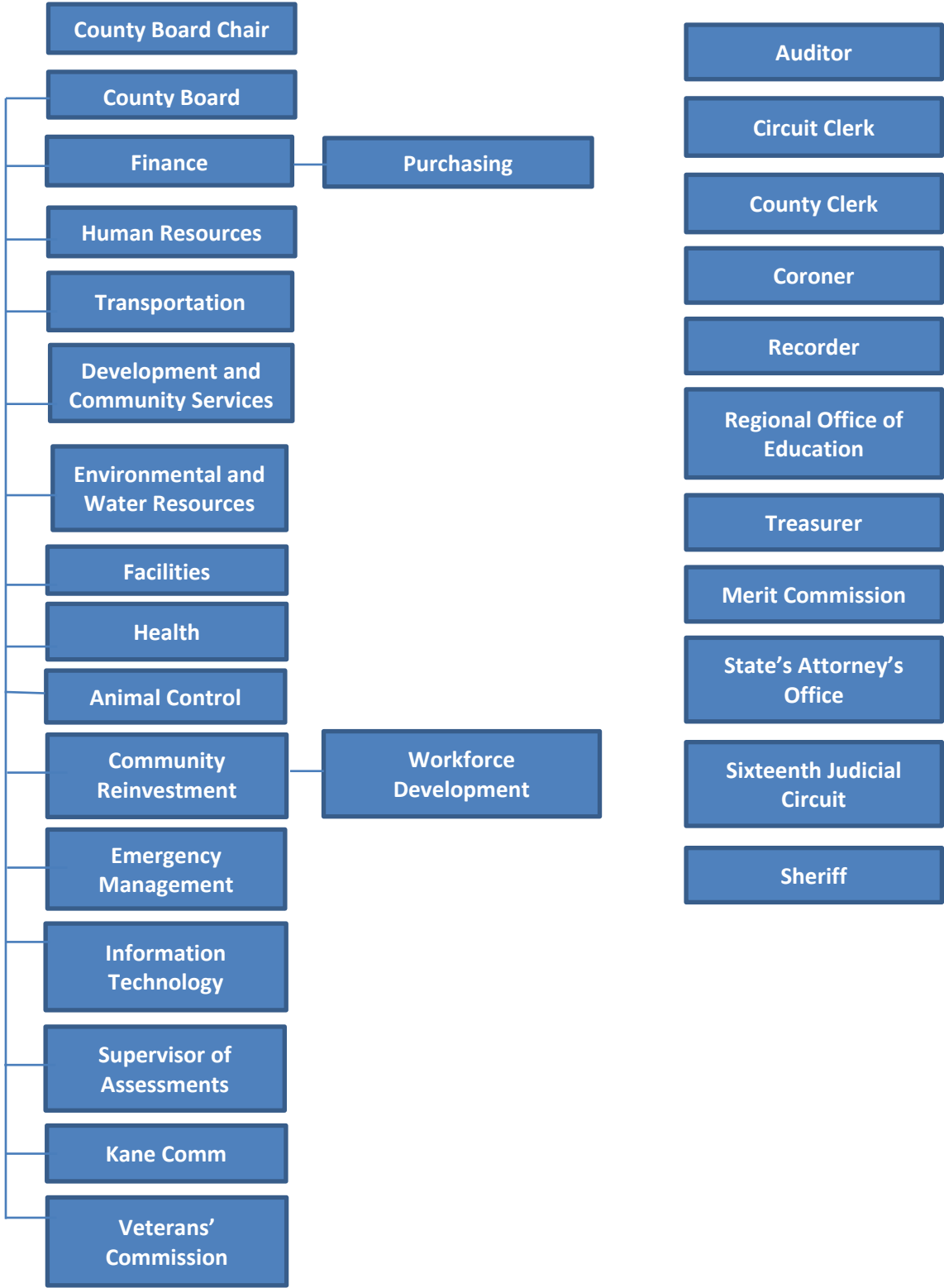


➤ You can access Kane County's Department and Office individual websites here:

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



Kane County Citizens





# Annual Appropriations Ordinance

STATE OF ILLINOIS

COUNTY OF KANE )

## ORDINANCE NO. 24-379

### ADOPTING THE FISCAL YEAR 2025 ANNUAL APPROPRIATIONS AND BUDGET

NOW, THEREFORE, BE IT ORDAINED that the County Board of Kane County, State of Illinois, hereby adopts the schedule of appropriations and budget as detailed in the "Fiscal Year 2025 DRAFT Budget (as of 08.28.24)" for the fiscal period beginning December 1, 2024 and ending November 30, 2025; and

BE IT FURTHER ORDAINED that:

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

Passed by the Kane County Board on November 12, 2024.

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

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

Vote:

PASSED



## **Budget Calendar**

|                    |                                                                               |
|--------------------|-------------------------------------------------------------------------------|
| February 2024      | Finance Committee reviews and approves 2025 Budget Priorities and Calendar    |
| March 2024         | Executive Committee reviews and approves 2025 Budget Priorities and Calendar  |
| March 2024         | County Board reviews and approves 2025 Budget Priorities and Calendar.        |
| March 2024         | Budget Kick-off Meetings held for Offices and Departments                     |
| March – May 2024   | Finance and Offices and Departments enter 2025 budgets into budget module     |
| May 2024           | Mid-year projections from Offices and Departments due into Finance Department |
| July 2024          | Finance Department presents Draft 2025 Budget to Finance and Budget Committee |
| September 10, 2024 | Draft 2025 Annual Appropriation and Budget Placed on Public Display           |
| October 16, 2024   | 2025 Annual Appropriation and Budget fails at roll call vote of County Board  |
| November 12, 2024  | 2025 Annual Appropriation and Budget adopted by County Board                  |
| November 12, 2024  | Tax Levies adopted by County Board                                            |

# **Basis of Accounting**

## **Basis of Accounting and Budgeting**

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

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

## **Accounting Basis**

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

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

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

## **Departments and Functional Areas**

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

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

## **Basis of Accounting**

### **Revenue Classifications**

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

### **Expenditure Classifications**

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

## FINANCIAL STRUCTURE

### Governmental Funds

| Fund Type                     | Purpose                                                                                                                                                                           | Revenue                                                                                                                    | Budgeting and Accounting Basis |
|-------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| General Fund                  | Accounts for the County's primary operating activities; accounts for financial resources not accounted for in another Fund                                                        | Primarily from property taxes, state sales and other state and local shared taxes, fees, fines, grants, and reimbursements | Modified Accrual               |
| Special Revenue Funds         | Accounts for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service and capital projects        | A variety of sources including property taxes, sales taxes, local taxes, fees, federal and state grants                    | Modified Accrual               |
| Capital Projects Funds        | Accounts for financial resources restricted, committed, or assigned to expenditure for capital outlays                                                                            | Bond proceeds, grant reimbursements, and fees restricted to capital outlays                                                | Modified Accrual               |
| Debt Service Funds            | Accounts for financial resources that are restricted, committed, or assigned to expenditure for the payment of general obligation bond principal, interest, and related expenses. | State income taxes, grants, and loan reimbursements                                                                        | Modified Accrual               |
| Permanent Fund - Working Cash | Working Cash enables the County to have in its treasury at all times sufficient money to meet demands for ordinary and necessary expenditures                                     | Interest revenue                                                                                                           | Modified Accrual               |
| Custodial Funds               | Custodial Funds account for assets held in a purely custodial capacity by the County on behalf of individuals, private organizations, and/or other governmental units             | Custodial funds report additions by source and type                                                                        | Modified Accrual               |

### Proprietary Funds

| Fund Type             | Purpose                                                                                                                                                                                                                                                                                                                    | Revenue                                                                                                                                                                               | Budgeting and Accounting Basis |
|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| Internal Service Fund | Accounts for and reports the financing of goods or services provided by one department to another. The County utilizes an internal service fund to account for the cost of providing health insurance for its employees.                                                                                                   | Reimbursement of the costs of service from the funds, departments and agencies served                                                                                                 | Accrual                        |
| Enterprise Funds      | Accounts for activities that charge fees to external users for goods or services. The County utilized its Enterprise Funds for operations at Settler's Hill and Woodland landfills until the landfills closed; however, hauler and household hazardous waste charge fees are deposited into the Enterprise Surcharge Fund. | Operations at both Settler's Hill and Woodland facilities are now closed; however, hauler and household hazardous waste charge fees are deposited into the Enterprise Surcharge Fund. | Accrual                        |



## ***FUND TYPES***

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

### **Governmental Funds:**

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

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

The County reported the following funds as major governmental funds as of November 30, 2023:

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

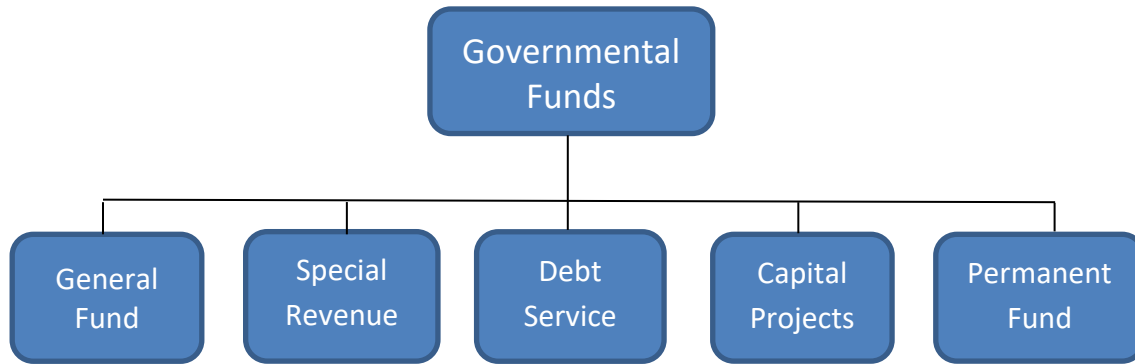
- General Corporate Account - #001
- Special Reserve Account - #112
- States Attorney's Office Domestic Violence Account - #223
- Economic Development Account - #400
- Cost Share Drainage Account - #405
- Public Building Commission Account - #601

**Motor Fuel Tax:** This special revenue fund is used to account for allotments of State Motor Fuel taxes.

**Transportation Sales Tax Fund:** This special revenue fund is used to account for 75% of the County's share of the .25% Regional Transportation Authority 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.



## ***FUND TYPES***



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

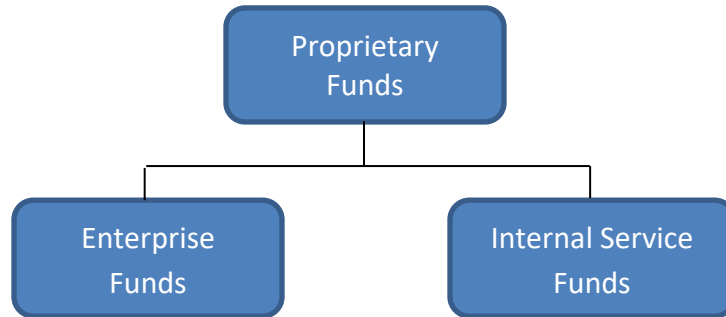
**Special Revenue Funds:** Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

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

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

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

## ***FUND TYPES***



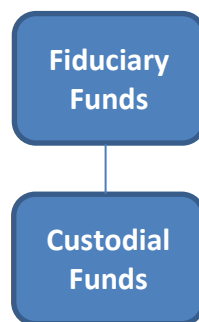
### **Proprietary Funds:**

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

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

**Enterprise Surcharge Fund:** This fund accounts for solid waste disposal fees, including those related to hauler and household hazardous waste charges. The fees collected are to be utilized for solid waste management purposes.

**Enterprise General Fund:** This fund accounted for revenues derived from the Settler's Hill Landfill, owned by Kane County. This fund now only reports land.



**Fiduciary Funds** – Fiduciary funds are used to account for assets held in a trustee or agent capacity for outside parties. Fiduciary funds include Custodial Funds.

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

## KANE COUNTY FUNDS

| Fund                                   | Debt Service | Development,<br>Housing &<br>Economic<br>Development | Environment &<br>Conservation | General<br>Government | Health and<br>Welfare | Highways &<br>Streets | Judicial | Public Safety | Public Service<br>& Records | Other &<br>Contingency |
|----------------------------------------|--------------|------------------------------------------------------|-------------------------------|-----------------------|-----------------------|-----------------------|----------|---------------|-----------------------------|------------------------|
| 001 General Fund                       | X            | X                                                    | X                             | X                     |                       |                       | X        | X             | X                           | X                      |
| 010 Insurance Liability                |              |                                                      |                               | X                     |                       |                       | X        |               |                             |                        |
| 020 The Stipend Fund                   |              |                                                      |                               | X                     |                       |                       |          |               |                             |                        |
| 100 County Automation                  |              |                                                      |                               | X                     |                       |                       |          |               |                             |                        |
| 101 Geographic Information Systems     |              |                                                      |                               | X                     |                       |                       |          |               |                             |                        |
| 110 Illinois Municipal Retirement      |              |                                                      |                               | X                     |                       |                       |          |               |                             |                        |
| 111 FICA/Social Security               |              |                                                      |                               | X                     |                       |                       |          |               |                             |                        |
| 112 Special Reserve                    |              |                                                      |                               | X                     |                       |                       |          |               |                             |                        |
| 120 Grand Victoria Casino Elgin        |              |                                                      |                               | X                     |                       |                       |          |               |                             |                        |
| 125 Public Safety Sales Tax            |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 127 Judicial Technology Sales Tax      |              |                                                      |                               |                       |                       |                       | X        |               |                             |                        |
| 128 Sheriff's Vehicle and Equipment    |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 150 Tax Sale Automation                |              |                                                      |                               |                       |                       |                       |          |               | X                           |                        |
| 160 Vital Records Automation           |              |                                                      |                               |                       |                       |                       |          |               | X                           |                        |
| 161 Election Equipment                 |              |                                                      |                               |                       |                       |                       |          |               | X                           |                        |
| 170 Recorder's Automation              |              |                                                      |                               |                       |                       |                       |          |               | X                           |                        |
| 195 Children's Waiting Room            |              |                                                      |                               |                       |                       |                       | X        |               |                             |                        |
| 196 D.U.I.                             |              |                                                      |                               |                       |                       |                       | X        |               |                             |                        |
| 197 Foreclosure Mediation Fund         |              |                                                      |                               |                       |                       |                       | X        |               |                             |                        |
| 200 Court Automation                   |              |                                                      |                               |                       |                       |                       | X        |               |                             |                        |
| 201 Court Document Storage             |              |                                                      |                               |                       |                       |                       | X        |               |                             |                        |
| 202 Child Support                      |              |                                                      |                               |                       |                       |                       | X        |               |                             |                        |
| 203 Circuit Clerk Admin Services       |              |                                                      |                               |                       |                       |                       | X        |               |                             |                        |
| 204 Circuit Clerk Electronic Citation  |              |                                                      |                               |                       |                       |                       | X        |               |                             |                        |
| 205 Circuit Clerk Operation & Admin    |              |                                                      |                               |                       |                       |                       | X        |               |                             |                        |
| 220 Title IV-D                         |              |                                                      |                               |                       |                       |                       | X        |               |                             |                        |
| 221 Drug Prosecution                   |              |                                                      |                               |                       |                       |                       | X        |               |                             |                        |
| 222 Victim Coordinator Services        |              |                                                      |                               |                       |                       |                       | X        |               |                             |                        |
| 223 Domestic Violence                  |              |                                                      |                               |                       |                       |                       | X        |               |                             |                        |
| 225 Auto Theft Task Force              |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 226 Weed & Seed                        |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 230 Child Advocacy Center              |              |                                                      |                               |                       |                       |                       | X        |               |                             |                        |
| 231 Equitable Sharing Program          |              |                                                      |                               |                       |                       |                       | X        |               |                             |                        |
| 232 State's Atty Records Automation    |              |                                                      |                               |                       |                       |                       | X        |               |                             |                        |
| 233 Bad Check Restitution              |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 234 Drug Asset Forfeiture              |              |                                                      |                               |                       |                       |                       | X        |               |                             |                        |
| 235 State's Attorney Employee Events   |              |                                                      |                               |                       |                       |                       | X        |               |                             |                        |
| 236 Child Advocacy Advisory Board      |              |                                                      |                               |                       |                       |                       | X        |               |                             |                        |
| 237 Money Laundering                   |              |                                                      |                               |                       |                       |                       | X        |               |                             |                        |
| 244 Public Defender Records Automation |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 246 Employee Events Fund               |              |                                                      |                               | X                     |                       |                       |          |               |                             |                        |
| 247 EMA Volunteer Fund                 |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 248 KC Emergency Planning              |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 249 Bomb Squad SWAT                    |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 250 Law Library                        |              |                                                      |                               |                       |                       |                       | X        |               |                             |                        |
| 251 Canteen Commission                 |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 252 County Sheriff DEF Federal         |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 253 County Sheriff DEF Local           |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 254 FATS                               |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 255 K-9 Unit                           |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 256 Vehicle Maintenance/Purchase       |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 257 Sheriff DUI Fund                   |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 258 Money Laundering                   |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 259 Transportation Safety Highway HB   |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 262 AJF Medical Cost                   |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 263 Sheriff Civil Operations           |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 264 Cannabis Regulation - Local        |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 265 Sheriff DEF Federal - Treasury     |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 268 Sale & Error                       |              |                                                      |                               |                       |                       |                       |          |               | X                           |                        |
| 269 Kane Comm                          |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 270 Probation Services                 |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 271 Substance Abuse Screening          |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 273 Drug Court Special Resources       |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 276 Probation Victim Services          |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 278 Juvenile Justice Donation Fund     |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 289 Coroner Administration             |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 290 Animal Control                     |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 300 County Highway                     |              |                                                      |                               |                       |                       | X                     |          |               |                             |                        |
| 301 County Bridge                      |              |                                                      |                               |                       |                       | X                     |          |               |                             |                        |
| 302 Motor Fuel Tax                     |              |                                                      |                               |                       |                       | X                     |          |               |                             |                        |
| 303 County Highway Matching            |              |                                                      |                               |                       |                       | X                     |          |               |                             |                        |
| 304 Motor Fuel Local Option            |              |                                                      |                               |                       |                       | X                     |          |               |                             |                        |

## KANE COUNTY FUNDS

| Fund                                          | Debt Service | Development,<br>Housing &<br>Economic<br>Development | Environment &<br>Conservation | General<br>Government | Health and<br>Welfare | Highways &<br>Streets | Judicial | Public Safety | Public Service &<br>Records | Other &<br>Contingency |
|-----------------------------------------------|--------------|------------------------------------------------------|-------------------------------|-----------------------|-----------------------|-----------------------|----------|---------------|-----------------------------|------------------------|
| 305 Transportation Sales Tax                  |              |                                                      |                               |                       |                       | X                     |          |               |                             |                        |
| 349 Opioid Settlement Fund                    |              |                                                      |                               |                       | X                     |                       |          |               |                             |                        |
| 350 County Health                             |              |                                                      |                               |                       | X                     |                       |          |               |                             |                        |
| 351 Kane Kares                                |              |                                                      |                               |                       | X                     |                       |          |               |                             |                        |
| 353 Coronavirus Relief Fund                   |              |                                                      |                               |                       | X                     |                       |          |               |                             |                        |
| 354 Mass Vaccination Fund                     |              |                                                      |                               |                       | X                     |                       |          |               |                             |                        |
| 355 American Rescue Plan                      |              |                                                      |                               |                       | X                     |                       |          |               |                             |                        |
| 356 ARP Recoupment of Lost Revenue            |              |                                                      |                               | X                     |                       |                       |          |               |                             |                        |
| 358 FEMA PA Administration                    |              |                                                      |                               | X                     |                       |                       |          |               |                             |                        |
| 380 Veterans' Commission                      |              |                                                      |                               |                       | X                     |                       |          |               |                             |                        |
| 385 IL Counties Information Mgmt              |              |                                                      |                               |                       |                       |                       |          |               |                             | X                      |
| 390 Web Technical Services                    |              |                                                      |                               |                       |                       |                       |          |               |                             | X                      |
| 400 Economic Development                      |              | X                                                    |                               |                       |                       |                       |          |               |                             |                        |
| 401 Community Dev Block Program               |              | X                                                    |                               |                       |                       |                       |          |               |                             |                        |
| 402 HOME Program                              |              | X                                                    |                               |                       |                       |                       |          |               |                             |                        |
| 403 Unincorporated Stormwater Mgmt            |              |                                                      | X                             |                       |                       |                       |          |               |                             |                        |
| 404 Homeless Management Info Systems          |              | X                                                    |                               |                       |                       |                       |          |               |                             |                        |
| 405 Cost Share Drainage                       |              |                                                      | X                             |                       |                       |                       |          |               |                             |                        |
| 406 OCR & Recovery Act Programs               |              | X                                                    |                               |                       |                       |                       |          |               |                             |                        |
| 407 Quality of Kane Grants                    |              |                                                      | X                             |                       |                       |                       |          |               |                             |                        |
| 408 Neighborhood Stabilization Progr          |              | X                                                    |                               |                       |                       |                       |          |               |                             |                        |
| 409 Continuum of Care Planning Grant          |              | X                                                    |                               |                       |                       |                       |          |               |                             |                        |
| 410 Elgin CDBG                                |              | X                                                    |                               |                       |                       |                       |          |               |                             |                        |
| 411 Emergency Rental Assistance               |              |                                                      |                               |                       | X                     |                       |          |               |                             |                        |
| 412 Emergency Rental Assistance #2            |              |                                                      |                               |                       | X                     |                       |          |               |                             |                        |
| 413 CDBG-CV                                   |              | X                                                    |                               |                       |                       |                       |          |               |                             |                        |
| 414 HOME-ARP                                  |              | X                                                    |                               |                       |                       |                       |          |               |                             |                        |
| 420 Stormwater Management                     |              |                                                      | X                             |                       |                       |                       |          |               |                             |                        |
| 421 Electrical Aggregation Civic Contribution |              |                                                      | X                             |                       |                       |                       |          |               |                             |                        |
| 425 Blighted Structure Demolition             |              | X                                                    |                               |                       |                       |                       |          |               |                             |                        |
| 430 Farmland Preservation                     |              |                                                      | X                             |                       |                       |                       |          |               |                             |                        |
| 435 Growing for Kane                          |              |                                                      | X                             |                       |                       |                       |          |               |                             |                        |
| 480 Work Force Development                    |              |                                                      |                               |                       | X                     |                       |          |               |                             |                        |
| 490 Kane County Law Enforcement               |              |                                                      |                               |                       |                       |                       | X        |               |                             |                        |
| 492 Marriage Fees                             |              |                                                      |                               |                       |                       |                       | X        |               |                             |                        |
| 500 Capital Projects                          |              |                                                      |                               | X                     |                       |                       |          |               |                             |                        |
| 501 Judicial Facility Construction            |              |                                                      |                               |                       |                       | X                     |          |               |                             |                        |
| 510 Capital Improvement Bond Construction     |              |                                                      |                               | X                     |                       |                       |          |               |                             |                        |
| 515 Longmeadow Bond Construction              |              |                                                      |                               |                       |                       | X                     |          |               |                             |                        |
| 520 Mill Creek Special Service Area           |              | X                                                    |                               |                       |                       |                       |          |               |                             |                        |
| 521 Bowes Creek Special Service Area          |              | X                                                    |                               |                       |                       |                       |          |               |                             |                        |
| 5300 Sunvale SBA SW 37                        |              | X                                                    |                               |                       |                       |                       |          |               |                             |                        |
| 5301 Middle Creek SBA SW38                    |              | X                                                    |                               |                       |                       |                       |          |               |                             |                        |
| 5302 Shirewood Farm SSA SW39                  |              | X                                                    |                               |                       |                       |                       |          |               |                             |                        |
| 5303 Ogden Gardens SBA SW40                   |              | X                                                    |                               |                       |                       |                       |          |               |                             |                        |
| 5304 Wildwood West SBA SW41                   |              | X                                                    |                               |                       |                       |                       |          |               |                             |                        |
| 5306 Cheval DeSelle Venetian SBA SW43         |              | X                                                    |                               |                       |                       |                       |          |               |                             |                        |
| 5308 Plank Road Estates SBA SW45              |              | X                                                    |                               |                       |                       |                       |          |               |                             |                        |
| 5310 Exposition View SBA SW47                 |              | X                                                    |                               |                       |                       |                       |          |               |                             |                        |
| 5311 Pasadena Drive SBA SW48                  |              | X                                                    |                               |                       |                       |                       |          |               |                             |                        |
| 5312 Tamara Dittman SBA SW 50                 |              | X                                                    |                               |                       |                       |                       |          |               |                             |                        |
| 5313 Church Molitor SSA SA 52                 |              | X                                                    |                               |                       |                       |                       |          |               |                             |                        |
| 5314 45W18S Plank Road SSA SW 54              |              | X                                                    |                               |                       |                       |                       |          |               |                             |                        |
| 5315 Boyer Road Special Service Area          |              | X                                                    |                               |                       |                       |                       |          |               |                             |                        |
| 558 North Impact Fees                         |              |                                                      |                               |                       |                       | X                     |          |               |                             |                        |
| 559 Central Impact Fees                       |              |                                                      |                               |                       |                       | X                     |          |               |                             |                        |
| 560 South Impact Fees                         |              |                                                      |                               |                       |                       | X                     |          |               |                             |                        |
| 601 Public Building Commission                | X            |                                                      |                               |                       |                       |                       |          |               |                             |                        |
| 610 Capital Improvement Debt Service          | X            |                                                      |                               |                       |                       |                       |          |               |                             |                        |
| 622 Recovery Zone Bond Debt Service           | X            |                                                      |                               |                       |                       |                       |          |               |                             |                        |
| 623 JIC/AJC Refunding Debt Service            | X            |                                                      |                               |                       |                       |                       |          |               |                             |                        |
| 624 Longmeadow Debt Service                   | X            |                                                      |                               |                       |                       |                       |          |               |                             |                        |
| 625 Longmeadow Debt Service-Cap Interest      | X            |                                                      |                               |                       |                       |                       |          |               |                             |                        |
| 650 Enterprise Surcharge                      |              |                                                      | X                             |                       |                       |                       |          |               |                             |                        |
| 652 Health Insurance Fund                     |              |                                                      |                               | X                     |                       |                       |          |               |                             |                        |
| 660 Working Cash                              |              |                                                      |                               |                       |                       |                       |          |               |                             | X                      |
| 701 Elder Fatality Review Team                |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 702 Sheriff's Detail Escrow                   |              |                                                      |                               |                       |                       |                       |          | X             |                             |                        |
| 751 Subdivision Review Escrow                 |              | X                                                    |                               |                       |                       |                       |          |               |                             |                        |
| 759 Court Services Employee Education         |              |                                                      |                               |                       |                       |                       | X        |               |                             |                        |

## ***KANE COUNTY FUNDS***

### **MAJOR GOVERNMENTAL FUNDS GENERAL FUND ACCOUNTS**

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

**112 - Special Reserve Account** - To account for resources set aside and which may only be used with approval of the County Board through the normal budgeting and appropriations process.

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

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

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

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

## **KANE COUNTY FUNDS**

### **MAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS**

**302 - Motor Fuel Tax Fund** -To account for allotments of State Motor Fuel taxes.

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

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

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

### **NONMAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS**

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

**020 – The 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.

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

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

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

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



## ***KANE COUNTY FUNDS***

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

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

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

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

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

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

**161 - Election Equipment Fund** - To account for a monetary reserve to buy additional election equipment.

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

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

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

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

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

## ***KANE COUNTY FUNDS***

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

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

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

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

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

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

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

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

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

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

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

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

**232 - State's Attorney Records Automation Fund** - To account for fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used for the automation of State's Attorney's record keeping systems.

## ***KANE COUNTY FUNDS***

**233 - Bad Check Restitution Fund** - To account for transaction fees recovered from dishonored checks to defray the costs and expenses incurred.

**234 - Drug Asset Forfeiture Fund** - To account for forfeiture proceeds from drug assets which are used to deter crime.

**235 - State's Attorney Employee Events Fund** -To account for the proceeds of in-house fund-raising events held by the employees of the State's Attorney's Office for the benefit of its employees.

**236 - Child Advocacy Advisory Board Fund** - To account for donations and associated expenses for the Kane County Child Advocacy Center.

**237 - Money Laundering – State's Attorney Fund** - To account for forfeiture proceeds from money laundering which are used to deter crime.

**243 – Public Defender Special Fund** – To account for a public defender grant from the Illinois Supreme Court

**244 - Public Defender Records Automation Fund** - To account for the collection of Records Automation Fees and associated expenditures.

**246 - Employee Events Fund** - To account for commissions from the vending machines which are used to support designated employee events.

**247 - EMA Volunteer Fund** - To account for donations made to the EMA agency to support the volunteer program.

**248 - KC Emergency Planning Fund** - To account for donations made to the Local Emergency Planning Committee (LEPC) to support the Kane County hazardous materials preparedness program.

**249 - Bomb Squad SWAT Fund-** To account for revenues and expenses that pertain to Bomb Squad and SWAT.

**250 - Law Library Fund** - To account for fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used to purchase books and subscriptions for the County's Law Library.

**251 - Canteen Commission Fund** - To account for money contributed by friends, family members, etc for inmates, as they are not allowed to possess cash. Commissions from sales on commissary to be used to purchase items of benefit to the inmates.

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

## ***KANE COUNTY FUNDS***

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

**254 – FATS Fund** - To account for Firearms and Training Simulator (FATS) revenues and expenses for the Sheriff's Office.

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

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

**257 - Sheriff DUI Fund** - To account for revenues from DUI fees and expenses for the Sheriff's DUI program.

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

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

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

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

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

**265 - Sheriff DEF Federal – Treasury Fund** – To account for funds received from the Federal Government for the Sheriff's DEF program.

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

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

**270 - Probation Services Fund** - To account for probation fees collected pursuant to Public Act 85-1256. The fees are to be used to operate and maintain the County's probation program. These

## **KANE COUNTY FUNDS**

fees are approved for use by the Chief Judge of the 16th Circuit. This is then forwarded to the administrative office of the Illinois Courts for approval before any funds can be utilized. These funds are to be used as "supplemental" funding for the County's probation program.

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

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

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

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

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

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

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

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

**303 - County Highway Matching Fund** - To account for revenues derived from a separate property tax levy to be used for maintaining the County roads.

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

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

## ***KANE COUNTY FUNDS***

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

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

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

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

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

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

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

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

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

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

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

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

## **KANE COUNTY FUNDS**

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

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

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

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

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

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

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

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

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

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

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

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



## ***KANE COUNTY FUNDS***

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

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

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

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

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

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

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

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

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

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

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

**751 - Subdivision Review Escrow Fund** - To account for payments from subdivision developers for the Environmental and Water Resources Department that use outside consultant services for plan reviews.

## **KANE COUNTY FUNDS**

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

## **DEBT SERVICE FUNDS**

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

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

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

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

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

## **CAPITAL PROJECTS FUNDS**

**500 - Capital Project Fund** - To account for and to make payments for various County capital projects.

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

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

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

## **KANE COUNTY FUNDS**

**558 - 560 - 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.

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

## **PERMANENT FUND**

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

## **MAJOR PROPRIETARY FUND**

**650 - Enterprise Surcharge Fund** – This fund accounts for solid waste disposal fees, including those related to hauler and household hazardous waste charges. The fees collected are to be utilized for solid waste management purposes.

## **INTERNAL SERVICE FUND**

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

## CUSTODIAL FUNDS

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

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

## **GLOSSARY**

### **Account Classification**

Detailed revenue and expenditures line items are grouped together into categories. Revenue account classifications include: Property Taxes, Other Taxes, Licenses and Permits, Grants, Charges for Services (fees), Fines, Reimbursements, Interest Revenue, and Other. Expenditure classifications include: Personnel Services- Salaries and Wages, Personnel Services- Employee Benefits, Contractual Services, Commodities, Capital, Debt Services, and Contingency and Other.

### **Accrual Accounting**

The recognition of revenue when earned or expenses when incurred regardless of when cash is received or disbursed.

### **Actual**

The actual figures in the budget document are year-end actual totals for that fiscal year.

### **Addition To Fund Balance Account**

A budgetary account used to estimate the excess of revenues over expenditures to be closed to fund balance at the end of a fiscal year.

### **Adopted**

The adopted budget figures in the budget document for the upcoming fiscal year include anticipated revenues and expenditure estimates. The 2025 Budget was adopted by the County Board on November 12, 2024, by Ordinance number 24-379.

### **Amended**

The amended budget figures in the budget document for the current fiscal year include the total of the Adopted Budget plus any budget amendments throughout the year at the time the budget document was produced.

### **Appropriation**

Authorization granted by the County Board to make expenditures and to incur obligations for specific purposes, usually limited in amount.

### **Appropriation Ordinance**

The ordinance adopted by the County Board establishing the legal authority to obligate and expend resources.

### **Bond**

A written promise to pay a specified sum of money, called principal, at a specified maturity date along with periodic interest paid at a specified percentage of the outstanding principal. A bond is usually used for long-term debt.

## **GLOSSARY**

### **Budget**

The budget figures in the budget document denote the officially approved expenditure ceilings and revenue estimates under which the County and its departments operate.

### **Capital Budget**

A budget of anticipated capital expenditures, enacted with the Adopted Budget, which includes both operating and capital budgets.

### **Capital Project Funds**

Financial resources used for all major general County construction projects other than Enterprise Fund construction.

### **Capital Outlays**

Expenditures that result in the acquisition of or addition of fixed assets.

### **Commodities**

Expenditures of articles and supplies consumed during normal operations, including, but not limited to, office supplies, operating supplies, books and subscriptions, uniforms and accessories, and utilities.

### **Contingency**

Is a budget for emergency expenditures that may be needed throughout the upcoming fiscal year. Per the Financial Policies, the General Fund is required to budget 2% of operating expenditures in its Contingency line item, not to exceed funds for one year of expenditures. In the event of declining Equalized Assessed Valuation (EAV), the Finance Committee may recommend lowering the contingency account to an amount less than the 2% minimum requirement.

### **Contractual Services**

Expenditures for services rendered to the County by outside agencies, including, but not limited to, mileage expense, association dues, and repairs and maintenance expense.

### **Debt Service**

The annual payment of principal, interest and handling charges on the County's bonded indebtedness.

### **Debt Service Funds**

Funds established to finance and account for the payment of interest and principal on all long-term debt.

## **GLOSSARY**

### **Department / Office**

A major organizational unit of the County which has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

### **Enterprise Funds**

Accounts for operations financed and operated in a manner similar to the private sector, which also uses the accrual basis of accounting.

### **Equalized Assessed Valuation (EAV)**

The assessed value multiplied by the State equalized factor to yield the value of property from which the property tax rate is calculated after deducting exemptions and the value of tax increment financing districts and enterprise zones.

### **Expenditures**

Charges incurred, whether paid or unpaid, resulting from the delivery of goods and services.

### **Expenditure Summary**

Expenditures summarized from individual line items into larger or smaller groups providing useful analysis. Groups may include: Fund, Classification, Functional Area, Department and Sub-Department.

### **Fiscal Year**

Any consecutive twelve (12) month period designated as the budget year. The County's budget year begins December 1 and ends November 30 of the following calendar year.

### **Fixed Asset**

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements, machinery, and equipment over the amount of (\$10,000) ten-thousand dollars.

### **Fund (Accounting)**

A fund is the basic accounting unit; it is a self-balancing accounting entity with revenues and expenditures that are segregated for the purpose of carrying out specific programs in accordance with County policies and certain applicable State and Federal laws.

### **Fund Balance Utilization Account**

A budgetary account used to estimate the excess of expenditures over revenues to be closed to fund balance at the end of a fiscal year.

### **General (Corporate) Fund – General Account**

The General Fund – General Account #001 serves as the chief operating fund for the County. The General Fund – General Account #001 is used to account for all financial resources except those required to be accounted for in another fund.

## **GLOSSARY**

### **Generally Accepted Accounting Principles—(GAAP)**

GAAP is the uniform minimum standard of and guidelines for financial accounting and reporting. GAAP governs the form and the content of the basic financial statements of the County. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practice at a particular time, and detailed practices and procedures. GAAP provides the standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is NCGA (National Council on Governmental Accounting) Statement 1. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from and much broader than the objectives of business enterprise GAAP financial report

### **General Obligation Bonds**

General obligation bonds are secured by the unconditional pledge of the County to repay them from taxes and/or other general revenues.

### **Goals**

A broad overview result to be achieved to eliminate a problem or meet a need.

### **Governmental Accounting Standards Board—(GASB)**

An independent, non-profit agency responsible for the promulgation of accounting and financial reporting procedures for governmental entities.

### **Governmental Funds**

Governmental funds, as defined by GASB, are used to account for the acquisition, use, and balances of a government's expendable financial resources and related current liabilities, excluding those accounted for in proprietary funds. These funds include the General Fund – General Account, Special Revenue, Capital Projects, Debt Service, and Permanent Funds.

### **Grant**

A grant is a resource which requires the recipient to use the resources for a specific purpose.

### **Illinois Municipal Retirement Fund—(IMRF)**

IMRF is a pension program for employees of local governments of which Kane County is a member.

### **Impact Fees**

Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.



## **GLOSSARY**

### **Inter-Fund Transfer**

Transfers made from one fund to another to reimburse or pay for specific services rendered or to more generally support the activities of another fund. Interfund transfers are approved by the County Board.

### **Internal Service Fund**

Accounts for goods and services provided to other funds, departments or agencies of the primary government and its component units on a cost-reimbursement basis. The County's Internal Service Fund is the Health Insurance Fund #652.

### **Key Performance Measures**

Measurements that are collected to show the means by which individual department's goals and objectives are maintained or attained.

### **Line Item / Account Number**

A specific item defined by detail in a unique name and account in the financial records. Revenue and expenditure budgets are reviewed, anticipated, and appropriated at this level.

### **Mission**

A broad statement of the overall goal or purpose assigned to a particular department, fund or the County.

### **Modified Accrual Accounting**

The basis of accounting under which revenues are recorded when they become both measurable and available to finance expenditures of the current fiscal year. Expenditures are recorded when the related fund liability is incurred, except for compensated absences that are not expected to be liquidated with expendable resources, and debt service on long term debt.

### **Motor Fuel Tax**

Motor Fuel Taxes are distributed on a per capita basis, as a percentage based on the collection of motor fuel sold throughout the State.

### **Objectives**

A statement describing the current services and functions a department or fund performs on an ongoing basis.

### **Operating Budget**

A budget of anticipated expenditures for services and activities, enacted with the Adopted Budget, which includes both operating and capital budgets.

# **GLOSSARY**

## **Organization Chart**

A flow chart showing the structure of the County's committees and administration.

## **Permanent Funds**

Enables the County to have sufficient money in its Treasury at all times to meet demands for ordinary and necessary expenditures for general corporate purposes.

## **Personnel Services**

Salaries and wages paid for services performed by employees of the County, and health benefit costs associated with these services.

## **Position Summary**

A summary of all full-time, part-time, seasonal, and other personnel by program or department.

## **Project Recap**

A status and summary of current projects, operations, and activities for a program/department that relate to its' goals and objectives.

## **Property Tax**

Revenue collected by the County based on a rate and calculated against the equalized assessed valuation of a particular property.

## **Proprietary Funds**

Funds having profit and loss aspects similar to the private sector and using the accrual basis of accounting rather than modified accrual basis are considered Proprietary Funds. The current Proprietary Fund type being used by the County is the Enterprise Fund.

## **Revenues**

Revenues are the inflows of resources that a government receives, primarily from taxes, fees, fines, grants, interest income and other sources.

## **Revenue Summary**

Revenues summarized from individual line items into larger or smaller groups providing useful analysis. Groups may include: Fund, Classification, Department and Sub-Department.

## **Special Revenue Funds**

Special Revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

## **GLOSSARY**

### **Sub-Department**

A minor organizational unit within a department of the County, which has been assigned overall management responsibility for a specific operation or activity.

### **Transportation Improvement Program (TIP)**

A budget of anticipated roadway and infrastructure construction expenditures, enacted with the Adopted Budget, which includes both operating and capital budgets.

### **Trends And Demographics**

General and specific information about Kane County and its' citizens, which includes, but is not limited to, employment information, tax information, income, etc.

### **Vision**

Specific goals and objectives of the County mission statement.

## ***KANE COUNTY FINANCIAL POLICIES***

|                                           |                                     |
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## ***KANE COUNTY FINANCIAL POLICIES***

|                                           |                                                                     |
|-------------------------------------------|---------------------------------------------------------------------|
| <b>Kane County<br/>Financial Policies</b> | <b>Accounting, Auditing and Financial Reporting Policies</b>        |
|                                           | <b>Amended by the County Board: Resolution 24-195, May 14, 2024</b> |

### **ACCOUNTING, AUDITING and FINANCIAL REPORTING POLICIES**

1. It shall be the intent of the County to maintain a self-balancing set of accounts on an on-going basis to be closed monthly. The general ledger will be closed by the Finance department no later than 30 days after month end. The books shall remain open 60 days after the fiscal year end. The Finance department will provide monthly reporting to the Board that includes, at a minimum, the following reports:
  - Summary of Cash Receipts
  - Cash Balances by Fund
  - Budget to Actual Including Variance Analysis
2. It shall be the intent of the County to maintain a program of internal controls to safeguard all assets and ensure effective and efficient use of all assets. It shall be the responsibility of the Finance department to establish a formal set of “best practice” internal controls. In addition, the County Auditor shall ensure that all departments comply with those controls. It shall also be the intent for the independent auditor to review the system of internal controls and report any weaknesses detected to the Board as part of the annual audit.
3. It shall be the intent of the County to utilize fund accounting principles and general accepted accounting practices in the recording of all financial transactions. The general ledger shall be maintained on a cash basis, with the intent to move to an accrual basis.
4. It shall be the intent of the County to prepare annually an Annual Comprehensive Financial Report (ACFR) to be presented to the Board no later than 180 days after year-end. The ACFR should be audited by an independent CPA firm experienced in governmental auditing. It shall be the further intent of the County to present its ACFR to the Government Finance Officers Association to receive the Certificate of Excellence award in financial reporting. If at any time the County will not receive an unqualified opinion from the CPA firm, the CPA firm and the Finance Director will notify the Board prior to the issuance of the report.
5. It shall be the intent of the County to maintain a fixed asset ledger of all permanent assets acquired. The Finance department will maintain these asset records on an on-going basis to ensure proper controls and report annually regarding these records to the Board. No asset

## **KANE COUNTY FINANCIAL POLICIES**

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

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

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

## ***KANE COUNTY FINANCIAL POLICIES***

8. It shall be intent of the County to require all departments and offices to prepare mid-year revenue and expenditure projections. The projections will be sent to the Finance Director and presented by the Finance Director to the Finance/Budget Committee. If a department or office anticipates a budget overage by year-end, and has not yet reported this overage to the Finance Director and Finance/Budget Committee, that department or office will be required to report the overage to the Finance/Budget Committee.
9. It is the intent of the County to comply with the modified accrual basis of accounting, in which revenues are recorded when they are both measurable and available. In general, revenues are considered available if they are collected within 60 days of the fiscal year end. However, in order to avoid wide fluctuations in revenue from year to year as a result of timing of revenue collections from the State of Illinois, in the case of salary reimbursements from the State of Illinois, the full amount of the salary reimbursement receivable may be recorded as revenue in the fiscal period in which the salary expense was incurred without regard to when the revenue is actually collected. However, the revenue accrual must be reversed no later than November 30th of the following fiscal year.

## **KANE COUNTY FINANCIAL POLICIES**

|                                           |                                                      |
|-------------------------------------------|------------------------------------------------------|
| <b>Kane County<br/>Financial Policies</b> | <b>Capital Improvement Policies</b>                  |
|                                           | <b>Amended by the County Board: February 8, 2022</b> |

### **CAPITAL IMPROVEMENT POLICIES**

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

*Scope, format, preparation, and update of CIP*

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

2. Resources: Scope and funding sources

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

3. Spending priorities: New assets and asset replacement

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



## ***KANE COUNTY FINANCIAL POLICIES***

|                                           |                                                      |
|-------------------------------------------|------------------------------------------------------|
| <b>Kane County<br/>Financial Policies</b> | <b>Debt Management Policies</b>                      |
|                                           | <b>Amended by the County Board: February 8, 2022</b> |

### **DEBT MANAGEMENT POLICIES**

**1. Bond rating objectives**

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

**2. Conditions/Restrictions/Limitations for debt issuance**

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

**3. Debt service limitations**

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

## ***KANE COUNTY FINANCIAL POLICIES***

|                                           |                                                                                                                                        |
|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| <b>Kane County<br/>Financial Policies</b> | <b>Departmental Purchasing Policies</b>                                                                                                |
|                                           | <b>Amended by the County Board: Resolution 24-083, March 12, 2024<br/>Amended by the County Board: Resolution 24-194, May 14, 2024</b> |

### **DEPARTMENTAL PURCHASING POLICIES**

1. It shall be the intent of the County to appoint a purchasing agent to approve all purchase orders. Only a Board-approved person shall have the authority to enter into a contract or commit the resources of the County, in accordance with Procurement Ordinance 09-335. No one person shall have the authority to enter into a contract or commit the resources of the County in an amount that exceeds \$30,000.
2. In accordance with applicable State laws and County ordinances, it shall be the intent of the County to create a Purchase Order for all contractual services, capital purchases, and certain commodities for which the cost is \$10,000 or greater. The purpose of such Purchase Orders is to ensure compliance with the County Purchasing Ordinance and to ensure that the requesting department has budget authority for the purchase. In accordance with applicable State laws and County ordinances, all quotations for items ranging from \$10,000 to \$30,000 and all solicitation documents for items exceeding \$30,000 shall be provided to the County Purchasing Department along with the request to create the Purchase Order. A list providing guidance of items that may not require solicitation and thus not requiring the creation of a Purchase Order will be maintained and updated by the County Purchasing Department.
3. It shall be the intent of the County to require all department heads to obtain approval from the Information Technologies department for all computer-related purchases, including printers. All computer-related purchases in the General Fund that were not budgeted for, including new computers and printers that are not replacements of existing equipment, shall be approved by the Information Technologies department and then brought to the Finance/Budget Committee for final approval.

## ***KANE COUNTY FINANCIAL POLICIES***

|                                           |                                     |
|-------------------------------------------|-------------------------------------|
| <b>Kane County<br/>Financial Policies</b> | <b>Disbursement Policies</b>        |
|                                           | <b>Amended by the County Board:</b> |

### **DISBURSEMENT POLICIES**

1. The County Auditor shall review and approve or reject and the Kane County Treasurer shall remit payment for approved bills for goods and services acquired by County Departments and Elected Officials as follows:
  - a) County Departments: Department bills shall be paid in accord with all Kane County Code requirements relative to central purchasing. Only bills of \$30,000 or more shall require approval of the County Board. Certain recurring bills, greater than \$30,000, shall be approved for payment by the Auditor's Office, without approval by the County Board. Some examples include, but are not limited to: i) room and board payments for juvenile offenders; ii) the consolidated county phone bill; iii) large purchases of auto fuel; and iv) certain utility bills.
  - b) Elected Officials: Other than the County Sheriff and the County Coroner, the bills of Elected Officials who have been vested with "Internal Control" by statute or otherwise shall be paid upon confirmation by the County Auditor that bills have been approved by the submitting official, are for public purpose, and are within the official's budget as to equipment, materials and service.
  - c) Sheriff and Coroner: As to the County Sheriff and County Coroner, any purchase of equipment shall be made in accordance with all Kane County Code requirements relative to central purchasing. As to the Coroner, other expenditures shall be paid with the provisions of (2) above. The Sheriff shall direct the Treasurer to pay the expenditures for the Sheriff's office, subject to the County Appropriation Ordinance and review by the County Auditor.
2. The Kane County Treasurer and Kane County Auditor shall establish procedures to execute the provisions of this Ordinance. A report shall be run monthly by the Auditor of all claims paid. Said report shall be available to all members of the County Board in the office of the County Board Chairman. For each claim paid, the report shall identify the creditor, the department or official which purchased the product or service, the fund from which the payment was made, the amount of the payment and the date the check was issued.

## ***KANE COUNTY FINANCIAL POLICIES***

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

## ***KANE COUNTY FINANCIAL POLICIES***

|                                           |                                                    |
|-------------------------------------------|----------------------------------------------------|
| <b>Kane County<br/>Financial Policies</b> | <b>Disposal of Computers and Related Equipment</b> |
|                                           | <b>Amended by the County Board:</b>                |

### **DISPOSAL OF COMPUTERS AND RELATED EQUIPMENT**

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

## ***KANE COUNTY FINANCIAL POLICIES***

|                                           |                                     |
|-------------------------------------------|-------------------------------------|
| <b>Kane County<br/>Financial Policies</b> | <b>Educational Assistance</b>       |
|                                           | <b>Amended by the County Board:</b> |

### **EDUCATIONAL ASSISTANCE**

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

## ***KANE COUNTY FINANCIAL POLICIES***

|                                           |                                     |
|-------------------------------------------|-------------------------------------|
| <b>Kane County<br/>Financial Policies</b> | <b>Grant Administration</b>         |
|                                           | <b>Amended by the County Board:</b> |

### **GRANT ADMINISTRATION**

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

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

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

## ***KANE COUNTY FINANCIAL POLICIES***

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

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

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

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

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

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



## ***KANE COUNTY FINANCIAL POLICIES***

|                                           |                                     |
|-------------------------------------------|-------------------------------------|
| <b>Kane County<br/>Financial Policies</b> | <b>Investment Policies</b>          |
|                                           | <b>Amended by the County Board:</b> |

### **INVESTMENT POLICIES**

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

#### **1. Scope of Investment Policy**

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

#### **2. Availability**

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

#### **3. Objectives**

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

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

## ***KANE COUNTY FINANCIAL POLICIES***

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

### **4. Responsibility**

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

### **5. Prudence**

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

### **6. Accounting**

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

### **7. Availability of Funds**

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

### **8. Financial Institutions**

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

## ***KANE COUNTY FINANCIAL POLICIES***

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

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

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

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

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

## ***KANE COUNTY FINANCIAL POLICIES***

### **9. Investment Vehicles**

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

### **10. Collateral**

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

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

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

## ***KANE COUNTY FINANCIAL POLICIES***

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

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

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

### **11. Security Controls**

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

## ***KANE COUNTY FINANCIAL POLICIES***

|                                           |                                               |
|-------------------------------------------|-----------------------------------------------|
| <b>Kane County<br/>Financial Policies</b> | <b>Liability and Risk Management Policies</b> |
|                                           | <b>Amended by the County Board:</b>           |

### **LIABILITY and RISK MANAGEMENT POLICIES**

1. It shall be the intent of the County to fund all pension cost on current funding basis each year. The employee pension cost will be appropriated annually through the IMRF (Illinois Municipal Retirement Fund) Fund and all funds collected for pension payments will be segregated as received to this special revenue fund.
2. It shall be the intent of the County to be self-insured for all general liability, worker's compensation, and medical liability. The County shall also carry an umbrella policy to protect itself against major claims and will approve the coverage annually. The Finance department will establish a separate fund to accumulate resources to pay claims as they arise and to accumulate reserve funds to allow the fund to be self-sufficient.

## **KANE COUNTY FINANCIAL POLICIES**

|                                           |                                     |
|-------------------------------------------|-------------------------------------|
| <b>Kane County<br/>Financial Policies</b> | <b>Lump Sum Distribution Policy</b> |
|                                           | <b>Amended by the County Board:</b> |

### **LUMP SUM DISTRIBUTION POLICY**

1. For the purpose of this policy, lump sum distributions are defined as compensation to employees that are in addition to their base wage or salary and in addition to that which is required by collective bargaining agreements (e.g. “specialty pay” or payouts of unused benefit time), by the Department of Labor (e.g. overtime), by the Kane County Code (e.g. per diem) and by the Kane County Employee Handbook (e.g. termination pay).
2. It shall be the intent of the County for each lump sum distribution request to include a description of the purpose of the lump sum distribution, and that the description will be entered into the payroll system so as to be available for reporting purposes. Therefore, it is required of all department heads and requested of elected officials to provide such a description when submitting lump sum distribution requests.
3. It shall be the intent of the County for all lump sum distributions to be reported on a monthly basis in detail (date of payment, recipient of payment, description of payment, and amount of payment) by the Department of Human Resource Management to the Human Services Committee.
4. It shall be the intent of the County for all lump sum distributions to be posted to a General Ledger account that is separate from the “salaries and wages” account (i.e. “lump sum distribution”) with the exception of retroactive base salary and wage adjustments.
5. It shall be the intent of the County for all lump sum distributions to be processed through the Payroll System, to be included as a line item on the employee’s biweekly paycheck and to be paid in the same manner as the employee’s biweekly paycheck is normally paid.

## ***KANE COUNTY FINANCIAL POLICIES***

|                                           |                                     |
|-------------------------------------------|-------------------------------------|
| <b>Kane County<br/>Financial Policies</b> | <b>Mass Transit Sales Tax</b>       |
|                                           | <b>Amended by the County Board:</b> |

### **MASS TRANSIT SALES TAX**

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



## ***KANE COUNTY FINANCIAL POLICIES***

5. It shall be the intent of the County that no expenditures from the Mass Transit Sales Tax Funds be approved by the County Board for years subsequent to FY 2008 without consideration of a three-year budget model including projections of revenue and expenditures as well as the development of strategies to achieve the goals of the County, which model shall be updated on an annual basis.
6. It shall be the intent of the County to issue debt obligations based upon the actual and projected revenues from the Mass Transit Sales Tax Funds only after a cost/benefit analysis is performed consistent with sound financial management practices and taking into consideration the amounts necessary for the project or projects; the interest rate and costs of issuance of the obligations; estimated escalation of construction costs and the readiness of the project.
7. It shall be the policy of the County Board to establish, and there is hereby established, subject to specific criteria to be recommended by the Transportation Committee and approved by the County Board, a Support for Local Innovation, Coordination and Enhancement ("SLICE") Program each year, in a specific amount to be determined each year as part of the annual budget process, for assistance to municipalities or units of local governments for multi-jurisdictional or regional projects that benefit Kane County's transportation system as a whole, advance the goals and objectives identified by the County Board in its adopted Transportation Plan and/or Transit Opportunities Assessment Study. Such funds may only be used to enhance the coordination and integration of transportation systems, to improve mobility, reduce congestion, reduce the growth of vehicle miles traveled, and to implement and achieve the objectives and guidelines established annually for the SLICE Program.

## ***KANE COUNTY FINANCIAL POLICIES***

|                                           |                                                                       |
|-------------------------------------------|-----------------------------------------------------------------------|
| <b>Kane County<br/>Financial Policies</b> | <b>Operating Budget Policies</b>                                      |
|                                           | <b>Amended by the County Board: Resolution 24-083, March 12, 2024</b> |

### **OPERATING BUDGET POLICIES**

**1. Balanced Budget by Fund**

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

**2. Multi-Year Projections by Fund**

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

**3. Preparation of Program Budget**

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

**4. It shall be the intent of the County to identify and allocate the direct costs of all programs.**

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

## ***KANE COUNTY FINANCIAL POLICIES***

### **5. Timetable**

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

### **6. Earmarked Funds**

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

### **7. Enterprise Funds**

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

### **8. Departmental Personnel Levels**

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

### **9. Use of one-time revenues**

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

## ***KANE COUNTY FINANCIAL POLICIES***

### **10. New or unanticipated revenues**

It shall be the intent of the County to review the use of new or unanticipated revenues on a case-by-case basis. It is also the intent of the county to have all grant funds received by the County Treasurer's office so that these funds may be properly allocated to the correct fund and entered into the county's financial system. Exceptions to this policy must be approved by the Finance/Budget Committee.

### **11. Appropriation ordinance**

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

### **12. Emergency Appropriations Subsequent to the Adoption of the Annual Budget**

The following policy regarding emergency appropriation requests is hereby established and applies to all Elected Officials and Departments under County Board jurisdiction.

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. (55 ILCS 5/6-1003).

All emergency appropriations must be in writing on the approved County Budget Emergency Appropriation and Budget Transfers Form (Form). The Form for all emergency appropriation requests impacting the total amount appropriated must be included along with the resolution for such request.

### **13. Budget Transfers**

The following policy regarding budget transfers of appropriations requests is hereby established and applies to all Elected Officials and Departments under County Board jurisdiction.

#### **a. Budget Transfers affecting Personnel or Capital**

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. (55 ILCS 5/6-1003).

## ***KANE COUNTY FINANCIAL POLICIES***

All budget transfer of appropriations requests must be in writing on the approved County Budget Emergency Appropriation and Budget Transfers Form. Such Form must be included along with the Resolution requesting the Budget Transfer.

### **b. Budget Transfers affecting Contractual Services or Commodities**

Budget transfers of appropriations between commodities and contractual services accounts will be processed by the Finance Department provided that the total amount appropriated is not affected. The budget transfer of appropriation request affecting Contractual Services and Commodities must be made on the County Budget Emergency Appropriation and Budget Transfers Form.

### **14. Interfund Loans**

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

### **15. Use of Budgetary Savings Created by Vacancies**

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

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

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

## ***KANE COUNTY FINANCIAL POLICIES***

|                                           |                                     |
|-------------------------------------------|-------------------------------------|
| <b>Kane County<br/>Financial Policies</b> | <b>Petty Cash Accounts</b>          |
|                                           | <b>Amended by the County Board:</b> |

### **PETTY CASH ACCOUNTS**

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

## ***KANE COUNTY FINANCIAL POLICIES***

|                                           |                                             |
|-------------------------------------------|---------------------------------------------|
| <b>Kane County<br/>Financial Policies</b> | <b>Post Debt Issuance Compliance Policy</b> |
|                                           | <b>Amended by the County Board:</b>         |

### **POST DEBT ISSUANCE COMPLIANCE POLICY**

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

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

#### **2. Closing Transcripts**

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

#### **3. Arbitrage Rebate Liability**

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

#### **4. Recommended Records**

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

## ***KANE COUNTY FINANCIAL POLICIES***

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

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



## ***KANE COUNTY FINANCIAL POLICIES***

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

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

### **5. IRS Examinations or Inquiries**

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

### **6. Annual Review**

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

### **7. Training**

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

## ***KANE COUNTY FINANCIAL POLICIES***

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

The Compliance Officer will review this Policy and each of the Tax Agreements periodically to determine if there are portions that need further explanation and, if so, will attempt to obtain such explanation from counsel or from other experts, consultants or staff.

### **8. Amendment and Waiver**

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

## **KANE COUNTY FINANCIAL POLICIES**

|                                           |                                     |
|-------------------------------------------|-------------------------------------|
| <b>Kane County<br/>Financial Policies</b> | <b>Procurement Card Policy</b>      |
|                                           | <b>Amended by the County Board:</b> |

### **Procurement Card Policy**

#### *Departmental Credit Cards Issued by the County*

1. Purpose of Procurement Card Policy
  - a) The County recognizes procurement cards are an essential tool for facilitating the purchase of certain goods and services, especially those that may only be procured online, or those required during travel or emergencies.
  - b) The County also recognizes procurement cards are beneficial for promoting competitive selection by expanding the range of vendors from which quotes may be solicited to include vendors that only accept credit card payments.
  - c) At the same time the County recognizes procurement cards may increase the possibility of unauthorized purchases or payments. Therefore it is the intent of the County to minimize this risk by limiting the number of procurement cards issued to each office and department or group of departments to the fewest number as is practical and by setting individual and monthly transaction limits for each card to the lowest levels that reasonably accommodate the procurement needs.
  - d) Appropriate internal controls must be established to assure responsible operations.
  - e) Written procedures shall be developed governing all operation issues.
2. Responsibility for Procurement Card Program
  - a) The overall County procurement card program (commonly known as the “credit card program”) shall fall under the purview of the Finance Committee.
  - b) The administration of the procurement card program shall be the responsibility of the Executive Director of Finance as executed through the Director of Purchasing and Purchasing Department staff.
  - c) The Director of Purchasing shall be designated the “system administrator” of the procurement card program for purposes of program maintenance and serving as the interface between the procurement card provider and the procurement cardholders.
  - d) The Assistant Director of Purchasing shall serve as the backup “system administrator”.
  - e) The Kane County Auditor shall serve as a “system administrator” to assist in the resolution of disputed charges
  - f) Elected officials and department heads shall be accountable for procurement card usage in their areas of responsibility.
  - g) Each office or department having procurement cards shall appoint a procurement card administrator responsible for the administrative function associated with the procurement cards; the procurement card administrator may not be the same person as the department head or elected official.
  - h) Each procurement cardholder is accountable for the use of the procurement card issued in his or her name.

## ***KANE COUNTY FINANCIAL POLICIES***

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

## ***KANE COUNTY FINANCIAL POLICIES***

- b) Restrictions Regarding Issuance of Procurement Cards
  - c) County procurement cards may only be issued to County employees and elected officials.
  - d) County procurement cards may only be issued to staff upon written authorization by their department head or elected official to whom they report in accordance with the transaction limits established by their standing committee or the elected official, respectively.
  - e) A procurement card may only be issued to a department head upon approval by their standing committee.
  - f) An approved procurement card may not be issued until the prospective cardholder signs the County's Procurement Card Agreement.
6. Restrictions Regarding Use of Procurement Cards
- a) Procurement cards may only be used for allowable Kane County purchases.
  - b) All procurement card purchases must be in compliance with state and county procurement laws and regulations.
  - c) Procurement cards may not be used to pay invoices that have already been submitted to the County Auditor's Office for payment. Such use would circumvent the internal controls in place to authorize payment of invoices.
  - d) Procurement cards may not be used to purchase services from employees. Such use would circumvent the process for collecting and capturing the required information for W2 reporting purposes.
  - e) With the exception of an emergency procurement or micro purchase as defined in the Procurement Ordinance, procurement cards may not be used to purchase items that can be purchased at a lower cost through other reasonable means, such as with a purchase order. Use of procurement cards in such cases may result in County payment of the lower amount.
  - f) Procurement cards may not be used for certain purchases such as cash advances, personal charges, alcoholic beverages and tobacco products.
  - g) Improper charges to a procurement card must be repaid to the County within the current statement cycle. If this is not done, repayment to the County will be by payroll deduction in accordance with the requirements of state and federal wage laws.
  - h) Improper use of County procurement cards may result in disciplinary action, up to and including termination.
7. Internal Controls Regarding Procurement Card Program
- a) The Kane County Auditor shall be responsible for auditing the internal controls covering the procurement card program. Internal controls within this context are the policies and procedures put in place by management to safeguard County assets, stop fraudulent behavior, promote accountability and increase efficiency.
  - b) Each procurement card administrator shall receive the procurement card billing statements and collect the procurement card receipts and expense documentation for all procurement cards issued to the office or department which they serve.

## ***KANE COUNTY FINANCIAL POLICIES***

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

## ***KANE COUNTY FINANCIAL POLICIES***

|                                           |                                                       |
|-------------------------------------------|-------------------------------------------------------|
| <b>Kane County<br/>Financial Policies</b> | <b>Reserve Policies</b>                               |
|                                           | <b>Amended by the County Board: November 14, 2023</b> |

### **RESERVE POLICIES**

**1. Objectives by fund**

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

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

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

**3. Contingency accounts by fund**

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

**4. Guidelines for capital expenditure set-asides**

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

**5. Year-end Encumbrances and Continuing Appropriations**

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

## ***KANE COUNTY FINANCIAL POLICIES***

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

### **6. Special Reserve Fund**

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



## ***KANE COUNTY FINANCIAL POLICIES***

|                                           |                                        |
|-------------------------------------------|----------------------------------------|
| <b>Kane County<br/>Financial Policies</b> | <b>Revenue and Collection Policies</b> |
|                                           | <b>Amended by the County Board:</b>    |

### **REVENUE AND COLLECTION POLICIES**

1. It shall be the intent of the County to create an estimated annual revenue projection by fund. The Finance department will create the annual estimate as part of the budget process to be presented to the Board. The revenue projection will present last year's estimate and actual results to date. The Finance department will maintain (on a monthly basis) a comparison of estimates versus actual results. The Tax Extender will perform an annual analysis of the real estate tax levy to ensure the levy is within compliance with all tax cap and internal policies.
2. It shall be the intent of the County to have the Finance department present an analysis of all user fees by program, department, and fund. The analysis shall include a comparison of program and department fee structures, including specific dates of fee increases and related cost. The Finance department shall make recommendations to the subcommittee for each program on potential increases to user fees. It is the intent to have programs supported by user fees remain self-sufficient and increase user fees to recoup related costs.
3. It shall be the intent of the County to deposit all funds collected during the month by all departments at all collection locations no later than 2 business days following the end of the month. Cash receipts totaling \$1,000 or more must be deposited within 2 business days of receipt. Cash receipts totaling less than \$1,000 must be deposited within 2 weeks, but no later than 2 business days following the end of the month in which it was collected. All cash receipts will be recorded in an original book of record daily and in the general ledger within 1 business day of deposit. The Finance department will reconcile all cash receipts to the general ledger and all bank activity monthly.

## KANE COUNTY FINANCIAL POLICIES

|                                   |                                                        |
|-----------------------------------|--------------------------------------------------------|
| Kane County<br>Financial Policies | Travel Policy                                          |
|                                   | Amended by the County Board: Res. 24-277, July 9, 2024 |

### TRAVEL POLICY

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

#### ***Overnight and Multi-Day Travel***

##### a) Permitted Rates:

##### i. *Transportation:*

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

## ***KANE COUNTY FINANCIAL POLICIES***

to exceed that which is required by the county function for which the vehicle is being used by the employee. If the employee selects a vehicle classification that exceeds that which is required by the county function, the differential cost shall be paid by the employee.

*ii. Reserved:*

*iii. Meals:*

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

*iv. Lodging:*

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

*v. Other allowed and disallowed expenses:*

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

## **KANE COUNTY FINANCIAL POLICIES**

### ***Local Travel***

#### **b) Permitted Rates:**

##### ***i. Transportation:***

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

##### ***ii. Meals:***

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

##### ***iii. Guests:***

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

##### ***iv. Department meetings and events:***

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

## ***KANE COUNTY FINANCIAL POLICIES***

v. *Other allowed and disallowed expenses:*

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

c) Required Documentation:

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

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

d) Reimbursement:

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

## ***KANE COUNTY FINANCIAL POLICIES***

- iv. If a person who has received reimbursement from the county receives any reimbursement from any other source, any such other reimbursement must be submitted to the county treasurer.
  - v. It is the duty of the person seeking reimbursement for expenses to obtain and provide all documentation requested by the county auditor. Reimbursement will be withheld until requested documentation is provided.
  - vi. The duty to provide documentation shall be of a continuing nature and shall not terminate once the county has paid the submitted claim.
  - vii. Failure to comply with the requirements of this policy will be referred to the State's Attorney for disposition.
  - viii. County government credit cards can be used for county business travel expenses. Unauthorized usage or a history of lost credit cards will result in a forfeiture of credit card privileges.
- e) Arbitration:
- i. Any dispute between the traveler and the auditor will be submitted to and resolved by the county board chairman. (Ord. 94-118, 5-10-1994, eff. 12-1-1994; Ord. 96-265, 10-8-1996; Ord. 97-256, 9-9-1997; Ord. 01-230, 7-10-2001; Ord. 03-255, 8-12-2003; Ord. 07-78, 3-13-2007; Res. 07-338, 10-9-2007)
  - ii. Elected Officials adopting their office policy must have a policy which is at least as restrictive as the County policy. A copy of the elected official's policy must be submitted to the County Auditor. Any dispute between the traveler and the auditor will be submitted to and resolved by the county elected official.
- f) Required County Board Approval:
- i. In accordance with the Local Government Travel Expense Control Act, 50 ILCS 150/1 et seq., (the "Travel Expense Control Act"), all reimbursements for travel, meals and lodging of County Board members and County Board Chairman must be approved by a roll call vote of the County Board. Such reimbursement requests should be advanced through the Finance Committee and the Executive Committee before submission to the County Board for approval.

## ***KANE COUNTY FINANCIAL POLICIES***

County Board members will, before presenting a reimbursement for expenses through the committee process, submit the personal expense voucher and any supporting documentation, to the County Board Office for entry into New World or other similar software for the Auditor's Office for review. The Auditor's Office will advise the County Board Office or the Finance Department if adjustments to the request are recommended.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Kane County  
Illinois**

For the Fiscal Year Beginning

**December 01, 2023**

*Christopher P. Morrell*

**Executive Director**





## Section II – Budget Summary

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# ***FY2025 Budget Overview***

## **INTRODUCTION**

### **Financial Policies Governing the 2025 Budget Process**

The County's budget process is governed by its financial policies and underlying principles. The priorities for the 2025 Budget were to keep expenses to 3% or less increase from the 2024 Budget. For non-elected offices, the 2025 Budget priority also included guidance to limit the number of budgeted vacant positions.

| <b>Kane County Budget - FY2025</b> |                            |                            |                                  |                                 |
|------------------------------------|----------------------------|----------------------------|----------------------------------|---------------------------------|
| <b>Budget Category</b>             | <b>2024 Amended Budget</b> | <b>2025 Adopted Budget</b> | <b>Total \$ Change in Budget</b> | <b>Total % Change in Budget</b> |
| General Fund – General Acct        | \$ 125,879,867             | \$ 138,915,923             | \$ 13,036,056                    | 10.36%                          |
| Special Revenue and Other          | \$ 313,470,019             | \$ 277,762,244             | \$ (35,707,775)                  | -11.39%                         |
| <b>Total County Budget</b>         | <b>\$ 439,349,886</b>      | <b>\$ 416,678,167</b>      | <b>\$ (22,671,719)</b>           | <b>-5.16%</b>                   |

The total 2025 County Budget is \$22.7 million lower than the 2024 Amended Budget. The General Fund – General Account budget is higher due to increased salaries due to equity adjustments, a 2.5% cost of living adjustment for all non-union employees, and union wage increases, and also a \$6 million transfer of funds to the County's Capital Projects Special Revenue Fund. The Special Revenue fund budgets are lower in 2025 primarily due to reduced capital spending at both the Transportation, Buildings Management, and Health Departments.

### **Issues Addressed During the 2025 Budget Process**

#### ***General Fund Budget Deficit***

The greatest challenge addressed in the Fiscal Year 2025 budget process was how to fund a \$29.3 million gap between budgeted revenues and expenditures in the General Fund. General Fund expenses continue to grow particularly with recent years of high inflation, but the revenues have not kept up primarily because property taxes were not raised to the consumer price index for 12 years, with the 2025 budget being the first time in 12 years. The 2025 Budget was adopted by the County Board on November 12, 2024. In the originally adopted 2025 budget, the property tax revenue was increased over the prior year to the extent of new construction only. The additional property tax revenue included in the 2025 Budget as compared to the prior year was \$633,577 for the FICA/Social Security Fund - #111 and \$23,659 for the Veteran's Assistance Commission Fund - #380. However, also on November 12, 2024 the County Board adopted the property tax levies for the General Fund, Special Revenue Fund, and Special Service and Special Billing Areas Funds and as part of adopting these property tax levies, the County Board voted to raise the property taxes to the consumer price index (CPI), with the difference between the amount included in the 2025 Budget and the levy of \$2,044,971 being allocated to the General Fund – General Account. This additional \$2,044,971 is treated as an amendment to the 2025 Budget. The increase to the CPI on all property, not just new construction, was the first time property taxes were raised in 12 years.

Even though the County Board voted to increase the property tax levy, the additional \$2,044,971 in revenue was not enough to fund the budget deficit in the General Fund and the County Board voted to utilize \$29,300,800 in fund balance reserves from the General Fund – General Account to pay for 2025 General Fund – General Account expenses; 21% of the General Fund – General Account expenses are budgeted to be paid for using fund balance/reserves.

The General Fund is composed of six accounts, which are classified as separate funds:

- General Account – Fund # 001
- Special Reserve Account – Fund #112
- Domestic Violence – Fund #223
- Economic Development – Fund #400
- Cost Share Drainage – Fund #405
- Public Building Commission - Fund #601

## ***FY2025 Budget Overview***

The County's General Fund – General Account is the primary operating fund for the County and 74% of the 2025 budgeted expenditures are salaries and benefits, 14% is contractual services, 6% is commodities, and 6% is transfers to other funds, which includes annual transfers to fund the County's share of KaneComm (911), debt service payments, and capital projects paid from the Capital Projects Fund #500.

The General Fund fund balance/reserves increased dramatically from 2020 through 2022 by \$33.6 million from \$65,293,074 to \$98,914,237 primarily because the County deposited \$38.5 million in grant money from the Coronavirus Aid, Relief, and Economic Security (CARES) and American Rescue Plan Funds (ARPA) programs, but the fund balance is now decreasing as the U.S. declared the COVID pandemic over and therefore these Federal funds are no longer available. This \$98.9 million fund balance has already decreased to a projected \$77.5 million as of the fiscal year end 2024 and is forecast to drop to \$49.9 million at the end of fiscal year 2025. Further, if current trends continue, the County's General Fund will have a negative fund balance by 2027. This use of fund balance/reserves is not sustainable and thus why the use of \$29,300,800 is a serious issue.

### ***Salary Increases***

Stresses on the County's overall budget from salaries and benefits continue. Along with salary equity adjustments for non-union employees during 2024, union increases, additional employees, and a 2.5% cost-of-living increase included in the 2025 Budget, salaries and wages are up 5.5% from 2024 Amended Budget to 2025 Budget. Benefit total costs are budgeted to increase 12.5% in 2025 as compared to 2024 Estimated.

| <b>Salaries and Benefits</b> |                    |                       |                    |                                  |                               |
|------------------------------|--------------------|-----------------------|--------------------|----------------------------------|-------------------------------|
| <b>Budget Category</b>       | <b>2023 Actual</b> | <b>2024</b>           | <b>2025 Budget</b> | <b>Total \$ Change in Budget</b> | <b>Change 2024</b>            |
|                              |                    | <b>Amended Budget</b> |                    |                                  | <b>Amended to 2025 Budget</b> |
| Salaries and Wages           | \$ 89,331,963      | \$ 105,606,966        | \$ 111,499,945     | \$ 5,892,979                     | 5.58%                         |
| Benefits                     | \$ 31,652,867      | \$ 35,761,881         | \$ 40,297,894      | \$ 4,536,013                     | 12.68%                        |
|                              | \$ 120,984,831     | \$ 141,368,847        | \$ 151,797,839     | \$ 10,428,992                    | 7.38%                         |

### ***Capital Spending***

Capital spending fluctuates from year to year based on long-term capital needs. The majority of capital spending at Kane County is for Transportation purposes, including road and bridge construction as well as the purchase of land. Building costs have increased significantly in recent years as attention is being paid to upgrading old systems and replacing equipment. ARPA funds have been obligated to be spent on significant HVAC projects across the County.

| <b>Capital</b>               |                    |                       |                    |                                  |                               |
|------------------------------|--------------------|-----------------------|--------------------|----------------------------------|-------------------------------|
| <b>Budget Category</b>       | <b>2023 Actual</b> | <b>2024</b>           | <b>2025 Budget</b> | <b>Total \$ Change in Budget</b> | <b>Change 2024</b>            |
|                              |                    | <b>Amended Budget</b> |                    |                                  | <b>Amended to 2025 Budget</b> |
| Buildings                    | \$ 3,780,915       | \$ 20,506,290         | \$ 11,771,452      | \$ (8,734,838)                   | -42.60%                       |
| Road and Bridge Construction | 26,444,772         | 52,504,157            | 30,333,004         | (22,171,153)                     | -42.23%                       |
| Land                         | 386,772            | 2,745,000             | 3,209,000          | 464,000                          | 16.90%                        |
| Machinery and Equipment      | 8,760,421          | 15,829,795            | 9,216,972          | (6,612,823)                      | -41.77%                       |
| Farmland Preservation        | -                  | 5,713,096             | 5,713,096          | -                                | 0.00%                         |
| Total                        | \$ 39,372,880      | \$ 97,298,338         | \$ 60,243,524      | \$ (37,054,814)                  | -38.08%                       |

## ***FY2025 Budget Overview***

### ***Revenues***

On the revenue side, the County submitted a 2025 Budget that is \$22.7 million lower than the 2024 Budget, primarily in the use of fund balance/reserves. Other significant decreases include a \$2 million decrease in Other Taxes, a \$3.5 million decrease in reimbursements, and a \$1.1 million decrease in interest revenue. The significant decrease in reimbursement revenue is due to a series of one-time grant reimbursements from the Illinois Department of Commerce and Economic Opportunity (DCEO) to be used towards the defeasance of the Longmeadow Toll Revenue Bonds. During FY 2024, the County budgeted and DCEO reimbursed the County \$17,500,000 which was used to partially defease the Toll Revenue Bonds. The FY 2025 Budget includes the second DCEO reimbursement of \$12,500,000 which will be used to defease the bonds.

The additional property tax revenue included in the 2025 Budget as compared to the prior year was \$633,577 for the FICA/Social Security Fund - #111, \$23,659 for the Veteran's Assistance Commission Fund - #380 for a total of \$657,236, which was just increasing the property taxes to the extent of new construction. The difference between the \$657,236 and the change in property taxes listed in the chart below of \$650,572 is the reduction in property tax levies on several Special Services and Special Billing Areas.

The reduction in the 2025 Budget for Other Taxes is primarily due to a decrease in the Personal Property Replacement Tax budget from \$5,000,000 in 2024 to \$3,250,000 in 2025. Interest revenue is budgeted lower in FY 2025 due to the significant decrease in the ARPA Fund balance; as this ARPA Fund is spent down, the amount of interest to be earned also decreases.

| <b>Revenue - All Funds</b>     |                       |                       |                       |                                  |                                           |
|--------------------------------|-----------------------|-----------------------|-----------------------|----------------------------------|-------------------------------------------|
| <b>Revenue Budget Category</b> | <b>2023 Actual</b>    | <b>2024 Amended</b>   |                       | <b>Total \$ Change in Budget</b> | <b>Change 2024 Amended to 2025 Budget</b> |
|                                |                       | <b>Budget</b>         | <b>2025 Budget</b>    |                                  | <b>Budget</b>                             |
| Fund Balance Utilization       | \$ 4,882,382          | \$ 139,108,893        | \$ 122,786,511        | \$ (16,322,382)                  | -11.73%                                   |
| Other Taxes                    | 89,927,174            | 95,637,090            | 93,590,974            | (2,046,116)                      | -2.14%                                    |
| Property Taxes                 | 58,676,854            | 59,075,060            | 59,725,632            | 650,572                          | 1.10%                                     |
| Reimbursements                 | 14,892,554            | 32,206,953            | 28,660,947            | (3,546,006)                      | -11.01%                                   |
| Other                          | 26,464,225            | 30,162,924            | 32,822,382            | 2,659,458                        | 8.82%                                     |
| Charges for Services           | 25,824,018            | 24,526,931            | 24,001,223            | (525,708)                        | -2.14%                                    |
| Transfers In                   | 70,965,691            | 20,584,328            | 17,626,120            | (2,958,208)                      | -14.37%                                   |
| Grants                         | 22,577,114            | 16,119,346            | 16,145,513            | 26,167                           | 0.16%                                     |
| Interest Revenue               | 17,314,380            | 15,308,712            | 14,168,508            | (1,140,204)                      | -7.45%                                    |
| Licenses and Permits           | 3,812,647             | 3,392,394             | 3,729,252             | 336,858                          | 9.93%                                     |
| Fines                          | 3,730,331             | 3,227,255             | 3,421,105             | 193,850                          | 6.01%                                     |
| <b>Total</b>                   | <b>\$ 339,067,370</b> | <b>\$ 439,349,886</b> | <b>\$ 416,678,167</b> | <b>\$ (22,671,719)</b>           | <b>-5.16%</b>                             |

### ***Post 2025 Budget Adoption Property Tax Amendment***

Subsequent to the adoption of the 2025 Budget on November 12, 2024, but also on November 12, 2024 the County Board adopted the property tax levies for the General Fund, Special Revenue Fund, and Special Service and Special Billing Areas Funds and as part of adopting these property tax levies, the County Board voted to raise the property taxes to the consumer price index (CPI), with the difference between the amount included in the 2025 Budget and the levy of \$2,044,971 being allocated to the General Fund – General Account. This additional \$2,044,971 is treated as an amendment to the 2025 Budget. The increase to the CPI on all property, not just new construction, was the first time property taxes were raised in 12 years.

## FY2025 Budget Overview

| County Property Tax Levies |                                         |                      |                      |                           |                      |                             |
|----------------------------|-----------------------------------------|----------------------|----------------------|---------------------------|----------------------|-----------------------------|
| Fund                       | Fund Name                               | 2023 Levy            | 2024 Levy            | Original Budget 2025 Levy | Actual 2025 Levy*    | Difference 2024-Actual 2025 |
| 000                        | General Fund                            | \$ 33,259,441        | \$ 33,831,971        | \$ 33,831,971             | \$ 35,876,942        | \$ 2,044,971                |
| 010                        | Insurance Liability                     | 6,411,918            | 6,411,918            | 6,411,918                 | 6,411,918            | -                           |
| 110                        | Illinois Municipal Retirement           | 4,917,586            | 4,917,586            | 4,917,586                 | 4,917,586            | -                           |
| 111                        | FICA/Social Security                    | 5,061,266            | 5,061,266            | 5,694,843                 | 5,694,843            | 633,577                     |
| 300                        | County Highway                          | 5,010,909            | 5,010,909            | 5,010,909                 | 5,010,909            | -                           |
| 301                        | County Bridge                           | 312,695              | 312,695              | 312,695                   | 312,695              | -                           |
| 303                        | County Highway Matching                 | 65,125               | 65,125               | 65,125                    | 65,125               | -                           |
| 350                        | County Health                           | 1,972,455            | 1,972,455            | 1,972,455                 | 1,972,455            | -                           |
| 380                        | Veterans' Commission                    | 461,065              | 532,556              | 556,215                   | 556,215              | 23,659                      |
| 520                        | Special Service & Special Billing Areas | 894,399              | 958,579              | 951,915                   | 1,051,269            | 92,690                      |
| <b>Total</b>               | <b>County Property Tax Levy</b>         | <b>\$ 58,366,859</b> | <b>\$ 59,075,060</b> | <b>\$ 59,725,632</b>      | <b>\$ 61,869,957</b> | <b>\$ 2,794,897</b>         |
|                            | <b>Change Over Prior Year</b>           | <b>0.9%</b>          | <b>1.2%</b>          | <b>1.1%</b>               | <b>4.7%</b>          | <b>4.7%</b>                 |

\*Increase in General Fund – General Account and Mill Creek Special Service Area Fund, not included in Original Budget and adopted a Budget Amendment.

The 2025 Budget for Other Tax revenue has decreased from FY 2024 primarily due to the budgeted decrease in the State Income Tax and the Personal Property Replacement Tax (PPRT). The Illinois Department of Revenue (IDOR) has indicated that the PPRT revenue was higher in previous years due to tax policy changes and that payments to local governments through the Local Government Distributive Fund (LGDF) will be lower in FY 2024 and FY 2025. State Income tax revenue is budgeted lower since 2023 actual came in lower. State and Local Motor Fuel Taxes are indexed to CPI and revenue is expected to increase in FY 2025.

| Other Taxes - All Funds               |                      |                      |                      |                           |                                    |
|---------------------------------------|----------------------|----------------------|----------------------|---------------------------|------------------------------------|
| Revenue Budget Category               | 2023 Actual          | 2024 Amended Budget  | 2025 Budget          | Total \$ Change in Budget | Change 2024 Amended to 2025 Budget |
| Sales Tax*                            | \$ 25,055,958        | \$ 27,000,000        | \$ 27,000,000        | \$ -                      | 0.00%                              |
| Local Use Tax                         | 2,396,789            | 2,520,000            | 2,500,000            | (20,000)                  | -0.79%                             |
| State Income Tax                      | 9,672,286            | 11,990,000           | 10,000,000           | (1,990,000)               | -16.60%                            |
| Personal Property Replacement Tax     | 4,792,224            | 5,000,000            | 3,250,000            | (1,750,000)               | -35.00%                            |
| RTA Transportation Sales Tax          | 24,559,994           | 26,356,722           | 26,877,449           | 520,727                   | 1.98%                              |
| State Motor Fuel Tax                  | 13,167,695           | 12,391,927           | 13,434,585           | 1,042,658                 | 8.41%                              |
| Local Motor Fuel Tax                  | 9,844,852            | 10,180,441           | 10,323,390           | 142,949                   | 1.40%                              |
| Video Gaming                          | 260,359              | 100,000              | 100,000              | -                         | 0.00%                              |
| Cannabis - State tax                  | 91,702               | 90,000               | 90,000               | -                         | 0.00%                              |
| TIF Distribution                      | 85,315               | 8,000                | 15,550               | 7,550                     | 94.38%                             |
| <b>Total</b>                          | <b>\$ 89,927,174</b> | <b>\$ 95,637,090</b> | <b>\$ 93,590,974</b> | <b>\$ (2,046,116)</b>     | <b>-2.14%</b>                      |
| * Includes Local Cannabis sales taxes |                      |                      |                      |                           |                                    |

- Includes Local Cannabis sales tax

## FY2025 Budget Overview

### Expenses

The FY 2025 Budgeted expenses are lower than the 2024 Budget primarily due to a decrease in capital spending and debt service payments. The debt service payments in FY 2025 are budgeted lower because in FY 2024, the County budgeted and DCEO reimbursed the County \$17,500,000 which was used to partially defease the Toll Revenue Bonds. The FY 2025 Budget includes the second DCEO reimbursement of \$12,500,000 which will be used to defease the bonds. The ARPA monies must be spent by December 31, 2026. The Addition to Fund Balance category represents funds where the revenue exceeds the expenses. \$3.4 million of the \$10 million in Addition to Fund Balance is from the Transportation Department's Impact Fee Funds. Another \$3 million of the Addition to Fund Balance is monies set aside to pay debt service in a future year.

| Expenses - All Funds - by Classification |                |                     |                |                           |                                    |
|------------------------------------------|----------------|---------------------|----------------|---------------------------|------------------------------------|
| Revenue Budget Category                  | 2023 Actual    | 2024 Amended Budget | 2025 Budget    | Total \$ Change in Budget | Change 2024 Amended to 2025 Budget |
| Personnel Services- Salaries & Wages     | \$ 89,331,963  | \$ 105,606,966      | \$ 111,499,945 | \$ 5,892,979              | 5.58%                              |
| Personnel Services- Employee Benefits    | 31,652,867     | 35,761,881          | 40,297,894     | 4,536,013                 | 12.68%                             |
| Contractual Services                     | 91,253,271     | 124,075,255         | 120,380,625    | (3,694,630)               | -2.98%                             |
| Commodities                              | 11,517,946     | 14,833,803          | 15,441,894     | 608,091                   | 4.10%                              |
| Capital                                  | 39,372,880     | 97,298,338          | 60,243,524     | (37,054,814)              | -38.08%                            |
| Debt Service                             | 4,972,751      | 23,495,421          | 16,038,340     | (7,457,081)               | -31.74%                            |
| Transfers Out                            | 70,965,691     | 20,584,328          | 17,623,548     | (2,960,780)               | -14.38%                            |
| ARPA Budget Expense                      | -              | 10,179,705          | 25,029,000     | 14,849,295                | 145.87%                            |
| Addition to Fund Balance                 | -              | 7,514,189           | 10,123,397     | 2,609,208                 | 34.72%                             |
| Total                                    | \$ 339,067,369 | \$ 439,349,886      | \$ 416,678,167 | \$ (22,671,719)           | -5.16%                             |

### Salaries and Wages –

Salaries and wages continue to increase with an annual cost of living increase of 2.5% for non-union employees and contracted wage increases for union employees. The number of County employees continues to grow with 2,399 actual positions in FY 2018 to 2,701 positions budgeted in FY 2025. At the time of the 2025 Budget adoption, the status of the County's bargaining units contracts was as shown in the chart below.

| Bargaining Unit | Office/Department                          | Contract Term           |
|-----------------|--------------------------------------------|-------------------------|
| AFSCME          | OCR & Workforce Development                | 7-1-2017 to 6-30-2021   |
| AFSCME          | County Clerk                               | 12-1-2021 to 11-30-2024 |
| AFSCME          | Health                                     | 12-1-2021 to 11-30-2024 |
| MAP             | Sheriff Peace Officers                     | 12-1-2021 to 11-30-2024 |
| Teamsters       | KDOT                                       | 11-1-2022 to 10-31-2025 |
| AFSCME          | Circuit Clerk                              | 12-1-2023 to 11-30-2025 |
| Teamsters       | Court Services                             | 12-1-2023 to 11-30-2025 |
| PBLC            | Sheriff Civilians                          | 12-1-2022 to 11-30-2025 |
| PBLC            | Sheriff Corrections                        | 12-1-2022 to 11-30-2025 |
| Teamsters       | Sheriff Court Security Sergeants           | 1-1-2023 to 11-30-2025  |
| PBLC            | Sheriff Maintenance and Janitor            | 1-1-2023 to 11-30-2025  |
| PBLC            | Kane Comm                                  | 1-1-2023 to 11-30-2026  |
| AFSCME          | Judiciary, Court Services, Public Defender | 12-1-2023 to 11-30-2026 |
| PBLC            | Coroner                                    | 12-1-2023 to 11-30-2026 |
| Teamsters       | Court Security                             | 12-1-2025 to 11-30-2027 |

## FY2025 Budget Overview

### Employee Benefits

The 2025 rates for health and dental insurance increased on average by 3.59% and 0.00% respectively as the cost of health insurance increased, the number of County employees increased, as well as the number of vacant positions for which health and dental insurance is budgeted. The County is self-insured and purchases stop loss insurance and third party administrator services from Blue Cross Blue Shield. The forecasted increase in the health insurance rates for calendar year 2025 was 3.59%. The rate for dental insurance was once again held flat for Fiscal Year 2025. The County continues to fund 83% of the cost of health insurance, while the employees continue to fund 17% of the cost. Employee benefits includes the employer contribution for health and dental insurance, payroll taxes, pension costs, workers compensation, and other miscellaneous benefits. With an increase in overall salaries, an increase in the pension contribution rate from Regular Plan - 4.58% and Sheriff's Law Enforcement Plan - 16.93% in FY 2024 to Regular Plan - 5.46% and Sheriff's Law Enforcement Plan - 17.38% for FY 2025, health insurance rate increase of 3.59%, a slightly growing percentage of County employees taking health insurance, as well as budgeting health insurance for vacant positions, employee benefits costs have increased 12%.

| Employee Benefits             |               |                     |               |                           |                                    |
|-------------------------------|---------------|---------------------|---------------|---------------------------|------------------------------------|
| Budget Category               | 2023 Actual   | 2024 Amended Budget | 2025 Budget   | Total \$ Change in Budget | Change 2024 Amended to 2025 Budget |
| Healthcare Contribution       | \$ 15,620,184 | \$ 17,507,852       | \$ 19,771,696 | \$ 2,263,844              | 12.93%                             |
| Dental Contribution           | 417,609       | 539,158             | 534,432       | (4,726)                   | -0.88%                             |
| FICA/SS Contribution          | 6,527,261     | 7,891,933           | 8,332,602     | 440,669                   | 5.58%                              |
| IMRF Contribution             | 3,522,996     | 3,990,579           | 4,645,788     | 655,209                   | 16.42%                             |
| SLEP Contribution             | 3,068,942     | 2,792,933           | 3,927,463     | 1,134,530                 | 40.62%                             |
| Uniform Allowance             | 321,475       | 381,500             | 367,701       | (13,799)                  | -3.62%                             |
| Teamsters Contribution        | 568,934       | 690,664             | 745,680       | 55,016                    | 7.97%                              |
| Workers Compensation          | 1,535,551     | 1,932,262           | 1,937,532     | 5,270                     | 0.27%                              |
| Healthcare - Wellness Refunds | 46,550        | -                   | -             | -                         | 0.00%                              |
| Financial Wellness            | 10,000        | -                   | -             | -                         | 0.00%                              |
| Tuition Reimbursement         | 13,367        | 35,000              | 35,000        | -                         | 0.00%                              |
| Total                         | \$ 31,652,867 | \$ 35,761,881       | \$ 40,297,894 | \$ 4,536,013              | 12.68%                             |

### Contractual Services

The increase in Other Purchased Services is primarily due to an increase in Health Insurance. The decrease in Purchased Professional and Technical Services is primarily due to a decrease in contractual services, specifically under the ARPA program.

| Contractual Services                          |               |                     |                |                           |                                    |
|-----------------------------------------------|---------------|---------------------|----------------|---------------------------|------------------------------------|
| Budget Category                               | 2023 Actual   | 2024 Amended Budget | 2025 Budget    | Total \$ Change in Budget | Change 2024 Amended to 2025 Budget |
| Other Purchased Services                      | \$ 38,400,088 | \$ 46,816,221       | \$ 49,041,341  | \$ 2,225,120              | 4.75%                              |
| Purchased Professional and Technical Services | 32,239,115    | 57,883,419          | 51,551,673     | (6,331,746)               | -10.94%                            |
| Purchased Property Services                   | 20,614,068    | 19,375,615          | 19,787,611     | 411,996                   | 2.13%                              |
| Total                                         | \$ 91,253,271 | \$ 124,075,255      | \$ 120,380,625 | \$ (3,694,630)            | -2.98%                             |

## ***FY2025 Budget Overview***

### **Commodities**

The commodities expenses across the County have the most significant increases in General Supplies, specifically Buildings Management cleaning supplies and Law Library books.

| <b>Commodities</b>      |                      |                            |                      |                                  |                                           |
|-------------------------|----------------------|----------------------------|----------------------|----------------------------------|-------------------------------------------|
| <b>Budget Category</b>  | <b>2023 Actual</b>   | <b>2024 Amended Budget</b> | <b>2025 Budget</b>   | <b>Total \$ Change in Budget</b> | <b>Change 2024 Amended to 2025 Budget</b> |
| Energy                  | \$ 4,194,539         | \$ 4,414,275               | \$ 4,725,354         | \$ 311,079                       | 7.05%                                     |
| General Supplies        | 6,416,603            | 9,326,786                  | 9,559,009            | 232,223                          | 2.49%                                     |
| Other                   | 103,717              | 37,600                     | 52,355               | 14,755                           | 39.24%                                    |
| Telephone and Cellphone | 803,088              | 1,055,142                  | 1,105,176            | 50,034                           | 4.74%                                     |
| <b>Total</b>            | <b>\$ 11,517,946</b> | <b>\$ 14,833,803</b>       | <b>\$ 15,441,894</b> | <b>\$ 608,091</b>                | <b>4.10%</b>                              |

### **Capital**

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

| <b>Capital</b>               |                      |                            |                      |                                  |                                           |
|------------------------------|----------------------|----------------------------|----------------------|----------------------------------|-------------------------------------------|
| <b>Budget Category</b>       | <b>2023 Actual</b>   | <b>2024 Amended Budget</b> | <b>2025 Budget</b>   | <b>Total \$ Change in Budget</b> | <b>Change 2024 Amended to 2025 Budget</b> |
| Buildings                    | \$ 3,780,915         | \$ 20,506,290              | \$ 11,771,452        | \$ (8,734,838)                   | -42.60%                                   |
| Road and Bridge Construction | 26,444,772           | 52,504,157                 | 30,333,004           | (22,171,153)                     | -42.23%                                   |
| Land                         | 386,772              | 2,745,000                  | 3,209,000            | 464,000                          | 16.90%                                    |
| Machinery and Equipment      | 8,760,421            | 15,829,795                 | 9,216,972            | (6,612,823)                      | -41.77%                                   |
| Farmland Preservation        | -                    | 5,713,096                  | 5,713,096            | -                                | 0.00%                                     |
| <b>Total</b>                 | <b>\$ 39,372,880</b> | <b>\$ 97,298,338</b>       | <b>\$ 60,243,524</b> | <b>\$ (37,054,814)</b>           | <b>-38.08%</b>                            |

Major projects in the Fiscal Year 2025 budget 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) 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.

There are also other building improvements and Information Technology hardware and software investments associated with the 2025 Capital Improvement Plan.



## FY2025 Budget Overview

### Debt Service

The FY2025 budget meets County debt service requirements according to pre-established debt service schedules. While the FY 2025 County Budget included amounts budgeted to pay for Longmeadow bond principal and interest out of Fund #624 Longmeadow Debt Service, the debt does not need to be paid by the County to the escrow agent beginning in FY 2025 through the first optional redemption date of December 15, 2028 since the County was able to partially defease the debt with the \$17,500,000 State of Illinois DCEO grant received in FY 2024. The debt service requirements to maturity on these bonds are as follows:

| Years     | G.O. Refunding Bonds<br>Series 2010 |            | Longmeadow Toll Revenue Bonds<br>Series 2018* |               | G.O. Refunding Bonds<br>Series 2020 |            | G.O. Alternate Revenue<br>Refunding Bonds<br>Series 2021 |          |
|-----------|-------------------------------------|------------|-----------------------------------------------|---------------|-------------------------------------|------------|----------------------------------------------------------|----------|
|           | Principal                           | Interest   | Principal                                     | Interest      | Principal                           | Interest   | Principal                                                | Interest |
| 2025      | \$ 80,000                           | \$ 38,628  | \$ 565,000                                    | \$ 1,152,144  | \$ -                                | \$ 202,202 | \$ 3,130,000                                             | \$ 7,356 |
| 2026      | \$ 85,000                           | \$ 33,884  | \$ 595,000                                    | \$ 1,123,144  | \$ 2,995,000                        | \$ 179,141 | \$ -                                                     | \$ -     |
| 2027      | \$ 90,000                           | \$ 28,493  | \$ 620,000                                    | \$ 1,092,769  | \$ 3,045,000                        | \$ 132,633 | \$ -                                                     | \$ -     |
| 2028      | \$ 90,000                           | \$ 22,598  | \$ 655,000                                    | \$ 1,060,894  | \$ 3,090,000                        | \$ 85,393  |                                                          |          |
| 2029-2033 | \$ 300,000                          | \$ 30,131  | \$ 3,790,000                                  | \$ 4,767,595  | \$ 4,000,000                        | \$ 44,044  | \$ -                                                     | \$ -     |
| 2034-2049 | \$ -                                | \$ -       | \$ 19,785,000                                 | \$ 7,472,717  | \$ -                                | \$ -       | \$ -                                                     | \$ -     |
| Total     | \$ 645,000                          | \$ 153,734 | \$ 26,010,000                                 | \$ 16,669,263 | \$ 13,130,000                       | \$ 643,413 | \$ 3,130,000                                             | \$ 7,356 |

DCEO is expected to award an additional \$12.5 million to defease these same Longmeadow Toll Revenue Bonds.

### General Fund – General Account - Revenues

The table below shows General Fund revenues by classification. While the General Fund 2025 revenues are 10.36% higher than the 2024 Amended Budget revenues, it is because Fund Balance Utilization, is considered a revenue for budgetary purposes but in fact Fund Balance Utilization is not new revenue but a use of reserves.

| General Fund - General Account - Revenue by Classification with Fund Balance Utilization |                       |                       |                       |                     |                    |
|------------------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|---------------------|--------------------|
| Description                                                                              | 2023 Actual           | 2024 Amended Budget   | 2025 Adopted Budget   | Difference          | % Change 2024-2025 |
| Property Taxes                                                                           | \$ 33,479,769         | \$ 33,831,971         | \$ 33,831,971         | \$ -                | 0.00%              |
| Other Taxes                                                                              | \$ 44,421,818         | \$ 50,283,776         | \$ 45,445,745         | \$ (4,838,031)      | -9.62%             |
| Licenses and Permits                                                                     | \$ 1,732,938          | \$ 1,460,350          | \$ 1,750,350          | \$ 290,000          | 19.86%             |
| Grants                                                                                   | \$ 1,047,888          | \$ 683,097            | \$ 1,215,521          | \$ 532,424          | 77.94%             |
| Charges for Services                                                                     | \$ 11,949,001         | \$ 10,270,294         | \$ 10,384,829         | \$ 114,535          | 1.12%              |
| Fines                                                                                    | \$ 2,703,853          | \$ 2,256,250          | \$ 2,466,100          | \$ 209,850          | 9.30%              |
| Reimbursements                                                                           | \$ 9,527,134          | \$ 9,438,055          | \$ 9,371,716          | \$ (66,339)         | -0.70%             |
| Interest Revenue                                                                         | \$ 2,652,783          | \$ 1,850,041          | \$ 2,174,030          | \$ 323,989          | 17.51%             |
| Other                                                                                    | \$ 292,916            | \$ 256,093            | \$ 305,215            | \$ 49,122           | 19.18%             |
| Fund Balance Utilization                                                                 |                       | \$ 8,987,670          | \$ 29,300,800         | \$ 20,313,130       | 226.01%            |
| Transfers from Other Funds                                                               | \$ 17,278,888         | \$ 6,562,270          | \$ 2,669,646          | \$ (3,892,624)      | -59.32%            |
| <b>Total General Fund Revenues</b>                                                       | <b>\$ 125,086,989</b> | <b>\$ 125,879,867</b> | <b>\$ 138,915,923</b> | <b>\$13,036,056</b> | <b>10.36%</b>      |

The table below reflects the General Fund Revenues without the use of reserves and reflects a 6.23% decrease in revenues due to a decrease in other taxes and transfers from other funds. The 2025 budget for Other Taxes is lower in 2025 than in 2024 primarily due to a decrease in Personal Property Replacement Tax revenue (PPRT) which was budgeted at \$5 million in 2024 and only \$3.25 million in 2025, a difference of \$1.75 million. Actual PPRT revenues were \$4,792,224 in FY 2023 but only \$2,812,713 in FY 2024. The Illinois Department of Revenue (IDOR) states on its website that “effective July 2023, IDOR adjusted its tax processing system to more accurately estimate future reallocations of PPRT and Local Government Distributive Fund (LGDF) distributions” and that due to issues such as substantial quantity of amended tax returns and tax policy changes, a reduction in PPRT distributions will occur in FY 2024 and FY 2025. Income tax revenue was also budgeted lower in FY 2025 at \$10 million compared to a FY 2024 budget of almost \$12 million. Actual FY 2024 Income tax revenue was \$10.3 million.

## FY2025 Budget Overview

Transfers from Other Funds has substantially decreased from FY 2023 to FY 2025. In FY 2023, \$16.2 million in reserves from the General Fund – Property Tax Freeze Protection Account and the General Fund – COVID Payroll Reimbursement Account, were transferred into the General Fund – General Account and budgeted as revenues. The General Fund – Property Tax Freeze Protection Account and the General Fund – COVID Payroll Reimbursement Account were both consolidated into the General Fund – Special Reserve Account at the end of FY 2023. In FY 2024, the Transfers in include \$1.2 million from the Mass Vaccination Fund as this fund was closed out and had initially been funded with General Fund – General Account reserves. The majority of the FY 2025 Transfers from Other Funds represents charges assessed by the County IT department to operations in special revenue funds across the County.

| General Fund - General Account - Revenue by Classification without Fund Balance Utilization |                       |                       |                       |                      |                    |
|---------------------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|----------------------|--------------------|
| Description                                                                                 | 2023 Actual           | 2024 Amended Budget   | 2025 Adopted Budget   | Difference           | % Change 2024-2025 |
| Property Taxes                                                                              | \$ 33,479,769         | \$ 33,831,971         | \$ 33,831,971         | \$ -                 | 0.00%              |
| Other Taxes                                                                                 | \$ 44,421,818         | \$ 50,283,776         | \$ 45,445,745         | \$ (4,838,031)       | -9.62%             |
| Licenses and Permits                                                                        | \$ 1,732,938          | \$ 1,460,350          | \$ 1,750,350          | \$ 290,000           | 19.86%             |
| Grants                                                                                      | \$ 1,047,888          | \$ 683,097            | \$ 1,215,521          | \$ 532,424           | 77.94%             |
| Charges for Services                                                                        | \$ 11,949,001         | \$ 10,270,294         | \$ 10,384,829         | \$ 114,535           | 1.12%              |
| Fines                                                                                       | \$ 2,703,853          | \$ 2,256,250          | \$ 2,466,100          | \$ 209,850           | 9.30%              |
| Reimbursements                                                                              | \$ 9,527,134          | \$ 9,438,055          | \$ 9,371,716          | \$ (66,339)          | -0.70%             |
| Interest Revenue                                                                            | \$ 2,652,783          | \$ 1,850,041          | \$ 2,174,030          | \$ 323,989           | 17.51%             |
| Other                                                                                       | \$ 292,916            | \$ 256,093            | \$ 305,215            | \$ 49,122            | 19.18%             |
| Transfers from Other Funds                                                                  | \$ 17,278,888         | \$ 6,562,270          | \$ 2,669,646          | \$ (3,892,624)       | -59.32%            |
| Cash On Hand                                                                                |                       | \$ -                  | \$ -                  | \$ -                 | 0.00%              |
| <b>Total General Fund Revenues</b>                                                          | <b>\$ 125,086,989</b> | <b>\$ 116,892,197</b> | <b>\$ 109,615,123</b> | <b>(\$7,277,074)</b> | <b>-6.23%</b>      |

### General Fund – General Account - Expenditures

The 2025 General Fund – General Account budget totals \$138,915,923, an increase of 10.36% from the 2024 amended budget. Below is a table showing General Fund expenditures by classification:

| General Fund - General Account - Expenses by Classification |                       |                       |                       |                      |                    |
|-------------------------------------------------------------|-----------------------|-----------------------|-----------------------|----------------------|--------------------|
| Description                                                 | 2023 Actual           | 2024 Amended Budget   | 2025 Adopted Budget   | Difference           | % Change 2024-2025 |
| Personnel Services - Salaries and Wages                     | \$ 70,051,830         | \$ 80,444,346         | \$ 85,970,868         | \$ 5,526,522         | 6.87%              |
| Personnel Services - Employee Benefits                      | \$ 13,139,607         | \$ 14,362,133         | \$ 16,088,044         | \$ 1,725,911         | 12.02%             |
| Contractual Services                                        | \$ 18,332,064         | \$ 16,582,759         | \$ 19,590,136         | \$ 3,007,377         | 18.14%             |
| Commodities                                                 | \$ 6,813,099          | \$ 8,003,585          | \$ 8,137,091          | \$ 133,506           | 1.67%              |
| Capital                                                     | \$ 39,182             | \$ 193,480            | \$ 126,895            | \$ (66,585)          | -34.41%            |
| Contingency and Other                                       | \$ -                  | \$ 5,185              | \$ -                  | \$ (5,185)           | -100.00%           |
| Transfers To Other Funds                                    | \$ 5,263,019          | \$ 6,288,379          | \$ 9,002,889          | \$ 2,714,510         | 43.17%             |
| <b>Total General Fund Expenses</b>                          | <b>\$ 113,638,802</b> | <b>\$ 125,879,867</b> | <b>\$ 138,915,923</b> | <b>\$ 13,036,056</b> | <b>10.36%</b>      |

Salaries and wages continue to increase with an annual cost of living increase of 2.5% for non-union employees and contracted wage increases for union employees. Subsequent to the adoption of the FY 2025 Budget, the County Board increased the cost of living to 3.2% for all non-union employees. Employee benefits includes the employer contribution for health and dental insurance, payroll taxes, pension costs, workers compensation, and other miscellaneous benefits. With an increase in overall salaries, an increase in the pension contribution rate from Regular Plan - 4.58% and Sheriff's Law Enforcement Plan - 16.93% in FY 2024 to Regular Plan - 5.46% and Sheriff's Law Enforcement Plan - 17.38% for FY 2025, health insurance rate increase of 3.59%, a slightly growing percentage of County employees taking health insurance, as well as budgeting health insurance for vacant positions, employee benefits costs have increased 12%. Contractual Services are up 18% most notably due to an increase of \$1.1 million in Sheriff's Office Detainee Medical and Dental Services as the number of detainees held in the Kane County Jail is increasing. While the category of Debt Service reflects a FY 2025 Budget of zero, the \$9 million Transfer to Other Funds includes \$1,987,202 to the Capital Improvement Debt Service Fund #610 for debt service payments. The Transfer to Other Funds also includes a \$6 million transfer to the Capital Projects Fund #500 for facility improvements.

## FY2025 Budget Overview

### SPECIAL REVENUE AND OTHER FUNDS

#### Revenues -

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

| Special Revenue Funds - Revenue by Classification    |                       |                       |                       |                        |                    |
|------------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------|--------------------|
| Description                                          | 2023 Actual           | 2024 Amended Budget   | 2025 Adopted Budget   | Difference             | % Change 2024-2025 |
| Property Taxes                                       | \$ 25,197,085         | \$ 25,243,089         | \$ 25,893,661         | \$ 650,572             | 2.58%              |
| Other Taxes                                          | \$ 45,505,356         | \$ 45,353,314         | \$ 48,145,229         | \$ 2,791,915           | 6.16%              |
| Licenses and Permits                                 | \$ 2,079,708          | \$ 1,932,044          | \$ 1,978,902          | \$ 46,858              | 2.43%              |
| Grants                                               | \$ 21,529,226         | \$ 15,436,249         | \$ 14,929,992         | \$ (506,257)           | -3.28%             |
| Charges for Services                                 | \$ 13,875,017         | \$ 14,256,637         | \$ 13,616,394         | \$ (640,243)           | -4.49%             |
| Fines                                                | \$ 1,026,478          | \$ 971,005            | \$ 955,005            | \$ (16,000)            | -1.65%             |
| Reimbursements                                       | \$ 5,365,420          | \$ 22,768,898         | \$ 19,289,231         | \$ (3,479,667)         | -15.28%            |
| Interest Revenue                                     | \$ 14,661,597         | \$ 13,458,671         | \$ 11,994,478         | \$ (1,464,193)         | -10.88%            |
| Other                                                | \$ 26,171,309         | \$ 29,726,831         | \$ 32,337,167         | \$ 2,610,336           | 8.78%              |
| Transfers from Other Funds                           | \$ 53,686,802         | \$ 14,022,058         | \$ 14,956,474         | \$ 934,416             | 6.66%              |
| Fund Balance Utilization                             | \$ 16,211,563         | \$ 130,121,223        | \$ 93,485,711         | \$ (36,635,512)        | -28.15%            |
| Insurance Recovery                                   | \$ -                  | \$ 180,000            | \$ 180,000            | \$ -                   | 0.00%              |
| Proceeds from Sale of Property                       | \$ 119,006            | \$ -                  | \$ -                  | \$ -                   | N/A                |
| <b>Total Special Revenue and Other Fund Revenues</b> | <b>\$ 225,428,568</b> | <b>\$ 313,470,019</b> | <b>\$ 277,762,244</b> | <b>\$ (35,707,775)</b> | <b>-11.39%</b>     |

Other Taxes revenue is expected to increase in FY 2025 due to an increase in State Motor Fuel tax revenue which is indexed to the consumer price index. The State Motor Fuel Tax revenue is used by the County's Transportation Department. The FY 2025 budget for Other Taxes also more accurately reflects the supplemental state distribution which is deposited into the Motor Fuel Tax Fund #302. Reimbursement revenue is budgeted lower in FY 2025 due to projected lower funding from the Illinois Department of Transportation (IDOT) for specific, individual road and bridge engineering expenses. Interest revenue is projected to be lower as the County is spending down its American Rescue Plan funds (ARPA) of \$103 million and thus has a lower cash balance on which to earn interest. The Other category includes budgeted monies flowing from the General and Special Revenue Funds across the County into the County's Health Insurance Fund #652, an Internal Service Fund. The revenues coming into the Health Insurance Fund represent the employer and employee contributions for health insurance from all of the other funds. The use of reserves is down in FY 2025 mostly due to a decrease of about \$24 million in the Transportation Department.

#### Special Revenue and Other Fund Expenditures

The total appropriation for Special Revenue and Other Funds is \$277,762,244. This represents a decrease of 11.39% over the 2024 amended budget. Below is a table showing Special Revenue and Other Funds expenditures by classification

| Special Revenue Funds - Expenses by Classification |                       |                       |                       |                        |                    |
|----------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------|--------------------|
| Description                                        | 2023 Actual           | 2024 Amended Budget   | 2025 Adopted Budget   | Difference             | % Change 2024-2025 |
| Personnel Services - Salaries and Wages            | \$ 19,280,133         | \$ 25,162,620         | \$ 25,529,077         | \$ 366,457             | 1.46%              |
| Personnel Services - Employee Benefits             | \$ 18,513,260         | \$ 21,399,748         | \$ 24,209,850         | \$ 2,810,102           | 13.13%             |
| Contractual Services                               | \$ 72,921,207         | \$ 107,492,496        | \$ 100,790,489        | \$ (6,702,007)         | -6.23%             |
| Commodities                                        | \$ 4,704,847          | \$ 6,830,218          | \$ 7,304,803          | \$ 474,585             | 6.95%              |
| Capital                                            | \$ 39,333,698         | \$ 97,104,858         | \$ 60,116,629         | \$ (36,988,229)        | -38.09%            |
| Debt Service                                       | \$ 4,972,751          | \$ 23,495,421         | \$ 16,038,340         | \$ (7,457,081)         | -31.74%            |
| Contingency and Other                              | \$ -                  | \$ 17,688,709         | \$ 35,152,397         | \$ 17,463,688          | 98.73%             |
| Transfers To Other Funds                           | \$ 65,702,672         | \$ 14,295,949         | \$ 8,620,659          | \$ (5,675,290)         | -39.70%            |
| <b>Total Special Revenue and Other Fund Exp</b>    | <b>\$ 225,428,568</b> | <b>\$ 313,470,019</b> | <b>\$ 277,762,244</b> | <b>\$ (35,707,775)</b> | <b>-11.39%</b>     |

## ***FY2025 Budget Overview***

Personnel Services- Employee Benefits increased 13.13% primarily due to increases in the Illinois Municipal Retirement Fund (IMRF) expenses. The IMRF Fund is a Special Revenue Fund and represents the employer contribution amount for employees budgeted in the General Fund – General Account #001. Contractual Services are down 6.23% over the prior year primarily due to a decrease in spending from the American Rescue Plan (ARPA) funds. FY 2025 Capital expenses are budgeted lower by 38.09% primarily due to reduced spending on transportation road and bridge projects of approximately \$22 million. Debt Service is down in FY 2025 by 31.74% as the FY 2024 Amended Budget included a \$17.5 million transfer to the escrow agent for the Longmeadow Toll Revenue Bonds. In FY 2024, the County received a \$17.5 million grant from the Illinois Department of Commerce and Economic Opportunity (DCEO) to be used to partially defease the Longmeadow Toll Revenue Bond debt. The FY 2025 Budget includes \$12.5 million to receive an additional grant from DCEO to also be transferred and held in escrow by the trustee bank, until such time as the bonds can be called. Contingency is up in FY 2025 primarily due to unspent ARPA funds which subsequent to the development and adoption of the budget have now been obligated. Transfers to Other Funds are budgeted lower in FY 2025 primarily due to reduce transfers to the General Fund – General Account #001.

### **Functional Areas –**

The County assigns its various Elected Offices and Departments to Functional Categories as follows:

#### **General Government**

County Auditor  
County Board  
Building Management  
Finance  
Human Resource Management  
Information Technologies  
Internal Service  
Communication Technology  
Operational Support  
Central Support

#### **Public Service and Records**

Board of Review  
County Clerk  
Elections  
Recorder of Deeds  
Regional Office of Education  
Supervisor of Assessments  
Treasurer/Collector

#### **Public Safety**

Animal Control  
Coroner  
Court Services  
KaneComm  
Merit Commission  
Sheriff  
Office of Emergency Management

#### **Environment and Conservation**

Environment

#### **Development and Housing**

Development

#### **Health and Welfare**

Health Department  
Veteran's Commission  
Transportation

#### **Highways and Street**

Transportation

#### **Judicial**

Circuit Clerk  
Judiciary and Courts  
Law Library  
Public Defender  
State's Attorney

#### **Debt Service**

## FY2025 Budget Overview

### Revenues and Expenses by Functional Area

The following are summaries of revenues and expenditures for the General Fund and Special Revenue and Other Funds by functional area.

#### Revenues – All Funds – Functional Area

| Revenues - All Funds - with Fund Balance Utilization - by Functional Area |                |                |                |                              |                             |
|---------------------------------------------------------------------------|----------------|----------------|----------------|------------------------------|-----------------------------|
| Budget Category                                                           | 2023 Actual    | 2024 Amended   |                | Total \$ Change<br>in Budget | Change 2024                 |
|                                                                           |                | Budget         | 2025 Budget    |                              | Estimated to<br>2025 Budget |
| Debt Service                                                              | \$ 4,977,059   | \$ 5,472,142   | \$ 7,777,437   | \$ 2,305,295                 | 42.13%                      |
| Development, Housing and Economic Development                             | 12,894,339     | 16,646,310     | 16,247,260     | (399,050)                    | -2.40%                      |
| Environment & Conservation                                                | 1,887,009      | 8,284,470      | 7,396,502      | (887,968)                    | -10.72%                     |
| General Government                                                        | 191,699,245    | 179,998,402    | 184,903,666    | 4,905,264                    | 2.73%                       |
| Health and Welfare                                                        | 15,994,272     | 42,280,332     | 38,686,489     | (3,593,843)                  | -8.50%                      |
| Highways and Streets                                                      | 62,009,616     | 140,105,217    | 111,981,037    | (28,124,180)                 | -20.07%                     |
| Judicial                                                                  | 15,116,626     | 15,817,784     | 16,320,974     | 503,190                      | 3.18%                       |
| Other                                                                     | 530,611        | 430,447        | 520,387        | 89,940                       | 20.89%                      |
| Public Safety                                                             | 21,630,343     | 22,328,569     | 24,098,798     | 1,770,229                    | 7.93%                       |
| Public Service and Records                                                | 7,564,875      | 7,986,213      | 8,745,617      | 759,404                      | 9.51%                       |
| Total                                                                     | \$ 334,303,994 | \$ 439,349,886 | \$ 416,678,167 | \$ (22,671,719)              | -5.16%                      |

\*Note: The 2023 Actual on this chart is \$4,763,376 less than the revenues by classification as net fund balance utilization is not allocated by functional area in the General Fund – General Account #001.

| Revenues - All Funds - without Fund Balance Utilization - by Functional Area |                |                   |                |                                 |                             |
|------------------------------------------------------------------------------|----------------|-------------------|----------------|---------------------------------|-----------------------------|
| Budget Category                                                              | 2023 Actual    | 2024              |                | Total \$<br>Change in<br>Budget | Change 2024                 |
|                                                                              |                | Amended<br>Budget | 2025 Budget    |                                 | Estimated to<br>2025 Budget |
| Debt Service                                                                 | \$ 4,977,059   | \$ 5,084,117      | \$ 3,516,079   | \$ (1,568,038)                  | -30.84%                     |
| Development, Housing and Economic Development                                | 12,894,339     | 10,268,988        | 10,021,174     | (247,814)                       | -2.41%                      |
| Environment & Conservation                                                   | 1,887,009      | 5,116,835         | 4,252,148      | (864,687)                       | -16.90%                     |
| General Government                                                           | 191,699,245    | 145,456,940       | 144,776,545    | (680,395)                       | -0.47%                      |
| Health and Welfare                                                           | 15,994,272     | 12,966,493        | 10,757,978     | (2,208,515)                     | -17.03%                     |
| Highways and Streets                                                         | 62,009,616     | 79,317,209        | 77,636,201     | (1,681,008)                     | -2.12%                      |
| Judicial                                                                     | 15,116,626     | 14,817,603        | 14,693,411     | (124,192)                       | -0.84%                      |
| Other                                                                        | 530,611        | 430,447           | 420,387        | (10,060)                        | -2.34%                      |
| Public Safety                                                                | 21,630,343     | 20,451,050        | 20,953,685     | 502,635                         | 2.46%                       |
| Public Service and Records                                                   | 7,564,875      | 6,331,311         | 6,864,048      | 532,737                         | 8.41%                       |
| Total                                                                        | \$ 334,303,994 | \$ 300,240,993    | \$ 293,891,656 | \$ (6,349,337)                  | -2.11%                      |

\*Note: The 2023 Actual on this chart is \$4,763,376 less than the revenues by classification as net fund balance utilization is not allocated by functional area in the General Fund – General Account #001.

#### General Fund – General Account Revenues by Functional Area

For purposes of budgeting, the use of reserves is considered a revenue, even though it does not represent new revenue. For purposes of classifying expenses into functional areas, in the General Fund – General Account – the use of reserves is classified as General Government, which is the cause of the 11.79% increase in General Government revenues in the chart below that includes Fund Balance Utilization.

## FY2025 Budget Overview

| General Fund - General Account #001 - with Fund Balance Utilization - by Functional Area |                |                |                |                              |                             |
|------------------------------------------------------------------------------------------|----------------|----------------|----------------|------------------------------|-----------------------------|
| Budget Category                                                                          | 2023 Actual    | 2024 Amended   |                | Total \$ Change<br>in Budget | Change 2024                 |
|                                                                                          |                | Budget         | 2025 Budget    |                              | Estimated to<br>2025 Budget |
| Development, Housing and Economic Development                                            | \$ 2,175,002   | \$ 2,048,350   | \$ 2,253,350   | \$ 205,000                   | 10.01%                      |
| Environment & Conservation                                                               | 85,797         | 68,863         | 65,321         | (3,542)                      | -5.14%                      |
| General Government                                                                       | 98,348,854     | 101,829,974    | 113,832,650    | 12,002,676                   | 11.79%                      |
| Judicial                                                                                 | 6,725,234      | 6,074,647      | 6,003,550      | (71,097)                     | -1.17%                      |
| Public Safety                                                                            | 11,366,460     | 10,434,432     | 10,884,204     | 449,772                      | 4.31%                       |
| Public Service and Records                                                               | 6,385,643      | 5,423,601      | 5,876,848      | 453,247                      | 8.36%                       |
| Total                                                                                    | \$ 125,086,989 | \$ 125,879,867 | \$ 138,915,923 | \$ 13,036,056                | 10.36%                      |

In this chart below, the use of reserves is removed from the analysis and the General Government revenues decrease almost 9% from FY 2024 to FY 2025 due to the reduction in PPRT revenues, income tax revenues, and transfers in from other funds. Transfers in from other funds are generally classified as General Government for purposes of functional area classification. The transfers in from other funds in FY 2023 included the \$16.2 transfer from the General Fund – Property Tax Freeze Protection Account and the General Fund – COVID Payroll Reimbursement Account. FY 2024 General Government includes the transfer in of \$1.2 from the Mass Vaccination Fund as this fund was closed out and had initially been funded with General Fund – General Account reserves.

| General Fund - General Account #001 - without Fund Balance Utilization - by Functional Area |                |                |                |                              |                             |
|---------------------------------------------------------------------------------------------|----------------|----------------|----------------|------------------------------|-----------------------------|
| Budget Category                                                                             | 2023 Actual    | 2024 Amended   |                | Total \$ Change in<br>Budget | Change 2024                 |
|                                                                                             |                | Budget         | 2025 Budget    |                              | Estimated to<br>2025 Budget |
| Development, Housing and Economic Development                                               | \$ 2,175,002   | \$ 2,048,350   | \$ 2,253,350   | \$ 205,000                   | 10.01%                      |
| Environment & Conservation                                                                  | 85,797         | 68,863         | 65,321         | (3,542)                      | -5.14%                      |
| General Government                                                                          | 98,348,854     | 92,842,304     | 84,531,850     | (8,310,454)                  | -8.95%                      |
| Judicial                                                                                    | 6,725,234      | 6,074,647      | 6,003,550      | (71,097)                     | -1.17%                      |
| Public Safety                                                                               | 11,366,460     | 10,434,432     | 10,884,204     | 449,772                      | 4.31%                       |
| Public Service and Records                                                                  | 6,385,643      | 5,423,601      | 5,876,848      | 453,247                      | 8.36%                       |
| Total                                                                                       | \$ 125,086,989 | \$ 116,892,197 | \$ 109,615,123 | \$ (7,277,074)               | -6.23%                      |

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

| Special Revenue and Other Funds - Revenues including Fund Balance Utilization - by Functional Area |                |                |                |                              |                             |
|----------------------------------------------------------------------------------------------------|----------------|----------------|----------------|------------------------------|-----------------------------|
| Budget Category                                                                                    | 2023 Actual    | 2024 Amended   |                | Total \$ Change<br>in Budget | Change 2024                 |
|                                                                                                    |                | Budget         | 2025 Budget    |                              | Estimated to<br>2025 Budget |
| Debt Service                                                                                       | \$ 4,977,059   | \$ 5,472,142   | \$ 7,777,437   | \$ 2,305,295                 | 42.13%                      |
| Development, Housing and Economic Development                                                      | 10,719,337     | 14,597,960     | 13,993,910     | (604,050)                    | -4.14%                      |
| Environment & Conservation                                                                         | 1,801,212      | 8,215,607      | 7,331,181      | (884,426)                    | -10.77%                     |
| General Government                                                                                 | 93,350,391     | 78,168,428     | 71,071,016     | (7,097,412)                  | -9.08%                      |
| Health and Welfare                                                                                 | 15,994,272     | 42,280,332     | 38,686,489     | (3,593,843)                  | -8.50%                      |
| Highways and Streets                                                                               | 62,009,616     | 140,105,217    | 111,981,037    | (28,124,180)                 | -20.07%                     |
| Judicial                                                                                           | 8,391,392      | 9,743,137      | 10,317,424     | 574,287                      | 5.89%                       |
| Other                                                                                              | 530,611        | 430,447        | 520,387        | 89,940                       | 20.89%                      |
| Public Safety                                                                                      | 10,263,883     | 11,894,137     | 13,214,594     | 1,320,457                    | 11.10%                      |
| Public Service and Records                                                                         | 1,179,231      | 2,562,612      | 2,868,769      | 306,157                      | 11.95%                      |
| Total                                                                                              | \$ 209,217,005 | \$ 313,470,019 | \$ 277,762,244 | \$ (35,707,775)              | -11.39%                     |

\*Note: The 2023 Actual on this chart is \$16,211,563 less than the revenues by classification as net fund balance utilization is not allocated by functional area in the General Fund – General Account #001.

## FY2025 Budget Overview

| Special Revenue and Other Funds - Revenues without Fund Balance Utilization - by Functional Area |                |                |                |                           |                                      |
|--------------------------------------------------------------------------------------------------|----------------|----------------|----------------|---------------------------|--------------------------------------|
| Budget Category                                                                                  | 2023 Actual    | 2024 Amended   |                | Total \$ Change in Budget | Change 2024 Estimated to 2025 Budget |
|                                                                                                  |                | Budget         | 2025 Budget    |                           |                                      |
| Debt Service                                                                                     | \$ 4,977,059   | \$ 5,084,117   | \$ 3,516,079   | \$ (1,568,038)            | -30.84%                              |
| Development, Housing and Economic Development                                                    | 10,719,337     | 8,220,638      | 7,767,824      | (452,814)                 | -5.51%                               |
| Environment & Conservation                                                                       | 1,801,212      | 5,047,972      | 4,186,827      | (861,145)                 | -17.06%                              |
| General Government                                                                               | 93,350,391     | 52,614,636     | 60,244,695     | 7,630,059                 | 14.50%                               |
| Health and Welfare                                                                               | 15,994,272     | 12,966,493     | 10,757,978     | (2,208,515)               | -17.03%                              |
| Highways and Streets                                                                             | 62,009,616     | 79,317,209     | 77,636,201     | (1,681,008)               | -2.12%                               |
| Judicial                                                                                         | 8,391,392      | 8,742,956      | 8,689,861      | (53,095)                  | -0.61%                               |
| Other                                                                                            | 530,611        | 430,447        | 420,387        | (10,060)                  | -2.34%                               |
| Public Safety                                                                                    | 10,263,883     | 10,016,618     | 10,069,481     | 52,863                    | 0.53%                                |
| Public Service and Records                                                                       | 1,179,231      | 907,710        | 987,200        | 79,490                    | 8.76%                                |
| Total                                                                                            | \$ 209,217,005 | \$ 183,348,796 | \$ 184,276,533 | \$ 927,737                | 0.51%                                |

\*Note: The 2023 Actual on this chart is \$16,211,563 less than the revenues by classification as net fund balance utilization is not allocated by functional area in the General Fund – General Account #001.

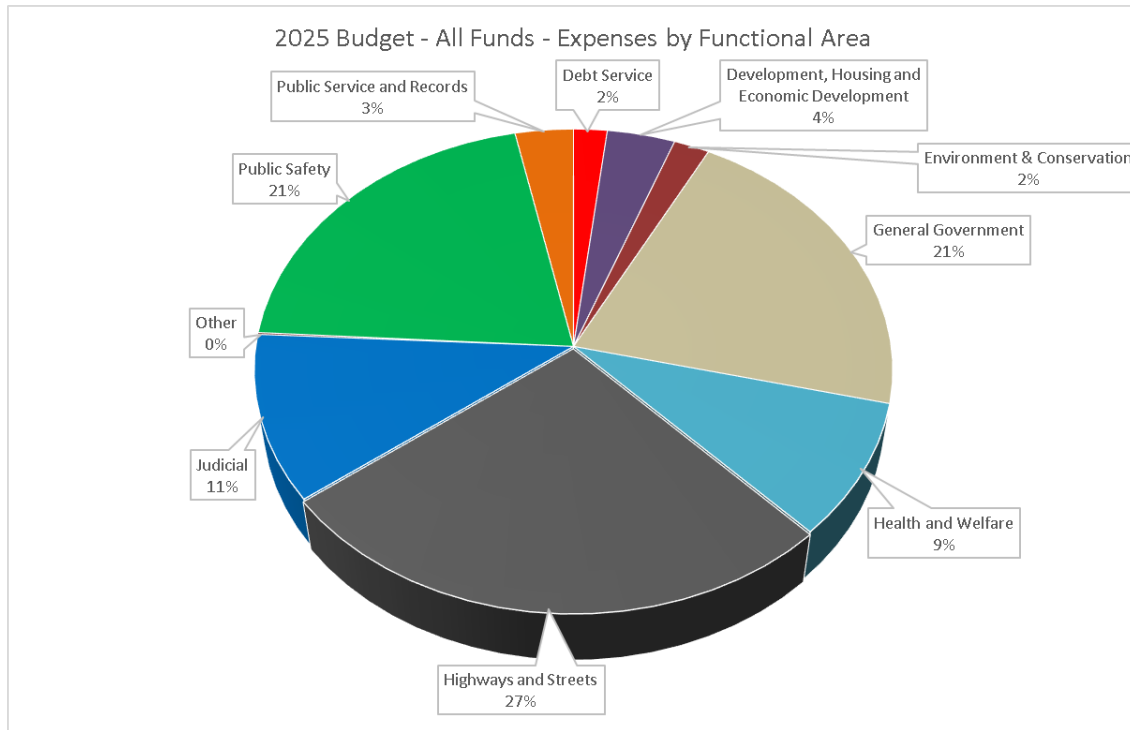
### Expenses – All Funds – Functional Area

| Expenses - All Funds - by Functional Area     |                |                |                |                                     |                                                           |                 |                           |                                      |                  |
|-----------------------------------------------|----------------|----------------|----------------|-------------------------------------|-----------------------------------------------------------|-----------------|---------------------------|--------------------------------------|------------------|
| Budget Category                               | 2023 Actual    | 2024 Amended   |                | 2025 Pension and Taxes for GF Depts | 2025 Budget with Allocated General Fund Pension and Taxes |                 | Total \$ Change in Budget | Change 2024 Estimated to 2025 Budget | % of 2025 Budget |
|                                               |                | Budget         | 2025 Budget    |                                     |                                                           |                 |                           |                                      |                  |
| Debt Service                                  | \$ 4,978,797   | \$ 5,472,142   | \$ 7,777,437   | \$ -                                | \$ 7,777,437                                              | \$ 2,305,295    | \$ 2,305,295              | 42.13%                               | 1.87%            |
| Development, Housing and Economic Development | 11,684,209     | 16,113,057     | 15,620,545     | 149,526                             | 15,770,071                                                | (342,986)       | (342,986)                 | -2.13%                               | 3.78%            |
| Environment & Conservation                    | 1,261,028      | 9,025,901      | 8,188,629      | 91,798                              | 8,280,427                                                 | (745,474)       | (745,474)                 | -8.26%                               | 1.99%            |
| General Government                            | 133,503,078    | 102,694,530    | 100,345,619    | (12,329,296)                        | 88,016,323                                                | (14,678,207)    | (14,678,207)              | -14.29%                              | 21.12%           |
| Health and Welfare                            | 13,588,417     | 39,991,312     | 37,814,756     | -                                   | 37,814,756                                                | (2,176,556)     | (2,176,556)               | -5.44%                               | 9.08%            |
| Highways and Streets                          | 63,816,498     | 140,105,217    | 111,981,037    | -                                   | 111,981,037                                               | (28,124,180)    | (28,124,180)              | -20.07%                              | 26.87%           |
| Judicial                                      | 31,475,594     | 43,931,823     | 43,346,454     | 2,889,149                           | 46,235,603                                                | 2,303,780       | 2,303,780                 | 5.24%                                | 11.10%           |
| Other                                         | 286,758        | 479,110        | 520,387        | -                                   | 520,387                                                   | 41,277          | 41,277                    | 8.62%                                | 0.12%            |
| Public Safety                                 | 70,610,007     | 69,503,051     | 78,260,607     | 8,529,227                           | 86,789,834                                                | 17,286,783      | 17,286,783                | 24.87%                               | 20.83%           |
| Public Service and Records                    | 7,862,984      | 12,033,744     | 12,822,696     | 669,596                             | 13,492,292                                                | 1,458,548       | 1,458,548                 | 12.12%                               | 3.24%            |
| Total                                         | \$ 339,067,369 | \$ 439,349,886 | \$ 416,678,167 | \$ -                                | \$ 416,678,167                                            | \$ (22,671,719) | \$ (22,671,719)           | -5.16%                               | 100.00%          |

\*County employees whose salaries are budgeted out of the General Fund – General Account #001 have their pension and payroll taxes budgeted out of special revenue funds – Illinois Municipal Retirement Fund (IMRF) #110 and FICA/Social Security Fund #111. This separation of how the pension and payroll taxes are budgeted for salaries in the General Fund is a requirement of IMRF. County employees who salaries are budgeted in a Special Revenue Fund, such as for the Health Department or Transportation Department, have their pension and payroll taxes budgeted out of the same Special Revenue Fund. In order to better present expenses by functional category, the pension and payroll taxes for General Fund employees has been allocated to the appropriate functional category for purposes of this chart and presentation in the 2025 Budget column only. The column labeled “Total \$ Change in Budget” is the difference between the 2025 Budget with Allocated General Fund Pension and Taxes to the 2024 Amended Budget.

When taking into consideration all benefit costs for salaries budgeted out of the General Fund – General Account, Public Safety and Judicial expenses together are the largest part of the Kane County budget at \$133,025,437, or 32% of the 2025 Budget. Moreover, the Public Safety and Judicial expenses are primarily salaries, benefits, and contractual expenses with some capital items. The second largest component of the Kane County budget at \$111,981,037, 27% of the 2025 County Budget, is Highway and Streets, which is primarily capital costs associated with building, repairing, and maintaining County roads. Approximately 31% of the General Government Fund expenses represents health and dental costs for County employees from the Health Insurance Internal Service Fund; this Health Insurance Fund is funded by the employer and employee health and dental contributions which are reported as expenses in the General Fund and Special Revenue Funds.

## FY2025 Budget Overview



### General Fund – General Account Expenditures by Functional Area

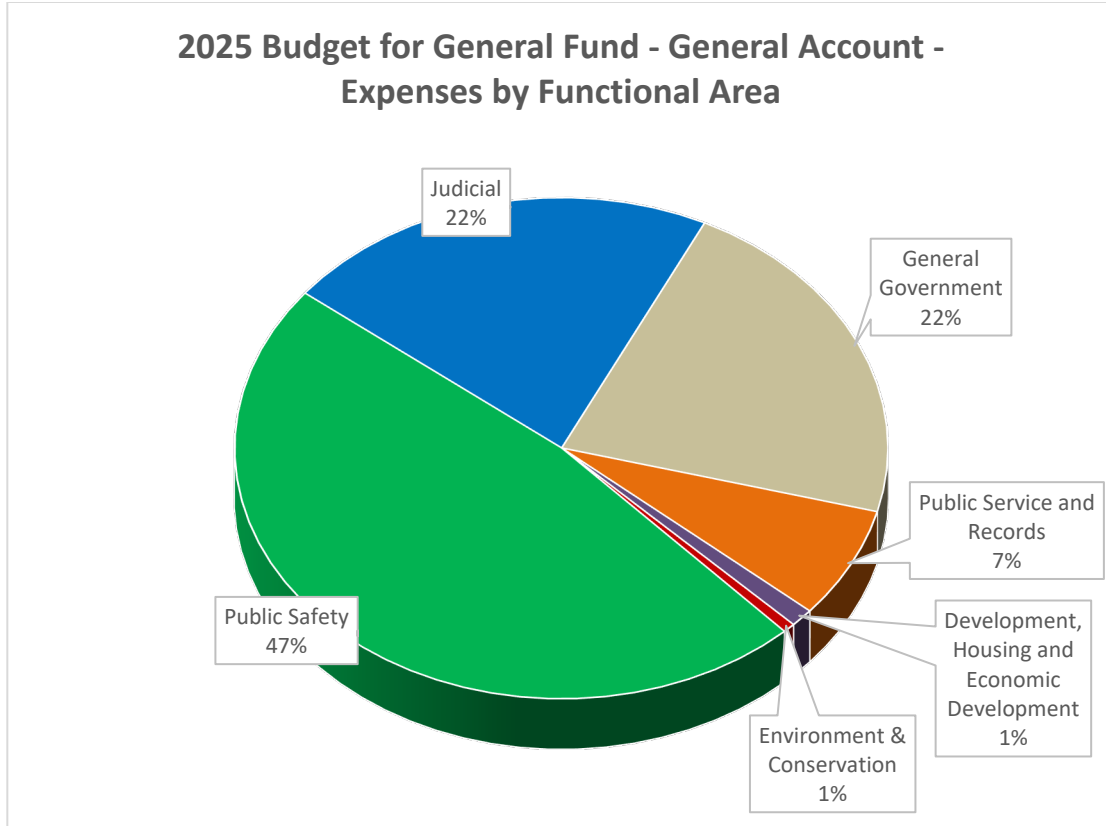
Below is a table of General Fund – General Account expenditures by functional area:

| Functional Expenses - General Fund - General Account #001 |                |                |                |                              |                             |                     |
|-----------------------------------------------------------|----------------|----------------|----------------|------------------------------|-----------------------------|---------------------|
| Budget Category                                           | 2023 Actual    | 2024 Amended   |                | Total \$ Change<br>in Budget | Change 2024                 |                     |
|                                                           |                | Budget         | 2025 Budget    |                              | Estimated to<br>2025 Budget | % of 2025<br>Budget |
| Development, Housing and Economic Development             | \$ 1,295,698   | \$ 1,515,097   | \$ 1,626,635   | \$ 111,538                   | 7.36%                       | 1.17%               |
| Environment & Conservation                                | 623,476        | 810,294        | 857,448        | 47,154                       | 5.82%                       | 0.62%               |
| General Government                                        | 24,261,210     | 26,385,414     | 30,407,435     | 4,022,021                    | 15.24%                      | 21.89%              |
| Judicial                                                  | 22,131,540     | 30,040,354     | 29,986,278     | (54,076)                     | -0.18%                      | 21.59%              |
| Other                                                     | 22,513         | 48,663         | -              | (48,663)                     | -100.00%                    | 0.00%               |
| Public Safety                                             | 58,671,936     | 57,608,914     | 66,074,700     | 8,465,786                    | 14.70%                      | 47.56%              |
| Public Service and Records                                | 6,632,429      | 9,471,132      | 9,963,427      | 492,295                      | 5.20%                       | 7.17%               |
| Total                                                     | \$ 113,638,802 | \$ 125,879,867 | \$ 138,915,923 | \$ 13,036,056                | 10.36%                      | 100.00%             |

The overall increase in the General Fund functional areas is due primarily to an increase in Public Safety personnel services – salaries and wages of \$6.26 million, Public Safety contractual services of \$1.25 million of which \$1.1 million is an increase in medical/dental services for detainees, and an increase of \$4 million in General Government which represents a transfer to the Capital Projects Fund for building repair and maintenance.



## FY2025 Budget Overview



### Special Revenue and Other Fund Expenditures by Functional Area

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

| Special Revenue and Other Funds - Expenses - by Functional Area |                       |                       |                       |                                     |                                                           |                           |                                      |                  |
|-----------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-------------------------------------|-----------------------------------------------------------|---------------------------|--------------------------------------|------------------|
| Budget Category                                                 | 2023 Actual           | 2024 Amended Budget   | 2025 Budget           | 2025 Pension and Taxes for GF Depts | 2025 Budget with Allocated General Fund Pension and Taxes | Total \$ Change in Budget | Change 2024 Estimated to 2025 Budget | % of 2025 Budget |
| Debt Service                                                    | \$ 4,978,797          | \$ 5,472,142          | \$ 7,777,437          | -                                   | \$ 7,777,437                                              | \$ 2,305,295              | 42.13%                               | 2.80%            |
| Development, Housing and Economic Development                   | 10,388,511            | 14,597,960            | 13,993,910            | 149,526                             | 14,143,436                                                | (454,524)                 | -3.11%                               | 5.09%            |
| Environment & Conservation                                      | 637,551               | 8,215,607             | 7,331,181             | 91,798                              | 7,422,979                                                 | (792,628)                 | -9.65%                               | 2.67%            |
| General Government                                              | 109,241,869           | 76,309,116            | 69,938,184            | (12,329,296)                        | 57,608,888                                                | (18,700,228)              | -24.51%                              | 20.74%           |
| Health and Welfare                                              | 13,588,417            | 39,991,312            | 37,814,756            | -                                   | 37,814,756                                                | (2,176,556)               | -5.44%                               | 13.61%           |
| Highways and Streets                                            | 63,816,498            | 140,105,217           | 111,981,037           | -                                   | 111,981,037                                               | (28,124,180)              | -20.07%                              | 40.32%           |
| Judicial                                                        | 9,344,054             | 13,891,469            | 13,360,176            | 2,889,149                           | 16,249,325                                                | 2,357,856                 | 16.97%                               | 5.85%            |
| Other                                                           | 264,245               | 430,447               | 520,387               | -                                   | 520,387                                                   | 89,940                    | 20.89%                               | 0.19%            |
| Public Safety                                                   | 11,938,071            | 11,894,137            | 12,185,907            | 8,529,227                           | 20,715,134                                                | 8,820,997                 | 74.16%                               | 7.46%            |
| Public Service and Records                                      | 1,230,555             | 2,562,612             | 2,859,269             | 669,596                             | 3,528,865                                                 | 966,253                   | 37.71%                               | 1.27%            |
| <b>Total</b>                                                    | <b>\$ 225,428,568</b> | <b>\$ 313,470,019</b> | <b>\$ 277,762,244</b> | <b>\$ -</b>                         | <b>\$ 277,762,244</b>                                     | <b>\$ (35,707,775)</b>    | <b>-11.39%</b>                       | <b>100.00%</b>   |

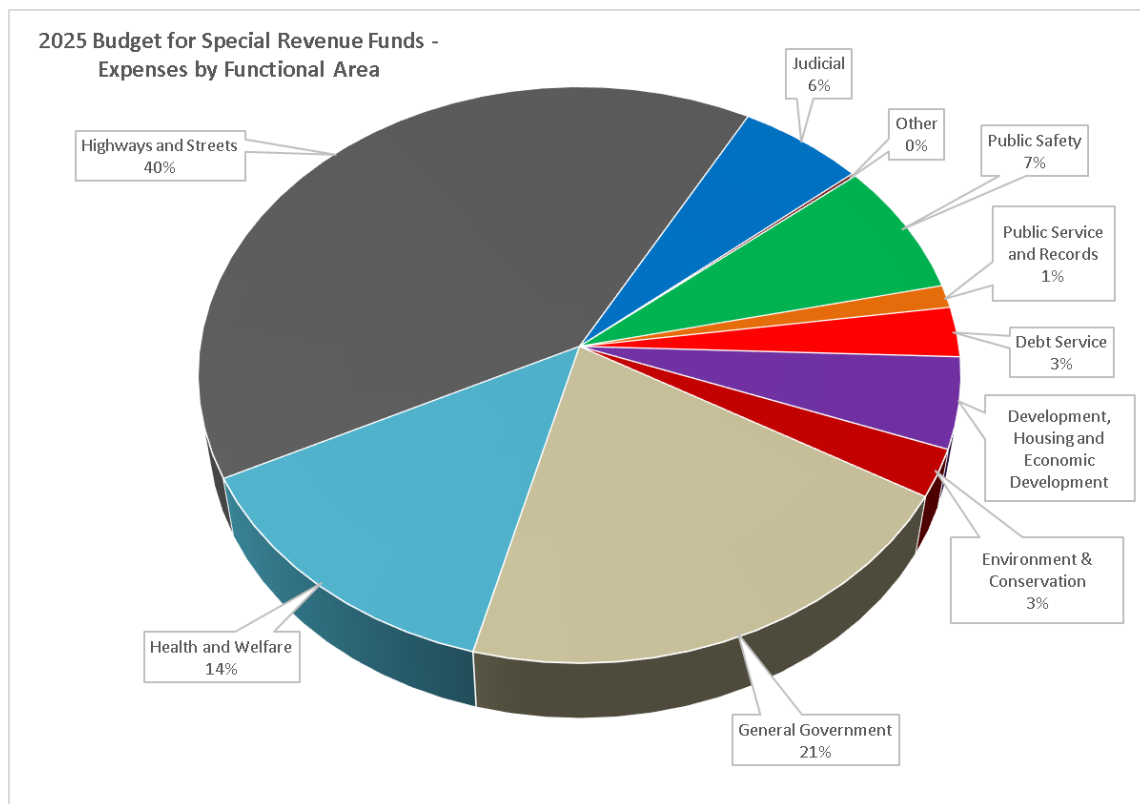
*\*County employees whose salaries are budgeted out of the General Fund – General Account #001 have their pension and payroll taxes budgeted out of special revenue funds – Illinois Municipal Retirement Fund (IMRF) #110 and FICA/Social Security Fund #111. This separation of how the pension and payroll taxes are budgeted for salaries in the General Fund is a requirement of IMRF. County employees who salaries are budgeted in a Special Revenue Fund, such as for the Health Department or Transportation Department, have their pension and payroll taxes budgeted out of the same Special Revenue Fund. In order to better present expenses by functional category, the pension and payroll taxes for General Fund employees has been allocated to the appropriate functional category for purposes of this chart and presentation in the 2025 Budget column only. The column labeled “Total \$ Change in Budget” is the difference between the 2025 Budget with Allocated General Fund Pension and Taxes to the 2024 Amended Budget.*

## ***FY2025 Budget Overview***

Debt Service in the Special Revenue Funds increased in FY 2025 as compared to FY 2024 to include about \$3 million for debt service in the Capital Improvement Debt Service Fund #610 for the Series 2020 General Obligation Refunding Bonds which were used to fund the Multi-Use Facility (MUF). Environment and Conservation has decreased 8.24% primarily due to a decrease in contractual services in the Cost Share Drainage Fund #405 and Enterprise Surcharge Fund #650.

General Government has decreased primarily due to the fact that IMRF and FICA expenses for employees budgeted out of the General Fund, which are paid out of the IMRF Fund #110 and FICA Fund #111 are now allocated to the appropriate functional category in this presentation. FY 2024 and FY 2023 IMRF and FICA expenses are not yet allocated by functional category. Additionally, the FY 2024 Amended Budget included \$6.5 million for the purchase of new election equipment out of the Capital Projects Fund #500 for the County Clerk.

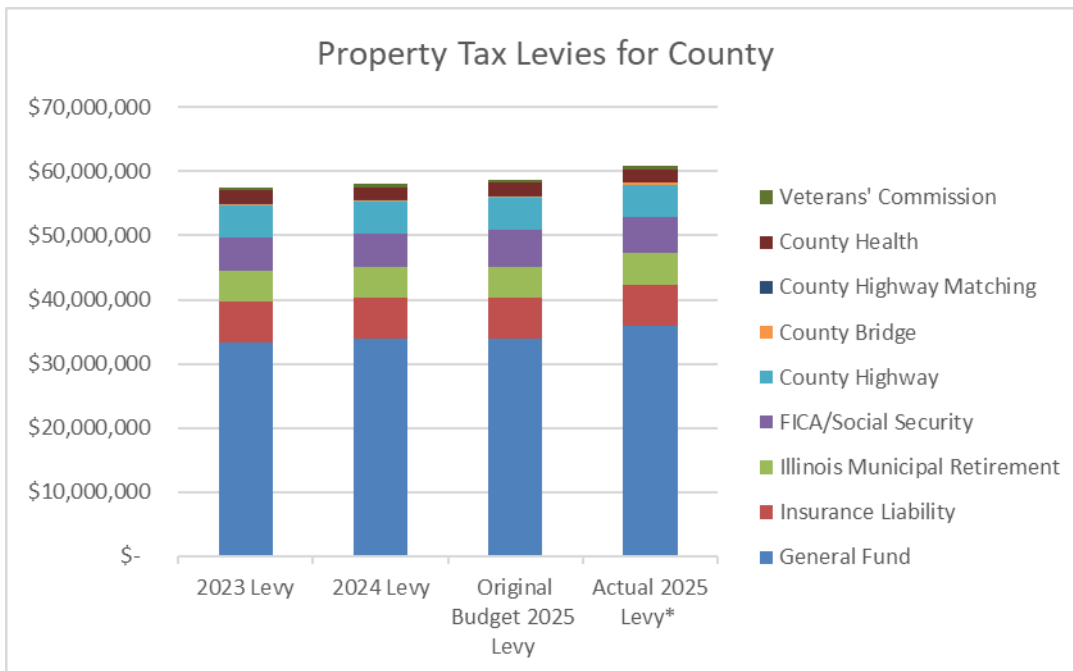
Below is a graph illustrating the percentage of the Special Revenue and Other Funds budget spent on each of the functional areas. Highways and Streets continues to be allocated the largest portion of the Special Revenue Funds budget followed by General Government and Health and Welfare. Approximately 47% of the Special Revenue Funds General Government Fund expenses represents health and dental costs for County employees; this Health Insurance Fund is funded by the employer and employee health and dental contributions which are reported as expenses in the General Fund and Special Revenue Funds. The second largest component of the Special Revenue Funds General Government expenses represents building improvements and repairs for County owned buildings.



## SCHEDULE OF REQUESTED LEVIES

| County Property Tax Levies |                                 |                      |                      |                           |                      |
|----------------------------|---------------------------------|----------------------|----------------------|---------------------------|----------------------|
| Fund                       | Fund Name                       | 2023 Levy            | 2024 Levy            | Original Budget 2025 Levy | Actual 2025 Levy*    |
| 000                        | General Fund                    | \$ 33,259,441        | \$ 33,831,971        | \$ 33,831,971             | \$ 35,876,942        |
| 010                        | Insurance Liability             | \$ 6,411,918         | \$ 6,411,918         | \$ 6,411,918              | \$ 6,411,918         |
| 110                        | Illinois Municipal Retirement   | \$ 4,917,586         | \$ 4,917,586         | \$ 4,917,586              | \$ 4,917,586         |
| 111                        | FICA/Social Security            | \$ 5,061,266         | \$ 5,061,266         | \$ 5,694,843              | \$ 5,694,843         |
| 300                        | County Highway                  | \$ 5,010,909         | \$ 5,010,909         | \$ 5,010,909              | \$ 5,010,909         |
| 301                        | County Bridge                   | \$ 312,695           | \$ 312,695           | \$ 312,695                | \$ 312,695           |
| 303                        | County Highway Matching         | \$ 65,125            | \$ 65,125            | \$ 65,125                 | \$ 65,125            |
| 350                        | County Health                   | \$ 1,972,455         | \$ 1,972,455         | \$ 1,972,455              | \$ 1,972,455         |
| 380                        | Veterans' Commission            | \$ 461,065           | \$ 532,556           | \$ 556,215                | \$ 556,215           |
| <b>Total</b>               | <b>County Property Tax Levy</b> | <b>\$ 57,472,460</b> | <b>\$ 58,116,481</b> | <b>\$ 58,773,717</b>      | <b>\$ 60,818,688</b> |
|                            | <b>Change Over Prior Year</b>   | <b>0.9%</b>          | <b>1.1%</b>          | <b>1.1%</b>               | <b>4.6%</b>          |

- 3.4% increase to consumer price index and applied to General Fund not included in Original Budget



# Projected Fund Balance

## November 30, 2025

Note: The years shown in both the schedule and the graph represent the budget year. The County receives tax dollars a year in arrears. Therefore, the 2024 extension will be budgeted and collected by the County in 2025.

| Fund | Description                      | FY24 Actual BOY Fund Balance | FY24 Forecasted Revenue | FY24 Forecasted Expenditures | FY24 Projected Change in Fund Balance | FY24 Projected EOY Fund Balance | FY25 Projected BOY Fund Balance | FY25 Budgeted Revenue | FY25 Budgeted Expenditures | FY25 Projected EOY Fund Balance |
|------|----------------------------------|------------------------------|-------------------------|------------------------------|---------------------------------------|---------------------------------|---------------------------------|-----------------------|----------------------------|---------------------------------|
| 001  | General Fund                     | \$ 62,214,764                | \$ 107,818,228          | \$ 122,491,181               | \$ (14,672,953)                       | \$ 47,541,811                   | \$ 47,541,811                   | \$ 109,615,123        | \$ 138,915,923             | \$ 18,241,011                   |
| 010  | Insurance Liability              | \$ 10,613,556                | \$ 6,983,108            | \$ 8,568,725                 | \$ (1,585,617)                        | \$ 9,027,939                    | \$ 9,027,939                    | \$ 7,070,692          | \$ 7,787,073               | \$ 8,311,558                    |
| 020  | The Stipend Fund                 | \$ -                         | \$ 29,000               | \$ 29,000                    | \$ -                                  | \$ -                            | \$ -                            | \$ 29,000             | \$ 29,000                  | \$ -                            |
| 100  | County Automation                | \$ 81,696                    | \$ 9,335                | \$ 9,335                     | \$ -                                  | \$ 81,696                       | \$ 81,696                       | \$ 9,775              | \$ 9,775                   | \$ 81,696                       |
| 101  | Geographic Information Systems   | \$ 953,513                   | \$ 1,661,511            | \$ 1,802,004                 | \$ (140,493)                          | \$ 813,020                      | \$ 813,020                      | \$ 1,075,500          | \$ 1,888,520               | \$ -                            |
| 110  | Illinois Municipal Retirement    | \$ 6,146,378                 | \$ 5,165,309            | \$ 5,687,023                 | \$ (521,714)                          | \$ 5,624,664                    | \$ 5,624,664                    | \$ 5,196,586          | \$ 7,193,937               | \$ 3,627,313                    |
| 111  | FICA/Social Security             | \$ 3,962,113                 | \$ 5,179,415            | \$ 6,058,020                 | \$ (878,605)                          | \$ 3,083,508                    | \$ 3,083,508                    | \$ 5,828,843          | \$ 6,395,959               | \$ 2,516,392                    |
| 112  | Special Reserve                  | \$ 23,865,628                | \$ 300,000              | \$ -                         | \$ 300,000                            | \$ 24,165,628                   | \$ 24,165,628                   | \$ 591,071            | \$ 591,071                 | \$ 24,165,628                   |
| 120  | Grand Victoria Casino Elgin      | \$ 11,223,589                | \$ 5,138,806            | \$ 5,390,867                 | \$ (252,061)                          | \$ 10,971,528                   | \$ 10,971,528                   | \$ 5,440,618          | \$ 5,440,618               | \$ 10,971,528                   |
| 125  | Public Safety Sales Tax          | \$ 2,742,846                 | \$ 2,306,752            | \$ 2,906,752                 | \$ (600,000)                          | \$ 2,142,846                    | \$ 2,142,846                    | \$ 2,482,970          | \$ 4,310,540               | \$ 315,276                      |
| 127  | Judicial Technology Sales Tax    | \$ 1,839,409                 | \$ 1,547,096            | \$ 1,547,096                 | \$ -                                  | \$ 1,839,409                    | \$ 1,839,409                    | \$ 1,657,647          | \$ 1,872,481               | \$ 1,624,575                    |
| 128  | Sheriff's Vehicle & Equipment    | \$ 518,627                   | \$ 508,297              | \$ 704,663                   | \$ (196,366)                          | \$ 322,261                      | \$ 322,261                      | \$ 1,293,000          | \$ 1,615,261               | \$ -                            |
| 150  | Tax Sale Automation              | \$ 799,772                   | \$ 149,677              | \$ 386,042                   | \$ (236,365)                          | \$ 563,407                      | \$ 563,407                      | \$ 140,200            | \$ 586,912                 | \$ 116,695                      |
| 160  | Vital Records Automation         | \$ 408,627                   | \$ 184,618              | \$ 184,618                   | \$ -                                  | \$ 408,627                      | \$ 408,627                      | \$ 186,500            | \$ 186,500                 | \$ 408,627                      |
| 161  | Election Equipment Fund          | \$ 396,905                   | \$ 500,000              | \$ -                         | \$ 500,000                            | \$ 896,905                      | \$ 896,905                      | \$ 32,000             | \$ 850,000                 | \$ 78,905                       |
| 170  | Recorder's Automation            | \$ 1,160,337                 | \$ 530,000              | \$ 900,000                   | \$ (370,000)                          | \$ 790,337                      | \$ 790,337                      | \$ 516,000            | \$ 1,132,857               | \$ 173,480                      |
| 195  | Children's Waiting Room          | \$ 416,225                   | \$ 209,000              | \$ 148,750                   | \$ 60,250                             | \$ 476,475                      | \$ 476,475                      | \$ 148,750            | \$ 148,750                 | \$ 476,475                      |
| 196  | D.U.I.                           | \$ 236,586                   | \$ 20,000               | \$ 20,000                    | \$ -                                  | \$ 236,586                      | \$ 236,586                      | \$ 20,000             | \$ 20,000                  | \$ 236,586                      |
| 197  | Foreclosure Mediation Fund       | \$ 130,803                   | \$ 4,500                | \$ -                         | \$ 4,500                              | \$ 135,303                      | \$ 135,303                      | \$ 62,758             | \$ 62,758                  | \$ 135,303                      |
| 200  | Court Automation                 | \$ 1,015,930                 | \$ 750,000              | \$ 1,038,233                 | \$ (288,233)                          | \$ 727,697                      | \$ 727,697                      | \$ 777,000            | \$ 967,611                 | \$ 537,086                      |
| 201  | Court Document Storage           | \$ 396,245                   | \$ 755,000              | \$ 755,047                   | \$ (47)                               | \$ 396,198                      | \$ 396,198                      | \$ 756,000            | \$ 756,000                 | \$ 396,198                      |
| 202  | Child Support                    | \$ 317,927                   | \$ 82,028               | \$ 156,040                   | \$ (74,012)                           | \$ 243,915                      | \$ 243,915                      | \$ 99,028             | \$ 99,028                  | \$ 243,915                      |
| 203  | Circuit Clerk Admin Services     | \$ 896,061                   | \$ 265,000              | \$ 328,910                   | \$ (63,910)                           | \$ 832,151                      | \$ 832,151                      | \$ 303,000            | \$ 363,360                 | \$ 771,791                      |
| 204  | Circuit Clk Electronic Citation  | \$ 106,667                   | \$ 185,000              | \$ 234,813                   | \$ (49,813)                           | \$ 56,854                       | \$ 56,854                       | \$ 184,000            | \$ 240,422                 | \$ 432                          |
| 205  | Circuit Ct Clerk Op and Admin    | \$ 314,375                   | \$ 70,000               | \$ 82,827                    | \$ (12,827)                           | \$ 301,548                      | \$ 301,548                      | \$ 79,000             | \$ 79,000                  | \$ 301,548                      |
| 220  | Title I-V-D                      | \$ 509,561                   | \$ 841,094              | \$ 868,925                   | \$ (27,831)                           | \$ 481,730                      | \$ 481,730                      | \$ 736,244            | \$ 922,429                 | \$ 295,545                      |
| 221  | Drug Prosecution                 | \$ 256,571                   | \$ 603,714              | \$ 628,757                   | \$ (25,043)                           | \$ 231,528                      | \$ 231,528                      | \$ 458,407            | \$ 672,201                 | \$ 17,734                       |
| 222  | Victim Coordinator Services      | \$ (13,527)                  | \$ 350,049              | \$ 287,893                   | \$ 62,156                             | \$ 48,629                       | \$ 48,629                       | \$ 355,583            | \$ 404,212                 | \$ -                            |
| 223  | Domestic Violence                | \$ 97,217                    | \$ 463,130              | \$ 345,380                   | \$ 117,750                            | \$ 214,967                      | \$ 214,967                      | \$ 171,831            | \$ 310,367                 | \$ 76,431                       |
| 225  | Auto Theft Task Force            | \$ 41,465                    | \$ 865                  | \$ 865                       | \$ -                                  | \$ 41,465                       | \$ 41,465                       | \$ 2,000              | \$ 2,000                   | \$ 41,465                       |
| 226  | Weed and Seed                    | \$ 23,014                    | \$ 615                  | \$ 1,258                     | \$ (643)                              | \$ 22,371                       | \$ 22,371                       | \$ -                  | \$ -                       | \$ 22,371                       |
| 230  | Child Advocacy Center            | \$ 568,353                   | \$ 2,123,325            | \$ 2,008,165                 | \$ 115,160                            | \$ 683,513                      | \$ 683,513                      | \$ 2,328,329          | \$ 2,750,272               | \$ 261,570                      |
| 231  | Equitable Sharing Program        | \$ 47,917                    | \$ 1,000                | \$ 1,000                     | \$ -                                  | \$ 47,917                       | \$ 47,917                       | \$ 7,000              | \$ 7,000                   | \$ 47,917                       |
| 232  | State's Atty Records Automation  | \$ 91,619                    | \$ 21,180               | \$ 59,797                    | \$ (38,617)                           | \$ 53,002                       | \$ 53,002                       | \$ 24,000             | \$ 60,767                  | \$ 16,235                       |
| 233  | Bad Check Restitution            | \$ 49,317                    | \$ 1,029                | \$ 1,029                     | \$ -                                  | \$ 49,317                       | \$ 49,317                       | \$ 2,000              | \$ 2,000                   | \$ 49,317                       |
| 234  | Drug Asset Forfeiture            | \$ 18,220                    | \$ 366                  | \$ 366                       | \$ -                                  | \$ 18,220                       | \$ 18,220                       | \$ 12,000             | \$ 12,000                  | \$ 18,220                       |
| 235  | State's Attorney Employee Events | \$ 1,682                     | \$ 35                   | \$ 35                        | \$ -                                  | \$ 1,682                        | \$ 1,682                        | \$ 55                 | \$ 55                      | \$ 1,682                        |
| 236  | Child Advocacy Advisory Board    | \$ 30,643                    | \$ 639                  | \$ 639                       | \$ -                                  | \$ 30,643                       | \$ 30,643                       | \$ 1,000              | \$ 1,000                   | \$ 30,643                       |
| 237  | Money Laundering - State's Atty  | \$ 268,428                   | \$ 238,101              | \$ 238,101                   | \$ -                                  | \$ 268,428                      | \$ 268,428                      | \$ 15,000             | \$ 15,000                  | \$ 268,428                      |
| 243  | Public Defender Special Fund     | \$ -                         | \$ 104,198              | \$ 104,198                   | \$ -                                  | \$ -                            | \$ -                            | \$ 104,198            | \$ 104,198                 | \$ -                            |
| 244  | Public Defender Rec Automation   | \$ 36,808                    | \$ 10,500               | \$ -                         | \$ 10,500                             | \$ 47,308                       | \$ 47,308                       | \$ 2,000              | \$ 2,000                   | \$ 47,308                       |
| 246  | Employee Events Fund             | \$ 22,384                    | \$ 1,509                | \$ -                         | \$ 1,509                              | \$ 23,893                       | \$ 23,893                       | \$ 1,509              | \$ 1,509                   | \$ 23,893                       |
| 247  | EMA Volunteer Fund               | \$ 38,733                    | \$ 7,100                | \$ 4,283                     | \$ 2,817                              | \$ 41,550                       | \$ 41,550                       | \$ 4,000              | \$ 10,000                  | \$ 35,550                       |
| 248  | KC Emergency Planning            | \$ 33,343                    | \$ 3,750                | \$ 3,750                     | \$ -                                  | \$ 33,343                       | \$ 33,343                       | \$ 3,750              | \$ 3,750                   | \$ 33,343                       |
| 249  | Bomb Squad SWAT                  | \$ 6,270                     | \$ 5,000                | \$ 5,000                     | \$ -                                  | \$ 6,270                        | \$ 6,270                        | \$ 5,000              | \$ 5,000                   | \$ 6,270                        |
| 250  | Law Library                      | \$ 292,217                   | \$ 346,413              | \$ 378,575                   | \$ (32,162)                           | \$ 260,055                      | \$ 260,055                      | \$ 326,810            | \$ 326,810                 | \$ 258,249                      |
| 251  | Canteen Commission               | \$ 124,810                   | \$ 651,000              | \$ 651,000                   | \$ -                                  | \$ 124,810                      | \$ 124,810                      | \$ 651,000            | \$ 651,000                 | \$ 124,810                      |
| 252  | Sheriff DEF Federal - DOJ        | \$ 2,653                     | \$ 11,000               | \$ 11,000                    | \$ -                                  | \$ 2,653                        | \$ 2,653                        | \$ 11,000             | \$ 11,000                  | \$ 2,653                        |
| 253  | County Sheriff DEF Local         | \$ 361,103                   | \$ 20,000               | \$ 20,000                    | \$ -                                  | \$ 361,103                      | \$ 361,103                      | \$ 20,000             | \$ 20,000                  | \$ 361,103                      |
| 254  | FATS                             | \$ 8,124                     | \$ 6,000                | \$ 6,000                     | \$ -                                  | \$ 8,124                        | \$ 8,124                        | \$ 6,000              | \$ 6,000                   | \$ 8,124                        |
| 255  | K-9 Unit                         | \$ 40,191                    | \$ 30,000               | \$ 30,000                    | \$ -                                  | \$ 40,191                       | \$ 40,191                       | \$ 30,000             | \$ 30,000                  | \$ 40,191                       |
| 256  | Vehicle Maintenance/Purchase     | \$ 6,610                     | \$ 1,200                | \$ 1,200                     | \$ -                                  | \$ 6,610                        | \$ 6,610                        | \$ 1,200              | \$ 1,200                   | \$ 6,610                        |
| 257  | Sheriff DUI Fund                 | \$ -                         | \$ 32,000               | \$ 32,000                    | \$ -                                  | \$ -                            | \$ -                            | \$ 32,000             | \$ 32,000                  | \$ -                            |
| 258  | Sheriffs Office Money Laundering | \$ 47,270                    | \$ 6,000                | \$ 6,000                     | \$ -                                  | \$ 47,270                       | \$ 47,270                       | \$ 6,000              | \$ 6,000                   | \$ 47,270                       |
| 259  | Transportation Safety Highway HB | \$ 4,186                     | \$ 20,000               | \$ 20,000                    | \$ -                                  | \$ 4,186                        | \$ 4,186                        | \$ 20,000             | \$ 20,000                  | \$ 4,186                        |
| 262  | AJF Medical Cost                 | \$ 38,983                    | \$ 47,000               | \$ 27,000                    | \$ 20,000                             | \$ 58,983                       | \$ 58,983                       | \$ 47,000             | \$ 47,000                  | \$ 58,983                       |
| 263  | Sheriff Civil Operations         | \$ 189,217                   | \$ 20,000               | \$ 20,000                    | \$ -                                  | \$ 189,217                      | \$ 189,217                      | \$ 20,000             | \$ 20,000                  | \$ 189,217                      |
| 264  | Cannabis Regulation - Local      | \$ 18,469                    | \$ 102,000              | \$ 90,090                    | \$ 11,910                             | \$ 30,379                       | \$ 30,379                       | \$ 92,000             | \$ 90,090                  | \$ 32,289                       |
| 265  | Sheriff DEF Federal - Treasury   | \$ 57,824                    | \$ 152,000              | \$ 116,000                   | \$ 36,000                             | \$ 93,824                       | \$ 93,824                       | \$ 52,000             | \$ 52,000                  | \$ 93,824                       |
| 268  | Sale & Error                     | \$ 524,222                   | \$ 90,933               | \$ 90,933                    | \$ -                                  | \$ 524,222                      | \$ 524,222                      | \$ 103,000            | \$ 103,000                 | \$ 524,222                      |
| 269  | Kane Comm                        | \$ 1,227,279                 | \$ 2,687,201            | \$ 2,970,513                 | \$ (283,312)                          | \$ 943,967                      | \$ 943,967                      | \$ 2,637,631          | \$ 2,980,591               | \$ 601,007                      |
| 270  | Probation Services               | \$ 3,110,110                 | \$ 603,626              | \$ 1,074,161                 | \$ (470,535)                          | \$ 2,639,575                    | \$ 2,639,575                    | \$ 705,000            | \$ 1,090,000               | \$ 2,254,575                    |
| 271  | Substance Abuse Screening        | \$ 534,565                   | \$ 7,500                | \$ 750                       | \$ 6,750                              | \$ 541,315                      | \$ 541,315                      | \$ 31,000             | \$ 31,000                  | \$ 541,315                      |
| 273  | Drug Court Special Resources     | \$ 1,405,125                 | \$ 211,050              | \$ 286,471                   | \$ (75,421)                           | \$ 1,329,704                    | \$ 1,329,704                    | \$ 107,000            | \$ 330,300                 | \$ 1,106,404                    |
| 276  | Probation Victim Services        | \$ 51,364                    | \$ 7,500                | \$ 10,000                    | \$ (2,500)                            | \$ 48,864                       | \$ 48,864                       | \$ 9,500              | \$ 20,000                  | \$ 38,364                       |
| 277  | Victim Impact Panel              | \$ 43,987                    | \$ -                    | \$ -                         | \$ -                                  | \$ 43,987                       | \$ 43,987                       | \$ -                  | \$ -                       | \$ 43,987                       |
| 278  | Juvenile Justice Donation        | \$ 6,614                     | \$ -                    | \$ 317                       | \$ (317)                              | \$ 6,297                        | \$ 6,297                        | \$ 400                | \$ 400                     | \$ 6,297                        |
| 289  | Coroner Administration           | \$ 501,889                   | \$ 111,041              | \$ 58,415                    | \$ 52,626                             | \$ 554,515                      | \$ 554,515                      | \$ 288,500            | \$ 301,500                 | \$ 541,515                      |
| 290  | Animal Control                   | \$ 964,372                   | \$ 1,218,112            | \$ 1,291,069                 | \$ (72,957)                           | \$ 891,415                      | \$ 891,415                      | \$ 1,300,196          | \$ 1,316,828               | \$ 874,783                      |
| 300  | County Highway                   | \$ 9,359,696                 | \$ 6,058,375            | \$ 7,652,032                 | \$ (1,593,657)                        | \$ 7,766,039                    | \$ 7,766,039                    | \$ 6,165,043          | \$ 13,810,033              | \$ 121,049                      |
| 301  | County Bridge                    | \$ 221,136                   | \$ 391,592              | \$ 450,000                   | \$ (58,408)                           | \$ 162,728                      | \$ 162,728                      | \$ 363,145            | \$ 525,000                 | \$ 873                          |
| 302  | Motor Fuel Tax                   | \$ 51,788,812                | \$ 15,593,412           | \$ 36,589,781                | \$ (20,996,369)                       | \$ 30,792,443                   | \$ 30,792,443                   | \$ 16,033,783         | \$ 29,004,302              | \$ 17,821,924                   |
| 303  | County Highway Matching          | \$ 384,041                   | \$ 78,430               | \$ 300,000                   | \$ (221,570)                          | \$ 162,471                      | \$ 162,471                      | \$ 79,225             | \$ 160,000                 | \$ 81,696                       |
| 304  | Motor Fuel Local Option          | \$ 10,702,165                | \$ 10,608,334           | \$ 10,436,381                | \$ 171,953                            | \$ 10,874,118                   | \$ 10,874,118                   | \$ 10,953,390         | \$ 14,854,492              | \$ 6,973,016                    |
| 305  | Transportation Sales Tax         | \$ 53,227,453                | \$ 23,247,851           | \$ 45,030,747                | \$ (21,782,896)                       | \$ 31,444,557                   | \$ 31,444,557                   | \$ 25,427,615         | \$ 32,651,531              | \$ 24,220,641                   |
| 349  | Opioid Settlement Fund           | \$ 1,085,969                 | \$ -                    | \$ -                         | \$ -                                  | \$ 1,085,969                    | \$ 1,085,969                    | \$ 22,000             | \$ 22,000                  | \$ 1,085,969                    |
| 350  | County Health                    | \$ 10,913,937                | \$ 7,168,711            | \$ 8,716,502                 | \$ (1,547,791)                        | \$ 9,366,146                    | \$ 9,366,146                    | \$ 8,047,315          | \$ 9,473,937               | \$ 7,939,524                    |
| 351  | Kane Kares                       | \$ 595,489                   | \$ 605,458              | \$ 605,458                   | \$ -                                  | \$ 595,489                      | \$ 595,489                      | \$ 618,662            | \$ 685,094                 | \$ 529,057                      |

# Projected Fund Balance November 30, 2025

| Fund                    | Description                      | FY24 Actual BOY Fund Balance | FY24 Forecasted Revenue | FY24 Forecasted Expenditures | FY24 Projected Change in Fund Balance | FY24 Projected EOY Fund Balance | FY25 Projected BOY Fund Balance | FY25 Projected Revenue | FY25 Budgeted Expenditures | FY25 Projected EOY Fund Balance |
|-------------------------|----------------------------------|------------------------------|-------------------------|------------------------------|---------------------------------------|---------------------------------|---------------------------------|------------------------|----------------------------|---------------------------------|
| 353                     | Coronavirus Relief Fund          | \$ 78,871                    | \$ -                    | \$ -                         | \$ -                                  | \$ 78,871                       | \$ 78,871                       | \$ 2,000               | \$ 2,000                   | \$ 78,871                       |
| 354                     | Mass Vaccination Fund            | \$ 655,143                   | \$ -                    | \$ -                         | \$ -                                  | \$ 655,143                      | \$ 655,143                      | \$ 16,000              | \$ 16,000                  | \$ 655,143                      |
| 355                     | American Rescue Plan             | \$ 61,301,534                | \$ 3,500,000            | \$ 9,860,371                 | \$ (6,360,371)                        | \$ 54,941,163                   | \$ 54,941,163                   | \$ 1,484,841           | \$ 27,827,574              | \$ 28,598,430                   |
| 356                     | ARP Recoupment of Lost Revenue   | \$ 7,297,371                 | \$ -                    | \$ -                         | \$ -                                  | \$ 7,297,371                    | \$ 7,297,371                    | \$ 238,052             | \$ 238,052                 | \$ 7,297,371                    |
| 358                     | FEMA - PA Administration         | \$ 152,251                   | \$ -                    | \$ -                         | \$ -                                  | \$ 152,251                      | \$ 152,251                      | \$ 8,332               | \$ 8,332                   | \$ 152,251                      |
| 380                     | Veterans' Commission             | \$ 773,832                   | \$ 558,038              | \$ 549,079                   | \$ 8,959                              | \$ 782,791                      | \$ 782,791                      | \$ 585,160             | \$ 677,884                 | \$ 690,067                      |
| 385                     | IL Counties Information Mgmt     | \$ 961                       | \$ 1,085                | \$ 1,000                     | \$ 85                                 | \$ 1,046                        | \$ 1,046                        | \$ 1,058               | \$ 1,058                   | \$ 1,046                        |
| 390                     | Web Technical Services           | \$ 383,002                   | \$ 316,000              | \$ 328,000                   | \$ (12,000)                           | \$ 371,002                      | \$ 371,002                      | \$ 306,500             | \$ 406,500                 | \$ 271,002                      |
| 400                     | Economic Development             | \$ 12,173                    | \$ 822,775              | \$ 361,287                   | \$ 461,488                            | \$ 473,661                      | \$ 473,661                      | \$ 385,375             | \$ 385,375                 | \$ 473,661                      |
| 401                     | Community Dev Block Program      | \$ (2,051)                   | \$ 1,683,964            | \$ 1,681,913                 | \$ 2,051                              | \$ -                            | \$ -                            | \$ 1,694,188           | \$ 1,694,188               | \$ -                            |
| 402                     | HOME Program                     | \$ (936)                     | \$ 1,807,262            | \$ 1,806,326                 | \$ 936                                | \$ -                            | \$ -                            | \$ 1,363,988           | \$ 1,363,988               | \$ -                            |
| 403                     | Unincorporated Stormwater Mgmt   | \$ 205,894                   | \$ 20,930               | \$ 59,002                    | \$ (38,072)                           | \$ 167,822                      | \$ 167,822                      | \$ 11,000              | \$ 11,000                  | \$ 167,822                      |
| 404                     | Homeless Management Info Systems | \$ 41,643                    | \$ 140,945              | \$ 178,174                   | \$ (37,229)                           | \$ 4,414                        | \$ 4,414                        | \$ 141,945             | \$ 141,945                 | \$ 4,414                        |
| 405                     | Cost Share Drainage              | \$ 327,514                   | \$ 22,790               | \$ 97,555                    | \$ (74,765)                           | \$ 252,749                      | \$ 252,749                      | \$ 19,305              | \$ 19,305                  | \$ 252,749                      |
| 406                     | OCR & Recovery Act Programs      | \$ 52,095                    | \$ 50,000               | \$ 50,000                    | \$ -                                  | \$ 52,095                       | \$ 52,095                       | \$ 175,000             | \$ 175,000                 | \$ 52,095                       |
| 407                     | Quality of Kane Grants           | \$ 43,788                    | \$ 1,457                | \$ 472                       | \$ 985                                | \$ 44,773                       | \$ 44,773                       | \$ 12,000              | \$ 31,457                  | \$ 25,316                       |
| 408                     | Neighborhood Stabilization Progr | \$ 87,166                    | \$ -                    | \$ -                         | \$ -                                  | \$ 87,166                       | \$ 87,166                       | \$ -                   | \$ -                       | \$ 87,166                       |
| 409                     | Continuum of Care Planning Grant | \$ 9,565                     | \$ 92,575               | \$ 92,804                    | \$ (229)                              | \$ 9,336                        | \$ 9,336                        | \$ 153,380             | \$ 156,380                 | \$ 6,336                        |
| 410                     | Elgin CDBG                       | \$ 1,778                     | \$ 899,407              | \$ 899,407                   | \$ -                                  | \$ 1,778                        | \$ 1,778                        | \$ 1,505,903           | \$ 1,505,903               | \$ 1,778                        |
| 411                     | Emergency Rental Assistance      | \$ (26,033)                  | \$ 26,033               | \$ -                         | \$ 26,033                             | \$ -                            | \$ -                            | \$ 12,000              | \$ 12,000                  | \$ -                            |
| 412                     | Emergency Rental Assistance #2   | \$ 175,215                   | \$ 7,105,930            | \$ 1,158,684                 | \$ 5,947,246                          | \$ 6,122,461                    | \$ 6,122,461                    | \$ 121,000             | \$ 6,243,461               | \$ -                            |
| 413                     | CDBG-CV                          | \$ (22)                      | \$ 514,636              | \$ 514,614                   | \$ 22                                 | \$ -                            | \$ -                            | \$ 581,818             | \$ 581,818                 | \$ -                            |
| 414                     | Home - ARP                       | \$ -                         | \$ 854,957              | \$ 854,957                   | \$ -                                  | \$ -                            | \$ -                            | \$ 500,000             | \$ 500,000                 | \$ -                            |
| 415                     | Homeless Prevention Program      | \$ (964)                     | \$ 964                  | \$ -                         | \$ 964                                | \$ -                            | \$ -                            | \$ -                   | \$ -                       | \$ -                            |
| 420                     | Stormwater Management            | \$ 1,432,822                 | \$ 49,036               | \$ 251,940                   | \$ (202,904)                          | \$ 1,229,918                    | \$ 1,229,918                    | \$ 55,000              | \$ 101,450                 | \$ 1,183,468                    |
| 421                     | Elec Agg Civic Contribution      | \$ 545,680                   | \$ 88,645               | \$ 88,645                    | \$ -                                  | \$ 545,680                      | \$ 545,680                      | \$ 92,000              | \$ 92,000                  | \$ 545,680                      |
| 425                     | Blighted Structure Demolition    | \$ 212,731                   | \$ 5,000                | \$ 6,000                     | \$ (1,000)                            | \$ 211,731                      | \$ 211,731                      | \$ 127,000             | \$ 126,262                 | \$ 212,469                      |
| 430                     | Farmland Preservation            | \$ 4,275,995                 | \$ 840,000              | \$ 743,034                   | \$ 96,966                             | \$ 4,372,961                    | \$ 4,372,961                    | \$ 3,403,000           | \$ 6,445,447               | \$ 1,330,514                    |
| 435                     | Growing for Kane                 | \$ 98,909                    | \$ 193,856              | \$ 230,820                   | \$ (36,964)                           | \$ 61,945                       | \$ 61,945                       | \$ 203,334             | \$ 239,334                 | \$ 25,945                       |
| 490                     | Kane County Law Enforcement      | \$ 190,796                   | \$ 37,154               | \$ 81,742                    | \$ (44,588)                           | \$ 146,208                      | \$ 146,208                      | \$ 53,000              | \$ 110,676                 | \$ 88,532                       |
| 492                     | Marriage Fees                    | \$ 7,595                     | \$ 3,121                | \$ 3,121                     | \$ -                                  | \$ 7,595                        | \$ 7,595                        | \$ 3,121               | \$ 3,121                   | \$ 7,595                        |
| 500                     | Capital Projects                 | \$ 19,992,397                | \$ 2,519,485            | \$ 15,592,918                | \$ (13,073,433)                       | \$ 6,918,964                    | \$ 6,918,964                    | \$ 7,339,000           | \$ 13,771,453              | \$ 486,511                      |
| 501                     | Judicial Facility Construction   | \$ 1,063,900                 | \$ -                    | \$ -                         | \$ -                                  | \$ 1,063,900                    | \$ 1,063,900                    | \$ 639,977             | \$ 939,777                 | \$ 764,100                      |
| 510                     | Capital Improvement Bond Const   | \$ 4,683                     | \$ -                    | \$ -                         | \$ -                                  | \$ 4,683                        | \$ 4,683                        | \$ 23,867              | \$ 23,867                  | \$ 4,683                        |
| 515                     | Longmeadow Bond Construction     | \$ 597,933                   | \$ 17,522,983           | \$ 18,112,916                | \$ (589,933)                          | \$ 8,000                        | \$ 8,000                        | \$ 12,500,000          | \$ 12,508,000              | \$ -                            |
| 520                     | Mill Creek Special Service Area  | \$ 1,474,140                 | \$ 939,680              | \$ 1,643,118                 | \$ (703,438)                          | \$ 770,702                      | \$ 770,702                      | \$ 992,680             | \$ 1,094,043               | \$ 669,339                      |
| 521                     | Bowes Creek Special Service Area | \$ 1,322                     | \$ -                    | \$ -                         | \$ -                                  | \$ 1,322                        | \$ 1,322                        | \$ 44                  | \$ 44                      | \$ 1,322                        |
| 5300                    | Survale SBA SW 37                | \$ 2,821                     | \$ 92                   | \$ 92                        | \$ -                                  | \$ 2,821                        | \$ 2,821                        | \$ 92                  | \$ 92                      | \$ 2,821                        |
| 5301                    | Middle Creek SBA SW38            | \$ 2,784                     | \$ 73                   | \$ 73                        | \$ -                                  | \$ 2,784                        | \$ 2,784                        | \$ 73                  | \$ 73                      | \$ 2,784                        |
| 5302                    | Shirewood Farm SSA SW39          | \$ 407                       | \$ 120                  | \$ 120                       | \$ -                                  | \$ 407                          | \$ 407                          | \$ 120                 | \$ 120                     | \$ 407                          |
| 5303                    | Ogden Gardens SBA SW40           | \$ 6,928                     | \$ 226                  | \$ 226                       | \$ -                                  | \$ 6,928                        | \$ 6,928                        | \$ 226                 | \$ 226                     | \$ 6,928                        |
| 5304                    | Wildwood West SBA SW41           | \$ 17,068                    | \$ 6,744                | \$ 6,744                     | \$ -                                  | \$ 17,068                       | \$ 17,068                       | \$ 3,579               | \$ 3,579                   | \$ 17,068                       |
| 5306                    | Cheval DeSelle Venetian SBA SW43 | \$ 4,542                     | \$ 81                   | \$ 81                        | \$ -                                  | \$ 4,542                        | \$ 4,542                        | \$ 81                  | \$ 81                      | \$ 4,542                        |
| 5308                    | Plank Road Estates SBA SW45      | \$ 2,784                     | \$ 1,633                | \$ 1,633                     | \$ -                                  | \$ 2,784                        | \$ 2,784                        | \$ 1,634               | \$ 1,634                   | \$ 2,784                        |
| 5310                    | Exposition View SBA SW47         | \$ 1,348                     | \$ 528                  | \$ 528                       | \$ -                                  | \$ 1,348                        | \$ 1,348                        | \$ 528                 | \$ 528                     | \$ 1,348                        |
| 5311                    | Pasadena Drive SBA SW48          | \$ 2,427                     | \$ 1,445                | \$ 3,872                     | \$ (2,427)                            | \$ -                            | \$ -                            | \$ 1,417               | \$ 1,417                   | \$ -                            |
| 5312                    | Tamara Dittman SBA SW50          | \$ 15                        | \$ 1,215                | \$ 1,215                     | \$ -                                  | \$ 15                           | \$ 15                           | \$ 550                 | \$ 550                     | \$ 15                           |
| 5313                    | Church Molitor SSA SA 52         | \$ 36                        | \$ 3,334                | \$ 3,334                     | \$ -                                  | \$ 36                           | \$ 36                           | \$ 501                 | \$ 501                     | \$ 36                           |
| 5314                    | 45W185 Plank Road SSA SW 54      | \$ 46                        | \$ 4,002                | \$ 4,002                     | \$ -                                  | \$ 46                           | \$ 46                           | \$ 4,002               | \$ 4,002                   | \$ 46                           |
| 5315                    | Boyer Road                       | \$ -                         | \$ 700                  | \$ 700                       | \$ -                                  | \$ -                            | \$ -                            | \$ 700                 | \$ 700                     | \$ -                            |
| 540                     | Transportation Capital           | \$ 27,009                    | \$ 3,847                | \$ -                         | \$ 3,847                              | \$ 30,856                       | \$ 30,856                       | \$ -                   | \$ -                       | \$ 30,856                       |
| 550                     | Aurora Area Impact Fees          | \$ 722,481                   | \$ 5,930                | \$ 728,412                   | \$ (722,482)                          | \$ -                            | \$ -                            | \$ -                   | \$ -                       | \$ -                            |
| 551                     | Campton Hills Impact Fees        | \$ 39,697                    | \$ 330                  | \$ 40,027                    | \$ (39,697)                           | \$ -                            | \$ -                            | \$ -                   | \$ -                       | \$ -                            |
| 552                     | Greater Elgin Impact Fees        | \$ 63,638                    | \$ 525                  | \$ 64,164                    | \$ (63,638)                           | \$ -                            | \$ -                            | \$ -                   | \$ -                       | \$ -                            |
| 553                     | Northwest Impact Fees            | \$ 18,625                    | \$ 153                  | \$ 18,778                    | \$ (18,625)                           | \$ -                            | \$ -                            | \$ -                   | \$ -                       | \$ -                            |
| 554                     | Southwest Impact Fees            | \$ 2                         | \$ (1)                  | \$ 1                         | \$ (2)                                | \$ -                            | \$ -                            | \$ -                   | \$ -                       | \$ -                            |
| 555                     | Tri-Cities Impact Fees           | \$ 1                         | \$ -                    | \$ 1                         | \$ (1)                                | \$ -                            | \$ -                            | \$ -                   | \$ -                       | \$ -                            |
| 556                     | Upper Fox Impact Fees            | \$ 44,893                    | \$ 372                  | \$ 45,265                    | \$ (44,893)                           | \$ -                            | \$ -                            | \$ -                   | \$ -                       | \$ -                            |
| 557                     | West Central Impact Fees         | \$ 38,815                    | \$ 322                  | \$ 39,137                    | \$ (38,815)                           | \$ -                            | \$ -                            | \$ -                   | \$ -                       | \$ -                            |
| 558                     | North Impact Fees                | \$ 4,141,496                 | \$ 3,516,032            | \$ 3,802,746                 | \$ (286,714)                          | \$ 3,854,782                    | \$ 3,854,782                    | \$ 3,258,000           | \$ 3,258,000               | \$ 3,854,782                    |
| 559                     | Central Impact Fees              | \$ 3,626,796                 | \$ 1,003,347            | \$ 1,540,843                 | \$ (537,496)                          | \$ 3,089,300                    | \$ 3,089,300                    | \$ 919,000             | \$ 3,272,679               | \$ 735,621                      |
| 560                     | South Impact Fees                | \$ 6,554,686                 | \$ 2,758,557            | \$ 5,168,625                 | \$ (2,410,068)                        | \$ 4,144,618                    | \$ 4,144,618                    | \$ 1,937,000           | \$ 1,937,000               | \$ 4,144,618                    |
| 601                     | Public Building Commission       | \$ 1,153,380                 | \$ 35,000               | \$ -                         | \$ 35,000                             | \$ 1,188,380                    | \$ 1,188,380                    | \$ 37,524              | \$ 1,210,000               | \$ 15,904                       |
| 610                     | Capital Improvement Debt Service | \$ 302,552                   | \$ -                    | \$ 202,202                   | \$ (202,202)                          | \$ 100,350                      | \$ 100,350                      | \$ 3,200,742           | \$ 3,200,742               | \$ 100,350                      |
| 622                     | Recovery Zone Bond Debt Service  | \$ 889,505                   | \$ 56,672               | \$ 123,778                   | \$ (67,106)                           | \$ 822,399                      | \$ 822,399                      | \$ 161,235             | \$ 161,235                 | \$ 822,399                      |
| 623                     | JJC/AJC Refunding Debt Service   | \$ 3,572,171                 | \$ -                    | \$ -                         | \$ -                                  | \$ 3,572,171                    | \$ 3,572,171                    | \$ 116,578             | \$ 3,151,292               | \$ 537,457                      |
| 624                     | Longmeadow Debt Service          | \$ 1,066,519                 | \$ 1,009,805            | \$ 1,719,769                 | \$ (709,964)                          | \$ 356,555                      | \$ 356,555                      | \$ -                   | \$ -                       | \$ 356,555                      |
| 625                     | Longmeadow Debt Srv - Cap Int    | \$ 107,640                   | \$ 50,919               | \$ 104,391                   | \$ (53,472)                           | \$ 54,168                       | \$ 54,168                       | \$ -                   | \$ 54,168                  | \$ -                            |
| 650                     | Enterprise Surcharge             | \$ 5,299,334                 | \$ 113,880              | \$ 350,181                   | \$ (236,301)                          | \$ 5,063,033                    | \$ 5,063,033                    | \$ 389,700             | \$ 389,700                 | \$ 5,063,033                    |
| 651                     | Enterprise General               | \$ 2,883,454                 | \$ -                    | \$ -                         | \$ -                                  | \$ 2,883,454                    | \$ 2,883,454                    | \$ -                   | \$ -                       | \$ 2,883,454                    |
| 652                     | Health Insurance                 | \$ 7,442,723                 | \$ 22,935,000           | \$ 19,566,050                | \$ 3,368,950                          | \$ 10,811,673                   | \$ 10,811,673                   | \$ 26,756,573          | \$ 26,756,573              | \$ 10,811,673                   |
| 660                     | Working Cash                     | \$ 3,467,991                 | \$ 80,000               | \$ -                         | \$ 80,000                             | \$ 3,547,991                    | \$ 3,547,991                    | \$ 112,829             | \$ 112,829                 | \$ 3,547,991                    |
| 701                     | Elder Fatality Review Team       | \$ 4,098                     | \$ 100                  | \$ 100                       | \$ -                                  | \$ 4,098                        | \$ 4,098                        | \$ 134                 | \$ 134                     | \$ 4,098                        |
| 702                     | Sheriff's Detail Escrow          | \$ (347,170)                 | \$ 547,170              | \$ 200,000                   | \$ 347,170                            | \$ -                            | \$ -                            | \$ 200,000             | \$ 200,000                 | \$ -                            |
| 751                     | Subdivision Review Escrow        | \$ 14,725                    | \$ 100                  | \$ 100                       | \$ -                                  | \$ 14,725                       | \$ 14,725                       | \$ 1,488               | \$ 1,488                   | \$ 14,725                       |
| 759                     | Court Svcs Employee Education    | \$ 1,203                     | \$ 100                  | \$ 100                       | \$ -                                  | \$ 1,203                        | \$ 1,203                        | \$ 100                 | \$ 100                     | \$ 1,203                        |
| Projected Fund Balances |                                  | \$ 423,372,647               | \$ 288,019,679          | \$ 369,946,970               | \$ (81,927,291)                       | \$ 341,445,352                  | \$ 341,445,352                  | \$ 293,891,656         | \$ 416,678,167             | \$ 218,658,841                  |

## ***CAPITAL IMPROVEMENT FIVE YEAR PLAN FISCAL YEAR 2025***

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

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

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

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

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

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

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

The tables on the following pages present by fund/account number, the non-recurring capital projects over the fiscal years 2025 to 2029, and the impact of the non-recurring capital projects on the operating budget as noted.

# CAPITAL IMPROVEMENT FIVE YEAR PLAN

## FISCAL YEAR 2025

| CAPITAL IMPROVEMENT AND FIVE YEAR PLAN SUMMARY |                                                               |                               |                  |                  |                  |                  |                  |
|------------------------------------------------|---------------------------------------------------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|
| Fund/Account                                   | Description                                                   | Capital Budget Classification | Fiscal Year 2025 | Fiscal Year 2026 | Fiscal Year 2027 | Fiscal Year 2028 | Fiscal Year 2029 |
| Fund 001 - General Fund                        |                                                               |                               |                  |                  |                  |                  |                  |
| 001.250.250.70000                              | Replacement court tablets                                     | Capital Equipment & Supplies  | \$ 10,380        |                  |                  |                  |                  |
| 001.250.250.70000                              | Replacement IS/Office printers                                | Capital Equipment & Supplies  | \$ 30,000        |                  |                  |                  |                  |
| 001.250.250.70000                              | Replacement laptops, mgmt and electronic court rooms          | Capital Equipment & Supplies  | \$ 41,850        |                  |                  |                  |                  |
| 001.300.300.70070                              | 1 additional vehicle for Director of Investigations           | Capital Equipment & Supplies  | \$ 42,415        |                  |                  |                  |                  |
|                                                |                                                               |                               | \$ 124,645       |                  |                  |                  |                  |
| Fund 101 - Geographic Information Systems      |                                                               |                               |                  |                  |                  |                  |                  |
| 101.060.070.70000                              | GIS Desktops, File Servers, Routers, Switches and Upgrades    | Capital Equipment & Supplies  | \$ 60,000        | \$ 60,000        | \$ 60,000        | \$ 60,000        | \$ 60,000        |
| 101.060.070.70020                              | GIS Software and Software Upgrades                            | Capital Equipment & Supplies  | \$ 20,000        |                  |                  |                  |                  |
|                                                |                                                               |                               | \$ 80,000        | \$ 60,000        | \$ 60,000        | \$ 60,000        | \$ 60,000        |
| Fund 125 - Public Safety Sales Tax             |                                                               |                               |                  |                  |                  |                  |                  |
| 125.800.810.70060                              | Fiber Build                                                   | Capital Equipment & Supplies  | \$ 240,000       |                  |                  |                  |                  |
| 125.800.810.70060                              | Health Department Buildings / Network Equipment & Fiber Build | Capital Equipment & Supplies  | \$ 900,000       |                  |                  |                  |                  |
| 125.800.810.70060                              | ITD Telecom / Network Equipment                               | Capital Equipment & Supplies  | \$ 200,000       |                  |                  |                  |                  |
|                                                |                                                               |                               | \$ 1,340,000     |                  |                  |                  |                  |
| Fund 128 - Sheriff's Vehicle & Equipment       |                                                               |                               |                  |                  |                  |                  |                  |
| 128.380.395.70070                              | Bearcat TEMS Vehicle Res. 24-150                              | Capital Equipment & Supplies  | \$ 465,929       |                  |                  |                  |                  |
| 128.380.395.70070                              | Bomb Squad Robot                                              | Capital Equipment & Supplies  | \$ 344,669       |                  |                  |                  |                  |
| 128.380.395.70070                              | Sheriff's Vehicles                                            | Capital Equipment & Supplies  | \$ 600,000       |                  |                  |                  |                  |
|                                                |                                                               |                               | \$ 1,410,598     |                  |                  |                  |                  |
| Fund 150 - Tax Sale Automation                 |                                                               |                               |                  |                  |                  |                  |                  |
| 150.150.160.70050                              | Office Equipment                                              | Capital Equipment & Supplies  | \$ 10,000        |                  |                  |                  |                  |
| 150.150.160.70090                              | Copiers                                                       | Capital Equipment & Supplies  | \$ 10,000        |                  |                  |                  |                  |
| 150.150.160.70100                              | Printers                                                      | Capital Equipment & Supplies  | \$ 10,000        |                  |                  |                  |                  |
|                                                |                                                               |                               | \$ 30,000        |                  |                  |                  |                  |
| Fund 160 - Vital Records Automation            |                                                               |                               |                  |                  |                  |                  |                  |
| 160.190.200.70020                              | Devnet License-Vital Record Portion                           | Capital Equipment & Supplies  | \$ 30,927        |                  |                  |                  |                  |
|                                                |                                                               |                               | \$ 30,927        |                  |                  |                  |                  |
| Fund 170 - Recorder's Automation               |                                                               |                               |                  |                  |                  |                  |                  |
| 170.210.220.70020                              | Automated Redaction/Auto-Indexing                             | Capital Equipment & Supplies  | \$ 175,000       |                  |                  |                  |                  |
|                                                |                                                               |                               | \$ 175,000       |                  |                  |                  |                  |
| Fund 200 - Court Automation                    |                                                               |                               |                  |                  |                  |                  |                  |
| 200.250.280.70090                              | UPS- Replacement Capital                                      | Capital Equipment & Supplies  | \$ 100,000       |                  |                  |                  |                  |
|                                                |                                                               |                               | \$ 100,000       |                  |                  |                  |                  |
| Fund 230 - Child Advocacy Center               |                                                               |                               |                  |                  |                  |                  |                  |
|                                                |                                                               |                               |                  |                  |                  |                  |                  |
|                                                |                                                               |                               | \$ -             |                  |                  |                  |                  |
| Fund 289 - Coroner Administration              |                                                               |                               |                  |                  |                  |                  |                  |
| 289.490.491.70070                              | Appropriate vehicle to replace 2014 Suburban                  | Capital Equipment & Supplies  | \$ 65,000        |                  |                  |                  |                  |
| 289.490.491.70070                              | Automotive Equipment                                          | Capital Equipment & Supplies  | \$ 30,000        |                  |                  |                  |                  |
|                                                |                                                               |                               | \$ 95,000        |                  |                  |                  |                  |
| Fund 290 - Animal Control                      |                                                               |                               |                  |                  |                  |                  |                  |
| 290.500.500.70070                              | Vehicle Replacement                                           | Capital Equipment & Supplies  | \$ -             | \$ 70,000        | \$ 70,000        | \$ 70,000        | \$ 70,000        |
|                                                |                                                               |                               | \$ -             | \$ 70,000        | \$ 70,000        | \$ 70,000        | \$ 70,000        |
| Fund 300 - County Highway                      |                                                               |                               |                  |                  |                  |                  |                  |
| 300.520.520.74010                              | On-Call Land Title Insurance Services                         | Capital, Land                 | \$ 35,000        |                  |                  |                  |                  |
| 300.520.520.72010                              | Concrete Floor Repair weld - Bldg E                           | Capital, Buildings            | \$ 300,000       |                  |                  |                  |                  |
| 300.520.520.72010                              | Liquid Salt Tank                                              | Capital, Buildings            | \$ 15,000        |                  |                  |                  |                  |
| 300.520.520.72010                              | Replace Building A Boiler                                     | Capital, Buildings            | \$ 45,000        |                  |                  |                  |                  |
| 300.520.520.72010                              | Roof Survey of Building E                                     | Capital, Buildings            | \$ 15,000        |                  |                  |                  |                  |
| 300.520.520.70110                              | Sweeper (2006) - Unit#95                                      | Capital Equipment & Supplies  | \$ 400,000       |                  |                  |                  |                  |
| 300.520.520.70110                              | Plow Blades                                                   | Capital Equipment & Supplies  | \$ 35,000        |                  |                  |                  |                  |
| 300.520.520.70110                              | Skid Steer - Unit #95                                         | Capital Equipment & Supplies  | \$ 100,000       |                  |                  |                  |                  |
| 300.520.520.70070                              | Unit #1 - International 7400 V-box w/wing (replaces 2010)     | Capital Equipment & Supplies  | \$ 325,000       |                  |                  |                  |                  |
| 300.520.520.70070                              | Unit #12 - International 7400 (replaces 2010)                 | Capital Equipment & Supplies  | \$ 375,000       |                  |                  |                  |                  |
| 300.520.520.70070                              | Unit #3- International 7400 (replaces 2010)                   | Capital Equipment & Supplies  | \$ 350,000       |                  |                  |                  |                  |
| 300.520.520.70070                              | Unit #49 - International 7400 V-box w/wing (replaces 2010)    | Capital Equipment & Supplies  | \$ 325,000       |                  |                  |                  |                  |
| 300.520.520.70070                              | Unit #52 - Sterling tandem V-box w/wing (replaces 2009)       | Capital Equipment & Supplies  | \$ 325,000       |                  |                  |                  |                  |
| 300.520.520.70070                              | Unit #54 - Sterling tandem V-box w/wing (replaces 2009)       | Capital Equipment & Supplies  | \$ 325,000       |                  |                  |                  |                  |
| 300.520.520.70060                              | New KDOT Radio system                                         | Capital Equipment & Supplies  | \$ 250,000       |                  |                  |                  |                  |
| 300.520.520.70020                              | Automated Signal Performance Software                         | Capital Equipment & Supplies  | \$ 35,000        |                  |                  |                  |                  |
| 300.520.520.70020                              | Clear Guide Review - Iteris                                   | Capital Equipment & Supplies  | \$ 25,000        |                  |                  |                  |                  |
| 300.520.520.70020                              | Final budget changes                                          | Capital Equipment & Supplies  | \$ 139,000       |                  |                  |                  |                  |
| 300.520.520.70020                              | Permit Software - Accela                                      | Capital Equipment & Supplies  | \$ 20,000        |                  |                  |                  |                  |
| 300.520.520.70020                              | Permit Software - Byrne                                       | Capital Equipment & Supplies  | \$ 20,000        |                  |                  |                  |                  |
| 300.520.520.70020                              | Traffic Signal Equipment Software License                     | Capital Equipment & Supplies  | \$ 10,000        |                  |                  |                  |                  |
|                                                |                                                               |                               | \$ 3,469,000     |                  |                  |                  |                  |

# CAPITAL IMPROVEMENT FIVE YEAR PLAN

## FISCAL YEAR 2025

| Fund/Account                               | Description                                                  | Capital Budget Classification | Fiscal Year 2025 | Fiscal Year 2026 | Fiscal Year 2027 | Fiscal Year 2028 | Fiscal Year 2029 |
|--------------------------------------------|--------------------------------------------------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Fund 302 - Motor Fuel Tax</b>           |                                                              |                               |                  |                  |                  |                  |                  |
| 302.520.522.74010                          | Randall Road and Hopps Intersection Realignment              | Capital, Land                 | \$ 1,000,000     |                  |                  |                  |                  |
| 302.520.522.74010                          | Randall Road at Hopps CNRR Grade Separation                  | Capital, Land                 | \$ 100,000       |                  |                  |                  |                  |
| 302.520.522.73000                          | Longmeadow Pkwy (C-2) - Sandbloom to Route 25                | Construction/Development      | \$ 1,074,077     |                  |                  |                  |                  |
| 302.520.522.73000                          | Longmeadow Pkwy (D) - IL 25 to IL 62                         | Construction/Development      | \$ 100,000       |                  |                  |                  |                  |
| 302.520.522.73000                          | Montgomery Rd Virgil Gilman HSP                              | Construction/Development      | \$ 24,327        |                  |                  |                  |                  |
| 302.520.522.73000                          | Orchard Road at US 30                                        | Construction/Development      | \$ 1,738,016     |                  |                  |                  |                  |
| 302.520.522.73000                          | Plank Road Engel to Waughon HSP                              | Construction/Development      | \$ 218,427       |                  |                  |                  |                  |
| 302.520.522.73010                          | Kirk Road Over Union Pacific RR                              | Construction/Development      | \$ 3,000,000     |                  |                  |                  |                  |
|                                            |                                                              |                               | \$ 7,254,847     |                  |                  |                  |                  |
| <b>Fund 304 - Motor Fuel Local Option</b>  |                                                              |                               |                  |                  |                  |                  |                  |
| 304.520.524.74010                          | Allen Rd Ovr Hampshire Crk Mnt                               | Capital, Land                 | \$ 10,000        |                  |                  |                  |                  |
| 304.520.524.73000                          | Orchard Road Fence Repair                                    | Construction/Development      | \$ 1,018,000     |                  |                  |                  |                  |
| 304.520.524.73000                          | Stearns Road Bridge Corridor (FPDKC)                         | Construction/Development      | \$ 700,000       |                  |                  |                  |                  |
| 304.520.524.73000                          | Traffic Signal and Roadway Lighting Equipment                | Construction/Development      | \$ 250,000       |                  |                  |                  |                  |
|                                            |                                                              |                               | \$ 1,978,000     |                  |                  |                  |                  |
| <b>Fund 305 - Transportation Sales Tax</b> |                                                              |                               |                  |                  |                  |                  |                  |
| 305.520.527.74010                          | Burlington Road Bicycle Accommodation                        | Capital, Land                 | \$ 50,000        |                  |                  |                  |                  |
| 305.520.527.74010                          | Fabyan Parkway at Settler's Hill Kingsland Dr                | Capital, Land                 | \$ 150,000       |                  |                  |                  |                  |
| 305.520.527.74010                          | Galligan from Freeman to Binnie                              | Capital, Land                 | \$ 10,000        |                  |                  |                  |                  |
| 305.520.527.74010                          | Galligan Road - Freeman Road to Binnie Road                  | Capital, Land                 | \$ 750,000       |                  |                  |                  |                  |
| 305.520.527.74010                          | Plank Road - Romke to Brier Hill Road HSP                    | Capital, Land                 | \$ 100,000       |                  |                  |                  |                  |
| 305.520.527.74010                          | Randall Road at Big Timber                                   | Capital, Land                 | \$ 500,000       |                  |                  |                  |                  |
| 305.520.527.74010                          | Randall Road Multi-Modal Corridor Study                      | Capital, Land                 | \$ 250,000       |                  |                  |                  |                  |
| 305.520.527.73000                          | Bunker Road from Keslinger Road to LaFox Road                | Construction/Development      | \$ 3,512,510     |                  |                  |                  |                  |
| 305.520.527.73000                          | Dauberman Road Extension - US 30 to Granart Rd               | Construction/Development      | \$ 11,571,764    |                  |                  |                  |                  |
| 305.520.527.73000                          | Fabyan IL 31 & Orchard Jericho US30 HSP                      | Construction/Development      | \$ 101,380       |                  |                  |                  |                  |
| 305.520.527.73000                          | Jericho Road at IL 47 - DOT IL47 Project Kennedy to Cross St | Construction/Development      | \$ 73,700        |                  |                  |                  |                  |
| 305.520.527.73000                          | Kirk 56 Cherry Lane                                          | Construction/Development      | \$ 100,738       |                  |                  |                  |                  |
| 305.520.527.73000                          | Longmeadow Pkwy (C-3) - Route 25 Improvements                | Construction/Development      | \$ 250,000       |                  |                  |                  |                  |
| 305.520.527.73000                          | Longmeadow Pkwy (C-5) Tree Mitigation Grow Contract          | Construction/Development      | \$ 585,000       |                  |                  |                  |                  |
| 305.520.527.73000                          | Main Street Over Blackberry Creek at IL 47                   | Construction/Development      | \$ 182,706       |                  |                  |                  |                  |
| 305.520.527.73000                          | Pedestrian Federally Required ADA Improvements               | Construction/Development      | \$ 500,000       |                  |                  |                  |                  |
| 305.520.527.73000                          | Randall Road from Huntley Road to Big Timber                 | Construction/Development      | \$ 250,000       |                  |                  |                  |                  |
| 305.520.527.73000                          | Randall Weld US20                                            | Construction/Development      | \$ 200,000       |                  |                  |                  |                  |
| 305.520.527.73000                          | Recessed Reflective Pavement Marker HSP                      | Construction/Development      | \$ 65,476        |                  |                  |                  |                  |
| 305.520.527.73000                          | Safety Enhancements                                          | Construction/Development      | \$ 250,000       |                  |                  |                  |                  |
| 305.520.527.73000                          | Signal System Communication Expansion                        | Construction/Development      | \$ 1,170,000     |                  |                  |                  |                  |
| 305.520.527.70120                          | Longmeadow Pkwy (C-4) Toll Collection Svcs                   | Construction/Development      | \$ 100,251       |                  |                  |                  |                  |
|                                            |                                                              |                               | \$ 20,723,525    |                  |                  |                  |                  |
| <b>Fund 430 - Farmland Preservation</b>    |                                                              |                               |                  |                  |                  |                  |                  |
| 430.010.021.75010                          | Farmland Preservation Rights - County Portion                | Capital, Other                | \$ 2,856,548     |                  |                  |                  |                  |
| 430.010.021.75020                          | Farmland Preservation Rights - Federal Matching              | Capital, Other                | \$ 2,856,548     |                  |                  |                  |                  |
|                                            |                                                              |                               | \$ 5,713,096     |                  |                  |                  |                  |
| <b>Fund 500 - Capital Projects</b>         |                                                              |                               |                  |                  |                  |                  |                  |
| 500.800.801.70000                          | Clocks - NovaTime                                            | Capital Equipment & Supplies  | \$ 10,000        | \$ 10,000        | \$ 10,000        | \$ 10,000        | \$ -             |
| 500.800.801.70000                          | Copy Center Equipment                                        | Capital Equipment & Supplies  | \$ 20,000        | \$ 60,000        | \$ 30,000        | \$ 75,000        | \$ -             |
| 500.800.801.70000                          | Laptops & Laptop Docks                                       | Capital Equipment & Supplies  | \$ 127,500       | \$ 140,000       | \$ 150,000       | \$ 160,000       | \$ -             |
| 500.800.801.70000                          | Monitors                                                     | Capital Equipment & Supplies  | \$ 150,000       | \$ 50,000        | \$ 55,000        | \$ 60,000        | \$ -             |
| 500.800.801.70000                          | Network Closet Wiring                                        | Capital Equipment & Supplies  | \$ 50,000        | \$ 50,000        | \$ 50,000        | \$ 50,000        | \$ -             |
| 500.800.801.70000                          | New Computer equipment for new buildings                     | Capital Equipment & Supplies  | \$ 120,000       | \$ 10,000        | \$ 10,000        | \$ 10,000        | \$ 10,000        |
| 500.800.801.70000                          | New Network cabling for new Buildings                        | Capital Equipment & Supplies  | \$ 400,000       | \$ 25,000        | \$ 25,000        | \$ 25,000        | \$ 25,000        |
| 500.800.801.70000                          | New WiFi / Network Equipment for new Buildings               | Capital Equipment & Supplies  | \$ 150,000       | \$ -             | \$ -             | \$ -             | \$ -             |
| 500.800.801.70000                          | PC's                                                         | Capital Equipment & Supplies  | \$ 292,500       | \$ 300,000       | \$ 315,000       | \$ 340,000       | \$ -             |
| 500.800.801.70000                          | Printers and Copiers                                         | Capital Equipment & Supplies  | \$ 75,000        | \$ 80,000        | \$ 85,000        | \$ 90,000        | \$ -             |
| 500.800.801.70000                          | Servers                                                      | Capital Equipment & Supplies  | \$ 25,000        | \$ 35,000        | \$ 40,000        | \$ 45,000        | \$ -             |
| 500.800.801.70000                          | Switches and Routers                                         | Capital Equipment & Supplies  | \$ 315,000       | \$ 330,000       | \$ 345,000       | \$ 360,000       | \$ -             |
| 500.800.801.70000                          | UPS Desktops                                                 | Capital Equipment & Supplies  | \$ 10,000        | \$ 10,000        | \$ 10,000        | \$ 10,000        | \$ -             |
| 500.800.801.70000                          | UPS Network Closets                                          | Capital Equipment & Supplies  | \$ 50,000        | \$ 70,000        | \$ 75,000        | \$ 80,000        | \$ -             |
| 500.800.801.70000                          | WiFi Replacement                                             | Capital Equipment & Supplies  | \$ 11,000        | \$ 12,000        | \$ 13,000        | \$ 14,000        | \$ -             |
| 500.800.801.70020                          | New Time & Attendance product - estimate                     | Capital Equipment & Supplies  | \$ 100,000       |                  |                  |                  |                  |
| 500.800.801.70020                          | Time & Attendance Implementation                             | Capital Equipment & Supplies  | \$ 55,000        |                  |                  |                  |                  |
| 500.800.801.70020                          | Tyler ERP - Document Management                              | Capital Equipment & Supplies  | \$ 34,000        |                  |                  |                  |                  |
| 500.800.801.70020                          | Tyler ERP - FIN                                              | Capital Equipment & Supplies  | \$ 22,000        |                  |                  |                  |                  |
| 500.800.805.72010                          | Building Improvement- 3rd Street Window Replacements         | Capital, Buildings            | \$ 1,100,000     |                  |                  |                  |                  |
| 500.800.805.72010                          | Building Improvement- Health Department Building Repairs     | Capital, Buildings            | \$ 1,000,000     |                  |                  |                  |                  |
| 500.800.805.72010                          | Development Furniture                                        | Capital, Buildings            | \$ 170,000       |                  |                  |                  |                  |
| 500.800.805.72010                          | Elevators - JC Elevator Upgrades                             | Capital, Buildings            | \$ 140,840       |                  |                  |                  |                  |
| 500.800.805.72010                          | Furniture- Judges Desks                                      | Capital, Buildings            | \$ 25,000        |                  |                  |                  |                  |
| 500.800.805.72010                          | HVAC - 3rd Street Courthouse Boiler Steam Trap Replace       | Capital, Buildings            | \$ 100,000       |                  |                  |                  |                  |
| 500.800.805.72010                          | HVAC - BLDG A HVAC Boilers                                   | Capital, Buildings            | \$ 420,000       |                  |                  |                  |                  |
| 500.800.805.72010                          | HVAC - KBC Court & Diagnostics HVAC Upgrades                 | Capital, Buildings            | \$ 1,000,000     |                  |                  |                  |                  |
| 500.800.805.72010                          | Interior - Countywide Flooring                               | Capital, Buildings            | \$ 400,000       |                  |                  |                  |                  |
| 500.800.805.72010                          | Interior - Jail Daypod Renovation                            | Capital, Buildings            | \$ 60,000        |                  |                  |                  |                  |
| 500.800.805.72010                          | Interior - Public Defender Office Renovation                 | Capital, Buildings            | \$ 367,272       |                  |                  |                  |                  |
| 500.800.805.72010                          | Kitchen and Laundry Impr                                     | Capital, Buildings            | \$ 1,080,000     |                  |                  |                  |                  |
| 500.800.805.72010                          | Life Safety & Fire - Fire Panel Upgrades                     | Capital, Buildings            | \$ 1,956,340     |                  |                  |                  |                  |
| 500.800.805.72010                          | Life Safety & Fire - Remediation (Asbestor/Mold)             | Capital, Buildings            | \$ 150,000       |                  |                  |                  |                  |
| 500.800.805.72010                          | Plumbing Systems - Bathrooms Renovations Multi Buildings     | Capital, Buildings            | \$ 200,000       |                  |                  |                  |                  |
| 500.800.805.72010                          | Plumbing Systems - Judicial Center Holding Cell Plumbing     | Capital, Buildings            | \$ 77,000        |                  |                  |                  |                  |
| 500.800.805.72010                          | Roofing Systems - Building A Roof                            | Capital, Buildings            | \$ 400,000       |                  |                  |                  |                  |
| 500.800.805.72010                          | Roofing Systems - Building B Roof                            | Capital, Buildings            | \$ 200,000       |                  |                  |                  |                  |
| 500.800.805.72010                          | Site Improvements - Concrete                                 | Capital, Buildings            | \$ 100,000       |                  |                  |                  |                  |
| 500.800.805.72010                          | Site Improvements - Exterior Campus Lighting                 | Capital, Buildings            | \$ 500,000       |                  |                  |                  |                  |
| 500.800.805.72010                          | Site Improvements - Pavement Management Program              | Capital, Buildings            | \$ 1,300,000     |                  |                  |                  |                  |
| 500.800.805.72010                          | Structural & Envelope - Building F Exterior Envelope         | Capital, Buildings            | \$ 100,000       |                  |                  |                  |                  |
| 500.800.805.72010                          | Structural & Envelope - Tuckpoint/Mortar                     | Capital, Buildings            | \$ 250,000       |                  |                  |                  |                  |
| 500.800.805.70070                          | Building Management New Vehicles                             | Capital Equipment & Supplies  | \$ 165,000       |                  |                  |                  |                  |
| 500.800.805.70070                          | Building Management Vehicle Replacement                      | Capital Equipment & Supplies  | \$ 85,000        |                  |                  |                  |                  |
|                                            |                                                              |                               | \$ 13,363,452    | \$ 1,182,000     | \$ 1,213,000     | \$ 1,329,000     | \$ 35,000        |



# CAPITAL IMPROVEMENT FIVE YEAR PLAN

## FISCAL YEAR 2025

| Fund/Account                                     | Description                                       | Capital Budget Classification | Fiscal Year<br>2025  | Fiscal Year<br>2026 | Fiscal Year<br>2027 | Fiscal Year<br>2028 | Fiscal Year<br>2029 |
|--------------------------------------------------|---------------------------------------------------|-------------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Fund 501 - Judicial Facility Construction</b> |                                                   |                               |                      |                     |                     |                     |                     |
| 501.800.819.72010                                | Continuation of addnl courtroom project from FY21 | Capital, Buildings            | \$ 300,000           |                     |                     |                     |                     |
|                                                  |                                                   |                               | \$ 300,000           |                     |                     |                     |                     |
| <b>Fund 558 - North Impact Fees</b>              |                                                   |                               |                      |                     |                     |                     |                     |
| 558.520.558.74010                                | Randall Road at IL 72                             | Capital, Land                 | \$ 179,000           |                     |                     |                     |                     |
| 558.520.558.73000                                | Longmeadow Pkwy (B-2)-East of White Chapel to 31  | Construction/Development      | \$ 250,000           |                     |                     |                     |                     |
| 558.520.558.73000                                | Longmeadow Pkwy (C-2) - Sandbloom to Route 25     | Construction/Development      | \$ 25,924            |                     |                     |                     |                     |
|                                                  |                                                   |                               | \$ 454,924           |                     |                     |                     |                     |
| <b>Fund 559 - Central Impact Fees</b>            |                                                   |                               |                      |                     |                     |                     |                     |
| 559.520.559.73000                                | Bunker Road from Keslinger Road to La Fox Road    | Construction/Development      | \$ 2,310,679         |                     |                     |                     |                     |
|                                                  |                                                   |                               | \$ 2,310,679         |                     |                     |                     |                     |
| <b>Fund 560 - South Impact Fees</b>              |                                                   |                               |                      |                     |                     |                     |                     |
| 560.520.560.74010                                | Wenmoth Road at Fabyan Parkway                    | Capital, Land                 | \$ 50,000            |                     |                     |                     |                     |
| 560.520.560.74010                                | Wenmoth Road at Main Street Road                  | Capital, Land                 | \$ 25,000            |                     |                     |                     |                     |
| 560.520.560.73000                                | Fabyan Parkway at Kirk Road                       | Construction/Development      | \$ 810,280           |                     |                     |                     |                     |
|                                                  |                                                   |                               | \$ 885,280           |                     |                     |                     |                     |
| <b>Grand Total</b>                               |                                                   |                               | <b>\$ 59,838,973</b> | <b>\$ 1,312,000</b> | <b>\$ 1,343,000</b> | <b>\$ 1,459,000</b> | <b>\$ 165,000</b>   |

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

### **Schedule of Funded Indebtedness**

| Type of Bond Issue                                         | Issuance Date                     | Principal<br>Balance<br>11/30/2023 | FY2024 Principal<br>Payments | Principal<br>Balance<br>11/30/2024 | FY2025 Principal<br>Payments | Principal<br>Balance<br>11/30/2025 |
|------------------------------------------------------------|-----------------------------------|------------------------------------|------------------------------|------------------------------------|------------------------------|------------------------------------|
| General Obligation Bonds<br>(Alternate Revenue<br>Source)  | December<br>2010                  | \$ 725,000                         | \$ (80,000)                  | \$ 645,000                         | \$ (80,000)                  | \$ 565,000                         |
| Toll Bridge Revenue<br>Bonds (RTA Sales Tax<br>Supported)* | December<br>2018<br>(Series 2018) | \$ 26,010,000                      | \$ (565,000)                 | \$ 25,445,000                      | \$ (595,000)                 | \$ 24,850,000                      |
| General Obligation Bonds<br>(Alternate Revenue<br>Source)  | June 2020<br>(Series 2020)        | \$ 13,130,000                      | \$ -                         | \$ 13,130,000                      | \$ -                         | \$ 13,130,000                      |
| General Obligation Bonds<br>(Alternate Revenue<br>Source)  | October 2021<br>(Series 2021)     | \$ 6,145,000                       | \$ (3,015,000)               | \$ 3,130,000                       | \$ (3,130,000)               | \$ -                               |
| <b>Total</b>                                               |                                   | <b>\$ 46,010,000</b>               | <b>\$ (3,660,000)</b>        | <b>\$ 42,350,000</b>               | <b>\$ (3,805,000)</b>        | <b>\$ 38,545,000</b>               |

\* In FY 2024, the County received a \$17.5 million grant from the Illinois Department of Commerce and Economic Opportunity (DCEO) to be used to partially defease the Longmeadow Toll Revenue Bond debt. The FY 2025 Budget includes \$12.5 million to receive an additional grant from DCEO to also be transferred and held in escrow by the trustee bank, until such time as the bonds can be called. The Escrow Agent is holding the \$17.5million and will continue to make payments on the Toll Bridge Revenue Bonds. When the County receives the additional \$12.5 million, this money too will be delivered to the Escrow Agent, who will continue to pay the principal and interest until the bonds can be called in 2028. Since the Escrow Agent has the money to pay the principal and interest, the amounts are not budgeted in the County's 2025 Budget.

| Type of Bond Issue                                        | Issuance Date                     | FY2043 Interest<br>Payments | FY2025 Interest<br>Payments |
|-----------------------------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| General Obligation Bonds<br>(Alternate Revenue<br>Source) | December<br>2010                  | \$ 43,228                   | \$ 43,228                   |
| Toll Bridge Revenue<br>Bonds (RTA Sales Tax<br>Supported) | December<br>2018<br>(Series 2018) | \$ 1,179,768                | \$ 54,168                   |
| General Obligation Bonds<br>(Alternate Revenue<br>Source) | June 2020<br>(Series 2020)        | \$ 202,202                  | \$ 202,202                  |
| General Obligation Bonds<br>(Alternate Revenue<br>Source) | October 2021<br>(Series 2021)     | \$ 20,741                   | \$ 7,356                    |
| <b>Total</b>                                              |                                   | <b>\$ 1,445,939</b>         | <b>\$ 306,954</b>           |

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

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

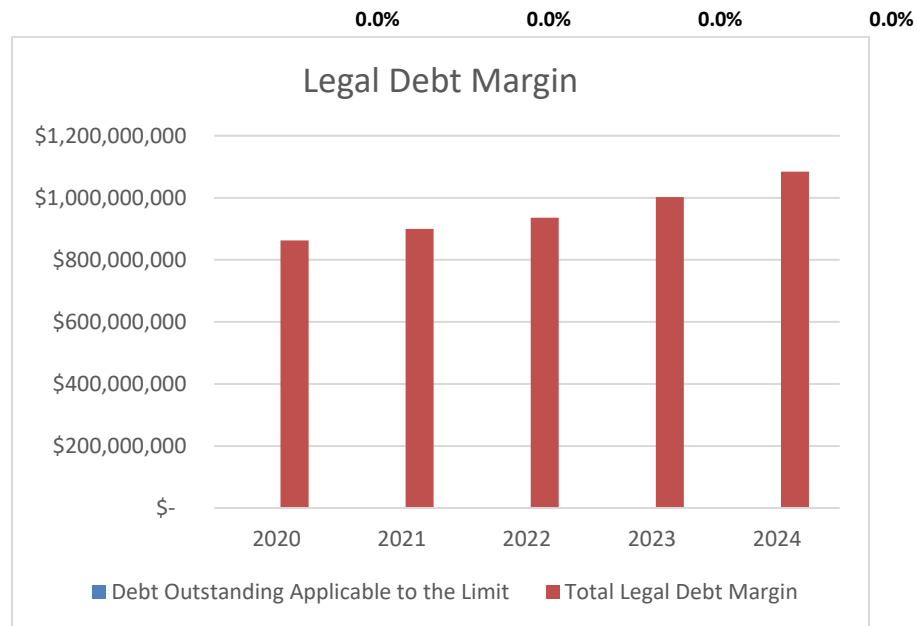
| <b>Type of Bond Issue</b>                           | <b>Issuance Date</b>        | <b>Source of Funding</b>                                                                                                                                                                                              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

## LEGAL DEBT MARGIN FISCAL YEAR 2024

|                                                                    | 2020             | 2021             | 2022             | 2023             | 2024             |
|--------------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Assessed Valuation (Tax year)                                      | \$14,998,098,595 | \$15,644,971,883 | \$16,273,176,358 | \$17,436,561,538 | \$18,859,823,500 |
| Debt Limit (5.75%) of Assessed Value<br>(Statute 55 ILCS 5/5-1012) | \$ 862,390,669   | \$ 899,585,883   | \$ 935,707,641   | \$ 1,002,602,288 | \$ 1,084,439,851 |
| <b>Debt Outstanding Applicable to the Limit:</b>                   |                  |                  |                  |                  |                  |
| 2011 GO Limited Tax Bonds                                          | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1             |
| <b>Total Net Debt Applicable to the Limit</b>                      | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1             |

|                                |                       |                       |                       |                         |                         |
|--------------------------------|-----------------------|-----------------------|-----------------------|-------------------------|-------------------------|
| <b>Total Legal Debt Margin</b> | <b>\$ 862,390,669</b> | <b>\$ 899,585,883</b> | <b>\$ 935,707,641</b> | <b>\$ 1,002,602,288</b> | <b>\$ 1,084,439,852</b> |
|--------------------------------|-----------------------|-----------------------|-----------------------|-------------------------|-------------------------|

**Total Net Debt Applicable to the limit as a percentage  
of Debt Limit**



Beginning in 2010, the County's debt limit increased from 2.875% of assessed value to 5.75%, as the population of the County exceeded 500,000 per the 2010 U.S. Census.

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

# BUDGETED POSITIONS COMPARISON FISCAL YEAR 2025

| Kane County<br>Salaries and Headcount - Offices (Elected Official) |                           |                    |                         |                         |                         |                         |                         |                         |                             |                             |  |
|--------------------------------------------------------------------|---------------------------|--------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|-----------------------------|--|
| Dept<br>Number                                                     | Department Description    | Account/Headcount  | FY2018 Actual<br>Amount | FY2019 Actual<br>Amount | FY2020 Actual<br>Amount | FY2021 Actual<br>Amount | FY2022 Actual<br>Amount | FY2023 Actual<br>Amount | FY2024<br>Amended<br>Budget | FY2025<br>Adopted<br>Budget |  |
| 140                                                                | County Auditor            | Salaries           | \$ 222,391              | \$ 214,852              | \$ 237,987              | \$ 228,385              | \$ 232,282              | \$ 243,893              | \$ 305,840                  | \$ 373,578                  |  |
|                                                                    |                           | Headcount - Actual | 4.0                     | 4.0                     | 4.0                     | 6.0                     | 6.0                     | 8.0                     | 6.0                         | 7.0                         |  |
|                                                                    |                           | Headcount - Budget | 4.0                     | 4.0                     | 4.0                     | 7.0                     | 7.0                     | 8.0                     | 7.0                         | 8.0                         |  |
| 150                                                                | Treasurer                 | Salaries           | \$ 547,359              | \$ 561,926              | \$ 605,516              | \$ 660,071              | \$ 679,309              | \$ 755,674              | \$ 753,744                  | \$ 964,073                  |  |
|                                                                    |                           | Headcount - Actual | 14.0                    | 15.0                    | 14.0                    | 13.0                    | 13.0                    | 12.0                    | 10.0                        | 12.0                        |  |
|                                                                    |                           | Headcount - Budget | 12.0                    | 12.0                    | 12.0                    | 13.0                    | 13.0                    | 14.0                    | 15.0                        | 16.0                        |  |
| 190                                                                | County Clerk              | Salaries           | \$ 2,034,057            | \$ 1,830,049            | \$ 2,322,018            | \$ 2,187,455            | \$ 2,513,763            | \$ 2,241,485            | \$ 3,193,623                | \$ 2,212,138                |  |
|                                                                    |                           | Headcount - Actual | 1,159.0                 | 979.0                   | 1,444.0                 | 1,440.0                 | 1,440.0                 | 1,440.0                 | 1,238.8                     | 1,238.8                     |  |
|                                                                    |                           | Headcount - Budget | 947.0                   | 949.4                   | 949.4                   | 1,014.0                 | 1,014.0                 | 1,467.8                 | 1,239.8                     | 1,239.8                     |  |
| 210                                                                | Recorder                  | Salaries           | \$ 768,019              | \$ 724,109              | \$ 734,162              | \$ 715,914              | \$ 686,212              | \$ 712,002              | \$ 870,676                  | \$ 927,180                  |  |
|                                                                    |                           | Headcount - Actual | 13.0                    | 12.0                    | 12.0                    | 11.0                    | 12.0                    | 11.0                    | 11.0                        | 11.0                        |  |
|                                                                    |                           | Headcount - Budget | 15.0                    | 13.0                    | 13.0                    | 13.0                    | 13.0                    | 15.0                    | 14.0                        | 14.0                        |  |
| 230                                                                | ROE                       | Salaries           | \$ 258,176              | \$ 261,700              | \$ 270,614              | \$ 263,893              | \$ 337,158              | \$ 362,305              | \$ 328,909                  | \$ 394,747                  |  |
|                                                                    |                           | Headcount - Actual | 7.0                     | 7.0                     | 7.0                     | 7.0                     | 7.0                     | 8.0                     | 7.0                         | 10.0                        |  |
|                                                                    |                           | Headcount - Budget | 7.0                     | 7.0                     | 7.0                     | 8.0                     | 8.0                     | 8.0                     | 9.0                         | 10.0                        |  |
| 240                                                                | Judiciary and Courts      | Salaries           | \$ 1,349,608            | \$ 1,353,008            | \$ 1,492,345            | \$ 1,554,500            | \$ 1,680,214            | \$ 1,845,740            | \$ 2,022,531                | \$ 2,313,123                |  |
|                                                                    |                           | Headcount - Actual | 81.0                    | 80.0                    | 80.0                    | 87.0                    | 87.0                    | 75.0                    | 85.0                        | 81.0                        |  |
|                                                                    |                           | Headcount - Budget | 47.0                    | 47.0                    | 47.0                    | 47.0                    | 47.0                    | 46.0                    | 56.0                        | 48.0                        |  |
| 250                                                                | Circuit Clerk             | Salaries           | \$ 4,467,866            | \$ 4,373,507            | \$ 4,367,779            | \$ 4,209,643            | \$ 4,231,775            | \$ 4,605,598            | \$ 5,867,907                | \$ 5,755,433                |  |
|                                                                    |                           | Headcount - Actual | 105.0                   | 104.0                   | 104.0                   | 89.0                    | 89.0                    | 93.0                    | 100.0                       | 95.0                        |  |
|                                                                    |                           | Headcount - Budget | 128.0                   | 106.0                   | 106.0                   | 114.5                   | 114.5                   | 119.0                   | 124.0                       | 124.0                       |  |
| 300                                                                | State's Attorney's Office | Salaries           | \$ 6,482,315            | \$ 6,504,930            | \$ 7,010,244            | \$ 7,629,540            | \$ 9,227,548            | \$ 10,782,556           | \$ 12,961,545               | \$ 15,268,263               |  |
|                                                                    |                           | Headcount - Actual | 120.0                   | 123.0                   | 125.0                   | 136.0                   | 136.0                   | 184.0                   | 193.0                       | 190.0                       |  |
|                                                                    |                           | Headcount - Budget | 126.0                   | 130.0                   | 130.0                   | 143.0                   | 143.0                   | 186.0                   | 241.0                       | 200.0                       |  |
| 360                                                                | Public Defender           | Salaries           | \$ 3,135,161            | \$ 3,155,239            | \$ 3,174,475            | \$ 3,209,777            | \$ 3,484,151            | \$ 3,556,136            | \$ 4,655,909                | \$ 4,828,754                |  |
|                                                                    |                           | Headcount - Actual | 48.0                    | 47.0                    | 47.0                    | 48.0                    | 48.0                    | 54.0                    | 54.0                        | 54.0                        |  |
|                                                                    |                           | Headcount - Budget | 50.0                    | 50.0                    | 49.0                    | 49.0                    | 49.0                    | 54.0                    | 62.0                        | 54.0                        |  |
| 370                                                                | Law Library               | Salaries           | \$ 114,313              | \$ 119,666              | \$ 128,856              | \$ 133,531              | \$ 115,903              | \$ 93,539               | \$ 90,269                   | \$ 95,303                   |  |
|                                                                    |                           | Headcount - Actual | 2.0                     | 2.0                     | 2.0                     | 2.0                     | 2.0                     | 1.0                     | 1.0                         | 1.0                         |  |
|                                                                    |                           | Headcount - Budget | 2.0                     | 2.0                     | 2.0                     | 2.0                     | 2.0                     | 1.0                     | 2.0                         | 1.0                         |  |
| 380                                                                | Sheriff                   | Salaries           | \$ 19,660,959           | \$ 19,440,940           | \$ 21,527,004           | \$ 21,989,608           | \$ 24,449,848           | \$ 26,102,703           | \$ 24,379,836               | \$ 30,385,385               |  |
|                                                                    |                           | Headcount - Actual | 300.0                   | 314.0                   | 306.0                   | 328.0                   | 328.0                   | 303.0                   | 305.0                       | 305.0                       |  |
|                                                                    |                           | Headcount - Budget | 297.0                   | 302.0                   | 302.0                   | 305.0                   | 311.0                   | 306.0                   | 364.0                       | 347.0                       |  |
| 420                                                                | Merit Commission          | Salaries           | \$ 31,432               | \$ 32,053               | \$ 31,548               | \$ 36,128               | \$ 34,347               | \$ 35,681               | \$ 33,367                   | \$ 80,228                   |  |
|                                                                    |                           | Headcount - Actual | 4.0                     | 4.0                     | 4.0                     | 3.0                     | 3.0                     | 1.0                     | 1.0                         | 1.0                         |  |
|                                                                    |                           | Headcount - Budget | 4.0                     | 4.0                     | 4.0                     | 4.0                     | 4.0                     | 1.0                     | 1.0                         | 1.0                         |  |
| 430                                                                | Court Services            | Salaries           | \$ 8,608,925            | \$ 8,980,539            | \$ 9,340,817            | \$ 9,368,352            | \$ 9,696,426            | \$ 10,524,782           | \$ 11,273,367               | \$ 12,151,824               |  |
|                                                                    |                           | Headcount - Actual | 173.0                   | 176.0                   | 173.0                   | 174.0                   | 174.0                   | 186.0                   | 187.0                       | 187.0                       |  |
|                                                                    |                           | Headcount - Budget | 189.5                   | 192.5                   | 192.5                   | 184.0                   | 184.0                   | 194.0                   | 190.0                       | 187.0                       |  |
| 490                                                                | Coroner                   | Salaries           | \$ 493,560              | \$ 545,207              | \$ 562,409              | \$ 625,112              | \$ 680,517              | \$ 726,052              | \$ 786,329                  | \$ 932,737                  |  |
|                                                                    |                           | Headcount - Actual | 14.0                    | 17.0                    | 17.0                    | 18.0                    | 18.0                    | 19.0                    | 19.0                        | 18.0                        |  |
|                                                                    |                           | Headcount - Budget | 12.0                    | 12.0                    | 12.0                    | 13.0                    | 13.0                    | 22.0                    | 19.0                        | 23.0                        |  |
| <b>Total Salaries - Elected Official</b>                           |                           |                    | <b>\$ 48,174,143</b>    | <b>\$ 48,097,725</b>    | <b>\$ 51,805,773</b>    | <b>\$ 52,811,908</b>    | <b>\$ 58,049,453</b>    | <b>\$ 62,588,148</b>    | <b>\$ 67,523,852</b>        | <b>\$ 76,682,766</b>        |  |
| <b>Total Headcount - Actual</b>                                    |                           |                    | <b>2,044.0</b>          | <b>1,884.0</b>          | <b>2,339.0</b>          | <b>2,362.0</b>          | <b>2,363.0</b>          | <b>2,395.0</b>          | <b>2,219.8</b>              | <b>2,210.8</b>              |  |
| <b>Total Headcount - Budget</b>                                    |                           |                    | <b>1,840.5</b>          | <b>1,830.9</b>          | <b>1,829.9</b>          | <b>1,916.5</b>          | <b>1,922.5</b>          | <b>2,441.8</b>          | <b>2,343.8</b>              | <b>2,272.8</b>              |  |

# BUDGETED POSITIONS COMPARISON FISCAL YEAR 2025

| Kane County<br>Salaries and Headcount - Departments (Non-Elected Official) |                               |                    |                         |                         |                         |                         |                         |                         |                             |                             |
|----------------------------------------------------------------------------|-------------------------------|--------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|-----------------------------|
| Dept<br>Number                                                             | Department Description        | Account/Headcount  | FY2018 Actual<br>Amount | FY2019 Actual<br>Amount | FY2020 Actual<br>Amount | FY2021 Actual<br>Amount | FY2022 Actual<br>Amount | FY2023 Actual<br>Amount | FY2024<br>Amended<br>Budget | FY2025<br>Adopted<br>Budget |
| 010                                                                        | County Board                  | Salaries           | \$ 1,055,850            | \$ 1,028,763            | \$ 1,008,578            | \$ 971,036              | \$ 1,123,439            | \$ 1,112,427            | \$ 1,256,473                | \$ 1,208,014                |
|                                                                            |                               | Headcount - Actual | 29.0                    | 29.0                    | 29.0                    | 29.0                    | 29.0                    | 29.0                    | 29.0                        | 33.0                        |
|                                                                            |                               | Headcount - Budget | 30.5                    | 30.4                    | 30.4                    | 30.4                    | 30.4                    | 30.4                    | 30.4                        | 33.0                        |
| 040                                                                        | Finance                       | Salaries           | \$ 574,852              | \$ 722,853              | \$ 744,961              | \$ 789,410              | \$ 943,884              | \$ 963,242              | \$ 1,059,642                | \$ 1,149,682                |
|                                                                            |                               | Headcount - Actual | 9.0                     | 10.0                    | 10.0                    | 11.0                    | 11.0                    | 12.0                    | 12.5                        | 13.5                        |
|                                                                            |                               | Headcount - Budget | 9.0                     | 10.0                    | 10.0                    | 12.0                    | 12.0                    | 12.0                    | 12.5                        | 13.5                        |
| 060                                                                        | Information Technology        | Salaries           | \$ 3,128,939            | \$ 3,232,316            | \$ 3,513,596            | \$ 3,548,472            | \$ 3,693,880            | \$ 3,677,151            | \$ 4,278,520                | \$ 4,706,990                |
|                                                                            |                               | Headcount - Actual | 48.0                    | 47.0                    | 52.0                    | 49.0                    | 49.0                    | 58.5                    | 61.0                        | 61.0                        |
|                                                                            |                               | Headcount - Budget | 50.6                    | 51.0                    | 51.6                    | 54.5                    | 54.5                    | 59.0                    | 63.0                        | 61.0                        |
| 080                                                                        | Building Management           | Salaries           | \$ 1,201,880            | \$ 1,184,597            | \$ 1,182,884            | \$ 1,156,776            | \$ 1,237,804            | \$ 1,799,144            | \$ 2,794,502                | \$ 2,874,776                |
|                                                                            |                               | Headcount - Actual | 29.0                    | 27.0                    | 25.0                    | 26.0                    | 22.0                    | 32.0                    | 51.0                        | 49.0                        |
|                                                                            |                               | Headcount - Budget | 28.5                    | 29.0                    | 29.0                    | 29.0                    | 29.0                    | 38.0                    | 55.0                        | 51.0                        |
| 120                                                                        | Human Resource Management     | Salaries           | \$ 344,305              | \$ 288,165              | \$ 317,906              | \$ 272,873              | \$ 293,113              | \$ 354,340              | \$ 359,005                  | \$ 491,718                  |
|                                                                            |                               | Headcount - Actual | 4.0                     | 5.0                     | 5.0                     | 4.0                     | 4.0                     | 5.0                     | 6.0                         | 6.0                         |
|                                                                            |                               | Headcount - Budget | 7.3                     | 6.3                     | 6.3                     | 6.3                     | 6.3                     | 5.0                     | 5.0                         | 6.0                         |
| 170                                                                        | Supervisor of Assessments     | Salaries           | \$ 791,166              | \$ 776,937              | \$ 810,868              | \$ 831,849              | \$ 837,872              | \$ 868,937              | \$ 937,712                  | \$ 1,031,893                |
|                                                                            |                               | Headcount - Actual | 30.0                    | 30.0                    | 29.0                    | 28.0                    | 24.2                    | 13.2                    | 14.2                        | 14.2                        |
|                                                                            |                               | Headcount - Budget | 27.2                    | 27.2                    | 27.2                    | 27.2                    | 27.2                    | 18.0                    | 18.0                        | 18.0                        |
| 425                                                                        | Kane Comm                     | Salaries           | \$ 1,221,363            | \$ 1,165,497            | \$ 1,244,328            | \$ 1,210,278            | \$ 1,253,304            | \$ 1,449,075            | \$ 1,585,208                | \$ 1,919,425                |
|                                                                            |                               | Headcount - Actual | 19.0                    | 19.0                    | 18.0                    | 18.0                    | 18.0                    | 22.0                    | 22.0                        | 22.0                        |
|                                                                            |                               | Headcount - Budget | 21.0                    | 21.0                    | 21.0                    | 21.0                    | 21.0                    | 22.0                    | 22.0                        | 24.0                        |
| 500                                                                        | Animal Control                | Salaries           | \$ 381,297              | \$ 388,479              | \$ 400,472              | \$ 435,386              | \$ 556,257              | \$ 627,985              | \$ 619,087                  | \$ 763,554                  |
|                                                                            |                               | Headcount - Actual | 11.0                    | 12.0                    | 11.0                    | 14.0                    | 14.0                    | 14.0                    | 14.0                        | 15.0                        |
|                                                                            |                               | Headcount - Budget | 14.0                    | 14.0                    | 14.0                    | 14.0                    | 14.0                    | 14.0                    | 15.0                        | 15.0                        |
| 510                                                                        | Emergency Management          | Salaries           | \$ 132,433              | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ 325,786              | \$ 391,175                  | \$ 485,809                  |
|                                                                            |                               | Headcount - Actual | 2.0                     | -                       | -                       | -                       | -                       | 6.0                     | 5.3                         | 6.0                         |
|                                                                            |                               | Headcount - Budget | 3.0                     | -                       | -                       | -                       | -                       | 6.0                     | 6.0                         | 6.0                         |
| 520                                                                        | Transportation                | Salaries           | \$ 4,398,083            | \$ 4,413,324            | \$ 4,522,153            | \$ 4,691,475            | \$ 4,924,237            | \$ 5,289,708            | \$ 5,969,409                | \$ 6,452,156                |
|                                                                            |                               | Headcount - Actual | 62.0                    | 61.0                    | 62.0                    | 63.0                    | 63.0                    | 64.0                    | 71.0                        | 65.0                        |
|                                                                            |                               | Headcount - Budget | 80.0                    | 80.0                    | 80.0                    | 80.0                    | 80.0                    | 78.0                    | 79.0                        | 71.0                        |
| 580                                                                        | Health                        | Salaries           | \$ 2,869,177            | \$ 2,954,151            | \$ 3,757,025            | \$ 3,710,174            | \$ 3,474,541            | \$ 3,886,795            | \$ 5,511,870                | \$ 5,570,509                |
|                                                                            |                               | Headcount - Actual | 58.0                    | 61.0                    | 69.0                    | 59.0                    | 59.0                    | 72.0                    | 89.0                        | 89.0                        |
|                                                                            |                               | Headcount - Budget | 73.0                    | 73.0                    | 73.0                    | 73.0                    | 73.0                    | 75.0                    | 106.0                       | 91.0                        |
| 660                                                                        | Veterans' Commission          | Salaries           | \$ 186,823              | \$ 189,452              | \$ 194,558              | \$ 198,517              | \$ 203,240              | \$ 318,247              | \$ 343,773                  | \$ 412,220                  |
|                                                                            |                               | Headcount - Actual | 4.0                     | 4.0                     | 4.0                     | 4.0                     | 4.0                     | 4.0                     | 5.0                         | 5.0                         |
|                                                                            |                               | Headcount - Budget | 4.0                     | 4.0                     | 4.0                     | 4.0                     | 4.0                     | 4.0                     | 5.0                         | 5.0                         |
| 670                                                                        | Environmental Management      | Salaries           | \$ 188,401              | \$ 159,857              | \$ 505,808              | \$ 502,835              | \$ 509,589              | \$ 539,550              | \$ 649,920                  | \$ 739,942                  |
|                                                                            |                               | Headcount - Actual | 3.0                     | 3.0                     | 7.0                     | 3.0                     | 3.0                     | 7.0                     | 8.0                         | 8.0                         |
|                                                                            |                               | Headcount - Budget | 3.4                     | 3.4                     | 7.0                     | 7.0                     | 7.0                     | 7.0                     | 8.0                         | 8.0                         |
| 690                                                                        | Development                   | Salaries           | \$ 1,522,061            | \$ 1,593,560            | \$ 1,293,261            | \$ 1,390,009            | \$ 1,444,462            | \$ 1,600,361            | \$ 1,860,182                | \$ 2,057,406                |
|                                                                            |                               | Headcount - Actual | 42.0                    | 39.0                    | 29.0                    | 29.0                    | 29.0                    | 21.3                    | 21.3                        | 21.0                        |
|                                                                            |                               | Headcount - Budget | 28.3                    | 28.3                    | 29.4                    | 29.4                    | 29.4                    | 22.0                    | 22.0                        | 21.0                        |
| 800                                                                        | Judicial Technology Sales Tax | Salaries           | \$ 302,432              | \$ 191,302              | \$ 104,898              | \$ 96,930               | \$ 121,066              | \$ 218,468              | \$ 297,100                  | \$ 321,977                  |
|                                                                            |                               | Headcount - Actual | 5.0                     | 2.0                     | 1.0                     | 1.0                     | 1.0                     | 3.0                     | 5.0                         | 5.0                         |
|                                                                            |                               | Headcount - Budget | 5.0                     | 3.0                     | 3.0                     | 3.0                     | 3.0                     | 3.0                     | 5.0                         | 5.0                         |
| 800                                                                        | Other County-Wide Expenses    | Salaries           | \$ 43,265               | \$ -                    | \$ 51,047               | \$ 217,535              | \$ 134,518              | \$ 225,985              | \$ 626,029                  | \$ 592,567                  |
|                                                                            |                               | Headcount - Actual | -                       | -                       | -                       | -                       | -                       | -                       | -                           | -                           |
|                                                                            |                               | Headcount - Budget | -                       | -                       | -                       | -                       | -                       | -                       | -                           | -                           |
| <b>Total Salaries - Non-Elected Official</b>                               |                               |                    | <b>\$ 18,342,328</b>    | <b>\$ 18,289,252</b>    | <b>\$ 19,652,341</b>    | <b>\$ 20,023,556</b>    | <b>\$ 20,751,206</b>    | <b>\$ 23,257,203</b>    | <b>\$ 28,539,607</b>        | <b>\$ 30,778,638</b>        |
| <b>Total Headcount - Actual</b>                                            |                               |                    | <b>355.0</b>            | <b>349.0</b>            | <b>352.0</b>            | <b>338.0</b>            | <b>330.2</b>            | <b>363.0</b>            | <b>411.2</b>                | <b>412.7</b>                |
| <b>Total Headcount - Budget</b>                                            |                               |                    | <b>384.8</b>            | <b>380.6</b>            | <b>385.9</b>            | <b>390.9</b>            | <b>390.9</b>            | <b>393.4</b>            | <b>451.9</b>                | <b>428.5</b>                |
| <b>Grand Total Salaries</b>                                                |                               |                    | <b>\$ 66,516,470</b>    | <b>\$ 66,386,978</b>    | <b>\$ 71,458,114</b>    | <b>\$ 72,835,464</b>    | <b>\$ 78,800,660</b>    | <b>\$ 85,845,351</b>    | <b>\$ 96,063,459</b>        | <b>\$ 107,461,404</b>       |
| <b>Grand Total Headcount - Actual</b>                                      |                               |                    | <b>2,399.0</b>          | <b>2,233.0</b>          | <b>2,691.0</b>          | <b>2,700.0</b>          | <b>2,693.2</b>          | <b>2,758.0</b>          | <b>2,631.0</b>              | <b>2,623.5</b>              |
| <b>Grand Total Headcount - Budget</b>                                      |                               |                    | <b>2,225.3</b>          | <b>2,211.5</b>          | <b>2,215.8</b>          | <b>2,307.4</b>          | <b>2,313.4</b>          | <b>2,835.2</b>          | <b>2,795.7</b>              | <b>2,701.3</b>              |

## ***Revenue and Expense Summary by Fund***

| <b>Fund</b>                               | <b>2023 Actual Amount</b> | <b>2024 Amended Budget</b> | <b>2025 Adopted Budget</b> | <b>Difference<br/>2025 Adopted -<br/>2024 Amended</b> |
|-------------------------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------------------------|
| <b>001 General Fund</b>                   |                           |                            |                            |                                                       |
| Revenue                                   | \$ 125,086,989            | \$ 125,879,867             | \$ 138,915,923             | \$ 13,036,056                                         |
| Expenses                                  | \$ 113,638,802            | \$ 125,879,867             | \$ 138,915,923             | \$ 13,036,056                                         |
| <b>010 Insurance Liability</b>            |                           |                            |                            |                                                       |
| Revenue                                   | \$ 7,248,591              | \$ 7,685,727               | \$ 7,787,073               | \$ 101,346                                            |
| Expenses                                  | \$ 6,382,737              | \$ 7,685,727               | \$ 7,787,073               | \$ 101,346                                            |
| <b>020 The Stipend Fund</b>               |                           |                            |                            |                                                       |
| Revenue                                   | \$ -                      | \$ -                       | \$ 29,000                  | \$ 29,000                                             |
| Expenses                                  | \$ -                      | \$ -                       | \$ 29,000                  | \$ 29,000                                             |
| <b>100 County Automation</b>              |                           |                            |                            |                                                       |
| Revenue                                   | \$ 6,795                  | \$ 9,335                   | \$ 9,775                   | \$ 440                                                |
| Expenses                                  | \$ -                      | \$ 9,335                   | \$ 9,775                   | \$ 440                                                |
| <b>101 Geographic Information Systems</b> |                           |                            |                            |                                                       |
| Revenue                                   | \$ 1,040,002              | \$ 1,802,004               | \$ 1,888,520               | \$ 86,516                                             |
| Expenses                                  | \$ 1,561,570              | \$ 1,802,004               | \$ 1,888,520               | \$ 86,516                                             |
| <b>110 Illinois Municipal Retirement</b>  |                           |                            |                            |                                                       |
| Revenue                                   | \$ 5,303,508              | \$ 5,687,984               | \$ 7,193,937               | \$ 1,505,953                                          |
| Expenses                                  | \$ 5,652,276              | \$ 5,687,984               | \$ 7,193,937               | \$ 1,505,953                                          |
| <b>111 FICA/Social Security</b>           |                           |                            |                            |                                                       |
| Revenue                                   | \$ 5,256,517              | \$ 6,059,366               | \$ 6,395,959               | \$ 336,593                                            |
| Expenses                                  | \$ 5,121,168              | \$ 6,059,366               | \$ 6,395,959               | \$ 336,593                                            |
| <b>112 Special Reserve</b>                |                           |                            |                            |                                                       |
| Revenue                                   | \$ 23,860,250             | \$ 9,735                   | \$ 591,071                 | \$ 581,336                                            |
| Expenses                                  | \$ 33,908                 | \$ 9,735                   | \$ 591,071                 | \$ 581,336                                            |
| <b>113 Emergency Reserve</b>              |                           |                            |                            |                                                       |
| Revenue                                   | \$ 184,462                | \$ 176,153                 | \$ -                       | \$ (176,153)                                          |
| Expenses                                  | \$ 5,355,530              | \$ 176,153                 | \$ -                       | \$ (176,153)                                          |
| <b>114 Property Tax Freeze Protection</b> |                           |                            |                            |                                                       |
| Revenue                                   | \$ 179,485                | \$ 187,131                 | \$ -                       | \$ (187,131)                                          |
| Expenses                                  | \$ 10,706,247             | \$ 187,131                 | \$ -                       | \$ (187,131)                                          |
| <b>120 Grand Victoria Casino Elgin</b>    |                           |                            |                            |                                                       |
| Revenue                                   | \$ 5,366,409              | \$ 5,388,806               | \$ 5,440,618               | \$ 51,812                                             |
| Expenses                                  | \$ 3,725,681              | \$ 5,388,806               | \$ 5,440,618               | \$ 51,812                                             |

## ***Revenue and Expense Summary by Fund***

| <b>Fund</b>                                  | <b>2023 Actual Amount</b> | <b>2024 Amended Budget</b> | <b>2025 Adopted Budget</b> | <b>Difference 2025 Adopted - 2024 Amended</b> |
|----------------------------------------------|---------------------------|----------------------------|----------------------------|-----------------------------------------------|
| <b>125 Public Safety Sales Tax</b>           |                           |                            |                            |                                               |
| Revenue                                      | \$ 2,286,285              | \$ 2,906,752               | \$ 4,310,540               | \$ 1,403,788                                  |
| Expenses                                     | \$ 1,578,596              | \$ 2,906,752               | \$ 4,310,540               | \$ 1,403,788                                  |
| <b>127 Judicial Technology Sales Tax</b>     |                           |                            |                            |                                               |
| Revenue                                      | \$ 1,527,452              | \$ 1,547,096               | \$ 1,872,481               | \$ 325,385                                    |
| Expenses                                     | \$ 1,226,978              | \$ 1,547,096               | \$ 1,872,481               | \$ 325,385                                    |
| <b>128 Sheriff's Vehicle &amp; Equipment</b> |                           |                            |                            |                                               |
| Revenue                                      | \$ 508,416                | \$ 648,222                 | \$ 1,615,261               | \$ 967,039                                    |
| Expenses                                     | \$ 1,707,382              | \$ 648,222                 | \$ 1,615,261               | \$ 967,039                                    |
| <b>150 Tax Sale Automation</b>               |                           |                            |                            |                                               |
| Revenue                                      | \$ 127,950                | \$ 319,664                 | \$ 586,912                 | \$ 267,248                                    |
| Expenses                                     | \$ 82,527                 | \$ 319,664                 | \$ 586,912                 | \$ 267,248                                    |
| <b>160 Vital Records Automation</b>          |                           |                            |                            |                                               |
| Revenue                                      | \$ 199,703                | \$ 184,618                 | \$ 186,500                 | \$ 1,882                                      |
| Expenses                                     | \$ 102,066                | \$ 184,618                 | \$ 186,500                 | \$ 1,882                                      |
| <b>161 Election Equipment Fund</b>           |                           |                            |                            |                                               |
| Revenue                                      | \$ 40,077                 | \$ 850,000                 | \$ 850,000                 | \$ -                                          |
| Expenses                                     | \$ -                      | \$ 850,000                 | \$ 850,000                 | \$ -                                          |
| <b>170 Recorder's Automation</b>             |                           |                            |                            |                                               |
| Revenue                                      | \$ 580,295                | \$ 1,177,330               | \$ 1,132,857               | \$ (44,473)                                   |
| Expenses                                     | \$ 749,730                | \$ 1,177,330               | \$ 1,132,857               | \$ (44,473)                                   |
| <b>195 Children's Waiting Room</b>           |                           |                            |                            |                                               |
| Revenue                                      | \$ 288,745                | \$ 147,135                 | \$ 148,750                 | \$ 1,615                                      |
| Expenses                                     | \$ 159,768                | \$ 147,135                 | \$ 148,750                 | \$ 1,615                                      |
| <b>196 D.U.I.</b>                            |                           |                            |                            |                                               |
| Revenue                                      | \$ 16,080                 | \$ 19,539                  | \$ 20,000                  | \$ 461                                        |
| Expenses                                     | \$ -                      | \$ 19,539                  | \$ 20,000                  | \$ 461                                        |
| <b>197 Foreclosure Mediation Fund</b>        |                           |                            |                            |                                               |
| Revenue                                      | \$ 26,580                 | \$ 62,758                  | \$ 62,758                  | \$ -                                          |
| Expenses                                     | \$ 33,822                 | \$ 62,758                  | \$ 62,758                  | \$ -                                          |
| <b>200 Court Automation</b>                  |                           |                            |                            |                                               |
| Revenue                                      | \$ 802,345                | \$ 1,038,233               | \$ 967,611                 | \$ (70,622)                                   |
| Expenses                                     | \$ 443,013                | \$ 1,038,233               | \$ 967,611                 | \$ (70,622)                                   |
| <b>201 Court Document Storage</b>            |                           |                            |                            |                                               |
| Revenue                                      | \$ 772,881                | \$ 755,047                 | \$ 756,000                 | \$ 953                                        |
| Expenses                                     | \$ 499,423                | \$ 755,047                 | \$ 756,000                 | \$ 953                                        |



## Revenue and Expense Summary by Fund

| Fund                                       | 2023 Actual Amount | 2024 Amended Budget | 2025 Adopted Budget | Difference 2025 Adopted - 2024 Amended |
|--------------------------------------------|--------------------|---------------------|---------------------|----------------------------------------|
| <b>202 Child Support</b>                   |                    |                     |                     |                                        |
| Revenue                                    | \$ 94,082          | \$ 156,040          | \$ 99,028           | \$ (57,012)                            |
| Expenses                                   | \$ 94,038          | \$ 156,040          | \$ 99,028           | \$ (57,012)                            |
| <b>203 Circuit Clerk Admin Services</b>    |                    |                     |                     |                                        |
| Revenue                                    | \$ 317,603         | \$ 328,910          | \$ 363,360          | \$ 34,450                              |
| Expenses                                   | \$ 257,537         | \$ 328,910          | \$ 363,360          | \$ 34,450                              |
| <b>204 Circuit Clk Electronic Citation</b> |                    |                     |                     |                                        |
| Revenue                                    | \$ 196,402         | \$ 234,813          | \$ 240,422          | \$ 5,609                               |
| Expenses                                   | \$ 195,119         | \$ 234,813          | \$ 240,422          | \$ 5,609                               |
| <b>205 Circuit Ct Clerk Op and Admin</b>   |                    |                     |                     |                                        |
| Revenue                                    | \$ 90,095          | \$ 82,827           | \$ 79,000           | \$ (3,827)                             |
| Expenses                                   | \$ -               | \$ 82,827           | \$ 79,000           | \$ (3,827)                             |
| <b>220 Title IV-D</b>                      |                    |                     |                     |                                        |
| Revenue                                    | \$ 881,912         | \$ 891,276          | \$ 922,429          | \$ 31,153                              |
| Expenses                                   | \$ 696,113         | \$ 891,276          | \$ 922,429          | \$ 31,153                              |
| <b>221 Drug Prosecution</b>                |                    |                     |                     |                                        |
| Revenue                                    | \$ 675,652         | \$ 570,746          | \$ 672,201          | \$ 101,455                             |
| Expenses                                   | \$ 486,623         | \$ 570,746          | \$ 672,201          | \$ 101,455                             |
| <b>222 Victim Coordinator Services</b>     |                    |                     |                     |                                        |
| Revenue                                    | \$ 163,386         | \$ 368,700          | \$ 404,212          | \$ 35,512                              |
| Expenses                                   | \$ 258,743         | \$ 368,700          | \$ 404,212          | \$ 35,512                              |
| <b>223 Domestic Violence</b>               |                    |                     |                     |                                        |
| Revenue                                    | \$ 358,956         | \$ 526,513          | \$ 310,367          | \$ (216,146)                           |
| Expenses                                   | \$ 317,691         | \$ 526,513          | \$ 310,367          | \$ (216,146)                           |
| <b>225 Auto Theft Task Force</b>           |                    |                     |                     |                                        |
| Revenue                                    | \$ 1,864           | \$ 1,350            | \$ 2,000            | \$ 650                                 |
| Expenses                                   | \$ -               | \$ 1,350            | \$ 2,000            | \$ 650                                 |
| <b>226 Weed and Seed</b>                   |                    |                     |                     |                                        |
| Revenue                                    | \$ 421             | \$ 14,000           | \$ -                | \$ (14,000)                            |
| Expenses                                   | \$ 9,646           | \$ 14,000           | \$ -                | \$ (14,000)                            |
| <b>230 Child Advocacy Center</b>           |                    |                     |                     |                                        |
| Revenue                                    | \$ 1,701,499       | \$ 2,277,465        | \$ 2,750,272        | \$ 472,807                             |
| Expenses                                   | \$ 1,681,183       | \$ 2,277,465        | \$ 2,750,272        | \$ 472,807                             |

## Revenue and Expense Summary by Fund

| Fund                                        | 2023 Actual Amount | 2024 Amended Budget | 2025 Adopted Budget | Difference 2025 Adopted - 2024 Amended |
|---------------------------------------------|--------------------|---------------------|---------------------|----------------------------------------|
| <b>231 Equitable Sharing Program</b>        |                    |                     |                     |                                        |
| Revenue                                     | \$ 5,177           | \$ 11,456           | \$ 7,000            | \$ (4,456)                             |
| Expenses                                    | \$ -               | \$ 11,456           | \$ 7,000            | \$ (4,456)                             |
| <b>232 State's Atty Records Automation</b>  |                    |                     |                     |                                        |
| Revenue                                     | \$ 25,624          | \$ 68,982           | \$ 60,767           | \$ (8,215)                             |
| Expenses                                    | \$ 50,043          | \$ 68,982           | \$ 60,767           | \$ (8,215)                             |
| <b>233 Bad Check Restitution</b>            |                    |                     |                     |                                        |
| Revenue                                     | \$ 2,217           | \$ 1,605            | \$ 2,000            | \$ 395                                 |
| Expenses                                    | \$ -               | \$ 1,605            | \$ 2,000            | \$ 395                                 |
| <b>234 Drug Asset Forfeiture</b>            |                    |                     |                     |                                        |
| Revenue                                     | \$ 18,220          | \$ 58,672           | \$ 12,000           | \$ (46,672)                            |
| Expenses                                    | \$ 247,555         | \$ 58,672           | \$ 12,000           | \$ (46,672)                            |
| <b>235 State's Attorney Employee Events</b> |                    |                     |                     |                                        |
| Revenue                                     | \$ 76              | \$ 55               | \$ 55               | \$ -                                   |
| Expenses                                    | \$ -               | \$ 55               | \$ 55               | \$ -                                   |
| <b>236 Child Advocacy Advisory Board</b>    |                    |                     |                     |                                        |
| Revenue                                     | \$ 1,377           | \$ 997              | \$ 1,000            | \$ 3                                   |
| Expenses                                    | \$ -               | \$ 997              | \$ 1,000            | \$ 3                                   |
| <b>237 Money Laundering - State's Atty</b>  |                    |                     |                     |                                        |
| Revenue                                     | \$ 23,787          | \$ 11,148           | \$ 15,000           | \$ 3,852                               |
| Expenses                                    | \$ -               | \$ 11,148           | \$ 15,000           | \$ 3,852                               |
| <b>243 Public Defender Special Fund</b>     |                    |                     |                     |                                        |
| Revenue                                     | \$ -               | \$ -                | \$ 104,198          | \$ 104,198                             |
| Expenses                                    | \$ -               | \$ -                | \$ 104,198          | \$ 104,198                             |
| <b>244 Public Defender Rec Automation</b>   |                    |                     |                     |                                        |
| Revenue                                     | \$ 11,556          | \$ 1,884            | \$ 2,000            | \$ 116                                 |
| Expenses                                    | \$ -               | \$ 1,884            | \$ 2,000            | \$ 116                                 |
| <b>246 Employee Events Fund</b>             |                    |                     |                     |                                        |
| Revenue                                     | \$ 1,596           | \$ 1,509            | \$ 1,509            | \$ -                                   |
| Expenses                                    | \$ -               | \$ 1,509            | \$ 1,509            | \$ -                                   |
| <b>247 EMA Volunteer Fund</b>               |                    |                     |                     |                                        |
| Revenue                                     | \$ 4,322           | \$ 4,277            | \$ 10,000           | \$ 5,723                               |
| Expenses                                    | \$ 2,875           | \$ 4,277            | \$ 10,000           | \$ 5,723                               |

## ***Revenue and Expense Summary by Fund***

| <b>Fund</b>                                 | <b>2023 Actual Amount</b> | <b>2024 Amended Budget</b> | <b>2025 Adopted Budget</b> | <b>Difference 2025 Adopted - 2024 Amended</b> |
|---------------------------------------------|---------------------------|----------------------------|----------------------------|-----------------------------------------------|
| <b>248 KC Emergency Planning</b>            |                           |                            |                            |                                               |
| Revenue                                     | \$ 7,052                  | \$ 4,933                   | \$ 3,750                   | \$ (1,183)                                    |
| Expenses                                    | \$ 1,080                  | \$ 4,933                   | \$ 3,750                   | \$ (1,183)                                    |
| <b>249 Bomb Squad SWAT</b>                  |                           |                            |                            |                                               |
| Revenue                                     | \$ 60                     | \$ 5,000                   | \$ 5,000                   | \$ -                                          |
| Expenses                                    | \$ 8,532                  | \$ 5,000                   | \$ 5,000                   | \$ -                                          |
| <b>250 Law Library</b>                      |                           |                            |                            |                                               |
| Revenue                                     | \$ 318,823                | \$ 315,145                 | \$ 328,616                 | \$ 13,471                                     |
| Expenses                                    | \$ 225,900                | \$ 315,145                 | \$ 328,616                 | \$ 13,471                                     |
| <b>251 Canteen Commission</b>               |                           |                            |                            |                                               |
| Revenue                                     | \$ 394,912                | \$ 650,000                 | \$ 651,000                 | \$ 1,000                                      |
| Expenses                                    | \$ 398,592                | \$ 650,000                 | \$ 651,000                 | \$ 1,000                                      |
| <b>252 Sheriff DEF Federal - DOJ</b>        |                           |                            |                            |                                               |
| Revenue                                     | \$ 32,468                 | \$ 11,044                  | \$ 11,000                  | \$ (44)                                       |
| Expenses                                    | \$ 27,994                 | \$ 11,044                  | \$ 11,000                  | \$ (44)                                       |
| <b>253 County Sheriff DEF Local</b>         |                           |                            |                            |                                               |
| Revenue                                     | \$ 81,962                 | \$ 20,000                  | \$ 20,000                  | \$ -                                          |
| Expenses                                    | \$ 100,934                | \$ 20,000                  | \$ 20,000                  | \$ -                                          |
| <b>254 FATS</b>                             |                           |                            |                            |                                               |
| Revenue                                     | \$ 4,037                  | \$ 6,000                   | \$ 6,000                   | \$ -                                          |
| Expenses                                    | \$ 1,130                  | \$ 6,000                   | \$ 6,000                   | \$ -                                          |
| <b>255 K-9 Unit</b>                         |                           |                            |                            |                                               |
| Revenue                                     | \$ 204,579                | \$ 30,000                  | \$ 30,000                  | \$ -                                          |
| Expenses                                    | \$ 214,897                | \$ 30,000                  | \$ 30,000                  | \$ -                                          |
| <b>256 Vehicle Maintenance/Purchase</b>     |                           |                            |                            |                                               |
| Revenue                                     | \$ 4,891                  | \$ 1,200                   | \$ 1,200                   | \$ -                                          |
| Expenses                                    | \$ 527                    | \$ 1,200                   | \$ 1,200                   | \$ -                                          |
| <b>257 Sheriff DUI Fund</b>                 |                           |                            |                            |                                               |
| Revenue                                     | \$ 118                    | \$ 32,000                  | \$ 32,000                  | \$ -                                          |
| Expenses                                    | \$ -                      | \$ 32,000                  | \$ 32,000                  | \$ -                                          |
| <b>258 Sheriffs Office Money Laundering</b> |                           |                            |                            |                                               |
| Revenue                                     | \$ 39,561                 | \$ 5,000                   | \$ 6,000                   | \$ 1,000                                      |
| Expenses                                    | \$ -                      | \$ 5,000                   | \$ 6,000                   | \$ 1,000                                      |

## Revenue and Expense Summary by Fund

| Fund                                        | 2023 Actual Amount | 2024 Amended Budget | 2025 Adopted Budget | Difference 2025 Adopted - 2024 Amended |
|---------------------------------------------|--------------------|---------------------|---------------------|----------------------------------------|
| <b>259 Transportation Safety Highway HB</b> |                    |                     |                     |                                        |
| Revenue                                     | \$ 188             | \$ 20,000           | \$ 20,000           | \$ -                                   |
| Expenses                                    | \$ -               | \$ 20,000           | \$ 20,000           | \$ -                                   |
| <b>262 AJF Medical Cost</b>                 |                    |                     |                     |                                        |
| Revenue                                     | \$ 29,525          | \$ 25,040           | \$ 47,000           | \$ 21,960                              |
| Expenses                                    | \$ 25,040          | \$ 25,040           | \$ 47,000           | \$ 21,960                              |
| <b>263 Sheriff Civil Operations</b>         |                    |                     |                     |                                        |
| Revenue                                     | \$ 474,110         | \$ 20,000           | \$ 20,000           | \$ -                                   |
| Expenses                                    | \$ 393,693         | \$ 20,000           | \$ 20,000           | \$ -                                   |
| <b>264 Cannabis Regulation - Local</b>      |                    |                     |                     |                                        |
| Revenue                                     | \$ 93,822          | \$ 90,090           | \$ 90,090           | \$ -                                   |
| Expenses                                    | \$ 129,093         | \$ 90,090           | \$ 90,090           | \$ -                                   |
| <b>265 Sheriff DEF Federal - Treasury</b>   |                    |                     |                     |                                        |
| Revenue                                     | \$ 239,335         | \$ 50,000           | \$ 52,000           | \$ 2,000                               |
| Expenses                                    | \$ 191,960         | \$ 50,000           | \$ 52,000           | \$ 2,000                               |
| <b>268 Sale &amp; Error</b>                 |                    |                     |                     |                                        |
| Revenue                                     | \$ 112,200         | \$ 31,000           | \$ 103,000          | \$ 72,000                              |
| Expenses                                    | \$ 177,226         | \$ 31,000           | \$ 103,000          | \$ 72,000                              |
| <b>269 Kane Comm</b>                        |                    |                     |                     |                                        |
| Revenue                                     | \$ 2,919,502       | \$ 2,761,622        | \$ 2,980,591        | \$ 218,969                             |
| Expenses                                    | \$ 2,901,658       | \$ 2,761,622        | \$ 2,980,591        | \$ 218,969                             |
| <b>270 Probation Services</b>               |                    |                     |                     |                                        |
| Revenue                                     | \$ 793,545         | \$ 2,121,661        | \$ 1,090,000        | \$ (1,031,661)                         |
| Expenses                                    | \$ 1,246,412       | \$ 2,121,661        | \$ 1,090,000        | \$ (1,031,661)                         |
| <b>271 Substance Abuse Screening</b>        |                    |                     |                     |                                        |
| Revenue                                     | \$ 38,131          | \$ 45,000           | \$ 31,000           | \$ (14,000)                            |
| Expenses                                    | \$ 45,818          | \$ 45,000           | \$ 31,000           | \$ (14,000)                            |
| <b>273 Drug Court Special Resources</b>     |                    |                     |                     |                                        |
| Revenue                                     | \$ 696,561         | \$ 622,517          | \$ 330,300          | \$ (292,217)                           |
| Expenses                                    | \$ 364,137         | \$ 622,517          | \$ 330,300          | \$ (292,217)                           |
| <b>276 Probation Victim Services</b>        |                    |                     |                     |                                        |
| Revenue                                     | \$ 13,392          | \$ 10,000           | \$ 20,000           | \$ 10,000                              |
| Expenses                                    | \$ -               | \$ 10,000           | \$ 20,000           | \$ 10,000                              |

## Revenue and Expense Summary by Fund

| Fund                                      | 2023 Actual Amount | 2024 Amended Budget | 2025 Adopted Budget | Difference 2025 Adopted - 2024 Amended |
|-------------------------------------------|--------------------|---------------------|---------------------|----------------------------------------|
| <b>277 Victim Impact Panel</b>            |                    |                     |                     |                                        |
| Revenue                                   | \$ 8,148           | \$ -                | \$ -                | \$ -                                   |
| <b>278 Juvenile Justice Donation Fund</b> |                    |                     |                     |                                        |
| Revenue                                   | \$ 1,291           | \$ 700              | \$ 400              |                                        |
| Expenses                                  | \$ 216             | \$ 700              | \$ 400              | \$ (300)                               |
|                                           |                    |                     |                     | \$ -                                   |
| <b>279 DUI Court</b>                      |                    |                     |                     |                                        |
| Revenue                                   | \$ -               | \$ 141,522          | \$ -                | \$ (141,522)                           |
| Expenses                                  | \$ -               | \$ 141,522          | \$ -                | \$ (141,522)                           |
| <b>289 Coroner Administration</b>         |                    |                     |                     |                                        |
| Revenue                                   | \$ 220,142         | \$ 351,790          | \$ 301,500          | \$ (50,290)                            |
| Expenses                                  | \$ 84,225          | \$ 351,790          | \$ 301,500          | \$ (50,290)                            |
| <b>290 Animal Control</b>                 |                    |                     |                     |                                        |
| Revenue                                   | \$ 1,144,773       | \$ 1,251,155        | \$ 1,316,828        | \$ 65,673                              |
| Expenses                                  | \$ 1,074,989       | \$ 1,251,155        | \$ 1,316,828        | \$ 65,673                              |
| <b>300 County Highway</b>                 |                    |                     |                     |                                        |
| Revenue                                   | \$ 6,445,255       | \$ 11,686,457       | \$ 13,810,033       | \$ 2,123,576                           |
| Expenses                                  | \$ 7,344,275       | \$ 11,686,457       | \$ 13,810,033       | \$ 2,123,576                           |
| <b>301 County Bridge</b>                  |                    |                     |                     |                                        |
| Revenue                                   | \$ 329,382         | \$ 525,000          | \$ 525,000          | \$ -                                   |
| Expenses                                  | \$ 403,338         | \$ 525,000          | \$ 525,000          | \$ -                                   |
| <b>302 Motor Fuel Tax</b>                 |                    |                     |                     |                                        |
| Revenue                                   | \$ 16,154,711      | \$ 37,654,861       | \$ 29,004,302       | \$ (8,650,559)                         |
| Expenses                                  | \$ 18,910,094      | \$ 37,654,861       | \$ 29,004,302       | \$ (8,650,559)                         |
| <b>303 County Highway Matching</b>        |                    |                     |                     |                                        |
| Revenue                                   | \$ 82,103          | \$ 300,000          | \$ 160,000          | \$ (140,000)                           |
| Expenses                                  | \$ 81,850          | \$ 300,000          | \$ 160,000          | \$ (140,000)                           |
| <b>304 Motor Fuel Local Option</b>        |                    |                     |                     |                                        |
| Revenue                                   | \$ 10,809,891      | \$ 13,729,770       | \$ 14,854,492       | \$ 1,124,722                           |
| Expenses                                  | \$ 11,217,227      | \$ 13,729,770       | \$ 14,854,492       | \$ 1,124,722                           |
| <b>305 Transportation Sales Tax</b>       |                    |                     |                     |                                        |
| Revenue                                   | \$ 22,209,458      | \$ 45,489,852       | \$ 32,651,531       | \$ (12,838,321)                        |
| Expenses                                  | \$ 21,040,419      | \$ 45,489,852       | \$ 32,651,531       | \$ (12,838,321)                        |
| <b>349 Opioid Settlement Fund</b>         |                    |                     |                     |                                        |
| Revenue                                   | \$ 863,454         | \$ 300,000          | \$ 22,000           | \$ (278,000)                           |
| Expenses                                  | \$ 106,631         | \$ 300,000          | \$ 22,000           | \$ (278,000)                           |

## Revenue and Expense Summary by Fund

| Fund                                      | 2023 Actual Amount | 2024 Amended Budget | 2025 Adopted Budget | Difference 2025 Adopted - 2024 Amended |
|-------------------------------------------|--------------------|---------------------|---------------------|----------------------------------------|
| <b>350 County Health</b>                  |                    |                     |                     |                                        |
| Revenue                                   | \$ 8,194,318       | \$ 12,993,492       | \$ 9,473,937        | \$ (3,519,555)                         |
| Expenses                                  | \$ 7,879,222       | \$ 12,993,492       | \$ 9,473,937        | \$ (3,519,555)                         |
| <b>351 Kane Kares</b>                     |                    |                     |                     |                                        |
| Revenue                                   | \$ 618,898         | \$ 588,019          | \$ 685,094          | \$ 97,075                              |
| Expenses                                  | \$ 547,622         | \$ 588,019          | \$ 685,094          | \$ 97,075                              |
| <b>353 Coronavirus Relief Fund</b>        |                    |                     |                     |                                        |
| Revenue                                   | \$ 2,218           | \$ 85,146           | \$ 2,000            | \$ (83,146)                            |
| Expenses                                  | \$ -               | \$ 85,146           | \$ 2,000            | \$ (83,146)                            |
| <b>354 Mass Vaccination Fund</b>          |                    |                     |                     |                                        |
| Revenue                                   | \$ 18,977          | \$ 1,264,783        | \$ 16,000           | \$ (1,248,783)                         |
| Expenses                                  | \$ 3,840           | \$ 1,264,783        | \$ 16,000           | \$ (1,248,783)                         |
| <b>355 American Rescue Plan</b>           |                    |                     |                     |                                        |
| Revenue                                   | \$ 5,821,082       | \$ 27,787,969       | \$ 27,827,574       | \$ 39,605                              |
| Expenses                                  | \$ 13,013,037      | \$ 27,787,969       | \$ 27,827,574       | \$ 39,605                              |
| <b>356 ARP Recoupment of Lost Revenue</b> |                    |                     |                     |                                        |
| Revenue                                   | \$ 7,476,140       | \$ 2,172,668        | \$ 238,052          | \$ (1,934,616)                         |
| Expenses                                  | \$ 2,923,276       | \$ 2,172,668        | \$ 238,052          | \$ (1,934,616)                         |
| <b>357 COVID Payroll Reimbursement</b>    |                    |                     |                     |                                        |
| Revenue                                   | \$ 604,280         | \$ 658,521          | \$ -                | \$ (658,521)                           |
| Expenses                                  | \$ 31,431,172      | \$ 658,521          | \$ -                | \$ (658,521)                           |
| <b>358 FEMA PA Administration</b>         |                    |                     |                     |                                        |
| Revenue                                   | \$ 11,266          | \$ 163,491          | \$ 8,332            | \$ (155,159)                           |
| Expenses                                  | \$ 103,336         | \$ 163,491          | \$ 8,332            | \$ (155,159)                           |
| <b>380 Veterans' Commission</b>           |                    |                     |                     |                                        |
| Revenue                                   | \$ 496,520         | \$ 610,852          | \$ 677,884          | \$ 67,032                              |
| Expenses                                  | \$ 478,773         | \$ 610,852          | \$ 677,884          | \$ 67,032                              |
| <b>385 IL Counties Information Mgmt</b>   |                    |                     |                     |                                        |
| Revenue                                   | \$ 109             | \$ 1,058            | \$ 1,058            | \$ -                                   |
| Expenses                                  | \$ 723             | \$ 1,058            | \$ 1,058            | \$ -                                   |
| <b>390 Web Technical Services</b>         |                    |                     |                     |                                        |
| Revenue                                   | \$ 374,631         | \$ 316,560          | \$ 406,500          | \$ 89,940                              |
| Expenses                                  | \$ 263,522         | \$ 316,560          | \$ 406,500          | \$ 89,940                              |

## Revenue and Expense Summary by Fund

| Fund                                        | 2023 Actual Amount | 2024 Amended Budget | 2025 Adopted Budget | Difference 2025 Adopted - 2024 Amended |
|---------------------------------------------|--------------------|---------------------|---------------------|----------------------------------------|
| <b>400 Economic Development</b>             |                    |                     |                     |                                        |
| Revenue                                     | \$ 161,327         | \$ 886,553          | \$ 385,375          | \$ (501,178)                           |
| Expenses                                    | \$ 268,002         | \$ 886,553          | \$ 385,375          | \$ (501,178)                           |
| <b>401 Community Dev Block Program</b>      |                    |                     |                     |                                        |
| Revenue                                     | \$ 3,132,039       | \$ 1,679,855        | \$ 1,694,188        | \$ 14,333                              |
| Expenses                                    | \$ 3,133,563       | \$ 1,679,855        | \$ 1,694,188        | \$ 14,333                              |
| <b>402 HOME Program</b>                     |                    |                     |                     |                                        |
| Revenue                                     | \$ 1,642,263       | \$ 1,661,643        | \$ 1,363,988        | \$ (297,655)                           |
| Expenses                                    | \$ 1,643,274       | \$ 1,661,643        | \$ 1,363,988        | \$ (297,655)                           |
| <b>403 Unincorporated Stormwater Mgmt</b>   |                    |                     |                     |                                        |
| Revenue                                     | \$ 29,716          | \$ 59,002           | \$ 11,000           | \$ (48,002)                            |
| Expenses                                    | \$ -               | \$ 59,002           | \$ 11,000           | \$ (48,002)                            |
| <b>404 Homeless Management Info Systems</b> |                    |                     |                     |                                        |
| Revenue                                     | \$ 120,062         | \$ 176,715          | \$ 141,945          | \$ (34,770)                            |
| Expenses                                    | \$ 158,542         | \$ 176,715          | \$ 141,945          | \$ (34,770)                            |
| <b>405 Cost Share Drainage</b>              |                    |                     |                     |                                        |
| Revenue                                     | \$ 121,207         | \$ 324,555          | \$ 19,305           | \$ (305,250)                           |
| Expenses                                    | \$ 100,998         | \$ 324,555          | \$ 19,305           | \$ (305,250)                           |
| <b>406 OCR &amp; Recovery Act Programs</b>  |                    |                     |                     |                                        |
| Revenue                                     | \$ 15,000          | \$ 57,231           | \$ 175,000          | \$ 117,769                             |
| Expenses                                    | \$ (6,355)         | \$ 57,231           | \$ 175,000          | \$ 117,769                             |
| <b>407 Quality of Kane Grants</b>           |                    |                     |                     |                                        |
| Revenue                                     | \$ 2,020           | \$ 31,457           | \$ 31,457           | \$ -                                   |
| Expenses                                    | \$ 1,000           | \$ 31,457           | \$ 31,457           | \$ -                                   |
| <b>408 Neighborhood Stabilization Progr</b> |                    |                     |                     |                                        |
| Revenue                                     | \$ 34,680          | \$ -                | \$ -                | \$ -                                   |
| <b>409 Continuum of Care Planning Grant</b> |                    |                     |                     |                                        |
| Revenue                                     | \$ 85,091          | \$ 92,745           | \$ 156,380          | \$ 63,635                              |
| Expenses                                    | \$ 89,467          | \$ 92,745           | \$ 156,380          | \$ 63,635                              |
| <b>410 Elgin CDBG</b>                       |                    |                     |                     |                                        |
| Revenue                                     | \$ 496,630         | \$ 899,407          | \$ 1,505,903        | \$ 606,496                             |
| Expenses                                    | \$ 496,385         | \$ 899,407          | \$ 1,505,903        | \$ 606,496                             |

## Revenue and Expense Summary by Fund

| Fund                                      | 2023 Actual Amount | 2024 Amended Budget | 2025 Adopted Budget | Difference 2025 Adopted - 2024 Amended |
|-------------------------------------------|--------------------|---------------------|---------------------|----------------------------------------|
| <b>411 Emergency Rental Assistance</b>    |                    |                     |                     |                                        |
| Revenue                                   | \$ 13,125          | \$ 7,715            | \$ 12,000           | \$ 4,285                               |
| Expenses                                  | \$ -               | \$ 7,715            | \$ 12,000           | \$ 4,285                               |
| <b>412 Emergency Rental Assistance #2</b> |                    |                     |                     |                                        |
| Revenue                                   | \$ 2,845,073       | \$ 6,653,751        | \$ 6,243,461        | \$ (410,290)                           |
| Expenses                                  | \$ 2,706,020       | \$ 6,653,751        | \$ 6,243,461        | \$ (410,290)                           |
| <b>413 CDBG-CV</b>                        |                    |                     |                     |                                        |
| Revenue                                   | \$ 711,792         | \$ 492,592          | \$ 581,818          | \$ 89,226                              |
| Expenses                                  | \$ 711,814         | \$ 492,592          | \$ 581,818          | \$ 89,226                              |
| <b>414 Home - ARP</b>                     |                    |                     |                     |                                        |
| Revenue                                   | \$ 175,428         | \$ 850,674          | \$ 500,000          | \$ (350,674)                           |
| Expenses                                  | \$ 176,679         | \$ 850,674          | \$ 500,000          | \$ (350,674)                           |
| <b>415 Homeless Prevention Program</b>    |                    |                     |                     |                                        |
| Revenue                                   | \$ 304,572         | \$ -                | \$ -                | \$ -                                   |
| Expenses                                  | \$ 180,055         | \$ -                | \$ -                | \$ -                                   |
| <b>420 Stormwater Management</b>          |                    |                     |                     |                                        |
| Revenue                                   | \$ 70,057          | \$ 281,940          | \$ 101,450          | \$ (180,490)                           |
| Expenses                                  | \$ 77,755          | \$ 281,940          | \$ 101,450          | \$ (180,490)                           |
| <b>421 Elec Agg Civic Contribution</b>    |                    |                     |                     |                                        |
| Revenue                                   | \$ 277,340         | \$ 88,645           | \$ 92,000           | \$ 3,355                               |
| Expenses                                  | \$ 63,358          | \$ 88,645           | \$ 92,000           | \$ 3,355                               |
| <b>425 Blighted Structure Demolition</b>  |                    |                     |                     |                                        |
| Revenue                                   | \$ 21,524          | \$ 126,262          | \$ 126,262          | \$ -                                   |
| Expenses                                  | \$ 22,864          | \$ 126,262          | \$ 126,262          | \$ -                                   |
| <b>430 Farmland Preservation</b>          |                    |                     |                     |                                        |
| Revenue                                   | \$ 774,616         | \$ 6,538,483        | \$ 6,445,447        | \$ (93,036)                            |
| Expenses                                  | \$ 183,171         | \$ 6,538,483        | \$ 6,445,447        | \$ (93,036)                            |
| <b>435 Growing for Kane</b>               |                    |                     |                     |                                        |
| Revenue                                   | \$ 110,951         | \$ 254,856          | \$ 239,334          | \$ (15,522)                            |
| Expenses                                  | \$ 21,954          | \$ 254,856          | \$ 239,334          | \$ (15,522)                            |
| <b>490 Kane County Law Enforcement</b>    |                    |                     |                     |                                        |
| Revenue                                   | \$ 57,687          | \$ 106,002          | \$ 110,676          | \$ 4,674                               |
| Expenses                                  | \$ 76,319          | \$ 106,002          | \$ 110,676          | \$ 4,674                               |



## Revenue and Expense Summary by Fund

| Fund                                        | 2023 Actual Amount | 2024 Amended Budget | 2025 Adopted Budget | Difference 2025 Adopted - 2024 Amended |
|---------------------------------------------|--------------------|---------------------|---------------------|----------------------------------------|
| <b>491 Tax Sale Purchase</b>                |                    |                     |                     |                                        |
| Revenue                                     | \$ 119,006         | \$ -                | \$ -                | \$ -                                   |
| Expenses                                    | \$ 119,006         | \$ -                | \$ -                | \$ -                                   |
| <b>492 Marriage Fees</b>                    |                    |                     |                     |                                        |
| Revenue                                     | \$ 10,892          | \$ 3,121            | \$ 3,121            | \$ -                                   |
| Expenses                                    | \$ 12,666          | \$ 3,121            | \$ 3,121            | \$ -                                   |
| <b>500 Capital Projects</b>                 |                    |                     |                     |                                        |
| Revenue                                     | \$ 13,119,507      | \$ 21,503,257       | \$ 13,771,453       | \$ (7,731,804)                         |
| Expenses                                    | \$ 8,597,238       | \$ 21,503,257       | \$ 13,771,453       | \$ (7,731,804)                         |
| <b>501 Judicial Facility Construction</b>   |                    |                     |                     |                                        |
| Revenue                                     | \$ 3,401,407       | \$ 1,212,056        | \$ 939,777          | \$ (272,279)                           |
| Expenses                                    | \$ 3,450,599       | \$ 1,212,056        | \$ 939,777          | \$ (272,279)                           |
| <b>510 Capital Improvement Bond Const</b>   |                    |                     |                     |                                        |
| Revenue                                     | \$ -               | \$ 23,867           | \$ 23,867           | \$ -                                   |
| Expenses                                    | \$ -               | \$ 23,867           | \$ 23,867           | \$ -                                   |
| <b>515 Longmeadow Bond Construction</b>     |                    |                     |                     |                                        |
| Revenue                                     | \$ 16,872          | \$ 18,333,180       | \$ 12,508,000       | \$ (5,825,180)                         |
| Expenses                                    | \$ -               | \$ 18,333,180       | \$ 12,508,000       | \$ (5,825,180)                         |
| <b>520 Mill Creek Special Service Area</b>  |                    |                     |                     |                                        |
| Revenue                                     | \$ 944,022         | \$ 990,152          | \$ 1,094,043        | \$ 103,891                             |
| Expenses                                    | \$ 792,687         | \$ 990,152          | \$ 1,094,043        | \$ 103,891                             |
| <b>521 Bowes Creek Special Service Area</b> |                    |                     |                     |                                        |
| Revenue                                     | \$ 59              | \$ 44               | \$ 44               | \$ -                                   |
| Expenses                                    | \$ -               | \$ 44               | \$ 44               | \$ -                                   |
| <b>5300 Sunvale SBA SW 37</b>               |                    |                     |                     |                                        |
| Revenue                                     | \$ 127             | \$ 92               | \$ 92               | \$ -                                   |
| Expenses                                    | \$ -               | \$ 92               | \$ 92               | \$ -                                   |
| <b>5301 Middle Creek SBA SW38</b>           |                    |                     |                     |                                        |
| Revenue                                     | \$ 658             | \$ 73               | \$ 73               | \$ -                                   |
| Expenses                                    | \$ -               | \$ 73               | \$ 73               | \$ -                                   |
| <b>5302 Shirewood Farm SSA SW39</b>         |                    |                     |                     |                                        |
| Revenue                                     | \$ 124             | \$ 120              | \$ 120              | \$ -                                   |
| Expenses                                    | \$ -               | \$ 120              | \$ 120              | \$ -                                   |

## Revenue and Expense Summary by Fund

| Fund                                         | 2023 Actual Amount | 2024 Amended Budget | 2025 Adopted Budget | Difference 2025 Adopted - 2024 Amended |
|----------------------------------------------|--------------------|---------------------|---------------------|----------------------------------------|
| <b>5303 Ogden Gardens SBA SW40</b>           |                    |                     |                     |                                        |
| Revenue                                      | \$ 311             | \$ 226              | \$ 226              | \$ -                                   |
| Expenses                                     | \$ -               | \$ 226              | \$ 226              | \$ -                                   |
| <b>5304 Wildwood West SBA SW41</b>           |                    |                     |                     |                                        |
| Revenue                                      | \$ 1,467           | \$ 6,744            | \$ 3,579            | \$ (3,165)                             |
| Expenses                                     | \$ 1,390           | \$ 6,744            | \$ 3,579            | \$ (3,165)                             |
| <b>5306 Cheval DeSelle Venetian SBA SW43</b> |                    |                     |                     |                                        |
| Revenue                                      | \$ 2,174           | \$ 81               | \$ 81               | \$ -                                   |
| Expenses                                     | \$ -               | \$ 81               | \$ 81               | \$ -                                   |
| <b>5308 Plank Road Estates SBA SW45</b>      |                    |                     |                     |                                        |
| Revenue                                      | \$ 1,100           | \$ 1,633            | \$ 1,634            | \$ 1                                   |
| Expenses                                     | \$ -               | \$ 1,633            | \$ 1,634            | \$ 1                                   |
| <b>5310 Exposition View SBA SW47</b>         |                    |                     |                     |                                        |
| Revenue                                      | \$ 533             | \$ 528              | \$ 528              | \$ -                                   |
| Expenses                                     | \$ -               | \$ 528              | \$ 528              | \$ -                                   |
| <b>5311 Pasadena Drive SBA SW48</b>          |                    |                     |                     |                                        |
| Revenue                                      | \$ 1,584           | \$ 3,872            | \$ 1,417            | \$ (2,455)                             |
| Expenses                                     | \$ 2,572           | \$ 3,872            | \$ 1,417            | \$ (2,455)                             |
| <b>5312 Tamara Dittman SBA SW 50</b>         |                    |                     |                     |                                        |
| Revenue                                      | \$ 1,230           | \$ 1,215            | \$ 550              | \$ (665)                               |
| Expenses                                     | \$ 1,215           | \$ 1,215            | \$ 550              | \$ (665)                               |
| <b>5313 Church Molitor SSA SA 52</b>         |                    |                     |                     |                                        |
| Revenue                                      | \$ 3,352           | \$ 3,335            | \$ 501              | \$ (2,834)                             |
| Expenses                                     | \$ 3,334           | \$ 3,335            | \$ 501              | \$ (2,834)                             |
| <b>5314 45W185 Plank Road SSA SW 54</b>      |                    |                     |                     |                                        |
| Revenue                                      | \$ 3,990           | \$ 4,002            | \$ 4,002            | \$ -                                   |
| Expenses                                     | \$ 4,000           | \$ 4,002            | \$ 4,002            | \$ -                                   |
| <b>5315 Boyer Road Special Service Area</b>  |                    |                     |                     |                                        |
| Revenue                                      | \$ -               | \$ 700              | \$ 700              | \$ -                                   |
| Expenses                                     | \$ -               | \$ 700              | \$ 700              | \$ -                                   |
| <b>540 Transportation Capital</b>            |                    |                     |                     |                                        |
| Revenue                                      | \$ 11,432          | \$ 35,225           | \$ -                | \$ (35,225)                            |
| Expenses                                     | \$ 211,677         | \$ 35,225           | \$ -                | \$ (35,225)                            |

## ***Revenue and Expense Summary by Fund***

| <b>Fund</b>                          | <b>2023 Actual Amount</b> | <b>2024 Amended Budget</b> | <b>2025 Adopted Budget</b> | <b>Difference<br/>2025 Adopted -<br/>2024 Amended</b> |
|--------------------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------------------------|
| <b>550 Aurora Area Impact Fees</b>   |                           |                            |                            |                                                       |
| Revenue                              | \$ 32,472                 | \$ 914,623                 | \$ -                       | \$ (914,623)                                          |
| Expenses                             | \$ -                      | \$ 914,623                 | \$ -                       | \$ (914,623)                                          |
| <b>551 Campton Hills Impact Fees</b> |                           |                            |                            |                                                       |
| Revenue                              | \$ 7,084                  | \$ 40,557                  | \$ -                       | \$ (40,557)                                           |
| Expenses                             | \$ -                      | \$ 40,557                  | \$ -                       | \$ (40,557)                                           |
| <b>552 Greater Elgin Impact Fees</b> |                           |                            |                            |                                                       |
| Revenue                              | \$ 15,481                 | \$ 89,116                  | \$ -                       | \$ (89,116)                                           |
| Expenses                             | \$ 130,016                | \$ 89,116                  | \$ -                       | \$ (89,116)                                           |
| <b>553 Northwest Impact Fees</b>     |                           |                            |                            |                                                       |
| Revenue                              | \$ 10,764                 | \$ 38,539                  | \$ -                       | \$ (38,539)                                           |
| Expenses                             | \$ -                      | \$ 38,539                  | \$ -                       | \$ (38,539)                                           |
| <b>554 Southwest Impact Fees</b>     |                           |                            |                            |                                                       |
| Revenue                              | \$ 29                     | \$ 110                     | \$ -                       | \$ (110)                                              |
| Expenses                             | \$ 110                    | \$ 110                     | \$ -                       | \$ (110)                                              |
| <b>555 Tri-Cities Impact Fees</b>    |                           |                            |                            |                                                       |
| Revenue                              | \$ 10                     | \$ 52                      | \$ -                       | \$ (52)                                               |
| Expenses                             | \$ 52                     | \$ 52                      | \$ -                       | \$ (52)                                               |
| <b>556 Upper Fox Impact Fees</b>     |                           |                            |                            |                                                       |
| Revenue                              | \$ 10,880                 | \$ 82,150                  | \$ -                       | \$ (82,150)                                           |
| Expenses                             | \$ -                      | \$ 82,150                  | \$ -                       | \$ (82,150)                                           |
| <b>557 West Central Impact Fees</b>  |                           |                            |                            |                                                       |
| Revenue                              | \$ 1,744                  | \$ 75,510                  | \$ -                       | \$ (75,510)                                           |
| Expenses                             | \$ -                      | \$ 75,510                  | \$ -                       | \$ (75,510)                                           |
| <b>558 North Impact Fees</b>         |                           |                            |                            |                                                       |
| Revenue                              | \$ 2,800,381              | \$ 3,845,421               | \$ 3,258,000               | \$ (587,421)                                          |
| Expenses                             | \$ 4,021,443              | \$ 3,845,421               | \$ 3,258,000               | \$ (587,421)                                          |
| <b>559 Central Impact Fees</b>       |                           |                            |                            |                                                       |
| Revenue                              | \$ 967,927                | \$ 1,581,436               | \$ 3,272,679               | \$ 1,691,243                                          |
| Expenses                             | \$ 357,277                | \$ 1,581,436               | \$ 3,272,679               | \$ 1,691,243                                          |
| <b>560 South Impact Fees</b>         |                           |                            |                            |                                                       |
| Revenue                              | \$ 2,103,740              | \$ 5,683,358               | \$ 1,937,000               | \$ (3,746,358)                                        |
| Expenses                             | \$ 98,721                 | \$ 5,683,358               | \$ 1,937,000               | \$ (3,746,358)                                        |

## ***Revenue and Expense Summary by Fund***

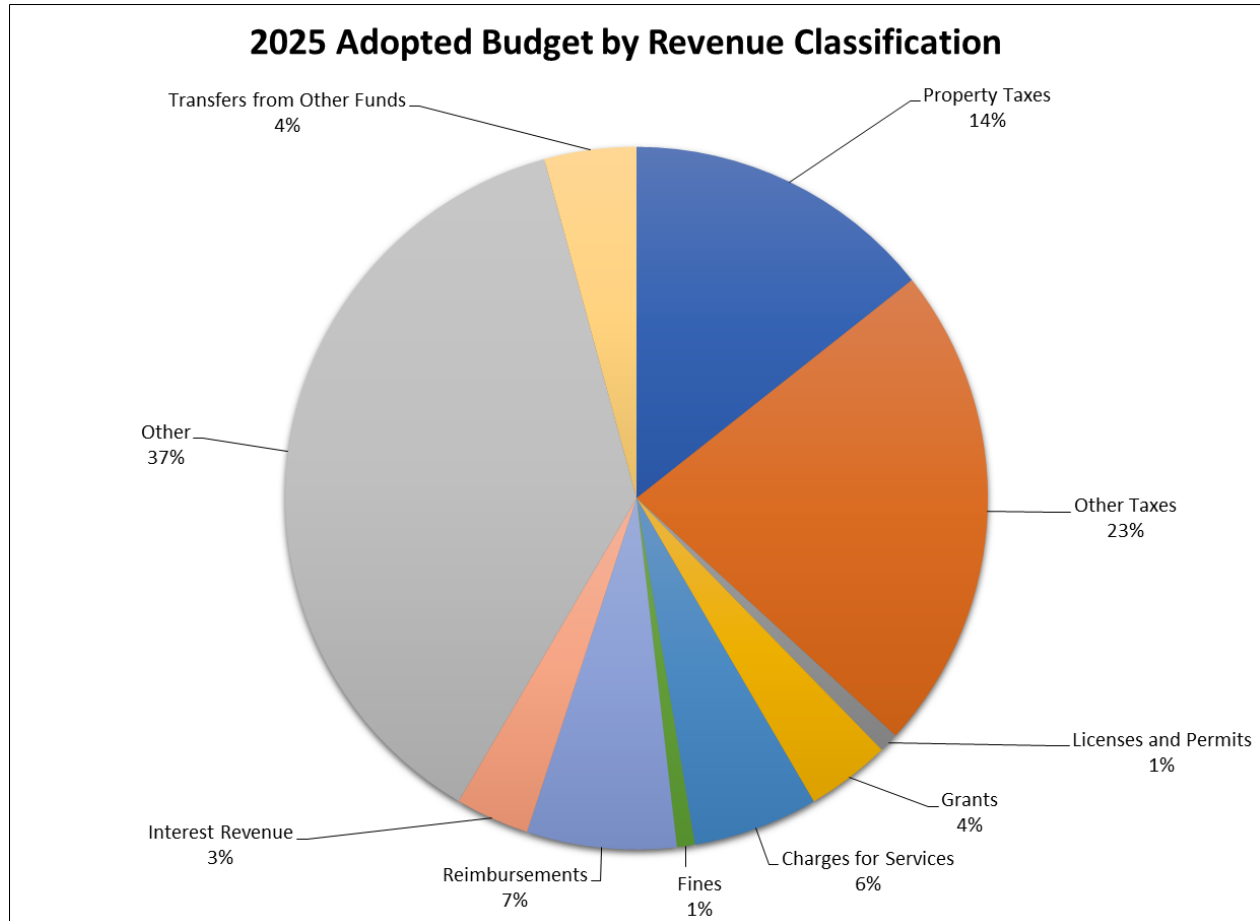
| <b>Fund</b>                                 | <b>2023 Actual Amount</b> | <b>2024 Amended Budget</b> | <b>2025 Adopted Budget</b> | <b>Difference<br/>2025 Adopted -<br/>2024 Amended</b> |
|---------------------------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------------------------|
| <b>601 Public Building Commission</b>       |                           |                            |                            |                                                       |
| Revenue                                     | \$ 51,839                 | \$ 37,524                  | \$ 1,210,000               | \$ 1,172,476                                          |
| Expenses                                    | \$ -                      | \$ 37,524                  | \$ 1,210,000               | \$ 1,172,476                                          |
| <b>610 Capital Improvement Debt Service</b> |                           |                            |                            |                                                       |
| Revenue                                     | \$ (751)                  | \$ 202,202                 | \$ 3,200,742               | \$ 2,998,540                                          |
| Expenses                                    | \$ 202,202                | \$ 202,202                 | \$ 3,200,742               | \$ 2,998,540                                          |
| <b>620 Motor Fuel Tax Debt Service</b>      |                           |                            |                            |                                                       |
| Revenue                                     | \$ 117                    | \$ -                       | \$ -                       | \$ -                                                  |
| Expenses                                    | \$ 3,693                  | \$ -                       | \$ -                       | \$ -                                                  |
| <b>621 Transit Sales Tax Debt Service</b>   |                           |                            |                            |                                                       |
| Revenue                                     | \$ 56                     | \$ -                       | \$ -                       | \$ -                                                  |
| Expenses                                    | \$ 1,803                  | \$ -                       | \$ -                       | \$ -                                                  |
| <b>622 Recovery Zone Bond Debt Service</b>  |                           |                            |                            |                                                       |
| Revenue                                     | \$ 119,650                | \$ 161,235                 | \$ 161,235                 | \$ -                                                  |
| Expenses                                    | \$ 123,234                | \$ 161,235                 | \$ 161,235                 | \$ -                                                  |
| <b>623 JJC/AJC Refunding Debt Service</b>   |                           |                            |                            |                                                       |
| Revenue                                     | \$ 3,041,771              | \$ 3,158,349               | \$ 3,151,292               | \$ (7,057)                                            |
| Expenses                                    | \$ 2,931,846              | \$ 3,158,349               | \$ 3,151,292               | \$ (7,057)                                            |
| <b>624 Longmeadow Debt Service</b>          |                           |                            |                            |                                                       |
| Revenue                                     | \$ 1,764,376              | \$ 1,808,441               | \$ -                       | \$ (1,808,441)                                        |
| Expenses                                    | \$ 1,661,852              | \$ 1,808,441               | \$ -                       | \$ (1,808,441)                                        |
| <b>625 Longmeadow Debt Srv - Cap Int</b>    |                           |                            |                            |                                                       |
| Revenue                                     | \$ -                      | \$ 104,391                 | \$ 54,168                  | \$ (50,223)                                           |
| Expenses                                    | \$ 54,167                 | \$ 104,391                 | \$ 54,168                  | \$ (50,223)                                           |
| <b>650 Enterprise Surcharge</b>             |                           |                            |                            |                                                       |
| Revenue                                     | \$ 414,632                | \$ 635,181                 | \$ 389,700                 | \$ (245,481)                                          |
| Expenses                                    | \$ 189,315                | \$ 635,181                 | \$ 389,700                 | \$ (245,481)                                          |
| <b>652 Health Insurance Fund</b>            |                           |                            |                            |                                                       |
| Revenue                                     | \$ 20,268,984             | \$ 24,076,889              | \$ 26,756,573              | \$ 2,679,684                                          |
| Expenses                                    | \$ 19,243,130             | \$ 24,076,889              | \$ 26,756,573              | \$ 2,679,684                                          |
| <b>660 Working Cash</b>                     |                           |                            |                            |                                                       |
| Revenue                                     | \$ 155,871                | \$ 112,829                 | \$ 112,829                 | \$ -                                                  |
| Expenses                                    | \$ -                      | \$ 112,829                 | \$ 112,829                 | \$ -                                                  |

## ***Revenue and Expense Summary by Fund***

| <b>Fund</b>                              | <b>2023 Actual Amount</b> | <b>2024 Amended Budget</b> | <b>2025 Adopted Budget</b> | <b>Difference<br/>2025 Adopted -<br/>2024 Amended</b> |
|------------------------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------------------------|
| <b>701 Elder Fatality Review Team</b>    |                           |                            |                            |                                                       |
| Revenue                                  | \$ 185                    | \$ 134                     | \$ 134                     | \$ -                                                  |
| Expenses                                 | \$ -                      | \$ 134                     | \$ 134                     | \$ -                                                  |
| <b>702 Sheriff's Detail Escrow</b>       |                           |                            |                            |                                                       |
| Revenue                                  | \$ 22,570                 | \$ 200,000                 | \$ 200,000                 | \$ -                                                  |
| Expenses                                 | \$ 326,313                | \$ 200,000                 | \$ 200,000                 | \$ -                                                  |
| <b>751 Subdivision Review Escrow</b>     |                           |                            |                            |                                                       |
| Revenue                                  | \$ 673                    | \$ 1,488                   | \$ 1,488                   | \$ -                                                  |
| Expenses                                 | \$ -                      | \$ 1,488                   | \$ 1,488                   | \$ -                                                  |
| <b>759 Court Svcs Employee Education</b> |                           |                            |                            |                                                       |
| Revenue                                  | \$ 4                      | \$ 100                     | \$ 100                     | \$ -                                                  |
| Expenses                                 | \$ 145                    | \$ 100                     | \$ 100                     | \$ -                                                  |
| <b>Revenue Totals</b>                    | <b>\$ 334,303,994</b>     | <b>\$ 439,349,886</b>      | <b>\$ 416,678,167</b>      | <b>\$ (22,671,719)</b>                                |
| <b>Expenses Totals</b>                   | <b>\$ 339,067,369</b>     | <b>\$ 439,349,886</b>      | <b>\$ 416,678,167</b>      | <b>\$ (22,671,719)</b>                                |

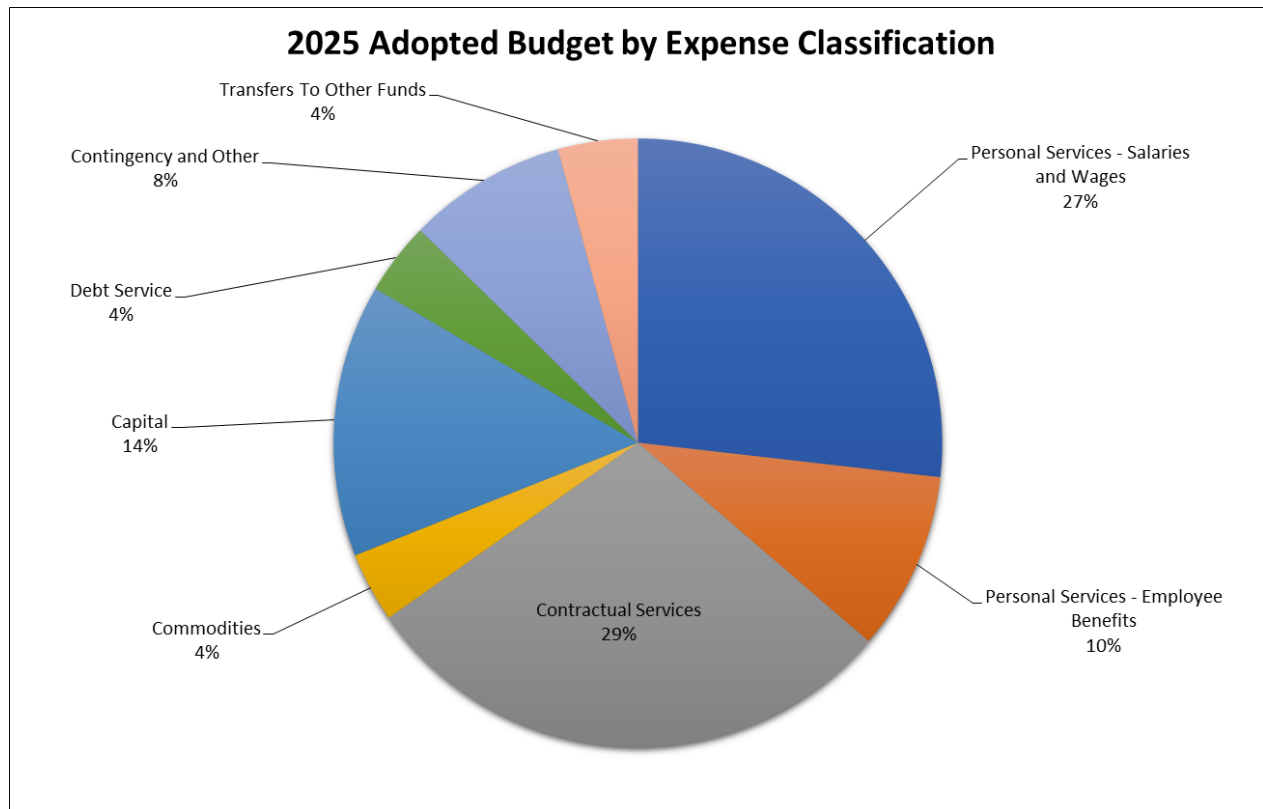
## REVENUE SUMMARY BY CLASSIFICATION

| Description                    | 2023 Actual Amount    | 2024 Amended Budget   | 2025 Adopted Budget   | Difference             | % Change 2024-2025 |
|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------|--------------------|
| Property Taxes                 | \$ 58,676,854         | \$ 59,075,060         | \$ 59,725,632         | \$ 650,572             | 1.10%              |
| Other Taxes                    | \$ 89,927,174         | \$ 95,637,090         | \$ 93,590,974         | \$ (2,046,116)         | -2.14%             |
| Licenses and Permits           | \$ 3,812,647          | \$ 3,392,394          | \$ 3,729,252          | \$ 336,858             | 9.93%              |
| Grants                         | \$ 22,577,114         | \$ 16,119,346         | \$ 16,145,513         | \$ 26,167              | 0.16%              |
| Charges for Services           | \$ 25,824,018         | \$ 24,526,931         | \$ 24,001,223         | \$ (525,708)           | -2.14%             |
| Fines                          | \$ 3,730,331          | \$ 3,227,255          | \$ 3,421,105          | \$ 193,850             | 6.01%              |
| Reimbursements                 | \$ 14,892,554         | \$ 32,206,953         | \$ 28,660,947         | \$ (3,546,006)         | -11.01%            |
| Interest Revenue               | \$ 17,314,380         | \$ 15,308,712         | \$ 14,168,508         | \$ (1,140,204)         | -7.45%             |
| Other                          | \$ 26,464,225         | \$ 169,091,817        | \$ 155,428,893        | \$ (13,662,924)        | -8.08%             |
| Transfers from Other Funds     | \$ 70,965,691         | \$ 20,584,328         | \$ 17,626,120         | \$ (2,958,208)         | -14.37%            |
| Insurance Recovery             | \$ -                  | \$ 180,000            | \$ 180,000            | \$ -                   | 0.00%              |
| Proceeds from Sale of Property | \$ 119,006            | \$ -                  | \$ -                  | \$ -                   | N/A                |
| <b>Total Revenues</b>          | <b>\$ 334,303,994</b> | <b>\$ 439,349,886</b> | <b>\$ 416,678,167</b> | <b>\$ (22,671,719)</b> | <b>-5.16%</b>      |



## EXPENSE SUMMARY BY CLASSIFICATION

| Description                            | 2023 Actual Amount   | 2024 Amended Budget  | 2025 Adopted Budget  | Difference            | % Change 2024-2025 |
|----------------------------------------|----------------------|----------------------|----------------------|-----------------------|--------------------|
| Personal Services - Salaries and Wages | \$ 89,331,963        | \$ 105,606,966       | \$ 111,499,945       | \$ 5,892,979          | 5.58%              |
| Personal Services - Employee Benefits  | \$ 31,070,567        | \$ 35,036,217        | \$ 39,504,708        | \$ 4,468,491          | 12.75%             |
| Contractual Services                   | \$ 91,253,271        | \$ 124,075,255       | \$ 120,380,625       | \$ (3,694,630)        | -2.98%             |
| Commodities                            | \$ 11,517,946        | \$ 14,833,803        | \$ 15,441,894        | \$ 608,091            | 4.10%              |
| Capital                                | \$ 39,372,880        | \$ 97,298,338        | \$ 60,243,524        | \$ (37,054,814)       | -38.08%            |
| Debt Service                           | \$ 4,972,751         | \$ 23,495,421        | \$ 16,038,340        | \$ (7,457,081)        | -31.74%            |
| Contingency and Other                  | \$ -                 | \$ 17,693,894        | \$ 35,152,397        | \$ 17,458,503         | 98.67%             |
| Transfers To Other Funds               | \$ 70,965,691        | \$ 20,584,328        | \$ 17,623,548        | \$ (2,960,780)        | -14.38%            |
| Services                               | \$ 582,300           | \$ 725,664           | \$ 793,186           | \$ 67,522             | 9.30%              |
| <b>Total Expenses</b>                  | <b>\$339,067,369</b> | <b>\$439,349,886</b> | <b>\$416,678,167</b> | <b>(\$22,671,719)</b> | <b>-5.16%</b>      |



# GENERAL FUND REVENUE AND EXPENSE SUMMARY BY DEPARTMENT

| Fund                              | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>001 General Fund</b>           |                       |                        |                        |                                              |
| <b>Revenue</b>                    | <b>\$ 125,086,989</b> | <b>\$ 125,879,867</b>  | <b>\$ 138,915,923</b>  | <b>\$ 13,036,056</b>                         |
| 000 General Government Revenue    | \$ 96,982,350         | \$ 100,626,840         | \$ 112,586,257         | \$ 11,959,417                                |
| 010 County Board                  | \$ 118,912            | \$ 92,500              | \$ 132,500             | \$ 40,000                                    |
| 040 Finance                       | \$ 8,251              | \$ 10,000              | \$ 10,000              | \$ -                                         |
| 060 Information Technologies      | \$ 1,208,784          | \$ 1,049,975           | \$ 1,053,234           | \$ 3,259                                     |
| 080 Building Management           | \$ 30,557             | \$ 50,659              | \$ 50,659              | \$ -                                         |
| 150 Treasurer/Collector           | \$ 1,973,644          | \$ 1,545,000           | \$ 1,835,190           | \$ 290,190                                   |
| 170 Supervisor of Assessments     | \$ 79,441             | \$ 77,975              | \$ 84,484              | \$ 6,509                                     |
| 190 County Clerk                  | \$ 1,419,029          | \$ 1,035,086           | \$ 1,267,144           | \$ 232,058                                   |
| 210 Recorder                      | \$ 2,913,529          | \$ 2,765,540           | \$ 2,690,030           | \$ (75,510)                                  |
| 240 Judiciary and Courts          | \$ 906,246            | \$ 763,030             | \$ 814,150             | \$ 51,120                                    |
| 250 Circuit Clerk                 | \$ 3,716,799          | \$ 3,337,500           | \$ 3,342,000           | \$ 4,500                                     |
| 300 State's Attorney              | \$ 1,967,207          | \$ 1,726,680           | \$ 1,705,870           | \$ (20,810)                                  |
| 360 Public Defender               | \$ 134,981            | \$ 247,437             | \$ 141,530             | \$ (105,907)                                 |
| 380 Sheriff                       | \$ 3,269,721          | \$ 2,596,896           | \$ 3,065,057           | \$ 468,161                                   |
| 425 Kane Comm                     | \$ -                  | \$ -                   | \$ -                   | \$ -                                         |
| 430 Court Services                | \$ 8,096,739          | \$ 7,686,064           | \$ 7,744,147           | \$ 58,083                                    |
| 490 Coroner                       | \$ -                  | \$ -                   | \$ -                   | \$ -                                         |
| 510 Emergency Management Services | \$ -                  | \$ 151,472             | \$ 75,000              | \$ (76,472)                                  |
| 670 Environmental Management      | \$ 85,797             | \$ 68,863              | \$ 65,321              | \$ (3,542)                                   |
| 690 Development                   | \$ 2,175,002          | \$ 2,048,350           | \$ 2,253,350           | \$ 205,000                                   |
|                                   |                       |                        |                        | \$ -                                         |
| <b>Expenses</b>                   | <b>\$ 113,638,802</b> | <b>\$ 125,879,867</b>  | <b>\$ 138,915,923</b>  | <b>\$ 13,036,056</b>                         |
| 010 County Board                  | \$ 1,503,338          | \$ 1,350,583           | \$ 1,338,461           | \$ (12,122)                                  |
| 040 Finance                       | \$ 1,329,584          | \$ 1,369,379           | \$ 1,462,945           | \$ 93,566                                    |
| 060 Information Technologies      | \$ 4,095,163          | \$ 4,977,148           | \$ 5,178,699           | \$ 201,551                                   |
| 080 Building Management           | \$ 9,717,053          | \$ 7,857,371           | \$ 7,917,335           | \$ 59,964                                    |
| 120 Human Resource Management     | \$ 263,976            | \$ 283,484             | \$ 285,884             | \$ 2,400                                     |
| 140 County Auditor                | \$ 272,298            | \$ 340,088             | \$ 405,267             | \$ 65,179                                    |
| 150 Treasurer/Collector           | \$ 906,093            | \$ 832,942             | \$ 826,437             | \$ (6,505)                                   |
| 170 Supervisor of Assessments     | \$ 1,352,112          | \$ 1,222,904           | \$ 1,194,678           | \$ (28,226)                                  |
| 190 County Clerk                  | \$ 3,206,085          | \$ 5,531,273           | \$ 5,749,250           | \$ 217,977                                   |
| 210 Recorder                      | \$ 729,282            | \$ 725,592             | \$ 763,395             | \$ 37,803                                    |
| 230 Regional Office of Education  | \$ 438,858            | \$ 343,352             | \$ 399,322             | \$ 55,970                                    |
| 240 Judiciary and Courts          | \$ 3,803,491          | \$ 4,253,961           | \$ 4,487,446           | \$ 233,485                                   |
| 250 Circuit Clerk                 | \$ 4,666,994          | \$ 5,567,706           | \$ 5,253,440           | \$ (314,266)                                 |
| 300 State's Attorney              | \$ 9,197,398          | \$ 10,941,622          | \$ 11,139,676          | \$ 198,054                                   |
| 360 Public Defender               | \$ 4,463,657          | \$ 5,194,173           | \$ 5,100,463           | \$ (93,710)                                  |
| 380 Sheriff                       | \$ 41,510,959         | \$ 33,360,805          | \$ 40,461,992          | \$ 7,101,187                                 |
| 420 Merit Commission              | \$ 77,661             | \$ 96,418              | \$ 142,279             | \$ 45,861                                    |
| 425 Kane Comm                     | \$ -                  | \$ -                   | \$ -                   | \$ -                                         |
| 430 Court Services                | \$ 14,121,759         | \$ 14,430,151          | \$ 13,996,195          | \$ (433,956)                                 |
| 490 Coroner                       | \$ 1,622,566          | \$ 1,523,417           | \$ 1,668,920           | \$ 145,503                                   |
| 510 Emergency Management Services | \$ 417,734            | \$ 625,851             | \$ 637,634             | \$ 11,783                                    |
| 670 Environmental Management      | \$ 623,476            | \$ 708,924             | \$ 706,738             | \$ (2,186)                                   |
| 690 Development                   | \$ 1,295,698          | \$ 1,306,217           | \$ 1,326,074           | \$ 19,857                                    |
| 760 Debt Service                  | \$ -                  | \$ -                   | \$ -                   | \$ -                                         |
| 800 Other- Countywide Expenses    | \$ 8,001,055          | \$ 22,987,843          | \$ 12,753,050          | \$ (10,234,793)                              |
| 850 Other County-Wide Group Ins   | \$ -                  | \$ -                   | \$ 15,720,343          | \$ 15,720,343                                |
| 900 Contingency                   | \$ 22,513             | \$ 48,663              | \$ -                   | \$ (48,663)                                  |



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

| Department                        | 2023 Actual Amount    | 2024 Amended Budget   | 2025 Adopted Budget   | Difference 2025 Adopted - 2024 Amended |
|-----------------------------------|-----------------------|-----------------------|-----------------------|----------------------------------------|
| 010 County Board                  | \$ 5,531,197          | \$ 13,277,872         | \$ 13,224,526         | \$ (53,346)                            |
| 040 Finance                       | \$ 1,329,584          | \$ 1,369,379          | \$ 1,462,945          | \$ 93,566                              |
| 060 Information Technologies      | \$ 5,920,978          | \$ 7,096,770          | \$ 7,474,777          | \$ 378,007                             |
| 080 Building Management           | \$ 9,720,893          | \$ 7,857,371          | \$ 7,917,335          | \$ 59,964                              |
| 120 Human Resource Management     | \$ 4,496,888          | \$ 5,358,872          | \$ 5,294,814          | \$ (64,058)                            |
| 140 County Auditor                | \$ 272,298            | \$ 340,088            | \$ 405,267            | \$ 65,179                              |
| 150 Treasurer/Collector           | \$ 1,165,845          | \$ 1,183,606          | \$ 1,516,349          | \$ 332,743                             |
| 170 Supervisor of Assessments     | \$ 1,352,112          | \$ 1,222,904          | \$ 1,194,678          | \$ (28,226)                            |
| 190 County Clerk                  | \$ 3,308,150          | \$ 6,565,891          | \$ 6,785,750          | \$ 219,859                             |
| 210 Recorder                      | \$ 1,479,013          | \$ 1,902,922          | \$ 1,896,252          | \$ (6,670)                             |
| 230 Regional Office of Education  | \$ 438,858            | \$ 343,352            | \$ 399,322            | \$ 55,970                              |
| 240 Judiciary and Courts          | \$ 4,009,748          | \$ 4,486,514          | \$ 4,722,075          | \$ 235,561                             |
| 250 Circuit Clerk                 | \$ 6,156,124          | \$ 8,163,576          | \$ 7,758,861          | \$ (404,715)                           |
| 300 State's Attorney              | \$ 15,171,139         | \$ 18,462,437         | \$ 19,189,307         | \$ 726,870                             |
| 360 Public Defender               | \$ 4,463,657          | \$ 5,196,057          | \$ 5,206,661          | \$ 10,604                              |
| 370 Law Library                   | \$ 225,900            | \$ 315,145            | \$ 328,616            | \$ 13,471                              |
| 380 Sheriff                       | \$ 45,038,179         | \$ 35,174,401         | \$ 43,268,543         | \$ 8,094,142                           |
| 420 Merit Commission              | \$ 77,661             | \$ 96,418             | \$ 142,279            | \$ 45,861                              |
| 425 Kane Comm                     | \$ 2,901,658          | \$ 2,761,622          | \$ 2,980,591          | \$ 218,969                             |
| 430 Court Services                | \$ 15,778,488         | \$ 17,371,651         | \$ 15,467,995         | \$ (1,903,656)                         |
| 490 Coroner                       | \$ 1,706,791          | \$ 1,875,341          | \$ 1,970,554          | \$ 95,213                              |
| 500 Animal Control                | \$ 1,074,989          | \$ 1,251,155          | \$ 1,316,828          | \$ 65,673                              |
| 510 Emergency Management Services | \$ 420,554            | \$ 635,061            | \$ 651,384            | \$ 16,323                              |
| 520 Transportation                | \$ 63,816,498         | \$ 140,105,217        | \$ 111,981,037        | \$ (28,124,180)                        |
| 580 Health                        | \$ 8,533,475          | \$ 17,063,111         | \$ 10,370,872         | \$ (6,692,239)                         |
| 660 Veterans' Commission          | \$ 478,773            | \$ 610,852            | \$ 677,884            | \$ 67,032                              |
| 670 Environmental Management      | \$ 953,905            | \$ 1,716,178          | \$ 1,291,376          | \$ (424,802)                           |
| 690 Development                   | \$ 11,805,161         | \$ 16,574,047         | \$ 15,621,080         | \$ (952,967)                           |
| 760 Debt Service                  | \$ 4,978,797          | \$ 5,472,142          | \$ 7,777,437          | \$ 2,305,295                           |
| 800 Other- Countywide Expenses    | \$ 116,437,546        | \$ 115,338,442        | \$ 102,549,600        | \$ (12,788,842)                        |
| 850 Other County-Wide Group Ins   | \$ -                  | \$ -                  | \$ 15,720,343         | \$ 15,720,343                          |
| 900 Contingency                   | \$ 22,513             | \$ 161,492            | \$ 112,829            | \$ (48,663)                            |
| <b>Expenses Total</b>             | <b>\$ 339,067,369</b> | <b>\$ 439,349,886</b> | <b>\$ 416,678,167</b> | <b>\$ (22,671,719)</b>                 |

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

| Department/Fund                         | 2023 Actual Amount  | 2024 Amended Budget  | 2025 Adopted Budget  | Difference 2025 Adopted - 2024 Amended |
|-----------------------------------------|---------------------|----------------------|----------------------|----------------------------------------|
| <b>010 County Board</b>                 | <b>\$ 5,531,197</b> | <b>\$ 13,277,872</b> | <b>\$ 13,224,526</b> | <b>\$ (53,346)</b>                     |
| 001 General Fund                        | \$ 1,503,338        | \$ 1,350,583         | \$ 1,338,461         | \$ (12,122)                            |
| 120 Grand Victoria Casino Elgin         | \$ 3,725,681        | \$ 5,388,806         | \$ 5,440,618         | \$ 51,812                              |
| 430 Farmland Preservation               | \$ 183,171          | \$ 6,538,483         | \$ 6,445,447         | \$ (93,036)                            |
| 491 Tax Sale Purchase                   | \$ 119,006          | \$ -                 | \$ -                 | \$ -                                   |
| <b>040 Finance</b>                      | <b>\$ 1,329,584</b> | <b>\$ 1,369,379</b>  | <b>\$ 1,462,945</b>  | <b>\$ 93,566</b>                       |
| 001 General Fund                        | \$ 1,329,584        | \$ 1,369,379         | \$ 1,462,945         | \$ 93,566                              |
| <b>060 Information Technologies</b>     | <b>\$ 5,920,978</b> | <b>\$ 7,096,770</b>  | <b>\$ 7,474,777</b>  | <b>\$ 378,007</b>                      |
| 001 General Fund                        | \$ 4,095,163        | \$ 4,977,148         | \$ 5,178,699         | \$ 201,551                             |
| 101 Geographic Information Systems      | \$ 1,561,570        | \$ 1,802,004         | \$ 1,888,520         | \$ 86,516                              |
| 385 IL Counties Information Mgmt        | \$ 723              | \$ 1,058             | \$ 1,058             | \$ -                                   |
| 390 Web Technical Services              | \$ 263,522          | \$ 316,560           | \$ 406,500           | \$ 89,940                              |
| <b>080 Building Management</b>          | <b>\$ 9,720,893</b> | <b>\$ 7,857,371</b>  | <b>\$ 7,917,335</b>  | <b>\$ 59,964</b>                       |
| 001 General Fund                        | \$ 9,717,053        | \$ 7,857,371         | \$ 7,917,335         | \$ 59,964                              |
| 354 Mass Vaccination Fund               | \$ 3,840            | \$ -                 | \$ -                 | \$ -                                   |
| <b>120 Human Resource Management</b>    | <b>\$ 4,496,888</b> | <b>\$ 5,358,872</b>  | <b>\$ 5,294,814</b>  | <b>\$ (64,058)</b>                     |
| 001 General Fund                        | \$ 263,976          | \$ 283,484           | \$ 285,884           | \$ 2,400                               |
| 010 Insurance Liability                 | \$ 4,232,913        | \$ 5,073,879         | \$ 5,007,421         | \$ (66,458)                            |
| 246 Employee Events Fund                | \$ -                | \$ 1,509             | \$ 1,509             | \$ -                                   |
| <b>140 County Auditor</b>               | <b>\$ 272,298</b>   | <b>\$ 340,088</b>    | <b>\$ 405,267</b>    | <b>\$ 65,179</b>                       |
| 001 General Fund                        | \$ 272,298          | \$ 340,088           | \$ 405,267           | \$ 65,179                              |
| <b>150 Treasurer/Collector</b>          | <b>\$ 1,165,845</b> | <b>\$ 1,183,606</b>  | <b>\$ 1,516,349</b>  | <b>\$ 332,743</b>                      |
| 001 General Fund                        | \$ 906,093          | \$ 832,942           | \$ 826,437           | \$ (6,505)                             |
| 150 Tax Sale Automation                 | \$ 82,527           | \$ 319,664           | \$ 586,912           | \$ 267,248                             |
| 268 Sale & Error                        | \$ 177,226          | \$ 31,000            | \$ 103,000           | \$ 72,000                              |
| <b>170 Supervisor of Assessments</b>    | <b>\$ 1,352,112</b> | <b>\$ 1,222,904</b>  | <b>\$ 1,194,678</b>  | <b>\$ (28,226)</b>                     |
| 001 General Fund                        | \$ 1,352,112        | \$ 1,222,904         | \$ 1,194,678         | \$ (28,226)                            |
| <b>190 County Clerk</b>                 | <b>\$ 3,308,150</b> | <b>\$ 6,565,891</b>  | <b>\$ 6,785,750</b>  | <b>\$ 219,859</b>                      |
| 001 General Fund                        | \$ 3,206,085        | \$ 5,531,273         | \$ 5,749,250         | \$ 217,977                             |
| 160 Vital Records Automation            | \$ 102,066          | \$ 184,618           | \$ 186,500           | \$ 1,882                               |
| 161 Election Equipment Fund             | \$ -                | \$ 850,000           | \$ 850,000           | \$ -                                   |
| <b>210 Recorder</b>                     | <b>\$ 1,479,013</b> | <b>\$ 1,902,922</b>  | <b>\$ 1,896,252</b>  | <b>\$ (6,670)</b>                      |
| 001 General Fund                        | \$ 729,282          | \$ 725,592           | \$ 763,395           | \$ 37,803                              |
| 170 Recorder's Automation               | \$ 749,730          | \$ 1,177,330         | \$ 1,132,857         | \$ (44,473)                            |
| <b>230 Regional Office of Education</b> | <b>\$ 438,858</b>   | <b>\$ 343,352</b>    | <b>\$ 399,322</b>    | <b>\$ 55,970</b>                       |
| 001 General Fund                        | \$ 438,858          | \$ 343,352           | \$ 399,322           | \$ 55,970                              |
| <b>240 Judiciary and Courts</b>         | <b>\$ 4,009,748</b> | <b>\$ 4,486,514</b>  | <b>\$ 4,722,075</b>  | <b>\$ 235,561</b>                      |
| 001 General Fund                        | \$ 3,803,491        | \$ 4,253,961         | \$ 4,487,446         | \$ 233,485                             |
| 195 Children's Waiting Room             | \$ 159,768          | \$ 147,135           | \$ 148,750           | \$ 1,615                               |
| 196 D.U.I.                              | \$ -                | \$ 19,539            | \$ 20,000            | \$ 461                                 |
| 197 Foreclosure Mediation Fund          | \$ 33,822           | \$ 62,758            | \$ 62,758            | \$ -                                   |
| 492 Marriage Fees                       | \$ 12,666           | \$ 3,121             | \$ 3,121             | \$ -                                   |

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

| Department/Fund                      | 2023 Actual Amount   | 2024 Amended Budget  | 2025 Adopted Budget  | Difference 2025 Adopted - 2024 Amended |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------------------------|
| <b>250 Circuit Clerk</b>             | <b>\$ 6,156,124</b>  | <b>\$ 8,163,576</b>  | <b>\$ 7,758,861</b>  | <b>\$ (404,715)</b>                    |
| 001 General Fund                     | \$ 4,666,994         | \$ 5,567,706         | \$ 5,253,440         | \$ (314,266)                           |
| 200 Court Automation                 | \$ 443,013           | \$ 1,038,233         | \$ 967,611           | \$ (70,622)                            |
| 201 Court Document Storage           | \$ 499,423           | \$ 755,047           | \$ 756,000           | \$ 953                                 |
| 202 Child Support                    | \$ 94,038            | \$ 156,040           | \$ 99,028            | \$ (57,012)                            |
| 203 Circuit Clerk Admin Services     | \$ 257,537           | \$ 328,910           | \$ 363,360           | \$ 34,450                              |
| 204 Circuit Clk Electronic Citation  | \$ 195,119           | \$ 234,813           | \$ 240,422           | \$ 5,609                               |
| 205 Circuit Ct Clerk Op and Admin    | \$ -                 | \$ 82,827            | \$ 79,000            | \$ (3,827)                             |
| <b>300 State's Attorney</b>          | <b>\$ 15,171,139</b> | <b>\$ 18,462,437</b> | <b>\$ 19,189,307</b> | <b>\$ 726,870</b>                      |
| 001 General Fund                     | \$ 9,197,398         | \$ 10,941,622        | \$ 11,139,676        | \$ 198,054                             |
| 010 Insurance Liability              | \$ 2,149,824         | \$ 2,611,848         | \$ 2,779,652         | \$ 167,804                             |
| 220 Title IV-D                       | \$ 696,113           | \$ 891,276           | \$ 922,429           | \$ 31,153                              |
| 221 Drug Prosecution                 | \$ 486,623           | \$ 570,746           | \$ 672,201           | \$ 101,455                             |
| 222 Victim Coordinator Services      | \$ 258,743           | \$ 368,700           | \$ 404,212           | \$ 35,512                              |
| 223 Domestic Violence                | \$ 317,691           | \$ 526,513           | \$ 310,367           | \$ (216,146)                           |
| 225 Auto Theft Task Force            | \$ -                 | \$ 1,350             | \$ 2,000             | \$ 650                                 |
| 226 Weed and Seed                    | \$ 9,646             | \$ 14,000            | \$ -                 | \$ (14,000)                            |
| 230 Child Advocacy Center            | \$ 1,681,183         | \$ 2,277,465         | \$ 2,750,272         | \$ 472,807                             |
| 231 Equitable Sharing Program        | \$ -                 | \$ 11,456            | \$ 7,000             | \$ (4,456)                             |
| 232 State's Atty Records Automation  | \$ 50,043            | \$ 68,982            | \$ 60,767            | \$ (8,215)                             |
| 233 Bad Check Restitution            | \$ -                 | \$ 1,605             | \$ 2,000             | \$ 395                                 |
| 234 Drug Asset Forfeiture            | \$ 247,555           | \$ 58,672            | \$ 12,000            | \$ (46,672)                            |
| 235 State's Attorney Employee Events | \$ -                 | \$ 55                | \$ 55                | \$ -                                   |
| 236 Child Advocacy Advisory Board    | \$ -                 | \$ 997               | \$ 1,000             | \$ 3                                   |
| 237 Money Laundering - State's Atty  | \$ -                 | \$ 11,148            | \$ 15,000            | \$ 3,852                               |
| 490 Kane County Law Enforcement      | \$ 76,319            | \$ 106,002           | \$ 110,676           | \$ 4,674                               |
| <b>360 Public Defender</b>           | <b>\$ 4,463,657</b>  | <b>\$ 5,196,057</b>  | <b>\$ 5,206,661</b>  | <b>\$ 10,604</b>                       |
| 001 General Fund                     | \$ 4,463,657         | \$ 5,194,173         | \$ 5,100,463         | \$ (93,710)                            |
| 243 Public Defender Special Fund     | \$ -                 | \$ -                 | \$ 104,198           | \$ 104,198                             |
| 244 Public Defender Rec Automation   | \$ -                 | \$ 1,884             | \$ 2,000             | \$ 116                                 |
| <b>370 Law Library</b>               | <b>\$ 225,900</b>    | <b>\$ 315,145</b>    | <b>\$ 328,616</b>    | <b>\$ 13,471</b>                       |
| 250 Law Library                      | \$ 225,900           | \$ 315,145           | \$ 328,616           | \$ 13,471                              |

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

| Department/Fund                          | 2023 Actual Amount   | 2024 Amended Budget  | 2025 Adopted Budget  | Difference 2025 Adopted - 2024 Amended |
|------------------------------------------|----------------------|----------------------|----------------------|----------------------------------------|
| <b>380 Sheriff</b>                       | <b>\$ 45,038,179</b> | <b>\$ 35,174,401</b> | <b>\$ 43,268,543</b> | <b>\$ 8,094,142</b>                    |
| 001 General Fund                         | \$ 41,510,959        | \$ 33,360,805        | \$ 40,461,992        | \$ 7,101,187                           |
| 128 Sheriff's Vehicle & Equipment        | \$ 1,707,382         | \$ 648,222           | \$ 1,615,261         | \$ 967,039                             |
| 247 EMA Volunteer Fund                   | \$ 1,134             | \$ -                 | \$ -                 | \$ -                                   |
| 249 Bomb Squad SWAT                      | \$ 8,532             | \$ 5,000             | \$ 5,000             | \$ -                                   |
| 251 Canteen Commission                   | \$ 398,592           | \$ 650,000           | \$ 651,000           | \$ 1,000                               |
| 252 Sheriff DEF Federal - DOJ            | \$ 27,994            | \$ 11,044            | \$ 11,000            | \$ (44)                                |
| 253 County Sheriff DEF Local             | \$ 100,934           | \$ 20,000            | \$ 20,000            | \$ -                                   |
| 254 FATS                                 | \$ 1,130             | \$ 6,000             | \$ 6,000             | \$ -                                   |
| 255 K-9 Unit                             | \$ 214,897           | \$ 30,000            | \$ 30,000            | \$ -                                   |
| 256 Vehicle Maintenance/Purchase         | \$ 527               | \$ 1,200             | \$ 1,200             | \$ -                                   |
| 257 Sheriff DUI Fund                     | \$ -                 | \$ 32,000            | \$ 32,000            | \$ -                                   |
| 258 Sheriffs Office Money Laundering     | \$ -                 | \$ 5,000             | \$ 6,000             | \$ 1,000                               |
| 259 Transportation Safety Highway HB     | \$ -                 | \$ 20,000            | \$ 20,000            | \$ -                                   |
| 262 AJF Medical Cost                     | \$ 25,040            | \$ 25,040            | \$ 47,000            | \$ 21,960                              |
| 263 Sheriff Civil Operations             | \$ 393,693           | \$ 20,000            | \$ 20,000            | \$ -                                   |
| 264 Cannabis Regulation - Local          | \$ 129,093           | \$ 90,090            | \$ 90,090            | \$ -                                   |
| 265 Sheriff DEF Federal - Treasury       | \$ 191,960           | \$ 50,000            | \$ 52,000            | \$ 2,000                               |
| 702 Sheriff's Detail Escrow              | \$ 326,313           | \$ 200,000           | \$ 200,000           | \$ -                                   |
| <b>420 Merit Commission</b>              | <b>\$ 77,661</b>     | <b>\$ 96,418</b>     | <b>\$ 142,279</b>    | <b>\$ 45,861</b>                       |
| 001 General Fund                         | \$ 77,661            | \$ 96,418            | \$ 142,279           | \$ 45,861                              |
| <b>425 Kane Comm</b>                     | <b>\$ 2,901,658</b>  | <b>\$ 2,761,622</b>  | <b>\$ 2,980,591</b>  | <b>\$ 218,969</b>                      |
| 269 Kane Comm                            | \$ 2,901,658         | \$ 2,761,622         | \$ 2,980,591         | \$ 218,969                             |
| <b>430 Court Services</b>                | <b>\$ 15,778,488</b> | <b>\$ 17,371,651</b> | <b>\$ 15,467,995</b> | <b>\$ (1,903,656)</b>                  |
| 001 General Fund                         | \$ 14,121,759        | \$ 14,430,151        | \$ 13,996,195        | \$ (433,956)                           |
| 270 Probation Services                   | \$ 1,246,412         | \$ 2,121,661         | \$ 1,090,000         | \$ (1,031,661)                         |
| 271 Substance Abuse Screening            | \$ 45,818            | \$ 45,000            | \$ 31,000            | \$ (14,000)                            |
| 273 Drug Court Special Resources         | \$ 364,137           | \$ 622,517           | \$ 330,300           | \$ (292,217)                           |
| 276 Probation Victim Services            | \$ -                 | \$ 10,000            | \$ 20,000            | \$ 10,000                              |
| 278 Juvenile Justice Donation Fund       | \$ 216               | \$ 700               | \$ 400               | \$ (300)                               |
| 279 DUI Court                            | \$ -                 | \$ 141,522           | \$ -                 | \$ (141,522)                           |
| 759 Court Srvcs Employee Education       | \$ 145               | \$ 100               | \$ 100               | \$ -                                   |
| <b>490 Coroner</b>                       | <b>\$ 1,706,791</b>  | <b>\$ 1,875,341</b>  | <b>\$ 1,970,554</b>  | <b>\$ 95,213</b>                       |
| 001 General Fund                         | \$ 1,622,566         | \$ 1,523,417         | \$ 1,668,920         | \$ 145,503                             |
| 289 Coroner Administration               | \$ 84,225            | \$ 351,790           | \$ 301,500           | \$ (50,290)                            |
| 701 Elder Fatality Review Team           | \$ -                 | \$ 134               | \$ 134               | \$ -                                   |
| <b>500 Animal Control</b>                | <b>\$ 1,074,989</b>  | <b>\$ 1,251,155</b>  | <b>\$ 1,316,828</b>  | <b>\$ 65,673</b>                       |
| 290 Animal Control                       | \$ 1,074,989         | \$ 1,251,155         | \$ 1,316,828         | \$ 65,673                              |
| <b>510 Emergency Management Services</b> | <b>\$ 420,554</b>    | <b>\$ 635,061</b>    | <b>\$ 651,384</b>    | <b>\$ 16,323</b>                       |
| 001 General Fund                         | \$ 417,734           | \$ 625,851           | \$ 637,634           | \$ 11,783                              |
| 247 EMA Volunteer Fund                   | \$ 1,741             | \$ 4,277             | \$ 10,000            | \$ 5,723                               |
| 248 KC Emergency Planning                | \$ 1,080             | \$ 4,933             | \$ 3,750             | \$ (1,183)                             |

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

| Department/Fund                     | 2023 Actual Amount   | 2024 Amended Budget   | 2025 Adopted Budget   | Difference 2025 Adopted - 2024 Amended |
|-------------------------------------|----------------------|-----------------------|-----------------------|----------------------------------------|
| <b>520 Transportation</b>           | <b>\$ 63,816,498</b> | <b>\$ 140,105,217</b> | <b>\$ 111,981,037</b> | <b>\$ (28,124,180)</b>                 |
| 300 County Highway                  | \$ 7,344,275         | \$ 11,686,457         | \$ 13,810,033         | \$ 2,123,576                           |
| 301 County Bridge                   | \$ 403,338           | \$ 525,000            | \$ 525,000            | \$ -                                   |
| 302 Motor Fuel Tax                  | \$ 18,910,094        | \$ 37,654,861         | \$ 29,004,302         | \$ (8,650,559)                         |
| 303 County Highway Matching         | \$ 81,850            | \$ 300,000            | \$ 160,000            | \$ (140,000)                           |
| 304 Motor Fuel Local Option         | \$ 11,217,227        | \$ 13,729,770         | \$ 14,854,492         | \$ 1,124,722                           |
| 305 Transportation Sales Tax        | \$ 21,040,419        | \$ 45,489,852         | \$ 32,651,531         | \$ (12,838,321)                        |
| 515 Longmeadow Bond Construction    | \$ -                 | \$ 18,333,180         | \$ 12,508,000         | \$ (5,825,180)                         |
| 540 Transportation Capital          | \$ 211,677           | \$ 35,225             | \$ -                  | \$ (35,225)                            |
| 550 Aurora Area Impact Fees         | \$ -                 | \$ 914,623            | \$ -                  | \$ (914,623)                           |
| 551 Campton Hills Impact Fees       | \$ -                 | \$ 40,557             | \$ -                  | \$ (40,557)                            |
| 552 Greater Elgin Impact Fees       | \$ 130,016           | \$ 89,116             | \$ -                  | \$ (89,116)                            |
| 553 Northwest Impact Fees           | \$ -                 | \$ 38,539             | \$ -                  | \$ (38,539)                            |
| 554 Southwest Impact Fees           | \$ 110               | \$ 110                | \$ -                  | \$ (110)                               |
| 555 Tri-Cities Impact Fees          | \$ 52                | \$ 52                 | \$ -                  | \$ (52)                                |
| 556 Upper Fox Impact Fees           | \$ -                 | \$ 82,150             | \$ -                  | \$ (82,150)                            |
| 557 West Central Impact Fees        | \$ -                 | \$ 75,510             | \$ -                  | \$ (75,510)                            |
| 558 North Impact Fees               | \$ 4,021,443         | \$ 3,845,421          | \$ 3,258,000          | \$ (587,421)                           |
| 559 Central Impact Fees             | \$ 357,277           | \$ 1,581,436          | \$ 3,272,679          | \$ 1,691,243                           |
| 560 South Impact Fees               | \$ 98,721            | \$ 5,683,358          | \$ 1,937,000          | \$ (3,746,358)                         |
| <b>580 Health</b>                   | <b>\$ 8,533,475</b>  | <b>\$ 17,063,111</b>  | <b>\$ 10,370,872</b>  | <b>\$ (6,692,239)</b>                  |
| 349 Opioid Settlement Fund          | \$ 106,631           | \$ 300,000            | \$ 22,000             | \$ (278,000)                           |
| 350 County Health                   | \$ 7,879,222         | \$ 12,993,492         | \$ 9,473,937          | \$ (3,519,555)                         |
| 351 Kane Kares                      | \$ 547,622           | \$ 588,019            | \$ 685,094            | \$ 97,075                              |
| 355 American Rescue Plan            | \$ -                 | \$ 3,181,600          | \$ 189,841            | \$ (2,991,759)                         |
| <b>660 Veterans' Commission</b>     | <b>\$ 478,773</b>    | <b>\$ 610,852</b>     | <b>\$ 677,884</b>     | <b>\$ 67,032</b>                       |
| 380 Veterans' Commission            | \$ 478,773           | \$ 610,852            | \$ 677,884            | \$ 67,032                              |
| <b>670 Environmental Management</b> | <b>\$ 953,905</b>    | <b>\$ 1,716,178</b>   | <b>\$ 1,291,376</b>   | <b>\$ (424,802)</b>                    |
| 001 General Fund                    | \$ 623,476           | \$ 708,924            | \$ 706,738            | \$ (2,186)                             |
| 420 Stormwater Management           | \$ 77,755            | \$ 281,940            | \$ 101,450            | \$ (180,490)                           |
| 421 Elec Agg Civic Contribution     | \$ 63,358            | \$ 88,645             | \$ 92,000             | \$ 3,355                               |
| 650 Enterprise Surcharge            | \$ 189,315           | \$ 635,181            | \$ 389,700            | \$ (245,481)                           |
| 751 Subdivision Review Escrow       | \$ -                 | \$ 1,488              | \$ 1,488              | \$ -                                   |

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

| Department/Fund                       | 2023 Actual Amount   | 2024 Amended Budget  | 2025 Adopted Budget  | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------------------------------|
| <b>690 Development</b>                | <b>\$ 11,805,161</b> | <b>\$ 16,574,047</b> | <b>\$ 15,621,080</b> | <b>\$ (952,967)</b>                          |
| 001 General Fund                      | \$ 1,295,698         | \$ 1,306,217         | \$ 1,326,074         | \$ 19,857                                    |
| 400 Economic Development              | \$ 268,002           | \$ 886,553           | \$ 385,375           | \$ (501,178)                                 |
| 401 Community Dev Block Program       | \$ 3,133,563         | \$ 1,679,855         | \$ 1,694,188         | \$ 14,333                                    |
| 402 HOME Program                      | \$ 1,643,274         | \$ 1,661,643         | \$ 1,363,988         | \$ (297,655)                                 |
| 403 Unincorporated Stormwater Mgmt    | \$ -                 | \$ 59,002            | \$ 11,000            | \$ (48,002)                                  |
| 404 Homeless Management Info Systems  | \$ 158,542           | \$ 176,715           | \$ 141,945           | \$ (34,770)                                  |
| 405 Cost Share Drainage               | \$ 100,998           | \$ 324,555           | \$ 19,305            | \$ (305,250)                                 |
| 406 OCR & Recovery Act Programs       | \$ (6,355)           | \$ 57,231            | \$ 175,000           | \$ 117,769                                   |
| 407 Quality of Kane Grants            | \$ 1,000             | \$ 31,457            | \$ 31,457            | \$ -                                         |
| 409 Continuum of Care Planning Grant  | \$ 89,467            | \$ 92,745            | \$ 156,380           | \$ 63,635                                    |
| 410 Elgin CDBG                        | \$ 496,385           | \$ 899,407           | \$ 1,505,903         | \$ 606,496                                   |
| 411 Emergency Rental Assistance       | \$ -                 | \$ 7,715             | \$ 12,000            | \$ 4,285                                     |
| 412 Emergency Rental Assistance #2    | \$ 2,706,020         | \$ 6,653,751         | \$ 6,243,461         | \$ (410,290)                                 |
| 413 CDBG-CV                           | \$ 711,814           | \$ 492,592           | \$ 581,818           | \$ 89,226                                    |
| 414 Home - ARP                        | \$ 176,679           | \$ 850,674           | \$ 500,000           | \$ (350,674)                                 |
| 415 Homeless Prevention Program       | \$ 180,055           | \$ -                 | \$ -                 | \$ -                                         |
| 425 Blighted Structure Demolition     | \$ 22,864            | \$ 126,262           | \$ 126,262           | \$ -                                         |
| 435 Growing for Kane                  | \$ 21,954            | \$ 254,856           | \$ 239,334           | \$ (15,522)                                  |
| 520 Mill Creek Special Service Area   | \$ 792,687           | \$ 990,152           | \$ 1,094,043         | \$ 103,891                                   |
| 521 Bowes Creek Special Service Area  | \$ -                 | \$ 44                | \$ 44                | \$ -                                         |
| 5300 Sunvale SBA SW 37                | \$ -                 | \$ 92                | \$ 92                | \$ -                                         |
| 5301 Middle Creek SBA SW38            | \$ -                 | \$ 73                | \$ 73                | \$ -                                         |
| 5302 Shirewood Farm SSA SW39          | \$ -                 | \$ 120               | \$ 120               | \$ -                                         |
| 5303 Ogden Gardens SBA SW40           | \$ -                 | \$ 226               | \$ 226               | \$ -                                         |
| 5304 Wildwood West SBA SW41           | \$ 1,390             | \$ 6,744             | \$ 3,579             | \$ (3,165)                                   |
| 5306 Cheval DeSelle Venetian SBA SW43 | \$ -                 | \$ 81                | \$ 81                | \$ -                                         |
| 5308 Plank Road Estates SBA SW45      | \$ -                 | \$ 1,633             | \$ 1,634             | \$ 1                                         |
| 5310 Exposition View SBA SW47         | \$ -                 | \$ 528               | \$ 528               | \$ -                                         |
| 5311 Pasadena Drive SBA SW48          | \$ 2,572             | \$ 3,872             | \$ 1,417             | \$ (2,455)                                   |
| 5312 Tamara Dittman SBA SW 50         | \$ 1,215             | \$ 1,215             | \$ 550               | \$ (665)                                     |
| 5313 Church Molitor SSA SA 52         | \$ 3,334             | \$ 3,335             | \$ 501               | \$ (2,834)                                   |
| 5314 45W185 Plank Road SSA SW 54      | \$ 4,000             | \$ 4,002             | \$ 4,002             | \$ -                                         |
| 5315 Boyer Road Special Service Area  | \$ -                 | \$ 700               | \$ 700               | \$ -                                         |
| <b>760 Debt Service</b>               | <b>\$ 4,978,797</b>  | <b>\$ 5,472,142</b>  | <b>\$ 7,777,437</b>  | <b>\$ 2,305,295</b>                          |
| 601 Public Building Commission        | \$ -                 | \$ 37,524            | \$ 1,210,000         | \$ 1,172,476                                 |
| 610 Capital Improvement Debt Service  | \$ 202,202           | \$ 202,202           | \$ 3,200,742         | \$ 2,998,540                                 |
| 620 Motor Fuel Tax Debt Service       | \$ 3,693             | \$ -                 | \$ -                 | \$ -                                         |
| 621 Transit Sales Tax Debt Service    | \$ 1,803             | \$ -                 | \$ -                 | \$ -                                         |
| 622 Recovery Zone Bond Debt Service   | \$ 123,234           | \$ 161,235           | \$ 161,235           | \$ -                                         |
| 623 JJC/AJC Refunding Debt Service    | \$ 2,931,846         | \$ 3,158,349         | \$ 3,151,292         | \$ (7,057)                                   |
| 624 Longmeadow Debt Service           | \$ 1,661,852         | \$ 1,808,441         | \$ -                 | \$ (1,808,441)                               |
| 625 Longmeadow Debt Srv - Cap Int     | \$ 54,167            | \$ 104,391           | \$ 54,168            | \$ (50,223)                                  |

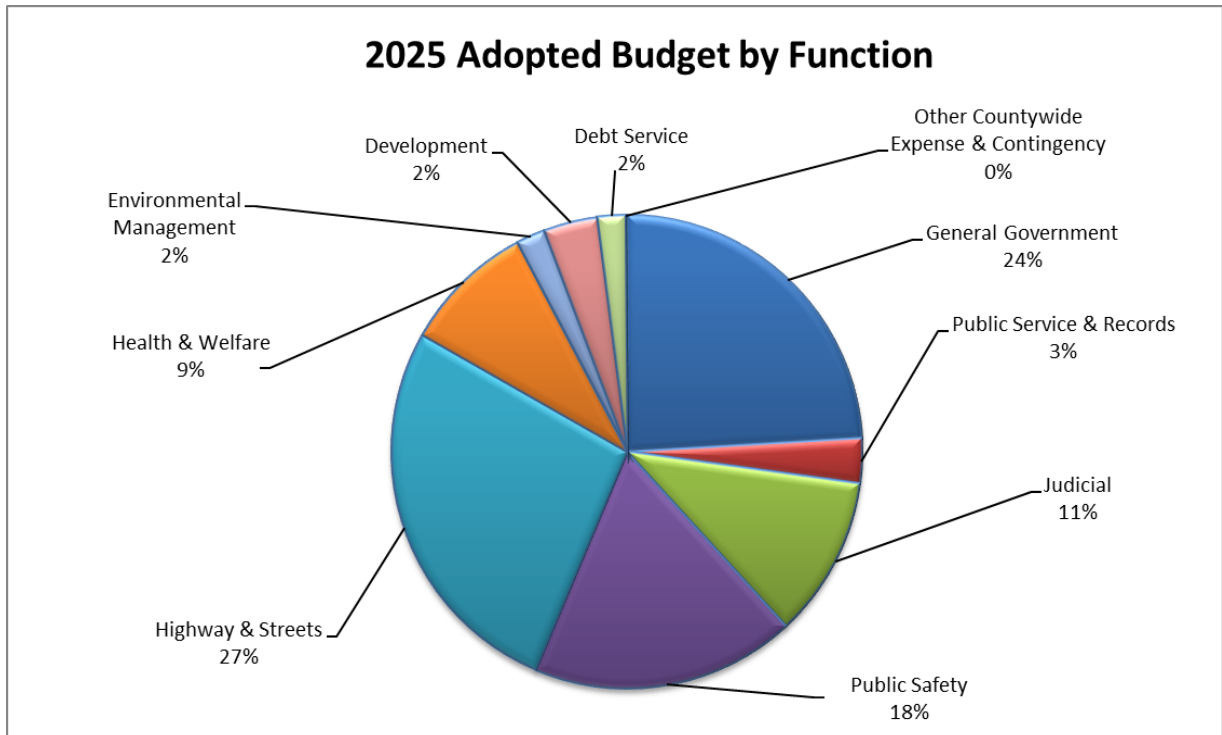
**EXPENSE SUMMARY BY DEPARTMENT AND FUND**  
**TOTAL ALL FUNDS**

| Department/Fund                        | 2023 Actual Amount    | 2024 Amended Budget   | 2025 Adopted Budget   | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------|-----------------------|-----------------------|-----------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses</b>  | <b>\$ 116,437,546</b> | <b>\$ 115,338,442</b> | <b>\$ 102,549,600</b> | <b>\$ (12,788,842)</b>                       |
| 001 General Fund                       | \$ 8,001,055          | \$ 22,987,843         | \$ 12,753,050         | \$ (10,234,793)                              |
| 020 The Stipend Fund                   | \$ -                  | \$ -                  | \$ 29,000             | \$ 29,000                                    |
| 100 County Automation                  | \$ -                  | \$ 9,335              | \$ 9,775              | \$ 440                                       |
| 110 Illinois Municipal Retirement      | \$ 5,652,276          | \$ 5,687,984          | \$ 7,193,937          | \$ 1,505,953                                 |
| 111 FICA/Social Security               | \$ 5,121,168          | \$ 6,059,366          | \$ 6,395,959          | \$ 336,593                                   |
| 112 Special Reserve                    | \$ 33,908             | \$ 9,735              | \$ 591,071            | \$ 581,336                                   |
| 113 Emergency Reserve                  | \$ 5,355,530          | \$ 176,153            | \$ -                  | \$ (176,153)                                 |
| 114 Property Tax Freeze Protection     | \$ 10,706,247         | \$ 187,131            | \$ -                  | \$ (187,131)                                 |
| 125 Public Safety Sales Tax            | \$ 1,578,596          | \$ 2,906,752          | \$ 4,310,540          | \$ 1,403,788                                 |
| 127 Judicial Technology Sales Tax      | \$ 1,226,978          | \$ 1,547,096          | \$ 1,872,481          | \$ 325,385                                   |
| 353 Coronavirus Relief Fund            | \$ -                  | \$ 85,146             | \$ 2,000              | \$ (83,146)                                  |
| 354 Mass Vaccination Fund              | \$ -                  | \$ 1,264,783          | \$ 16,000             | \$ (1,248,783)                               |
| 355 American Rescue Plan               | \$ 13,013,037         | \$ 24,606,369         | \$ 27,637,733         | \$ 3,031,364                                 |
| 356 ARP Recoupment of Lost Revenue     | \$ 2,923,276          | \$ 2,172,668          | \$ 238,052            | \$ (1,934,616)                               |
| 357 COVID Payroll Reimbursement        | \$ 31,431,172         | \$ 658,521            | \$ -                  | \$ (658,521)                                 |
| 358 FEMA PA Administration             | \$ 103,336            | \$ 163,491            | \$ 8,332              | \$ (155,159)                                 |
| 500 Capital Projects                   | \$ 8,597,238          | \$ 21,503,257         | \$ 13,771,453         | \$ (7,731,804)                               |
| 501 Judicial Facility Construction     | \$ 3,450,599          | \$ 1,212,056          | \$ 939,777            | \$ (272,279)                                 |
| 510 Capital Improvement Bond Const     | \$ -                  | \$ 23,867             | \$ 23,867             | \$ -                                         |
| 652 Health Insurance Fund              | \$ 19,243,130         | \$ 24,076,889         | \$ 26,756,573         | \$ 2,679,684                                 |
| <b>850 Other County-Wide Group Ins</b> | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ 15,720,343</b>  | <b>\$ 15,720,343</b>                         |
| 001 General Fund                       | \$ -                  | \$ -                  | \$ 15,720,343         | \$ 15,720,343                                |
| <b>900 Contingency</b>                 | <b>\$ 22,513</b>      | <b>\$ 161,492</b>     | <b>\$ 112,829</b>     | <b>\$ (48,663)</b>                           |
| 001 General Fund                       | \$ 22,513             | \$ 48,663             | \$ -                  | \$ (48,663)                                  |
| 660 Working Cash                       | \$ -                  | \$ 112,829            | \$ 112,829            | \$ -                                         |
| <b>Expense Grand Total</b>             | <b>\$ 339,067,369</b> | <b>\$ 439,349,886</b> | <b>\$ 416,678,167</b> | <b>\$ (22,671,719)</b>                       |



**EXPENSE SUMMARY BY FUNCTION**  
**TOTAL ALL FUNDS**

| Description                            | 2023 Actual Amount    | 2024 Amended Budget   | 2025 Adopted Budget   | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------|-----------------------|-----------------------|-----------------------|----------------------------------------------|
| General Government                     | \$ 133,503,078        | \$ 115,475,012        | \$ 100,345,619        | \$ (15,129,393)                              |
| Public Service & Records               | \$ 7,862,984          | \$ 11,218,675         | \$ 12,822,696         | \$ 1,604,021                                 |
| Judicial                               | \$ 31,475,594         | \$ 39,848,931         | \$ 45,893,036         | \$ 6,044,105                                 |
| Public Safety                          | \$ 70,610,007         | \$ 61,930,779         | \$ 75,714,025         | \$ 13,783,246                                |
| Highway & Streets                      | \$ 63,816,498         | \$ 140,105,217        | \$ 111,981,037        | \$ (28,124,180)                              |
| Health & Welfare                       | \$ 13,588,417         | \$ 39,991,312         | \$ 37,814,756         | \$ (2,176,556)                               |
| Environmental Management               | \$ 1,261,028          | \$ 8,924,531          | \$ 8,188,629          | \$ (735,902)                                 |
| Development                            | \$ 11,684,209         | \$ 15,904,177         | \$ 15,620,545         | \$ (283,632)                                 |
| Debt Service                           | \$ 4,978,797          | \$ 5,472,142          | \$ 7,777,437          | \$ 2,305,295                                 |
| Other Countywide Expense & Contingency | \$ 286,758            | \$ 479,110            | \$ 520,387            | \$ 41,277                                    |
| <b>Total Expense by Function</b>       | <b>\$ 339,067,369</b> | <b>\$ 439,349,886</b> | <b>\$ 416,678,167</b> | <b>\$ (22,671,719)</b>                       |





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

| Department/Function                       | 2023 Actual Amount    | 2024 Amended Budget   | 2025 Adopted Budget   | Difference 2025 Adopted - 2024 Amended |
|-------------------------------------------|-----------------------|-----------------------|-----------------------|----------------------------------------|
| 010 County Board                          | \$ 5,229,020          | \$ 6,739,389          | \$ 6,779,079          | \$ 39,690                              |
| 040 Finance                               | \$ 1,329,584          | \$ 1,369,379          | \$ 1,462,945          | \$ 93,566                              |
| 060 Information Technologies              | \$ 5,656,733          | \$ 6,779,152          | \$ 7,067,219          | \$ 288,067                             |
| 080 Building Management                   | \$ 9,717,053          | \$ 7,857,371          | \$ 7,917,335          | \$ 59,964                              |
| 120 Human Resource Management             | \$ 4,496,888          | \$ 5,358,872          | \$ 5,294,814          | \$ (64,058)                            |
| 140 County Auditor                        | \$ 272,298            | \$ 340,088            | \$ 405,267            | \$ 65,179                              |
| 800 Other- Countywide Expenses            | \$ 106,801,503        | \$ 87,030,761         | \$ 69,337,479         | \$ (17,693,282)                        |
| 850 Other County-Wide Group Ins           | \$ -                  | \$ -                  | \$ 2,081,481          | \$ 2,081,481                           |
| <b>Total General Government</b>           | <b>\$ 133,503,078</b> | <b>\$ 115,475,012</b> | <b>\$ 100,345,619</b> | <b>\$ (15,129,393)</b>                 |
| 010 County Board                          | \$ 119,006            | \$ -                  | \$ -                  | \$ -                                   |
| 150 Treasurer/Collector                   | \$ 1,165,845          | \$ 1,183,606          | \$ 1,516,349          | \$ 332,743                             |
| 170 Supervisor of Assessments             | \$ 1,352,112          | \$ 1,222,904          | \$ 1,194,678          |                                        |
| 190 County Clerk                          | \$ 3,308,150          | \$ 6,565,891          | \$ 6,785,750          | \$ 219,859                             |
| 210 Recorder                              | \$ 1,479,013          | \$ 1,902,922          | \$ 1,896,252          | \$ (6,670)                             |
| 230 Regional Office of Education          | \$ 438,858            | \$ 343,352            | \$ 399,322            | \$ 55,970                              |
| 850 Other County-Wide Group Ins           | \$ -                  | \$ -                  | \$ 1,030,345          | \$ 1,030,345                           |
| <b>Total Public Service &amp; Records</b> | <b>\$ 7,862,984</b>   | <b>\$ 11,218,675</b>  | <b>\$ 12,822,696</b>  | <b>\$ 1,604,021</b>                    |
| 240 Judiciary and Courts                  | \$ 4,009,748          | \$ 4,486,514          | \$ 4,722,075          | \$ 235,561                             |
| 250 Circuit Clerk                         | \$ 6,156,124          | \$ 8,163,576          | \$ 7,758,861          | \$ (404,715)                           |
| 300 State's Attorney                      | \$ 15,171,139         | \$ 18,462,437         | \$ 19,189,307         | \$ 726,870                             |
| 360 Public Defender                       | \$ 4,463,657          | \$ 5,196,057          | \$ 5,206,661          | \$ 10,604                              |
| 370 Law Library                           | \$ 225,900            | \$ 315,145            | \$ 328,616            | \$ 13,471                              |
| 430 Court Services                        | \$ 145                | \$ 141,622            | \$ 100                | \$ (141,522)                           |
| 800 Other- Countywide Expenses            | \$ 1,448,882          | \$ 3,083,580          | \$ 2,135,581          | \$ (947,999)                           |
| 850 Other County-Wide Group Ins           | \$ -                  | \$ -                  | \$ 6,551,835          | \$ 6,551,835                           |
| <b>Total Judicial</b>                     | <b>\$ 31,475,594</b>  | <b>\$ 39,848,931</b>  | <b>\$ 45,893,036</b>  | <b>\$ 6,044,105</b>                    |
| 380 Sheriff                               | \$ 45,038,179         | \$ 35,174,401         | \$ 43,268,543         | \$ 8,094,142                           |
| 420 Merit Commission                      | \$ 77,661             | \$ 96,418             | \$ 142,279            | \$ 45,861                              |
| 425 Kane Comm                             | \$ 2,901,658          | \$ 2,761,622          | \$ 2,980,591          | \$ 218,969                             |
| 430 Court Services                        | \$ 15,778,343         | \$ 17,230,029         | \$ 15,467,895         | \$ (1,762,134)                         |
| 490 Coroner                               | \$ 1,706,791          | \$ 1,875,341          | \$ 1,970,554          | \$ 95,213                              |
| 500 Animal Control                        | \$ 1,074,989          | \$ 1,251,155          | \$ 1,316,828          | \$ 65,673                              |
| 510 Emergency Management Services         | \$ 420,554            | \$ 635,061            | \$ 651,384            | \$ 16,323                              |
| 800 Other- Countywide Expenses            | \$ 3,611,831          | \$ 2,906,752          | \$ 4,310,540          | \$ 1,403,788                           |
| 850 Other County-Wide Group Ins           | \$ -                  | \$ -                  | \$ 5,605,411          | \$ 5,605,411                           |
| <b>Total Public Safety</b>                | <b>\$ 70,610,007</b>  | <b>\$ 61,930,779</b>  | <b>\$ 75,714,025</b>  | <b>\$ 13,783,246</b>                   |
| 520 Transportation                        | \$ 63,816,498         | \$ 140,105,217        | \$ 111,981,037        | \$ (28,124,180)                        |
| <b>Total Highway &amp; Streets</b>        | <b>\$ 63,816,498</b>  | <b>\$ 140,105,217</b> | <b>\$ 111,981,037</b> | <b>\$ (28,124,180)</b>                 |
| 080 Building Management                   | \$ 3,840              | \$ -                  | \$ -                  | \$ -                                   |
| 580 Health                                | \$ 8,533,475          | \$ 17,063,111         | \$ 10,370,872         | \$ (6,692,239)                         |
| 660 Veterans' Commission                  | \$ 478,773            | \$ 610,852            | \$ 677,884            | \$ 67,032                              |
| 800 Other- Countywide Expenses            | \$ 4,572,329          | \$ 22,317,349         | \$ 26,766,000         | \$ 4,448,651                           |
| <b>Total Health &amp; Welfare</b>         | <b>\$ 13,588,417</b>  | <b>\$ 39,991,312</b>  | <b>\$ 37,814,756</b>  | <b>\$ (2,176,556)</b>                  |

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

| Department/Function                     | 2023 Actual Amount    | 2024 Amended Budget   | 2025 Adopted Budget   | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------|-----------------------|-----------------------|-----------------------|----------------------------------------------|
| 010 County Board                        | \$ 183,171            | \$ 6,538,483          | \$ 6,445,447          | \$ (93,036)                                  |
| 670 Environmental Management            | \$ 953,905            | \$ 1,716,178          | \$ 1,291,376          | \$ (424,802)                                 |
| 690 Development                         | \$ 123,952            | \$ 669,870            | \$ 301,096            | \$ (368,774)                                 |
| 850 Other County-Wide Group Ins         | \$ -                  | \$ -                  | \$ 150,710            | \$ 150,710                                   |
| <b>Total Environmental Management</b>   | <b>\$ 1,261,028</b>   | <b>\$ 8,924,531</b>   | <b>\$ 8,188,629</b>   | <b>\$ (735,902)</b>                          |
| 690 Development                         | \$ 11,681,209         | \$ 15,904,177         | \$ 15,319,984         | \$ (584,193)                                 |
| 800 Other- Countywide Expenses          | \$ 3,000              | \$ -                  | \$ -                  | \$ -                                         |
| 850 Other County-Wide Group Ins         | \$ -                  | \$ -                  | \$ 300,561            | \$ 300,561                                   |
| <b>Total Development</b>                | <b>\$ 11,684,209</b>  | <b>\$ 15,904,177</b>  | <b>\$ 15,620,545</b>  | <b>\$ (283,632)</b>                          |
| 760 Debt Service                        | \$ 4,978,797          | \$ 5,472,142          | \$ 7,777,437          | \$ 2,305,295                                 |
| <b>Total Debt Service</b>               | <b>\$ 4,978,797</b>   | <b>\$ 5,472,142</b>   | <b>\$ 7,777,437</b>   | <b>\$ 2,305,295</b>                          |
| 060 Information Technologies            | \$ 264,245            | \$ 317,618            | \$ 407,558            | \$ 89,940                                    |
| 900 Contingency                         | \$ 22,513             | \$ 161,492            | \$ 112,829            | \$ (48,663)                                  |
| <b>Total Other -Countywide Expenses</b> | <b>\$ 286,758</b>     | <b>\$ 479,110</b>     | <b>\$ 520,387</b>     | <b>\$ 41,277</b>                             |
| <b>Expense Total</b>                    | <b>\$ 339,067,369</b> | <b>\$ 439,349,886</b> | <b>\$ 416,678,167</b> | <b>\$ (22,671,719)</b>                       |

## COUNTY COMPARISON OF DEMOGRAPHIC AND ECONOMIC STATISTICS

| Fiscal/Calendar 2023       |                  |               |               |                  |
|----------------------------|------------------|---------------|---------------|------------------|
|                            | Kane County      | DuPage County | DeKalb County | McHenry County   |
| Population                 | 514,982          | 924,736       | 100,288       | 312,800          |
| Per Capita Personal Income | \$63,889         | -             | -             | \$65,807         |
| (Total*) Personal Income   | \$32,901,684,998 | -             | -             | \$20,515,181,000 |
| Unemployment Rate          | 4.50%            | 3.4%          | 4.7%          | 3.5%             |
| Taxes Levied               | \$57,931,930     | \$65,251,276  | \$25,764,852  | \$71,581,406     |
| \$ Collected within Year   | \$57,698,227     | \$65,157,477  | \$25,765,026  | \$71,640,644     |
| % Collected within Year    | 99.60%           | 99.9%         | 100.00%       | 100.08%          |

| Fiscal/Calendar 2022       |                  |               |               |                  |
|----------------------------|------------------|---------------|---------------|------------------|
|                            | Kane County      | DuPage County | DeKalb County | McHenry County   |
| Population                 | 514,182          | 930,759       | 100,232       | 311,747          |
| Per Capita Personal Income | \$62,837         | \$88,588      | -             | \$64,119         |
| (Total*) Personal Income   | \$32,309,654,334 | \$81,580,608  | -             | \$19,988,905,893 |
| Unemployment Rate          | 3.90%            | 3.6%          | 4.5%          | 3.8%             |
| Taxes Levied               | \$57,307,781     | \$69,761,145  | \$25,118,037  | \$70,091,406     |
| \$ Collected within Year   | \$57,110,141     | \$69,710,477  | \$25,023,927  | \$70,081,662     |
| % Collected within Year    | 99.66%           | 99.9%         | 99.63%        | 99.99%           |

| Fiscal/Calendar 2021       |                  |                  |               |                  |
|----------------------------|------------------|------------------|---------------|------------------|
|                            | Kane County      | DuPage County    | DeKalb County | McHenry County   |
| Population                 | 515,588          | 924,885          | 100,414       | 310,229          |
| Per Capita Personal Income | \$58,186         | \$86,772         | -             | \$60,097         |
| (Total*) Personal Income   | \$29,918,193,852 | \$79,076,011,000 | -             | \$18,382,804,000 |
| Unemployment Rate          | 4.30%            | 4.5%             | 4.8%          | 5.3%             |
| Taxes Levied               | \$56,603,195     | \$69,116,643     | \$24,190,786  | \$69,672,770     |
| \$ Collected within Year   | \$56,470,315     | \$69,164,963     | \$24,142,827  | \$69,626,355     |
| % Collected within Year    | 99.77%           | 100.1%           | 99.80%        | 99.93%           |

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

Sources:

Kane County ACFR 2023

DuPage County ACFR 2023

DeKalb County ACFR 2023

McHenry County ACFR 2023





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|--------------------|---------|
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|                                                |         |
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|                                            |         |
|--------------------------------------------|---------|
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|                                  |         |
|----------------------------------|---------|
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|                                              |         |
|----------------------------------------------|---------|
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## **Animal Control**

### **Animal Control Fund - 290.500.500**

#### **Mission**

Kane County Animal Control oversees rabies registration, protects public safety, and ensures the humane care of animals through sheltering, pet placement, education, and animal law enforcement.

#### **Outcomes**

- All domesticated dogs and cats over 4 months of age are vaccinated against rabies and are registered with Kane County
- All reported animal bites are given precautionary attention in relation to the possibility of rabies infection
- Pet owners are instructed on proper procedures pertaining to animal bites and adherence to these procedures
- Containment of loose/stray dogs in unincorporated Kane County and those towns and villages that contract with Kane County
- Investigation of nuisance dog complaints in unincorporated Kane County and in towns and villages that contract with Kane County
- Investigation of complaints of neglected and/or abused animals

| <b>2024 Project Recap</b>                                                                                                                  | <b>Continuing</b> | <b>Completed</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------|
| Continued assurance of rabies vaccine administration                                                                                       | X                 |                  |
| Continued positioning of department as the prime County resource and contact for education and intervention on issues of animal and rabies | X                 |                  |
| Continued growth in low cost rabies clinics around the County for the advantage of residents                                               | X                 |                  |
| Continued to ensure all animals that have bitten a human follow proper state/county protocols for rabies quarantine                        | X                 |                  |

| <b>Key Performance Measures</b>                                                                                                                                                                  | <b>2023</b> | <b>2024</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|
| Issued rabies vaccination registration tags                                                                                                                                                      | 57,900      | 60,000      |
| Investigated animal bites                                                                                                                                                                        | 939         | 950         |
| Worked/coordinated with the Health Department representatives to assure follow-up and administration of post exposure prophylaxis in all cases of rabies positive bat/animal bites in the County | Ongoing     | Ongoing     |
| Performed stray animal pick-ups                                                                                                                                                                  | 541         | 500         |

#### **2025 Goals and Objectives**

- Incorporate business processes to ensure program efficiencies and effectiveness
- Develop budgetary controls within the department to determine efficiencies and effectiveness

**Animal Control**  
**Animal Control Fund - 290.500.500**

| Position Summary                 |           |           |                |
|----------------------------------|-----------|-----------|----------------|
| Category                         | FY 2023   | FY 2024   | Projected 2025 |
| Full Time Regular                | 11        | 11        | 11             |
| Full Time Other*                 | 0         | 0         | 0              |
| Part Time Regular                | 3         | 4         | 4              |
| Part Time Other*                 | 0         | 0         | 0              |
| <b>Total Budgeted Positions:</b> | <b>14</b> | <b>15</b> | <b>15</b>      |

\*Other: Elected Officials, Per Diem, Commissioners

| Account / Description<br>Revenue Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>500 Animal Control Department</b>                   |                       |                        |                        |                                              |
| <b>290 Animal Control Fund</b>                         | <b>\$ 1,144,773</b>   | <b>\$ 1,251,155</b>    | <b>\$ 1,316,828</b>    | <b>\$ 65,673</b>                             |
| <b>000 Revenues Sub-Department</b>                     | <b>\$ 1,144,773</b>   | <b>\$ 1,251,155</b>    | <b>\$ 1,316,828</b>    | <b>\$ 65,673</b>                             |
| <b>Charges for Services</b>                            | <b>\$ 1,078,056</b>   | <b>\$ 1,155,612</b>    | <b>\$ 1,248,554</b>    | <b>\$ 92,942</b>                             |
| 34580 - Registration and Tag Fees                      | \$ 1,053,938          | \$ 1,141,512           | \$ 1,234,454           | \$ 92,942                                    |
| 34590 - Animal Transportation Fees                     | \$ -                  | \$ 2,000               | \$ 2,000               | \$ -                                         |
| 34600 - Animal Pickup Fees                             | \$ 7,077              | \$ 6,000               | \$ 6,000               | \$ -                                         |
| 34610 - Impound Fees                                   | \$ 6,753              | \$ 1,500               | \$ 1,500               | \$ -                                         |
| 34620 - Adoption Fees                                  | \$ 9,054              | \$ 4,000               | \$ 4,000               | \$ -                                         |
| 34630 - Microchip Fees                                 | \$ 1,235              | \$ 600                 | \$ 600                 | \$ -                                         |
| <b>Fines</b>                                           | <b>\$ -</b>           | <b>\$ 2,000</b>        | <b>\$ 2,000</b>        | <b>\$ -</b>                                  |
| 36100 - Court Fines                                    | \$ -                  | \$ 2,000               | \$ 2,000               | \$ -                                         |
| <b>Interest Revenue</b>                                | <b>\$ 45,236</b>      | <b>\$ 8,000</b>        | <b>\$ 37,000</b>       | <b>\$ 29,000</b>                             |
| 38000 - Investment Income                              | \$ 45,236             | \$ 8,000               | \$ 37,000              | \$ 29,000                                    |
| <b>Other</b>                                           | <b>\$ 2,906</b>       | <b>\$ 75,543</b>       | <b>\$ 17,952</b>       | <b>\$ (57,591)</b>                           |
| 38520 - General Donations                              | \$ 2,364              | \$ 720                 | \$ 720                 | \$ -                                         |
| 38900 - Miscellaneous Other                            | \$ 543                | \$ 600                 | \$ 600                 | \$ -                                         |
| 39900 - Fund Balance Utilization                       | \$ -                  | \$ 74,223              | \$ 16,632              | \$ (57,591)                                  |
| <b>Reimbursements</b>                                  | <b>\$ 18,574</b>      | <b>\$ 10,000</b>       | <b>\$ 11,322</b>       | <b>\$ 1,322</b>                              |
| 37230 - Service Reimbursements                         | \$ 220                | \$ 10,000              | \$ 11,322              | \$ 1,322                                     |
| 37900 - Miscellaneous Reimbursement                    | \$ 18,354             | \$ -                   | \$ -                   | \$ -                                         |

# Animal Control

## Animal Control Fund - 290.500.500

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>500 Animal Control Department</b>                           |                       |                        |                        |                                              |
| <b>290 Animal Control Fund</b>                                 | <b>\$ 1,074,989</b>   | <b>\$ 1,251,155</b>    | <b>\$ 1,316,828</b>    | <b>\$ 65,673</b>                             |
| <b>500 Animal Control Sub-Department</b>                       | <b>\$ 1,074,989</b>   | <b>\$ 1,251,155</b>    | <b>\$ 1,316,828</b>    | <b>\$ 65,673</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 666,127</b>     | <b>\$ 718,587</b>      | <b>\$ 793,555</b>      | <b>\$ 74,968</b>                             |
| 40000 - Salaries and Wages                                     | \$ 627,985            | \$ 619,087             | \$ 763,554             | \$ 144,467                                   |
| 40002 - Non-Union Wage Increase                                | \$ -                  | \$ 20,362              | \$ -                   | \$ (20,362)                                  |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 19,519              | \$ -                   | \$ (19,519)                                  |
| 40007 - Equity Study Adjustments                               | \$ -                  | \$ 31,533              | \$ -                   | \$ (31,533)                                  |
| 40200 - Overtime Salaries                                      | \$ 38,142             | \$ 28,086              | \$ 30,001              | \$ 1,915                                     |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 172,843</b>     | <b>\$ 195,085</b>      | <b>\$ 236,419</b>      | <b>\$ 41,334</b>                             |
| 45000 - Healthcare Contribution                                | \$ 77,814             | \$ 96,494              | \$ 117,544             | \$ 21,050                                    |
| 45010 - Dental Contribution                                    | \$ 2,156              | \$ 2,782               | \$ 3,230               | \$ 448                                       |
| 45100 - FICA/SS Contribution                                   | \$ 49,354             | \$ 51,266              | \$ 60,723              | \$ 9,457                                     |
| 45200 - IMRF Contribution                                      | \$ 30,437             | \$ 30,693              | \$ 41,184              | \$ 10,491                                    |
| 53010 - Workers Compensation                                   | \$ 13,081             | \$ 13,850              | \$ 13,738              | \$ (112)                                     |
| <b>Contractual Services</b>                                    | <b>\$ 141,834</b>     | <b>\$ 162,857</b>      | <b>\$ 164,115</b>      | <b>\$ 1,258</b>                              |
| 50150 - Contractual/Consulting Services                        | \$ 19,586             | \$ 30,000              | \$ 25,000              | \$ (5,000)                                   |
| 50180 - Veterinarian Services                                  | \$ 6,156              | \$ 8,000               | \$ 8,000               | \$ -                                         |
| 50340 - Software Licensing Cost                                | \$ 49,628             | \$ 60,000              | \$ 60,000              | \$ -                                         |
| 50380 - Cremation Services                                     | \$ -                  | \$ 750                 | \$ 750                 | \$ -                                         |
| 52000 - Disposal and Water Softener Svcs                       | \$ 372                | \$ 1,700               | \$ 1,700               | \$ -                                         |
| 52020 - Repairs and Maintenance- Roads                         | \$ 270                | \$ 2,500               | \$ 2,500               | \$ -                                         |
| 52110 - Repairs and Maint- Buildings                           | \$ 19,171             | \$ 6,000               | \$ 6,000               | \$ -                                         |
| 52120 - Repairs and Maint- Grounds                             | \$ 15,355             | \$ 5,000               | \$ 5,000               | \$ -                                         |
| 52130 - Repairs and Maint- Computers                           | \$ 566                | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 52140 - Repairs and Maint- Copiers                             | \$ 1,018              | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 52150 - Repairs and Maint- Comm Equip                          | \$ -                  | \$ 500                 | \$ 500                 | \$ -                                         |
| 52160 - Repairs and Maint- Equipment                           | \$ 600                | \$ 4,000               | \$ 2,000               | \$ (2,000)                                   |
| 52230 - Repairs and Maint- Vehicles                            | \$ 3,105              | \$ 7,000               | \$ 7,000               | \$ -                                         |
| 53000 - Liability Insurance                                    | \$ 17,205             | \$ 20,128              | \$ 28,328              | \$ 8,200                                     |
| 53020 - Unemployment Claims                                    | \$ 236                | \$ 324                 | \$ 382                 | \$ 58                                        |
| 53040 - General Advertising                                    | \$ 2,122              | \$ 3,000               | \$ 3,000               | \$ -                                         |
| 53060 - General Printing                                       | \$ 382                | \$ 500                 | \$ 500                 | \$ -                                         |
| 53100 - Conferences and Meetings                               | \$ 560                | \$ 1,500               | \$ 1,500               | \$ -                                         |
| 53110 - Employee Training                                      | \$ 3,183              | \$ 4,000               | \$ 4,000               | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ 212                | \$ 1,500               | \$ 1,500               | \$ -                                         |
| 53130 - General Association Dues                               | \$ 507                | \$ 455                 | \$ 455                 | \$ -                                         |
| 53170 - Employee Medical Expense                               | \$ 1,600              | \$ 2,500               | \$ 2,500               | \$ -                                         |
| 55000 - Miscellaneous Contractual Exp                          | \$ -                  | \$ 1,500               | \$ 1,500               | \$ -                                         |
| <b>Commodities</b>                                             | <b>\$ 84,585</b>      | <b>\$ 86,000</b>       | <b>\$ 85,000</b>       | <b>\$ (1,000)</b>                            |
| 60000 - Office Supplies                                        | \$ 4,865              | \$ 8,000               | \$ 8,000               | \$ -                                         |
| 60010 - Operating Supplies                                     | \$ 13,586             | \$ 12,000              | \$ 12,000              | \$ -                                         |
| 60100 - Utilities- Water                                       | \$ 5,192              | \$ 4,000               | \$ 4,000               | \$ -                                         |
| 60140 - Animal Care Supplies                                   | \$ 13,934             | \$ 16,000              | \$ 16,000              | \$ -                                         |
| 60160 - Cleaning Supplies                                      | \$ 9,807              | \$ 6,000               | \$ 6,000               | \$ -                                         |
| 60210 - Uniform Supplies                                       | \$ -                  | \$ 2,000               | \$ 2,000               | \$ -                                         |
| 60250 - Medical Supplies and Drugs                             | \$ 10,711             | \$ 8,000               | \$ 8,000               | \$ -                                         |
| 63000 - Utilities- Natural Gas                                 | \$ -                  | \$ 6,000               | \$ 6,000               | \$ -                                         |
| 63010 - Utilities- Electric                                    | \$ 8,909              | \$ 8,000               | \$ 7,000               | \$ (1,000)                                   |
| 63040 - Fuel- Vehicles                                         | \$ 8,848              | \$ 7,500               | \$ 7,500               | \$ -                                         |
| 64000 - Telephone                                              | \$ 4,843              | \$ 8,500               | \$ 4,600               | \$ (3,900)                                   |
| 64010 - Cellular Phone                                         | \$ 3,891              | \$ -                   | \$ 3,900               | \$ 3,900                                     |
| <b>Capital</b>                                                 | <b>\$ 9,600</b>       | <b>\$ 50,000</b>       | <b>\$ -</b>            | <b>\$ (50,000)</b>                           |
| 70030 - Computer Software License Cost                         | \$ 9,600              | \$ -                   | \$ -                   | \$ -                                         |
| 72010 - Building Improvements                                  | \$ -                  | \$ 50,000              | \$ -                   | \$ (50,000)                                  |
| <b>Transfers Out</b>                                           | <b>\$ -</b>           | <b>\$ 38,626</b>       | <b>\$ 37,739</b>       | <b>\$ (887)</b>                              |
| 99001 - Transfer to General Fund 001                           | \$ -                  | \$ 38,626              | \$ 37,739              | \$ (887)                                     |

***Building Management  
General Fund 001.080  
Capital Projects Fund 500.800.801/805/822/824***

**Mission**

The Building Management Department is responsible for the optimal functionality and safety of Kane County facilities in the most cost-efficient manner through contractual and in-house services, prioritizing building infrastructure and preventative maintenance needs to match available funding.

**Building Maintenance** – Building Maintenance maintains and supports all aspects of the county's over one million square feet of space and 29 buildings. Building Maintenance is responsible for all major mechanical systems for preventative maintenance and service including heating, air conditioning, boilers, water heaters, water softeners, fire suppression, fire alarms, safety systems, elevators, roofs, building envelope, electrical, plumbing, general construction, asset and inventory control. Building Maintenance is responsible for contractual services including utilities, preventative maintenance contracts, cleaning services, garbage service, landscape services, snow removal, parking lot, drive, and access road maintenance.

**Capital Projects-** Capital Projects is responsible for the County Capital Funds including a five-year plan for capital improvements. The five-year capital plan represents critical and short-term scheduled building repairs and major mechanical replacement. Capital Projects is responsible for maintaining project methodology including project initiation, planning, execution, monitor and control, and closing. Capital projects maintains all project documentation, plans, procurement documentation, proposals, responses, awards, contracts, payment applications, invoices, change orders, schedules, costs, punch lists, warranty information, recommended maintenance plans, and program budget for maintaining new capital assets.

**Mailroom-** Mailroom is responsible for inbound and outbound mail and mail delivery to offices and departments. The mailroom is the central receiving location for inbound mail and packages. The mailroom coordinates and maintains postage metering and works with offices and departments to handle bulk mail, presort, and other mail services. The mailroom also handles outsourcing of printing and carbonless forms for offices and departments.

**Mill Creek Special Service Area-** Mill Creek Special Service Area (MCSSA) is responsible for the residential development known as Mill Creek. The MCSSA Coordinator works in conjunction with the Building Management Department to provide maintenance and support for the SSA including landscaping and grounds; road, trail, and asphalt maintenance; sidewalk maintenance; snow removal; and general maintenance services. The MCSSA coordinates with the other responsible agencies to assist with a variety of services including Geneva Township, Blackberry Township, Geneva Park District, Forest Preserve District, Mill Creek Water Reclamation District, Home Owners' Associations, Sheriff's Office, and the developer.

**Building Management  
General Fund 001.080  
Capital Projects Fund 500.800.801/805/822/824**

**Department Functions Mandated by:**

- *Federal ADA requires buildings be accessible*
- *Follow Building codes and federal requirements when renovating*

**Outcomes**

1. Continuous maintenance of facilities at the Judicial Center, Government Center, Branch Court, 3rd Street Courthouse Campus, Aurora and Elgin Offices Campuses

**2025 Goals and Objectives**

- Maintain mechanical systems and execute preventative maintenance plans in each building, ensuring operational efficiency and longevity.
- Schedule preventative maintenance plans and schedules for each system through the service desk and manage to completion.
- Respond promptly to routine maintenance and repair requests via our service desk, providing timely solutions to uphold facility functionality.
- Utilize staff painters to complete painting projects throughout Kane County.
- Track and manage all service requests through our records management system, facilitating transparent communication and efficient resolution.

| <b>Key Performance Measures</b>          | <b>Completed<br/>2023</b> | <b>Projected<br/>2024</b> |
|------------------------------------------|---------------------------|---------------------------|
| Service Requests Total                   | 5,095                     | 5,191                     |
| Preventative Maintenance Total           | 8,517                     | 8,821                     |
| Preventative Maintenance Completion Rate | 100%                      | 100%                      |
| Average Service Request Age              | 4.59 Days                 | 6.63 Days                 |
| Environment of Care Rounds               | 128                       | 180                       |
| Painting Projects Completed              | 51                        | 190                       |
| Square Feet of Buildings Maintained      | 1,000,184                 | 1,000,184                 |

**Outcomes**

2. Clean Buildings

**2025 Goals and Objectives**

- Implement sustainable cleaning practices to minimize environmental impact and promote eco-friendly operations.
- Provide ongoing training and education for cleaning staff to enhance skills and promote best practices.
- Collaborate with building occupants and stakeholders to solicit feedback and address specific cleanliness concerns or preferences.
- Utilize technology and innovation to streamline cleaning processes and maximize efficiency while maintaining high standards of cleanliness.
- Establish clear protocols for cleaning frequency and intensity based on building usage and occupancy levels.



**Building Management  
General Fund 001.080  
Capital Projects Fund 500.800.801/805/822/824**

**2025 Goals and Objectives Continued**

- Implement measures to ensure cleanliness and hygiene in common areas such as restrooms, lobbies, and shared spaces, prioritizing areas with high traffic and usage.
- Ensure the cleanliness of our buildings, creating a safe and hygienic environment for occupants and visitors.

| <b>Key Performance Measures</b>  | <b>Completed<br/>2023</b> | <b>Projected<br/>2024</b> |
|----------------------------------|---------------------------|---------------------------|
| Square Feet of Buildings Cleaned | 139,000                   | 880,136                   |

**Outcomes**

**3. Safe Buildings and Staff Safety**

**2025 Goals and Objectives**

- Develop and implement comprehensive procedures for testing and servicing life safety systems on a routine basis, in accordance with industry standards and manufacturer recommendations.
- Conduct regular safety audits and inspections of buildings and facilities to identify potential hazards and areas for improvement.
- Maintain up-to-date records of safety certifications, inspections, and compliance documentation for all buildings and facilities.
- Conduct regular inspections and maintenance of life safety systems, including fire alarms, sprinkler systems, emergency lighting, and exit signage, to ensure optimal functionality and compliance with regulations.
- Develop and implement comprehensive procedures for testing and servicing life safety systems on a routine basis, in accordance with industry standards and manufacturer recommendations.
- Conduct regular inspections and maintenance of life safety systems, including fire alarms, sprinkler systems, emergency lighting, and exit signage, to ensure optimal functionality and compliance with regulations.
- Develop and implement comprehensive procedures for testing and servicing life safety systems on a routine basis, in accordance with industry standards and manufacturer recommendations.
- Develop and implement comprehensive procedures for testing and servicing life safety systems on a routine basis, according to regulations, and manufacturer recommendations.
- Develop and implement comprehensive procedures for testing and servicing elevator systems on a routine basis, according to regulations, and manufacturer recommendations.

| <b>Key Performance Measures</b>                        | <b>Completed<br/>2023</b> | <b>Projected<br/>2024</b> |
|--------------------------------------------------------|---------------------------|---------------------------|
| Environment of Care Rounds                             | 100%                      | 100%                      |
| Safety Compliance Elevator Inspections Completion Rate | 100%                      | 100%                      |
| Fire Department Requests                               | 203                       | 184                       |



**Building Management  
General Fund 001.080  
Capital Projects Fund 500.800.801/805/822/824**

**Outcomes**

**4. Maintain and Implement a Capital Replacement Plan and 5-Year Capital Budget for Buildings**

**2025 Goals and Objectives**

- Coordinate closely with the Finance Department to ensure alignment between capital planning initiatives and overall budgetary priorities, providing timely updates and recommendations to support informed decision-making.
- Engage with building occupants and stakeholders to gather input and feedback on capital priorities and project needs, ensuring alignment with organizational goals and user requirements.
- Explore alternative funding sources and financing mechanisms, such as grants, to supplement traditional budget allocations and maximize capital investment opportunities.
- Implement criteria and performance metrics in the selection and prioritization of capital projects, emphasizing energy efficiency, environmental impact, and long-term sustainability goals.
- Establish clear benchmarks and performance targets for capital projects, including timelines, budgets, and quality standards, to monitor progress and ensure accountability throughout the project lifecycle.
- Continuously evaluate and adapt capital planning processes and methodologies based on lessons learned, feedback from stakeholders, and changes in organizational priorities or external conditions, to enhance effectiveness and responsiveness over time.

| <b>Key Performance Measures</b>                            | <b>Completed<br/>2023</b> | <b>Projected<br/>2024</b> |
|------------------------------------------------------------|---------------------------|---------------------------|
| Total Capital Project Spend Amount                         | \$3,709,765.54            | \$11,926,572              |
| Number of Capital Projects Completed/Continuing to next FY | 22                        | 31                        |

**Outcomes**

**5. Effective Project Management**

**2025 Goals and Objectives**

- Establish standardized project management processes and procedures to ensure consistency and efficiency across all projects undertaken by the Facilities Management Department.
- Develop comprehensive project plans for each initiative, outlining key objectives, timelines, milestones, resource requirements, and risk mitigation strategies.
- Implement robust communication protocols to facilitate clear and transparent communication among project stakeholders, including internal teams, external vendors, and key stakeholders.
- Assign dedicated project managers or directors to oversee each project from initiation to completion, serving as a single point of contact and accountability for all project-related matters.
- Conduct regular project meetings and status updates to monitor progress, address issues, and proactively identify and resolve potential roadblocks or challenges.
- Foster strong partnerships and collaboration with external vendors, contractors, and consultants, establishing clear expectations and performance metrics to ensure successful project outcomes.
- Implement a robust change management process to effectively manage scope changes, deviations from the project plan, and stakeholder expectations, while minimizing disruptions to project timelines and budgets.
- Proactively identify and mitigate project risks through thorough risk assessments, contingency planning, and proactive communication with stakeholders.

**Building Management  
General Fund 001.080  
Capital Projects Fund 500.800.801/805/822/824**

**2025 Goals and Objectives Continued**

- Conduct post-project reviews and evaluations to capture lessons learned, identify areas for improvement, and refine project management processes for future initiatives, fostering continuous improvement and excellence in project delivery.

**Outcomes**

**6. Efficient Vehicle Maintenance and Management**

**2025 Goals and Objectives**

- Implement routine vehicle maintenance schedules to ensure optimal performance and longevity of the fleet.
- Conduct regular inspections of vehicles to identify and address potential issues or safety concerns proactively.
- Track and document vehicle maintenance records accurately, including service history, repairs, and inspections.
- Provide ongoing training and support for vehicle operators on safe driving practices and routine vehicle inspections.

| <b>Key Performance Measures</b> | <b>Actual<br/>2023</b> | <b>Projected<br/>2024</b> | <b>Forecasted<br/>2025</b> |
|---------------------------------|------------------------|---------------------------|----------------------------|
| Total Number Fleet Vehicles     | 22                     | 22                        | 28                         |
| Total Fleet Vehicles Replaced   | 2                      | 0                         | 1                          |
| Total PM's Performed            | 286                    | 286                       | 364                        |

**Position Summary**

| <b>Category</b>                  | <b>FY 2023</b> | <b>FY 2024</b> | <b>Projected 2025</b> |
|----------------------------------|----------------|----------------|-----------------------|
| Full Time Regular                | 32             | 51             | 59                    |
| Full Time Other*                 | 0              | 0              | 0                     |
| Part Time Regular                | 0              | 0              | 0                     |
| Part Time Other*                 | 0              | 0              | 0                     |
| <b>Total Budgeted Positions:</b> | <b>32</b>      | <b>51</b>      | <b>59</b>             |

\*Other: Elected Officials, Per Diem, Commissioners

| <b>Account / Description</b>              | <b>2023 Actual<br/>Amount</b> | <b>2024 Amended<br/>Budget</b> | <b>2025 Adopted<br/>Budget</b> | <b>Difference<br/>2025 Adopted -<br/>2024 Amended</b> |
|-------------------------------------------|-------------------------------|--------------------------------|--------------------------------|-------------------------------------------------------|
| <b>Revenue 001 General Fund</b>           |                               |                                |                                |                                                       |
| <b>080 Building Management Department</b> | \$ 30,557                     | \$ 50,659                      | \$ 50,659                      | \$ -                                                  |
| <b>000 Revenues Sub-Department</b>        |                               |                                |                                |                                                       |
| <b>Other</b>                              | \$ 30,557                     | \$ 50,659                      | \$ 50,659                      | \$ -                                                  |
| 38500 - Rental Income                     | \$ 30,557                     | \$ 50,659                      | \$ 50,659                      | \$ -                                                  |

**Building Management**  
**General Fund 001.080**  
**Capital Projects Fund 500.800.801/805/822/824**

| Account / Description<br><b>Expenses</b> 001 General Fund  | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>080 Building Management Department</b>                  | <b>\$ 9,717,053</b>   | <b>\$ 7,857,371</b>    | <b>\$ 7,917,335</b>    | <b>\$ 59,964</b>                             |
| <b>080 Building Mgmt- Government Center Sub-Department</b> | <b>\$ 9,523,795</b>   | <b>\$ 7,727,371</b>    | <b>\$ 7,787,335</b>    | <b>\$ 59,964</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>            | <b>\$ 1,854,820</b>   | <b>\$ 2,978,434</b>    | <b>\$ 3,043,932</b>    | <b>\$ 65,498</b>                             |
| 40000 - Salaries and Wages                                 | \$ 1,796,651          | \$ 2,794,502           | \$ 2,874,776           | \$ 80,274                                    |
| 40003 - Cost of Living Increase                            | \$ -                  | \$ 61,514              | \$ -                   | \$ (61,514)                                  |
| 40007 - Equity Study Adjustments                           | \$ -                  | \$ 55,895              | \$ -                   | \$ (55,895)                                  |
| 40200 - Overtime Salaries                                  | \$ 58,169             | \$ 66,523              | \$ 169,156             | \$ 102,633                                   |
| <b>Personnel Services- Employee Benefits</b>               | <b>\$ 364,740</b>     | <b>\$ -</b>            | <b>\$ 1,074,240</b>    | <b>\$ 1,074,240</b>                          |
| 45000 - Healthcare Contribution                            | \$ 355,267            | \$ -                   | \$ 611,889             | \$ 611,889                                   |
| 45010 - Dental Contribution                                | \$ 9,473              | \$ -                   | \$ 14,195              | \$ 14,195                                    |
| 45100 - FICA/SS Contribution                               | \$ -                  | \$ -                   | \$ 231,226             | \$ 231,226                                   |
| 45200 - IMRF Contribution                                  | \$ -                  | \$ -                   | \$ 164,241             | \$ 164,241                                   |
| 53010 - Workers Compensation                               | \$ -                  | \$ -                   | \$ 52,689              | \$ 52,689                                    |
| <b>Contractual Services</b>                                | <b>\$ 5,189,252</b>   | <b>\$ 2,623,557</b>    | <b>\$ 2,555,632</b>    | <b>\$ (67,925)</b>                           |
| 50150 - Contractual/Consulting Services                    | \$ 8,720              | \$ -                   | \$ -                   | \$ -                                         |
| 52000 - Disposal and Water Softener Svcs                   | \$ 62,419             | \$ 68,300              | \$ 71,715              | \$ 3,415                                     |
| 52010 - Janitorial Services                                | \$ 957,054            | \$ 54,200              | \$ 145,800             | \$ 91,600                                    |
| 52020 - Repairs and Maintenance- Roads                     | \$ 302,504            | \$ 490,100             | \$ 490,100             | \$ -                                         |
| 52110 - Repairs and Maint- Buildings                       | \$ 2,030,058          | \$ 1,210,658           | \$ 1,488,858           | \$ 278,200                                   |
| 52120 - Repairs and Maint- Grounds                         | \$ 224,009            | \$ 136,750             | \$ 236,750             | \$ 100,000                                   |
| 52160 - Repairs and Maint- Equipment                       | \$ 1,423,373          | \$ 480,000             | \$ -                   | \$ (480,000)                                 |
| 52190 - Equipment Rental                                   | \$ 4,284              | \$ 10,000              | \$ 10,000              | \$ -                                         |
| 52220 - Equipment Lease                                    | \$ 41,239             | \$ 27,500              | \$ -                   | \$ (27,500)                                  |
| 52230 - Repairs and Maint- Vehicles                        | \$ 68,473             | \$ 55,000              | \$ 40,000              | \$ (15,000)                                  |
| 52260 - Grease Trap- Septic Services                       | \$ 7,507              | \$ 9,952               | \$ 9,952               | \$ -                                         |
| 53060 - General Printing                                   | \$ 59,612             | \$ 68,640              | \$ 50,000              | \$ (18,640)                                  |
| 53110 - Employee Training                                  | \$ -                  | \$ 12,000              | \$ 12,000              | \$ -                                         |
| 53120 - Employee Mileage Expense                           | \$ -                  | \$ 457                 | \$ 457                 | \$ -                                         |
| <b>Commodities</b>                                         | <b>\$ 2,114,984</b>   | <b>\$ 2,125,380</b>    | <b>\$ 2,187,771</b>    | <b>\$ 62,391</b>                             |
| 60010 - Operating Supplies                                 | \$ 12,818             | \$ 13,041              | \$ 13,041              | \$ -                                         |
| 60020 - Computer Related Supplies                          | \$ -                  | \$ 572                 | \$ -                   | \$ (572)                                     |
| 60090 - Utilities- Sewer                                   | \$ 157,035            | \$ 150,000             | \$ 100,000             | \$ (50,000)                                  |
| 60100 - Utilities- Water                                   | \$ 134,703            | \$ 363,439             | \$ 363,439             | \$ -                                         |
| 60110 - Printing Supplies                                  | \$ 64,270             | \$ 80,080              | \$ 80,080              | \$ -                                         |
| 60160 - Cleaning Supplies                                  | \$ 158,431            | \$ 86,891              | \$ 200,000             | \$ 113,109                                   |
| 60210 - Uniform Supplies                                   | \$ 8,078              | \$ 8,331               | \$ 8,331               | \$ -                                         |
| 60250 - Medical Supplies and Drugs                         | \$ -                  | \$ 146                 | \$ -                   | \$ (146)                                     |
| 63000 - Utilities- Natural Gas                             | \$ 253,514            | \$ 300,000             | \$ 300,000             | \$ -                                         |
| 63010 - Utilities- Electric                                | \$ 1,304,813          | \$ 1,100,000           | \$ 1,100,000           | \$ -                                         |
| 63040 - Fuel- Vehicles                                     | \$ 21,322             | \$ 22,880              | \$ 22,880              | \$ -                                         |
| <b>Services</b>                                            | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (1,074,240)</b>  | <b>\$ (1,074,240)</b>                        |
| 45005 - Healthcare Contribution Contra Account             | \$ -                  | \$ -                   | \$ (611,889)           | \$ (611,889)                                 |
| 45015 - Dental Insurance Contra Account                    | \$ -                  | \$ -                   | \$ (14,195)            | \$ (14,195)                                  |
| 45105 - FICA/SS Contribution Contra Account                | \$ -                  | \$ -                   | \$ (231,226)           | \$ (231,226)                                 |
| 45205 - IMRF Contribution Contra Account                   | \$ -                  | \$ -                   | \$ (164,241)           | \$ (164,241)                                 |
| 53015 - Worker's Comp Contra Account                       | \$ -                  | \$ -                   | \$ (52,689)            | \$ (52,689)                                  |
| <b>081 Building Mgmt- Judicial Center Sub-Department</b>   | <b>\$ 3,151</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| <b>Personnel Services- Salaries &amp; Wages</b>            | <b>\$ 1,778</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 40000 - Salaries and Wages                                 | \$ 1,778              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Employee Benefits</b>               | <b>\$ 236</b>         | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 45000 - Healthcare Contribution                            | \$ 229                | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                | \$ 7                  | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contractual Services</b>                                | <b>\$ 1,138</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 52110 - Repairs and Maint- Buildings                       | \$ 1,138              | \$ -                   | \$ -                   | \$ -                                         |

**Building Management**  
**General Fund 001.080**  
**Capital Projects Fund 500.800.801/805/822/824**

| Account / Description<br><b>Expenses</b> 001 General Fund      | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>080 Building Management Department Continued</b>            |                       |                        |                        |                                              |
| <b>086 Building Mgmt- Sheriff Facility Sub-Department</b>      | \$ 7,298              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Salaries &amp; Wages</b>                | \$ 715                | \$ -                   | \$ -                   | \$ -                                         |
| 40000 - Salaries and Wages                                     | \$ 715                | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Employee Benefits</b>                   | \$ 242                | \$ -                   | \$ -                   | \$ -                                         |
| 45000 - Healthcare Contribution                                | \$ 232                | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 10                 | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contractual Services</b>                                    | \$ 1,844              | \$ -                   | \$ -                   | \$ -                                         |
| 52160 - Repairs and Maint- Equipment                           | \$ 1,844              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Commodities</b>                                             | \$ 4,497              | \$ -                   | \$ -                   | \$ -                                         |
| 60210 - Uniform Supplies                                       | \$ 4,497              | \$ -                   | \$ -                   | \$ -                                         |
| <b>088 Bldg Mgmt- ROE Office &amp; Supplies Sub-Department</b> | \$ 160,017            | \$ 130,000             | \$ 130,000             | \$ -                                         |
| <b>Contractual Services</b>                                    | \$ 160,017            | \$ 130,000             | \$ 130,000             | \$ -                                         |
| 52110 - Repairs and Maint- Buildings                           | \$ 13,686             | \$ -                   | \$ -                   | \$ -                                         |
| 52210 - Building Lease                                         | \$ 146,332            | \$ 130,000             | \$ 130,000             | \$ -                                         |
| <b>089 Bldg Mgmt - Multi-Use Facility Sub-Department</b>       | \$ 22,792             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contractual Services</b>                                    | \$ 22,792             | \$ -                   | \$ -                   | \$ -                                         |
| 52110 - Repairs and Maint- Buildings                           | \$ (101)              | \$ -                   | \$ -                   | \$ -                                         |
| 52160 - Repairs and Maint- Equipment                           | \$ 22,893             | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>080 Building Management</b>                                 |                       |                        |                        |                                              |
| <b>354 Mass Vaccination Fund</b>                               | \$ 3,840              | \$ -                   | \$ -                   | \$ -                                         |
| <b>669 Mass Vaccination Sub-Department</b>                     | \$ 3,840              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contractual Services</b>                                    | \$ 3,840              | \$ -                   | \$ -                   | \$ -                                         |
| 50150 - Contractual/Consulting Services                        | \$ 3,840              | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>              |                       |                        |                        |                                              |
| <b>500 Capital Projects Fund</b>                              | \$ 13,119,507         | \$ 21,503,257          | \$ 13,771,453          | \$ (7,731,804)                               |
| <b>000 Revenues Sub-Department</b>                            | \$ 13,119,507         | \$ 21,503,257          | \$ 13,771,453          | \$ (7,731,804)                               |
| <b>Grants</b>                                                 | \$ 750,000            | \$ 600,000             | \$ 600,000             | \$ -                                         |
| 33900 - Miscellaneous Grants                                  | \$ 750,000            | \$ 600,000             | \$ 600,000             | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 770,829            | \$ 675,962             | \$ 639,000             | \$ (36,962)                                  |
| 38000 - Investment Income                                     | \$ 770,829            | \$ 675,962             | \$ 639,000             | \$ (36,962)                                  |
| <b>Other</b>                                                  | \$ -                  | \$ 18,938,179          | \$ 6,432,453           | \$ (12,505,726)                              |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 18,938,179          | \$ 6,432,453           | \$ (12,505,726)                              |
| <b>Other Taxes</b>                                            | \$ 260,359            | \$ 100,000             | \$ 100,000             | \$ -                                         |
| 30180 - Video Gaming Tax                                      | \$ 260,359            | \$ 100,000             | \$ 100,000             | \$ -                                         |
| <b>Transfers In</b>                                           | \$ 11,338,319         | \$ 1,189,116           | \$ 6,000,000           | \$ 4,810,884                                 |
| 39000 - Transfer From Other Funds                             | \$ 2,789,159          | \$ -                   | \$ -                   | \$ -                                         |
| 39001 - Transfer from General Fund 001                        | \$ 1,000,000          | \$ 867,116             | \$ 6,000,000           | \$ 5,132,884                                 |
| 39120 - Transfer from Grand Victoria Casino Elgin Fund 120    | \$ -                  | \$ 250,000             | \$ -                   | \$ (250,000)                                 |
| 39355 - Transfer from American Rescue Plan Fund 355           | \$ 157,741            | \$ 72,000              | \$ -                   | \$ (72,000)                                  |
| 39357 - Transfer from COVID Payroll Reimbursement Fund 357    | \$ 7,391,419          | \$ -                   | \$ -                   | \$ -                                         |

**Building Management**  
**General Fund 001.080**  
**Capital Projects Fund 500.800.801/805/822/824**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>               |                       |                        |                        |                                              |
| <b>500 Capital Projects Fund</b>                               | <b>\$ 8,597,238</b>   | <b>\$ 21,503,257</b>   | <b>\$ 13,771,453</b>   | <b>\$ (7,731,804)</b>                        |
| <b>801 Communication/Technology Sub-Department</b>             | <b>\$ 2,854,237</b>   | <b>\$ 8,932,944</b>    | <b>\$ 2,025,001</b>    | <b>\$ (6,907,943)</b>                        |
| <b>Commodities</b>                                             | <b>\$ 30,996</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 60265 - Public Health Commodities - Coronavirus                | \$ 30,996             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Capital</b>                                                 | <b>\$ 2,823,241</b>   | <b>\$ 8,932,944</b>    | <b>\$ 2,025,001</b>    | <b>\$ (6,907,943)</b>                        |
| 70000 - Computers                                              | \$ 2,015,202          | \$ 2,206,123           | \$ 1,814,001           | \$ (392,122)                                 |
| 70020 - Computer Software- Capital                             | \$ 32,441             | \$ 111,000             | \$ 211,000             | \$ 100,000                                   |
| 70120 - Special Purpose Equipment                              | \$ 775,598            | \$ 6,615,821           | \$ -                   | \$ (6,615,821)                               |
| <b>805 Capital Projects Sub-Department</b>                     | <b>\$ 3,709,766</b>   | <b>\$ 12,507,464</b>   | <b>\$ 11,746,452</b>   | <b>\$ (761,012)</b>                          |
| <b>Contractual Services</b>                                    | <b>\$ 505,880</b>     | <b>\$ 850,000</b>      | <b>\$ 400,000</b>      | <b>\$ (450,000)</b>                          |
| 50150 - Contractual/Consulting Services                        | \$ 505,880            | \$ 850,000             | \$ 400,000             | \$ (450,000)                                 |
| <b>Capital</b>                                                 | <b>\$ 3,203,886</b>   | <b>\$ 11,491,354</b>   | <b>\$ 11,346,452</b>   | <b>\$ (144,902)</b>                          |
| 70070 - Automotive Equipment                                   | \$ 396,976            | \$ 253,000             | \$ 250,000             | \$ (3,000)                                   |
| 72010 - Building Improvements                                  | \$ 2,806,910          | \$ 11,238,354          | \$ 11,096,452          | \$ (141,902)                                 |
| <b>Contingency and Other</b>                                   | <b>\$ -</b>           | <b>\$ 72,000</b>       | <b>\$ -</b>            | <b>\$ (72,000)</b>                           |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 72,000              | \$ -                   | \$ (72,000)                                  |
| <b>Transfers Out</b>                                           | <b>\$ -</b>           | <b>\$ 94,110</b>       | <b>\$ -</b>            | <b>\$ (94,110)</b>                           |
| 99355 - Transfer to American Rescue Plan Fund 355              | \$ -                  | \$ 94,110              | \$ -                   | \$ (94,110)                                  |
| <b>822 Capital Projects - Sheriff Sub-Department</b>           | <b>\$ 2,033,235</b>   | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| <b>Capital</b>                                                 | <b>\$ 2,033,235</b>   | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 70120 - Special Purpose Equipment                              | \$ 2,033,235          | \$ -                   | \$ -                   | \$ -                                         |
| <b>824 JC Water Quality Improvements Sub-Department</b>        | <b>\$ -</b>           | <b>\$ 62,849</b>       | <b>\$ -</b>            | <b>\$ (62,849)</b>                           |
| <b>Contractual Services</b>                                    | <b>\$ -</b>           | <b>\$ 62,849</b>       | <b>\$ -</b>            | <b>\$ (62,849)</b>                           |
| 50150 - Contractual/Consulting Services                        | \$ -                  | \$ 62,849              | \$ -                   | \$ (62,849)                                  |

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>520 Mill Creek Special Service Area Fund</b>               | <b>\$ 944,022</b>     | <b>\$ 990,152</b>      | <b>\$ 1,094,043</b>    | <b>\$ 103,891</b>                            |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 944,022</b>     | <b>\$ 990,152</b>      | <b>\$ 1,094,043</b>    | <b>\$ 103,891</b>                            |
| <b>Interest Revenue</b>                                       | <b>\$ 64,149</b>      | <b>\$ 48,344</b>       | <b>\$ 53,000</b>       | <b>\$ 4,656</b>                              |
| 38000 - Investment Income                                     | \$ 64,149             | \$ 48,344              | \$ 53,000              | \$ 4,656                                     |
| <b>Other</b>                                                  | <b>\$ -</b>           | <b>\$ 2,128</b>        | <b>\$ 101,363</b>      | <b>\$ 99,235</b>                             |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 2,128               | \$ 101,363             | \$ 99,235                                    |
| <b>Property Taxes</b>                                         | <b>\$ 879,873</b>     | <b>\$ 939,680</b>      | <b>\$ 939,680</b>      | <b>\$ -</b>                                  |
| 30000 - Property Taxes                                        | \$ 879,873            | \$ 939,680             | \$ 939,680             | \$ -                                         |

**Building Management**  
**General Fund 001.080**  
**Capital Projects Fund 500.800.801/805/822/824**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>520 Mill Creek Special Service Area Fund</b>                | <b>\$ 792,687</b>     | <b>\$ 990,152</b>      | <b>\$ 1,094,043</b>    | <b>\$ 103,891</b>                            |
| <b>730 Mill Creek Special Service Area Sub-Department</b>      | <b>\$ 792,687</b>     | <b>\$ 990,152</b>      | <b>\$ 1,094,043</b>    | <b>\$ 103,891</b>                            |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 68,493</b>      | <b>\$ 70,338</b>       | <b>\$ 72,097</b>       | <b>\$ 1,759</b>                              |
| 40000 - Salaries and Wages                                     | \$ 68,493             | \$ 68,289              | \$ 72,097              | \$ 3,808                                     |
| 40003 - Cost of Living Increase                                |                       | \$ 2,049               | \$ -                   | \$ (2,049)                                   |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 28,553</b>      | <b>\$ 10,065</b>       | <b>\$ 29,801</b>       | <b>\$ 19,736</b>                             |
| 45000 - Healthcare Contribution                                | \$ 18,167             | \$ -                   | \$ 19,100              | \$ 19,100                                    |
| 45100 - FICA/SS Contribution                                   | \$ 5,264              | \$ 5,381               | \$ 5,516               | \$ 135                                       |
| 45200 - IMRF Contribution                                      | \$ 3,573              | \$ 3,222               | \$ 3,937               | \$ 715                                       |
| 53010 - Workers Compensation                                   | \$ 1,549              | \$ 1,462               | \$ 1,248               | \$ (214)                                     |
| <b>Contractual Services</b>                                    | <b>\$ 652,380</b>     | <b>\$ 857,359</b>      | <b>\$ 939,326</b>      | <b>\$ 81,967</b>                             |
| 50150 - Contractual/Consulting Services                        | \$ 70,886             | \$ 40,200              | \$ 40,200              | \$ -                                         |
| 50160 - Legal Services                                         | \$ 1,890              | \$ 6,000               | \$ 6,000               | \$ -                                         |
| 50480 - Security Services                                      | \$ -                  | \$ 9,000               | \$ 9,000               | \$ -                                         |
| 52020 - Repairs and Maintenance- Roads                         | \$ 92,267             | \$ 110,000             | \$ 128,000             | \$ 18,000                                    |
| 52120 - Repairs and Maint- Grounds                             | \$ 426,956            | \$ 529,000             | \$ 570,000             | \$ 41,000                                    |
| 52180 - Building Space Rental                                  | \$ 12,644             | \$ 17,000              | \$ 17,000              | \$ -                                         |
| 52230 - Repairs and Maint- Vehicles                            | \$ 8,071              | \$ 2,500               | \$ 2,500               | \$ -                                         |
| 52250 - Intersect Lighting Services                            | \$ 37,418             | \$ 25,000              | \$ 25,000              | \$ -                                         |
| 53000 - Liability Insurance                                    | \$ 2,037              | \$ 2,124               | \$ 2,675               | \$ 551                                       |
| 53020 - Unemployment Claims                                    | \$ 28                 | \$ 35                  | \$ 37                  | \$ 2                                         |
| 53060 - General Printing                                       | \$ 183                | \$ 1,000               | \$ 1,500               | \$ 500                                       |
| 53070 - Legal Printing                                         | \$ -                  | \$ 500                 | \$ 500                 | \$ -                                         |
| 55000 - Miscellaneous Contractual Exp                          | \$ -                  | \$ 115,000             | \$ 136,914             | \$ 21,914                                    |
| <b>Commodities</b>                                             | <b>\$ 17,364</b>      | <b>\$ 26,900</b>       | <b>\$ 27,400</b>       | <b>\$ 500</b>                                |
| 60000 - Office Supplies                                        | \$ 3,965              | \$ 2,500               | \$ 3,000               | \$ 500                                       |
| 60010 - Operating Supplies                                     | \$ 3,585              | \$ 3,000               | \$ 3,000               | \$ -                                         |
| 60040 - Postage                                                | \$ -                  | \$ 1,500               | \$ 1,500               | \$ -                                         |
| 63020 - Utilities- Intersect Lighting                          | \$ 9,217              | \$ 17,100              | \$ 17,100              | \$ -                                         |
| 63040 - Fuel- Vehicles                                         | \$ 99                 | \$ 2,000               | \$ 2,000               | \$ -                                         |
| 64010 - Cellular Phone                                         | \$ 498                | \$ 800                 | \$ 800                 | \$ -                                         |
| <b>Transfers Out</b>                                           | <b>\$ 25,896</b>      | <b>\$ 25,490</b>       | <b>\$ 25,419</b>       | <b>\$ (71)</b>                               |
| 99001 - Transfer to General Fund 001                           | \$ 25,896             | \$ 25,490              | \$ 25,419              | \$ (71)                                      |

## ***Circuit Clerk*** ***General Fund - 001.250***

### **Mission**

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

There are 289 Illinois Compiled statutes and/or Supreme Court Rules which require daily, weekly, monthly, quarterly, semi-annual and annual reporting and/or other required task.

- Cases heard at the Courthouse located at 100 S. Third St. in Geneva are law and probate. There are eight (8) court rooms and one satellite office that requires deputy clerks to be present and manage the recordkeeping responsibilities for this Court.
- The Judicial Center has fifteen (15) court rooms that handle criminal, family, orders of protection and pre-trial fairness along with a satellite office that requires deputy clerks to be present to manage the recordkeeping responsibilities for this Court.
- Aurora, Elgin and Kane Branch hear traffic, misdemeanor, and ordinance violation cases that require deputy clerks to be present to manage the recordkeeping responsibilities for these Courts. These are higher volume Courts where depending on the number of cases on a court call additional deputy clerks may need to be present so that we can meet time standards for performing all data entry on records. On April 1, 2024 we have extended our customer service and hours of operation at the Aurora Branch for customers to pay fines, fees and assessments and filings of documents outside of those already on the Court's docket for the day.
- Based on the volume of cases scheduled in the Court rooms staffing is adjusted to provide for timely Automatic Disposition Reporting (ADR) which reports dispositions to the Illinois Secretary of State, Illinois State Police etc., who the Circuit Clerk has a statutory obligation to provide data in a timely manner.
- There are two (2) mental health court calls heard once a week at Elgin Mental Health and Provena Mental Health. Deputy clerks are present for each of these court calls to manage the recordkeeping responsibilities for this Court.
- Outside of the court locations there are other Circuit Clerk recordkeeping and customer service duties that takes place in the office on a daily basis. Deputy clerks take filings, process payments, payments processed must be balanced daily, payments received disbursed to proper state and local agencies as well as restitution and child support recipients, assist customers with e-filing of documents, schedule cases to the Court dockets, answer the call center, chat and email as well as answer questions for customers who come in to the Circuit Clerk's office. Deputy clerks are also processing appeals, processing out of county/in county transfer cases, preparing legal publication for cases as required, scanning documents, handling incoming/outgoing research requests, linking documents to cases so that images are viewable on the Case Management System and handling of exhibits that are entrusted to the Circuit Clerk ensuring proper handling and storage.



**Circuit Clerk**  
**General Fund - 001.250**

**Mission Continued**

- 7,200 phone calls monthly that Deputy Clerks receive and handle.
- 290 customers are using the Chat feature which was implemented on the call center at the end of 2023. This number is growing monthly with the convenience of providing this service.
- 10,501 customer requests for information was handled by deputy clerks.
- 159 Completed Appeals
- 160 Out of County Case Transfers
- 261,799 Audited Scanned documents
- 5,334 Research Requests were handled by deputy clerks assisting customers in finding the information that they were looking for. These are usually cases where a customer does not know the case number and more extensive research done from viewing indexes, books, microfilm and current case management system depending on the age of what the customer is looking for.
- 16,000 Files linked to the Case Management System
- 323,871 E-filing transactions entered on the Case Management System by deputy clerks for 2023.
- \$313,545.00 iDrop monies received from the Illinois State Comptroller and processed manually by the Business Process Support team on the Management System.
- \$388,819.36 in 2023 was collected from cases referred to collections past due amounts received and processed manually by deputy clerks.
- 61,529 New court cases filed by deputy clerks. Criminal, Traffic, Misdemeanor, Ordinance Violation, Conservation cases all require manual entry. Civil cases must be e-filed unless there is an exemption however, a deputy clerk must still review and accept each case before it can be filed.
- All daily money balancing has to go thru the Financial Support team where restitution, bond refunds, bond transfers, and child support is distributed daily to the appropriate parties. Also does all of the end of month distributions to the local county and state agencies.
- Training employees to perform Court responsibilities where they are assisting the judge, attorneys, customers, managing ZOOM Court waiting rooms, taking payments and performing data entry and managing exhibits for a trial can take 12 months or more to learn.
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- Training employees to perform Court responsibilities where they are assisting the judge, attorneys, customers, managing ZOOM Court waiting rooms, taking payments and performing data entry and managing exhibits for a trial can take 12 months or more to learn.



## **Circuit Clerk General Fund - 001.250**

### **Outcomes**

Ensure that the Circuit Clerk's office is managing the receipt, maintenance and security of the court record following the Illinois Statutes, Supreme Court Rules, Recordkeeping rules set forth by the Illinois Administrative Office of Illinois Courts, Fine and Fee Manual and Local Rules of the Kane County Courts.

- A payment notice process was implemented in April 2023, by the Circuit Clerk, to send reminders to customers whose cases have been dispositioned by the Court and fines, fees and assessments ordered. This process entails deputy clerks reviewing cases for a period
- of time and ensuring that any bond available can't be applied on the cases. Notice is sent encouraging customers to pay amounts due so that they do not get turned over to the legal collection process.
- A modernization grant was applied for and awarded for Microfilm to be converted to Digital Images. There are 2,214 rolls of microfilm being converted to digital images. This allows images to be retrieved from an off- site location. Provides efficiencies should we experience another pandemic or a disaster and more easily obtain the records customers or courts need.
- Received ARPA grant money for paper files to be scanned to digital images. This provides efficiencies should we experience another pandemic or a disaster and more easily obtain the records customers or courts need.
- Trained employees on Laserfiche configuration of forms so that Circuit Clerk can continue to provide smart forms and design new forms as well as modify forms as required by statutes or Courts. Must work within the boundaries set by ITD.
- Implemented Criminal E-file for customers to file documents. The Supreme Court has this as an option for filers however, it is not mandated.
- To help train on various Standard Operating Procedures the Circuit Clerk has created some training videos for staff to refer to. This will continue with additional SOP's.
- Chat feature was expanded office-wide providing customers with more options for service with the Circuit Clerk's office.
- On April 1, 2024 we have extended our customer service and hours of operation at the Aurora Branch for customers to pay fines, fees and assessments and filings of documents outside of those already on the Court's docket for the day.

### **2025 Goals and Objectives**

- Hire and develop and retain deputy clerks who can effectively and efficiently perform recordkeeping responsibilities per statutes or other office standards.
- Train and develop and retain deputy clerks to provide high quality customer service thru the call center, chat, email or in person at any of our locations.
- For safety of employees and more efficient processes for depositing cash received by customers the Circuit Clerk is in the process of looking at SmartSafe options with the bank. If this is determined to be cost effective it would add safety of employees who have to travel from court locations with large amounts of money as well as safeguard monies collected while enhancing the banking deposit experience.
- Pre-Trial Fairness Appeals being filed has increased the work with a higher volume of Appeals being filed. These must be filed within 30 days with the Appellate Court vs a standard appeal that has 63 days for filing. As a result of the increase the Circuit Clerk had to create a position within the Records team. This was done without adding personnel to the team. The Statutes on Pre-Trial appeals continues to be a topic of discussion at the Appellate Court and legislature. If the added requirements continue to increase then the Circuit Clerk will need to add new personnel to be able to manage these appeals within statutory timeframes.
- Pre-Trial Fairness statutes continue to change since the Act became effective September 18, 2023. The Circuit Clerk is responsible for forms for the Courts and is now working with the judicial group to modify in accordance with the changes in the Act.

# Circuit Clerk General Fund - 001.250

## 2025 Goals and Objectives Continued

- Pre-Trial Fairness continues to have new reporting requirements. This is additional work for every case that the Circuit Clerk must perform data entry on. Current process is to report data for the final disposition on the case. New reporting requirements, if approved, by the Illinois Conference of Chief Judges requires that the Circuit Clerk input new codes on the Case Management System for every count on a file. This information then must be reported on a daily basis to the State of Illinois. The Circuit Clerk is waiting for final requirements which will require computer system changes to configuration. This will also require new training for all deputy clerks assigned to the Court rooms to perform this additional data.
- Pre-Trial Hearings (formerly bond call), is seeing an increase. This was anticipated on September 18, 2023. With legislation continually changing these hearings will continue to increase. This means more than one deputy clerk will be needed in the courtroom. In addition, since a clerk is required by statute to be present for all sessions of court an increase in overtime is being seen with the increased amount of time court is in session to hear these matters.

| Position Summary                 |            |            |                |
|----------------------------------|------------|------------|----------------|
| Category                         | FY 2023    | FY 2024    | Projected 2025 |
| Full Time Regular                | 102        | 94         | 94             |
| Full Time Other*                 | 0          | 0          | 0              |
| Part Time Regular                | 0          | 2          | 2              |
| Part Time Other*                 | 0          | 7          | 7              |
| <b>Total Budgeted Positions:</b> | <b>102</b> | <b>103</b> | <b>103</b>     |

\*Other: Elected Officials, Per Diem, Commissioners

| Account / Description<br>Revenue 001 General Fund   | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>250 Circuit Clerk Department</b>                 | <b>\$ 3,716,799</b>   | <b>\$ 3,337,500</b>    | <b>\$ 3,342,000</b>    | <b>\$ 4,500</b>                              |
| <b>000 Revenues Sub-Department</b>                  |                       |                        |                        |                                              |
| <b>Charges for Services</b>                         | <b>\$ 3,696,761</b>   | <b>\$ 3,330,000</b>    | <b>\$ 3,335,000</b>    | <b>\$ 5,000</b>                              |
| 34200 - General Circuit Division Fees               | \$ 2,863,914          | \$ 2,870,000           | \$ 2,870,000           | \$ -                                         |
| 34210 - 10% Bond Fees                               | \$ 363,401            | \$ -                   | \$ -                   | \$ -                                         |
| 34220 - Mailing Fees                                | \$ 42,014             | \$ 40,000              | \$ 45,000              | \$ 5,000                                     |
| 34230 - County Court System Fees                    | \$ 427,432            | \$ 420,000             | \$ 420,000             | \$ -                                         |
| <b>Fines</b>                                        | <b>\$ 100</b>         | <b>\$ 500</b>          | <b>\$ -</b>            | <b>\$ (500)</b>                              |
| 36050 - DUI Fines                                   | \$ 100                | \$ 500                 | \$ -                   | \$ (500)                                     |
| <b>Interest Revenue</b>                             | <b>\$ 12,307</b>      | <b>\$ 7,000</b>        | <b>\$ 7,000</b>        | <b>\$ -</b>                                  |
| 38030 - Investment Income- Other Depts              | \$ 12,307             | \$ 7,000               | \$ 7,000               | \$ -                                         |
| <b>Transfers In</b>                                 | <b>\$ 7,631</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 39355 - Transfer from American Rescue Plan Fund 355 | \$ 7,631              | \$ -                   | \$ -                   | \$ -                                         |

# Circuit Clerk

## General Fund - 001.250

| Account / Description<br><b>Expenses</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>250 Circuit Clerk Department</b>                       |                       |                        |                        |                                              |
| <b>250 Circuit Clerk- Administration Sub-Department</b>   | <b>\$ 4,602,127</b>   | <b>\$ 5,356,326</b>    | <b>\$ 4,979,003</b>    | <b>\$ (377,323)</b>                          |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 3,679,417</b>   | <b>\$ 5,181,821</b>    | <b>\$ 4,795,428</b>    | <b>\$ (386,393)</b>                          |
| <b>40000 - Salaries and Wages</b>                         | <b>\$ 3,616,288</b>   | <b>\$ 4,907,408</b>    | <b>\$ 4,795,428</b>    | <b>\$ (111,980)</b>                          |
| 40003 - Cost of Living Increase                           |                       | \$ 142,992             | \$ -                   | \$ (142,992)                                 |
| 40200 - Overtime Salaries                                 | \$ 34,801             | \$ 84,621              | \$ -                   | \$ (84,621)                                  |
| 40310 - Bond Call                                         | \$ 28,328             | \$ 46,800              | \$ -                   | \$ (46,800)                                  |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ 877,515</b>     | <b>\$ -</b>            | <b>\$ 1,754,213</b>    | <b>\$ 1,754,213</b>                          |
| 45000 - Healthcare Contribution                           | \$ 851,252            | \$ -                   | \$ 1,010,571           | \$ 1,010,571                                 |
| 45010 - Dental Contribution                               | \$ 26,264             | \$ -                   | \$ 31,818              | \$ 31,818                                    |
| 45100 - FICA/SS Contribution                              | \$ -                  | \$ -                   | \$ 366,943             | \$ 366,943                                   |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 261,871             | \$ 261,871                                   |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 83,010              | \$ 83,010                                    |
| <b>Contractual Services</b>                               | <b>\$ 22,461</b>      | <b>\$ 62,895</b>       | <b>\$ 71,545</b>       | <b>\$ 8,650</b>                              |
| 52160 - Repairs and Maint- Equipment                      | \$ 233                | \$ 3,600               | \$ 3,800               | \$ 200                                       |
| 53060 - General Printing                                  | \$ 13,352             | \$ 34,500              | \$ 35,500              | \$ 1,000                                     |
| 53100 - Conferences and Meetings                          | \$ 6,345              | \$ 16,000              | \$ 17,200              | \$ 1,200                                     |
| 53110 - Employee Training                                 | \$ 167                | \$ 3,000               | \$ 8,800               | \$ 5,800                                     |
| 53120 - Employee Mileage Expense                          | \$ 1,059              | \$ 4,400               | \$ 4,650               | \$ 250                                       |
| 53130 - General Association Dues                          | \$ 1,305              | \$ 1,395               | \$ 1,595               | \$ 200                                       |
| <b>Commodities</b>                                        | <b>\$ 20,290</b>      | <b>\$ 29,380</b>       | <b>\$ 29,800</b>       | <b>\$ 420</b>                                |
| 60000 - Office Supplies                                   | \$ 20,290             | \$ 28,780              | \$ 29,200              | \$ 420                                       |
| 60050 - Books and Subscriptions                           | \$ -                  | \$ 600                 | \$ 600                 | \$ -                                         |
| <b>Capital</b>                                            | <b>\$ 2,444</b>       | <b>\$ 82,230</b>       | <b>\$ 82,230</b>       | <b>\$ -</b>                                  |
| 70000 - Computers                                         | \$ 2,444              | \$ 82,230              | \$ 82,230              | \$ -                                         |
| <b>Services</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (1,754,213)</b>  | <b>\$ (1,754,213)</b>                        |
| 45005 - Healthcare Contribution Contra Account            | \$ -                  | \$ -                   | \$ (1,010,571)         | \$ (1,010,571)                               |
| 45015 - Dental Insurance Contra Account                   | \$ -                  | \$ -                   | \$ (31,818)            | \$ (31,818)                                  |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (366,943)           | \$ (366,943)                                 |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (261,871)           | \$ (261,871)                                 |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (83,010)            | \$ (83,010)                                  |
| <b>251 Cir Clerk- COO Support-Criminal Sub-Department</b> | <b>\$ 91</b>          | <b>\$ 10,400</b>       | <b>\$ 50,900</b>       | <b>\$ 40,500</b>                             |
| <b>Contractual Services</b>                               | <b>\$ 26</b>          | <b>\$ 10,100</b>       | <b>\$ 47,400</b>       | <b>\$ 37,300</b>                             |
| 53100 - Conferences and Meetings                          | \$ -                  | \$ 3,100               | \$ 6,200               | \$ 3,100                                     |
| 53110 - Employee Training                                 | \$ -                  | \$ 6,000               | \$ 6,000               | \$ -                                         |
| 53120 - Employee Mileage Expense                          | \$ 26                 | \$ 1,000               | \$ 35,000              | \$ 34,000                                    |
| 53170 - Employee Medical Expense                          | \$ -                  | \$ -                   | \$ 200                 | \$ 200                                       |
| <b>Commodities</b>                                        | <b>\$ 65</b>          | <b>\$ 300</b>          | <b>\$ 3,500</b>        | <b>\$ 3,200</b>                              |
| 60000 - Office Supplies                                   | \$ 65                 | \$ 300                 | \$ 3,500               | \$ 3,200                                     |
| <b>252 Circuit Clerk- File Lib/Records Sub-Department</b> | <b>\$ 2,733</b>       | <b>\$ 13,150</b>       | <b>\$ 16,150</b>       | <b>\$ 3,000</b>                              |
| <b>Contractual Services</b>                               | <b>\$ 307</b>         | <b>\$ 3,750</b>        | <b>\$ 6,750</b>        | <b>\$ 3,000</b>                              |
| 52160 - Repairs and Maint- Equipment                      | \$ -                  | \$ 500                 | \$ 500                 | \$ -                                         |
| 52230 - Repairs and Maint- Vehicles                       | \$ -                  | \$ 2,000               | \$ 5,000               | \$ 3,000                                     |
| 53110 - Employee Training                                 | \$ 81                 | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 53120 - Employee Mileage Expense                          | \$ 226                | \$ 250                 | \$ 250                 | \$ -                                         |
| <b>Commodities</b>                                        | <b>\$ 2,426</b>       | <b>\$ 9,400</b>        | <b>\$ 9,400</b>        | <b>\$ -</b>                                  |
| 60000 - Office Supplies                                   | \$ 2,312              | \$ 8,900               | \$ 8,900               | \$ -                                         |
| 63040 - Fuel- Vehicles                                    | \$ 114                | \$ 500                 | \$ 500                 | \$ -                                         |
| <b>254 Circuit Clerk- Civil Sub-Department</b>            | <b>\$ 10,588</b>      | <b>\$ 16,800</b>       | <b>\$ 16,800</b>       | <b>\$ -</b>                                  |
| <b>Contractual Services</b>                               | <b>\$ 6,219</b>       | <b>\$ 14,000</b>       | <b>\$ 14,000</b>       | <b>\$ -</b>                                  |
| 53110 - Employee Training                                 | \$ 581                | \$ 2,000               | \$ 2,000               | \$ -                                         |
| 53120 - Employee Mileage Expense                          | \$ 5,638              | \$ 12,000              | \$ 12,000              | \$ -                                         |
| <b>Commodities</b>                                        | <b>\$ 4,369</b>       | <b>\$ 2,800</b>        | <b>\$ 2,800</b>        | <b>\$ -</b>                                  |
| 60000 - Office Supplies                                   | \$ 4,369              | \$ 2,800               | \$ 2,800               | \$ -                                         |

**Circuit Clerk**  
**General Fund - 001.250**

| Account / Description<br><b>Expenses</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>250 Circuit Clerk Department</b>                       |                       |                        |                        |                                              |
| <b>255 Circuit Clerk- Criminal Sub-Department</b>         | <b>\$ 16,439</b>      | <b>\$ 25,800</b>       | <b>\$ 25,800</b>       | <b>\$ -</b>                                  |
| <b>Contractual Services</b>                               | <b>\$ 16,021</b>      | <b>\$ 24,300</b>       | <b>\$ 24,300</b>       | <b>\$ -</b>                                  |
| 53110 - Employee Training                                 | \$ 2,269              | \$ 4,200               | \$ 4,200               | \$ -                                         |
| 53120 - Employee Mileage Expense                          | \$ 13,752             | \$ 20,000              | \$ 20,000              | \$ -                                         |
| 53170 - Employee Medical Expense                          | \$ -                  | \$ 100                 | \$ 100                 | \$ -                                         |
| <b>Commodities</b>                                        | <b>\$ 418</b>         | <b>\$ 1,500</b>        | <b>\$ 1,500</b>        | <b>\$ -</b>                                  |
| 60000 - Office Supplies                                   | \$ 418                | \$ 1,500               | \$ 1,500               | \$ -                                         |
| <b>256 Circuit Clerk- Records Support Sub-Department</b>  | <b>\$ 6,872</b>       | <b>\$ 48,300</b>       | <b>\$ 49,500</b>       | <b>\$ 1,200</b>                              |
| <b>Contractual Services</b>                               | <b>\$ 500</b>         | <b>\$ 3,300</b>        | <b>\$ 4,500</b>        | <b>\$ 1,200</b>                              |
| 53100 - Conferences and Meetings                          | \$ -                  | \$ 3,000               | \$ 4,000               | \$ 1,000                                     |
| 53110 - Employee Training                                 | \$ 500                | \$ -                   | \$ -                   | \$ -                                         |
| 53120 - Employee Mileage Expense                          | \$ -                  | \$ 300                 | \$ 500                 | \$ 200                                       |
| <b>Commodities</b>                                        | <b>\$ 6,372</b>       | <b>\$ 45,000</b>       | <b>\$ 45,000</b>       | <b>\$ -</b>                                  |
| 60000 - Office Supplies                                   | \$ 6,372              | \$ 45,000              | \$ 45,000              | \$ -                                         |
| <b>259 Circuit Clerk- Chief Deputy Sub-Department</b>     | <b>\$ 22,416</b>      | <b>\$ 58,100</b>       | <b>\$ 81,162</b>       | <b>\$ 23,062</b>                             |
| <b>Contractual Services</b>                               | <b>\$ 10,303</b>      | <b>\$ 22,650</b>       | <b>\$ 42,650</b>       | <b>\$ 20,000</b>                             |
| 50160 - Legal Services                                    | \$ 2,075              | \$ 10,400              | \$ 35,400              | \$ 25,000                                    |
| 52160 - Repairs and Maint- Equipment                      | \$ 7,590              | \$ 8,000               | \$ 3,000               | \$ (5,000)                                   |
| 53100 - Conferences and Meetings                          | \$ 463                | \$ 2,850               | \$ 2,850               | \$ -                                         |
| 53120 - Employee Mileage Expense                          | \$ -                  | \$ 500                 | \$ 500                 | \$ -                                         |
| 53130 - General Association Dues                          | \$ 175                | \$ 900                 | \$ 900                 | \$ -                                         |
| <b>Commodities</b>                                        | <b>\$ 12,113</b>      | <b>\$ 35,450</b>       | <b>\$ 38,512</b>       | <b>\$ 3,062</b>                              |
| 60000 - Office Supplies                                   | \$ 12,113             | \$ 35,450              | \$ 38,512              | \$ 3,062                                     |
| <b>260 Circuit Clerk- Human Resources Sub-Department</b>  | <b>\$ 2,382</b>       | <b>\$ 26,576</b>       | <b>\$ 21,645</b>       | <b>\$ (4,931)</b>                            |
| <b>Contractual Services</b>                               | <b>\$ 22</b>          | <b>\$ 15,276</b>       | <b>\$ 10,345</b>       | <b>\$ (4,931)</b>                            |
| 52160 - Repairs and Maint- Equipment                      | \$ 22                 | \$ 9,130               | \$ 4,180               | \$ (4,950)                                   |
| 53110 - Employee Training                                 | \$ -                  | \$ 5,740               | \$ 5,740               | \$ -                                         |
| 53120 - Employee Mileage Expense                          | \$ -                  | \$ 250                 | \$ 250                 | \$ -                                         |
| 53130 - General Association Dues                          | \$ -                  | \$ 156                 | \$ 175                 | \$ 19                                        |
| <b>Commodities</b>                                        | <b>\$ 2,360</b>       | <b>\$ 11,300</b>       | <b>\$ 11,300</b>       | <b>\$ -</b>                                  |
| 60000 - Office Supplies                                   | \$ 2,360              | \$ 11,300              | \$ 11,300              | \$ -                                         |
| <b>261 Circuit Clerk- Customer Service Sub-Department</b> | <b>\$ 3,347</b>       | <b>\$ 12,254</b>       | <b>\$ 12,480</b>       | <b>\$ 226</b>                                |
| <b>Contractual Services</b>                               | <b>\$ -</b>           | <b>\$ 50</b>           | <b>\$ 50</b>           | <b>\$ -</b>                                  |
| 53120 - Employee Mileage Expense                          | \$ -                  | \$ 50                  | \$ 50                  | \$ -                                         |
| <b>Commodities</b>                                        | <b>\$ 3,347</b>       | <b>\$ 12,204</b>       | <b>\$ 12,430</b>       | <b>\$ 226</b>                                |
| 60000 - Office Supplies                                   | \$ -                  | \$ 300                 | \$ 500                 | \$ 200                                       |
| 64000 - Telephone                                         | \$ 3,347              | \$ 11,904              | \$ 11,930              | \$ 26                                        |

## ***Circuit Clerk***

### ***Court Automation Fund 200.250.280 – 200.250.285***

#### **Mission**

**The Court Automation Fund is to defray the expense borne by the county, of establishing and maintaining automated record keeping systems in the office of the Clerk of the Circuit Court. The money shall be remitted monthly by the clerk to the county treasurer and identified as funds for the Circuit Court Clerk. The fund shall be audited by the county auditor, and the board shall make expenditures from the fund in payment of any costs related to the automation of court records including hardware, software, research and development costs, and personnel costs related to the foregoing, provided that the expenditure is approved by the clerk of the court and the chief judge of the circuit court or their designee. 705 ILCS 135/10.5(d)(1).**

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

There are 289 Illinois Compiled statutes and/or Supreme Court Rules which require daily, weekly, monthly, quarterly, semi-annual and annual reporting and/or other required task.

#### **Outcomes**

Ensure that the Case Management System and any other electronics utilized by the Circuit Clerk and Courts fulfills statutory requirements for record keeping in a timely, efficient and cost-effective manner.

- Continue streamlining automated efficiencies within the office to adjust resources as needed for operations of automated entry of court records. This initial process has been Completed and also expanded to continue.
- Website update working with County ITD to enhance the user experience.
- Trained employees on Laserfiche configuration of forms so that Circuit Clerk can continue to provide smart forms and design new forms as well as modify forms as required by statutes or Courts. Must work within the boundaries set by ITD.
- Implemented Criminal e-File for subsequent filings. This allows customers convenience of doing from their offices. Other Criminal e-initiatives to follow: e-guilty, quasi-criminal and e-plea.
- Continue to work with Tyler Technologies on statistics programming so that we may collect and report statistical information as required by the Illinois Supreme Court.
- Worked with Tyler Technologies for a new required report from the Circuit Clerk known as Report O.
- To help train on various Standard Operating Procedures the Circuit Clerk has created some training videos for staff to refer to. This will continue with additional SOP's.
- Improve office processes with workflow configured within the Case Management System. This will continue to ensure most efficient processes are used.
- A payment notice process was implemented in April 2023, by the Circuit Clerk, to send reminders to customers whose cases have been dispositioned by the Court and fines, fees and assessments ordered. This process entails deputy clerks reviewing cases for a period of time and ensuring that any bond available can't be applied on the cases. Notice is sent encouraging customers to pay amounts due so that they do not get turned over to the legal collection process.
- A modernization grant was applied for and awarded for Microfilm to be converted to Digital Images. There are 2,214 rolls of microfilm being converted to digital images. This allows images to be retrieved from an off- site location. Provides efficiencies should we experience another pandemic or a disaster and more easily obtain the records customers or courts need.

## ***Circuit Clerk***

### ***Court Automation Fund 200.250.280 – 200.250.285***

#### **Outcomes Continued**

- Received ARPA grant money for paper files to be scanned to digital images. This provides efficiencies should we experience another pandemic or a disaster and more easily obtain the records customers or courts need.
- Pre-Trial Fairness statutes continue to change since the Act became effective September 18, 2023. The Circuit Clerk is responsible for forms for the Courts and is now working with the judicial group to modify in accordance with the changes in the Act.
- Pre-Trial Fairness continues to have new reporting requirements. This is additional work for every case that the Circuit Clerk must perform data entry on. Current process is to report data for the final disposition on the case. New reporting requirements, if approved, by the Illinois Conference of Chief Judges requires that the Circuit Clerk input new codes on the Case Management System for every count on a file. This information then must be reported on a daily basis to the State of Illinois. The Circuit Clerk is waiting for final requirements which will require computer system changes to configuration. This will also require new training for all deputy clerks assigned to the Court rooms to perform this additional data.

#### **2025 Goals and Objectives**

- Installation of Tyler Process Builder designed to improve workflow with CMS.
- Testing and implementation of Enterprise Justice 2023.
- Collaborate w/ Court Services and ITD for new CMS.
- Integration with Tyler Socrata for statewide data analysis, this is a requirement for the Courts and Court Services to provide the information from the Administrative Office of Illinois Courts
- Expansion of LaserFiche forms for court and office.
- Post COVID- DCN number clean up with State Police.
- Improve Judicial Time Standards Tracking on cases. This is a requirement set by the AOIC and a quarterly reporting requirement for the Circuit Clerks Office.
- Waive Juvenile fees on cases.
- Tracking of money owed on cases where defendant sent to DOC. Collection process once released for DOC.
- Continue to create Video Automation of team SOP's office-wide.
- Continue to monitor the changes in Legislation in regards to expansion of expungable offenses.
- Implement required reporting requirements in regards to the Pretrial Fairness Act.
- Implementation of Online Dispute Resolution with the Judiciary. This will allow collaboration between litigants between the parties 24/7 without appearing before the courts to work out resolutions.
- Implementation of Defendant Access for Miscellaneous payments to provide an easy payment method remotely for individuals wanting copies of documents or certifications.
- With the first phase of Defendant Access we would like to provide a way for defendants to plea online for Minor Traffic violations that do not require a court appearance.
- Configuration and Export for case and document access for individuals via reSearch IL that is the State of Illinois repository for case information. This is a requirements from the Administrative Office of Illinois Courts.
- Work with Tyler technology for the new dispositioning requirements needed for the Pretrial Fairness Act. There is an expansion of codes that Tyler needs to add to the system in order for us to report correctly.
- Create additional Task Queues/Paths for the office to use to allow for to easily recognize where additional resources are needed
- Integrated filing of electronic citations from the agencies that are using the electronic citations, to assist with faster entry of citations, and reuse of the keyed data from the citation.
- Work with County ITD to enhance our court software ECO (Electronic Court Orders) the ability to add dispositions to cases. And other improvements for all court partners.

# Circuit Clerk

## Court Automation Fund 200.250.280 – 200.250.285

### 2025 Goals and Objectives Continued

- Work with Tyler to make changes needed for our Statistical Reporting, currently they are looking to redo our Report K.
- Test packages, provided by Tyler to fix issues within the system. This is tested in 1-2 environments prior to being moved to production and tested again.
- Determine how to implement statutory changes- what we need to do to comply.
- Determine how changes to Supreme Court Rules, impact our daily processes and what needs to be done to comply
- Continue data analysis and data validation.
- Reviewing of SOPs to determine if system changes could be implemented to improve Process – for instance a time standard, review/compliance date etc.
- Implement changes required from Judiciary and our Judicial Partners that may be needed from changes in Statutes, Supreme Court Rule, Reporting Requirements etc. that may only be able to be captured by information on Court Orders.
- Expansion of work from home equipment, at the time that the Work From Home equipment was purchased our office was not fully staffed. Since the courts have the ability to go remotely, Courts and the Circuit Clerks Office will be available for business remotely – therefore additional equipment is needed so that everyone is available to work.
- Reporting requirements for the AOIC requires changes to all of our existing Pre-trial Fairness forms.

| Position Summary                 |          |           |                |
|----------------------------------|----------|-----------|----------------|
| Category                         | FY 2023  | FY 2024   | Projected 2025 |
| Full Time Regular                | 6        | 12        | 12             |
| Full Time Other*                 | 0        | 0         | 0              |
| Part Time Regular                | 0        | 0         | 0              |
| Part Time Other*                 | 0        | 0         | 0              |
| <b>Total Budgeted Positions:</b> | <b>6</b> | <b>12</b> | <b>12</b>      |

\*Other: Elected Officials, Per Diem, Commissioners

| Account / Description<br>Revenue Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>250 Circuit Clerk Department</b>                    |                       |                        |                        |                                              |
| <b>200 Court Automation Fund</b>                       | <b>\$ 802,345</b>     | <b>\$ 1,038,233</b>    | <b>\$ 967,611</b>      | <b>\$ (70,622)</b>                           |
| <b>000 Revenues Sub-Department</b>                     | <b>\$ 802,345</b>     | <b>\$ 1,038,233</b>    | <b>\$ 967,611</b>      | <b>\$ (70,622)</b>                           |
| <b>Charges for Services</b>                            | <b>\$ 767,912</b>     | <b>\$ 750,000</b>      | <b>\$ 750,000</b>      | <b>\$ -</b>                                  |
| 35900 - Miscellaneous Fees                             | \$ 767,912            | \$ 750,000             | \$ 750,000             | \$ -                                         |
| <b>Interest Revenue</b>                                | <b>\$ 32,304</b>      | <b>\$ 23,279</b>       | <b>\$ 27,000</b>       | <b>\$ 3,721</b>                              |
| 38000 - Investment Income                              | \$ 32,304             | \$ 23,279              | \$ 27,000              | \$ 3,721                                     |
| <b>Other</b>                                           | <b>\$ -</b>           | <b>\$ 264,954</b>      | <b>\$ 190,611</b>      | <b>\$ (74,343)</b>                           |
| 39900 - Fund Balance Utilization                       | \$ -                  | \$ 264,954             | \$ 190,611             | \$ (74,343)                                  |
| <b>Transfers In</b>                                    | <b>\$ 2,129</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 39355 - Transfer from American Rescue Plan Fund 355    | \$ 2,129              | \$ -                   | \$ -                   | \$ -                                         |



**Circuit Clerk**  
**Court Automation Fund 200.250.280 – 200.250.285**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>250 Circuit Clerk Department</b>                            |                       |                        |                        |                                              |
| <b>200 Court Automation Fund</b>                               | <b>\$ 443,013</b>     | <b>\$ 1,038,233</b>    | <b>\$ 967,611</b>      | <b>\$ (70,622)</b>                           |
| <b>280 Court Automation- CIC Sub-Department</b>                | <b>\$ 322,111</b>     | <b>\$ 911,192</b>      | <b>\$ 828,311</b>      | <b>\$ (82,881)</b>                           |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 191,911</b>     | <b>\$ 311,312</b>      | <b>\$ 289,509</b>      | <b>\$ (21,803)</b>                           |
| 40000 - Salaries and Wages                                     | \$ 191,836            | \$ 302,244             | \$ 289,509             | \$ (12,735)                                  |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 9,068               | \$ -                   | \$ (9,068)                                   |
| 40200 - Overtime Salaries                                      | \$ 75                 | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 86,691</b>      | <b>\$ 190,858</b>      | <b>\$ 127,048</b>      | <b>\$ (63,810)</b>                           |
| 45000 - Healthcare Contribution                                | \$ 52,996             | \$ 142,280             | \$ 81,921              | \$ (60,359)                                  |
| 45010 - Dental Contribution                                    | \$ 1,372              | \$ 4,034               | \$ 2,154               | \$ (1,880)                                   |
| 45100 - FICA/SS Contribution                                   | \$ 14,084             | \$ 23,816              | \$ 22,152              | \$ (1,664)                                   |
| 45200 - IMRF Contribution                                      | \$ 9,692              | \$ 14,259              | \$ 15,810              | \$ 1,551                                     |
| 53010 - Workers Compensation                                   | \$ 8,547              | \$ 6,469               | \$ 5,011               | \$ (1,458)                                   |
| <b>Contractual Services</b>                                    | <b>\$ 39,685</b>      | <b>\$ 122,752</b>      | <b>\$ 131,086</b>      | <b>\$ 8,334</b>                              |
| 52160 - Repairs and Maint- Equipment                           | \$ 16,701             | \$ 73,200              | \$ 80,200              | \$ 7,000                                     |
| 53000 - Liability Insurance                                    | \$ 11,242             | \$ 9,400               | \$ 10,741              | \$ 1,341                                     |
| 53020 - Unemployment Claims                                    | \$ 154                | \$ 152                 | \$ 145                 | \$ (7)                                       |
| 53100 - Conferences and Meetings                               | \$ 11,195             | \$ 37,000              | \$ 37,000              | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ 393                | \$ 3,000               | \$ 3,000               | \$ -                                         |
| <b>Commodities</b>                                             | <b>\$ 3,823</b>       | <b>\$ 162,500</b>      | <b>\$ 163,250</b>      | <b>\$ 750</b>                                |
| 60070 - Computer Hardware- Non Capital                         | \$ -                  | \$ 158,750             | \$ 158,750             | \$ -                                         |
| 64010 - Cellular Phone                                         | \$ 3,823              | \$ 3,750               | \$ 4,500               | \$ 750                                       |
| <b>Capital</b>                                                 | <b>\$ -</b>           | <b>\$ 100,000</b>      | <b>\$ 100,000</b>      | <b>\$ -</b>                                  |
| 70090 - Office Equipment                                       | \$ -                  | \$ 100,000             | \$ 100,000             | \$ -                                         |
| <b>Transfers Out</b>                                           | <b>\$ -</b>           | <b>\$ 23,770</b>       | <b>\$ 17,418</b>       | <b>\$ (6,352)</b>                            |
| 99001 - Transfer to General Fund 001                           | \$ -                  | \$ 23,770              | \$ 17,418              | \$ (6,352)                                   |
| <b>285 Court Automation- CH JDG Sub-Department</b>             | <b>\$ 120,903</b>     | <b>\$ 127,041</b>      | <b>\$ 139,300</b>      | <b>\$ 12,259</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 84,740</b>      | <b>\$ 89,437</b>       | <b>\$ 88,144</b>       | <b>\$ (1,293)</b>                            |
| 40000 - Salaries and Wages                                     | \$ 84,740             | \$ 86,832              | \$ 88,144              | \$ 1,312                                     |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 2,605               | \$ -                   | \$ (2,605)                                   |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 33,660</b>      | <b>\$ 34,859</b>       | <b>\$ 35,840</b>       | <b>\$ 981</b>                                |
| 45000 - Healthcare Contribution                                | \$ 21,190             | \$ 21,763              | \$ 22,459              | \$ 696                                       |
| 45010 - Dental Contribution                                    | \$ 285                | \$ 298                 | \$ 299                 | \$ 1                                         |
| 45100 - FICA/SS Contribution                                   | \$ 6,140              | \$ 6,842               | \$ 6,744               | \$ (98)                                      |
| 45200 - IMRF Contribution                                      | \$ 4,168              | \$ 4,097               | \$ 4,813               | \$ 716                                       |
| 53010 - Workers Compensation                                   | \$ 1,877              | \$ 1,859               | \$ 1,525               | \$ (334)                                     |
| <b>Contractual Services</b>                                    | <b>\$ 2,503</b>       | <b>\$ 2,745</b>        | <b>\$ 8,316</b>        | <b>\$ 5,571</b>                              |
| 53000 - Liability Insurance                                    | \$ 2,469              | \$ 2,701               | \$ 3,271               | \$ 570                                       |
| 53020 - Unemployment Claims                                    | \$ 34                 | \$ 44                  | \$ 45                  | \$ 1                                         |
| 53100 - Conferences and Meetings                               | \$ -                  | \$ -                   | \$ 5,000               | \$ 5,000                                     |
| <b>Commodities</b>                                             | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ 7,000</b>        | <b>\$ 7,000</b>                              |
| 60020 - Computer Related Supplies                              | \$ -                  | \$ -                   | \$ 7,000               | \$ 7,000                                     |



## ***Circuit Clerk***

### ***Court Document Storage Fund 201.250.281 – 201.250.286***

#### **Mission**

**The Court Document Storage Fund is to defray the expense, borne by the county, of establishing and maintaining a document storage system, and converting the records of the Circuit Court Clerk to electronic or micrographic storage. The money shall be remitted monthly by the clerk to the county treasurer and identified as funds for circuit court clerk. The fund shall be audited by the county auditor, and the board shall make expenditures from the fund in payment of any cost related to the storage of court records, including hardware, software, research and development cost, and personnel costs related to the foregoing, provided that the expenditure is approved by the clerk of the court. 705 ILCS 135-10-5(d)(2).**

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

There are 289 Illinois Compiled statutes and/or Supreme Court Rules which require daily, weekly, monthly, quarterly, semi-annual and annual reporting and/or other required task.

- Continue streamlining automated efficiencies within office to adjust resources as needed pertaining to reengineering of current procedures based on the document management system for scanning and viewing of court records.
- Continue to work towards file-less courts as e-file case types and filing are expanded with quasi criminal and traffic cases.
- Continue to train and cross train staff for greater flexibility in operations.
- Achieved files scanned. This is being expanded and outsourced with the use of awarded ARPA monies approved.
- Consolidated evidence from the courthouse to the Judicial Center unless it meets retention where orders to destroy or return to agencies can occur.
- 10,501 customer requests for information was handled by deputy clerks.
- 159 Completed Appeals
- 160 Out of County Case Transfers
- 261,799 Audited Scanned documents
- 5,334 Research Requests were handled by deputy clerks assisting customers in finding the information that they were looking for. These are usually cases where a customer does not know the case number and more extensive research needs to be done from viewing indexes, books, microfilm and current case management system depending on the age of what the customer is looking for.
- 16,000 Files linked to the Case Management System
- 323,871 E-filing transactions entered on the Case Management System by deputy clerks for 2023.

## **Circuit Clerk**

### **Court Document Storage Fund 201.250.281 – 201.250.286**

#### **Outcomes**

Ensure that the Circuit Clerk's office is managing the receipt, maintenance and security of the court record following the Illinois Statutes, Supreme Court Rules, Recordkeeping rules set forth by the Illinois Administrative Office of Illinois Courts, Fine and Fee Manual and Local Rules of the Kane County Courts.

- A modernization grant was applied for and awarded for Microfilm to be converted to Digital Images. There are 2,214 rolls of microfilm being converted to digital images. This allows images to be retrieved from an off- site location. Provides efficiencies should we experience another pandemic or a disaster and more easily obtain the records customers or courts need.
- Received ARPA grant money for paper files to be scanned to digital images. This provides efficiencies should we experience another pandemic or a disaster and more easily obtain the records customers or courts need.
- Chat feature was expanded office-wide providing customers with more options for service with the Circuit Clerk's office.
- Implemented Criminal E-file for customers to file documents. The Supreme Court has this as an option for filers however, it is not mandated.
- Worked with the 2nd Appellate Court so that all exhibits are now submitted digitally/electronically for filing. This allows the Circuit Clerk to safe guard the evidence as it was previously mailed to the 2nd Appellate Court.

#### **2025 Goals and Objectives**

- Continue working on the Microfilm grant converting microfilm to digital images. This project is to be Completed in 2024.
- Continue working on the ARPA grant scanning paper files to digital images, performing quality check of all outsourced work before allowing the documents/files to be destroyed in accordance with the Manual on Recordkeeping. This project will be Completed in 2025.
- Continue training and cross training the entire team for more flexibility in operations.
- The evidence vault that stores drugs, weapons and other non-paper exhibits is meeting its physical capacity. In 2011 a roll able unit was added to the existing space expansion. The clerk must retain any evidence with DNA, convicted Murder or sentencing for more than 20 years can't be destroyed. A review of evidence is being done to see whether there is any that meets the requirements for the States Attorney, Public Defender, Attorney of Record, Arresting Agencies and Court can review and potentially do orders for release. Should the outcome be that evidence can't be released then the Circuit Clerk will be needing to consider a new secured location that meets all Recordkeeping requirement for care, handling and storage of those items entrusted to the clerk of the court.

| <b>Position Summary</b>          |                |                |                       |
|----------------------------------|----------------|----------------|-----------------------|
| <b>Category</b>                  | <b>FY 2023</b> | <b>FY 2024</b> | <b>Projected 2025</b> |
| Full Time Regular                | 4              | 3              | 3                     |
| Full Time Other*                 | 0              | 0              | 0                     |
| Part Time Regular                | 0              | 0              | 0                     |
| Part Time Other*                 | 0              | 0              | 0                     |
| <b>Total Budgeted Positions:</b> | <b>4</b>       | <b>3</b>       | <b>3</b>              |

\*Other: Elected Officials, Per Diem, Commissioners

**Circuit Clerk**  
**Court Document Storage Fund 201.250.281 – 201.250.286**

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>250 Circuit Clerk Department</b>                           |                       |                        |                        |                                              |
| <b>201 Court Document Storage Fund</b>                        | <b>\$ 772,881</b>     | <b>\$ 755,047</b>      | <b>\$ 756,000</b>      | <b>\$ 953</b>                                |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 772,881</b>     | <b>\$ 755,047</b>      | <b>\$ 756,000</b>      | <b>\$ 953</b>                                |
| <b>Fines</b>                                                  | <b>\$ 762,314</b>     | <b>\$ 750,000</b>      | <b>\$ 750,000</b>      | <b>\$ -</b>                                  |
| 36060 - Traffic Violation Fines                               | \$ 762,314            | \$ 750,000             | \$ 750,000             | \$ -                                         |
| <b>Interest Revenue</b>                                       | <b>\$ 7,130</b>       | <b>\$ 5,047</b>        | <b>\$ 6,000</b>        | <b>\$ 953</b>                                |
| 38000 - Investment Income                                     | \$ 7,130              | \$ 5,047               | \$ 6,000               | \$ 953                                       |
| <b>Transfers In</b>                                           | <b>\$ 3,437</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 39355 - Transfer from American Rescue Plan Fund 355           | \$ 3,437              | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>250 Circuit Clerk Department</b>                            |                       |                        |                        |                                              |
| <b>201 Court Document Storage Fund</b>                         | <b>\$ 499,423</b>     | <b>\$ 755,047</b>      | <b>\$ 756,000</b>      | <b>\$ 953</b>                                |
| <b>281 Court Document Storage Sub-Department</b>               | <b>\$ 499,423</b>     | <b>\$ 630,047</b>      | <b>\$ 706,000</b>      | <b>\$ 75,953</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 310,122</b>     | <b>\$ 202,115</b>      | <b>\$ 207,156</b>      | <b>\$ 5,041</b>                              |
| 40000 - Salaries and Wages                                     | \$ 310,127            | \$ 196,228             | \$ 206,156             | \$ 9,928                                     |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 5,887               | \$ -                   | \$ (5,887)                                   |
| 40200 - Overtime Salaries                                      | \$ (6)                | \$ -                   | \$ 1,000               | \$ 1,000                                     |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 143,094</b>     | <b>\$ 167,999</b>      | <b>\$ 111,292</b>      | <b>\$ (56,707)</b>                           |
| 45000 - Healthcare Contribution                                | \$ 96,572             | \$ 135,692             | \$ 78,388              | \$ (57,304)                                  |
| 45010 - Dental Contribution                                    | \$ 2,390              | \$ 3,388               | \$ 2,154               | \$ (1,234)                                   |
| 45100 - FICA/SS Contribution                                   | \$ 22,011             | \$ 15,462              | \$ 15,851              | \$ 389                                       |
| 45200 - IMRF Contribution                                      | \$ 15,076             | \$ 9,257               | \$ 11,313              | \$ 2,056                                     |
| 53010 - Workers Compensation                                   | \$ 7,046              | \$ 4,200               | \$ 3,586               | \$ (614)                                     |
| <b>Contractual Services</b>                                    | <b>\$ 37,021</b>      | <b>\$ 89,971</b>       | <b>\$ 87,073</b>       | <b>\$ (2,898)</b>                            |
| 50490 - Destruction of Records Services                        | \$ 6,322              | \$ 15,000              | \$ 15,000              | \$ -                                         |
| 52140 - Repairs and Maint- Copiers                             | \$ 10,216             | \$ 21,270              | \$ 12,950              | \$ (8,320)                                   |
| 52160 - Repairs and Maint- Equipment                           | \$ 10,900             | \$ 47,499              | \$ 51,370              | \$ 3,871                                     |
| 53000 - Liability Insurance                                    | \$ 9,268              | \$ 6,103               | \$ 7,649               | \$ 1,546                                     |
| 53020 - Unemployment Claims                                    | \$ 127                | \$ 99                  | \$ 104                 | \$ 5                                         |
| 53100 - Conferences and Meetings                               | \$ 14                 | \$ -                   | \$ -                   | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ 175                | \$ -                   | \$ -                   | \$ -                                         |
| <b>Commodities</b>                                             | <b>\$ 1,685</b>       | <b>\$ 8,000</b>        | <b>\$ 25,897</b>       | <b>\$ 17,897</b>                             |
| 60000 - Office Supplies                                        | \$ 1,593              | \$ 6,000               | \$ 23,897              | \$ 17,897                                    |
| 60020 - Computer Related Supplies                              | \$ -                  | \$ 1,500               | \$ 1,500               | \$ -                                         |
| 64010 - Cellular Phone                                         | \$ 92                 | \$ 500                 | \$ 500                 | \$ -                                         |
| <b>Capital</b>                                                 | <b>\$ 7,500</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 70050 - Printers                                               | \$ 7,500              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contingency and Other</b>                                   | <b>\$ -</b>           | <b>\$ 150,077</b>      | <b>\$ 262,970</b>      | <b>\$ 112,893</b>                            |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 150,077             | \$ 262,970             | \$ 112,893                                   |
| <b>Transfers Out</b>                                           | <b>\$ -</b>           | <b>\$ 11,885</b>       | <b>\$ 11,612</b>       | <b>\$ (273)</b>                              |
| 99001 - Transfer to General Fund 001                           | \$ -                  | \$ 11,885              | \$ 11,612              | \$ (273)                                     |
| <b>286 Court Doc Storage- CIC- Projects Sub-Department</b>     | <b>\$ -</b>           | <b>\$ 125,000</b>      | <b>\$ 50,000</b>       | <b>\$ (75,000)</b>                           |
| <b>Contractual Services</b>                                    | <b>\$ -</b>           | <b>\$ 125,000</b>      | <b>\$ 50,000</b>       | <b>\$ (75,000)</b>                           |
| 53090 - Film Conversion/Book Binding                           | \$ -                  | \$ 125,000             | \$ 50,000              | \$ (75,000)                                  |

## **Circuit Clerk**

### **Child Support Fund 202.250.282**

#### **Mission**

The Child Support Fund manages an accurate record of collection and distribution of maintenance and child support payments pursuant to 705 ILCS 105/27.1 a(bb)(4). The mission in this area is to provide a means of managing the receipt and maintenance of family support records, and payments either in the office or by electronic transmissions from the State Disbursement Unit.

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

There are 289 Illinois Compiled statutes and/or Supreme Court Rules which require daily, weekly, monthly, quarterly, semi-annual and annual reporting and/or other required task.

#### **Outcomes and Goals**

Ensure that the Case Management System and any other electronics utilized by the Circuit Clerk and Courts fulfills statutory requirements for record keeping in a timely, efficient and cost-effective manner.

- Process and Print Child Supports are court ordered to be paid thru the Circuit Clerk's Office.
- Process all \$36 Administrative Fee payments received.
- Process and balance State Disbursement Union transactions that do not electronically update our case management system.
- Currently performing audits on files to ensure that complete payment schedules, proper names, and payment amounts and frequencies are all received by the Court for processing in the case management system. This allows more transactions to process thru the State Disbursement Unit interface with the case management system.
- Perform audits as requested by parties to the cases since the clerk of court is the official record keeper for these cases.
- Train all new staff on how to perform State Disbursement record keeping on our case management system as well as inputting data from the court orders into the State Disbursement Unit application.

| <b>Position Summary</b>          |                |                |                       |
|----------------------------------|----------------|----------------|-----------------------|
| <b>Category</b>                  | <b>FY 2023</b> | <b>FY 2024</b> | <b>Projected 2025</b> |
| Full Time Regular                | 2              | 1              | 1                     |
| Full Time Other*                 | 0              | 0              | 0                     |
| Part Time Regular                | 0              | 0              | 0                     |
| Part Time Other*                 | 0              | 0              | 0                     |
| <b>Total Budgeted Positions:</b> | <b>2</b>       | <b>1</b>       | <b>1</b>              |

\*Other: Elected Officials, Per Diem, Commissioners

**Circuit Clerk**  
**Child Support Fund 202.250.282**

| Account / Description<br>Revenue Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>250 Circuit Clerk Department</b>                    |                       |                        |                        |                                              |
| <b>202 Child Support Fund</b>                          | \$ 94,082             | \$ 156,040             | \$ 99,028              | \$ (57,012)                                  |
| <b>000 Revenues Sub-Department</b>                     | \$ 94,082             | \$ 156,040             | \$ 99,028              | \$ (57,012)                                  |
| <b>Charges for Services</b>                            | \$ 58,762             | \$ 60,000              | \$ 50,000              | \$ (10,000)                                  |
| 34830 - Child Support Annual Admin Fees                | \$ 58,762             | \$ 60,000              | \$ 50,000              | \$ (10,000)                                  |
| <b>Grants</b>                                          | \$ 20,076             | \$ 37,028              | \$ 37,028              | \$ -                                         |
| 34835 - Court Clerk/HFS-SDU                            | \$ 20,076             | \$ 37,028              | \$ 37,028              | \$ -                                         |
| <b>Interest Revenue</b>                                | \$ 14,604             | \$ 10,418              | \$ 12,000              | \$ 1,582                                     |
| 38000 - Investment Income                              | \$ 14,604             | \$ 10,418              | \$ 12,000              | \$ 1,582                                     |
| <b>Other</b>                                           | \$ -                  | \$ 48,594              | \$ -                   | \$ (48,594)                                  |
| 39900 - Fund Balance Utilization                       | \$ -                  | \$ 48,594              | \$ -                   | \$ (48,594)                                  |
| <b>Transfers In</b>                                    | \$ 640                | \$ -                   | \$ -                   | \$ -                                         |
| 39355 - Transfer from American Rescue Plan Fund 355    | \$ 640                | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br>Expenses Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>250 Circuit Clerk Department</b>                     |                       |                        |                        |                                              |
| <b>202 Child Support Fund</b>                           | \$ 94,038             | \$ 156,040             | \$ 99,028              | \$ (57,012)                                  |
| <b>282 Child Support Sub-Department</b>                 | \$ 94,038             | \$ 156,040             | \$ 99,028              | \$ (57,012)                                  |
| <b>Personnel Services- Salaries &amp; Wages</b>         | \$ 73,376             | \$ 51,189              | \$ 52,469              | \$ 1,280                                     |
| 40000 - Salaries and Wages                              | \$ 72,770             | \$ 49,698              | \$ 52,469              | \$ 2,771                                     |
| 40003 - Cost of Living Increase                         | \$ -                  | \$ 1,491               | \$ -                   | \$ (1,491)                                   |
| 40200 - Overtime Salaries                               | \$ 606                | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Employee Benefits</b>            | \$ 17,360             | \$ 7,325               | \$ 7,788               | \$ 463                                       |
| 45000 - Healthcare Contribution                         | \$ 5,332              | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                             | \$ 188                | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                            | \$ 5,502              | \$ 3,916               | \$ 4,015               | \$ 99                                        |
| 45200 - IMRF Contribution                               | \$ 3,861              | \$ 2,345               | \$ 2,865               | \$ 520                                       |
| 53010 - Workers Compensation                            | \$ 2,477              | \$ 1,064               | \$ 908                 | \$ (156)                                     |
| <b>Contractual Services</b>                             | \$ 3,302              | \$ 8,971               | \$ 9,374               | \$ 403                                       |
| 52160 - Repairs and Maint- Equipment                    | \$ -                  | \$ 800                 | \$ 800                 | \$ -                                         |
| 53000 - Liability Insurance                             | \$ 3,257              | \$ 1,546               | \$ 1,947               | \$ 401                                       |
| 53020 - Unemployment Claims                             | \$ 45                 | \$ 25                  | \$ 27                  | \$ 2                                         |
| 53060 - General Printing                                | \$ -                  | \$ 6,600               | \$ 6,600               | \$ -                                         |
| <b>Contingency and Other</b>                            | \$ -                  | \$ 82,613              | \$ 23,591              | \$ (59,022)                                  |
| 89000 - Addition to Fund Balance                        | \$ -                  | \$ 82,613              | \$ 23,591              | \$ (59,022)                                  |
| <b>Transfers Out</b>                                    | \$ -                  | \$ 5,942               | \$ 5,806               | \$ (136)                                     |
| 99001 - Transfer to General Fund 001                    | \$ -                  | \$ 5,942               | \$ 5,806               | \$ (136)                                     |

## **Circuit Clerk**

### **Administrative and Operations Fund 203.250.283**

#### **Mission**

Per Illinois Statute 705 ILCS 105/27.3d, this fund is used to offset the costs incurred by the Circuit Court Clerk in performing the additional duties required to collect and disburse funds to entities of state and local government as provided by law.

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

There are 289 Illinois Compiled statutes and/or Supreme Court Rules which require daily, weekly, monthly, quarterly, semi-annual and annual reporting and/or other required task.

#### **Outcomes and Goals**

Ensure that the Case Management System and any other electronics utilized by the Circuit Clerk and Courts fulfills statutory requirements for record keeping in a timely, efficient and cost-effective manner.

- All daily money balancing has to go thru the Financial Support team where restitution, bond refunds, bond transfers, and child support is distributed daily to the appropriate parties. Also does all of the end of month distributions to the local county and state agencies.
- All financial reporting that must be reported to state and local entities as required by statute.
- Cross training employees to perform financial duties across the team adding flexibility to the operations.

#### **Position Summary**

| Category                         | FY 2023  | FY 2024  | Projected 2025 |
|----------------------------------|----------|----------|----------------|
| Full Time Regular                | 3        | 3        | 3              |
| Full Time Other*                 | 0        | 0        | 0              |
| Part Time Regular                | 0        | 0        | 0              |
| Part Time Other*                 | 0        | 0        | 0              |
| <b>Total Budgeted Positions:</b> | <b>3</b> | <b>3</b> | <b>3</b>       |

\*Other: Elected Officials, Per Diem, Commissioners

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>250 Circuit Clerk Department</b>                           |                       |                        |                        |                                              |
| <b>203 Circuit Clerk Admin Services Fund</b>                  | <b>\$ 317,603</b>     | <b>\$ 328,910</b>      | <b>\$ 363,360</b>      | <b>\$ 34,450</b>                             |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 317,603</b>     | <b>\$ 328,910</b>      | <b>\$ 363,360</b>      | <b>\$ 34,450</b>                             |
| <b>Charges for Services</b>                                   | <b>\$ 277,515</b>     | <b>\$ 300,000</b>      | <b>\$ 270,000</b>      | <b>\$ (30,000)</b>                           |
| 35900 - Miscellaneous Fees                                    | \$ 277,515            | \$ 300,000             | \$ 270,000             | \$ (30,000)                                  |
| <b>Interest Revenue</b>                                       | <b>\$ 39,962</b>      | <b>\$ 28,910</b>       | <b>\$ 33,000</b>       | <b>\$ 4,090</b>                              |
| 38000 - Investment Income                                     | \$ 39,962             | \$ 28,910              | \$ 33,000              | \$ 4,090                                     |
| <b>Other</b>                                                  | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ 60,360</b>       | <b>\$ 60,360</b>                             |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ -                   | \$ 60,360              | \$ 60,360                                    |
| <b>Transfers In</b>                                           | <b>\$ 127</b>         | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 39355 - Transfer from American Rescue Plan Fund 355           | \$ 127                | \$ -                   | \$ -                   | \$ -                                         |

**Circuit Clerk**  
**Administrative and Operations Fund 203.250.283**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>250 Circuit Clerk Department</b>                            |                       |                        |                        |                                              |
| <b>203 Circuit Clerk Admin Services Fund</b>                   | <b>\$ 257,537</b>     | <b>\$ 328,910</b>      | <b>\$ 363,360</b>      | <b>\$ 34,450</b>                             |
| <b>283 Circuit Clerk Admin Services Sub-Department</b>         | <b>\$ 257,537</b>     | <b>\$ 328,910</b>      | <b>\$ 363,360</b>      | <b>\$ 34,450</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 204,287</b>     | <b>\$ 197,755</b>      | <b>\$ 185,614</b>      | <b>\$ (12,141)</b>                           |
| 40000 - Salaries and Wages                                     | \$ 204,287            | \$ 191,995             | \$ 184,614             | \$ (7,381)                                   |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 5,760               | \$ -                   | \$ (5,760)                                   |
| 40200 - Overtime Salaries                                      | \$ -                  | \$ -                   | \$ 1,000               | \$ 1,000                                     |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 38,278</b>      | <b>\$ 58,909</b>       | <b>\$ 73,644</b>       | <b>\$ 14,735</b>                             |
| 45000 - Healthcare Contribution                                | \$ 7,021              | \$ 29,818              | \$ 44,381              | \$ 14,563                                    |
| 45010 - Dental Contribution                                    | \$ 256                | \$ 795                 | \$ 1,712               | \$ 917                                       |
| 45100 - FICA/SS Contribution                                   | \$ 15,475             | \$ 15,129              | \$ 14,202              | \$ (927)                                     |
| 45200 - IMRF Contribution                                      | \$ 10,336             | \$ 9,058               | \$ 10,136              | \$ 1,078                                     |
| 53010 - Workers Compensation                                   | \$ 5,191              | \$ 4,109               | \$ 3,213               | \$ (896)                                     |
| <b>Contractual Services</b>                                    | <b>\$ 12,705</b>      | <b>\$ 29,068</b>       | <b>\$ 64,943</b>       | <b>\$ 35,875</b>                             |
| 52160 - Repairs and Maint- Equipment                           | \$ 2,910              | \$ 3,000               | \$ 38,000              | \$ 35,000                                    |
| 53000 - Liability Insurance                                    | \$ 6,827              | \$ 5,972               | \$ 6,850               | \$ 878                                       |
| 53020 - Unemployment Claims                                    | \$ 94                 | \$ 96                  | \$ 93                  | \$ (3)                                       |
| 53060 - General Printing                                       | \$ 2,024              | \$ 5,000               | \$ 5,000               | \$ -                                         |
| 53100 - Conferences and Meetings                               | \$ 669                | \$ 12,400              | \$ 12,400              | \$ -                                         |
| 53110 - Employee Training                                      | \$ 30                 | \$ 2,000               | \$ 2,000               | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ 151                | \$ 500                 | \$ 500                 | \$ -                                         |
| 53130 - General Association Dues                               | \$ -                  | \$ 100                 | \$ 100                 | \$ -                                         |
| <b>Commodities</b>                                             | <b>\$ 2,266</b>       | <b>\$ 30,450</b>       | <b>\$ 30,450</b>       | <b>\$ -</b>                                  |
| 60000 - Office Supplies                                        | \$ 1,923              | \$ 30,000              | \$ 30,000              | \$ -                                         |
| 64010 - Cellular Phone                                         | \$ 343                | \$ 450                 | \$ 450                 | \$ -                                         |
| <b>Contingency and Other</b>                                   | <b>\$ -</b>           | <b>\$ 3,814</b>        | <b>\$ -</b>            | <b>\$ (3,814)</b>                            |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 3,814               | \$ -                   | \$ (3,814)                                   |
| <b>Transfers Out</b>                                           | <b>\$ -</b>           | <b>\$ 8,914</b>        | <b>\$ 8,709</b>        | <b>\$ (205)</b>                              |
| 99001 - Transfer to General Fund 001                           | \$ -                  | \$ 8,914               | \$ 8,709               | \$ (205)                                     |

## ***Circuit Clerk Electronic Citation Fund 204.250.287***

### **Mission**

The E-Citation Fund was established to collect fees for transmitting electronic court records pursuant to 705 ILCS 135/10 (d)(9). The mission in this area is to provide a means of maintaining citation records in the office of the Circuit Court clerk and by electronic transmission from law enforcement agencies as an efficient way of tracking and operating.

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

There are 289 Illinois Compiled Statutes and/or Supreme Court Rules which require daily, weekly, monthly, quarterly, semi-annual and annual reporting and/or other required task.

- 197,665 electronic court orders created in 2023
- 979,834 electronic events
- E-citation interfaces with Odyssey/Navigator: Brazos, DACRA and Quickit
- Phase 1 of Brazos electronic tickets that are used by multiple police departments. Phase 2 still needs to be implemented.
- Quickit electronic tickets was introduced for circuit clerk approval to write electronic citations for Aurora Police Agency.
- Changes to the Citations with the Pre-Trial Fairness Act required all vendors to update their electronic citations to conform to the rules from the Conference of Chief Judges. This required all three vendors to submit to the Circuit Clerk updated citations for approval prior to use.
- Pre-Trial Fairness statutes continue to change since the Act became effective September 18, 2023. The Circuit Clerk is responsible for forms for the Courts and is now working with the judicial group to modify in accordance with the changes in the Act.
- Pre-Trial Fairness continues to have new reporting requirements. This is additional work for every case that the Circuit Clerk must perform data entry on. Current process is to report data for the final disposition on the case. New reporting requirements, if approved, by the Illinois Conference of Chief Judges requires that the Circuit Clerk input new codes on the Case Management System for every count on a file. This information then must be reported on a daily basis to the State of Illinois. The Circuit Clerk is waiting for final requirements which will require computer system changes to configuration. This will also require new training for all deputy clerks assigned to the Court rooms to perform this additional data.
- A payment notice process was implemented in April 2023, by the Circuit Clerk, to send reminders to customers whose cases have been dispositioned by the Court and fines, fees and assessments ordered. This process entails deputy clerks reviewing cases for a period of time and ensuring that any bond available can be applied on the cases. Notice is sent encouraging customers to pay amounts due so that they do not get turned over to the legal collection process.
- Trained employees on Laserfiche configuration of forms so that Circuit Clerk can continue to provide smart forms and design new forms as well as modify forms as required by statutes or Courts. Must work within the boundaries set by ITD.
- To help train on various Standard Operating Procedures the Circuit Clerk has created some training videos for staff to refer to. This will continue with additional SOP's.



# Circuit Clerk

## Electronic Citation Fund 204.250.287

### 2025 Goals and Objectives

- eCitation Brazos complete phase 1 and start phase 2 need update of what each phase includes
- eCitation interface with Enterprise Justice. This would include interfaces for all three BRAZOS, DACRA and Quickit
- Expand the use of ECO2, updates and enhancements (phase 2) this needs to include pleas
- New SAFE-T act requirements, forms and ADR required items
- Gplea once implemented customers who received an electronic citation can go online and electronically pay fines, fees and assessments owed and enter their plea without having to still mail the plea to our office.
- New Laserfiche forms
- Internal Laserfiche forms
- Attend additional training on Laserfiche forms
- Overweight citations interface Brazos/Navigator

| Position Summary                 |          |          |                |
|----------------------------------|----------|----------|----------------|
| Category                         | FY 2023  | FY 2024  | Projected 2025 |
| Full Time Regular                | 2        | 2        | 2              |
| Full Time Other*                 | 0        | 0        | 0              |
| Part Time Regular                | 0        | 0        | 0              |
| Part Time Other*                 | 0        | 0        | 0              |
| <b>Total Budgeted Positions:</b> | <b>2</b> | <b>2</b> | <b>2</b>       |

\*Other: Elected Officials, Per Diem, Commissioners

| Account / Description<br>Revenue Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>250 Circuit Clerk Department</b>                    |                       |                        |                        |                                              |
| <b>204 Circuit Clk Electronic Citation Fund</b>        | <b>\$ 196,402</b>     | <b>\$ 234,813</b>      | <b>\$ 240,422</b>      | <b>\$ 5,609</b>                              |
| <b>000 Revenues Sub-Department</b>                     | <b>\$ 196,402</b>     | <b>\$ 234,813</b>      | <b>\$ 240,422</b>      | <b>\$ 5,609</b>                              |
| <b>Charges for Services</b>                            | <b>\$ 191,326</b>     | <b>\$ 180,000</b>      | <b>\$ 180,000</b>      | <b>\$ -</b>                                  |
| 35210 - Electronic Citation Fee                        | \$ 191,326            | \$ 180,000             | \$ 180,000             | \$ -                                         |
| <b>Interest Revenue</b>                                | <b>\$ 4,411</b>       | <b>\$ 3,531</b>        | <b>\$ 4,000</b>        | <b>\$ 469</b>                                |
| 38000 - Investment Income                              | \$ 4,411              | \$ 3,531               | \$ 4,000               | \$ 469                                       |
| <b>Other</b>                                           | <b>\$ -</b>           | <b>\$ 51,282</b>       | <b>\$ 56,422</b>       | <b>\$ 5,140</b>                              |
| 39900 - Fund Balance Utilization                       | \$ -                  | \$ 51,282              | \$ 56,422              | \$ 5,140                                     |
| <b>Transfers In</b>                                    | <b>\$ 666</b>         | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 39355 - Transfer from American Rescue Plan Fund 355    | \$ 666                | \$ -                   | \$ -                   | \$ -                                         |

**Circuit Clerk**  
**Electronic Citation Fund 204.250.287**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>250 Circuit Clerk Department</b>                            |                       |                        |                        |                                              |
| <b>204 Circuit Clk Electronic Citation Fund</b>                | <b>\$ 195,119</b>     | <b>\$ 234,813</b>      | <b>\$ 240,422</b>      | <b>\$ 5,609</b>                              |
| <b>287 Electronic Citation Sub-Department</b>                  | <b>\$ 195,119</b>     | <b>\$ 234,813</b>      | <b>\$ 240,422</b>      | <b>\$ 5,609</b>                              |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 125,549</b>     | <b>\$ 137,508</b>      | <b>\$ 140,113</b>      | <b>\$ 2,605</b>                              |
| 40000 - Salaries and Wages                                     | \$ 125,549            | \$ 133,502             | \$ 139,113             | \$ 5,611                                     |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 4,006               | \$ -                   | \$ (4,006)                                   |
| 40200 - Overtime Salaries                                      | \$ -                  | \$ -                   | \$ 1,000               | \$ 1,000                                     |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 59,138</b>      | <b>\$ 66,069</b>       | <b>\$ 65,021</b>       | <b>\$ (1,048)</b>                            |
| 45000 - Healthcare Contribution                                | \$ 39,900             | \$ 45,157              | \$ 42,786              | \$ (2,371)                                   |
| 45010 - Dental Contribution                                    | \$ 1,027              | \$ 1,237               | \$ 1,436               | \$ 199                                       |
| 45100 - FICA/SS Contribution                                   | \$ 8,859              | \$ 10,520              | \$ 10,721              | \$ 201                                       |
| 45200 - IMRF Contribution                                      | \$ 6,072              | \$ 6,298               | \$ 7,652               | \$ 1,354                                     |
| 53010 - Workers Compensation                                   | \$ 3,280              | \$ 2,857               | \$ 2,426               | \$ (431)                                     |
| <b>Contractual Services</b>                                    | <b>\$ 9,167</b>       | <b>\$ 23,444</b>       | <b>\$ 27,232</b>       | <b>\$ 3,788</b>                              |
| 52160 - Repairs and Maint- Equipment                           | \$ -                  | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 53000 - Liability Insurance                                    | \$ 4,314              | \$ 4,152               | \$ 5,162               | \$ 1,010                                     |
| 53020 - Unemployment Claims                                    | \$ 60                 | \$ 67                  | \$ 70                  | \$ 3                                         |
| 53100 - Conferences and Meetings                               | \$ 4,672              | \$ 13,800              | \$ 16,500              | \$ 2,700                                     |
| 53110 - Employee Training                                      | \$ -                  | \$ 2,000               | \$ 2,000               | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ 122                | \$ 1,925               | \$ 2,000               | \$ 75                                        |
| 53130 - General Association Dues                               | \$ -                  | \$ 500                 | \$ 500                 | \$ -                                         |
| <b>Commodities</b>                                             | <b>\$ 1,264</b>       | <b>\$ 1,850</b>        | <b>\$ 2,250</b>        | <b>\$ 400</b>                                |
| 60000 - Office Supplies                                        | \$ 760                | \$ 1,100               | \$ 1,500               | \$ 400                                       |
| 64010 - Cellular Phone                                         | \$ 504                | \$ 750                 | \$ 750                 | \$ -                                         |
| <b>Transfers Out</b>                                           | <b>\$ -</b>           | <b>\$ 5,942</b>        | <b>\$ 5,806</b>        | <b>\$ (136)</b>                              |
| 99001 - Transfer to General Fund 001                           | \$ -                  | \$ 5,942               | \$ 5,806               | \$ (136)                                     |

# Circuit Clerk

## Operation and Administration Fund 205.250.288

### Mission

The Circuit Clerk Operation and Administration Fund is used to defray the expenses incurred for collections and disbursement of the various assessment schedules per 705 ILCS 135/10-5 (d)(3).

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

There are 289 Illinois Compiled statutes and/or Supreme Court Rules which require daily, weekly, monthly, quarterly, semi-annual and annual reporting and/or other required task.

### Outcomes and Goals

Ensure that the Case Management System and any other electronics utilized by the Circuit Clerk and Courts fulfills statutory requirements for record keeping in a timely, efficient and cost-effective manner.

- \$388,819.36 in 2023 was collected from cases referred to collections past due amounts received and processed manually by deputy clerks.
- All daily money balancing has to go thru the Financial Support team where restitution, bond refunds, bond transfers, and child support is distributed daily to the appropriate parties. Also does all of the end of month distributions to the local county and state agencies.
- All financial reporting that must be reported to state and local entities as required by statute.
- Cross training employees to perform financial duties across the team adding flexibility to the operations.

| Position Summary                 |          |          |                |
|----------------------------------|----------|----------|----------------|
| Category                         | FY 2023  | FY 2024  | Projected 2025 |
| Full Time Regular                | 0        | 0        | 0              |
| Full Time Other*                 | 0        | 0        | 0              |
| Part Time Regular                | 0        | 0        | 0              |
| Part Time Other*                 | 0        | 0        | 0              |
| <b>Total Budgeted Positions:</b> | <b>0</b> | <b>0</b> | <b>0</b>       |

\*Other: Elected Officials, Per Diem, Commissioners

| Account / Description<br>Revenue Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>250 Circuit Clerk Department</b>                    |                       |                        |                        |                                              |
| <b>205 Circuit Ct Clerk Op and Admin Fund</b>          | \$ 90,095             | \$ 82,827              | \$ 79,000              | \$ (3,827)                                   |
| <b>000 Revenues Sub-Department</b>                     | \$ 90,095             | \$ 82,827              | \$ 79,000              | \$ (3,827)                                   |
| <b>Charges for Services</b>                            | \$ 79,229             | \$ 75,000              | \$ 70,000              | \$ (5,000)                                   |
| 35410 - Operation & Admin Fee                          | \$ 79,229             | \$ 75,000              | \$ 70,000              | \$ (5,000)                                   |
| <b>Interest Revenue</b>                                | \$ 10,866             | \$ 7,827               | \$ 9,000               | \$ 1,173                                     |
| 38000 - Investment Income                              | \$ 10,866             | \$ 7,827               | \$ 9,000               | \$ 1,173                                     |

**Circuit Clerk**  
**Operation and Administration Fund 205.250.288**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>250 Circuit Clerk Department</b>                            |                       |                        |                        |                                              |
| <b>205 Circuit Ct Clerk Op and Admin Fund</b>                  | \$ -                  | \$ 82,827              | \$ 79,000              | \$ (3,827)                                   |
| <b>288 CIC Operations &amp; Admin Sub-Department</b>           | \$ -                  | \$ 82,827              | \$ 79,000              | \$ (3,827)                                   |
| <b>Contractual Services</b>                                    | \$ -                  | \$ -                   | \$ 15,000              | \$ 15,000                                    |
| 50150 - Contractual/Consulting Services                        | \$ -                  | \$ -                   | \$ 15,000              | \$ 15,000                                    |
| <b>Commodities</b>                                             | \$ -                  | \$ 10,000              | \$ 10,000              | \$ -                                         |
| 60010 - Operating Supplies                                     | \$ -                  | \$ 10,000              | \$ 10,000              | \$ -                                         |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 72,827              | \$ 54,000              | \$ (18,827)                                  |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 72,827              | \$ 54,000              | \$ (18,827)                                  |

**Coroner**  
**General Fund 001.490.490**

**Mission**

The Kane County Coroner's Office is a statutory law enforcement agency operating 24 hours a day, seven days a week. It is the goal of the Kane County Coroner's Office to maintain full investigative and supportive services while complying with the law and dealing with:

- increasing population growth
- increasing caseloads
- increasing diversity and complicated lifestyles

The Coroner's Office investigates all unusual or suspicious deaths in Kane County. The Coroner strives to maintain a high level of sensitivity to families of victims, and to assist with professionalism in the preparation of the deceased for final disposition. The Coroner assures that the proper scientific testing is conducted to assist the law enforcement agencies and prosecutors. The office, under the Illinois State Statute, has the responsibility to inform the public of any and all issues that present a death risk.

| <b>2024 Project Recap</b>                                                                                                                                                                          | <b>Continuing</b> | <b>Completed</b> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------|
| Addressed increasing issues in the office – understaffing with increased work load                                                                                                                 | X                 |                  |
| Continued working with appropriate county task forces to assist and lead where appropriate                                                                                                         | X                 |                  |
| Continued community education to include, but not limited to, school presentations                                                                                                                 | X                 |                  |
| Participated in community events that expanded education and training to the community – “Night Out Against Crime” Activities                                                                      | X                 |                  |
| Developed county-wide opioid harm reduction program to include, but not limited to, distribution of Narcan                                                                                         | X                 |                  |
| Continued to upgrade testing methods to produce the most accurate investigative results                                                                                                            | X                 |                  |
| Continued to work within the approved budget to provide for efficient and thorough death investigations while working with increased population growth and more diverse and complicated lifestyles | X                 |                  |
| Continued working towards volunteer efforts and internships                                                                                                                                        | X                 |                  |
| Continued to work with the Kane County Board in addressing issues that are related to the Coroner's Office (i.e.office, staff, equipment, etc).                                                    | X                 |                  |
| Continued working toward the International Association of Coroners' and Medical Examiners' Re-accreditation in 2025                                                                                | X                 |                  |
| Participated in community events to deliver death prevention education to the community                                                                                                            | X                 |                  |
| Continued to arrange for dignified and respectful burials of unclaimed Kane County residents                                                                                                       | X                 |                  |
| Applied for and received three (3) grants totaling more than \$1 million dollars                                                                                                                   |                   | X                |
| Successfully initiated and collaborated with the Kane County Sheriff and State's Attorney in the generation of a county wide lab                                                                   | X                 |                  |
| Successfully implemented a time clock for accountability of hourly employees.                                                                                                                      |                   | X                |

**Coroner**  
**General Fund 001.490.490**

| <b>Key Performance Measures</b>                                                               | <b>2023</b> | <b>2024</b> |
|-----------------------------------------------------------------------------------------------|-------------|-------------|
| Total deaths reported to the Kane County Coroner                                              | 3664        | 3774        |
| Number of “on-scene” investigations                                                           | 440         | 453         |
| Number of cases requiring transports                                                          | 458         | 472         |
| Number of cases requiring toxicology                                                          | 371         | 382         |
| Number of cases requiring autopsy                                                             | 336         | 346         |
| Number of cases in which manner of death was Homicide                                         | 17          | n/a         |
| Number of cases in which manner of death was Motor Vehicle                                    | 45          | n/a         |
| Number of cases in which manner of death was Suicide                                          | 39          | n/a         |
| Number of cases in which manner of death was “Other” (includes verdicts of “Underdetermined”) | 222         | n/a         |

**2025 Goals and Objectives**

- Screen and hire a full time Forensic Pathologist
- Screen and hire a full time Deputy Coroner
- Continue to implement and grow lab collaborative with the Kane County State’s Attorney and the Kane County Sheriff Office+
- Finalize a mutually accepted union contract through good-faith negotiations
- Expand death prevention education; specifically, infant, self-inflicted, and opioid related deaths

| <b>Position Summary</b>          |                |                |                       |
|----------------------------------|----------------|----------------|-----------------------|
| <b>Category</b>                  | <b>FY 2023</b> | <b>FY 2024</b> | <b>Projected 2025</b> |
| Full Time Regular                | 11             | 11             | 12                    |
| Full Time Other*                 | 1              | 1              | 1                     |
| Part Time Regular                | 1              | 1              | 1                     |
| Part Time Other*                 | 6              | 6              | 4                     |
| <b>Total Budgeted Positions:</b> | <b>19</b>      | <b>19</b>      | <b>18</b>             |

\*Other: Elected Officials, Per Diem, Commissioners

**Coroner**  
**General Fund 001.490.490**

| Account / Description<br><b>Expenses 001 General Fund</b> | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>490 Coroner Department</b>                             |                       |                        |                        |                                              |
| <b>490 Coroner Sub-Department</b>                         | <b>\$ 1,622,566</b>   | <b>\$ 1,523,417</b>    | <b>\$ 1,668,920</b>    | <b>\$ 145,503</b>                            |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 828,786</b>     | <b>\$ 896,217</b>      | <b>\$ 1,041,720</b>    | <b>\$ 145,503</b>                            |
| 40000 - Salaries and Wages                                | \$ 726,052            | \$ 742,039             | \$ 932,737             | \$ 190,698                                   |
| 40003 - Cost of Living Increase                           | \$ -                  | \$ 21,733              | \$ -                   | \$ (21,733)                                  |
| 40007 - Equity Study Adjustments                          | \$ -                  | \$ 28,652              | \$ -                   | \$ (28,652)                                  |
| 40200 - Overtime Salaries                                 | \$ 102,734            | \$ 103,793             | \$ 108,983             | \$ 5,190                                     |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ 197,416</b>     | <b>\$ -</b>            | <b>\$ 368,949</b>      | <b>\$ 368,949</b>                            |
| 45000 - Healthcare Contribution                           | \$ 192,312            | \$ -                   | \$ 221,860             | \$ 221,860                                   |
| 45010 - Dental Contribution                               | \$ 5,104              | \$ -                   | \$ 4,280               | \$ 4,280                                     |
| 45100 - FICA/SS Contribution                              | \$ -                  | \$ -                   | \$ 79,717              | \$ 79,717                                    |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 45,054              | \$ 45,054                                    |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 18,038              | \$ 18,038                                    |
| <b>Contractual Services</b>                               | <b>\$ 585,162</b>     | <b>\$ 611,700</b>      | <b>\$ 611,700</b>      | <b>\$ -</b>                                  |
| 50430 - Autopsies/Consulting                              | \$ 470,500            | \$ 460,500             | \$ 460,500             | \$ -                                         |
| 50440 - Forensic Expense                                  | \$ 726                | \$ 5,000               | \$ 5,000               | \$ -                                         |
| 50450 - Toxicology Expense                                | \$ 100,871            | \$ 122,000             | \$ 122,000             | \$ -                                         |
| 52230 - Repairs and Maint- Vehicles                       | \$ 2,114              | \$ 7,500               | \$ 7,500               | \$ -                                         |
| 53100 - Conferences and Meetings                          | \$ 1,845              | \$ 3,000               | \$ 3,000               | \$ -                                         |
| 53130 - General Association Dues                          | \$ 690                | \$ 3,200               | \$ 3,200               | \$ -                                         |
| 55000 - Miscellaneous Contractual Exp                     | \$ 8,416              | \$ 10,500              | \$ 10,500              | \$ -                                         |
| <b>Commodities</b>                                        | <b>\$ 11,202</b>      | <b>\$ 15,500</b>       | <b>\$ 15,500</b>       | <b>\$ -</b>                                  |
| 60050 - Books and Subscriptions                           | \$ 540                | \$ 500                 | \$ 500                 | \$ -                                         |
| 63040 - Fuel- Vehicles                                    | \$ 10,662             | \$ 15,000              | \$ 15,000              | \$ -                                         |
| <b>Services</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (368,949)</b>    | <b>\$ (368,949)</b>                          |
| 45005 - Healthcare Contribution Contra Account            | \$ -                  | \$ -                   | \$ (221,860)           | \$ (221,860)                                 |
| 45015 - Dental Insurance Contra Account                   | \$ -                  | \$ -                   | \$ (4,280)             | \$ (4,280)                                   |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (79,717)            | \$ (79,717)                                  |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (45,054)            | \$ (45,054)                                  |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (18,038)            | \$ (18,038)                                  |

**Coroner**  
**Stipend Fund 020.490.000**

**Objective**

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.

| Account / Description<br>Revenue Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>490 Coroner Department</b>                          |                       |                        |                        |                                              |
| <b>020 The Stipend Fund</b>                            | \$ -                  | \$ -                   | \$ 6,500               | \$ 6,500                                     |
| <b>000 Revenues Sub-Department</b>                     | \$ -                  | \$ -                   | \$ 6,500               | \$ 6,500                                     |
| <b>Reimbursements</b>                                  | \$ -                  | \$ -                   | \$ 6,500               | \$ 6,500                                     |
| 37115 - State Stipend Certain EO and DH                | \$ -                  | \$ -                   | \$ 6,500               | \$ 6,500                                     |



**Coroner**  
**Administration Fund 289.490.491/493/494**

**2025 Objectives**

This account was set up to comply with the new statute 55ILCS 5/4-7001, Sec. 4-7001 Coroner's Fees. "All fees under this Section collected by or on behalf of the Coroner's Office shall be paid over to the County Treasurer and deposited into a special account in the County Treasury. Monies in the special account shall be used solely for the purchase of electronic and forensic identification equipment or other related supplies and the operating expenses of the Coroner's Office."

| Account / Description<br>Revenue Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>490 Coroner Department</b>                          |                       |                        |                        |                                              |
| <b>289 Coroner Administration Fund</b>                 | <b>\$ 220,142</b>     | <b>\$ 351,790</b>      | <b>\$ 301,500</b>      | <b>\$ (50,290)</b>                           |
| <b>000 Revenues Sub-Department</b>                     | <b>\$ 220,142</b>     | <b>\$ 351,790</b>      | <b>\$ 301,500</b>      | <b>\$ (50,290)</b>                           |
| <b>Charges for Services</b>                            | <b>\$ 202,961</b>     | <b>\$ 270,000</b>      | <b>\$ 270,000</b>      | <b>\$ -</b>                                  |
| 34560 - County Coroner Fees                            | \$ 192,086            | \$ 260,000             | \$ 260,000             | \$ -                                         |
| 34570 - Body Bag Fees                                  | \$ 10,875             | \$ 10,000              | \$ 10,000              | \$ -                                         |
| <b>Grants</b>                                          | <b>\$ 3,365</b>       | <b>\$ 57,790</b>       | <b>\$ 7,500</b>        | <b>\$ (50,290)</b>                           |
| 32367 - Department of Justice Morgue Tech Grant        | \$ -                  | \$ 20,290              | \$ -                   | \$ (20,290)                                  |
| 33551 - Health Department Opiate Grant                 | \$ -                  | \$ 30,000              | \$ -                   | \$ (30,000)                                  |
| 33705 - Death Certificate Surcharge Grant              | \$ 3,365              | \$ 7,500               | \$ 7,500               | \$ -                                         |
| <b>Interest Revenue</b>                                | <b>\$ 13,816</b>      | <b>\$ -</b>            | <b>\$ 11,000</b>       | <b>\$ 11,000</b>                             |
| 38000 - Investment Income                              | \$ 13,816             | \$ -                   | \$ 11,000              | \$ 11,000                                    |
| <b>Other</b>                                           | <b>\$ -</b>           | <b>\$ 24,000</b>       | <b>\$ 13,000</b>       | <b>\$ (11,000)</b>                           |
| 39900 - Fund Balance Utilization                       | \$ -                  | \$ 24,000              | \$ 13,000              | \$ (11,000)                                  |

| Account / Description<br>Expenses Special Revenue Funds  | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>490 Coroner Department</b>                            |                       |                        |                        |                                              |
| <b>289 Coroner Administration Fund</b>                   | <b>\$ 84,225</b>      | <b>\$ 351,790</b>      | <b>\$ 301,500</b>      | <b>\$ (50,290)</b>                           |
| <b>491 Coroner Administration Sub-Department</b>         | <b>\$ 84,225</b>      | <b>\$ 301,500</b>      | <b>\$ 301,500</b>      | <b>\$ -</b>                                  |
| <b>Contractual Services</b>                              | <b>\$ 30,088</b>      | <b>\$ 73,000</b>       | <b>\$ 73,000</b>       | <b>\$ -</b>                                  |
| 50385 - Direct Cremation                                 | \$ 2,600              | \$ 7,500               | \$ 7,500               | \$ -                                         |
| 53100 - Conferences and Meetings                         | \$ 2,077              | \$ 8,000               | \$ 8,000               | \$ -                                         |
| 53110 - Employee Training                                | \$ 8,191              | \$ 10,000              | \$ 10,000              | \$ -                                         |
| 53130 - General Association Dues                         | \$ 1,285              | \$ 7,500               | \$ 7,500               | \$ -                                         |
| 55000 - Miscellaneous Contractual Exp                    | \$ 15,935             | \$ 40,000              | \$ 40,000              | \$ -                                         |
| <b>Commodities</b>                                       | <b>\$ 54,137</b>      | <b>\$ 133,500</b>      | <b>\$ 133,500</b>      | <b>\$ -</b>                                  |
| 60000 - Office Supplies                                  | \$ 2,341              | \$ 3,500               | \$ 3,500               | \$ -                                         |
| 60010 - Operating Supplies                               | \$ 50,670             | \$ 86,000              | \$ 86,000              | \$ -                                         |
| 60025 - Lab Supplies                                     | \$ -                  | \$ 24,000              | \$ 24,000              | \$ -                                         |
| 60210 - Uniform Supplies                                 | \$ 1,126              | \$ 8,000               | \$ 8,000               | \$ -                                         |
| 60280 - Body Bags                                        | \$ -                  | \$ 12,000              | \$ 12,000              | \$ -                                         |
| <b>Capital</b>                                           | <b>\$ -</b>           | <b>\$ 95,000</b>       | <b>\$ 95,000</b>       | <b>\$ -</b>                                  |
| 70070 - Automotive Equipment                             | \$ -                  | \$ 95,000              | \$ 95,000              | \$ -                                         |
| <b>493 DOJ Morgue Tech Grant Sub-Department</b>          | <b>\$ -</b>           | <b>\$ 20,290</b>       | <b>\$ -</b>            | <b>\$ (20,290)</b>                           |
| <b>Personnel Services- Salaries &amp; Wages</b>          | <b>\$ -</b>           | <b>\$ 20,290</b>       | <b>\$ -</b>            | <b>\$ (20,290)</b>                           |
| 40000 - Salaries and Wages                               | \$ -                  | \$ 20,290              | \$ -                   | \$ (20,290)                                  |
| <b>494 Health Department Opiate Grant Sub-Department</b> | <b>\$ -</b>           | <b>\$ 30,000</b>       | <b>\$ -</b>            | <b>\$ (30,000)</b>                           |
| <b>Personnel Services- Salaries &amp; Wages</b>          | <b>\$ -</b>           | <b>\$ 24,000</b>       | <b>\$ -</b>            | <b>\$ (24,000)</b>                           |
| 40000 - Salaries and Wages                               | \$ -                  | \$ 24,000              | \$ -                   | \$ (24,000)                                  |
| <b>Contractual Services</b>                              | <b>\$ -</b>           | <b>\$ 5,000</b>        | <b>\$ -</b>            | <b>\$ (5,000)</b>                            |
| 53100 - Conferences and Meetings                         | \$ -                  | \$ 5,000               | \$ -                   | \$ (5,000)                                   |
| <b>Commodities</b>                                       | <b>\$ -</b>           | <b>\$ 1,000</b>        | <b>\$ -</b>            | <b>\$ (1,000)</b>                            |
| 60010 - Operating Supplies                               | \$ -                  | \$ 1,000               | \$ -                   | \$ (1,000)                                   |

**Coroner**  
**Elder Fatality Review Team Fund 701.490.492**

**2025 Objectives**

The Elder Fatality Review Team Fund is used to account for revenues collected by the Courts to support the community's commitment to prevent the abuse, neglect and financial exploitation of at-risk adults. The Coroner's Office is no longer managing this review team and the remaining Fund balance is being evaluated for proper usage.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>490 Coroner Department</b>                                 |                       |                        |                        |                                              |
| <b>701 Elder Fatality Review Team Fund</b>                    | \$ 185                | \$ 134                 | \$ 134                 | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 185                | \$ 134                 | \$ 134                 | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 185                | \$ 134                 | \$ 134                 | \$ -                                         |
| 38000 - Investment Income                                     | \$ 185                | \$ 134                 | \$ 134                 | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>490 Coroner Department</b>                                  |                       |                        |                        |                                              |
| <b>701 Elder Fatality Review Team Fund</b>                     | \$ -                  | \$ 134                 | \$ 134                 | \$ -                                         |
| <b>492 Elder Fatality Review Team Sub-Department</b>           | \$ -                  | \$ 134                 | \$ 134                 | \$ -                                         |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 134                 | \$ 134                 | \$ -                                         |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 134                 | \$ 134                 | \$ -                                         |

**County Auditor**  
**General Fund 001.140.140**

**Mission**

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

| <b>2024 Project Recap</b>                                                       | <b>Continuing</b> | <b>Completed</b> |
|---------------------------------------------------------------------------------|-------------------|------------------|
| Performed ongoing audit of claims against Kane County                           | X                 |                  |
| Provided County Board with monthly report of claims paid                        | X                 |                  |
| Maintained a continuous internal audit of Kane County operations                | X                 |                  |
| Provided County Board with Auditor's Quarterly Financial Report                 | X                 |                  |
| Performed review of Economic Interest Statements                                | X                 |                  |
| Performed audit of claims for the American Rescue Plan Funds paid by the County | X                 |                  |
| Performed compliance Audit of Commissary                                        | X                 |                  |
| Performed semi-annual Procurement Card Audit                                    | X                 |                  |
| Performed bi-weekly audit of Kane County Payroll                                | X                 |                  |
| Perform Petty Cash Fund Audits                                                  | X                 |                  |
| Increased Vendor Visibility in Pcard Transactions                               | X                 |                  |
| Implement new P-card vendor                                                     |                   | X                |

**2025 Goals and Objectives**

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

**Position Summary**

| <b>Category</b>                  | <b>FY 2023</b> | <b>FY 2024</b> | <b>Projected 2025</b> |
|----------------------------------|----------------|----------------|-----------------------|
| Full Time Regular                | 2              | 2              | 3                     |
| Full Time Other*                 | 1              | 1              | 1                     |
| Part Time Regular                | 5              | 3              | 3                     |
| Part Time Other*                 | 0              | 0              | 0                     |
| <b>Total Budgeted Positions:</b> | <b>8</b>       | <b>6</b>       | <b>7</b>              |

\*Other: Elected Officials, Per Diem, Commissioners

**County Auditor**  
**General Fund 001.140.140**

| Account / Description<br><b>Expenses 001 General Fund</b> | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>140 County Auditor Department</b>                      | <b>\$ 272,298</b>     | <b>\$ 340,088</b>      | <b>\$ 405,267</b>      | <b>\$ 65,179</b>                             |
| <b>140 County Auditor Fund</b>                            | <b>\$ 272,298</b>     | <b>\$ 340,088</b>      | <b>\$ 405,267</b>      | <b>\$ 65,179</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 243,893</b>     | <b>\$ 315,016</b>      | <b>\$ 379,441</b>      | <b>\$ 64,425</b>                             |
| 40000 - Salaries and Wages                                | \$ 243,893            | \$ 305,840             | \$ 373,578             | \$ 67,738                                    |
| 40002 - Non-Union Wage Increase                           | \$ -                  | \$ -                   | \$ 5,863               | \$ 5,863                                     |
| 40003 - Cost of Living Increase                           | \$ -                  | \$ 9,175               | \$ -                   | \$ (9,175)                                   |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ 21,427</b>      | <b>\$ -</b>            | <b>\$ 89,286</b>       | <b>\$ 89,286</b>                             |
| 45000 - Healthcare Contribution                           | \$ 20,947             | \$ -                   | \$ 32,772              | \$ 32,772                                    |
| 45010 - Dental Contribution                               | \$ 480                | \$ -                   | \$ 828                 | \$ 828                                       |
| 45100 - FICA/SS Contribution                              | \$ -                  | \$ -                   | \$ 29,035              | \$ 29,035                                    |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 20,083              | \$ 20,083                                    |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 6,568               | \$ 6,568                                     |
| <b>Contractual Services</b>                               | <b>\$ 6,245</b>       | <b>\$ 23,822</b>       | <b>\$ 24,538</b>       | <b>\$ 716</b>                                |
| 50150 - Contractual/Consulting Services                   | \$ -                  | \$ 7,500               | \$ 7,725               | \$ 225                                       |
| 52140 - Repairs and Maint- Copiers                        | \$ 98                 | \$ 400                 | \$ 412                 | \$ 12                                        |
| 53100 - Conferences and Meetings                          | \$ 4,992              | \$ 9,000               | \$ 9,270               | \$ 270                                       |
| 53110 - Employee Training                                 | \$ 15                 | \$ 4,255               | \$ 4,383               | \$ 128                                       |
| 53120 - Employee Mileage Expense                          | \$ -                  | \$ 512                 | \$ 528                 | \$ 16                                        |
| 53130 - General Association Dues                          | \$ 1,140              | \$ 2,155               | \$ 2,220               | \$ 65                                        |
| <b>Commodities</b>                                        | <b>\$ 734</b>         | <b>\$ 1,250</b>        | <b>\$ 1,288</b>        | <b>\$ 38</b>                                 |
| 60000 - Office Supplies                                   | \$ 734                | \$ 1,250               | \$ 1,288               | \$ 38                                        |
| <b>Services</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (89,286)</b>     | <b>\$ (89,286)</b>                           |
| 45005 - Healthcare Contribution Contra Account            | \$ -                  | \$ -                   | \$ (32,772)            | \$ (32,772)                                  |
| 45015 - Dental Insurance Contra Account                   | \$ -                  | \$ -                   | \$ (828)               | \$ (828)                                     |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (29,035)            | \$ (29,035)                                  |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (20,083)            | \$ (20,083)                                  |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (6,568)             | \$ (6,568)                                   |

# County Auditor Stipend Fund 020.140.000

## Objective

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.

| Account / Description<br>Revenue Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>140 County Auditor Department</b>                   |                       |                        |                        |                                              |
| <b>020 The Stipend Fund</b>                            |                       | \$ -                   | \$ 6,500               | \$ 6,500                                     |
| <b>000 Revenues Sub-Department</b>                     |                       | \$ -                   | \$ 6,500               | \$ 6,500                                     |
| <b>Reimbursements</b>                                  |                       | \$ -                   | \$ 6,500               | \$ 6,500                                     |
| 37115 - State Stipend Certain EO and DH                |                       | \$ -                   | \$ 6,500               | \$ 6,500                                     |

**County Board**  
**General Fund 001.010.010**  
**Farmland Preservation Fund 430.010.021**

**County Board Mission**

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

| <b>2024 Project Recap</b>                                                                                     | <b>Continuing</b> | <b>Completed</b> |
|---------------------------------------------------------------------------------------------------------------|-------------------|------------------|
| Established a Kane County Economic Development Council                                                        | X                 |                  |
| Recognition of the Fox River as a National Water Trail                                                        |                   | X                |
| Developed Financial Policies which will provide transparent approaches to the County's Budget                 | X                 |                  |
| Successfully lobbied to ensure that the Longmeadow Parkway and Bridge will be toll-free                       | X                 |                  |
| Provided a capital plan for the County's future infrastructure needs                                          | X                 |                  |
| Promoted the County newsletter, "Kane County Connects" to provide information to the residents of Kane County | X                 |                  |
| Completed the Judicial Center solar field                                                                     | X                 |                  |

| <b>Key Performance Measures</b>                                           | <b>2023</b>  | <b>2024</b>  |
|---------------------------------------------------------------------------|--------------|--------------|
| Number of Districts                                                       | 24           | 24           |
| Liquor Licenses Issued: Annual / Temporary                                | 33/8         | 36/10        |
| Number of Kane County Connects Newsletters (as of August 2023)            | n/a          | 40           |
| Number of Subscribers to Kane County Connects (as of August 2023)         | n/a          | 22,575       |
| Number of Resolutions passed by the Kane County Board (as of August 2023) | n/a          | 349          |
| Amount of ARPA Funds Disbursed (As of August 2023)                        | \$21,652,101 | \$18,040,760 |

**2025 Goals and Objectives**

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

**County Board**  
**General Fund 001.010.010**  
**Farmland Preservation Fund 430.010.021**

| Position Summary                 |           |           |                |
|----------------------------------|-----------|-----------|----------------|
| Category                         | FY 2023   | FY 2024   | Projected 2025 |
| Full Time Regular                | 5         | 5         | 5              |
| Full Time Other*                 | 0         | 0         | 0              |
| Part Time Regular                | 0         | 0         | 0              |
| Part Time Other*                 | 24        | 24        | 24             |
| <b>Total Budgeted Positions:</b> | <b>29</b> | <b>29</b> | <b>29</b>      |

\*Other: Elected Officials, Per Diem, Commissioners

| Account / Description<br><b>Revenue</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>010 County Board Department</b>                       |                       |                        |                        |                                              |
| <b>000 Revenues Sub-Department</b>                       | <b>\$ 118,912</b>     | <b>\$ 92,500</b>       | <b>\$ 132,500</b>      | <b>\$ 40,000</b>                             |
| <b>Licenses and Permits</b>                              | <b>\$ 118,912</b>     | <b>\$ 92,500</b>       | <b>\$ 132,500</b>      | <b>\$ 40,000</b>                             |
| 31000 - Liquor Licenses                                  | \$ 113,862            | \$ 90,000              | \$ 130,000             | \$ 40,000                                    |
| 31390 - Gathering Permits                                | \$ 5,050              | \$ 2,500               | \$ 2,500               | \$ -                                         |

| Account / Description<br><b>Expenses</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>010 County Board Department</b>                        |                       |                        |                        |                                              |
| <b>010 County Board/Liquor Sub-Department</b>             | <b>\$ 1,503,338</b>   | <b>\$ 1,350,583</b>    | <b>\$ 1,338,461</b>    | <b>\$ (12,122)</b>                           |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 1,008,603</b>   | <b>\$ 1,038,908</b>    | <b>\$ 1,021,711</b>    | <b>\$ (17,197)</b>                           |
| 40000 - Salaries and Wages                                | \$ 1,008,603          | \$ 1,008,794           | \$ 1,021,711           | \$ 12,917                                    |
| 40003 - Cost of Living Increase                           | \$ -                  | \$ 30,114              | \$ -                   | \$ (30,114)                                  |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ 346,980</b>     | <b>\$ -</b>            | <b>\$ 520,274</b>      | <b>\$ 520,274</b>                            |
| 45000 - Healthcare Contribution                           | \$ 337,295            | \$ -                   | \$ 381,805             | \$ 381,805                                   |
| 45010 - Dental Contribution                               | \$ 9,685              | \$ -                   | \$ 11,381              | \$ 11,381                                    |
| 45100 - FICA/SS Contribution                              | \$ -                  | \$ -                   | \$ 78,180              | \$ 78,180                                    |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 31,218              | \$ 31,218                                    |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 17,690              | \$ 17,690                                    |
| <b>Contractual Services</b>                               | <b>\$ 136,741</b>     | <b>\$ 297,175</b>      | <b>\$ 302,250</b>      | <b>\$ 5,075</b>                              |
| 50150 - Contractual/Consulting Services                   | \$ 95,828             | \$ 253,350             | \$ 249,750             | \$ (3,600)                                   |
| 52140 - Repairs and Maint- Copiers                        | \$ 540                | \$ 600                 | \$ 100                 | \$ (500)                                     |
| 53060 - General Printing                                  | \$ 12                 | \$ -                   | \$ -                   | \$ -                                         |
| 53105 - Conferences and Meetings - Board Members          | \$ 1,629              | \$ 3,500               | \$ 12,000              | \$ 8,500                                     |
| 53106 - Conferences & Meetings - Chairman                 | \$ 1,190              | \$ 3,325               | \$ 4,000               | \$ 675                                       |
| 53130 - General Association Dues                          | \$ 37,542             | \$ 36,400              | \$ 36,400              | \$ -                                         |
| <b>Commodities</b>                                        | <b>\$ 11,014</b>      | <b>\$ 14,500</b>       | <b>\$ 14,500</b>       | <b>\$ -</b>                                  |
| 60000 - Office Supplies                                   | \$ 9,064              | \$ 9,200               | \$ 9,500               | \$ 300                                       |
| 60010 - Operating Supplies                                | \$ 1,088              | \$ 2,500               | \$ 2,000               | \$ (500)                                     |
| 60015 - Board Meeting Supplies                            | \$ 275                | \$ 1,800               | \$ 2,000               | \$ 200                                       |
| 60020 - Computer Related Supplies                         | \$ 40                 | \$ 300                 | \$ 300                 | \$ -                                         |
| 60050 - Books and Subscriptions                           | \$ 98                 | \$ 200                 | \$ 200                 | \$ -                                         |
| 60555 - Business Relationship Commodities                 | \$ 449                | \$ 500                 | \$ 500                 | \$ -                                         |
| <b>Services</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (520,274)</b>    | <b>\$ (520,274)</b>                          |
| 45005 - Healthcare Contribution Contra Account            | \$ -                  | \$ -                   | \$ (381,805)           | \$ (381,805)                                 |
| 45015 - Dental Insurance Contra Account                   | \$ -                  | \$ -                   | \$ (11,381)            | \$ (11,381)                                  |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (78,180)            | \$ (78,180)                                  |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (31,218)            | \$ (31,218)                                  |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (17,690)            | \$ (17,690)                                  |

**County Board**  
**General Fund 001.010.010**  
**Farmland Preservation Fund 430.010.021**

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>010 County Board Department</b>                            |                       |                        |                        |                                              |
| <b>491 Tax Sale Purchase</b>                                  | \$ 119,006            | \$ -                   | \$ -                   | \$ -                                         |
| <b>000 Revenues</b>                                           | \$ 119,006            | \$ -                   | \$ -                   | \$ -                                         |
| <b>Proceeds from Sale of Property</b>                         | \$ 119,006            | \$ -                   | \$ -                   | \$ -                                         |
| 38700 - Proceeds from Sale of Property                        | \$ 119,006            | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>010 County Board</b>                                        |                       |                        |                        |                                              |
| <b>491 Tax Sale Purchase</b>                                   | \$ 119,006            | \$ -                   | \$ -                   | \$ -                                         |
| <b>010 County Board/Liquor</b>                                 | \$ 119,006            | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contractual Services</b>                                    | \$ 119,006            | \$ -                   | \$ -                   | \$ -                                         |
| 50150 - Contractual/Consulting Services                        | \$ 119,006            | \$ -                   | \$ -                   | \$ -                                         |

### Farmland Preservation Mission

The Kane County Food and Farm program reports to the Agriculture Committee of the Kane County Board on matters of farmland protection and local food. Staff and the Committee implement Ordinance No. 01-67, which established the Kane County Farmland Protection Program Ordinance 13-240, which approved Growing for Kane local foods program. The goal of the program is to protect Kane County's productive agricultural soils, implement the County's Land Use Strategy and 2040 Land Use Plan

### 2025 Goals and Objectives

- The goals of the program are to protect Kane County's productive agricultural soils, implement the County's Land Use Strategy and 2040 Land Use Plan.
- Provide professional staffing support to the Farmland Preservation Program, and Growing for Kane Program.
- Staff reports to the Agriculture Committee of the Kane County Board on matters of farmland protection and local food. Staff and the Committee implement Ordinance No. 01-67, which established the Kane County Farmland Protection Program, and Ordinance 13-240, which approved Growing for Kane local foods program.
- Continue support of farmland protection and Growing for Kane projects through processing and closing transactions for Agriculture Conservation Easements.
- Pursue external and internal funding sources for all food and farm projects.
- Support grant funded projects for local food and farm projects.
- Provide technical assistance to internal and external partner organizations and the farm community.
- Continue support of the Agriculture Committee including deeper programming on soil and water protection and related funding opportunities; carbon capture and ecosystem market opportunities for Kane County farmers; agriculture viability programs and funding for Kane County farmers; climate resiliency and recovery programs for farmers.

| Key Performance Measures                              | 2023        | 2024  |
|-------------------------------------------------------|-------------|-------|
| Farm Acres in Protected Easements Closed              | 6,000       | 6,000 |
| Approved and Pending Applications in Acres            | 3,000       | 1000  |
| Interested Farms in Acres                             | 1,000       | 800   |
| Farmers connected to other preservation organizations | New in 2024 | 175   |



**County Board**  
**General Fund 001.010.010**  
**Farmland Preservation Fund 430.010.021**

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>010 County Board Department</b>                            |                       |                        |                        |                                              |
| <b>430 Farmland Preservation Fund</b>                         | <b>\$ 774,616</b>     | <b>\$ 6,538,483</b>    | <b>\$ 6,445,447</b>    | <b>\$ (93,036)</b>                           |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 774,616</b>     | <b>\$ 6,538,483</b>    | <b>\$ 6,445,447</b>    | <b>\$ (93,036)</b>                           |
| <b>Grants</b>                                                 | <b>\$ 115,000</b>     | <b>\$ 2,856,548</b>    | <b>\$ 2,500,000</b>    | <b>\$ (356,548)</b>                          |
| 32360 - US Dept of Agriculture Grant                          | \$ 115,000            | \$ 2,856,548           | \$ 2,500,000           | \$ (356,548)                                 |
| <b>Interest Revenue</b>                                       | <b>\$ 186,516</b>     | <b>\$ 143,041</b>      | <b>\$ 153,000</b>      | <b>\$ 9,959</b>                              |
| 38000 - Investment Income                                     | \$ 186,516            | \$ 143,041             | \$ 153,000             | \$ 9,959                                     |
| <b>Other</b>                                                  | <b>\$ (26,946)</b>    | <b>\$ 2,838,894</b>    | <b>\$ 3,042,447</b>    | <b>\$ 203,553</b>                            |
| 38900 - Miscellaneous Other                                   | \$ (26,946)           | \$ -                   | \$ -                   | \$ -                                         |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 2,838,894           | \$ 3,042,447           | \$ 203,553                                   |
| <b>Reimbursements</b>                                         | <b>\$ 46</b>          | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 37900 - Miscellaneous Reimbursement                           | \$ 46                 | \$ -                   | \$ -                   | \$ -                                         |
| <b>Transfers In</b>                                           | <b>\$ 500,000</b>     | <b>\$ 700,000</b>      | <b>\$ 750,000</b>      | <b>\$ 50,000</b>                             |
| 39000 - Transfer From Other Funds                             | \$ -                  | \$ -                   | \$ -                   | \$ -                                         |
| 39120 - Transfer from Grand Victoria Casino Elgin Fund 120    | \$ 500,000            | \$ 700,000             | \$ 750,000             | \$ 50,000                                    |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>010 County Board Department</b>                             |                       |                        |                        |                                              |
| <b>430 Farmland Preservation Fund</b>                          | <b>\$ 183,171</b>     | <b>\$ 6,538,483</b>    | <b>\$ 6,445,447</b>    | <b>\$ (93,036)</b>                           |
| <b>021 Farmland Preservation Sub-Department</b>                | <b>\$ 183,171</b>     | <b>\$ 6,538,483</b>    | <b>\$ 6,445,447</b>    | <b>\$ (93,036)</b>                           |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 58,805</b>      | <b>\$ 167,691</b>      | <b>\$ 98,788</b>       | <b>\$ (68,903)</b>                           |
| 40000 - Salaries and Wages                                     | \$ 58,537             | \$ 162,806             | \$ 98,788              | \$ (64,018)                                  |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 4,885               | \$ -                   | \$ (4,885)                                   |
| 40200 - Overtime Salaries                                      | \$ 268                | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 9,063</b>       | <b>\$ 54,322</b>       | <b>\$ 31,670</b>       | <b>\$ (22,652)</b>                           |
| 45000 - Healthcare Contribution                                | \$ 1,755              | \$ 29,608              | \$ 16,657              | \$ (12,951)                                  |
| 45010 - Dental Contribution                                    | \$ 64                 | \$ 719                 | \$ 345                 | \$ (374)                                     |
| 45100 - FICA/SS Contribution                                   | \$ 4,469              | \$ 12,829              | \$ 7,562               | \$ (5,267)                                   |
| 45200 - IMRF Contribution                                      | \$ 731                | \$ 7,681               | \$ 5,395               | \$ (2,286)                                   |
| 53010 - Workers Compensation                                   | \$ 2,044              | \$ 3,485               | \$ 1,711               | \$ (1,774)                                   |
| <b>Contractual Services</b>                                    | <b>\$ 61,662</b>      | <b>\$ 601,146</b>      | <b>\$ 599,716</b>      | <b>\$ (1,430)</b>                            |
| 50150 - Contractual/Consulting Services                        | \$ 47,229             | \$ 516,979             | \$ 516,979             | \$ -                                         |
| 50160 - Legal Services                                         | \$ 1,470              | \$ 25,000              | \$ 25,000              | \$ -                                         |
| 50170 - Appraisal Services                                     | \$ 7,000              | \$ 39,594              | \$ 39,594              | \$ -                                         |
| 53000 - Liability Insurance                                    | \$ 2,689              | \$ 5,064               | \$ 3,666               | \$ (1,398)                                   |
| 53020 - Unemployment Claims                                    | \$ 37                 | \$ 82                  | \$ 50                  | \$ (32)                                      |
| 53100 - Conferences and Meetings                               | \$ 3,237              | \$ 14,427              | \$ 14,427              | \$ -                                         |
| <b>Capital</b>                                                 | <b>\$ -</b>           | <b>\$ 5,713,096</b>    | <b>\$ 5,713,096</b>    | <b>\$ -</b>                                  |
| 75010 - Farmland Preservation Rights - County Portion          | \$ -                  | \$ 2,856,548           | \$ 2,856,548           | \$ -                                         |
| 75020 - Farmland Preservation Rights - Federal Matching        | \$ -                  | \$ 2,856,548           | \$ 2,856,548           | \$ -                                         |
| <b>Transfers Out</b>                                           | <b>\$ 53,641</b>      | <b>\$ 2,228</b>        | <b>\$ 2,177</b>        | <b>\$ (51)</b>                               |
| 99001 - Transfer to General Fund 001                           | \$ 3,641              | \$ 2,228               | \$ 2,177               | \$ (51)                                      |
| 99435 - Transfer to Growing for Kane Fund 435                  | \$ 50,000             | \$ -                   | \$ -                   | \$ -                                         |

**County Clerk**  
**General Fund 001.190.190**  
**Vital Records Automation Fund 160.190.200**

**Mission**

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

| <b>2024 Project Recap</b>                                                                                                                                                                                                              | <b>Continuing</b> | <b>Completed</b> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------|
| Performed all duties with accuracy and efficiency                                                                                                                                                                                      | X                 |                  |
| Improved employee skills and computer knowledge through ongoing training                                                                                                                                                               | X                 |                  |
| Completed extension process of the 2023 tax cycle using DevNet software                                                                                                                                                                |                   | X                |
| Prepared for the 2024 payable 2025 tax extension process                                                                                                                                                                               | X                 |                  |
| Trained and developed staff skills in computerizing historical records, cross training of positions and serving the public in the most courteous, efficient and professional manner while complying with Federal, State and local laws | X                 |                  |
| Continued training employees in the usage of the Laserfiche record storage program                                                                                                                                                     | X                 |                  |
| Continued to expand and modernize the record storage system                                                                                                                                                                            | X                 |                  |
| Continued to keep both the Geneva and Aurora offices open until 8:00 pm on Wednesdays to assist the public unable to visit the offices during normal working hours                                                                     | X                 |                  |

| <b>Key Performance Measures</b>              | <b>2023</b> | <b>2024</b> |
|----------------------------------------------|-------------|-------------|
| Number of births recorded                    | 6,040       | 5,725       |
| Number of deaths recorded                    | 3,655       | 3,634       |
| Number of assumed names                      | 165         | 151         |
| Number of marriage licenses and civil unions | 3,290       | 3,403       |
| Number of passport applications processed    | 4,715       | 5,011       |

**2025 Goals and Objectives**

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

**County Clerk**  
**General Fund 001.190.190**  
**Vital Records Automation Fund 160.190.200**

| Position Summary                 |           |           |                |
|----------------------------------|-----------|-----------|----------------|
| Category                         | FY 2023   | FY 2024   | Projected 2025 |
| Full Time Regular                | 11        | 12        | 12             |
| Full Time Other*                 | 0         | 0         | 7              |
| Part Time Regular                | 6         | 7         | 4              |
| Part Time Other*                 | 0         | 0         | 0              |
| <b>Total Budgeted Positions:</b> | <b>17</b> | <b>19</b> | <b>23</b>      |

\*Other: Elected Officials, Per Diem, Commissioners

| Account / Description<br>Revenue 001 General Fund                        | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>190 County Clerk Department</b>                                       |                       |                        |                        |                                              |
| <b>000 Revenues Sub-Department</b>                                       | <b>\$ 1,419,029</b>   | <b>\$ 1,035,086</b>    | <b>\$ 1,267,144</b>    | <b>\$ 232,058</b>                            |
| <b>Charges for Services</b>                                              | <b>\$ 1,313,027</b>   | <b>\$ 822,466</b>      | <b>\$ 1,080,304</b>    | <b>\$ 257,838</b>                            |
| 34070 - Notary Fees                                                      | \$ 286                | \$ 23,000              | \$ 23,230              | \$ 230                                       |
| 34080 - Business Fees                                                    | \$ 2,320              | \$ 5,000               | \$ 5,050               | \$ 50                                        |
| 34090 - Passport Fees                                                    | \$ 225,589            | \$ 120,200             | \$ 120,250             | \$ 50                                        |
| 34100 - Certified Copy Fees                                              | \$ 508,789            | \$ 532,777             | \$ 533,100             | \$ 323                                       |
| 34110 - Tax Redemption Fees                                              | \$ 118,537            | \$ 91,015              | \$ 92,275              | \$ 1,260                                     |
| 34120 - Election Fees                                                    | \$ 399,831            | \$ -                   | \$ 255,800             | \$ 255,800                                   |
| 34130 - Tax Extension Fees                                               | \$ 27,341             | \$ 37,479              | \$ 37,599              | \$ 120                                       |
| 35900 - Miscellaneous Fees                                               | \$ 30,334             | \$ 12,995              | \$ 13,000              | \$ 5                                         |
| <b>Reimbursements</b>                                                    | <b>\$ 18,144</b>      | <b>\$ 122,370</b>      | <b>\$ 96,590</b>       | <b>\$ (25,780)</b>                           |
| 37580 - Death Surcharge Reimbursement                                    | \$ 18,144             | \$ 14,250              | \$ 14,750              | \$ 500                                       |
| 37583 - Illinois State Board of Elections - Election Judge Reimbursement | \$ -                  | \$ 105,120             | \$ 78,840              | \$ (26,280)                                  |
| 37900 - Miscellaneous Reimbursement                                      | \$ -                  | \$ 3,000               | \$ 3,000               | \$ -                                         |
| <b>Other</b>                                                             | <b>\$ -</b>           | <b>\$ 1,000</b>        | <b>\$ 1,000</b>        | <b>\$ -</b>                                  |
| 38900 - Miscellaneous Other                                              | \$ -                  | \$ 1,000               | \$ 1,000               | \$ -                                         |
| <b>Licenses and Permits</b>                                              | <b>\$ 87,858</b>      | <b>\$ 89,250</b>       | <b>\$ 89,250</b>       | <b>\$ -</b>                                  |
| 31010 - Marriage Licenses                                                | \$ 87,669             | \$ 89,000              | \$ 89,000              | \$ -                                         |
| 31020 - Civil Union Licenses                                             | \$ 189                | \$ 250                 | \$ 250                 | \$ -                                         |

**County Clerk**  
**General Fund 001.190.190**  
**Vital Records Automation Fund 160.190.200**

| Account / Description<br><b>Expenses</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>190 County Clerk Department</b>                        |                       |                        |                        |                                              |
| <b>190 County Clerk Sub-Department</b>                    | <b>\$ 1,173,863</b>   | <b>\$ 1,138,570</b>    | <b>\$ 1,209,755</b>    | <b>\$ 71,185</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 935,118</b>     | <b>\$ 1,092,112</b>    | <b>\$ 1,163,297</b>    | <b>\$ 71,185</b>                             |
| 40000 - Salaries and Wages                                | \$ 922,103            | \$ 1,047,016           | \$ 1,163,297           | \$ 116,281                                   |
| 40003 - Cost of Living Increase                           | \$ -                  | \$ 31,410              | \$ -                   | \$ (31,410)                                  |
| 40200 - Overtime Salaries                                 | \$ 13,014             | \$ 13,686              | \$ -                   | \$ (13,686)                                  |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ 168,137</b>     | <b>\$ -</b>            | <b>\$ 375,710</b>      | <b>\$ 375,710</b>                            |
| 45000 - Healthcare Contribution                           | \$ 163,083            | \$ -                   | \$ 198,407             | \$ 198,407                                   |
| 45010 - Dental Contribution                               | \$ 5,053              | \$ -                   | \$ 6,074               | \$ 6,074                                     |
| 45100 - FICA/SS Contribution                              | \$ -                  | \$ -                   | \$ 89,019              | \$ 89,019                                    |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 62,074              | \$ 62,074                                    |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 20,136              | \$ 20,136                                    |
| <b>Contractual Services</b>                               | <b>\$ 25,652</b>      | <b>\$ 19,858</b>       | <b>\$ 19,858</b>       | <b>\$ -</b>                                  |
| 50350 - Notary Services                                   | \$ 90                 | \$ 100                 | \$ 100                 | \$ -                                         |
| 52140 - Repairs and Maint- Copiers                        | \$ 57                 | \$ -                   | \$ -                   | \$ -                                         |
| 53060 - General Printing                                  | \$ 201                | \$ 500                 | \$ 500                 | \$ -                                         |
| 53070 - Legal Printing                                    | \$ 10,462             | \$ 5,000               | \$ 5,000               | \$ -                                         |
| 53100 - Conferences and Meetings                          | \$ 9,966              | \$ 7,500               | \$ 7,500               | \$ -                                         |
| 53110 - Employee Training                                 | \$ -                  | \$ 750                 | \$ 750                 | \$ -                                         |
| 53120 - Employee Mileage Expense                          | \$ 2,776              | \$ 4,808               | \$ 4,808               | \$ -                                         |
| 53130 - General Association Dues                          | \$ 2,100              | \$ 1,200               | \$ 1,200               | \$ -                                         |
| <b>Commodities</b>                                        | <b>\$ 44,956</b>      | <b>\$ 26,600</b>       | <b>\$ 26,600</b>       | <b>\$ -</b>                                  |
| 60000 - Office Supplies                                   | \$ 6,482              | \$ 6,000               | \$ 6,000               | \$ -                                         |
| 60010 - Operating Supplies                                | \$ 28,936             | \$ 12,000              | \$ 12,000              | \$ -                                         |
| 60020 - Computer Related Supplies                         | \$ 8,313              | \$ 8,000               | \$ 8,000               | \$ -                                         |
| 60050 - Books and Subscriptions                           | \$ 1,225              | \$ 600                 | \$ 600                 | \$ -                                         |
| <b>Services</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (375,710)</b>    | <b>\$ (375,710)</b>                          |
| 45005 - Healthcare Contribution Contra Account            | \$ -                  | \$ -                   | \$ (198,407)           | \$ (198,407)                                 |
| 45015 - Dental Insurance Contra Account                   | \$ -                  | \$ -                   | \$ (6,074)             | \$ (6,074)                                   |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (89,019)            | \$ (89,019)                                  |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (62,074)            | \$ (62,074)                                  |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (20,136)            | \$ (20,136)                                  |

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>190 County Clerk Department</b>                            |                       |                        |                        |                                              |
| <b>160 Vital Records Automation Fund</b>                      | <b>\$ 199,703</b>     | <b>\$ 184,618</b>      | <b>\$ 186,500</b>      | <b>\$ 1,882</b>                              |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 199,703</b>     | <b>\$ 184,618</b>      | <b>\$ 186,500</b>      | <b>\$ 1,882</b>                              |
| <b>Charges for Services</b>                                   | <b>\$ 184,460</b>     | <b>\$ 173,500</b>      | <b>\$ 173,500</b>      | <b>\$ -</b>                                  |
| 34100 - Certified Copy Fees                                   | \$ 184,460            | \$ 173,500             | \$ 173,500             | \$ -                                         |
| <b>Interest Revenue</b>                                       | <b>\$ 15,243</b>      | <b>\$ 11,118</b>       | <b>\$ 13,000</b>       | <b>\$ 1,882</b>                              |
| 38000 - Investment Income                                     | \$ 15,243             | \$ 11,118              | \$ 13,000              | \$ 1,882                                     |

**County Clerk**  
**General Fund 001.190.190**  
**Vital Records Automation Fund 160.190.200**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>190 County Clerk Department</b>                             |                       |                        |                        |                                              |
| <b>160 Vital Records Automation Fund</b>                       | <b>\$ 102,066</b>     | <b>\$ 184,618</b>      | <b>\$ 186,500</b>      | <b>\$ 1,882</b>                              |
| <b>200 Vital Records Automation Sub-Department</b>             | <b>\$ 102,066</b>     | <b>\$ 184,618</b>      | <b>\$ 186,500</b>      | <b>\$ 1,882</b>                              |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 42,564</b>      | <b>\$ 38,614</b>       | <b>\$ 39,850</b>       | <b>\$ 1,236</b>                              |
| 40000 - Salaries and Wages                                     | \$ 42,411             | \$ 37,489              | \$ 39,850              | \$ 2,361                                     |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 1,125               | \$ -                   | \$ (1,125)                                   |
| 40200 - Overtime Salaries                                      | \$ 153                | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 6,492</b>       | <b>\$ 5,669</b>        | <b>\$ 5,972</b>        | <b>\$ 303</b>                                |
| 45000 - Healthcare Contribution                                | \$ 690                | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 117                | \$ 143                 | \$ 56                  | \$ (87)                                      |
| 45100 - FICA/SS Contribution                                   | \$ 3,191              | \$ 2,954               | \$ 3,049               | \$ 95                                        |
| 45200 - IMRF Contribution                                      | \$ 2,156              | \$ 1,769               | \$ 2,177               | \$ 408                                       |
| 53010 - Workers Compensation                                   | \$ 339                | \$ 803                 | \$ 690                 | \$ (113)                                     |
| <b>Contractual Services</b>                                    | <b>\$ 20,433</b>      | <b>\$ 31,185</b>       | <b>\$ 31,499</b>       | <b>\$ 314</b>                                |
| 52130 - Repairs and Maint- Computers                           | \$ -                  | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 52140 - Repairs and Maint- Copiers                             | \$ 63                 | \$ 3,000               | \$ 3,000               | \$ -                                         |
| 52240 - Repairs and Maint- Office Equip                        | \$ 5,735              | \$ 2,000               | \$ 2,000               | \$ -                                         |
| 53000 - Liability Insurance                                    | \$ 446                | \$ 1,166               | \$ 1,479               | \$ 313                                       |
| 53020 - Unemployment Claims                                    | \$ 7                  | \$ 19                  | \$ 20                  | \$ 1                                         |
| 53060 - General Printing                                       | \$ 14,182             | \$ 20,000              | \$ 20,000              | \$ -                                         |
| 53100 - Conferences and Meetings                               | \$ -                  | \$ 3,000               | \$ 3,000               | \$ -                                         |
| 53110 - Employee Training                                      | \$ -                  | \$ 1,000               | \$ 1,000               | \$ -                                         |
| <b>Commodities</b>                                             | <b>\$ 134</b>         | <b>\$ 6,045</b>        | <b>\$ 6,045</b>        | <b>\$ -</b>                                  |
| 60010 - Operating Supplies                                     | \$ 134                | \$ 4,000               | \$ 4,000               | \$ -                                         |
| 60020 - Computer Related Supplies                              | \$ -                  | \$ 2,045               | \$ 2,045               | \$ -                                         |
| <b>Capital</b>                                                 | <b>\$ 30,927</b>      | <b>\$ 38,927</b>       | <b>\$ 38,927</b>       | <b>\$ -</b>                                  |
| 70000 - Computers                                              | \$ -                  | \$ -                   | \$ -                   | \$ -                                         |
| 70020 - Computer Software- Capital                             | \$ 30,927             | \$ 38,927              | \$ 38,927              | \$ -                                         |
| <b>Contingency and Other</b>                                   | <b>\$ -</b>           | <b>\$ 63,584</b>       | <b>\$ 62,175</b>       | <b>\$ (1,409)</b>                            |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 63,584              | \$ 62,175              | \$ (1,409)                                   |
| <b>Transfers Out</b>                                           | <b>\$ 1,515</b>       | <b>\$ 594</b>          | <b>\$ 2,032</b>        | <b>\$ 1,438</b>                              |
| 99001 - Transfer to General Fund 001                           | \$ 1,515              | \$ 594                 | \$ 2,032               | \$ 1,438                                     |

**County Clerk  
Elections  
General Fund 001.190.191**

**Mission**

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

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

| <b>Key Performance Measures</b>                                                                                    | <b>2023</b> | <b>2024</b> |
|--------------------------------------------------------------------------------------------------------------------|-------------|-------------|
| Processed registration of new voters (total registered each year)                                                  | 306,585     | 311,135     |
| Updated registered voter records (personal information as needed)                                                  | 306,585     | 311,135     |
| Maintained Voting Center locations throughout the County (Vote Centers/Number of precincts)                        | 74/291      | 76/292      |
| Processed military ballots (number of registered military voters requesting ballots vs.number of ballots returned) | 16/5        | 824/639     |
| Process deputy registrar applications                                                                              | 1,250       | 1,500       |

**County Clerk  
Elections  
General Fund 001.190.191**

**2025 Goals and Objectives**

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

| Position Summary                 |             |           |                |
|----------------------------------|-------------|-----------|----------------|
| Category                         | FY 2023     | FY 2024   | Projected 2025 |
| Full Time Regular                | 15.5        | 15.5      | 15.5           |
| Full Time Other*                 | 0           | 0.5       | 0.5            |
| Part Time Regular                | 5           | 2         | 4              |
| Part Time Other*                 | 0           | 0         | 0              |
| <b>Total Budgeted Positions:</b> | <b>21.5</b> | <b>18</b> | <b>20</b>      |

\*Other: Elected Officials, Per Diem, Commissioners

**County Clerk  
Elections  
General Fund 001.190.191**

| Account / Description<br><b>Expenses 001 General Fund</b> | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>190 County Clerk Department</b>                        |                       |                        |                        |                                              |
| <b>191 Elections Sub-Department</b>                       | <b>\$ 1,938,219</b>   | <b>\$ 4,291,361</b>    | <b>\$ 4,443,421</b>    | <b>\$ 152,060</b>                            |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 1,231,212</b>   | <b>\$ 2,137,703</b>    | <b>\$ 1,032,353</b>    | <b>\$ (1,105,350)</b>                        |
| 40000 - Salaries and Wages                                | \$ 1,195,212          | \$ 2,037,808           | \$ 912,917             | \$ (1,124,891)                               |
| 40003 - Cost of Living Increase                           | \$ -                  | \$ 2,139               | \$ -                   | \$ (2,139)                                   |
| 40200 - Overtime Salaries                                 | \$ 36,001             | \$ 97,756              | \$ 119,436             | \$ 21,680                                    |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ 113,225</b>     | <b>\$ -</b>            | <b>\$ 277,534</b>      | <b>\$ 277,534</b>                            |
| 45000 - Healthcare Contribution                           | \$ 109,368            | \$ -                   | \$ 123,248             | \$ 123,248                                   |
| 45010 - Dental Contribution                               | \$ 3,857              | \$ -                   | \$ 3,617               | \$ 3,617                                     |
| 45100 - FICA/SS Contribution                              | \$ -                  | \$ -                   | \$ 78,999              | \$ 78,999                                    |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 53,801              | \$ 53,801                                    |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 17,869              | \$ 17,869                                    |
| <b>Contractual Services</b>                               | <b>\$ 467,123</b>     | <b>\$ 1,059,258</b>    | <b>\$ 2,296,668</b>    | <b>\$ 1,237,410</b>                          |
| 50100 - Election Judges and Workers                       | \$ -                  | \$ -                   | \$ 1,153,410           | \$ 1,153,410                                 |
| 50110 - Election Services                                 | \$ 9,864              | \$ 30,000              | \$ 30,000              | \$ -                                         |
| 50340 - Software Licensing Cost                           | \$ 271,296            | \$ 433,658             | \$ 433,658             | \$ -                                         |
| 50480 - Security Services                                 | \$ 14,068             | \$ 60,000              | \$ 60,000              | \$ -                                         |
| 52130 - Repairs and Maint- Computers                      | \$ -                  | \$ 2,000               | \$ 2,000               | \$ -                                         |
| 52140 - Repairs and Maint- Copiers                        | \$ 3,651              | \$ 12,000              | \$ 12,000              | \$ -                                         |
| 52170 - Polling Place Rental                              | \$ 9,840              | \$ 35,000              | \$ 35,000              | \$ -                                         |
| 52190 - Equipment Rental                                  | \$ 46,047             | \$ 90,000              | \$ 90,000              | \$ -                                         |
| 52230 - Repairs and Maint- Vehicles                       | \$ 1,639              | \$ 5,000               | \$ 5,000               | \$ -                                         |
| 52300 - Repairs and Maintenance- Voting System Equipment  | \$ 23,328             | \$ 15,000              | \$ 15,000              | \$ -                                         |
| 53040 - General Advertising                               | \$ -                  | \$ 6,000               | \$ 6,000               | \$ -                                         |
| 53060 - General Printing                                  | \$ 21,666             | \$ 50,000              | \$ 134,000             | \$ 84,000                                    |
| 53070 - Legal Printing                                    | \$ 54,634             | \$ 300,000             | \$ 300,000             | \$ -                                         |
| 53100 - Conferences and Meetings                          | \$ 3,841              | \$ 6,000               | \$ 6,000               | \$ -                                         |
| 53120 - Employee Mileage Expense                          | \$ 6,501              | \$ 14,000              | \$ 14,000              | \$ -                                         |
| 53130 - General Association Dues                          | \$ 750                | \$ 600                 | \$ 600                 | \$ -                                         |
| <b>Commodities</b>                                        | <b>\$ 126,660</b>     | <b>\$ 1,094,400</b>    | <b>\$ 1,114,400</b>    | <b>\$ 20,000</b>                             |
| 60000 - Office Supplies                                   | \$ 4,189              | \$ 9,000               | \$ 9,000               | \$ -                                         |
| 60010 - Operating Supplies                                | \$ 67,683             | \$ 60,000              | \$ 60,000              | \$ -                                         |
| 60020 - Computer Related Supplies                         | \$ 1,361              | \$ 4,000               | \$ 4,000               | \$ -                                         |
| 60040 - Postage                                           | \$ -                  | \$ 520,000             | \$ 540,000             | \$ 20,000                                    |
| 60050 - Books and Subscriptions                           | \$ 1,904              | \$ 1,400               | \$ 1,400               | \$ -                                         |
| 60320 - Voting Systems and Accessories                    | \$ 51,523             | \$ 500,000             | \$ 500,000             | \$ -                                         |
| <b>Services</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (277,534)</b>    | <b>\$ (277,534)</b>                          |
| 45005 - Healthcare Contribution Contra Account            | \$ -                  | \$ -                   | \$ (123,248)           | \$ (123,248)                                 |
| 45015 - Dental Insurance Contra Account                   | \$ -                  | \$ -                   | \$ (3,617)             | \$ (3,617)                                   |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (78,999)            | \$ (78,999)                                  |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (53,801)            | \$ (53,801)                                  |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (17,869)            | \$ (17,869)                                  |



**County Clerk**  
**Alternate Language Coordination**  
**General Fund 001.190.192**

**Mission**

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

| <b>2024 Project Recap</b>                                                        | <b>CONTINUING</b> | <b>COMPLETED</b> |
|----------------------------------------------------------------------------------|-------------------|------------------|
| Recruited bilingual judges in precincts per applicable law                       | X                 |                  |
| Provided alternate means of language assistance by telephone, as required by law | X                 |                  |
| Translated ballots and other related election materials, as required by law      | X                 |                  |
| Served and supported all minority precincts in Kane County                       | X                 |                  |
| Translated voting instruction for the new election equipment                     |                   | X                |

| <b>Key Performance Measures</b>                                                                            | <b>2024</b> | <b>2025</b> |
|------------------------------------------------------------------------------------------------------------|-------------|-------------|
| Number of precincts requiring bilingual election judges                                                    | 130         | 130         |
| Number of bilingual judges recruited to serve both early voting and same day registration on election days | 130         | 130         |
| Number of bilingual training classes held for election judges                                              | 2           | 2           |

**2025 Goals and Objectives**

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

| <b>Position Summary</b>          |                |                |                       |
|----------------------------------|----------------|----------------|-----------------------|
| <b>Category</b>                  | <b>FY 2023</b> | <b>FY 2024</b> | <b>Projected 2025</b> |
| Full Time Regular                | 1              | 1              | 1                     |
| Full Time Other*                 | 0              | 0              | 0                     |
| Part Time Regular                | 0              | 0              | 0                     |
| Part Time Other*                 | 0              | 0              | 0                     |
| <b>Total Budgeted Positions:</b> | <b>1</b>       | <b>1</b>       | <b>1</b>              |

\*Other: Elected Officials, Per Diem, Commissioners

**County Clerk**  
**Alternate Language Coordination**  
**General Fund 001.190.192**

| Account / Description<br><b>Expenses 001 General Fund</b> | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>190 County Clerk Department</b>                        |                       |                        |                        |                                              |
| <b>192 Alternate Language Coordination Sub-Department</b> | <b>\$ 94,003</b>      | <b>\$ 101,342</b>      | <b>\$ 96,074</b>       | <b>\$ (5,268)</b>                            |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 82,582</b>      | <b>\$ 101,342</b>      | <b>\$ 96,074</b>       | <b>\$ (5,268)</b>                            |
| 40000 - Salaries and Wages                                | \$ 81,759             | \$ 71,310              | \$ 96,074              | \$ 24,764                                    |
| 40003 - Cost of Living Increase                           | \$ -                  | \$ 26,532              | \$ -                   | \$ (26,532)                                  |
| 40200 - Overtime Salaries                                 | \$ 823                | \$ 3,500               | \$ -                   | \$ (3,500)                                   |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ 11,421</b>      | <b>\$ -</b>            | <b>\$ 26,303</b>       | <b>\$ 26,303</b>                             |
| 45000 - Healthcare Contribution                           | \$ 11,165             | \$ -                   | \$ 11,767              | \$ 11,767                                    |
| 45010 - Dental Contribution                               | \$ 256                | \$ -                   | \$ 276                 | \$ 276                                       |
| 45100 - FICA/SS Contribution                              | \$ -                  | \$ -                   | \$ 7,351               | \$ 7,351                                     |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 5,246               | \$ 5,246                                     |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 1,663               | \$ 1,663                                     |
| <b>Services</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (26,303)</b>     | <b>\$ (26,303)</b>                           |
| 45005 - Healthcare Contribution Contra Account            | \$ -                  | \$ -                   | \$ (11,767)            | \$ (11,767)                                  |
| 45015 - Dental Insurance Contra Account                   | \$ -                  | \$ -                   | \$ (276)               | \$ (276)                                     |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (7,351)             | \$ (7,351)                                   |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (5,246)             | \$ (5,246)                                   |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (1,663)             | \$ (1,663)                                   |

# County Clerk

## Election Equipment Fund 161.190.195

### Mission

The Kane County Clerk's Office is responsible for administering elections in Kane County. Significant resources are necessary in providing the personnel and equipment needed to administer all of the elections in a given year, as well as maintaining the voter registration records and other related election records. With three voting methods – Election Day voting, 40 days of in-person Early Voting required by Statute, and Vote by Mail (VBM), in essence, the Clerk's Office runs three elections at once, every cycle. We must have functioning voting machines and equipment to cover 292 precincts on Election Day, have voting machines for the entire Early Voting period, and have equipment to print, fold, insert, sort, open and process VBM ballots. With the state mandate of a permanent VBM list, the number of VBM ballots to be sent for each election is expected to increase, and at the same time, we are still required to staff, open, and have equipment for all the Election Day polling places

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>190 County Clerk Department</b>                            |                       |                        |                        |                                              |
| <b>161 Election Equipment Fund</b>                            | \$ 40,077             | \$ 850,000             | \$ 850,000             | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 40,077             | \$ 850,000             | \$ 850,000             | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 40,077             | \$ 13,040              | \$ 32,000              | \$ 18,960                                    |
| 38000 - Investment Income                                     | \$ 40,077             | \$ 13,040              | \$ 32,000              | \$ 18,960                                    |
| <b>Other</b>                                                  | \$ -                  | \$ 836,960             | \$ 818,000             | \$ (18,960)                                  |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 836,960             | \$ 818,000             | \$ (18,960)                                  |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>190 County Clerk Department</b>                             |                       |                        |                        |                                              |
| <b>161 Election Equipment Fund</b>                             | \$ -                  | \$ 850,000             | \$ 850,000             | \$ -                                         |
| <b>195 Election Equipment Sub-Department</b>                   | \$ -                  | \$ 850,000             | \$ 850,000             | \$ -                                         |
| <b>Commodities</b>                                             | \$ -                  | \$ 850,000             | \$ 850,000             | \$ -                                         |
| 60320 - Voting Systems and Accessories                         | \$ -                  | \$ 850,000             | \$ 850,000             | \$ -                                         |

**Court Services  
Administration  
General Fund 001.430.430**

**Mission**

We offer these services while maintaining the highest conduct for ourselves in the community. We endeavor to promote positive behavioral change from those court ordered to our supervision by utilizing proven methods to increase public safety. We accomplish this mission by:

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

Authority for the Administration of the Court Services Department is established in the Probation and Probation Officers Act, 730 ILCS 110 of the Illinois Compiled Statutes. We provide services assigned to us by the circuit court or by law. Major regulating state and federal laws impacting the administration of Court Services include, but are not limited to, the below:

- |                                                                        |                      |
|------------------------------------------------------------------------|----------------------|
| • Sex Offender Management Board Act                                    | 20 ILCS 4026         |
| • Interstate Compact on Juveniles Act                                  | 45 ILCS 11           |
| • Interstate Compact for Adult Offender Supervision                    | 45 ILCS 170          |
| • County Shelter Care and Detention Home Act                           | 55 ILCS 75           |
| • Abused and Neglected Child Reporting Act                             | 325 ILCS 5/4-7       |
| • Probation and Court Services Operations                              | 705 ILCS 105/27.3    |
| • Juvenile Court Act of 1987                                           | 705 ILCS 405         |
| • Defrauding Drug and Alcohol Screening Tests                          | 720 ILCS 5/17-57     |
| • Controlled Substances Act: First Offender Probation                  | 720 ILCS 570/410     |
| • Methamphetamine Control and Community Protection Act: Probation      | 720 ILCS 646/70      |
| • Controlled Substances Act: Drug Testing Program                      | 725 ILCS 5/110-6.5   |
| • Conditions of Pretrial Release                                       | 725 ILCS 5/110-10    |
| • Pretrial Services Act                                                | 725 ILCS 185         |
| • Unified Code of Corrections: Detention Standards and Services        | 730 ILCS 5/3-15-2    |
| • Unified Code of Corrections: Presentence Procedure                   | 730 ILCS 5/5-3       |
| • Unified Code of Corrections: Public or Community Service             | 730 ILCS 5/5-5-7,8,9 |
| • Unified Code of Corrections: Probation and Conditional Discharge     | 730 ILCS 5/5-6       |
| • Probation and Probation Officers Act                                 | 730 ILCS 110         |
| • Probation Community Services Act                                     | 730 ILCS 115         |
| • Sex Offender Registration Act                                        | 730 ILCS 150         |
| • Drug Court Treatment Act                                             | 730 ILCS 166         |
| • Confidentiality of Substance Use Disorder Patient Records            | 42 CFR Part 2        |
| • Veterans and Service Members Court Program                           | 730 ILCS 167/5       |
| • Mental Health Court Treatment Act                                    | 730 ILCS 168/40      |
| • Prison Rape Elimination Act                                          | 28 CFR Part 115      |
| • End Youth Solitary Confinement Act                                   | 730 ILCS 215         |
| • Department of Juvenile Justice Independent Juvenile Ombudsperson Law | 730 ILCS 5/3-2.7     |
| • AOIC Juvenile Detention Standards                                    | Available on-line    |
| • AOIC Problem-Solving Courts Standards                                | Available on-line    |
| • AOIC Field Operations Standards                                      | Available on-line    |
| • IDJJ Standards                                                       | Section 2602.5-270   |

**Court Services  
Administration  
General Fund 001.430.430**

The duty of Court Services Administration is to specifically, "...Supervise and control the work of all subordinate court services or probation officers... subject to the general administrative and supervisory authority of the Chief Circuit Judge..., and to control and supervise, as herein provided, the conduct of probationers to such extent as the court may direct."

The Probation and Probation Officers Act specifically states that the department must, "...Take charge of and watch over all persons placed on probation, ...in compliance with all laws and standards." Court Services Administration staff ensure that we are in compliance with all relevant laws and standards while providing mandated services. The most "Basic Services" that Court Services must provide include: maintaining the number of personnel determined by the AOIC needed to comply with adult, juvenile, and detention services workload standards, use of intermediate sanctions, having options for intensive probation supervision, providing for community service, ensuring we conduct intakes on all persons ordered to probation or pretrial, keep complete and accurate records, secure detention services when needed, provide for psychological services, obtain DUI programing, create specialized caseloads that address the offenders' specific needs and risk behavior, and other programs meant to improve the quality of probation and court services programing.

| <b>2024 Project Recap</b>                                                                                             | <b>Continuing</b> | <b>Completed</b> |
|-----------------------------------------------------------------------------------------------------------------------|-------------------|------------------|
| Conducted interviews and established a hiring list twice per year                                                     | X                 |                  |
| Onboarded and trained new staff on a quarterly basis                                                                  | X                 |                  |
| Revised or compose policies to ensure compliance with AOIC standards, statutes, and best practices                    | X                 |                  |
| Continued to use and expand as necessary, the use of C5 reports to improve quality assurance measures                 | X                 |                  |
| Promoted public and officer safety, responsiveness to defendant needs, respected and promoted the civil rights of all | X                 |                  |
| Continued to monitor Relias training protocols in compliance with AOIC standards                                      | X                 |                  |
| Continued quality improvement measures for Core Correctional Practices and risk assessments                           | X                 |                  |

| <b>Key Performance Measures</b>                                                           | <b>2023</b> | <b>2024</b> |
|-------------------------------------------------------------------------------------------|-------------|-------------|
| Number of quality assurance data review meetings to measure compliance and best practices | 8           | 4*          |
| Number of Effective Caseworks Model trainings Completed                                   | 16          | 5*          |
| Number of policies revised or composed for the department                                 | 6           | 0*          |
| Number of video reviews for CCP quality assurance                                         | 131         | 41*         |

\*As of 2/29/24

**Court Services  
Administration  
General Fund 001.430.430**

**2025 Goals and Objectives**

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

| <b>Position Summary</b>          |                |                |                       |
|----------------------------------|----------------|----------------|-----------------------|
| <b>Category</b>                  | <b>FY 2023</b> | <b>FY 2024</b> | <b>Projected 2025</b> |
| Full Time Regular                | 10             | 10             | 10                    |
| Full Time Other*                 | 0              | 0              | 0                     |
| Part Time Regular                | 0              | 0              | 0                     |
| Part Time Other*                 | 0              | 0              | 0                     |
| <b>Total Budgeted Positions:</b> | <b>10</b>      | <b>10</b>      | <b>10</b>             |

\*Other: Elected Officials, Per Diem, Commissioners

| <b>Account / Description<br/>Revenue 001 General Fund</b> | <b>2023 Actual<br/>Amount</b> | <b>2024 Amended<br/>Budget</b> | <b>2025 Adopted<br/>Budget</b> | <b>Difference<br/>2025 Adopted -<br/>2024 Amended</b> |
|-----------------------------------------------------------|-------------------------------|--------------------------------|--------------------------------|-------------------------------------------------------|
| <b>430 Court Services Department</b>                      |                               |                                |                                |                                                       |
| <b>000 Revenues Sub-Department</b>                        | <b>\$ 8,096,739</b>           | <b>\$ 7,686,064</b>            | <b>\$ 7,744,147</b>            | <b>\$ 58,083</b>                                      |
| <b>Charges for Services</b>                               | <b>\$ 112,541</b>             | <b>\$ 106,000</b>              | <b>\$ 92,000</b>               | <b>\$ (14,000)</b>                                    |
| 34480 - KIDS Program Fees                                 | \$ 98,033                     | \$ 100,000                     | \$ 90,000                      | \$ (10,000)                                           |
| 34490 - Electronic Monitoring Fees                        | \$ 5,279                      | \$ 5,000                       | \$ 500                         | \$ (4,500)                                            |
| 34520 - Mental Health/Specialty Court Fees                | \$ 8,300                      | \$ -                           | \$ -                           | \$ -                                                  |
| 34880 - Interstate Compact Fees                           | \$ 875                        | \$ 1,000                       | \$ 1,000                       | \$ -                                                  |
| 35050 - Domestic Violence GPS Fees                        | \$ 54                         | \$ -                           | \$ 500                         | \$ 500                                                |
| <b>Reimbursements</b>                                     | <b>\$ 7,984,198</b>           | <b>\$ 7,580,064</b>            | <b>\$ 7,652,147</b>            | <b>\$ 72,083</b>                                      |
| 37080 - Probation Salary Reimbursement                    | \$ 6,498,090                  | \$ 6,393,864                   | \$ 6,666,147                   | \$ 272,283                                            |
| 37090 - Youth Home Reimbursement                          | \$ 1,376,154                  | \$ 1,100,000                   | \$ 900,000                     | \$ (200,000)                                          |
| 37550 - Treatment Alt Court Reimbursement                 | \$ 8,726                      | \$ 5,200                       | \$ 5,000                       | \$ (200)                                              |
| 37570 - IL State Board Education (ISBE) Reimbursement     | \$ 101,228                    | \$ 80,000                      | \$ 80,000                      | \$ -                                                  |
| 37900 - Miscellaneous Reimbursement                       | \$ -                          | \$ 1,000                       | \$ 1,000                       | \$ -                                                  |

**Court Services  
Administration  
General Fund 001.430.430**

| Account / Description<br><b>Expenses</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>430 Court Services Department</b>                      |                       |                        |                        |                                              |
| <b>430 Court Services Administration Sub-Department</b>   | <b>\$ 918,041</b>     | <b>\$ 1,564,081</b>    | <b>\$ 919,972</b>      | <b>\$ (644,109)</b>                          |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 762,431</b>     | <b>\$ 1,481,681</b>    | <b>\$ 835,972</b>      | <b>\$ (645,709)</b>                          |
| 40000 - Salaries and Wages                                | \$ 762,431            | \$ 807,780             | \$ 835,972             | \$ 28,192                                    |
| 40003 - Cost of Living Increase                           | \$ -                  | \$ 22,856              | \$ -                   | \$ (22,856)                                  |
| 40007 - Equity Study Adjustments                          | \$ -                  | \$ 651,045             | \$ -                   | \$ (651,045)                                 |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ 129,012</b>     | <b>\$ -</b>            | <b>\$ 277,340</b>      | <b>\$ 277,340</b>                            |
| 45000 - Healthcare Contribution                           | \$ 126,490            | \$ -                   | \$ 151,657             | \$ 151,657                                   |
| 45010 - Dental Contribution                               | \$ 2,522              | \$ -                   | \$ 1,988               | \$ 1,988                                     |
| 45100 - FICA/SS Contribution                              | \$ -                  | \$ -                   | \$ 63,580              | \$ 63,580                                    |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 45,649              | \$ 45,649                                    |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 14,466              | \$ 14,466                                    |
| <b>Contractual Services</b>                               | <b>\$ 24,039</b>      | <b>\$ 80,600</b>       | <b>\$ 82,650</b>       | <b>\$ 2,050</b>                              |
| 50160 - Legal Services                                    | \$ 6,120              | \$ 75,000              | \$ 75,000              | \$ -                                         |
| 50340 - Software Licensing Cost                           | \$ 120                | \$ -                   | \$ 200                 | \$ 200                                       |
| 52140 - Repairs and Maint- Copiers                        | \$ 1,033              | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 52240 - Repairs and Maint- Office Equip                   | \$ 124                | \$ 300                 | \$ 150                 | \$ (150)                                     |
| 53100 - Conferences and Meetings                          | \$ 13,573             | \$ 2,500               | \$ 4,500               | \$ 2,000                                     |
| 53110 - Employee Training                                 | \$ 2,418              | \$ 1,500               | \$ 1,500               | \$ -                                         |
| 53120 - Employee Mileage Expense                          | \$ 301                | \$ -                   | \$ -                   | \$ -                                         |
| 53130 - General Association Dues                          | \$ -                  | \$ 300                 | \$ 300                 | \$ -                                         |
| 55000 - Miscellaneous Contractual Exp                     | \$ 350                | \$ -                   | \$ -                   | \$ -                                         |
| <b>Commodities</b>                                        | <b>\$ 2,558</b>       | <b>\$ 1,800</b>        | <b>\$ 1,350</b>        | <b>\$ (450)</b>                              |
| 60000 - Office Supplies                                   | \$ 482                | \$ 550                 | \$ 500                 | \$ (50)                                      |
| 60020 - Computer Related Supplies                         | \$ 1,635              | \$ 1,000               | \$ 500                 | \$ (500)                                     |
| 60040 - Postage                                           | \$ 184                | \$ -                   | \$ 100                 | \$ 100                                       |
| 60050 - Books and Subscriptions                           | \$ 209                | \$ 250                 | \$ 200                 | \$ (50)                                      |
| 63040 - Fuel- Vehicles                                    | \$ 48                 | \$ -                   | \$ 50                  | \$ 50                                        |
| <b>Services</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (277,340)</b>    | <b>\$ (277,340)</b>                          |
| 45005 - Healthcare Contribution Contra Account            | \$ -                  | \$ -                   | \$ (151,657)           | \$ (151,657)                                 |
| 45015 - Dental Insurance Contra Account                   | \$ -                  | \$ -                   | \$ (1,988)             | \$ (1,988)                                   |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (63,580)            | \$ (63,580)                                  |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (45,649)            | \$ (45,649)                                  |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (14,466)            | \$ (14,466)                                  |

**Court Services  
Adult Court Services  
General Fund 001.430.431**

**Mission**

The mission of the 16th Judicial Circuit Court Services is to serve the community by promoting positive behavioral change utilizing proven methods to increase public safety. We accomplish this mission by:

- Adopting a philosophy that all individuals be assessed and receive services tailored to their needs
- Adopting a flexible supervision approach that encompasses guidance, structure, education, and motivation by establishing a strong working relationship between the Probation Officers and their clients
- Responding to the directives of the Judiciary and the needs of the Court by developing safe and effective interventions
- Developing and maintaining community partners
- Supervising adult defendants placed on probation by the Court

Major regulating state and federal laws impacting Adult Court Services include, but are not limited to, the below:

- |                                                                    |                      |
|--------------------------------------------------------------------|----------------------|
| • Sex Offender Management Board Act                                | 20 ILCS 4026         |
| • Interstate Compact for Adult Offender Supervision                | 45 ILCS 170          |
| • Probation and Court Services Operations                          | 705 ILCS 105/27.3    |
| • Defrauding Drug and Alcohol Screening Tests                      | 720 ILCS 5/17-57     |
| • Controlled Substances Act: First Offender Probation              | 720 ILCS 570/410     |
| • Methamphetamine Control and Community Protection Act: Probation  | 720 ILCS 646/70      |
| • Controlled Substances Act: Drug Testing Program                  | 725 ILCS 5/110-6.5   |
| • Unified Code of Corrections: Presentence Procedure               | 730 ILCS 5/5-3       |
| • Unified Code of Corrections: Public or Community Service         | 730 ILCS 5/5-5-7,8,9 |
| • Unified Code of Corrections: Probation and Conditional Discharge | 730 ILCS 5/5-6       |
| • Probation and Probation Officers Act                             | 730 ILCS 110         |
| • Probation Community Services Act                                 | 730 ILCS 115         |
| • Sex Offender Registration Act                                    | 730 ILCS 15          |
| • Confidentiality of Substance Use Disorder Patient Records        | 42 CFR Part 2        |
| • AOIC Field Operations Standards                                  | Available on-line    |

| 2024 Project Recap                                                                                                              | Continuing | Completed |
|---------------------------------------------------------------------------------------------------------------------------------|------------|-----------|
| Continued quality assurance strategies to ensure the completion of accurate risk assessments and quality case supervision plans | X          |           |
| Continued quality assurance measures for Core Correctional Practice                                                             | X          |           |

| Key Performance Measures            | 2023  | 2024   |
|-------------------------------------|-------|--------|
| Active probation caseload           | 2,177 | 2,150* |
| Number of new probation cases added | 1,129 | 329*   |

\*As of 2/29/24

**2025 Goals and Objectives**

- Continue quality assurance strategies to ensure the completion of accurate risk assessments and quality case supervision plans
- Continue quality assurance measures for Core Correctional practices



**Court Services  
Adult Court Services  
General Fund 001.430.431**

| Position Summary                 |           |           |                |
|----------------------------------|-----------|-----------|----------------|
| Category                         | FY 2023   | FY 2024   | Projected 2025 |
| Full Time Regular                | 50        | 51        | 51             |
| Full Time Other*                 | 0         | 0         | 0              |
| Part Time Regular                | 0         | 0         | 1              |
| Part Time Other*                 | 0         | 0         | 0              |
| <b>Total Budgeted Positions:</b> | <b>50</b> | <b>51</b> | <b>51</b>      |

\*Other: Elected Officials, Per Diem, Commissioners

| Account / Description<br><b>Expenses 001 General Fund</b> | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>430 Court Services Department</b>                      |                       |                        |                        |                                              |
| <b>431 Adult Court Services Sub-Department</b>            | <b>\$ 3,598,931</b>   | <b>\$ 3,412,369</b>    | <b>\$ 3,334,573</b>    | <b>\$ (77,796)</b>                           |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 2,766,752</b>   | <b>\$ 3,245,190</b>    | <b>\$ 3,184,133</b>    | <b>\$ (61,057)</b>                           |
| 40000 - Salaries and Wages                                | \$ 2,765,880          | \$ 3,025,073           | \$ 3,184,133           | \$ 159,060                                   |
| 40003 - Cost of Living Increase                           | \$ -                  | \$ 87,689              | \$ -                   | \$ (87,689)                                  |
| 40006 - Union Wage Increase                               | \$ -                  | \$ 130,423             | \$ -                   | \$ (130,423)                                 |
| 40200 - Overtime Salaries                                 | \$ 872                | \$ 2,005               | \$ -                   | \$ (2,005)                                   |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ 682,898</b>     | <b>\$ -</b>            | <b>\$ 1,240,154</b>    | <b>\$ 1,240,154</b>                          |
| 45000 - Healthcare Contribution                           | \$ 664,024            | \$ -                   | \$ 740,699             | \$ 740,699                                   |
| 45010 - Dental Contribution                               | \$ 18,874             | \$ -                   | \$ 20,092              | \$ 20,092                                    |
| 45100 - FICA/SS Contribution                              | \$ -                  | \$ -                   | \$ 243,633             | \$ 243,633                                   |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 180,618             | \$ 180,618                                   |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 55,112              | \$ 55,112                                    |
| <b>Contractual Services</b>                               | <b>\$ 107,768</b>     | <b>\$ 74,497</b>       | <b>\$ 122,401</b>      | <b>\$ 47,904</b>                             |
| 50150 - Contractual/Consulting Services                   | \$ -                  | \$ -                   | \$ 18,000              | \$ 18,000                                    |
| 50340 - Software Licensing Cost                           | \$ -                  | \$ -                   | \$ 900                 | \$ 900                                       |
| 50500 - Lab Services                                      | \$ -                  | \$ -                   | \$ 24,000              | \$ 24,000                                    |
| 52010 - Janitorial Services                               | \$ 9,308              | \$ 9,500               | \$ 9,500               | \$ -                                         |
| 52140 - Repairs and Maint- Copiers                        | \$ 2,029              | \$ 2,000               | \$ 1,500               | \$ (500)                                     |
| 52150 - Repairs and Maint- Comm Equip                     | \$ 3,595              | \$ 1,080               | \$ 3,840               | \$ 2,760                                     |
| 52180 - Building Space Rental                             | \$ 33,956             | \$ 34,023              | \$ 34,761              | \$ 738                                       |
| 52190 - Equipment Rental                                  | \$ 1,630              | \$ 1,800               | \$ 1,600               | \$ (200)                                     |
| 52230 - Repairs and Maint- Vehicles                       | \$ 10,684             | \$ 12,000              | \$ 8,000               | \$ (4,000)                                   |
| 52240 - Repairs and Maint- Office Equip                   | \$ 1,232              | \$ 1,000               | \$ 500                 | \$ (500)                                     |
| 53100 - Conferences and Meetings                          | \$ 31,147             | \$ 3,000               | \$ 8,000               | \$ 5,000                                     |
| 53110 - Employee Training                                 | \$ 8,885              | \$ 2,800               | \$ 4,000               | \$ 1,200                                     |
| 53120 - Employee Mileage Expense                          | \$ 357                | \$ 1,000               | \$ 400                 | \$ (600)                                     |
| 53130 - General Association Dues                          | \$ 450                | \$ 200                 | \$ 900                 | \$ 700                                       |
| 55000 - Miscellaneous Contractual Exp                     | \$ 4,494              | \$ 6,094               | \$ 6,500               | \$ 406                                       |
| <b>Commodities</b>                                        | <b>\$ 41,513</b>      | <b>\$ 22,682</b>       | <b>\$ 28,039</b>       | <b>\$ 5,357</b>                              |
| 60000 - Office Supplies                                   | \$ 4,249              | \$ 3,000               | \$ 3,000               | \$ -                                         |
| 60010 - Operating Supplies                                | \$ 3,688              | \$ 4,500               | \$ 4,500               | \$ -                                         |
| 60020 - Computer Related Supplies                         | \$ 8,513              | \$ 5,000               | \$ 5,000               | \$ -                                         |
| 60050 - Books and Subscriptions                           | \$ 209                | \$ 250                 | \$ 200                 | \$ (50)                                      |
| 60210 - Uniform Supplies                                  | \$ 2,595              | \$ 1,500               | \$ 750                 | \$ (750)                                     |
| 60220 - Weapons and Ammunition                            | \$ -                  | \$ 500                 | \$ 500                 | \$ -                                         |
| 60250 - Medical Supplies and Drugs                        | \$ 461                | \$ 1,000               | \$ -                   | \$ (1,000)                                   |
| 60490 - Equipment < \$1000                                | \$ 5,025              | \$ -                   | \$ -                   | \$ -                                         |
| 60500 - Equipment > \$1000                                | \$ 1,478              | \$ -                   | \$ -                   | \$ -                                         |
| 63040 - Fuel- Vehicles                                    | \$ 7,247              | \$ 6,932               | \$ 6,000               | \$ (932)                                     |
| 64010 - Cellular Phone                                    | \$ 8,049              | \$ -                   | \$ 8,089               | \$ 8,089                                     |
| <b>Capital</b>                                            | <b>\$ -</b>           | <b>\$ 70,000</b>       | <b>\$ -</b>            | <b>\$ (70,000)</b>                           |
| 70070 - Automotive Equipment                              | \$ -                  | \$ 70,000              | \$ -                   | \$ (70,000)                                  |
| <b>Services</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (1,240,154)</b>  | <b>\$ (1,240,154)</b>                        |
| 45005 - Healthcare Contribution Contra Account            | \$ -                  | \$ -                   | \$ (740,699)           | \$ (740,699)                                 |
| 45015 - Dental Insurance Contra Account                   | \$ -                  | \$ -                   | \$ (20,092)            | \$ (20,092)                                  |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (243,633)           | \$ (243,633)                                 |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (180,618)           | \$ (180,618)                                 |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (55,112)            | \$ (55,112)                                  |

**Court Services  
Treatment Alternative Court  
General Fund 001.430.432**

**Mission**

The mission of the Kane County Treatment Alternative Court is to guarantee justice for criminal defendants with mental illness, co-occurring disorders or developmental disabilities, to enhance public safety, and to effectively incorporate the continuity of care into judicial decisions.

Major regulating state and federal laws impacting the Treatment Alternative Court include, but are not limited to, the below:

- Interstate Compact for Adult Offender Supervision 45 ILCS 170
- Probation and Court Services Operations 705 ILCS 105/27.3
- Defrauding Drug and Alcohol Screening Tests 720 ILCS 5/17-57
- Controlled Substances Act: Drug Testing Program 725 ILCS 5/110-6.5
- Unified Code of Corrections: Presentence Procedure 730 ILCS 5/5-3
- Unified Code of Corrections: Public or Community Service 730 ILCS 5/5-5-7,8,9
- Unified Code of Corrections: Probation and Conditional Discharge 730 ILCS 5/5-6
- Probation and Probation Officers Act 730 ILCS 110
- Probation Community Services Act 730 ILCS 115
- Confidentiality of Substance Use Disorder Patient Records 42 CFR Part 2
- Mental Health Court Treatment Act 730 ILCS 168/40
- AOIC Problem-Solving Courts Standards Available on-line
- AOIC Field Operations Standards Available on-line

| 2024 Project Recap                                                                                                                              | Continuing | Completed |
|-------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------|
| Continued to search for funding sources to support the program                                                                                  | X          |           |
| Collaborated with an entity to perform a program review of the Treatment Alternative Court Program                                              | X          |           |
| Continued the implementation of quality assurance strategies to ensure the completion of accurate risk assessments and quality case supervision | X          |           |
| Continued to follow AOIC guidelines for Problem Solving Courts                                                                                  | X          |           |
| Participated in on-going training pertaining to the National Standards of Best Practices                                                        |            |           |

| Key Performance Measures                                       | 2023 | 2024 |
|----------------------------------------------------------------|------|------|
| Number of participants enrolled                                | 19   | 16*  |
| Number of participants graduated from the program              | 6    | 3*   |
| Number of treatment provider agencies working with the program | 2    | 2    |
| Number of participants ordered to inpatient treatment          | 14   | 5*   |
| New admissions to TAC court                                    | 8    | 2*   |

\*As Of 2/29/24

**Court Services  
Treatment Alternative Court  
General Fund 001.430.432**

**2025 Goals and Objectives**

- Continue to search for funding sources to support the program
- Collaborate with an entity to perform a program review of the Treatment Alternative Court Program
- Continue the implementation of quality assurance strategies to ensure the completion of accurate risk assessments and quality case supervision planning
- Continue to follow AOIC guidelines for Problem Solving Courts
- Participate in on-going training pertaining to the National Standards of Best Practices

| <b>Position Summary</b>          |                |                |                       |
|----------------------------------|----------------|----------------|-----------------------|
| <b>Category</b>                  | <b>FY 2023</b> | <b>FY 2024</b> | <b>Projected 2025</b> |
| Full Time Regular                | 2              | 2              | 2                     |
| Full Time Other*                 | 0              | 0              | 0                     |
| Part Time Regular                | 0              | 0              | 0                     |
| Part Time Other*                 | 0              | 0              | 0                     |
| <b>Total Budgeted Positions:</b> | <b>2</b>       | <b>2</b>       | <b>2</b>              |

\*Other: Elected Officials, Per Diem, Commissioners

| <b>Account / Description<br/>Expenses 001 General Fund</b> | <b>2023 Actual<br/>Amount</b> | <b>2024 Amended<br/>Budget</b> | <b>2025 Adopted<br/>Budget</b> | <b>Difference<br/>2025 Adopted -<br/>2024 Amended</b> |
|------------------------------------------------------------|-------------------------------|--------------------------------|--------------------------------|-------------------------------------------------------|
| <b>430 Court Services Department</b>                       |                               |                                |                                |                                                       |
| <b>432 Treatment Alternative Court Sub-Department</b>      | <b>\$ 209,302</b>             | <b>\$ 169,034</b>              | <b>\$ 175,874</b>              | <b>\$ 6,840</b>                                       |
| <b>Personnel Services- Salaries &amp; Wages</b>            | <b>\$ 88,538</b>              | <b>\$ 93,544</b>               | <b>\$ 97,299</b>               | <b>\$ 3,755</b>                                       |
| 40000 - Salaries and Wages                                 | \$ 88,538                     | \$ 89,419                      | \$ 97,299                      | \$ 7,880                                              |
| 40003 - Cost of Living Increase                            | \$ -                          | \$ 2,575                       | \$ -                           | \$ (2,575)                                            |
| 40006 - Union Wage Increase                                | \$ -                          | \$ 1,550                       | \$ -                           | \$ (1,550)                                            |
| <b>Personnel Services- Employee Benefits</b>               | <b>\$ 25,577</b>              | <b>\$ -</b>                    | <b>\$ 41,402</b>               | <b>\$ 41,402</b>                                      |
| 45000 - Healthcare Contribution                            | \$ 24,577                     | \$ -                           | \$ 25,882                      | \$ 25,882                                             |
| 45010 - Dental Contribution                                | \$ 1,000                      | \$ -                           | \$ 1,077                       | \$ 1,077                                              |
| 45100 - FICA/SS Contribution                               | \$ -                          | \$ -                           | \$ 7,445                       | \$ 7,445                                              |
| 45200 - IMRF Contribution                                  | \$ -                          | \$ -                           | \$ 5,314                       | \$ 5,314                                              |
| 53010 - Workers Compensation                               | \$ -                          | \$ -                           | \$ 1,684                       | \$ 1,684                                              |
| <b>Contractual Services</b>                                | <b>\$ 85,852</b>              | <b>\$ 69,725</b>               | <b>\$ 72,225</b>               | <b>\$ 2,500</b>                                       |
| 50200 - Psychological/Psychiatric Svcs                     | \$ 59,280                     | \$ 58,000                      | \$ 58,000                      | \$ -                                                  |
| 50340 - Software Licensing Cost                            | \$ 50                         | \$ -                           | \$ -                           | \$ -                                                  |
| 50500 - Lab Services                                       | \$ 18,714                     | \$ 9,000                       | \$ 9,000                       | \$ -                                                  |
| 50630 - Halfway House                                      | \$ 340                        | \$ -                           | \$ -                           | \$ -                                                  |
| 52240 - Repairs and Maint- Office Equip                    | \$ 124                        | \$ 125                         | \$ 125                         | \$ -                                                  |
| 53100 - Conferences and Meetings                           | \$ 5,043                      | \$ 2,000                       | \$ 2,000                       | \$ -                                                  |
| 53110 - Employee Training                                  | \$ 2,300                      | \$ 500                         | \$ 3,000                       | \$ 2,500                                              |
| 53120 - Employee Mileage Expense                           | \$ -                          | \$ 100                         | \$ 100                         | \$ -                                                  |
| <b>Commodities</b>                                         | <b>\$ 9,334</b>               | <b>\$ 5,765</b>                | <b>\$ 6,350</b>                | <b>\$ 585</b>                                         |
| 60000 - Office Supplies                                    | \$ 166                        | \$ 100                         | \$ 100                         | \$ -                                                  |
| 60010 - Operating Supplies                                 | \$ 326                        | \$ -                           | \$ -                           | \$ -                                                  |
| 60050 - Books and Subscriptions                            | \$ 228                        | \$ 315                         | \$ 250                         | \$ (65)                                               |
| 60450 - Drug Court Graduation Supplies                     | \$ 179                        | \$ -                           | \$ 500                         | \$ 500                                                |
| 60520 - Incentives                                         | \$ 2,470                      | \$ 5,350                       | \$ 5,000                       | \$ (350)                                              |
| 60550 - Peer Group Activities Supplies                     | \$ 462                        | \$ -                           | \$ 500                         | \$ 500                                                |
| 65000 - Miscellaneous Supplies                             | \$ 5,504                      | \$ -                           | \$ -                           | \$ -                                                  |
| <b>Services</b>                                            | <b>\$ -</b>                   | <b>\$ -</b>                    | <b>\$ (41,402)</b>             | <b>\$ (41,402)</b>                                    |
| 45005 - Healthcare Contribution Contra Account             | \$ -                          | \$ -                           | \$ (25,882)                    | \$ (25,882)                                           |
| 45015 - Dental Insurance Contra Account                    | \$ -                          | \$ -                           | \$ (1,077)                     | \$ (1,077)                                            |
| 45105 - FICA/SS Contribution Contra Account                | \$ -                          | \$ -                           | \$ (7,445)                     | \$ (7,445)                                            |
| 45205 - IMRF Contribution Contra Account                   | \$ -                          | \$ -                           | \$ (5,314)                     | \$ (5,314)                                            |
| 53015 - Worker's Comp Contra Account                       | \$ -                          | \$ -                           | \$ (1,684)                     | \$ (1,684)                                            |

**Court Services  
Electronic Monitoring  
General Fund 001.430.433**

**Mission**

Global Positioning System (GPS) Monitoring is an additional surveillance tool of custody available to the Sheriff of Kane County. The Sheriff or the authorized designee may place certain sentenced inmates on GPS monitoring as a condition of release for eligible offenses, pursuant to the Electric Home Detention Law, 730 ILCS 5/5-8A-1.

| Account / Description<br><b>Expenses</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>430 Court Services Department</b>                      |                       |                        |                        |                                              |
| <b>433 Electronic Monitoring Sub-Department</b>           | \$ 6,798              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Salaries &amp; Wages</b>           | \$ 4,938              | \$ -                   | \$ -                   | \$ -                                         |
| 40000 - Salaries and Wages                                | \$ 4,938              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Employee Benefits</b>              | \$ 1,860              | \$ -                   | \$ -                   | \$ -                                         |
| 45000 - Healthcare Contribution                           | \$ 1,805              | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                               | \$ 56                 | \$ -                   | \$ -                   | \$ -                                         |

**Court Services  
Juvenile Court Services  
General Fund 001.430.434**

**Mission**

The mission of the 16th Judicial Circuit Court Services is to serve the community by promoting positive behavioral change utilizing proven methods to increase public safety. We accomplish this mission by:

- Adopting a philosophy that all individuals be assessed and receive services tailored to their needs
- Supervising juveniles placed on probation and court supervision by the Court Screening referrals from the local police departments to determine whether the juvenile could be diverted from Juvenile Court or request formal court action
- Produce Social Investigations for the Court with evidence based sentencing recommendations to reduce re-offending

Major regulating state and federal laws impacting Juvenile Court Services include, but are not limited to, the below:

- |                                                                        |                      |
|------------------------------------------------------------------------|----------------------|
| • Interstate Compact on Juveniles Act                                  | 45 ILCS 11           |
| • Abused and Neglected Child Reporting Act                             | 325 ILCS 5/4-7       |
| • Probation and Court Services Operations                              | 705 ILCS 105/27.3    |
| • Juvenile Court Act of 1987                                           | 705 ILCS 405         |
| • Defrauding Drug and Alcohol Screening Tests                          | 720 ILCS 5/17-57     |
| • Controlled Substances Act: Drug Testing Program                      | 725 ILCS 5/110-6.5   |
| • Unified Code of Corrections: Public or Community Service             | 730 ILCS 5/5-5-7,8,9 |
| • Unified Code of Corrections: Probation and Conditional Discharge     | 730 ILCS 5/5-6       |
| • Probation and Probation Officers Act                                 | 730 ILCS 110         |
| • Probation Community Services Act                                     | 730 ILCS 115         |
| • Sex Offender Registration Act                                        | 730 ILCS 150         |
| • Confidentiality of Substance Use Disorder Patient Records            | 42 CFR Part 2        |
| • Department of Juvenile Justice Independent Juvenile Ombudsperson Law | 730 ILCS 5/3-2.7     |
| • AOIC Field Operations Standards                                      | Available on-line    |

| 2024 Project Recap                                                                                                                                                                      | Continuing | Completed |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------|
| Continued to increase the use of administrative sanctions by probation staff for technical violations to reduce court appearances and to continue to promote positive behavioral change | X          |           |
| Increased the number of quality contacts that take place in the field in accordance with AOIC standards                                                                                 | X          |           |
| Continued quality assurance strategies to ensure the completion of accurate risk assessments and quality case supervision plans                                                         | X          |           |
| Continued quality assurance measures for Core Correctional Practices per AOIC standards and established policy                                                                          | X          |           |

| Key Performance Measures    | 2023 | 2024 |
|-----------------------------|------|------|
| Active caseload size        | 241  | 240* |
| Number of sanctions imposed | 88   | 19*  |

\*As of 2/29/24

**Court Services  
Juvenile Court Services  
General Fund 001.430.434**

**2025 Goals and Objectives**

- Continue to increase the use of administrative sanctions by probation staff for technical violations to reduce court appearances and to continue to promote positive behavioral change
- Increase the number of quality contacts that take place in the field in accordance with AOIC standards
- Continue quality assurance strategies to ensure the completion of accurate risk assessments and quality case supervision plans
- Continue quality assurance measures for Core Correctional Practices per AOIC standards and established policy

| <b>Position Summary</b>          |                |                |                       |
|----------------------------------|----------------|----------------|-----------------------|
| <b>Category</b>                  | <b>FY 2023</b> | <b>FY 2024</b> | <b>Projected 2025</b> |
| Full Time Regular                | 17             | 17             | 17                    |
| Full Time Other*                 | 0              | 0              | 0                     |
| Part Time Regular                | 0              | 0              | 0                     |
| Part Time Other*                 | 0              | 0              | 0                     |
| <b>Total Budgeted Positions:</b> | <b>17</b>      | <b>17</b>      | <b>17</b>             |

\*Other: Elected Officials, Per Diem, Commissioners

**Court Services**  
**Juvenile Court Services**  
**General Fund 001.430.434**

| Account / Description<br>Expenses 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>430 Court Services Department</b>               |                       |                        |                        |                                              |
| <b>434 Juvenile Court Services Sub-Department</b>  | <b>\$ 1,189,190</b>   | <b>\$ 1,132,393</b>    | <b>\$ 1,103,180</b>    | <b>\$ (29,213)</b>                           |
| <b>Personnel Services- Salaries &amp; Wages</b>    | <b>\$ 883,176</b>     | <b>\$ 1,028,356</b>    | <b>\$ 1,000,374</b>    | <b>\$ (27,982)</b>                           |
| 40000 - Salaries and Wages                         | \$ 883,176            | \$ 961,742             | \$ 1,000,374           | \$ 38,632                                    |
| 40003 - Cost of Living Increase                    | \$ -                  | \$ 26,869              | \$ -                   | \$ (26,869)                                  |
| 40006 - Union Wage Increase                        | \$ -                  | \$ 37,238              | \$ -                   | \$ (37,238)                                  |
| 40200 - Overtime Salaries                          | \$ -                  | \$ 2,507               | \$ -                   | \$ (2,507)                                   |
| <b>Personnel Services- Employee Benefits</b>       | <b>\$ 210,553</b>     | <b>\$ -</b>            | <b>\$ 399,285</b>      | <b>\$ 399,285</b>                            |
| 45000 - Healthcare Contribution                    | \$ 204,898            | \$ -                   | \$ 244,348             | \$ 244,348                                   |
| 45010 - Dental Contribution                        | \$ 5,655              | \$ -                   | \$ 6,452               | \$ 6,452                                     |
| 45100 - FICA/SS Contribution                       | \$ -                  | \$ -                   | \$ 76,543              | \$ 76,543                                    |
| 45200 - IMRF Contribution                          | \$ -                  | \$ -                   | \$ 54,629              | \$ 54,629                                    |
| 53010 - Workers Compensation                       | \$ -                  | \$ -                   | \$ 17,313              | \$ 17,313                                    |
| <b>Contractual Services</b>                        | <b>\$ 65,505</b>      | <b>\$ 58,105</b>       | <b>\$ 85,017</b>       | <b>\$ 26,912</b>                             |
| 50150 - Contractual/Consulting Services            | \$ -                  | \$ -                   | \$ 18,000              | \$ 18,000                                    |
| 50500 - Lab Services                               | \$ -                  | \$ -                   | \$ 8,000               | \$ 8,000                                     |
| 52010 - Janitorial Services                        | \$ 13,669             | \$ 9,500               | \$ 9,500               | \$ -                                         |
| 52110 - Repairs and Maint- Buildings               | \$ 2,068              | \$ 1,449               | \$ 2,406               | \$ 957                                       |
| 52140 - Repairs and Maint- Copiers                 | \$ 99                 | \$ 500                 | \$ 300                 | \$ (200)                                     |
| 52180 - Building Space Rental                      | \$ 33,411             | \$ 34,023              | \$ 34,761              | \$ 738                                       |
| 52190 - Equipment Rental                           | \$ 4,980              | \$ 5,583               | \$ 5,000               | \$ (583)                                     |
| 52230 - Repairs and Maint- Vehicles                | \$ 3,828              | \$ 3,000               | \$ 3,000               | \$ -                                         |
| 52240 - Repairs and Maint- Office Equip            | \$ 826                | \$ 1,000               | \$ 500                 | \$ (500)                                     |
| 53100 - Conferences and Meetings                   | \$ 4,871              | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 53110 - Employee Training                          | \$ 802                | \$ 800                 | \$ 800                 | \$ -                                         |
| 53120 - Employee Mileage Expense                   | \$ 152                | \$ 600                 | \$ 500                 | \$ (100)                                     |
| 53130 - General Association Dues                   | \$ -                  | \$ 150                 | \$ 500                 | \$ 350                                       |
| 55000 - Miscellaneous Contractual Exp              | \$ 800                | \$ 500                 | \$ 750                 | \$ 250                                       |
| <b>Commodities</b>                                 | <b>\$ 29,955</b>      | <b>\$ 10,932</b>       | <b>\$ 17,789</b>       | <b>\$ 6,857</b>                              |
| 60000 - Office Supplies                            | \$ 1,487              | \$ 1,000               | \$ 2,000               | \$ 1,000                                     |
| 60010 - Operating Supplies                         | \$ 1,868              | \$ 2,000               | \$ 1,200               | \$ (800)                                     |
| 60020 - Computer Related Supplies                  | \$ 6,819              | \$ 3,500               | \$ 3,500               | \$ -                                         |
| 60050 - Books and Subscriptions                    | \$ 209                | \$ 250                 | \$ 250                 | \$ -                                         |
| 60160 - Cleaning Supplies                          | \$ -                  | \$ 200                 | \$ -                   | \$ (200)                                     |
| 60210 - Uniform Supplies                           | \$ 2,546              | \$ 1,500               | \$ 750                 | \$ (750)                                     |
| 60250 - Medical Supplies and Drugs                 | \$ 792                | \$ 750                 | \$ -                   | \$ (750)                                     |
| 60500 - Equipment > \$1000                         | \$ 4,184              | \$ -                   | \$ -                   | \$ -                                         |
| 63040 - Fuel- Vehicles                             | \$ 4,001              | \$ 1,732               | \$ 2,000               | \$ 268                                       |
| 64010 - Cellular Phone                             | \$ 8,049              | \$ -                   | \$ 8,089               | \$ 8,089                                     |
| <b>Capital</b>                                     | <b>\$ -</b>           | <b>\$ 35,000</b>       | <b>\$ -</b>            | <b>\$ (35,000)</b>                           |
| 70070 - Automotive Equipment                       | \$ -                  | \$ 35,000              | \$ -                   | \$ (35,000)                                  |
| <b>Services</b>                                    | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (399,285)</b>    | <b>\$ (399,285)</b>                          |
| 45005 - Healthcare Contribution Contra Account     | \$ -                  | \$ -                   | \$ (244,348)           | \$ (244,348)                                 |
| 45015 - Dental Insurance Contra Account            | \$ -                  | \$ -                   | \$ (6,452)             | \$ (6,452)                                   |
| 45105 - FICA/SS Contribution Contra Account        | \$ -                  | \$ -                   | \$ (76,543)            | \$ (76,543)                                  |
| 45205 - IMRF Contribution Contra Account           | \$ -                  | \$ -                   | \$ (54,629)            | \$ (54,629)                                  |
| 53015 - Worker's Comp Contra Account               | \$ -                  | \$ -                   | \$ (17,313)            | \$ (17,313)                                  |

**Court Services  
Juvenile Custody  
General Fund 001.430.435**

**Mission**

The goal of Juvenile Custody is to provide funds for the court ordered treatment of adjudicated minors.

Major regulating state and federal laws impacting Juvenile Custody include, but are not limited to, the below:

- |                                                                        |                   |
|------------------------------------------------------------------------|-------------------|
| • Interstate Compact on Juveniles Act                                  | 45 ILCS 11        |
| • County Shelter Care and Detention Home Act                           | 55 ILCS 75        |
| • Abused and Neglected Child Reporting Act                             | 325 ILCS 5/4-7    |
| • Probation and Court Services Operations                              | 705 ILCS 105/27.3 |
| • Juvenile Court Act of 1987                                           | 705 ILCS 405      |
| • Probation and Probation Officers Act                                 | 730 ILCS 110      |
| • Confidentiality of Substance Use Disorder Patient Records            | 42 CFR Part 2     |
| • Prison Rape Elimination Act                                          | 28 CFR Part 115   |
| • End Youth Solitary Confinement Act                                   | 730 ILCS 215      |
| • Department of Juvenile Justice Independent Juvenile Ombudsperson Law | 730 ILCS 5/3-2.7  |
| • AOIC Field Operations Standards                                      | Available on-line |

| 2024 Project Recap                                                                              | Continuing | Completed |
|-------------------------------------------------------------------------------------------------|------------|-----------|
| Continued to explore appropriate options for the care and treatment of adjudicated minors       | X          |           |
| Continued to evaluate residential placements to ensure appropriate services to minors           | X          |           |
| Continued to explore, review and modify treatment strategies to offer minors and their families | X          |           |

| Key Performance Measures                                             | 2023 | 2024 |
|----------------------------------------------------------------------|------|------|
| Number of families serviced through Multi-Systemic Therapy           | 15   | 4*   |
| Number of adjudicated juveniles residentially placed outside of Kane | 0    | 0    |

\*As of 2/29/24

**2025 Goals and Objectives**

- Continue to explore appropriate options for the care and treatment of adjudicated minors
- Continue to evaluate residential placements to ensure appropriate services to minors
- Continue to explore, review and modify treatment strategies to offer minors and their families

| Position Summary                 |          |          |                |
|----------------------------------|----------|----------|----------------|
| Category                         | FY 2023  | FY 2024  | Projected 2025 |
| Full Time Regular                | 0        | 0        | 0              |
| Full Time Other*                 | 0        | 0        | 0              |
| Part Time Regular                | 0        | 0        | 0              |
| Part Time Other*                 | 0        | 0        | 0              |
| <b>Total Budgeted Positions:</b> | <b>0</b> | <b>0</b> | <b>0</b>       |

\*Other: Elected Officials, Per Diem, Commissioners



**Court Services  
Juvenile Custody  
General Fund 001.430.435**

| Account / Description<br><b>Expenses</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>430 Court Services Department</b>                      |                       |                        |                        |                                              |
| <b>435 Juvenile Custody Sub-Department</b>                | \$ -                  | \$ 402,851             | \$ 410,300             | \$ 7,449                                     |
| <b>Contractual Services</b>                               | \$ -                  | \$ 402,536             | \$ 410,100             | \$ 7,564                                     |
| 50420 - Juvenile Board and Care                           | \$ -                  | \$ 402,036             | \$ 410,000             | \$ 7,964                                     |
| 53120 - Employee Mileage Expense                          | \$ -                  | \$ 500                 | \$ 100                 | \$ (400)                                     |
| <b>Commodities</b>                                        | \$ -                  | \$ 315                 | \$ 200                 | \$ (115)                                     |
| 60050 - Books and Subscriptions                           | \$ -                  | \$ 315                 | \$ 200                 | \$ (115)                                     |

**Court Services  
Juvenile Justice Center  
General Fund 001.430.436**

**Mission**

To provide an educationally conducive environment, which is secure, based on legal standards and community values.

The Mission of the Juvenile Justice Center is to provide an educationally conducive environment, which is secure, based on legal standards and community values. The eighty (80) bed facility opened on March 22, 1997, and securely detains minors in and out of circuit. Many minors served are at-risk youth. Their detainment also provides an element of public safety. The Illinois Juvenile Court Act mandates the services in Detention. The minors serviced are juveniles who have been accused of committing a crime and are awaiting a trial in either adult or juvenile court, minors sentenced to up to thirty (30) days as a court disposition, or minors held in contempt of court. The academic program operates all year long and is administered by the Regional Office of Education.

Major regulating state and federal laws impacting the Juvenile Justice Center include, but are not limited to, the below:

- County Shelter Care and Detention Home Act 55 ILCS 75
- Abused and Neglected Child Reporting Act 325 ILCS 5/4-7
- Probation and Court Services Operations 705 ILCS 105/27.3
- Juvenile Court Act of 1987 705 ILCS 405
- Unified Code of Corrections: Detention Standards and Services 730 ILCS 5/3-15-2
- Probation and Probation Officers Act 730 ILCS 110
- Confidentiality of Substance Use Disorder Patient Records 42 CFR Part 2
- Prison Rape Elimination Act 28 CFR Part 115
- End Youth Solitary Confinement Act 730 ILCS 215
- Department of Juvenile Justice Independent Juvenile Ombudsperson Law 730 ILCS 5/3-2.7
- AOIC Juvenile Detention Standards Available on-line
- IDJJ Standards Section 2602.5-270

| <b>2024 Project Recap</b>                                                                                                                 | <b>Continuing</b> | <b>Completed</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------|
| Implemented and trained staff on the Lions Quest curriculum                                                                               |                   | X                |
| Continued providing CBT booster sessions to ensure quality control with staff application of the program                                  | X                 |                  |
| Implemented and trained supervisors and staff on the statewide detention screening tool                                                   | X                 |                  |
| Implemented and trained staff on the JJC's Behavior Stabilization Program                                                                 |                   | X                |
| Continued to procure federal educational Title 1 Delinquent Grant dollars to fund specialized summer curriculum and programming materials | X                 |                  |

| <b>Key Performance Measures</b>                    | <b>2023</b> | <b>2024</b> |
|----------------------------------------------------|-------------|-------------|
| Detention residents admitted – total               | 512         | 201*        |
| Detention residents admitted – sentenced offenders | 12          | 10*         |
| Detention average daily population                 | 33.23       | 36.25*      |
| Detention out-of-county residents admitted         | 307         | 108*        |
| Detention out-of-county residents service days     | 8,870       | 2,385*      |

\*As of 4/12/24

**Court Services  
Juvenile Justice Center  
General Fund 001.430.436**

**2025 Goals and Objectives**

- Continue providing CBT booster sessions to ensure quality control with staff application of the program
- Continue to procure federal education Title 1 Delinquent Grant dollars to fund specialized summer curriculum and programming materials
- To ensure safety of employees and residents, purchase and train all employees on the use of a body scanner
- Ensure compliance with and train employees on Department of Juvenile Justice Independent Juvenile Ombudsperson Law which becomes effective on January 1, 2025

| Position Summary                 |           |           |                |
|----------------------------------|-----------|-----------|----------------|
| Category                         | FY 2023   | FY 2024   | Projected 2025 |
| Full Time Regular                | 72        | 72        | 72             |
| Full Time Other*                 | 0         | 0         | 0              |
| Part Time Regular                | 0         | 0         | 0              |
| Part Time Other*                 | 0         | 0         | 0              |
| <b>Total Budgeted Positions:</b> | <b>72</b> | <b>72</b> | <b>72</b>      |

\*Other: Elected Officials, Per Diem, Commissioners

**Court Services**  
**Juvenile Justice Center**  
**General Fund 001.430.436**

| Account / Description<br>Expenses 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>430 Court Services Department</b>               |                       |                        |                        |                                              |
| <b>436 Juvenile Justice Center Sub-Department</b>  | <b>\$ 5,713,605</b>   | <b>\$ 5,346,775</b>    | <b>\$ 5,499,969</b>    | <b>\$ 153,194</b>                            |
| <b>Personnel Services- Salaries &amp; Wages</b>    | <b>\$ 4,116,373</b>   | <b>\$ 4,535,082</b>    | <b>\$ 4,623,632</b>    | <b>\$ 88,550</b>                             |
| 40000 - Salaries and Wages                         | \$ 4,042,583          | \$ 4,183,395           | \$ 4,558,632           | \$ 375,237                                   |
| 40003 - Cost of Living Increase                    | \$ -                  | \$ 123,155             | \$ -                   | \$ (123,155)                                 |
| 40006 - Union Wage Increase                        | \$ -                  | \$ 156,323             | \$ -                   | \$ (156,323)                                 |
| 40200 - Overtime Salaries                          | \$ 73,790             | \$ 72,209              | \$ 65,000              | \$ (7,209)                                   |
| <b>Personnel Services- Employee Benefits</b>       | <b>\$ 659,138</b>     | <b>\$ -</b>            | <b>\$ 1,504,786</b>    | <b>\$ 1,504,786</b>                          |
| 45000 - Healthcare Contribution                    | \$ 641,992            | \$ -                   | \$ 791,760             | \$ 791,760                                   |
| 45010 - Dental Contribution                        | \$ 17,146             | \$ -                   | \$ 20,402              | \$ 20,402                                    |
| 45100 - FICA/SS Contribution                       | \$ -                  | \$ -                   | \$ 353,764             | \$ 353,764                                   |
| 45200 - IMRF Contribution                          | \$ -                  | \$ -                   | \$ 258,830             | \$ 258,830                                   |
| 53010 - Workers Compensation                       | \$ -                  | \$ -                   | \$ 80,030              | \$ 80,030                                    |
| <b>Contractual Services</b>                        | <b>\$ 662,283</b>     | <b>\$ 618,338</b>      | <b>\$ 667,236</b>      | <b>\$ 48,898</b>                             |
| 50150 - Contractual/Consulting Services            | \$ 2,800              | \$ 30,800              | \$ 16,800              | \$ (14,000)                                  |
| 50200 - Psychological/Psychiatric Svcs             | \$ 58,825             | \$ 55,000              | \$ 51,896              | \$ (3,104)                                   |
| 50210 - Medical/Dental/Hospital Services           | \$ 440,093            | \$ 451,038             | \$ 473,590             | \$ 22,552                                    |
| 50235 - Public Health Services - Coronavirus       | \$ 9,800              | \$ -                   | \$ -                   | \$ -                                         |
| 50420 - Juvenile Board and Care                    | \$ 29,279             | \$ 20,000              | \$ 22,000              | \$ 2,000                                     |
| 50480 - Security Services                          | \$ 21,450             | \$ -                   | \$ 42,000              | \$ 42,000                                    |
| 50500 - Lab Services                               | \$ 2,863              | \$ 3,000               | \$ 2,300               | \$ (700)                                     |
| 52110 - Repairs and Maint- Buildings               | \$ 9,805              | \$ -                   | \$ -                   | \$ -                                         |
| 52140 - Repairs and Maint- Copiers                 | \$ -                  | \$ 500                 | \$ 250                 | \$ (250)                                     |
| 52150 - Repairs and Maint- Comm Equip              | \$ 40,310             | \$ 21,500              | \$ 33,000              | \$ 11,500                                    |
| 52160 - Repairs and Maint- Equipment               | \$ 7,353              | \$ 10,000              | \$ 7,000               | \$ (3,000)                                   |
| 52230 - Repairs and Maint- Vehicles                | \$ 2,521              | \$ 2,500               | \$ 2,000               | \$ (500)                                     |
| 52240 - Repairs and Maint- Office Equip            | \$ 124                | \$ 500                 | \$ 500                 | \$ -                                         |
| 53050 - Employment Advertising                     | \$ 5,094              | \$ 7,500               | \$ 1,000               | \$ (6,500)                                   |
| 53100 - Conferences and Meetings                   | \$ 11,056             | \$ 6,000               | \$ 5,000               | \$ (1,000)                                   |
| 53110 - Employee Training                          | \$ 8,427              | \$ 5,000               | \$ 4,000               | \$ (1,000)                                   |
| 53120 - Employee Mileage Expense                   | \$ 338                | \$ 600                 | \$ 600                 | \$ -                                         |
| 53130 - General Association Dues                   | \$ 1,294              | \$ 400                 | \$ 300                 | \$ (100)                                     |
| 55000 - Miscellaneous Contractual Exp              | \$ 10,851             | \$ 4,000               | \$ 5,000               | \$ 1,000                                     |
| <b>Commodities</b>                                 | <b>\$ 256,904</b>     | <b>\$ 193,355</b>      | <b>\$ 209,101</b>      | <b>\$ 15,746</b>                             |
| 60000 - Office Supplies                            | \$ 4,819              | \$ 2,955               | \$ 3,000               | \$ 45                                        |
| 60010 - Operating Supplies                         | \$ 32,626             | \$ 27,500              | \$ 28,000              | \$ 500                                       |
| 60020 - Computer Related Supplies                  | \$ 7,067              | \$ 7,200               | \$ 7,500               | \$ 300                                       |
| 60050 - Books and Subscriptions                    | \$ 253                | \$ -                   | \$ -                   | \$ -                                         |
| 60100 - Utilities- Water                           | \$ 13,810             | \$ 15,000              | \$ 13,000              | \$ (2,000)                                   |
| 60210 - Uniform Supplies                           | \$ 9,931              | \$ 8,000               | \$ 8,000               | \$ -                                         |
| 60230 - Food                                       | \$ 162,480            | \$ 120,000             | \$ 130,000             | \$ 10,000                                    |
| 60250 - Medical Supplies and Drugs                 | \$ 21,187             | \$ 8,000               | \$ 15,401              | \$ 7,401                                     |
| 60460 - Subscription Databases                     | \$ 1,039              | \$ 500                 | \$ 500                 | \$ -                                         |
| 60520 - Incentives                                 | \$ 2,050              | \$ 3,000               | \$ 2,500               | \$ (500)                                     |
| 63040 - Fuel- Vehicles                             | \$ 1,641              | \$ 1,200               | \$ 1,200               | \$ -                                         |
| <b>Capital</b>                                     | <b>\$ 18,908</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 70120 - Special Purpose Equipment                  | \$ 18,908             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Services</b>                                    | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (1,504,786)</b>  | <b>\$ (1,504,786)</b>                        |
| 45005 - Healthcare Contribution Contra Account     | \$ -                  | \$ -                   | \$ (791,760)           | \$ (791,760)                                 |
| 45015 - Dental Insurance Contra Account            | \$ -                  | \$ -                   | \$ (20,402)            | \$ (20,402)                                  |
| 45105 - FICA/SS Contribution Contra Account        | \$ -                  | \$ -                   | \$ (353,764)           | \$ (353,764)                                 |
| 45205 - IMRF Contribution Contra Account           | \$ -                  | \$ -                   | \$ (258,830)           | \$ (258,830)                                 |
| 53015 - Worker's Comp Contra Account               | \$ -                  | \$ -                   | \$ (80,030)            | \$ (80,030)                                  |

**Court Services  
Kids Education Program  
General Fund 001.430.437**

**Mission**

The mission of the KiDs 1st Program is to provide parental education about the impact of divorce on children, how conflict increases risk factors in children, how to increase children's protective factors, and best strategies for co-parenting. This divorce parenting education program is statutorily required for all divorcing parents with minor children. The KiDs 1st Program is conducted in English and Spanish.

| <b>2024 Project Recap</b>                                                                        | <b>Continuing</b> | <b>Completed</b> |
|--------------------------------------------------------------------------------------------------|-------------------|------------------|
| Updated all materials and presentation formats to take advantage of new technology               |                   | X                |
| Reviewed program content to determine if class content should be adjusted to meet new conditions | X                 |                  |

| <b>Key Performance Measures</b> | <b>2023</b> | <b>2024</b>  |
|---------------------------------|-------------|--------------|
| Adult Program Participants      | 851         | 301*         |
| Program fees collected          | \$98,033    | \$33,592.50* |

\*As of 03/31/24

**2025 Goals and Objectives**

- Update all materials and presentation formats to reflect the latest research on divorce and the effects on children
- Review program content and videos associated with the program to ensure it continues to reflect the latest research

| <b>Position Summary</b>          |                |                |                       |
|----------------------------------|----------------|----------------|-----------------------|
| <b>Category</b>                  | <b>FY 2023</b> | <b>FY 2024</b> | <b>Projected 2025</b> |
| Full Time Regular                | 0              | 0              | 0                     |
| Full Time Other*                 | 0              | 0              | 0                     |
| Part Time Regular                | 0              | 0              | 0                     |
| Part Time Other*                 | 0              | 0              | 0                     |
| <b>Total Budgeted Positions:</b> | <b>0</b>       | <b>0</b>       | <b>0</b>              |

\*Other: Elected Officials, Per Diem, Commissioners

**Court Services  
Kids Education Program  
General Fund 001.430.437**

| Account / Description<br><b>Expenses</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>430 Court Services Department</b>                      |                       |                        |                        |                                              |
| <b>437 KIDS Education Program Sub-Department</b>          | <b>\$ 23,324</b>      | <b>\$ 37,800</b>       | <b>\$ 24,088</b>       | <b>\$ (13,712)</b>                           |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 18,357</b>      | <b>\$ 25,000</b>       | <b>\$ 18,538</b>       | <b>\$ (6,462)</b>                            |
| 40315 - Kids First Stipend                                | \$ 18,357             | \$ 25,000              | \$ 18,538              | \$ (6,462)                                   |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ 2,753</b>        | <b>\$ 2,753</b>                              |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 1,013               | \$ 1,013                                     |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 321                 | \$ 321                                       |
| <b>Contractual Services</b>                               | <b>\$ 3,000</b>       | <b>\$ 9,500</b>        | <b>\$ 3,000</b>        | <b>\$ (6,500)</b>                            |
| 50150 - Contractual/Consulting Services                   | \$ 3,000              | \$ 3,000               | \$ 3,000               | \$ -                                         |
| 50480 - Security Services                                 | \$ -                  | \$ 5,000               | \$ -                   | \$ (5,000)                                   |
| 52140 - Repairs and Maint- Copiers                        | \$ -                  | \$ 1,500               | \$ -                   | \$ (1,500)                                   |
| <b>Commodities</b>                                        | <b>\$ 1,966</b>       | <b>\$ 3,300</b>        | <b>\$ 2,550</b>        | <b>\$ (750)</b>                              |
| 60000 - Office Supplies                                   | \$ 1,646              | \$ 1,300               | \$ 1,300               | \$ -                                         |
| 60010 - Operating Supplies                                | \$ -                  | \$ 500                 | \$ 200                 | \$ (300)                                     |
| 60020 - Computer Related Supplies                         | \$ 321                | \$ 1,000               | \$ 750                 | \$ (250)                                     |
| 60050 - Books and Subscriptions                           | \$ -                  | \$ 500                 | \$ 300                 | \$ (200)                                     |
| <b>Services</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (2,753)</b>      | <b>\$ (2,753)</b>                            |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (1,419)             | \$ (1,419)                                   |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (1,013)             | \$ (1,013)                                   |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (321)               | \$ (321)                                     |

**Court Services  
Diagnostic Center  
General Fund 001.430.438**

**Mission**

The Kane County Diagnostic Center (KCDC) is the designated psychology department of the Sixteenth Judicial Circuit's Court Services. KCDC provides psychological services to juvenile delinquents and adult offenders. Direct services to offenders include diagnostic evaluations, crisis intervention and individual, group and family therapy. KCDC provides the Court with expert testimony, consultation and training for Probation, attorneys, and Correctional staff. KCDC also assists the Merit Commission by conducting psychological screenings for Sheriff's Deputy, Correctional Officer and Court Security applicants as well as for 911 dispatch.

KCDC is also responsible for implementing the KiDs1st Program which is the divorce parenting program that is mandated by Illinois Statute. KCDC is an APPIC approved nationwide clinical internship site as well as a diagnostic practicum site. KCDC provides crisis services to probation offices as well as to the jail. Should the JJC need assistance when their mental health staff are not available, KCDC will provide on-call services as well as meet with detained juveniles as needed. KCDC participates in Drug Rehabilitation Court and Treatment Alternative Court. KCDC also assists the court with juvenile residential placement.

Major regulating state and federal laws impacting the Diagnostic Center include, but are not limited to, the below:

- Probation and Court Services Operations 705 ILCS 105/27.3
- Juvenile Court Act of 1987 705 ILCS 405
- Unified Code of Corrections: Presentence Procedure 730 ILCS 5/5-3
- Unified Code of Corrections: Probation and Conditional Discharge 730 ILCS 5/5-6
- Probation and Probation Officers Act 730 ILCS 110
- Confidentiality of Substance Use Disorder Patient Records 42 CFR Part 2
- Veterans and Service Members Court Program 730 ILCS 167/5
- Mental Health Court Treatment Act 730 ILCS 168/40
- AOIC Juvenile Detention Standards Available on-line
- AOIC Problem-Solving Courts Standards Available on-line
- AOIC Field Operations Standards Available on-line

| <b>2024 Project Recap</b>                                                                                          | <b>Continuing</b> | <b>Completed</b> |
|--------------------------------------------------------------------------------------------------------------------|-------------------|------------------|
| Performed psychological evaluations as directed                                                                    | X                 |                  |
| Provided individual and family psychotherapy as directed                                                           | X                 |                  |
| Trained 2 clinical interns and 4 diagnostic students                                                               | X                 |                  |
| Provided court testimony and consultation as requested by Judiciary, Probation Officers and Attorneys              | X                 |                  |
| Provided psychological screening for Adult Court Services and the Merit Commission                                 | X                 |                  |
| Participated in Circuit-wide Committees and Task Forces as required                                                | X                 |                  |
| Reviewed the need for utilization of residential care and cost effectiveness of placement facilities               |                   | X                |
| Evaluated the outcome of objectives monthly through the utilization figures provided to the Director of the Center | X                 |                  |
| Annually compiled and issued a report of statistical measures and results                                          |                   | X                |

**Court Services  
Diagnostic Center  
General Fund 001.430.438**

| <b>Key Performance Measures</b>                                           | <b>2023</b> | <b>2024</b> |
|---------------------------------------------------------------------------|-------------|-------------|
| Full test battery reports (TX Recs, SOE, Sanity, Transfer, Merits)        | 296         | 106*        |
| Consultation reports (Consults, Fitness, Miranda, MHCC, Risk Assessments) | 144         | 35*         |
| Total psychological reports                                               | 394         | 141*        |
| Consultation time - hours                                                 | 861         | 494*        |
| Individual therapy sessions - hours                                       | 638         | 215*        |
| Family therapy sessions - hours                                           | 0           | 0*          |
| Group therapy sessions - hours                                            | 0           | 0*          |
| Total treatment sessions provided - hours                                 | 638         | 215*        |

\*As of 3/31/24

**2025 Goals and Objectives**

- Provide psychological evaluations as directed
- Provide individual, family and group psychotherapy as directed
- Train 4 diagnostic students and 2 interns
- Provide court testimony and consultation as requested by Judiciary, Probation Officers and Attorneys
- Provide psychological screening for Adult Court Services and the Merit Commission
- Participate in Circuit-wide Committees and Task Forces as requested
- Review the need for utilization of residential care and cost effectiveness of placement facilities
- Evaluate the outcome of objectives monthly through the utilization figures provided to the Director of the Diagnostic Center
- Annually compile and issue a report of statistical measures and result

| <b>Position Summary</b>          |                |                |                       |
|----------------------------------|----------------|----------------|-----------------------|
| <b>Category</b>                  | <b>FY 2023</b> | <b>FY 2024</b> | <b>Projected 2025</b> |
| Full Time Regular                | 14             | 14             | 14                    |
| Full Time Other*                 | 0              | 0              | 0                     |
| Part Time Regular                | 0              | 0              | 0                     |
| Part Time Other*                 | 0              | 0              | 0                     |
| <b>Total Budgeted Positions:</b> | <b>14</b>      | <b>14</b>      | <b>14</b>             |

\*Other: Elected Officials, Per Diem, Commissioners



**Court Services  
Diagnostic Center  
General Fund 001.430.438**

| Account / Description<br><b>Expenses</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>430 Court Services Department</b>                      |                       |                        |                        |                                              |
| <b>438 Diagnostic Center Sub-Department</b>               | <b>\$ 1,110,978</b>   | <b>\$ 1,157,091</b>    | <b>\$ 1,151,987</b>    | <b>\$ (5,104)</b>                            |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 907,340</b>     | <b>\$ 1,112,791</b>    | <b>\$ 1,104,762</b>    | <b>\$ (8,029)</b>                            |
| 40000 - Salaries and Wages                                | \$ 907,340            | \$ 1,082,056           | \$ 1,104,762           | \$ 22,706                                    |
| 40003 - Cost of Living Increase                           | \$ -                  | \$ 30,735              | \$ -                   | \$ (30,735)                                  |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ 158,537</b>     | <b>\$ -</b>            | <b>\$ 396,649</b>      | <b>\$ 396,649</b>                            |
| 45000 - Healthcare Contribution                           | \$ 154,420            | \$ -                   | \$ 211,062             | \$ 211,062                                   |
| 45010 - Dental Contribution                               | \$ 4,117              | \$ -                   | \$ 4,109               | \$ 4,109                                     |
| 45100 - FICA/SS Contribution                              | \$ -                  | \$ -                   | \$ 84,524              | \$ 84,524                                    |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 77,835              | \$ 77,835                                    |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 19,119              | \$ 19,119                                    |
| <b>Contractual Services</b>                               | <b>\$ 26,964</b>      | <b>\$ 33,250</b>       | <b>\$ 32,425</b>       | <b>\$ (825)</b>                              |
| 50150 - Contractual/Consulting Services                   | \$ -                  | \$ 7,500               | \$ -                   | \$ (7,500)                                   |
| 50490 - Destruction of Records Services                   | \$ 189                | \$ -                   | \$ 250                 | \$ 250                                       |
| 52130 - Repairs and Maint- Computers                      | \$ -                  | \$ 750                 | \$ -                   | \$ (750)                                     |
| 52140 - Repairs and Maint- Copiers                        | \$ 614                | \$ 1,000               | \$ 600                 | \$ (400)                                     |
| 52160 - Repairs and Maint- Equipment                      | \$ -                  | \$ 750                 | \$ -                   | \$ (750)                                     |
| 52190 - Equipment Rental                                  | \$ 1,432              | \$ 2,000               | \$ 2,000               | \$ -                                         |
| 52240 - Repairs and Maint- Office Equip                   | \$ 124                | \$ -                   | \$ 125                 | \$ 125                                       |
| 53000 - Liability Insurance                               | \$ -                  | \$ -                   | \$ 6,000               | \$ 6,000                                     |
| 53040 - General Advertising                               | \$ -                  | \$ 2,000               | \$ 1,500               | \$ (500)                                     |
| 53060 - General Printing                                  | \$ -                  | \$ 50                  | \$ 50                  | \$ -                                         |
| 53100 - Conferences and Meetings                          | \$ 11,868             | \$ 6,500               | \$ 8,500               | \$ 2,000                                     |
| 53110 - Employee Training                                 | \$ 10,045             | \$ 7,000               | \$ 10,000              | \$ 3,000                                     |
| 53120 - Employee Mileage Expense                          | \$ -                  | \$ 500                 | \$ 300                 | \$ (200)                                     |
| 53130 - General Association Dues                          | \$ 2,652              | \$ 5,000               | \$ 3,000               | \$ (2,000)                                   |
| 55000 - Miscellaneous Contractual Exp                     | \$ 40                 | \$ 200                 | \$ 100                 | \$ (100)                                     |
| <b>Commodities</b>                                        | <b>\$ 18,136</b>      | <b>\$ 11,050</b>       | <b>\$ 14,800</b>       | <b>\$ 3,750</b>                              |
| 60000 - Office Supplies                                   | \$ 1,251              | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 60010 - Operating Supplies                                | \$ 217                | \$ -                   | \$ -                   | \$ -                                         |
| 60020 - Computer Related Supplies                         | \$ 1,346              | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 60050 - Books and Subscriptions                           | \$ 2,731              | \$ 1,500               | \$ 2,000               | \$ 500                                       |
| 60250 - Medical Supplies and Drugs                        | \$ 44                 | \$ 50                  | \$ 50                  | \$ -                                         |
| 60540 - Testing Materials                                 | \$ 9,823              | \$ 7,500               | \$ 8,000               | \$ 500                                       |
| 64010 - Cellular Phone                                    | \$ 2,564              | \$ -                   | \$ 2,600               | \$ 2,600                                     |
| 65000 - Miscellaneous Supplies                            | \$ 160                | \$ -                   | \$ 150                 | \$ 150                                       |
| <b>Services</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (396,649)</b>    | <b>\$ (396,649)</b>                          |
| 45005 - Healthcare Contribution Contra Account            | \$ -                  | \$ -                   | \$ (211,062)           | \$ (211,062)                                 |
| 45015 - Dental Insurance Contra Account                   | \$ -                  | \$ -                   | \$ (4,109)             | \$ (4,109)                                   |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (84,524)            | \$ (84,524)                                  |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (77,835)            | \$ (77,835)                                  |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (19,119)            | \$ (19,119)                                  |

**Court Services  
Veteran's Court  
General Fund 001.430.440**

**Mission**

The Illinois General Assembly has recognized that veterans and active Reserve and National Guard Service members have provided, or are currently providing, an invaluable service to our county. In so doing, some may suffer adverse effects, including, but not limited to, post-traumatic stress disorder, traumatic brain injury, depression, and may also suffer from drug and alcohol dependency or addiction, and co-occurring mental illness and substance abuse problems. As a result of this, some veterans or active duty Service members come into contact with the criminal justice system and are charged with felony or misdemeanor offenses. There is a critical need for a criminal justice program to recognize these veterans, provide accountability for their wrongdoing, provide for the safety of the public, and provide for the treatment of our veterans.

It is the intent of the General Assembly and the Kane County Veterans Treatment Court to provide a specialized veteran and service members program with the necessary flexibility to meet the specialized problems faced by veteran and service member defendants. It is the mission of the Kane County Veteran Treatment Court, established here under the provisions of 730 ILCS 167/1 et. seq. to accomplish these goals through an immediate and highly structured judicial intervention process for treatment of eligible defendants that brings together substance abuse professionals, mental health professionals, VA professionals, local social programs, and intensive judicial monitoring in accordance with the Illinois Supreme Court Problem-Solving Courts Standards.

Major regulating state and federal laws impacting the Veteran's Court include, but are not limited to, the below:

- Probation and Court Services Operations 705 ILCS 105/27.3
- Defrauding Drug and Alcohol Screening Tests 720 ILCS 5/17-57
- Controlled Substances Act: Drug Testing Program 725 ILCS 5/110-6.5
- Unified Code of Corrections: Presentence Procedure 730 ILCS 5/5-3
- Unified Code of Corrections: Public or Community Service 730 ILCS 5/5-5-7,8,9
- Unified Code of Corrections: Probation and Conditional Discharge 730 ILCS 5/5-6
- Probation and Probation Officers Act 730 ILCS 110
- Probation Community Services Act 730 ILCS 115
- Confidentiality of Substance Use Disorder Patient Records 42 CFR Part 2
- Veterans and Service Members Court Program 730 ILCS 167/5
- AOIC Problem-Solving Courts Standards Available on-line
- AOIC Field Operations Standards Available on-line

| <b>2024 Project Recap</b>                                                                                                        | <b>Continuing</b> | <b>Completed</b> |
|----------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------|
| Continued to follow AOIC guidelines for Problem-Solving Courts                                                                   | X                 |                  |
| Implemented best practices for Problem-Solving Court, specifically Veteran Treatment Courts                                      |                   | X                |
| Increased the utilization of the program by conducting training for the Kane County Bar Association and Public Defender's Office | X                 |                  |
| Continued quality assurance strategies to ensure the completion of accurate risk assessments and quality case supervision plans  | X                 |                  |
| Implemented quality assurance measures for Core Correctional Practices                                                           |                   | X                |

**Court Services  
Veteran's Court  
General Fund 001.430.440**

| Key Performance Measures                                       | 2023 | 2024 |
|----------------------------------------------------------------|------|------|
| Number of participants enrolled                                | 8    | 7*   |
| Number of participants graduated from the program              | 0    | 1*   |
| Number of treatment provider agencies working with the program | 4    | 4    |
| Number of Mentors in the mentor program                        | 5    | 8*   |

\*As of 2/29/24

### 2025 Goals and Objectives

- Continue to follow AOIC guidelines for Problem-Solving Courts
- Continue quality assurance to ensure the continued use of best practices for Problem-Solving Court, specifically Veteran Treatment Courts
- Increase the utilization of the program by conducting training for the Kane County Bar Association and Public Defender's Office
- Continue quality assurance strategies to ensure the completion of accurate risk assessments and quality case supervision plans
- Implement quality assurance measures for Core Correctional Practices

| Position Summary                 |          |          |                |
|----------------------------------|----------|----------|----------------|
| Category                         | FY 2023  | FY 2024  | Projected 2025 |
| Full Time Regular                | 1        | 1        | 1              |
| Full Time Other*                 | 0        | 0        | 0              |
| Part Time Regular                | 0        | 0        | 0              |
| Part Time Other*                 | 0        | 0        | 0              |
| <b>Total Budgeted Positions:</b> | <b>1</b> | <b>1</b> | <b>1</b>       |

\*Other: Elected Officials, Per Diem, Commissioners

**Court Services  
Veteran's Court  
General Fund 001.430.440**

| Account / Description<br><b>Expenses</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>430 Court Services Department</b>                      |                       |                        |                        |                                              |
| <b>440 Veteran's Court Sub-Department</b>                 | <b>\$ 96,478</b>      | <b>\$ 73,239</b>       | <b>\$ 78,620</b>       | <b>\$ 5,381</b>                              |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 66,164</b>      | <b>\$ 71,239</b>       | <b>\$ 73,020</b>       | <b>\$ 1,781</b>                              |
| 40000 - Salaries and Wages                                | \$ 66,164             | \$ 69,278              | \$ 73,020              | \$ 3,742                                     |
| 40003 - Cost of Living Increase                           | \$ -                  | \$ 1,961               | \$ -                   | \$ (1,961)                                   |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ 18,167</b>      | <b>\$ -</b>            | <b>\$ 29,938</b>       | <b>\$ 29,938</b>                             |
| 45000 - Healthcare Contribution                           | \$ 18,167             | \$ -                   | \$ 19,100              | \$ 19,100                                    |
| 45100 - FICA/SS Contribution                              | \$ -                  | \$ -                   | \$ 5,587               | \$ 5,587                                     |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 3,987               | \$ 3,987                                     |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 1,264               | \$ 1,264                                     |
| <b>Contractual Services</b>                               | <b>\$ 11,977</b>      | <b>\$ 2,000</b>        | <b>\$ 5,600</b>        | <b>\$ 3,600</b>                              |
| 50200 - Psychological/Psychiatric Svcs                    | \$ 6,570              | \$ -                   | \$ 3,600               | \$ 3,600                                     |
| 50340 - Software Licensing Cost                           | \$ 50                 | \$ -                   | \$ -                   | \$ -                                         |
| 50500 - Lab Services                                      | \$ 4,906              | \$ 2,000               | \$ 2,000               | \$ -                                         |
| 52240 - Repairs and Maint- Office Equip                   | \$ 124                | \$ -                   | \$ -                   | \$ -                                         |
| 53100 - Conferences and Meetings                          | \$ 327                | \$ -                   | \$ -                   | \$ -                                         |
| <b>Commodities</b>                                        | <b>\$ 170</b>         | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 60050 - Books and Subscriptions                           | \$ 143                | \$ -                   | \$ -                   | \$ -                                         |
| 60550 - Peer Group Activities Supplies                    | \$ 28                 | \$ -                   | \$ -                   | \$ -                                         |
| <b>Services</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (29,938)</b>     | <b>\$ (29,938)</b>                           |
| 45005 - Healthcare Contribution Contra Account            | \$ -                  | \$ -                   | \$ (19,100)            | \$ (19,100)                                  |
| 45015 - Dental Insurance Contra Account                   | \$ -                  | \$ -                   | \$ -                   | \$ -                                         |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (5,587)             | \$ (5,587)                                   |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (3,987)             | \$ (3,987)                                   |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (1,264)             | \$ (1,264)                                   |

**Court Services  
Drug Court  
General Fund 001.430.441**

**Mission**

The Illinois General Assembly has recognized that there is a critical need for criminal justice programs that specifically address drug use, drug addiction, and crimes committed as a result of drug use and drug addiction. It is the mission of the Kane County Drug Rehabilitation Court (DRC), under the provisions of 730 ILCS 166/1 et seq., to accomplish these goals through a highly structured judicial intervention process for substance abuse treatment of eligible defendants, bringing together substance abuse professionals, local social service programs, and intensive monitoring in accordance with the nationally recommended 10 key components of drug courts. The Kane County Drug Rehabilitation Court is a combination drug court program within the statutory definition of 730 ILCS 166/10. It is a post-plea program in that only defendants who have plead guilty will be admitted into the program.

Major regulating state and federal laws impacting the Drug Court include, but are not limited to, the below:

- |                                                                    |                      |
|--------------------------------------------------------------------|----------------------|
| • Interstate Compact for Adult Offender Supervision                | 45 ILCS 170          |
| • Probation and Court Services Operations                          | 705 ILCS 105/27.3    |
| • Defrauding Drug and Alcohol Screening Tests                      | 720 ILCS 5/17-57     |
| • Methamphetamine Control and Community Protection Act: Probation  | 720 ILCS 646/70      |
| • Controlled Substances Act: Drug Testing Program                  | 725 ILCS 5/110-6.5   |
| • Unified Code of Corrections: Presentence Procedure               | 730 ILCS 5/5-3       |
| • Unified Code of Corrections: Public or Community Service         | 730 ILCS 5/5-5-7,8,9 |
| • Unified Code of Corrections: Probation and Conditional Discharge | 730 ILCS 5/5-6       |
| • Probation and Probation Officers Act                             | 730 ILCS 110         |
| • Probation Community Services Act                                 | 730 ILCS 115         |
| • Drug Court Treatment Act                                         | 730 ILCS 166         |
| • Confidentiality of Substance Use Disorder Patient Records        | 42 CFR Part 2        |
| • AOIC Problem-Solving Courts Standards                            | Available on-line    |
| • AOIC Field Operations Standards                                  | Available on-line    |

| 2024 Project Recap                                                                                                              | Continuing | Completed |
|---------------------------------------------------------------------------------------------------------------------------------|------------|-----------|
| Continued quality assurance strategies to ensure the completion of accurate risk assessments and quality case supervision plans | X          |           |
| Continued quality assurance measures for Core Correctional Practices                                                            | X          |           |
| Collaborated with an entity to perform a program review of the Adult Drug Court Program                                         | X          |           |
| Continued to follow the "10 Key Components" of drug courts                                                                      | X          |           |
| Continued to follow AOIC certification requirements for Problem Solving Courts                                                  | X          |           |
| Participated in on-going training pertaining to the National Standards of Best Practices                                        | X          |           |

| Key Performance Measures                 | 2023 | 2024 |
|------------------------------------------|------|------|
| Number of program graduates              | 16   | 0*   |
| New admissions to the Drug Court program | 52   | 9*   |

\*As of 2/29/24

**Court Services  
Drug Court  
General Fund 001.430.441**

**2025 Goals and Objectives**

- Continue quality assurance strategies to ensure the completion of accurate risk assessments and quality case supervision plans
- Continue quality assurance measures for Core Correctional Practices
- Collaborate with an entity to perform a program review of the Adult Drug Court Program
- Continue to follow the “10 Key Components” of drug courts
- Continue to follow AOIC certification requirements for Problem Solving Courts
- Participate in on-going training pertaining to the National Standards of Best Practices

| <b>Position Summary</b>          |                |                |                       |
|----------------------------------|----------------|----------------|-----------------------|
| <b>Category</b>                  | <b>FY 2023</b> | <b>FY 2024</b> | <b>Projected 2025</b> |
| Full Time Regular                | 7              | 7              | 7                     |
| Full Time Other*                 | 0              | 0              | 0                     |
| Part Time Regular                | 0              | 0              | 0                     |
| Part Time Other*                 | 0              | 0              | 0                     |
| <b>Total Budgeted Positions:</b> | <b>7</b>       | <b>7</b>       | <b>7</b>              |

\*Other: Elected Officials, Per Diem, Commissioners

| <b>Account / Description<br/>Expenses 001 General Fund</b> | <b>2023 Actual<br/>Amount</b> | <b>2024 Amended<br/>Budget</b> | <b>2025 Adopted<br/>Budget</b> | <b>Difference<br/>2025 Adopted -<br/>2024 Amended</b> |
|------------------------------------------------------------|-------------------------------|--------------------------------|--------------------------------|-------------------------------------------------------|
| <b>430 Court Services Department</b>                       |                               |                                |                                |                                                       |
| <b>441 Drug Court Sub-Department</b>                       | <b>\$ 505,057</b>             | <b>\$ 419,531</b>              | <b>\$ 476,337</b>              | <b>\$ 56,806</b>                                      |
| <b>Personnel Services- Salaries &amp; Wages</b>            | <b>\$ 398,215</b>             | <b>\$ 419,531</b>              | <b>\$ 476,337</b>              | <b>\$ 56,806</b>                                      |
| 40000 - Salaries and Wages                                 | \$ 398,145                    | \$ 394,073                     | \$ 476,337                     | \$ 82,264                                             |
| 40003 - Cost of Living Increase                            | \$ -                          | \$ 11,533                      | \$ -                           | \$ (11,533)                                           |
| 40006 - Union Wage Increase                                | \$ -                          | \$ 13,925                      | \$ -                           | \$ (13,925)                                           |
| <b>Personnel Services- Employee Benefits</b>               | <b>\$ 106,842</b>             | <b>\$ -</b>                    | <b>\$ 226,973</b>              | <b>\$ 226,973</b>                                     |
| 45000 - Healthcare Contribution                            | \$ 104,276                    | \$ -                           | \$ 146,688                     | \$ 146,688                                            |
| 45010 - Dental Contribution                                | \$ 2,566                      | \$ -                           | \$ 2,922                       | \$ 2,922                                              |
| 45100 - FICA/SS Contribution                               | \$ -                          | \$ -                           | \$ 36,448                      | \$ 36,448                                             |
| 45200 - IMRF Contribution                                  | \$ -                          | \$ -                           | \$ 32,670                      | \$ 32,670                                             |
| 53010 - Workers Compensation                               | \$ -                          | \$ -                           | \$ 8,245                       | \$ 8,245                                              |
| <b>Services</b>                                            | <b>\$ -</b>                   | <b>\$ -</b>                    | <b>\$ (226,973)</b>            | <b>\$ (226,973)</b>                                   |
| 45005 - Healthcare Contribution Contra Account             | \$ -                          | \$ -                           | \$ (146,688)                   | \$ (146,688)                                          |
| 45015 - Dental Insurance Contra Account                    | \$ -                          | \$ -                           | \$ (2,922)                     | \$ (2,922)                                            |
| 45105 - FICA/SS Contribution Contra Account                | \$ -                          | \$ -                           | \$ (36,448)                    | \$ (36,448)                                           |
| 45205 - IMRF Contribution Contra Account                   | \$ -                          | \$ -                           | \$ (32,670)                    | \$ (32,670)                                           |
| 53015 - Worker's Comp Contra Account                       | \$ -                          | \$ -                           | \$ (8,245)                     | \$ (8,245)                                            |

**Court Services  
Pretrial  
General Fund 001.430.442**

**Mission**

The mission of the Pretrial Department is to assist the judiciary in the fair administration of justice by providing the Court with information and supervision strategies necessary to make evidence-based pretrial decisions.

Major regulating state and federal laws impacting Pretrial include, but are not limited to, the below:

- Probation and Court Services Operations 705 ILCS 105/27.3
- Defrauding Drug and Alcohol Screening Tests 720 ILCS 5/17-57
- Controlled Substances Act: Drug Testing Program 725 ILCS 5/110-6.5
- Conditions of Pretrial Release 725 ILCS 5/110-10
- Pretrial Services Act 725 ILCS 185
- Unified Code of Corrections: Presentence Procedure 730 ILCS 5/5-3
- Unified Code of Corrections: Public or Community Service 730 ILCS 5/5-5-7,8,9
- Probation and Probation Officers Act 730 ILCS 110
- Confidentiality of Substance Use Disorder Patient Records 42 CFR Part 2
- AOIC Field Operations Standards Available on-line

| 2024 Project Recap                                                                                                                                                                        | Continuing | Completed |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------|
| Continued to expand, refine and enhance pretrial release and supervision strategies                                                                                                       | X          |           |
| Continued to comply with pretrial reform legislation as it pertains to pretrial release and bail                                                                                          | X          |           |
| Continued implementation of pretrial best practices per the direction of AOIC, National Institute of Corrections (NIC) and the National Association of Pretrial Services Agencies (NAPSA) | X          |           |

| Key Performance Measures                                | 2023  | 2024 |
|---------------------------------------------------------|-------|------|
| Number of investigations Completed by Pretrial Services | 4,164 | 994* |
| Number of defendants ordered to pretrial supervision    | 3,634 | 832* |

**2025 Goals and Objectives**

- Continue to expand, refine and enhance pretrial release and supervision strategies
- Continue to comply with pretrial reform legislation as it pertains to pretrial release and bail
- Continue implementation of pretrial best practices per the direction of AOIC, National Institute of Corrections (NIC), and the National Association of Pretrial Services Agencies (NAPSA)

| Position Summary                 |           |           |                |
|----------------------------------|-----------|-----------|----------------|
| Category                         | FY 2023   | FY 2024   | Projected 2025 |
| Full Time Regular                | 13        | 13        | 13             |
| Full Time Other*                 | 0         | 0         | 0              |
| Part Time Regular                | 0         | 0         | 0              |
| Part Time Other*                 | 0         | 0         | 0              |
| <b>Total Budgeted Positions:</b> | <b>13</b> | <b>13</b> | <b>13</b>      |

\*Other: Elected Officials, Per Diem, Commissioners

**Court Services  
Pretrial  
General Fund 001.430.442**

| Account / Description<br><b>Expenses</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>430 Court Services Department</b>                      |                       |                        |                        |                                              |
| <b>442 Pre-Trial Sub-Department</b>                       | <b>\$ 750,057</b>     | <b>\$ 714,987</b>      | <b>\$ 821,295</b>      | <b>\$ 106,308</b>                            |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 608,901</b>     | <b>\$ 714,987</b>      | <b>\$ 821,295</b>      | <b>\$ 106,308</b>                            |
| 40000 - Salaries and Wages                                | \$ 605,587            | \$ 660,551             | \$ 821,295             | \$ 160,744                                   |
| 40003 - Cost of Living Increase                           | \$ -                  | \$ 19,528              | \$ -                   | \$ (19,528)                                  |
| 40006 - Union Wage Increase                               | \$ -                  | \$ 34,908              | \$ -                   | \$ (34,908)                                  |
| 40200 - Overtime Salaries                                 | \$ 3,314              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ 141,156</b>     | <b>\$ -</b>            | <b>\$ 280,253</b>      | <b>\$ 280,253</b>                            |
| 45000 - Healthcare Contribution                           | \$ 138,209            | \$ -                   | \$ 154,585             | \$ 154,585                                   |
| 45010 - Dental Contribution                               | \$ 2,947              | \$ -                   | \$ 3,759               | \$ 3,759                                     |
| 45100 - FICA/SS Contribution                              | \$ -                  | \$ -                   | \$ 62,842              | \$ 62,842                                    |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 44,850              | \$ 44,850                                    |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 14,217              | \$ 14,217                                    |
| <b>Services</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (280,253)</b>    | <b>\$ (280,253)</b>                          |
| 45005 - Healthcare Contribution Contra Account            | \$ -                  | \$ -                   | \$ (154,585)           | \$ (154,585)                                 |
| 45015 - Dental Insurance Contra Account                   | \$ -                  | \$ -                   | \$ (3,759)             | \$ (3,759)                                   |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (62,842)            | \$ (62,842)                                  |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (44,850)            | \$ (44,850)                                  |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (14,217)            | \$ (14,217)                                  |



**Court Services**  
**Probation Services**  
**Probation Services Fund 270.430.460**

**Mission**

The mission of Probation Services is to make expenditures with the approval of the Chief Judge within the guidelines set forth by statute. Probation fees are to be used to supplement rather than supplant the funding provided by the County. Their primary uses are for services for offenders, and for enhancing the training and safety of the probation staff, as well as, to fund any projects approved by the Chief Judge.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>430 Court Services Department</b>                          |                       |                        |                        |                                              |
| <b>270 Probation Services Fund</b>                            | <b>\$ 793,545</b>     | <b>\$ 2,121,661</b>    | <b>\$ 1,090,000</b>    | <b>\$ (1,031,661)</b>                        |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 793,545</b>     | <b>\$ 2,121,661</b>    | <b>\$ 1,090,000</b>    | <b>\$ (1,031,661)</b>                        |
| <b>Charges for Services</b>                                   | <b>\$ 749,391</b>     | <b>\$ 1,042,500</b>    | <b>\$ 665,700</b>      | <b>\$ (376,800)</b>                          |
| 34540 - DNA Indexing Fees                                     | \$ 1,133              | \$ 1,500               | \$ 1,000               | \$ (500)                                     |
| 34550 - GPS Monitoring Fees                                   | \$ 1,221              | \$ 2,500               | \$ 2,500               | \$ -                                         |
| 35060 - Risk Assessment Fees                                  | \$ 50                 | \$ 500                 | \$ 200                 | \$ (300)                                     |
| 35200 - Protective Order Violation Fees                       | \$ 3,321              | \$ 3,000               | \$ 2,000               | \$ (1,000)                                   |
| 35290 - Probation Fee Court Cost                              | \$ 189,151            | \$ 180,000             | \$ 160,000             | \$ (20,000)                                  |
| 35900 - Miscellaneous Fees                                    | \$ 554,515            | \$ 855,000             | \$ 500,000             | \$ (355,000)                                 |
| <b>Interest Revenue</b>                                       | <b>\$ 40,408</b>      | <b>\$ -</b>            | <b>\$ 37,000</b>       | <b>\$ 37,000</b>                             |
| 38000 - Investment Income                                     | \$ 40,408             | \$ -                   | \$ 37,000              | \$ 37,000                                    |
| <b>Other</b>                                                  | <b>\$ -</b>           | <b>\$ 1,071,661</b>    | <b>\$ 384,800</b>      | <b>\$ (686,861)</b>                          |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 1,071,661           | \$ 384,800             | \$ (686,861)                                 |
| <b>Reimbursements</b>                                         | <b>\$ 3,746</b>       | <b>\$ 7,500</b>        | <b>\$ 2,500</b>        | <b>\$ (5,000)</b>                            |
| 37120 - Polygraph Testing Reimbursement                       | \$ 1,664              | \$ 2,500               | \$ 1,500               | \$ (1,000)                                   |
| 37900 - Miscellaneous Reimbursement                           | \$ 2,082              | \$ 5,000               | \$ 1,000               | \$ (4,000)                                   |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>430 Court Services Department</b>                           |                       |                        |                        |                                              |
| <b>270 Probation Services Fund</b>                             | <b>\$ 1,246,412</b>   | <b>\$ 2,121,661</b>    | <b>\$ 1,090,000</b>    | <b>\$ (1,031,661)</b>                        |
| <b>460 Probation Services Sub-Department</b>                   | <b>\$ 1,246,412</b>   | <b>\$ 2,121,661</b>    | <b>\$ 1,090,000</b>    | <b>\$ (1,031,661)</b>                        |
| <b>Contractual Services</b>                                    | <b>\$ 854,008</b>     | <b>\$ 1,724,561</b>    | <b>\$ 1,079,000</b>    | <b>\$ (645,561)</b>                          |
| 50150 - Contractual/Consulting Services                        | \$ 265,653            | \$ 200,000             | \$ 150,000             | \$ (50,000)                                  |
| 50200 - Psychological/Psychiatric Svcs                         | \$ 469,063            | \$ 450,000             | \$ 440,000             | \$ (10,000)                                  |
| 50340 - Software Licensing Cost                                | \$ 75,905             | \$ 650,561             | \$ 75,000              | \$ (575,561)                                 |
| 50410 - Polygraph Testing                                      | \$ 2,400              | \$ 4,000               | \$ 2,000               | \$ (2,000)                                   |
| 50420 - Juvenile Board and Care                                | \$ -                  | \$ 400,000             | \$ 400,000             | \$ -                                         |
| 50480 - Security Services                                      | \$ 5,225              | \$ -                   | \$ -                   | \$ -                                         |
| 50500 - Lab Services                                           | \$ 11                 | \$ -                   | \$ -                   | \$ -                                         |
| 53100 - Conferences and Meetings                               | \$ 10,036             | \$ 5,000               | \$ 5,000               | \$ -                                         |
| 53110 - Employee Training                                      | \$ 25,715             | \$ 4,000               | \$ 4,000               | \$ -                                         |
| 53130 - General Association Dues                               | \$ -                  | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 55000 - Miscellaneous Contractual Exp                          | \$ -                  | \$ 10,000              | \$ 2,000               | \$ (8,000)                                   |
| <b>Commodities</b>                                             | <b>\$ 19,055</b>      | <b>\$ 23,750</b>       | <b>\$ 11,000</b>       | <b>\$ (12,750)</b>                           |
| 60000 - Office Supplies                                        | \$ -                  | \$ 500                 | \$ -                   | \$ (500)                                     |
| 60010 - Operating Supplies                                     | \$ -                  | \$ 500                 | \$ -                   | \$ (500)                                     |
| 60020 - Computer Related Supplies                              | \$ -                  | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 60050 - Books and Subscriptions                                | \$ -                  | \$ 1,000               | \$ -                   | \$ (1,000)                                   |
| 60060 - Computer Software- Non Capital                         | \$ -                  | \$ 500                 | \$ -                   | \$ (500)                                     |
| 60070 - Computer Hardware- Non Capital                         | \$ -                  | \$ 5,000               | \$ -                   | \$ (5,000)                                   |
| 60210 - Uniform Supplies                                       | \$ -                  | \$ 2,500               | \$ -                   | \$ (2,500)                                   |
| 60250 - Medical Supplies and Drugs                             | \$ -                  | \$ 250                 | \$ -                   | \$ (250)                                     |
| 60520 - Incentives                                             | \$ 14,157             | \$ 2,500               | \$ 5,000               | \$ 2,500                                     |
| 60540 - Testing Materials                                      | \$ 4,898              | \$ 10,000              | \$ 5,000               | \$ (5,000)                                   |
| <b>Transfers Out</b>                                           | <b>\$ 373,350</b>     | <b>\$ 373,350</b>      | <b>\$ -</b>            | <b>\$ (373,350)</b>                          |
| 99273 - Transfer to Drug Court Special Resources Fund 273      | \$ 373,350            | \$ 373,350             | \$ -                   | \$ (373,350)                                 |

**Court Services**  
**Substance Abuse Screening**  
**Substance Abuse Screening Fund 271.430.461**

**Mission**

The Mission of the 16th Judicial Circuit Court Services is to serve the community by promoting positive behavioral change utilizing proven methods to increase public safety.

The Substance Abuse Screening Fund is comprised of monies collected from offenders to offset the cost of drug testing.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>430 Court Services Department</b>                          |                       |                        |                        |                                              |
| <b>271 Substance Abuse Screening Fund</b>                     | \$ 38,131             | \$ 45,000              | \$ 31,000              | \$ (14,000)                                  |
| <b>000 Revenues Sub-Department</b>                            | \$ 38,131             | \$ 45,000              | \$ 31,000              | \$ (14,000)                                  |
| <b>Charges for Services</b>                                   | \$ 12,743             | \$ 45,000              | \$ 10,000              | \$ (35,000)                                  |
| 34530 - Substance Abuse Screening Fees                        | \$ 12,743             | \$ 45,000              | \$ 10,000              | \$ (35,000)                                  |
| <b>Interest Revenue</b>                                       | \$ 25,388             | \$ -                   | \$ 21,000              | \$ 21,000                                    |
| 38000 - Investment Income                                     | \$ 25,388             | \$ -                   | \$ 21,000              | \$ 21,000                                    |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>430 Court Services Department</b>                           |                       |                        |                        |                                              |
| <b>271 Substance Abuse Screening Fund</b>                      | \$ 45,818             | \$ 45,000              | \$ 31,000              | \$ (14,000)                                  |
| <b>461 Substance Abuse Screening Sub-Department</b>            | \$ 45,818             | \$ 45,000              | \$ 31,000              | \$ (14,000)                                  |
| <b>Contractual Services</b>                                    | \$ 44,955             | \$ 40,000              | \$ 9,000               | \$ (31,000)                                  |
| 50500 - Lab Services                                           | \$ 44,955             | \$ 40,000              | \$ 9,000               | \$ (31,000)                                  |
| <b>Commodities</b>                                             | \$ 863                | \$ 5,000               | \$ 5,000               | \$ -                                         |
| 60250 - Medical Supplies and Drugs                             | \$ 863                | \$ 5,000               | \$ 5,000               | \$ -                                         |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ -                   | \$ 17,000              | \$ 17,000                                    |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ -                   | \$ 17,000              | \$ 17,000                                    |

# Court Services Adult Drug Court Adult Drug Court Fund 273.430.464

## Mission

The Illinois General Assembly has recognized that there is a critical need for criminal justice programs that reduce the incidence of drug use, drug addictions, and crimes committed as a result of drug use and drug addiction. It is the mission of the Kane County Drug Rehabilitation Court, established here under the provisions of 730 ILCS 166/1 et seq., to accomplish these goals through a highly structured judicial intervention court for substance abuse treatment of eligible defendants that brings together substance abuse professionals, local social programs, and intensive judicial monitoring in accordance with the national recommended 10 key components of drug courts. The Kane County Drug Rehabilitation Court is a combination drug court program within the statutory definition of 730 ILCS 166/10. It is a post-plea program in that only defendants who have plead guilty will be admitted into the program.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>430 Court Services Department</b>                          |                       |                        |                        |                                              |
| <b>273 Drug Court Special Resources Fund</b>                  | <b>\$ 696,561</b>     | <b>\$ 622,517</b>      | <b>\$ 330,300</b>      | <b>\$ (292,217)</b>                          |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 696,561</b>     | <b>\$ 622,517</b>      | <b>\$ 330,300</b>      | <b>\$ (292,217)</b>                          |
| <b>Charges for Services</b>                                   | <b>\$ 75,389</b>      | <b>\$ 80,000</b>       | <b>\$ 60,000</b>       | <b>\$ (20,000)</b>                           |
| 34820 - Drug Court Fees                                       | \$ 75,389             | \$ 80,000              | \$ 60,000              | \$ (20,000)                                  |
| <b>Fines</b>                                                  | <b>\$ -</b>           | <b>\$ 2,500</b>        | <b>\$ -</b>            | <b>\$ (2,500)</b>                            |
| 36020 - Drug Fines                                            | \$ -                  | \$ 2,500               | \$ -                   | \$ (2,500)                                   |
| <b>Grants</b>                                                 | <b>\$ 190,710</b>     | <b>\$ 166,667</b>      | <b>\$ -</b>            | <b>\$ (166,667)</b>                          |
| 32115 - Bureau of Justice Assistance Grant                    | \$ 190,710            | \$ 166,667             | \$ -                   | \$ (166,667)                                 |
| <b>Interest Revenue</b>                                       | <b>\$ 57,111</b>      | <b>\$ -</b>            | <b>\$ 47,000</b>       | <b>\$ 47,000</b>                             |
| 38000 - Investment Income                                     | \$ 57,111             | \$ -                   | \$ 47,000              | \$ 47,000                                    |
| <b>Other</b>                                                  | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ 223,300</b>      | <b>\$ 223,300</b>                            |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ -                   | \$ 223,300             | \$ 223,300                                   |
| <b>Transfers In</b>                                           | <b>\$ 373,350</b>     | <b>\$ 373,350</b>      | <b>\$ -</b>            | <b>\$ (373,350)</b>                          |
| 39270 - Transfer from Probation Services Fund 270             | \$ 373,350            | \$ 373,350             | \$ -                   | \$ (373,350)                                 |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>430 Court Services Department</b>                           |                       |                        |                        |                                              |
| <b>273 Drug Court Special Resources Fund</b>                   | <b>\$ 364,137</b>     | <b>\$ 622,517</b>      | <b>\$ 330,300</b>      | <b>\$ (292,217)</b>                          |
| <b>464 Adult Drug Court Spec Resources Sub-Department</b>      | <b>\$ 364,137</b>     | <b>\$ 622,517</b>      | <b>\$ 330,300</b>      | <b>\$ (292,217)</b>                          |
| <b>Contractual Services</b>                                    | <b>\$ 346,277</b>     | <b>\$ 602,817</b>      | <b>\$ 313,750</b>      | <b>\$ (289,067)</b>                          |
| 50150 - Contractual/Consulting Services                        | \$ 38,565             | \$ 188,030             | \$ 35,000              | \$ (153,030)                                 |
| 50200 - Psychological/Psychiatric Svcs                         | \$ 2,768              | \$ -                   | \$ 5,000               | \$ 5,000                                     |
| 50340 - Software Licensing Cost                                | \$ 50                 | \$ -                   | \$ -                   | \$ -                                         |
| 50500 - Lab Services                                           | \$ 101,455            | \$ 90,000              | \$ 65,000              | \$ (25,000)                                  |
| 50630 - Halfway House                                          | \$ 22,035             | \$ 28,400              | \$ 18,000              | \$ (10,400)                                  |
| 50640 - Residential Treatment                                  | \$ 159,600            | \$ 280,787             | \$ 180,000             | \$ (100,787)                                 |
| 52230 - Repairs and Maint- Vehicles                            | \$ 1,897              | \$ 3,000               | \$ 2,000               | \$ (1,000)                                   |
| 52240 - Repairs and Maint- Office Equip                        | \$ 213                | \$ -                   | \$ -                   | \$ -                                         |
| 53100 - Conferences and Meetings                               | \$ 8,791              | \$ 10,000              | \$ 7,000               | \$ (3,000)                                   |
| 53110 - Employee Training                                      | \$ 6,716              | \$ 1,500               | \$ 1,500               | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ 39                 | \$ 600                 | \$ 100                 | \$ (500)                                     |
| 53130 - General Association Dues                               | \$ 150                | \$ 500                 | \$ 150                 | \$ (350)                                     |
| 55000 - Miscellaneous Contractual Exp                          | \$ 3,999              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Commodities</b>                                             | <b>\$ 17,860</b>      | <b>\$ 19,700</b>       | <b>\$ 16,550</b>       | <b>\$ (3,150)</b>                            |
| 60000 - Office Supplies                                        | \$ 53                 | \$ 500                 | \$ 750                 | \$ 250                                       |
| 60010 - Operating Supplies                                     | \$ 892                | \$ 500                 | \$ 750                 | \$ 250                                       |
| 60040 - Postage                                                | \$ 38                 | \$ 200                 | \$ 50                  | \$ (150)                                     |
| 60050 - Books and Subscriptions                                | \$ 2,877              | \$ 1,500               | \$ 1,500               | \$ -                                         |
| 60250 - Medical Supplies and Drugs                             | \$ 475                | \$ 500                 | \$ 500                 | \$ -                                         |
| 60450 - Drug Court Graduation Supplies                         | \$ 1,525              | \$ 2,000               | \$ 1,500               | \$ (500)                                     |
| 60530 - Sanction Incentives                                    | \$ 8,173              | \$ 10,000              | \$ 8,000               | \$ (2,000)                                   |
| 60550 - Peer Group Activities Supplies                         | \$ 3,073              | \$ 2,000               | \$ 2,000               | \$ -                                         |
| 63040 - Fuel- Vehicles                                         | \$ 555                | \$ 2,500               | \$ 1,500               | \$ (1,000)                                   |
| 65000 - Miscellaneous Supplies                                 | \$ 201                | \$ -                   | \$ -                   | \$ -                                         |

**Court Services**  
**Probation Victim Services**  
**Probation Victim Services Fund 276.430.466**

**Mission**

The mission of the 16th Judicial Circuit Court Services is to serve the community by promoting positive behavioral change utilizing proven methods to increase public safety.

The Probation Victim Services Fund is a fund statutorily required when a probation department assesses more than \$25/month Probation Fee. General Order 10-01 established probation fees of a maximum of \$50/month, and established that 2% of the fees collected be placed in the Probation Victim Services Fund. These monies are to be used to support services in the community serving victims of crime.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>430 Court Services Department</b>                          |                       |                        |                        |                                              |
| <b>276 Probation Victim Services Fund</b>                     | \$ 13,392             | \$ 10,000              | \$ 20,000              | \$ 10,000                                    |
| <b>000 Revenues Sub-Department</b>                            | \$ 13,392             | \$ 10,000              | \$ 20,000              | \$ 10,000                                    |
| <b>Charges for Services</b>                                   | \$ 9,257              | \$ 10,000              | \$ 7,500               | \$ (2,500)                                   |
| 35180 - Probation Victim Services Fees                        | \$ 9,257              | \$ 10,000              | \$ 7,500               | \$ (2,500)                                   |
| <b>Interest Revenue</b>                                       | \$ 1,935              | \$ -                   | \$ 2,000               | \$ 2,000                                     |
| 38000 - Investment Income                                     | \$ 1,935              | \$ -                   | \$ 2,000               | \$ 2,000                                     |
| <b>Other</b>                                                  | \$ -                  | \$ -                   | \$ 10,500              | \$ 10,500                                    |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ -                   | \$ 10,500              | \$ 10,500                                    |
| <b>Transfers In</b>                                           | \$ 2,200              | \$ -                   | \$ -                   | \$ -                                         |
| 39000 - Transfer From Other Funds                             | \$ 2,200              | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>430 Court Services Department</b>                           |                       |                        |                        |                                              |
| <b>276 Probation Victim Services Fund</b>                      | \$ -                  | \$ 10,000              | \$ 20,000              | \$ 10,000                                    |
| <b>466 Probation Victim Services Sub-Department</b>            | \$ -                  | \$ 10,000              | \$ 20,000              | \$ 10,000                                    |
| <b>Contractual Services</b>                                    | \$ -                  | \$ 10,000              | \$ 20,000              | \$ 10,000                                    |
| 50590 - Professional Services                                  | \$ -                  | \$ 10,000              | \$ 20,000              | \$ 10,000                                    |

**Court Services**  
**Victim Impact Panel**  
**Victim Impact Panel Fund 277.430.000**

**Mission**

Pursuant to 625 ILCS 5/11-501.01, the 16th Judicial Circuit has established a Victim Impact Panel Program. In cooperation with the Alliance Against Intoxicated Motorists, the program educates DUI offenders and provides presentations from victims and defendants on the negative consequences of drinking and driving.

| Account / Description<br>Revenue Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>430 Court Services Department</b>                   |                       |                        |                        |                                              |
| <b>277 Victim Impact Panel Fund</b>                    | \$ 8,148              | \$ -                   | \$ -                   | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                     | \$ 8,148              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Interest Revenue</b>                                | \$ 548                | \$ -                   | \$ -                   | \$ -                                         |
| 38000 - Investment Income                              | \$ 548                | \$ -                   | \$ -                   | \$ -                                         |
| <b>Transfers In</b>                                    | \$ 7,600              | \$ -                   | \$ -                   | \$ -                                         |
| 39000 - Transfer From Other Funds                      | \$ 7,600              | \$ -                   | \$ -                   | \$ -                                         |

**Court Services**  
**Juvenile Justice Donation**  
**Juvenile Justice Donation Fund 278.430.439**

**Mission**

The JJC Donation Fund is used to purchase books and other appropriate reading materials for the use of juveniles who are detained. The goal is to buy age appropriate books as recommended by a local librarian who volunteers her time in taking stock of current books and maintaining the library's collection.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>430 Court Services Department</b>                          |                       |                        |                        |                                              |
| <b>278 Juvenile Justice Donation Fund</b>                     | \$ 1,291              | \$ 700                 | \$ 400                 | \$ (300)                                     |
| <b>000 Revenues Sub-Department</b>                            | \$ 1,291              | \$ 700                 | \$ 400                 | \$ (300)                                     |
| <b>Interest Revenue</b>                                       | \$ 262                | \$ 125                 | \$ 125                 | \$ -                                         |
| 38000 - Investment Income                                     | \$ 262                | \$ 125                 | \$ 125                 | \$ -                                         |
| <b>Other</b>                                                  | \$ 1,029              | \$ 575                 | \$ 275                 | \$ (300)                                     |
| 38520 - General Donations                                     | \$ 1,029              | \$ -                   | \$ -                   | \$ -                                         |
| 38900 - Miscellaneous Other                                   | \$ -                  | \$ 575                 | \$ 275                 | \$ (300)                                     |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>430 Court Services Department</b>                           |                       |                        |                        |                                              |
| <b>278 Juvenile Justice Donation Fund</b>                      | \$ 216                | \$ 700                 | \$ 400                 | \$ (300)                                     |
| <b>439 Juvenile Justice Donations Sub-Department</b>           | \$ 216                | \$ 700                 | \$ 400                 | \$ (300)                                     |
| <b>Commodities</b>                                             | \$ 216                | \$ 700                 | \$ 400                 | \$ (300)                                     |
| 60050 - Books and Subscriptions                                | \$ 216                | \$ 600                 | \$ 300                 | \$ (300)                                     |
| 65000 - Miscellaneous Supplies                                 | \$ -                  | \$ 100                 | \$ 100                 | \$ -                                         |

**Court Services**  
**DUI Court**  
**DUI Court Fund 279.430.279**

**Objective**

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.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>430 Court Services Department</b>                          |                       |                        |                        |                                              |
| <b>279 DUI Court Fund</b>                                     | \$ -                  | \$ 141,522             | \$ -                   | \$ (141,522)                                 |
| <b>000 Revenues</b>                                           | \$ -                  | \$ 141,522             | \$ -                   | \$ (141,522)                                 |
| <b>Grants</b>                                                 | \$ -                  | \$ 141,522             | \$ -                   | \$ (141,522)                                 |
| 32724 - DUI Court IDOT Grant                                  | \$ -                  | \$ 141,522             | \$ -                   | \$ (141,522)                                 |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>430 Court Services Department</b>                           |                       |                        |                        |                                              |
| <b>279 DUI Court Fund</b>                                      | \$ -                  | \$ 141,522             | \$ -                   | \$ (141,522)                                 |
| <b>279 DUI Court Sub-Department</b>                            | \$ -                  | \$ 141,522             | \$ -                   | \$ (141,522)                                 |
| <b>Contractual Services</b>                                    | \$ -                  | \$ 57,300              | \$ -                   | \$ (57,300)                                  |
| 50200 - Psychological/Psychiatric Srvs                         | \$ -                  | \$ 45,000              | \$ -                   | \$ (45,000)                                  |
| 50500 - Lab Services                                           | \$ -                  | \$ 5,000               | \$ -                   | \$ (5,000)                                   |
| 53100 - Conferences and Meetings                               | \$ -                  | \$ 5,000               | \$ -                   | \$ (5,000)                                   |
| 53110 - Employee Training                                      | \$ -                  | \$ 1,500               | \$ -                   | \$ (1,500)                                   |
| 53120 - Employee Mileage Expense                               | \$ -                  | \$ 500                 | \$ -                   | \$ (500)                                     |
| 53130 - General Association Dues                               | \$ -                  | \$ 300                 | \$ -                   | \$ (300)                                     |
| <b>Commodities</b>                                             | \$ -                  | \$ 2,000               | \$ -                   | \$ (2,000)                                   |
| 60000 - Office Supplies                                        | \$ -                  | \$ 500                 | \$ -                   | \$ (500)                                     |
| 60010 - Operating Supplies                                     | \$ -                  | \$ 500                 | \$ -                   | \$ (500)                                     |
| 60050 - Books and Subscriptions                                | \$ -                  | \$ 500                 | \$ -                   | \$ (500)                                     |
| 60520 - Incentives                                             | \$ -                  | \$ 500                 | \$ -                   | \$ (500)                                     |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 77,037              | \$ -                   | \$ (77,037)                                  |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 77,037              | \$ -                   | \$ (77,037)                                  |
| <b>Transfers Out</b>                                           | \$ -                  | \$ 5,185               | \$ -                   | \$ (5,185)                                   |
| 99001 - Transfer to General Fund 001                           | \$ -                  | \$ 5,185               | \$ -                   | \$ (5,185)                                   |

**Court Services**  
**Court Services Employee Education**  
**Court Services Employee Education Fund 759.430.443**

**Mission**

The Court Services Employee Education Fund is from an account that had its revenue eliminated and will be used until it is paid down. These funds are being used for employee education and special certifications.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>430 Court Services Department</b>                          |                       |                        |                        |                                              |
| <b>759 Court Svcs Employee Education Fund</b>                 | \$ 4                  | \$ 100                 | \$ 100                 | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 4                  | \$ 100                 | \$ 100                 | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 4                  | \$ 100                 | \$ 100                 | \$ -                                         |
| 38000 - Investment Income                                     | \$ 4                  | \$ 100                 | \$ 100                 | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>430 Court Services Department</b>                           |                       |                        |                        |                                              |
| <b>759 Court Svcs Employee Education Fund</b>                  | \$ 145                | \$ 100                 | \$ 100                 | \$ -                                         |
| <b>443 Ct. Svcs Employee Education Sub-Department</b>          | \$ 145                | \$ 100                 | \$ 100                 | \$ -                                         |
| <b>Contractual Services</b>                                    | \$ 145                | \$ -                   | \$ -                   | \$ -                                         |
| 50165 - Court Services Distributions                           | \$ 145                | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 100                 | \$ 100                 | \$ -                                         |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 100                 | \$ 100                 | \$ -                                         |



## ***Development 690 – All Funds***

### **Mission**

**Mission Statement:** The Development and Community Services Department works diligently to realize the Kane County Mission Statement: *To be accountable to its citizens in providing innovative and high quality government services in an economical, fair, professional, and courteous manner to enhance and protect the health, welfare, and safety of those who live and work in Kane County.* In addition, the Development and Community Services Department engages with other organizations to plan and implement programs for a healthy, sustainable, and economically prosperous future while protecting land and water resources.

**Department Functions Mandated by:**

- 55 ILCS 5/ Counties Code
- Kane County Code – Chapters 2, 6, 7, 10, 10.5, 14, 15, 16, 25, 27, 28

The Development and Community Service Department specifically provides administrative, permitting, property code enforcement for businesses and residents in the unincorporated areas and planning and special project services county-wide. Permits are based on “fee for service” and planning projects are often grant funding, resulting in the department generating more revenue than expenses. The Department also supports the work of the Kane County Board, County Board Committees, and various appointed boards and commissions. The department is organized into three divisions:

- Building and Zoning Division
- Property Code Enforcement Division
- Planning and Special Projects Division

### **Building and Zoning Division**

*Budgets for revenues and expenses:* General Fund 001, Blighted Structure Demolition Fund 425

*Jurisdictional Area:* Unincorporated areas unless noted

*Reports to:* County Development Committee

*Supports:* Zoning Board of Appeals

### **2025 Goals and Objectives**

#### **Overview**

- Administer and enforce the Kane County Zoning Ordinance and Building Codes to protect public health and preserve over \$2.68 billion in assessed valuation of unincorporated parcels
- Permits are based on “fee for service” resulting in the department generating more revenue than expenses
- Regulate the location and use of buildings, structures, and land to promote public health, safety, morals, comfort, and general welfare
- Administer the Administrative Adjudication Program

#### **Zoning Administration**

- Provide Zoning information to constituents, property owners, real estate professionals and developers.
- Review permits to ensure they comply with the Zoning regulations.
- Assist the code enforcement team in resolving zoning violations.
- Process zoning, special use and variance petitions and support the work of the Zoning Board of Appeals.

## **Development 690 – All Funds**

### **Permit Administration**

- Administer and enforce the Kane County Building Regulations and provide for the safe construction of all building activity and repair and/or demolition of unsafe structures for the unincorporated areas and the Villages of Virgil, Kaneville and Big Rock
- Administer the Coin Operated Amusement Device Licensing Program
- Administer the Rural Addressing Program
- Administer the Cable Television Franchise Program
- Administer the Vacant Dwelling Registration Program
- Administer the Special Event Permit Program
- Administer the Fireworks Permit Program

### **Blighted Structure Demolition Program**

- Document blighted structures in the unincorporated areas and pursue compliance through repairs or demolition by the owner or through order of the Circuit Court
- Execute Court ordered demolitions using Blighted Structure Demolition Fund 425
- Administer grants from the State of Illinois for reimbursement of eligible demolition costs

| <b>Indicators</b>                                  | <b>Completed<br/>2023</b> | <b>Projected<br/>2024</b> |
|----------------------------------------------------|---------------------------|---------------------------|
| Building Permit Applications Received and Reviewed | 3,184                     | 2,744                     |
| Building Permits Issued                            | 2,664                     | 2,335                     |
| Single Family Residence Permits Issued             | 34                        | 25                        |
| Commercial Building Permits Issued                 | 47                        | 4                         |
| Agricultural Exempt Permits Issued                 | 37                        | 33                        |
| Special Event Permits Issued                       | 36                        | 29                        |
| Fireworks Permits Issued                           | 4                         | 4                         |
| Zoning Petitions - Rezoning                        | 4                         | 19                        |
| Zoning Petitions - Special Use (non-solar)         | 4                         | 4                         |
| Zoning Petitions - Special Use for Solar Projects  | 11                        | 6                         |
| Zoning Petitions - Variances                       | 3                         | 2                         |
| Zoning Petitions - Text Amendments                 | 2                         | 0                         |
| Blighted Structures Repaired                       | 3                         | 1                         |
| Blighted Structures Demolished                     | 3                         | 1                         |
| Administrative Adjudication – all cases            | 13                        | 11                        |

## **Development 690 – All Funds**

### **Property Code Enforcement Division**

Budgets for revenues and expenses: General Fund 001, Blighted Structure Demolition Fund 425

Jurisdictional Area: Unincorporated areas only

Reports to: County Development Committee

### **2025 Goals and Objectives**

- Enforce the Nuisance and Property Maintenance Ordinance and other property related ordinances in cooperation with other departments to protect public health and preserve over \$2.5 billion in assessed valuation of unincorporated parcels
- Assist all community members with direction and/or guidance to resolve concerns that may not relate to Nuisance and Property Maintenance Ordinances.
- Provide bilingual communication to assist with Spanish speaking constituents
- Assist with the Blighted Structure Demolition Program
- Coordinate enforcement efforts with all County departments, other municipalities and County Board Members.
- Review current County forms and create new documents as needed in both English and Spanish.
- This Division was new in 2023 and not fully staffed until July 2023 with 3 full-time staff members being, one Code Enforcement Officer, one Code Enforcement Inspector and one Administrative Assistant.

| Indicators                                                    | Completed<br>2023 | Projected<br>2024 |
|---------------------------------------------------------------|-------------------|-------------------|
| New Cases                                                     | 326               | 450               |
| Closed Cases                                                  | 270               | 883               |
| Administrative Adjudication – Property Maintenance cases only | 13                | 16                |

### **Planning and Special Projects Division**

Budgets for revenues and expenses: General Fund 001, Economic Development Fund 400, Quality of Kane Grants Fund 407, Growing for Kane Fund 435, Farmland Preservation Fund 430

Jurisdictional Area: Countywide

Reports to: County Development Committee, Jobs Committee and Agriculture Committee

Supports: Regional Planning Commission, Historic Preservation Commission, Farmland Preservation Commission

### **2025 Goals and Objectives**

#### **Land Use Planning Program**

- Implement the 2040 Plan adopted by the Kane County Board in May, 2012
- Provide professional staffing support to the Kane County Regional Planning Commission for implementing the 2040 Plan
- Promote the 2040 Plan through workshops and project-based activities
- Provide staff coordination for the Kane County Planning Cooperative for providing planning support, technical assistance and education for municipalities, townships and other planning partners
- Coordinate the Kane County Planning Cooperative in conjunction with KDOT and the Health Department
- Research, apply for, and implement federal and private grant opportunities for funding

## ***Development 690 – All Funds***

### **Historic Preservation Program**

- Provide professional staffing support to the Kane County Historical Preservation Commission for their responsibilities as appointed commissioners of the Kane County Board and their support of municipal historic preservation programs and township historical societies
- Process applications and records for Kane County landmarks, historic districts and rustic road corridors in the unincorporated areas and in the villages of Campton Hills, Pingree Grove and Sugar Grove
- Provide technical assistance to constituents and municipalities

| <b>Indicators</b>                                  | <b>2023</b> | <b>2024</b> |
|----------------------------------------------------|-------------|-------------|
| Total Landmark Properties                          | 46          | 47          |
| Total Historic Districts and Rustic Road Corridors | 5           | 5           |
| Certificates of Appropriateness                    | 3           | 1           |

### **2025 Goals and Objectives**

#### **Economic Development Program**

- Administer the Economic Development Program
- Administer the Kane County Energy Efficacy Program- KEEP PACE Program
- Partner with the Illinois Manufacturing Excellence Center for the Kane County Manufacturing Grant Program
- Support the effort for county-wide economic development planning and the creation of a public/private economic development organization for Kane County
- Participated in the Greater Chicagoland Economic Partnership
- Participate in multi-agency site visits for business retention

#### **Growing for Kane Program**

- Provide ongoing support to Growing for Kane initiatives and community partners committed to building a healthy and equitable local food system.
- Develop a funding strategy and secure sustainable sources of funding in continued support of the JJC Farm to School Program.
- Provide fiscal and project management for the implementation of any active Growing for Kane projects overseen by the Growing for Kane team.
- Provide transparent reports and assessments of active Growing for Kane projects to the Kane County Agriculture Committee.
- Provide information and outreach through the Growing for Kane newsletter

| <b>Planning Programs and Projects Indicators</b>                | <b>2023</b> | <b>Projected<br/>2024</b> |
|-----------------------------------------------------------------|-------------|---------------------------|
| Grant dollars being used for all Planning Projects and Programs | \$500,000   | \$550,000                 |

## ***Development 690 – All Funds***

### **2025 Goals and Objectives**

#### **American Rescue Plan Act Funded Programs**

Utilize Kane County American Rescue Plan funds for five Development Department sponsored economic recovery and sustainability programs for:

- Fabulous Fox! National Water Trail
- Tourism
- Economic Development
- Manufacturing
- Agriculture

Budgets for revenues and expenses: General Fund 001, Blighted Structure Demolition Fund 425, Economic Development Fund 400, Quality of Kane Grants Fund 407, Growing for Kane Fund 435, Farmland Preservation Fund 430

| <b>Position Summary</b>          |                |                |                       |
|----------------------------------|----------------|----------------|-----------------------|
| <b>Category</b>                  | <b>FY 2023</b> | <b>FY 2024</b> | <b>Projected 2025</b> |
| Full Time Regular                | 21             | 21             | 21                    |
| Full Time Other*                 | 0              | 0              | 0                     |
| Part Time Regular                | .25            | .25            | 0                     |
| Part Time Other*                 | 0              | 0              | 0                     |
| <b>Total Budgeted Positions:</b> | <b>21.25</b>   | <b>21.25</b>   | <b>21</b>             |

**Development  
County Development  
General Fund 001.690**

| Account / Description<br>Revenue 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                 |                       |                        |                        |                                              |
| <b>000 Revenues Sub-Department</b>                | <b>\$ 2,175,002</b>   | <b>\$ 2,048,350</b>    | <b>\$ 2,253,350</b>    | <b>\$ 205,000</b>                            |
| <b>Charges for Services</b>                       | <b>\$ 689,741</b>     | <b>\$ 796,000</b>      | <b>\$ 751,000</b>      | <b>\$ (45,000)</b>                           |
| 34710 - Cable Franchise Fees                      | \$ 638,701            | \$ 725,000             | \$ 635,000             | \$ (90,000)                                  |
| 34720 - Zoning Fees                               | \$ 44,040             | \$ 40,000              | \$ 40,000              | \$ -                                         |
| 34740 - Development/Planning Srv Fees             | \$ -                  | \$ 100                 | \$ 100                 | \$ -                                         |
| 34750 - Adjudication Hearing Fees                 | \$ 1,300              | \$ 600                 | \$ 600                 | \$ -                                         |
| 35375 - Vacant Dwelling Fees                      | \$ 150                | \$ 300                 | \$ 300                 | \$ -                                         |
| 35380 - Coin Operated Amusement Fee               | \$ 5,550              | \$ -                   | \$ -                   | \$ -                                         |
| 35420 - KEEP/C-PACE Admin Fees                    | \$ -                  | \$ 30,000              | \$ 75,000              | \$ 45,000                                    |
| <b>Fines</b>                                      | <b>\$ -</b>           | <b>\$ 750</b>          | <b>\$ 750</b>          | <b>\$ -</b>                                  |
| 36090 - Adjudication Fines                        | \$ -                  | \$ 750                 | \$ 750                 | \$ -                                         |
| <b>Other</b>                                      | <b>\$ 800</b>         | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 38900 - Miscellaneous Other                       | \$ 800                | \$ -                   | \$ -                   | \$ -                                         |
| <b>Licenses and Permits</b>                       | <b>\$ 1,484,460</b>   | <b>\$ 1,251,600</b>    | <b>\$ 1,501,600</b>    | <b>\$ 250,000</b>                            |
| 31300 - Building and Inspection Permits           | \$ 1,482,510          | \$ 1,250,000           | \$ 1,500,000           | \$ 250,000                                   |
| 31380 - Publication Permits                       | \$ 150                | \$ 100                 | \$ 100                 | \$ -                                         |
| 31410 - Fireworks Permits                         | \$ 1,800              | \$ 1,500               | \$ 1,500               | \$ -                                         |

**Development  
County Development  
General Fund 001.690**

| Account / Description<br><b>Expenses 001 General Fund</b> | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                         |                       |                        |                        |                                              |
| <b>690 County Development Sub-Department</b>              | <b>\$ 1,290,898</b>   | <b>\$ 1,297,923</b>    | <b>\$ 1,317,780</b>    | <b>\$ 19,857</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 929,360</b>     | <b>\$ 1,176,281</b>    | <b>\$ 1,171,342</b>    | <b>\$ (4,939)</b>                            |
| 40000 - Salaries and Wages                                | \$ 922,512            | \$ 1,027,605           | \$ 1,165,240           | \$ 137,635                                   |
| 40003 - Cost of Living Increase                           | \$ -                  | \$ 30,627              | \$ -                   | \$ (30,627)                                  |
| 40007 - Equity Study Adjustments                          | \$ -                  | \$ 113,609             | \$ -                   | \$ (113,609)                                 |
| 40200 - Overtime Salaries                                 | \$ 67                 | \$ -                   | \$ 101                 | \$ 101                                       |
| 40300 - Employee Per Diem                                 | \$ 6,780              | \$ 4,440               | \$ 6,001               | \$ 1,561                                     |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ 244,532</b>     | <b>\$ -</b>            | <b>\$ 470,361</b>      | <b>\$ 470,361</b>                            |
| 45000 - Healthcare Contribution                           | \$ 238,593            | \$ -                   | \$ 294,393             | \$ 294,393                                   |
| 45010 - Dental Contribution                               | \$ 5,938              | \$ -                   | \$ 6,168               | \$ 6,168                                     |
| 45100 - FICA/SS Contribution                              | \$ -                  | \$ -                   | \$ 89,629              | \$ 89,629                                    |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 59,897              | \$ 59,897                                    |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 20,274              | \$ 20,274                                    |
| <b>Contractual Services</b>                               | <b>\$ 62,219</b>      | <b>\$ 63,652</b>       | <b>\$ 67,652</b>       | <b>\$ 4,000</b>                              |
| 50150 - Contractual/Consulting Services                   | \$ 26,086             | \$ 42,152              | \$ 42,152              | \$ -                                         |
| 52130 - Repairs and Maint- Computers                      | \$ 877                | \$ -                   | \$ -                   | \$ -                                         |
| 52140 - Repairs and Maint- Copiers                        | \$ 1,739              | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 52230 - Repairs and Maint- Vehicles                       | \$ 7,562              | \$ 5,000               | \$ 5,000               | \$ -                                         |
| 53060 - General Printing                                  | \$ 429                | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 53070 - Legal Printing                                    | \$ 12,521             | \$ 4,000               | \$ 4,000               | \$ -                                         |
| 53100 - Conferences and Meetings                          | \$ 8,115              | \$ 4,000               | \$ 8,000               | \$ 4,000                                     |
| 53110 - Employee Training                                 | \$ -                  | \$ 500                 | \$ 500                 | \$ -                                         |
| 53120 - Employee Mileage Expense                          | \$ 929                | \$ 1,500               | \$ 1,500               | \$ -                                         |
| 53130 - General Association Dues                          | \$ 3,961              | \$ 4,000               | \$ 4,000               | \$ -                                         |
| 55000 - Miscellaneous Contractual Exp                     | \$ -                  | \$ 500                 | \$ 500                 | \$ -                                         |
| <b>Commodities</b>                                        | <b>\$ 54,788</b>      | <b>\$ 57,990</b>       | <b>\$ 78,786</b>       | <b>\$ 20,796</b>                             |
| 60000 - Office Supplies                                   | \$ 4,081              | \$ 3,500               | \$ 7,000               | \$ 3,500                                     |
| 60010 - Operating Supplies                                | \$ 5,012              | \$ 3,000               | \$ 5,000               | \$ 2,000                                     |
| 60020 - Computer Related Supplies                         | \$ -                  | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 60050 - Books and Subscriptions                           | \$ 10                 | \$ 500                 | \$ 500                 | \$ -                                         |
| 60060 - Computer Software- Non Capital                    | \$ 34,716             | \$ 37,010              | \$ 52,306              | \$ 15,296                                    |
| 60070 - Computer Hardware- Non Capital                    | \$ -                  | \$ 980                 | \$ 980                 | \$ -                                         |
| 63040 - Fuel- Vehicles                                    | \$ 10,968             | \$ 12,000              | \$ 12,000              | \$ -                                         |
| <b>Services</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (470,361)</b>    | <b>\$ (470,361)</b>                          |
| 45005 - Healthcare Contribution Contra Account            | \$ -                  | \$ -                   | \$ (294,393)           | \$ (294,393)                                 |
| 45015 - Dental Insurance Contra Account                   | \$ -                  | \$ -                   | \$ (6,168)             | \$ (6,168)                                   |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (89,629)            | \$ (89,629)                                  |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (59,897)            | \$ (59,897)                                  |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (20,274)            | \$ (20,274)                                  |

| Account / Description<br><b>Expenses 001 General Fund</b>  | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                          |                       |                        |                        |                                              |
| <b>691 Administrative Adjudication Prog Sub-Department</b> | <b>\$ 4,800</b>       | <b>\$ 8,294</b>        | <b>\$ 8,294</b>        | <b>\$ -</b>                                  |
| <b>Contractual Services</b>                                | <b>\$ 4,800</b>       | <b>\$ 8,294</b>        | <b>\$ 8,294</b>        | <b>\$ -</b>                                  |
| 50150 - Contractual/Consulting Services                    | \$ 4,800              | \$ 8,294               | \$ 8,294               | \$ -                                         |

**Development**  
**Economic Development**  
**Economic Development Fund 400.690.710**

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>400 Economic Development Fund</b>                          | <b>\$ 161,327</b>     | <b>\$ 886,553</b>      | <b>\$ 385,375</b>      | <b>\$ (501,178)</b>                          |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 161,327</b>     | <b>\$ 886,553</b>      | <b>\$ 385,375</b>      | <b>\$ (501,178)</b>                          |
| <b>Grants</b>                                                 | <b>\$ 60,000</b>      | <b>\$ 100,000</b>      | <b>\$ 100,000</b>      | <b>\$ -</b>                                  |
| 32205 - DCEO-RISE Grant                                       | \$ 60,000             | \$ 100,000             | \$ 100,000             | \$ -                                         |
| <b>Interest Revenue</b>                                       | <b>\$ 6,684</b>       | <b>\$ 6,178</b>        | <b>\$ 5,000</b>        | <b>\$ (1,178)</b>                            |
| 38000 - Investment Income                                     | \$ 6,684              | \$ 6,178               | \$ 5,000               | \$ (1,178)                                   |
| <b>Transfers In</b>                                           | <b>\$ 94,643</b>      | <b>\$ 780,375</b>      | <b>\$ 280,375</b>      | <b>\$ (500,000)</b>                          |
| 39001 - Transfer from General Fund 001                        |                       | \$ 500,000             | \$ -                   | \$ (500,000)                                 |
| 39120 - Transfer from Grand Victoria Casino Elgin Fund 120    | \$ 74,643             | \$ 280,375             | \$ 280,375             | \$ -                                         |
| 39355 - Transfer from American Rescue Plan Fund 355           | \$ 20,000             | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>400 Economic Development Fund</b>                           | <b>\$ 268,002</b>     | <b>\$ 886,553</b>      | <b>\$ 385,375</b>      | <b>\$ (501,178)</b>                          |
| <b>710 Economic Development Sub-Department</b>                 | <b>\$ 268,002</b>     | <b>\$ 386,553</b>      | <b>\$ 385,375</b>      | <b>\$ (1,178)</b>                            |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 45,785</b>      | <b>\$ 45,637</b>       | <b>\$ 63,437</b>       | <b>\$ 17,800</b>                             |
| 40000 - Salaries and Wages                                     | \$ 45,785             | \$ 45,637              | \$ 63,437              | \$ 17,800                                    |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 20,576</b>      | <b>\$ 21,122</b>       | <b>\$ 23,878</b>       | <b>\$ 2,756</b>                              |
| 45000 - Healthcare Contribution                                | \$ 13,701             | \$ 14,072              | \$ 14,007              | \$ (65)                                      |
| 45010 - Dental Contribution                                    | \$ 418                | \$ 450                 | \$ 451                 | \$ 1                                         |
| 45100 - FICA/SS Contribution                                   | \$ 3,241              | \$ 3,492               | \$ 4,855               | \$ 1,363                                     |
| 45200 - IMRF Contribution                                      | \$ 2,199              | \$ 2,091               | \$ 3,466               | \$ 1,375                                     |
| 53010 - Workers Compensation                                   | \$ 1,017              | \$ 1,017               | \$ 1,099               | \$ 82                                        |
| <b>Contractual Services</b>                                    | <b>\$ 197,272</b>     | <b>\$ 313,244</b>      | <b>\$ 180,016</b>      | <b>\$ (133,228)</b>                          |
| 50150 - Contractual/Consulting Services                        | \$ 195,041            | \$ 296,071             | \$ 161,813             | \$ (134,258)                                 |
| 53000 - Liability Insurance                                    | \$ 1,337              | \$ 1,337               | \$ 2,354               | \$ 1,017                                     |
| 53020 - Unemployment Claims                                    | \$ 19                 | \$ 19                  | \$ 32                  | \$ 13                                        |
| 53060 - General Printing                                       | \$ -                  | \$ 500                 | \$ 500                 | \$ -                                         |
| 53100 - Conferences and Meetings                               | \$ 875                | \$ 2,000               | \$ 2,000               | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ -                  | \$ 250                 | \$ 250                 | \$ -                                         |
| 53130 - General Association Dues                               | \$ -                  | \$ 6,000               | \$ 6,000               | \$ -                                         |
| 55000 - Miscellaneous Contractual Exp                          | \$ -                  | \$ 7,067               | \$ 7,067               | \$ -                                         |
| <b>Commodities</b>                                             | <b>\$ -</b>           | <b>\$ 400</b>          | <b>\$ 400</b>          | <b>\$ -</b>                                  |
| 60000 - Office Supplies                                        | \$ -                  | \$ 100                 | \$ 100                 | \$ -                                         |
| 60050 - Books and Subscriptions                                | \$ -                  | \$ 200                 | \$ 200                 | \$ -                                         |
| 60290 - Photography Supplies                                   | \$ -                  | \$ 100                 | \$ 100                 | \$ -                                         |
| <b>Contingency and Other</b>                                   | <b>\$ -</b>           | <b>\$ 3,922</b>        | <b>\$ 115,467</b>      | <b>\$ 111,545</b>                            |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 3,922               | \$ 115,467             | \$ 111,545                                   |
| <b>Transfers Out</b>                                           | <b>\$ 4,370</b>       | <b>\$ 2,228</b>        | <b>\$ 2,177</b>        | <b>\$ (51)</b>                               |
| 99001 - Transfer to General Fund 001                           | \$ 4,370              | \$ 2,228               | \$ 2,177               | \$ (51)                                      |
| <b>740 EDO for Kane County Sub-Department</b>                  | <b>\$ -</b>           | <b>\$ 500,000</b>      | <b>\$ -</b>            | <b>\$ (500,000)</b>                          |
| <b>Contractual Services</b>                                    | <b>\$ -</b>           | <b>\$ 500,000</b>      | <b>\$ -</b>            | <b>\$ (500,000)</b>                          |
| 50150 - Contractual/Consulting Services                        | \$ -                  | \$ 500,000             | \$ -                   | \$ (500,000)                                 |



**Development  
Quality of Kane  
Quality of Kane Fund 407.690.724**

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>407 Quality of Kane Grants Fund</b>                        | \$ 2,020              | \$ 31,457              | \$ 31,457              | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 2,020              | \$ 31,457              | \$ 31,457              | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 2,020              | \$ 1,457               | \$ 2,000               | \$ 543                                       |
| 38000 - Investment Income                                     | \$ 2,020              | \$ 1,457               | \$ 2,000               | \$ 543                                       |
| <b>Other</b>                                                  | \$ -                  | \$ -                   | \$ 19,457              | \$ 19,457                                    |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ -                   | \$ 19,457              | \$ 19,457                                    |
| <b>Reimbursements</b>                                         | \$ -                  | \$ 10,000              | \$ 10,000              | \$ -                                         |
| 37900 - Miscellaneous Reimbursement                           | \$ -                  | \$ 10,000              | \$ 10,000              | \$ -                                         |
| <b>Transfers In</b>                                           | \$ -                  | \$ 20,000              | \$ -                   | \$ (20,000)                                  |
| 39120 - Transfer from Grand Victoria Casino Elgin Fund 120    | \$ -                  | \$ 20,000              | \$ -                   | \$ (20,000)                                  |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>407 Quality of Kane Grants Fund</b>                         | \$ 1,000              | \$ 31,457              | \$ 31,457              | \$ -                                         |
| <b>724 Quality of Kane Grants Sub-Department</b>               | \$ 1,000              | \$ 31,457              | \$ 31,457              | \$ -                                         |
| <b>Contractual Services</b>                                    | \$ 1,000              | \$ 31,457              | \$ 31,457              | \$ -                                         |
| 53100 - Conferences and Meetings                               | \$ 1,000              | \$ 31,457              | \$ 31,457              | \$ -                                         |

**Development**  
**Blighted Structure Demolition**  
**Blighted Structure Demolition Fund 425.690.694**

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>425 Blighted Structure Demolition Fund</b>                 | \$ 21,524             | \$ 126,262             | \$ 126,262             | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 21,524             | \$ 126,262             | \$ 126,262             | \$ -                                         |
| <b>Grants</b>                                                 | \$ -                  | \$ 120,000             | \$ 120,000             | \$ -                                         |
| 32718 - IHDA Abandoned Property Grant                         | \$ -                  | \$ 120,000             | \$ 120,000             | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 9,023              | \$ 6,262               | \$ 7,000               | \$ 738                                       |
| 38000 - Investment Income                                     | \$ 9,023              | \$ 6,262               | \$ 7,000               | \$ 738                                       |
| <b>Other</b>                                                  | \$ -                  | \$ -                   | \$ (738)               | \$ (738)                                     |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ -                   | \$ (738)               | \$ (738)                                     |
| <b>Reimbursements</b>                                         | \$ 12,501             | \$ -                   | \$ -                   | \$ -                                         |
| 37265 - Demolition Reimbursement Revenue                      | \$ 12,501             | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>425 Blighted Structure Demolition Fund</b>                  | \$ 22,864             | \$ 126,262             | \$ 126,262             | \$ -                                         |
| <b>694 Blighted Structure Demolition Sub-Department</b>        | \$ 22,864             | \$ 126,262             | \$ 126,262             | \$ -                                         |
| <b>Contractual Services</b>                                    | \$ 22,864             | \$ 126,262             | \$ 126,262             | \$ -                                         |
| 50650 - Blighted Structure Demolition                          | \$ 22,864             | \$ 126,262             | \$ 126,262             | \$ -                                         |

**Development  
Growing for Kane  
Growing for Kane Fund 435.690.022 and 025**

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>435 Growing for Kane Fund</b>                              | \$ 110,951            | \$ 254,856             | \$ 239,334             | \$ (15,522)                                  |
| <b>000 Revenues Sub-Department</b>                            | \$ 110,951            | \$ 254,856             | \$ 239,334             | \$ (15,522)                                  |
| <b>Grants</b>                                                 | \$ -                  | \$ 141,120             | \$ 175,334             | \$ 34,214                                    |
| 32355 - USDA Urban AG Prod Grant                              | \$ -                  | \$ 141,120             | \$ 175,334             | \$ 34,214                                    |
| <b>Interest Revenue</b>                                       | \$ 2,951              | \$ 2,736               | \$ 3,000               | \$ 264                                       |
| 38000 - Investment Income                                     | \$ 2,951              | \$ 2,736               | \$ 3,000               | \$ 264                                       |
| <b>Other</b>                                                  | \$ 58,000             | \$ 111,000             | \$ 61,000              | \$ (50,000)                                  |
| 38900 - Miscellaneous Other                                   | \$ 58,000             | \$ 75,000              | \$ 25,000              | \$ (50,000)                                  |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 36,000              | \$ 36,000              | \$ -                                         |
| <b>Transfers In</b>                                           | \$ 50,000             | \$ -                   | \$ -                   | \$ -                                         |
| 39430 - Transfer from Farmland Preservation Fund 430          | \$ 50,000             | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>435 Growing for Kane Fund</b>                               | \$ 21,954             | \$ 254,856             | \$ 239,334             | \$ (15,522)                                  |
| <b>022 Growing for Kane Sub-Department</b>                     | \$ 21,954             | \$ 114,736             | \$ 64,000              | \$ (50,736)                                  |
| <b>Contractual Services</b>                                    | \$ 21,954             | \$ 113,236             | \$ 63,000              | \$ (50,236)                                  |
| 50150 - Contractual/Consulting Services                        | \$ 13,966             | \$ 111,736             | \$ 51,500              | \$ (60,236)                                  |
| 53100 - Conferences and Meetings                               | \$ -                  | \$ 500                 | \$ 500                 | \$ -                                         |
| 55010 - External Grants                                        | \$ -                  | \$ -                   | \$ 10,000              | \$ 10,000                                    |
| 55050 - Grant Services                                         | \$ 7,988              | \$ 1,000               | \$ 1,000               | \$ -                                         |
| <b>Commodities</b>                                             | \$ -                  | \$ 1,500               | \$ 1,000               | \$ (500)                                     |
| 60010 - Operating Supplies                                     | \$ -                  | \$ 1,500               | \$ 1,000               | \$ (500)                                     |
| <b>025 Urban AG Innovative Production Sub-Department</b>       | \$ -                  | \$ 140,120             | \$ 175,334             | \$ 35,214                                    |
| <b>Contractual Services</b>                                    | \$ -                  | \$ 140,120             | \$ 175,334             | \$ 35,214                                    |
| 50150 - Contractual/Consulting Services                        | \$ -                  | \$ 140,120             | \$ 175,334             | \$ 35,214                                    |

# Emergency Management Services

## General Fund 001.510.510

### Mission

**Mission Statement:** The Office of Emergency Management (OEM) supports a regional all-hazard approach to disaster management and Homeland Security through the coordination of programs that promote community planning, increase public awareness, and develop effective mitigation, response, and recovery strategies.

**Department Functions Mandated by:**

- 20 ILCS 3305, Sections 5(e) and 10—*Illinois Emergency Management Agency Act*
- 29 IL Admin. Code 301—*Emergency Services And Disaster Agencies*
- 29 IL Admin. Code 620—*Emergency Planning and Community Right-To-Know*
- County Code Chapter 8, Article II – *Emergency Management Agency*

Per Illinois Statute, each county shall maintain an Emergency Services and Disaster Agency (ESDA) that has jurisdiction over and serves the unincorporated areas of the County, incorporated municipalities with no established emergency management program, and support established municipal ESDAs. ESDA, Emergency Management Agency (EMA), OEM, and related terms are equivalent under Statute. The Kane County Office of Emergency Management, as the leader of that effort locally, is responsible for saving lives and protecting property by developing programs and operational capabilities that **mitigate**, **prepare** for, **respond** to, and **recover** from any emergency or disaster, natural or human-caused.

Additionally, every county in Illinois is required to conduct emergency planning and record keeping related to Hazardous Materials through our Local Emergency Planning Committee (LEPC). Our LEPC also contributes limited funding, exclusively funded through private donations, for local Hazardous Materials response teams.

Per County Code, agency functions include, but are not limited to: “communications; participation in traffic and crowd control; land and water search and rescue, including the use of the agency air-boat; severe weather spotting/monitoring; radiological monitoring; nondisaster declared flooding assistance; immediate relief for victims/first responders; downed power line safety; crime scene safety; hazardous materials spill scene safety; first aid assistance; public relations; education activities, including participation in fairs, parades and exhibits; training exercises; participation in meetings/work nights; 9-1-1 outage; MABAS response; and emergency and nonemergency assistance to other agencies and jurisdictions within and outside the county.”

### Outcomes

Outcomes are separated into the Four Phases of Emergency Management recognized by the Illinois Emergency Management Agency, Illinois Statute, and Illinois Administrative Code: **Mitigation**, **Preparedness**, **Response**, and **Recovery**.

**Mitigation – actions taken to eliminate or reduce the degree of risk to life and property from hazards, either prior to or following a disaster.**

1. **Coordinate, assist, and advise other County departments and municipal agencies concerning planning and zoning, floodplain protection, property acquisition, grant assistance, and/or public outreach efforts.**

### 2025 Goals and Objectives

- Complete the 2025 update to Natural Hazard Mitigation Plan.

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| Indicators                                                                                                                                                         | Completed<br>2023 | Projected<br>2024 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|
| 2024 Natural Hazard Mitigation Plan Completed & adopted by County and participating municipalities, and approved by the Federal Emergency Management Agency (FEMA) |                   | X                 |

**PREPAREDNESS – actions taken and programs and systems developed prior to a disaster to support and enhance response to and recovery from a disaster.**

**2. Maintain our Illinois Emergency Management Agency Accreditation status and ensure compliance with all emergency management mandates & deliverables.**

**2025 Goals and Objectives**

- Implement the anticipated new Emergency Management Administrative Code requirements (expected to be released Summer 2024) and secure accreditation for the 2025-2028 cycle.
- Rewrite our Emergency Operations Plan, along with Continuity of Operations, Continuity of Government, and Recovery plans.
- Continue to develop our Emergency Operations Center structure, personnel qualifications, and training requirements to comply with the National Qualifications System (NQS).
- Complete a multi-year strategic plan with mission, vision, & values.
- Complete our Illinois Capabilities Assessment and THIRA (Threat and Hazard Identification and Risk Assessment) Tool (IL-CATT) and Integrated Preparedness Plan (IPP) March and September updates.

| Indicators                                            | Completed<br>2023 | Projected<br>2024 |
|-------------------------------------------------------|-------------------|-------------------|
| IL-CATT/IPP updates submitted (March & September)     | X                 | X                 |
| 2023 Emergency Operations Plan submitted and approved | X                 |                   |

**3. Coordinate with and assist local communities in the development and certification of their emergency management programs and plans.**

**2025 Goals and Objectives**

- Hold quarterly Kane County Emergency Management Council meetings with municipal, education, and other partners and increase participation.
- Provide technical & planning assistance to municipalities upon request.
- Develop 1-2 discussion-based, tabletop exercises to be delivered to municipalities to help them test their readiness.
- Review municipal emergency operations plans submitted and approve those that meet standards.

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| <b>Indicators</b>                                                                                                              | <b>Completed<br/>2023</b> | <b>Projected<br/>2024</b> |
|--------------------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|
| Develop approval standards for municipal emergency operations plans                                                            |                           | X                         |
| Develop standards for <u>non-certified</u> municipal emergency management programs                                             |                           | X                         |
| Develop standards for <u>certified</u> municipal emergency management programs                                                 |                           | X                         |
| Develop a template for municipal emergency operations plans to make it easier for municipalities to complete more useful plans |                           | X                         |

| <b>Key Performance Measures</b>                                     | <b>Completed<br/>2023</b> | <b>Projected<br/>2024</b> | <b>Forecasted<br/>2025</b> |
|---------------------------------------------------------------------|---------------------------|---------------------------|----------------------------|
| Quarterly Emergency Management Council Meetings Held                | 4                         | 4                         | 4                          |
| Attendees at Emergency Management Council Meetings (total for year) | 48                        | 60                        | 72                         |
| Municipal <i>planning assistance</i> contact hours                  | n/a                       | n/a                       | TBD                        |
| Municipal plans reviewed                                            | n/a                       | 0                         | 3*                         |
| Municipal plans approved                                            | n/a                       | 0                         | 3*                         |
| Municipal <i>program review</i> contact hours **                    | n/a                       | n/a                       | TBD                        |
| Municipal programs "Certified"                                      | 0                         | 0                         | 1***                       |
| Exercises conducted for municipal or other local partners           | 0                         | 1                         | 3                          |

\* Dependent on how many municipalities submit updated plans once the new approval standards are in place in FY2024.

\*\* We will be developing a tracking tool in FY2024. See Outcome #9.

\*\*\* Dependent on how many municipalities seek certification once the new standards are in place in FY2024.

#### **4. Maintain a state of readiness to manage local and regional emergencies & disasters.**

### **2025 Goals and Objectives**

- Continue to develop and expand a functional EOC support team.
- Take delivery of a new mobile command post vehicle and train staff and volunteers for driving/operating vehicle.
- Complete an Emergency Operations Center needs analysis to determine space, technology, and information needs.
- Hold two tabletop exercises for the Kane County Crisis Management Team.
- Continue working with GIS-Technologies Department to map critical infrastructure, resources, and shelter sites.
- Continue working with municipal and township partners to encourage adoption of the Kane County Emergency Management Mutual Aid Agreement as well as the Illinois Public Works Mutual Aid Network mutual aid agreement to enhance capabilities and availability of resources during an emergency or disaster.

## **Emergency Management Services General Fund 001.510.510**

| <b>Indicators</b>                                                                                                     | <b>Completed<br/>2023</b> | <b>Projected<br/>2024</b> |
|-----------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|
| Update the Kane County Emergency Management Mutual Aid Agreement                                                      |                           | X                         |
| Adopt the Illinois Emergency Management Mutual Aid System (IEMMAS) agreement                                          |                           | X                         |
| Arrange EOC training for County Crisis Management Team                                                                |                           | X                         |
| Develop a functional EOC communications support team                                                                  |                           | X                         |
| Validate our current lists of critical infrastructure, shelters, and resources                                        |                           | X                         |
| Geographic Information System (GIS) dashboard created & begin to map critical infrastructure, resources, and shelters |                           | X                         |
| Earn the National Weather Service "StormReady" certification                                                          |                           | X                         |

| <b>Key Performance Measures</b>          | <b>Completed<br/>2023</b> | <b>Projected<br/>2024</b> | <b>Forecasted<br/>2025</b> |
|------------------------------------------|---------------------------|---------------------------|----------------------------|
| Number of Crisis Team exercises          | 0                         | 2                         | 2                          |
| Number of Crisis Team exercise attendees | 0                         | 40                        | 40                         |
| Number of OEM staff/volunteer exercises  | 1                         | 3                         | 6                          |

### **5. Develop, conduct, or facilitate emergency management training programs**

#### **2025 Goals and Objectives**

- Continue to provide public education classes, add volunteer instructors, and expand our offerings.
- Conduct new volunteer recruiting and hold New Member Academy class.
- Continue to develop ongoing in-service training offerings and requirements.
- Continue to provide driver training, driver check-off for each vehicle, and emergency lighting inspections for all agency and volunteer vehicles.
- Provide emergency management training, including ICS-300 and ICS-400 for government & public safety officials within Kane County.

| <b>Indicators</b>                                                               | <b>Completed<br/>2023</b> | <b>Projected<br/>2024</b> |
|---------------------------------------------------------------------------------|---------------------------|---------------------------|
| Present public preparedness education programs to children, adults, and seniors | X                         | X                         |
| ICS-300 and ICS-400 training classes provided                                   | X                         | X                         |
| New member academy training program updated                                     | X                         |                           |
| In-service training program requirements & frequencies updated                  |                           | X                         |
| Recruit new volunteers according to agency needs                                | X                         | X                         |
| New member academy class held                                                   | X                         | X                         |

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| <b>Key Performance Measures</b>                                              | <b>Completed<br/>2023</b> | <b>Projected<br/>2024</b> | <b>Forecasted<br/>2025</b> |
|------------------------------------------------------------------------------|---------------------------|---------------------------|----------------------------|
| Number of Adult Preparedness classes held                                    | 6                         | 10                        | 15                         |
| Number of Adult Preparedness attendees                                       | n/a                       | 200                       | 300                        |
| Number of Children's Preparedness classes held                               | 17                        | 25                        | 25                         |
| Number of Children's Preparedness attendees                                  | 515                       | 600                       | 650                        |
| Number of staff & volunteer instructors teaching public preparedness classes | 1                         | 3                         | 5                          |
| Number of students beginning New Member Academy                              | 11                        | 16                        | 15                         |
| Number of students completing the New Member Academy                         | 5                         | 9                         | 10                         |
| Number of training classes held, taught, or facilitated by KCOEM             | 4                         | 10                        | 15                         |

**RESPONSE – the actions taken to address the immediate and short-term effects of an emergency or disaster.**

6. **Maintain staff & volunteers to respond unplanned incidents and planned events as needed.**

**2025 Goals and Objectives**

- Respond to emergency calls for service to assist Sheriff's Office and other public safety agencies, including but not limited to: Traffic control, search and rescue, scene lighting, and communications.
- Assist Sheriff's Office and other public safety agencies with planned events as volunteer availability allows.
- Monitor severe weather threat, deploy weather spotters, and coordinate with National Weather Service and municipal public safety agencies.
- Utilize the Emergency Operations Center, mobile command vehicle, and/or Illinois Transportable Emergency Communications System (ITECS) trailer as needed for incident support and coordination.
- Increase public outreach at planned events in which we participate.



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| <b>Key Performance Measures</b>                          | <b>Completed<br/>2023</b> | <b>Projected<br/>2024</b> | <b>Forecasted<br/>2025</b> |
|----------------------------------------------------------|---------------------------|---------------------------|----------------------------|
| Activity Hours – Severe Weather Events                   | 356                       | 752                       | 554                        |
| Activity Hours – Assist the Kane County Sheriff's Office | 2,258                     | 2,648                     | 2,453                      |
| Activity Hours – Assistance to other agencies            | 2,461                     | 1,334                     | 1,898                      |
| Activity Hours – Agency Training                         | 2,182                     | 2,461                     | 2322                       |
| Activity Hours – Administrative & Maintenance            | 3,086                     | 5,076                     | 4081                       |
| Activity Hours – ITECS (State Asset)                     | 773                       | 513                       | 643                        |
| Total Volunteers                                         | 45                        | 53                        | 63                         |
| Total Volunteer Hours                                    | 11,116                    | 12,784                    | 11,951                     |
| Total Volunteer Hours value in dollars                   | \$353,489                 | \$406,531                 | \$380,042                  |
| Total Unplanned Emergency Response Calls                 | 202                       | 183                       | 193                        |
| Total Planned Calls for Assistance/Details               | 296                       | 311                       | 327                        |
| Number of Level EOC activations (level 1/2/3) *          | 0 / 0 / 14                | 0 / 0 / 17                | 0 / 0 / 15                 |
| Number of Mobile Command Post Vehicle Deployments        | 23                        | 20                        | 22                         |
| Number of confirmed tornados                             | 2                         | 4                         | 3                          |

\* Level 1 = Full Activation; Level 2 = Partial Activation; Level 3 = Monitoring/Weather/Communications

**7. Maintain vehicles and equipment ready for response to emergencies and disasters.**

**2025 Goals and Objectives**

- Continue weekly and monthly preventative maintenance checks on vehicles, trailers, and equipment and increase volunteer participation conducting checks.
- Begin to track engine hours in addition to mileage for vehicles and generators.
- Complete the replacement of 2005 mobile command post vehicle.
- Replace a 2013 model year vehicle and a 2006 model year all-terrain vehicle with 2025 models and reduce the average age of our fleet.
- Increase our StarCom portable radio inventory to accommodate growth in our Field Response Division and ensure availability for emergencies & disasters. (StarCom is our primary radio communications platform on which we communicate with KaneComm dispatch, Sheriff's Office, and many other public safety mutual aid partners.)

| <b>Indicators</b>                                                                      | <b>Completed<br/>2023</b> | <b>Projected<br/>2024</b> |
|----------------------------------------------------------------------------------------|---------------------------|---------------------------|
| All routine PMs Completed                                                              | X                         | X                         |
| Replace (2) vehicles (2001 and 2012 model year) vehicles with 2024 models              |                           | X                         |
| StarCom radios pulled from low-activity users & reassigned to new members              |                           | X                         |
| Work with vendor to begin the design & construction of new mobile command post vehicle |                           | X                         |

**Emergency Management Services  
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| <b>Key Performance Measures</b>                                                          | <b>Completed<br/>2023</b> | <b>Projected<br/>2024</b> | <b>Forecasted<br/>2025</b> |
|------------------------------------------------------------------------------------------|---------------------------|---------------------------|----------------------------|
| Number of vehicles in the fleet                                                          | 11                        | 11                        | 11                         |
| Average age (years) of vehicles in the fleet                                             | 14.3                      | 12.1                      | 9.1                        |
| Number of trailers in the fleet                                                          | 12                        | 12                        | 12                         |
| Cost of vehicle repairs & preventative maintenance by Sheriff's garage & outside vendors | 6,334                     | \$4,289                   | \$5,312                    |
| Number of StarCom portable radios                                                        | 46                        | 46                        | 51                         |
| Number of StarCom mobile radios (in vehicles)                                            | 11                        | 11                        | 11                         |
| Number of cots in inventory                                                              | 6                         | 56                        | 56                         |

**RECOVERY – restoration actions and programs beyond the immediate emergency period**

**8. Coordinate post emergency & disaster activities to restore critical community functions and begin to manage stabilization efforts.**

**2025 Goals and Objectives**

- Create a new Mass Care/Sheltering division or county VOAD/COAD and recruit auxiliary shelter volunteers, separate from the existing volunteer group.
- Develop a countywide Debris Management Plan along with Kane County Division of Transportation and township road districts.

| <b>Indicators</b>                                                                                                               | <b>Completed<br/>2023</b> | <b>Projected<br/>2024</b> |
|---------------------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|
| Obtain Red Cross shelter trailer & complete agreement or MOU                                                                    |                           | X                         |
| Review & revise shelter list, execute shelter site MOUs, and update shelter procedures                                          |                           | X                         |
| Expand electronic Geographic Information System (GIS) damage assessment tracking beyond current IA ( <i>Business, PA, SBA</i> ) |                           | X                         |

| <b>Key Performance Measures</b>                        | <b>Completed<br/>2023</b> | <b>Projected<br/>2024</b> | <b>Forecasted<br/>2025</b> |
|--------------------------------------------------------|---------------------------|---------------------------|----------------------------|
| Number of damage assessments Completed (each property) | 227                       | 270                       | 249                        |
| Number of confirmed tornados                           | 2                         | 4                         | 3                          |
| Number of shelter-trained OEM staff/volunteers         | 0                         | 14                        | 20                         |
| Number temporary shelters operated by OEM              | 0                         | 0                         | 2                          |
| Number of temporary shelters supported by OEM          | 0                         | 1                         | 2                          |
| Number of staff/volunteers who worked in a shelter     | 0                         | 4                         | 8                          |

**Emergency Management Services  
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**Administrative**

- 9. Collect, maintain, and evaluate incident and administrative records to support our operation and comply with state statutes as well as County Codes and policies.**

**2025 Goals and Objectives**

- Begin tracking staff time by budget outcome and other factors for workload analysis and management decision-making.
- Purge unnecessary records according to retention policy
- Apply for Federal, State, and Private grants as available and complete required documentation.

| Indicators                                                                                              | Completed 2023 | Projected 2024 |
|---------------------------------------------------------------------------------------------------------|----------------|----------------|
| Complete records inventory and develop retention policy along with Illinois Secretary of State's Office |                | X              |
| Develop a system for tracking staff time by budget outcome and other factors.                           |                | X              |

| Key Performance Measures                                  | Completed 2023 | Projected 2024 | Forecasted 2025 |
|-----------------------------------------------------------|----------------|----------------|-----------------|
| Number of reportable Chemical Facilities in LEPC database | n/a            | 327            | 327             |
| Number of chemical spills/releases reported               | 24             | 27             | 25              |
| Number of LEPC meetings held                              | 4              | 4              | 4               |
| Number of LEPC meeting attendees (total for year)         | 67             | 75             | 80              |

- 10. Maintain adequate headcount and develop best practice policies/procedures to meet national emergency management standards.**

**2025 Goals and Objectives**

- Hire a full-time operations manager to provide oversight of volunteer response operations (increase headcount from 5.25 to 6).
- Continue to increase the number of volunteers with County email addresses for better accountability, compliance with FOIA, and to allow them access into mobile dispatch applications.
- Continue evaluation and revision (as needed) of existing volunteer policies.
- Begin Implementing an agency wide policy manual based on national emergency management standards.

| Indicators                                                                                                                            | Completed 2023 | Projected 2024 |
|---------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|
| Continued revising existing volunteer policy manual                                                                                   |                | X              |
| Identify model policies that comply with the National Emergency Management Accreditation Program (EMAP) Emergency Management Standard |                | X              |

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| Key Performance Measures                                    | Completed<br>2023 | Projected<br>2024 | Forecasted<br>2025 |
|-------------------------------------------------------------|-------------------|-------------------|--------------------|
| Number of policies revised                                  | 0                 | 10                | 10                 |
| Number of new policies                                      | 0                 | 10                | 20                 |
| Number of volunteers with County email addresses            | 3                 | 23                | 43                 |
| Emergency Management Performance Grant (EMPG)<br>received * | \$107,631         | \$85,578          | \$60,000           |
| All other grants received                                   | \$63,500**        |                   |                    |

\* EMPG provides federal funds “to aid in the administration of effective emergency management programs to include the necessary and essential emergency preparedness personnel and administrative expenses.” (<https://iemaohs.illinois.gov/hs/hsac/empg.html>) The 2023 to 2024 reduction and the 2025 forecasted reduction are a result of funding cuts & pending formula changes at the state & national levels.

\*\* \$63,500 for FEMA Hazard Mitigation Grant Program for consultant to assist with the 2024 Natural Hazard Mitigation Plan.

| Position Summary                 |            |             |                |
|----------------------------------|------------|-------------|----------------|
| Category                         | FY 2023    | FY 2024     | Projected 2025 |
| Full Time Regular                | 6**        | 5           | 6              |
| Full Time Other*                 | 0          | 0           | 0              |
| Part Time Regular                | 0          | .25         | 0              |
| Part Time Other*                 | 0          | 0           | 0              |
| <b>Total Budgeted Positions:</b> | <b>6.0</b> | <b>5.25</b> | <b>6</b>       |

All positions shown in Full Time Equivalent (FTE)

\*Other: Elected Officials, Per Diem, Commissioners

\*\* The FY2023 budget included funds to make the part time Assistant Director position full time, but due to the transition from former to current director, the position was not filled and it was dropped in the FY2024 budget.

| Account / Description<br>Revenue 001 General Fund   | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>510 Emergency Management Services Department</b> |                       |                        |                        |                                              |
| <b>000 Revenues Sub-Department</b>                  | \$ -                  | \$ 151,472             | \$ 75,000              | \$ (76,472)                                  |
| <b>Grants</b>                                       | \$ -                  | \$ 61,472              | \$ -                   | \$ (61,472)                                  |
| 33613 - Natural Hazard Mitigation Grant             | \$ -                  | \$ 61,472              | \$ -                   | \$ (61,472)                                  |
| <b>Reimbursements</b>                               | \$ -                  | \$ 90,000              | \$ 75,000              | \$ (15,000)                                  |
| 37130 - Emergency Mgmt Reimbursement                | \$ -                  | \$ 90,000              | \$ 75,000              | \$ (15,000)                                  |

## Emergency Management Services General Fund 001.510.510

| Account / Description<br><b>Expenses</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>510 Emergency Management Services Department</b>       |                       |                        |                        |                                              |
| <b>510 Emergency Management Services Sub-Department</b>   | <b>\$ 417,734</b>     | <b>\$ 625,851</b>      | <b>\$ 637,634</b>      | <b>\$ 11,783</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 325,786</b>     | <b>\$ 416,719</b>      | <b>\$ 485,809</b>      | <b>\$ 69,090</b>                             |
| 40000 - Salaries and Wages                                | \$ 325,786            | \$ 391,175             | \$ 485,809             | \$ 94,634                                    |
| 40003 - Cost of Living Increase                           | \$ -                  | \$ 11,435              | \$ -                   | \$ (11,435)                                  |
| 40007 - Equity Study Adjustments                          | \$ -                  | \$ 14,109              | \$ -                   | \$ (14,109)                                  |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ 22,771</b>      | <b>\$ -</b>            | <b>\$ 105,382</b>      | <b>\$ 105,382</b>                            |
| 45000 - Healthcare Contribution                           | \$ 22,397             | \$ -                   | \$ 36,501              | \$ 36,501                                    |
| 45010 - Dental Contribution                               | \$ 373                | \$ -                   | \$ 828                 | \$ 828                                       |
| 45100 - FICA/SS Contribution                              | \$ -                  | \$ -                   | \$ 37,171              | \$ 37,171                                    |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 22,474              | \$ 22,474                                    |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 8,408               | \$ 8,408                                     |
| <b>Contractual Services</b>                               | <b>\$ 24,483</b>      | <b>\$ 124,912</b>      | <b>\$ 65,480</b>       | <b>\$ (59,432)</b>                           |
| 50150 - Contractual/Consulting Services                   | \$ -                  | \$ 61,472              | \$ -                   | \$ (61,472)                                  |
| 52150 - Repairs and Maint- Comm Equip                     | \$ -                  | \$ 8,325               | \$ 11,925              | \$ 3,600                                     |
| 52160 - Repairs and Maint- Equipment                      | \$ 4,316              | \$ 3,100               | \$ 3,100               | \$ -                                         |
| 52230 - Repairs and Maint- Vehicles                       | \$ 8,480              | \$ 29,775              | \$ 15,800              | \$ (13,975)                                  |
| 53100 - Conferences and Meetings                          | \$ 497                | \$ 600                 | \$ 1,100               | \$ 500                                       |
| 53110 - Employee Training                                 | \$ 1,569              | \$ 5,800               | \$ 11,575              | \$ 5,775                                     |
| 53130 - General Association Dues                          | \$ 270                | \$ 430                 | \$ 905                 | \$ 475                                       |
| 55000 - Miscellaneous Contractual Exp                     | \$ 9,350              | \$ 15,410              | \$ 21,075              | \$ 5,665                                     |
| <b>Commodities</b>                                        | <b>\$ 44,694</b>      | <b>\$ 84,220</b>       | <b>\$ 86,345</b>       | <b>\$ 2,125</b>                              |
| 60000 - Office Supplies                                   | \$ 2,875              | \$ 10,250              | \$ 12,600              | \$ 2,350                                     |
| 60010 - Operating Supplies                                | \$ 12,433             | \$ 35,695              | \$ 33,215              | \$ (2,480)                                   |
| 60020 - Computer Related Supplies                         | \$ 6,157              | \$ 10,425              | \$ 6,100               | \$ (4,325)                                   |
| 60210 - Uniform Supplies                                  | \$ 14,974             | \$ 9,650               | \$ 8,625               | \$ (1,025)                                   |
| 60590 - Communication Equip - Non-Capital                 | \$ 8,254              | \$ 3,000               | \$ 7,605               | \$ 4,605                                     |
| 63040 - Fuel- Vehicles                                    | \$ -                  | \$ 15,200              | \$ 18,200              | \$ 3,000                                     |
| <b>Services</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (105,382)</b>    | <b>\$ (105,382)</b>                          |
| 45005 - Healthcare Contribution Contra Account            | \$ -                  | \$ -                   | \$ (36,501)            | \$ (36,501)                                  |
| 45015 - Dental Insurance Contra Account                   | \$ -                  | \$ -                   | \$ (828)               | \$ (828)                                     |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (37,171)            | \$ (37,171)                                  |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (22,474)            | \$ (22,474)                                  |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (8,408)             | \$ (8,408)                                   |

## Sheriff Emergency Management Services 001.380.510

In May of 2019, Emergency Management was moved under the jurisdiction of the Kane County Sheriff's Department (380), and in FY23 Emergency Management was returned to its own department (510).

| Account / Description<br><b>Expenses</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                             |                       |                        |                        |                                              |
| <b>510 Emergency Management Services Sub-Department</b>   | <b>\$ (2,786)</b>     | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ (4,303)</b>     | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 40000 - Salaries and Wages                                | \$ (4,303)            | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contractual Services</b>                               | <b>\$ 582</b>         | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 52230 - Repairs and Maint- Vehicles                       | \$ 28                 | \$ -                   | \$ -                   | \$ -                                         |
| 53130 - General Association Dues                          | \$ 150                | \$ -                   | \$ -                   | \$ -                                         |
| 55000 - Miscellaneous Contractual Exp                     | \$ 405                | \$ -                   | \$ -                   | \$ -                                         |
| <b>Commodities</b>                                        | <b>\$ 935</b>         | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |

**Emergency Management Services**  
**EMA Volunteer**  
**EMA Volunteer Fund 247.380.511 and 247.510.511**

**Objective**

The Office of Emergency Management supports a regional all-hazard approach to disaster management and Homeland Security through the coordination of programs that promote community planning, increase public awareness, and develop effective mitigation, response and recovery capabilities. The EMA Volunteer Fund supports donations made to the agency to support the volunteer program.

In May of 2019, Emergency Management was moved under the jurisdiction of the Kane County Sheriff's Department (380), and in FY23 Emergency Management was returned to its own department (510).

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                 |                       |                        |                        |                                              |
| <b>247 EMA Volunteer Fund</b>                                 | \$ 1,823              | \$ -                   | \$ -                   | \$ -                                         |
| 000 Revenues Sub-Department                                   | \$ 1,823              | \$ -                   | \$ -                   | \$ -                                         |
| Interest Revenue                                              | \$ 1,823              | \$ -                   | \$ -                   | \$ -                                         |
| 38000 - Investment Income                                     | \$ 1,823              | \$ -                   | \$ -                   | \$ -                                         |
| <b>248 KC Emergency Planning</b>                              | \$ 1,435              | \$ -                   | \$ -                   | \$ -                                         |
| 000 Revenues                                                  | \$ 1,435              | \$ -                   | \$ -                   | \$ -                                         |
| Interest Revenue                                              | \$ 1,435              | \$ -                   | \$ -                   | \$ -                                         |
| 38000 - Investment Income                                     | \$ 1,435              | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                  |                       |                        |                        |                                              |
| <b>247 EMA Volunteer Fund</b>                                  | \$ 1,134              | \$ -                   | \$ -                   | \$ -                                         |
| 511 EMA Volunteers Sub-Department                              | \$ 1,134              | \$ -                   | \$ -                   | \$ -                                         |
| Contractual Services                                           | \$ 1,134              | \$ -                   | \$ -                   | \$ -                                         |
| 55000 - Miscellaneous Contractual Exp                          | \$ 1,134              | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>510 Emergency Management Services</b>                      |                       |                        |                        |                                              |
| <b>247 EMA Volunteer Fund</b>                                 | \$ 2,499              | \$ 4,277               | \$ 10,000              | \$ 5,723                                     |
| 000 Revenues Sub-Department                                   | \$ 2,499              | \$ 4,277               | \$ 10,000              | \$ 5,723                                     |
| Interest Revenue                                              | \$ (101)              | \$ 1,277               | \$ 1,000               | \$ (277)                                     |
| 38000 - Investment Income                                     | \$ (101)              | \$ 1,277               | \$ 1,000               | \$ (277)                                     |
| <b>Other</b>                                                  | \$ 2,600              | \$ 3,000               | \$ 9,000               | \$ 6,000                                     |
| 38520 - General Donations                                     | \$ 2,600              | \$ 3,000               | \$ 3,000               | \$ -                                         |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ -                   | \$ 6,000               | \$ 6,000                                     |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>510 Emergency Management Services Department</b>            |                       |                        |                        |                                              |
| <b>247 EMA Volunteer Fund</b>                                  | \$ 1,741              | \$ 4,277               | \$ 10,000              | \$ 5,723                                     |
| 511 EMA Volunteers Sub-Department                              | \$ 1,741              | \$ 4,277               | \$ 10,000              | \$ 5,723                                     |
| Contractual Services                                           | \$ 1,018              | \$ 2,800               | \$ 5,300               | \$ 2,500                                     |
| 55000 - Miscellaneous Contractual Exp                          | \$ 1,018              | \$ 2,800               | \$ 5,300               | \$ 2,500                                     |
| <b>Commodities</b>                                             | \$ 723                | \$ 200                 | \$ 4,700               | \$ 4,500                                     |
| 60010 - Operating Supplies                                     | \$ 723                | \$ 200                 | \$ 4,700               | \$ 4,500                                     |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 1,277               | \$ -                   | \$ (1,277)                                   |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 1,277               | \$ -                   | \$ (1,277)                                   |

**Emergency Management Services**  
**KC Emergency Planning**  
**KC Emergency Planning Fund 248.510.512**

**Objective**

The Office of Emergency Management supports a regional all-hazard approach to disaster management and Homeland Security through the coordination of programs that promote community planning, increase public awareness, and develop effective mitigation, response and recovery capabilities. The KC Emergency Planning Fund supports donations made to the Local Emergency Planning Committee (LEPC) to support the Kane County hazardous materials preparedness program.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>510 Emergency Management Services</b>                      |                       |                        |                        |                                              |
| <b>248 KC Emergency Planning</b>                              | \$ 5,617              | \$ 4,933               | \$ 3,750               | \$ (1,183)                                   |
| <b>000 Revenues Sub-Department</b>                            | \$ 5,617              | \$ 4,933               | \$ 3,750               | \$ (1,183)                                   |
| <b>Interest Revenue</b>                                       | \$ (83)               | \$ 933                 | \$ 1,000               | \$ 67                                        |
| 38000 - Investment Income                                     | \$ (83)               | \$ 933                 | \$ 1,000               | \$ 67                                        |
| <b>Other</b>                                                  | \$ 5,350              | \$ 4,000               | \$ 2,750               | \$ (1,250)                                   |
| 38520 - General Donations                                     | \$ 5,350              | \$ 4,000               | \$ 2,750               | \$ (1,250)                                   |
| <b>Reimbursements</b>                                         | \$ 350                | \$ -                   | \$ -                   | \$ -                                         |
| 37900 - Miscellaneous Reimbursement                           | \$ 350                | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>510 Emergency Management Services Department</b>            |                       |                        |                        |                                              |
| <b>248 KC Emergency Planning Fund</b>                          | \$ 1,080              | \$ 4,933               | \$ 3,750               | \$ (1,183)                                   |
| <b>512 KC Emergency Planning Sub-Department</b>                | \$ 1,080              | \$ 4,933               | \$ 3,750               | \$ (1,183)                                   |
| <b>Contractual Services</b>                                    | \$ 871                | \$ 2,001               | \$ 1,374               | \$ (627)                                     |
| 55000 - Miscellaneous Contractual Exp                          | \$ 871                | \$ 2,001               | \$ 1,374               | \$ (627)                                     |
| <b>Commodities</b>                                             | \$ 209                | \$ 850                 | \$ 655                 | \$ (195)                                     |
| 60000 - Office Supplies                                        | \$ -                  | \$ 50                  | \$ -                   | \$ (50)                                      |
| 60010 - Operating Supplies                                     | \$ 209                | \$ 475                 | \$ 435                 | \$ (40)                                      |
| 65000 - Miscellaneous Supplies                                 | \$ -                  | \$ 325                 | \$ 220                 | \$ (105)                                     |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 2,082               | \$ 1,721               | \$ (361)                                     |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 2,082               | \$ 1,721               | \$ (361)                                     |

***Environmental and Water Resources***  
***All Funds 670/690***  
***Special Service Areas 5300 - 5315***

**Mission**

The mission of the Department of Environmental and Water Resources is to develop, evaluate, and implement programs to protect the health, safety and welfare of our residents and the environment. These programs include the Countywide Stormwater Management Program, Subdivision, the Recycling and Waste Recovery Program, Energy and Resource Conservation Programs, and other environmental activities and special projects.

Water Resources is responsible for preserving, protecting, and enhancing the water resources of Kane County through enforcement of County ordinances and orderly planning, development, and management of water related resources and infrastructure in harmony with nature. This includes managing Wetland Fee-in-Lieu funds and Detention/BMP Fee-in-Lieu funds collected as part of the Kane County Stormwater Management Ordinance and utilizing said funds to create wetlands, flood storage and water quality improvements throughout the County

Subdivision is responsible for enforcement of the Subdivision Ordinance and Land-Cash Ordinance which ensure the orderly development of unincorporated areas of the County.

The Electrical Aggregation Program's goal is to secure lower electric rates or an equal rate to ComEd. The County receives a Civic Contribution when rates are equal to ComEd, which is set aside in a separate County fund to be used specifically for programs that will assist residents with energy efficiency and help to obtain grant funding to further improve residential green goals.

The Recycling and Waste Recovery Program is to provide, to the public and to the County, opportunities for recycling and landfill diversion through recycling programs for electronics, hazardous materials, and other hard to recycle materials as well as through promotion of home composting.

The Energy and Resource Conservation program also known as the Sustainability Program is to improve Kane County's environmental, economic, and social sustainability through education, accessibility to alternative and renewable energy, and improvements to facilities and County operations, while simultaneously promoting community wellness and sustainable habits.



**Environmental and Water Resources**  
**All Funds 670/690**  
**Special Service Areas 5300 - 5315**

**Mandates**

- Stormwater Management: Chapter 9 of the Kane County Code
- Stormwater Management: 55 Illinois Compiled Statutes 5/5-1041, 5/5-1042, 5/5-1049, 5/5-1062, 5/5-1063, 5/5-1104, 5/5-12003 and 5/5-15001 et seq., and 415 Illinois Compiled Statutes 5/43
- Wetland Regulations: Chapter 9 of the Kane County Code - Article 15 Wetland Impact & Mitigation
- Wetland Regulations: Section 404 of the Clean Water Act (33 U.S.C. 1344) and Section 10 of the Rivers and Harbors Act (33 U.S.C. 403)
- Water Resources: Federal Register 44CFR Part 62 – FEMA
- Water Resources : 92IL Administrative Code Part 708
- Water Resources: 35 ILL. Adm. Code, Subtitle C, Chapter 1
- Water Resources: 20 ILCS 3305/Illinois Emergency Management Agency Act
- Water Resources: IDPH – Water Management Plan AJC & JJC
- Water Resources: IEPA – Operation of Water System at Judicial Center
- Subdivision: Kane County Code Chapter 6 Chapter 19 Appendix B
- Recycling & Waste Recovery: Public Act 102-1055
- Recycling & Waste Recovery: Consumer Electronics Recycling Act (415 ILCS 151)
- Recycling & Waste Recovery: Solid Waste Planning and Recycling Act (415 ILCS 15)
- Recycling & Waste Recovery: Kane County Code 11-111 A
- Energy & Resource Conservation: Kane County Energy Plan
- Energy & Resource Conservation: Kane County Sustainability Plan (aka Climate Action Plan)
- Energy & Resource Conservation: Green Building Code

**Area: Water Resources, Stormwater Management and Subdivision**

**Funds:**

- **001.670.692 – General Fund, operations and salaries**
- **403.670 – Special Revenue Unicorporated Stormwater Management, Fee in Lieu of Detention**
- **405.670 – Special Revenue Cost Share Drainage**
- **420.670 – Special Revenue Stormwater Management, Wetland Fee in Lieu program**
- **751.670 – Subdivision Review Escrow, pass through account for Letters of Credit**
- **5300 – Special Service Areas**

**Outcomes**

- Enforce the Countywide Stormwater Ordinance including regulations for wetlands, floodplains, soil erosion and the collection of fees and issuance of permits.
- Investigate and bring into compliance violators of the Stormwater Ordinance in unincorporated Kane County and non-certified communities
- Manage the assignments of subdivision and stormwater review consultants, pass through consultant invoices and review deposits for consultant payment
- Process subdivisions, major, minor adjustments and land-cash collection
- Staff support for the Northwest Water Planning Alliance Executive Committee and serve on the NWPA Technical Advisory Committee
- Manage the cost-share drainage improvement program community assistance related to drainage problems
- Educate staff and public officials on drainage and water supply
- Review single-family residential grading plan and enforcement in conjunction with the Building Department

**Environmental and Water Resources**  
**All Funds 670/690**  
**Special Service Areas 5300 - 5315**

**Outcomes (Continued)**

- Respond to the Community Assessment Visit (CAV) by FEMA and IDNR, an audit of the County's enforcement of floodway and floodplain rules, in anticipation of joining the Community Rating System (CRS) program
- Respond to flood events with technical assistance to property owners affected by flooding
- Assist homeowners with floodplain inquiries, floodplain mitigation and with repetitive flooding losses in unincorporated areas
- Provide technical assistance to villages, the Kane County Forest Preserve District and various Township Road Districts with their drainage problems and projects
- Work with ISWS and USGS on water monitoring network and water quality testing
- Educate and provide outreach tasks to meet Public Education/Involvement requirements from Kane County's NPDES Phase II stormwater permit.
- Coordinate staff training events and educational newsletters to MS4 partners to meet Pollution Prevention/Good Housekeeping requirements from Kane County's NPDES Phase II permit.
- Conduct public education and outreach activities to support Kane County's partnership in the EPA's WaterSense program.
- Collect data and calculate pollutant load reduction from stormwater BMPs installed on County properties.
- Co-Chair the Kane County Hazard Mitigation Committee for annual updates
- Continue to update multiple drainage layers and present GIS Drainage Resources to State and Local officials

| Key Performance Measures                                       | Actual<br>2024 | Projected<br>2025 |
|----------------------------------------------------------------|----------------|-------------------|
| Number of applications for stormwater permits                  | 50             | 50                |
| Number of stormwater permits issued                            | 28             | 28                |
| Dollar amount of stormwater permit fees collected              | \$20,000       | \$20,000          |
| Number of new single-family residential plan reviews           | 15             | 15                |
| Number of other building plan reviews (additions, pools, etc.) | 250            | 250               |
| Dollar amount of grading plan review fees                      | \$5000         | \$5000            |

**Area: Electric Aggregation**

**Fund:**

- **001.670.693 – Electric Aggregation, salary and operations**

**Outcomes**

- Provide customer service to residents and small businesses via email, phone and in-person
- Provide regular updates on the program to the E and E Committee and County Board Chairman
- Inform the public and local media about the program through press releases and articles in Kane County Connects
- Update the electric aggregation page on the county website
- Submit resolutions to the County Board to continue implementation of the program
- Develop and approve a contract extension with the program consultant
- Work with the consultant to release a Request for Proposals for the next round of the program
- Review all bids from electric supplier
- Develop and approve a contract with the electric supplier for the program

**Environmental and Water Resources**  
**All Funds 670/690**  
**Special Service Areas 5300 - 5315**

| Key Performance Measures                                                                    | Actual<br>2024 | Projected<br>2025 |
|---------------------------------------------------------------------------------------------|----------------|-------------------|
| Submitted and adopted resolutions as needed to fully implement the program                  | 1              | 0                 |
| Developed and approved a contract extension with the program consultant                     | 1              | 1                 |
| Developed and approved a contract with the electric supplier for the program                | 1              | 1                 |
| Provided customer service to residents and small businesses via email, phone, and in person | 30             | 30                |
| Informed the local media and public about program progress through press releases           | 1              | 1                 |
| Informed the public about program progress through articles in Kane County Connects         | 1              | 1                 |
| Updated electric aggregation page on the County website                                     | 1              | 1                 |
| Supported the enrollment of customers into the program                                      | 3000           | 3000              |

**Area: Recycling and Waste Recovery Program/Energy Resource & Conservation Program**

**Fund:**

- **650.670.670 Enterprise Surcharge, operations**

**Outcomes**

- Monitor post-closure activities at Settlers Hill Landfill.
- Continue to promote the measures in the Kane County Solid Waste Plan, and implement the 2020 Update recommendations.
- Maintain Recycling Centers and continue to conduct convenient collection programs for electronics equipment, books, textiles, and additional items as feasible.
- Continue to expand and improve opportunities for recycling and reuse of other hard-to-recycle materials.
- Continue to improve opportunities for recycling and disposal of hazardous materials.
- Publish and distribute a recycling information guide with event and recycling center info.
- Maintain the existing recycling program in County facilities, and provide environmental expertise in support of other offices/departments within the County.
- Provide services as required to support landscape waste burning regulations.
- Conduct waste hauler licensing and collect weight and diversion reports.
- Continue to manage the sale of compost bins to public.
- Seek budgetary support for Kane County Recycling Program through EPA solid waste infrastructure and education grants.
- Implement key action items from the Kane County Operational Sustainability Plan, such as green fleet improvements, Sustain Kane employee training/educational events, etc.
- Implement the Kane County Climate Action Plan and obtain resources to support plan implementation including grant funding.
- Maintain US Green Building Council LEED for Cities and Communities certification, achieved by: compiling data for certification, implementing required sustainability policies and programs, and Continuing LEED program implementation post-certification.

**Environmental and Water Resources**  
**All Funds 670/690**  
**Special Service Areas 5300 - 5315**

**Outcomes (Continued)**

- Compile data and report on county-wide progress toward sustainability goals to the County Board and staff.
- Identify and seek funding opportunities to improve energy and water efficiency at Kane County facilities.
- Monitor and advise Board on the use of Hydrogen in Kane County.
- Continue exploring renewable energy opportunities for Kane County government.
- Provide outreach and education on Environmental programs to partner organizations and County residents through special events, Kane County Connects, and other local media resources.
- Maintain and update the Division of Environmental & Water Resources and the Recycling pages on the County website, providing access to up-to-date information on all Department programs.

| Key Performance Measures                                                                                                               | Actual<br>2024 | Projected<br>2025 |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------|
| Number of copies of "Kane County Recycles" distributed                                                                                 | 20,000         | 20,000            |
| Number of downloads of the "Kane County Recycles" PDF                                                                                  | 2,000          | 2,000             |
| Number of County-sponsored recycling collection events held                                                                            | 5              | 5                 |
| Number of people reached through recycling and sustainability public outreach events (presentations, online presentations, interviews) | 500            | 500               |
| Number of vehicles served through Recycling Centers & events (collecting electronics, clothing, cardboard, books, scrap metal)         | 13,000         | 13,000            |
| Number of households served by hazardous waste program                                                                                 | 3,500          | 3,500             |
| Number of request from public for recycling information                                                                                | 2,000          | 2,000             |
| Number of Compost Bins sold                                                                                                            | 30             | 30                |
| Number of new businesses and/or multi-family dwellings that are recycling due to enforcement of the Commercial Recycling Ordinance     | 4              | 4                 |

| Position Summary                 |          |          |                |
|----------------------------------|----------|----------|----------------|
| Category                         | FY 2023  | FY 2024  | Projected 2025 |
| Full Time 001.670.692            | 6.23     | 7.23     | 7.23           |
| Full Time 001.670.693            | 0.34     | 0.34     | 0.34           |
| Full Time 420.670.680            | 0.09     | 0.09     | 0.09           |
| Full Time 650.670.670            | 0.34     | 0.34     | 0.34           |
| <b>Total Budgeted Positions:</b> | <b>7</b> | <b>8</b> | <b>8</b>       |

# Environmental and Water Resources

## General Fund 001.670/692 and 693

| Account / Description<br>Revenue 001 General Fund          | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>670 Environmental Management Department</b>             |                       |                        |                        |                                              |
| <b>000 Revenues Sub-Department</b>                         | <b>\$ 85,797</b>      | <b>\$ 68,863</b>       | <b>\$ 65,321</b>       | <b>\$ (3,542)</b>                            |
| <b>Grants</b>                                              | <b>\$ -</b>           | <b>\$ 4,233</b>        | <b>\$ -</b>            | <b>\$ (4,233)</b>                            |
| 33613 - Natural Hazard Mitigation Grant                    | \$ -                  | \$ 4,233               | \$ -                   | \$ (4,233)                                   |
| <b>Charges for Services</b>                                | <b>\$ 12,050</b>      | <b>\$ 5,000</b>        | <b>\$ 5,000</b>        | <b>\$ -</b>                                  |
| 34730 - Subdivision Approval Fees                          | \$ 12,050             | \$ 5,000               | \$ 5,000               | \$ -                                         |
| <b>Reimbursements</b>                                      | <b>\$ 4,950</b>       | <b>\$ 5,000</b>        | <b>\$ 5,000</b>        | <b>\$ -</b>                                  |
| 37900 - Miscellaneous Reimbursement                        | \$ 4,950              | \$ 5,000               | \$ 5,000               | \$ -                                         |
| <b>Transfers In</b>                                        | <b>\$ 27,089</b>      | <b>\$ 27,630</b>       | <b>\$ 28,321</b>       | <b>\$ 691</b>                                |
| 39421 - Transfer from Elec Agg Civic Contribution Fund 421 | \$ 27,089             | \$ 27,630              | \$ 28,321              | \$ 691                                       |
| <b>Licenses and Permits</b>                                | <b>\$ 41,708</b>      | <b>\$ 27,000</b>       | <b>\$ 27,000</b>       | <b>\$ -</b>                                  |
| 31310 - Residential Grading Plan Permits                   | \$ 13,163             | \$ 5,000               | \$ 5,000               | \$ -                                         |
| 31320 - Stormwater Permits                                 | \$ 28,545             | \$ 20,000              | \$ 20,000              | \$ -                                         |
| 31360 - Wetland Permits                                    | \$ -                  | \$ 2,000               | \$ 2,000               | \$ -                                         |

| Account / Description<br>Expenses 001 General Fund           | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>670 Environmental Management Department</b>               |                       |                        |                        |                                              |
| <b>692 Water Resources &amp; Subdivisions Sub-Department</b> | <b>\$ 597,245</b>     | <b>\$ 675,925</b>      | <b>\$ 678,021</b>      | <b>\$ 2,096</b>                              |
| <b>Personnel Services- Salaries &amp; Wages</b>              | <b>\$ 487,707</b>     | <b>\$ 670,275</b>      | <b>\$ 671,371</b>      | <b>\$ 1,096</b>                              |
| 40000 - Salaries and Wages                                   | \$ 487,707            | \$ 592,055             | \$ 671,371             | \$ 79,316                                    |
| 40003 - Cost of Living Increase                              | \$ -                  | \$ 17,245              | \$ -                   | \$ (17,245)                                  |
| 40007 - Equity Study Adjustments                             | \$ -                  | \$ 60,974              | \$ -                   | \$ (60,974)                                  |
| <b>Personnel Services- Employee Benefits</b>                 | <b>\$ 104,105</b>     | <b>\$ -</b>            | <b>\$ 241,837</b>      | <b>\$ 241,837</b>                            |
| 45000 - Healthcare Contribution                              | \$ 101,728            | \$ -                   | \$ 138,598             | \$ 138,598                                   |
| 45010 - Dental Contribution                                  | \$ 2,377              | \$ -                   | \$ 3,589               | \$ 3,589                                     |
| 45100 - FICA/SS Contribution                                 | \$ -                  | \$ -                   | \$ 51,370              | \$ 51,370                                    |
| 45200 - IMRF Contribution                                    | \$ -                  | \$ -                   | \$ 36,661              | \$ 36,661                                    |
| 53010 - Workers Compensation                                 | \$ -                  | \$ -                   | \$ 11,619              | \$ 11,619                                    |
| <b>Contractual Services</b>                                  | <b>\$ 4,121</b>       | <b>\$ 4,650</b>        | <b>\$ 5,650</b>        | <b>\$ 1,000</b>                              |
| 52140 - Repairs and Maint- Copiers                           | \$ -                  | \$ 350                 | \$ 350                 | \$ -                                         |
| 52160 - Repairs and Maint- Equipment                         | \$ -                  | \$ 100                 | \$ 100                 | \$ -                                         |
| 52230 - Repairs and Maint- Vehicles                          | \$ 147                | \$ 200                 | \$ 1,200               | \$ 1,000                                     |
| 53070 - Legal Printing                                       | \$ 1,019              | \$ 250                 | \$ 250                 | \$ -                                         |
| 53100 - Conferences and Meetings                             | \$ 2,349              | \$ 3,000               | \$ 3,000               | \$ -                                         |
| 53110 - Employee Training                                    | \$ -                  | \$ 250                 | \$ 250                 | \$ -                                         |
| 53120 - Employee Mileage Expense                             | \$ -                  | \$ 100                 | \$ 100                 | \$ -                                         |
| 53130 - General Association Dues                             | \$ 606                | \$ 400                 | \$ 400                 | \$ -                                         |
| <b>Commodities</b>                                           | <b>\$ 1,312</b>       | <b>\$ 1,000</b>        | <b>\$ 1,000</b>        | <b>\$ -</b>                                  |
| 60000 - Office Supplies                                      | \$ 490                | \$ 400                 | \$ 400                 | \$ -                                         |
| 60010 - Operating Supplies                                   | \$ 199                | \$ 100                 | \$ 100                 | \$ -                                         |
| 60020 - Computer Related Supplies                            | \$ -                  | \$ 200                 | \$ 200                 | \$ -                                         |
| 63040 - Fuel- Vehicles                                       | \$ 624                | \$ 300                 | \$ 300                 | \$ -                                         |
| <b>Services</b>                                              | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (241,837)</b>    | <b>\$ (241,837)</b>                          |
| 45005 - Healthcare Contribution Contra Account               | \$ -                  | \$ -                   | \$ (138,598)           | \$ (138,598)                                 |
| 45015 - Dental Insurance Contra Account                      | \$ -                  | \$ -                   | \$ (3,589)             | \$ (3,589)                                   |
| 45105 - FICA/SS Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (51,370)            | \$ (51,370)                                  |
| 45205 - IMRF Contribution Contra Account                     | \$ -                  | \$ -                   | \$ (36,661)            | \$ (36,661)                                  |
| 53015 - Worker's Comp Contra Account                         | \$ -                  | \$ -                   | \$ (11,619)            | \$ (11,619)                                  |

**Environmental and Water Resources**  
**General Fund 001.670/692 and 693**

| Account / Description<br><b>Expenses</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>670 Environmental Management Department</b>            |                       |                        |                        |                                              |
| <b>693 Electrical Aggregation Sub-Department</b>          | <b>\$ 26,231</b>      | <b>\$ 32,999</b>       | <b>\$ 28,717</b>       | <b>\$ (4,282)</b>                            |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 21,943</b>      | <b>\$ 32,999</b>       | <b>\$ 28,717</b>       | <b>\$ (4,282)</b>                            |
| 40000 - Salaries and Wages                                | \$ 21,943             | \$ 27,200              | \$ 28,717              | \$ 1,517                                     |
| 40003 - Cost of Living Increase                           | \$ -                  | \$ 816                 | \$ -                   | \$ (816)                                     |
| 40007 - Equity Study Adjustments                          | \$ -                  | \$ 4,982               | \$ -                   | \$ (4,982)                                   |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ 4,288</b>       | <b>\$ -</b>            | <b>\$ 12,787</b>       | <b>\$ 12,787</b>                             |
| 45000 - Healthcare Contribution                           | \$ 4,185              | \$ -                   | \$ 8,279               | \$ 8,279                                     |
| 45010 - Dental Contribution                               | \$ 103                | \$ -                   | \$ 244                 | \$ 244                                       |
| 45100 - FICA/SS Contribution                              | \$ -                  | \$ -                   | \$ 2,198               | \$ 2,198                                     |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 1,569               | \$ 1,569                                     |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 497                 | \$ 497                                       |
| <b>Services</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (12,787)</b>     | <b>\$ (12,787)</b>                           |
| 45005 - Healthcare Contribution Contra Account            | \$ -                  | \$ -                   | \$ (8,279)             | \$ (8,279)                                   |
| 45015 - Dental Insurance Contra Account                   | \$ -                  | \$ -                   | \$ (244)               | \$ (244)                                     |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (2,198)             | \$ (2,198)                                   |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (1,569)             | \$ (1,569)                                   |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (497)               | \$ (497)                                     |

**Environmental and Water Resources**  
**Stormwater Management**  
**Stormwater Management Fund 420.670.680**

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>670 Environmental Management Department</b>                |                       |                        |                        |                                              |
| <b>420 Stormwater Management Fund</b>                         | \$ 70,057             | \$ 281,940             | \$ 101,450             | \$ (180,490)                                 |
| <b>000 Revenues Sub-Department</b>                            | \$ 70,057             | \$ 281,940             | \$ 101,450             | \$ (180,490)                                 |
| <b>Interest Revenue</b>                                       | \$ 67,557             | \$ 49,036              | \$ 55,000              | \$ 5,964                                     |
| 38000 - Investment Income                                     | \$ 67,557             | \$ 49,036              | \$ 55,000              | \$ 5,964                                     |
| <b>Licenses and Permits</b>                                   | \$ 2,500              | \$ -                   | \$ -                   | \$ -                                         |
| 31360 - Wetland Permits                                       | \$ 2,500              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Other</b>                                                  | \$ -                  | \$ 202,904             | \$ 46,450              | \$ (156,454)                                 |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 202,904             | \$ 46,450              | \$ (156,454)                                 |
| <b>Transfers In</b>                                           | \$ -                  | \$ 30,000              | \$ -                   | \$ (30,000)                                  |
| 39001 - Transfer from General Fund 001                        | \$ -                  | \$ 30,000              | \$ -                   | \$ (30,000)                                  |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>670 Environmental Management Department</b>                 |                       |                        |                        |                                              |
| <b>420 Stormwater Management Fund</b>                          | \$ 77,755             | \$ 281,940             | \$ 101,450             | \$ (180,490)                                 |
| <b>680 Stormwater Management Sub-Department</b>                | \$ 77,755             | \$ 251,940             | \$ 101,450             | \$ (150,490)                                 |
| <b>Personnel Services- Salaries &amp; Wages</b>                | \$ 7,937              | \$ 8,140               | \$ 9,735               | \$ 1,595                                     |
| 40000 - Salaries and Wages                                     | \$ 7,937              | \$ 7,902               | \$ 9,735               | \$ 1,833                                     |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 238                 | \$ -                   | \$ (238)                                     |
| <b>Personnel Services- Employee Benefits</b>                   | \$ 4,200              | \$ 4,369               | \$ 4,887               | \$ 518                                       |
| 45000 - Healthcare Contribution                                | \$ 3,063              | \$ 3,132               | \$ 3,375               | \$ 243                                       |
| 45010 - Dental Contribution                                    | \$ 60                 | \$ 65                  | \$ 65                  | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 537                | \$ 623                 | \$ 746                 | \$ 123                                       |
| 45200 - IMRF Contribution                                      | \$ 364                | \$ 373                 | \$ 532                 | \$ 159                                       |
| 53010 - Workers Compensation                                   | \$ 176                | \$ 176                 | \$ 169                 | \$ (7)                                       |
| <b>Contractual Services</b>                                    | \$ 65,336             | \$ 231,449             | \$ 86,567              | \$ (144,882)                                 |
| 50150 - Contractual/Consulting Services                        | \$ 65,000             | \$ 30,000              | \$ 60,000              | \$ 30,000                                    |
| 53000 - Liability Insurance                                    | \$ 232                | \$ 246                 | \$ 362                 | \$ 116                                       |
| 53100 - Conferences and Meetings                               | \$ -                  | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 53130 - General Association Dues                               | \$ 100                | \$ 200                 | \$ 200                 | \$ -                                         |
| 55030 - Grant Pass Thru                                        | \$ -                  | \$ 200,000             | \$ 25,000              | \$ (175,000)                                 |
| <b>Commodities</b>                                             | \$ 21                 | \$ 7,715               | \$ -                   | \$ (7,715)                                   |
| 60010 - Operating Supplies                                     | \$ 21                 | \$ 7,715               | \$ -                   | \$ (7,715)                                   |
| <b>Transfers Out</b>                                           | \$ 262                | \$ 267                 | \$ 261                 | \$ (6)                                       |
| 99001 - Transfer to General Fund 001                           | \$ 262                | \$ 267                 | \$ 261                 | \$ (6)                                       |
| <b>682 CW Wetland Resources Map Update Sub-Department</b>      | \$ -                  | \$ 30,000              | \$ -                   | \$ (30,000)                                  |
| <b>Contractual Services</b>                                    | \$ -                  | \$ 30,000              | \$ -                   | \$ (30,000)                                  |
| 50150 - Contractual/Consulting Services                        | \$ -                  | \$ 30,000              | \$ -                   | \$ (30,000)                                  |

**Environmental and Water Resources**  
**Electrical Aggregation**  
**Electrical Aggregation Fund 420.670.693**

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>670 Environmental Management Department</b>                |                       |                        |                        |                                              |
| <b>421 Elec Agg Civic Contribution Fund</b>                   | \$ 277,340            | \$ 88,645              | \$ 92,000              | \$ 3,355                                     |
| <b>000 Revenues Sub-Department</b>                            | \$ 277,340            | \$ 88,645              | \$ 92,000              | \$ 3,355                                     |
| <b>Interest Revenue</b>                                       | \$ 14,395             | \$ 8,645               | \$ 12,000              | \$ 3,355                                     |
| 38000 - Investment Income                                     | \$ 14,395             | \$ 8,645               | \$ 12,000              | \$ 3,355                                     |
| <b>Reimbursements</b>                                         | \$ 262,945            | \$ 80,000              | \$ 80,000              | \$ -                                         |
| 35386 - Electrical Aggregation Civic Contribution             | \$ 262,945            | \$ 80,000              | \$ 80,000              | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>670 Environmental Management Department</b>                 |                       |                        |                        |                                              |
| <b>421 Elec Agg Civic Contribution Fund</b>                    | \$ 63,358             | \$ 88,645              | \$ 92,000              | \$ 3,355                                     |
| <b>693 Electrical Aggregation Sub-Department</b>               | \$ 63,358             | \$ 88,645              | \$ 92,000              | \$ 3,355                                     |
| <b>Contractual Services</b>                                    | \$ 36,269             | \$ 40,000              | \$ -                   | \$ (40,000)                                  |
| 50150 - Contractual/Consulting Services                        | \$ 36,269             | \$ 40,000              | \$ -                   | \$ (40,000)                                  |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 21,015              | \$ 63,679              | \$ 42,664                                    |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 21,015              | \$ 63,679              | \$ 42,664                                    |
| <b>Transfers Out</b>                                           | \$ 27,089             | \$ 27,630              | \$ 28,321              | \$ 691                                       |
| 99001 - Transfer to General Fund 001                           | \$ 27,089             | \$ 27,630              | \$ 28,321              | \$ 691                                       |



**Environmental and Water Resources**  
**Subdivision Review**  
**Subdivision Review Escrow Fund 751.670.670**

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>670 Environmental Management Department</b>                |                       |                        |                        |                                              |
| <b>751 Subdivision Review Escrow Fund</b>                     | \$ 673                | \$ 1,488               | \$ 1,488               | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 673                | \$ 1,488               | \$ 1,488               | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 673                | \$ 488                 | \$ 488                 | \$ -                                         |
| 38000 - Investment Income                                     | \$ 673                | \$ 488                 | \$ 488                 | \$ -                                         |
| <b>Other</b>                                                  | \$ -                  | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 38538 - Collections                                           | \$ -                  | \$ 1,000               | \$ 1,000               | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>670 Environmental Management Department</b>                 |                       |                        |                        |                                              |
| <b>751 Subdivision Review Escrow Fund</b>                      | \$ -                  | \$ 1,488               | \$ 1,488               | \$ -                                         |
| <b>670 Enterprise Surcharge Sub-Department</b>                 | \$ -                  | \$ 1,488               | \$ 1,488               | \$ -                                         |
| <b>Contractual Services</b>                                    | \$ -                  | \$ 1,488               | \$ 1,488               | \$ -                                         |
| 50168 - Distribution                                           | \$ -                  | \$ 1,488               | \$ 1,488               | \$ -                                         |

**Environmental and Water Resources**  
**Enterprise Surcharge**  
**Enterprise Surcharge Fund 650.670.670**

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>670 Environmental Management Department</b>                |                       |                        |                        |                                              |
| <b>650 Enterprise Surcharge Fund</b>                          | <b>\$ 414,632</b>     | <b>\$ 635,181</b>      | <b>\$ 389,700</b>      | <b>\$ (245,481)</b>                          |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 414,632</b>     | <b>\$ 635,181</b>      | <b>\$ 389,700</b>      | <b>\$ (245,481)</b>                          |
| <b>Charges for Services</b>                                   | <b>\$ 19,724</b>      | <b>\$ 26,700</b>       | <b>\$ 28,900</b>       | <b>\$ 2,200</b>                              |
| 34690 - Hauling Fees                                          | \$ 19,125             | \$ 16,000              | \$ 18,000              | \$ 2,000                                     |
| 34715 - Franchise Fee                                         | \$ -                  | \$ 10,200              | \$ 10,400              | \$ 200                                       |
| 35405 - Electric Vehicle Charging Station Fee                 | \$ 599                | \$ 500                 | \$ 500                 | \$ -                                         |
| <b>Interest Revenue</b>                                       | <b>\$ 231,891</b>     | <b>\$ 169,876</b>      | <b>\$ 189,000</b>      | <b>\$ 19,124</b>                             |
| 38000 - Investment Income                                     | \$ 231,891            | \$ 169,876             | \$ 189,000             | \$ 19,124                                    |
| <b>Other</b>                                                  | <b>\$ 1,156</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 38900 - Miscellaneous Other                                   | \$ 1,156              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Reimbursements</b>                                         | <b>\$ 75,361</b>      | <b>\$ 73,780</b>       | <b>\$ 75,000</b>       | <b>\$ 1,220</b>                              |
| 37270 - House Hazard Waste Reimbursement                      | \$ 75,361             | \$ 73,780              | \$ 75,000              | \$ 1,220                                     |
| <b>Transfers In</b>                                           | <b>\$ 86,500</b>      | <b>\$ 364,825</b>      | <b>\$ 96,800</b>       | <b>\$ (268,025)</b>                          |
| 39001 - Transfer from General Fund 001                        | \$ -                  | \$ 285,000             | \$ -                   | \$ (285,000)                                 |
| 39120 - Transfer from Grand Victoria Casino Elgin Fund 120    | \$ 86,500             | \$ 79,825              | \$ 96,800              | \$ 16,975                                    |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>670 Environmental Management Department</b>                 |                       |                        |                        |                                              |
| <b>650 Enterprise Surcharge Fund</b>                           | <b>\$ 189,315</b>     | <b>\$ 635,181</b>      | <b>\$ 389,700</b>      | <b>\$ (245,481)</b>                          |
| <b>670 Enterprise Surcharge Sub-Department</b>                 | <b>\$ 189,315</b>     | <b>\$ 540,181</b>      | <b>\$ 389,700</b>      | <b>\$ (150,481)</b>                          |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 21,964</b>      | <b>\$ 23,447</b>       | <b>\$ 30,119</b>       | <b>\$ 6,672</b>                              |
| 40000 - Salaries and Wages                                     | \$ 21,964             | \$ 22,763              | \$ 30,119              | \$ 7,356                                     |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 683                 | \$ -                   | \$ (683)                                     |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 9,514</b>       | <b>\$ 10,036</b>       | <b>\$ 11,210</b>       | <b>\$ 1,174</b>                              |
| 45000 - Healthcare Contribution                                | \$ 5,995              | \$ 6,188               | \$ 6,494               | \$ 306                                       |
| 45010 - Dental Contribution                                    | \$ 211                | \$ 473                 | \$ 244                 | \$ (229)                                     |
| 45100 - FICA/SS Contribution                                   | \$ 1,671              | \$ 1,794               | \$ 2,305               | \$ 511                                       |
| 45200 - IMRF Contribution                                      | \$ 1,130              | \$ 1,074               | \$ 1,645               | \$ 571                                       |
| 53010 - Workers Compensation                                   | \$ 508                | \$ 507                 | \$ 522                 | \$ 15                                        |
| <b>Contractual Services</b>                                    | <b>\$ 142,632</b>     | <b>\$ 171,531</b>      | <b>\$ 177,694</b>      | <b>\$ 6,163</b>                              |
| 50140 - Engineering Services                                   | \$ -                  | \$ 15,000              | \$ 15,000              | \$ -                                         |
| 50150 - Contractual/Consulting Services                        | \$ 112,642            | \$ 120,280             | \$ 126,500             | \$ 6,220                                     |
| 50590 - Professional Services                                  | \$ 24,309             | \$ 22,500              | \$ 25,500              | \$ 3,000                                     |
| 50660 - Electric Vehicle Services                              | \$ 43                 | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 52230 - Repairs and Maint- Vehicles                            | \$ -                  | \$ 500                 | \$ 500                 | \$ -                                         |
| 53000 - Liability Insurance                                    | \$ 668                | \$ 667                 | \$ 1,118               | \$ 451                                       |
| 53060 - General Printing                                       | \$ 2,272              | \$ 6,500               | \$ 3,500               | \$ (3,000)                                   |
| 53100 - Conferences and Meetings                               | \$ 934                | \$ 2,600               | \$ 2,050               | \$ (550)                                     |
| 53120 - Employee Mileage Expense                               | \$ -                  | \$ 250                 | \$ 250                 | \$ -                                         |
| 53130 - General Association Dues                               | \$ 1,754              | \$ 2,225               | \$ 2,260               | \$ 35                                        |
| <b>Commodities</b>                                             | <b>\$ 13,341</b>      | <b>\$ 18,925</b>       | <b>\$ 17,425</b>       | <b>\$ (1,500)</b>                            |
| 60000 - Office Supplies                                        | \$ 497                | \$ 600                 | \$ 600                 | \$ -                                         |
| 60010 - Operating Supplies                                     | \$ 11,314             | \$ 12,875              | \$ 11,875              | \$ (1,000)                                   |
| 60040 - Postage                                                | \$ 1,241              | \$ 2,500               | \$ 2,000               | \$ (500)                                     |
| 60050 - Books and Subscriptions                                | \$ -                  | \$ 150                 | \$ 150                 | \$ -                                         |
| 63040 - Fuel- Vehicles                                         | \$ -                  | \$ 500                 | \$ 500                 | \$ -                                         |
| 64000 - Telephone                                              | \$ 290                | \$ 2,300               | \$ 2,300               | \$ -                                         |
| <b>Contingency and Other</b>                                   | <b>\$ -</b>           | <b>\$ 315,232</b>      | <b>\$ 152,265</b>      | <b>\$ (162,967)</b>                          |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 315,232             | \$ 152,265             | \$ (162,967)                                 |
| <b>Transfers Out</b>                                           | <b>\$ 1,864</b>       | <b>\$ 1,010</b>        | <b>\$ 987</b>          | <b>\$ (23)</b>                               |
| 99001 - Transfer to General Fund 001                           | \$ 1,864              | \$ 1,010               | \$ 987                 | \$ (23)                                      |
| <b>683 Recycle Contract and Commodities Sub-Department</b>     | <b>\$ -</b>           | <b>\$ 95,000</b>       | <b>\$ -</b>            | <b>\$ (95,000)</b>                           |
| <b>Contractual Services</b>                                    | <b>\$ -</b>           | <b>\$ 84,550</b>       | <b>\$ -</b>            | <b>\$ (84,550)</b>                           |
| 50150 - Contractual/Consulting Services                        | \$ -                  | \$ 84,550              | \$ -                   | \$ (84,550)                                  |
| <b>Commodities</b>                                             | <b>\$ -</b>           | <b>\$ 10,450</b>       | <b>\$ -</b>            | <b>\$ (10,450)</b>                           |
| 60010 - Operating Supplies                                     | \$ -                  | \$ 10,450              | \$ -                   | \$ (10,450)                                  |

**Environmental and Water Resources**  
**Unincorporated Stormwater Management**  
**Unincorporated Stormwater Management Fund 403.713.690**

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>403 Unincorporated Stormwater Mgmt Fund</b>                | \$ 29,716             | \$ 59,002              | \$ 11,000              | \$ (48,002)                                  |
| <b>000 Revenues Sub-Department</b>                            | \$ 29,716             | \$ 59,002              | \$ 11,000              | \$ (48,002)                                  |
| <b>Charges for Services</b>                                   | \$ 17,394             | \$ 11,000              | \$ -                   | \$ (11,000)                                  |
| 34770 - In Lieu of Site Runoff Fees                           | \$ 17,394             | \$ 11,000              | \$ -                   | \$ (11,000)                                  |
| <b>Interest Revenue</b>                                       | \$ 8,323              | \$ 6,002               | \$ 7,000               | \$ 998                                       |
| 38000 - Investment Income                                     | \$ 8,323              | \$ 6,002               | \$ 7,000               | \$ 998                                       |
| <b>Other</b>                                                  | \$ -                  | \$ 38,072              | \$ -                   | \$ (38,072)                                  |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 38,072              | \$ -                   | \$ (38,072)                                  |
| <b>Transfers In</b>                                           | \$ 4,000              | \$ 3,928               | \$ 4,000               | \$ 72                                        |
| 395314 - Transfer from 45W185 Plank Road SSA SW 54 Fund 5314  | \$ 4,000              | \$ 3,928               | \$ 4,000               | \$ 72                                        |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>403 Unincorporated Stormwater Mgmt Fund</b>                 | \$ -                  | \$ 59,002              | \$ 11,000              | \$ (48,002)                                  |
| <b>713 Unincorporated Stormwater Mgmt Sub-Department</b>       | \$ -                  | \$ 59,002              | \$ 11,000              | \$ (48,002)                                  |
| <b>Contractual Services</b>                                    | \$ -                  | \$ 59,002              | \$ -                   | \$ (59,002)                                  |
| 50150 - Contractual/Consulting Services                        | \$ -                  | \$ 59,002              | \$ -                   | \$ (59,002)                                  |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ -                   | \$ 11,000              | \$ 11,000                                    |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ -                   | \$ 11,000              | \$ 11,000                                    |

**Environmental and Water Resources**  
**Cost Share Drainage**  
**Cost Share Drainage Fund 405.690.715**

| Account / Description<br><b>Revenue</b> Special Revenue Funds    | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|------------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                                |                       |                        |                        |                                              |
| <b>405 Cost Share Drainage Fund</b>                              | <b>\$ 121,207</b>     | <b>\$ 324,555</b>      | <b>\$ 19,305</b>       | <b>\$ (305,250)</b>                          |
| <b>000 Revenues Sub-Department</b>                               | <b>\$ 121,207</b>     | <b>\$ 324,555</b>      | <b>\$ 19,305</b>       | <b>\$ (305,250)</b>                          |
| <b>Charges for Services</b>                                      | <b>\$ 30,703</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 34760 - Water Resource Cost Share Fees                           | \$ 30,703             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Interest Revenue</b>                                          | <b>\$ 15,887</b>      | <b>\$ 12,321</b>       | <b>\$ 13,000</b>       | <b>\$ 679</b>                                |
| 38000 - Investment Income                                        | \$ 15,887             | \$ 12,321              | \$ 13,000              | \$ 679                                       |
| <b>Other</b>                                                     | <b>\$ -</b>           | <b>\$ 51,765</b>       | <b>\$ -</b>            | <b>\$ (51,765)</b>                           |
| 39900 - Fund Balance Utilization                                 | \$ -                  | \$ 51,765              | \$ -                   | \$ (51,765)                                  |
| <b>Transfers In</b>                                              | <b>\$ 74,617</b>      | <b>\$ 260,469</b>      | <b>\$ 6,305</b>        | <b>\$ (254,164)</b>                          |
| 39001 - Transfer from General Fund 001                           | \$ -                  | \$ 250,000             | \$ -                   | \$ (250,000)                                 |
| 39120 - Transfer from Grand Victoria Casino Elgin Fund 120       | \$ 69,403             | \$ 4,555               | \$ 4,555               | \$ -                                         |
| 395304 - Transfer from Wildwood West SBA SW41 Fund 5304          | \$ 665                | \$ 665                 | \$ -                   | \$ (665)                                     |
| 395312 - Transfer from Tamara Dittman SBA SW 50 Fund 5312        | \$ 1,215              | \$ 1,215               | \$ 550                 | \$ (665)                                     |
| 395313 - Transfer from Church Molitor SSA SA 52 Fund 5313        | \$ 3,334              | \$ 3,334               | \$ 500                 | \$ (2,834)                                   |
| 395315 - Transfer from Boyer Road Special Service Area Fund 5315 | \$ -                  | \$ 700                 | \$ 700                 | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>405 Cost Share Drainage Fund</b>                            | <b>\$ 100,998</b>     | <b>\$ 324,555</b>      | <b>\$ 19,305</b>       | <b>\$ (305,250)</b>                          |
| <b>715 Cost Share Drainage Sub-Department</b>                  | <b>\$ 34,348</b>      | <b>\$ 240,000</b>      | <b>\$ 14,750</b>       | <b>\$ (225,250)</b>                          |
| <b>Contractual Services</b>                                    | <b>\$ 6,405</b>       | <b>\$ 70,000</b>       | <b>\$ 12,321</b>       | <b>\$ (57,679)</b>                           |
| 50020 - Special Studies                                        | \$ 525                | \$ 10,000              | \$ -                   | \$ (10,000)                                  |
| 50140 - Engineering Services                                   | \$ -                  | \$ 5,000               | \$ 12,321              | \$ 7,321                                     |
| 50150 - Contractual/Consulting Services                        | \$ 5,880              | \$ 20,000              | \$ -                   | \$ (20,000)                                  |
| 50590 - Professional Services                                  | \$ -                  | \$ 35,000              | \$ -                   | \$ (35,000)                                  |
| <b>Capital</b>                                                 | <b>\$ 4,943</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 73500 - Other Construction                                     | \$ 4,943              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contingency and Other</b>                                   | <b>\$ -</b>           | <b>\$ 170,000</b>      | <b>\$ 2,429</b>        | <b>\$ (167,571)</b>                          |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 170,000             | \$ 2,429               | \$ (167,571)                                 |
| <b>Transfers Out</b>                                           | <b>\$ 23,000</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 99120 - Transfer to Grand Victoria Casino Elgin Fund 120       | \$ 23,000             | \$ -                   | \$ -                   | \$ -                                         |
| <b>732 NPDES - Stormwater Management Sub-Department</b>        | <b>\$ 66,650</b>      | <b>\$ 4,555</b>        | <b>\$ 4,555</b>        | <b>\$ -</b>                                  |
| <b>Contractual Services</b>                                    | <b>\$ 66,272</b>      | <b>\$ 3,715</b>        | <b>\$ 3,715</b>        | <b>\$ -</b>                                  |
| 50150 - Contractual/Consulting Services                        | \$ 65,057             | \$ 2,500               | \$ 2,500               | \$ -                                         |
| 53130 - General Association Dues                               | \$ 1,215              | \$ 1,215               | \$ 1,215               | \$ -                                         |
| <b>Commodities</b>                                             | <b>\$ 378</b>         | <b>\$ 840</b>          | <b>\$ 840</b>          | <b>\$ -</b>                                  |
| 60010 - Operating Supplies                                     | \$ 378                | \$ 840                 | \$ 840                 | \$ -                                         |
| <b>746 KC Unstudied Floodplain Mapping Sub-Department</b>      | <b>\$ -</b>           | <b>\$ 80,000</b>       | <b>\$ -</b>            | <b>\$ (80,000)</b>                           |
| <b>Contractual Services</b>                                    | <b>\$ -</b>           | <b>\$ 80,000</b>       | <b>\$ -</b>            | <b>\$ (80,000)</b>                           |
| 50150 - Contractual/Consulting Services                        | \$ -                  | \$ 80,000              | \$ -                   | \$ (80,000)                                  |

**Environmental and Water Resources  
Special Service and Special Billing Areas  
Multiple Funds 5300 - 5315**

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <i>5300 Sunvale SBA SW 37 Fund</i>                            | \$ 127                | \$ 92                  | \$ 92                  | \$ -                                         |
| <i>000 Revenues Sub-Department</i>                            | \$ 127                | \$ 92                  | \$ 92                  | \$ -                                         |
| <i>Interest Revenue</i>                                       | \$ 127                | \$ 92                  | \$ 92                  | \$ -                                         |
| 38000 - Investment Income                                     | \$ 127                | \$ 92                  | \$ 92                  | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <i>5300 Sunvale SBA SW 37 Fund</i>                             | \$ -                  | \$ 92                  | \$ 92                  | \$ -                                         |
| <i>7400 Sunvale SBA SW37 Sub-Department</i>                    | \$ -                  | \$ 92                  | \$ 92                  | \$ -                                         |
| <i>Contractual Services</i>                                    | \$ -                  | \$ 92                  | \$ 92                  | \$ -                                         |
| 52290 - Repairs and Maint- Stormwater                          | \$ -                  | \$ 92                  | \$ 92                  | \$ -                                         |

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <i>5301 Middle Creek SBA SW38 Fund</i>                        | \$ 658                | \$ 73                  | \$ 73                  | \$ -                                         |
| <i>000 Revenues Sub-Department</i>                            | \$ 658                | \$ 73                  | \$ 73                  | \$ -                                         |
| <i>Interest Revenue</i>                                       | \$ 98                 | \$ 73                  | \$ 73                  | \$ -                                         |
| 38000 - Investment Income                                     | \$ 98                 | \$ 73                  | \$ 73                  | \$ -                                         |
| <i>Property Taxes</i>                                         | \$ 560                | \$ -                   | \$ -                   | \$ -                                         |
| 30000 - Property Taxes                                        | \$ 560                | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <i>5301 Middle Creek SBA SW38 Fund</i>                         | \$ -                  | \$ 73                  | \$ 73                  | \$ -                                         |
| <i>7401 Middle Creek SBA SW38 Sub-Department</i>               | \$ -                  | \$ 73                  | \$ 73                  | \$ -                                         |
| <i>Contractual Services</i>                                    | \$ -                  | \$ 73                  | \$ 73                  | \$ -                                         |
| 52290 - Repairs and Maint- Stormwater                          | \$ -                  | \$ 73                  | \$ 73                  | \$ -                                         |

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <i>5302 Shirewood Farm SSA SW39 Fund</i>                      | \$ 124                | \$ 120                 | \$ 120                 | \$ -                                         |
| <i>000 Revenues Sub-Department</i>                            | \$ 124                | \$ 120                 | \$ 120                 | \$ -                                         |
| <i>Interest Revenue</i>                                       | \$ 13                 | \$ 10                  | \$ 10                  | \$ -                                         |
| 38000 - Investment Income                                     | \$ 13                 | \$ 10                  | \$ 10                  | \$ -                                         |
| <i>Property Taxes</i>                                         | \$ 110                | \$ 110                 | \$ 110                 | \$ -                                         |
| 30000 - Property Taxes                                        | \$ 110                | \$ 110                 | \$ 110                 | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <i>5302 Shirewood Farm SSA SW39 Fund</i>                       | \$ -                  | \$ 120                 | \$ 120                 | \$ -                                         |
| <i>7402 Shirewood Farm SSA SW39 Sub-Department</i>             | \$ -                  | \$ 120                 | \$ 120                 | \$ -                                         |
| <i>Contractual Services</i>                                    | \$ -                  | \$ 120                 | \$ 120                 | \$ -                                         |
| 52290 - Repairs and Maint- Stormwater                          | \$ -                  | \$ 120                 | \$ 120                 | \$ -                                         |

**Environmental and Water Resources  
Special Service and Special Billing Areas  
Multiple Funds 5300 - 5315**

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>5303 Ogden Gardens SBA SW40 Fund</b>                       | \$ 311                | \$ 226                 | \$ 226                 | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 311                | \$ 226                 | \$ 226                 | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 311                | \$ 226                 | \$ 226                 | \$ -                                         |
| 38000 - Investment Income                                     | \$ 311                | \$ 226                 | \$ 226                 | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>5303 Ogden Gardens SBA SW40 Fund</b>                        | \$ -                  | \$ 226                 | \$ 226                 | \$ -                                         |
| <b>7403 Ogden Gardens SBA SW40 Sub-Department</b>              | \$ -                  | \$ 226                 | \$ 226                 | \$ -                                         |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 226                 | \$ 226                 | \$ -                                         |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 226                 | \$ 226                 | \$ -                                         |

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>5304 Wildwood West SBA SW41 Fund</b>                       | \$ 1,467              | \$ 6,744               | \$ 3,579               | \$ (3,165)                                   |
| <b>000 Revenues Sub-Department</b>                            | \$ 1,467              | \$ 6,744               | \$ 3,579               | \$ (3,165)                                   |
| <b>Interest Revenue</b>                                       | \$ 802                | \$ 579                 | \$ 579                 | \$ -                                         |
| 38000 - Investment Income                                     | \$ 802                | \$ 579                 | \$ 579                 | \$ -                                         |
| <b>Property Taxes</b>                                         | \$ 665                | \$ 6,165               | \$ 3,000               | \$ (3,165)                                   |
| 30000 - Property Taxes                                        | \$ 665                | \$ 6,165               | \$ 3,000               | \$ (3,165)                                   |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>5304 Wildwood West SBA SW41 Fund</b>                        | \$ 1,390              | \$ 6,744               | \$ 3,579               | \$ (3,165)                                   |
| <b>7404 Wildwood West SBA SW41 Sub-Department</b>              | \$ 1,390              | \$ 6,744               | \$ 3,579               | \$ (3,165)                                   |
| <b>Contractual Services</b>                                    | \$ 725                | \$ 6,079               | \$ 3,000               | \$ (3,079)                                   |
| 52290 - Repairs and Maint- Stormwater                          | \$ 725                | \$ 6,079               | \$ 3,000               | \$ (3,079)                                   |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ -                   | \$ 579                 | \$ 579                                       |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ -                   | \$ 579                 | \$ 579                                       |
| <b>Transfers Out</b>                                           | \$ 665                | \$ 665                 | \$ -                   | \$ (665)                                     |
| 99405 - Transfer to Cost Share Drainage Fund 405               | \$ 665                | \$ 665                 | \$ -                   | \$ (665)                                     |

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>5306 Cheval DeSelle Venetian SBA SW43 Fund</b>             | \$ 2,174              | \$ 81                  | \$ 81                  | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 2,174              | \$ 81                  | \$ 81                  | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 113                | \$ 81                  | \$ 81                  | \$ -                                         |
| 38000 - Investment Income                                     | \$ 113                | \$ 81                  | \$ 81                  | \$ -                                         |
| <b>Property Taxes</b>                                         | \$ 2,061              | \$ -                   | \$ -                   | \$ -                                         |
| 30000 - Property Taxes                                        | \$ 2,061              | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>5306 Cheval DeSelle Venetian SBA SW43 Fund</b>              | \$ -                  | \$ 81                  | \$ 81                  | \$ -                                         |
| <b>7406 Cheval DeSelle Venetian SBA SW43 Sub-Department</b>    | \$ -                  | \$ 81                  | \$ 81                  | \$ -                                         |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 81                  | \$ 81                  | \$ -                                         |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 81                  | \$ 81                  | \$ -                                         |

**Environmental and Water Resources  
Special Service and Special Billing Areas  
Multiple Funds 5300 - 5315**

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>5308 Plank Road Estates SBA SW45 Fund</b>                  | \$ 1,100              | \$ 1,633               | \$ 1,634               | \$ 1                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 1,100              | \$ 1,633               | \$ 1,634               | \$ 1                                         |
| <b>Interest Revenue</b>                                       | \$ 82                 | \$ 58                  | \$ 59                  | \$ 1                                         |
| 38000 - Investment Income                                     | \$ 82                 | \$ 58                  | \$ 59                  | \$ 1                                         |
| <b>Property Taxes</b>                                         | \$ 1,017              | \$ 1,575               | \$ 1,575               | \$ -                                         |
| 30000 - Property Taxes                                        | \$ 1,017              | \$ 1,575               | \$ 1,575               | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>5308 Plank Road Estates SBA SW45 Fund</b>                   | \$ -                  | \$ 1,633               | \$ 1,634               | \$ 1                                         |
| <b>7408 Plank Road Estates SBA SW45 Sub-Department</b>         | \$ -                  | \$ 1,633               | \$ 1,634               | \$ 1                                         |
| <b>Contractual Services</b>                                    | \$ -                  | \$ 1,575               | \$ 1,575               | \$ -                                         |
| 52290 - Repairs and Maint- Stormwater                          | \$ -                  | \$ 1,575               | \$ 1,575               | \$ -                                         |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 58                  | \$ 59                  | \$ 1                                         |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 58                  | \$ 59                  | \$ 1                                         |

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>5310 Exposition View SBA SW47 Fund</b>                     | \$ 533                | \$ 528                 | \$ 528                 | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 533                | \$ 528                 | \$ 528                 | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 39                 | \$ 28                  | \$ 28                  | \$ -                                         |
| 38000 - Investment Income                                     | \$ 39                 | \$ 28                  | \$ 28                  | \$ -                                         |
| <b>Property Taxes</b>                                         | \$ 494                | \$ 500                 | \$ 500                 | \$ -                                         |
| 30000 - Property Taxes                                        | \$ 494                | \$ 500                 | \$ 500                 | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>5310 Exposition View SBA SW47 Fund</b>                      | \$ -                  | \$ 528                 | \$ 528                 | \$ -                                         |
| <b>7410 Exposition View SBA SW47 Sub-Department</b>            | \$ -                  | \$ 528                 | \$ 528                 | \$ -                                         |
| <b>Contractual Services</b>                                    | \$ -                  | \$ 500                 | \$ 500                 | \$ -                                         |
| 52290 - Repairs and Maint- Stormwater                          | \$ -                  | \$ 500                 | \$ 500                 | \$ -                                         |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 28                  | \$ 28                  | \$ -                                         |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 28                  | \$ 28                  | \$ -                                         |

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>5311 Pasadena Drive SBA SW48 Fund</b>                      | \$ 1,584              | \$ 3,872               | \$ 1,417               | \$ (2,455)                                   |
| <b>000 Revenues Sub-Department</b>                            | \$ 1,584              | \$ 3,872               | \$ 1,417               | \$ (2,455)                                   |
| <b>Interest Revenue</b>                                       | \$ 170                | \$ 117                 | \$ 117                 | \$ -                                         |
| 38000 - Investment Income                                     | \$ 170                | \$ 117                 | \$ 117                 | \$ -                                         |
| <b>Other</b>                                                  | \$ -                  | \$ 2,455               | \$ -                   | \$ (2,455)                                   |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 2,455               | \$ -                   | \$ (2,455)                                   |
| <b>Property Taxes</b>                                         | \$ 1,414              | \$ 1,300               | \$ 1,300               | \$ -                                         |
| 30000 - Property Taxes                                        | \$ 1,414              | \$ 1,300               | \$ 1,300               | \$ -                                         |

**Environmental and Water Resources  
Special Service and Special Billing Areas  
Multiple Funds 5300 - 5315**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>5311 Pasadena Drive SBA SW48 Fund</b>                       | \$ 2,572              | \$ 3,872               | \$ 1,417               | \$ (2,455)                                   |
| <b>7411 Pasadena Drive SBA SW48 Sub-Department</b>             | \$ 2,572              | \$ 3,872               | \$ 1,417               | \$ (2,455)                                   |
| <b>Contractual Services</b>                                    | \$ -                  | \$ 1,300               | \$ 1,300               | \$ -                                         |
| 52290 - Repairs and Maint- Stormwater                          | \$ -                  | \$ 1,300               | \$ 1,300               | \$ -                                         |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ -                   | \$ 117                 | \$ 117                                       |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ -                   | \$ 117                 | \$ 117                                       |
| <b>Transfers Out</b>                                           | \$ 2,572              | \$ 2,572               | \$ -                   | \$ (2,572)                                   |
| 99622 - Transfer to Recovery Zone Bond Debt Service Fund 622   | \$ 2,572              | \$ 2,572               | \$ -                   | \$ (2,572)                                   |

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>5312 Tamara Dittman SBA SW 50 Fund</b>                     | \$ 1,230              | \$ 1,215               | \$ 550                 | \$ (665)                                     |
| <b>000 Revenues Sub-Department</b>                            | \$ 1,230              | \$ 1,215               | \$ 550                 | \$ (665)                                     |
| <b>Interest Revenue</b>                                       | \$ 15                 | \$ -                   | \$ -                   | \$ -                                         |
| 38000 - Investment Income                                     | \$ 15                 | \$ -                   | \$ -                   | \$ -                                         |
| <b>Property Taxes</b>                                         | \$ 1,214              | \$ 1,215               | \$ 550                 | \$ (665)                                     |
| 30000 - Property Taxes                                        | \$ 1,214              | \$ 1,215               | \$ 550                 | \$ (665)                                     |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>5312 Tamara Dittman SBA SW 50 Fund</b>                      | \$ 1,215              | \$ 1,215               | \$ 550                 | \$ (665)                                     |
| <b>7412 Tamara Dittman SBA SW 50 Sub-Department</b>            | \$ 1,215              | \$ 1,215               | \$ 550                 | \$ (665)                                     |
| <b>Transfers Out</b>                                           | \$ 1,215              | \$ 1,215               | \$ 550                 | \$ (665)                                     |
| 99405 - Transfer to Cost Share Drainage Fund 405               | \$ 1,215              | \$ 1,215               | \$ 550                 | \$ (665)                                     |

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>5313 Church Molitor SSA SA 52 Fund</b>                     | \$ 3,352              | \$ 3,335               | \$ 501                 | \$ (2,834)                                   |
| <b>000 Revenues Sub-Department</b>                            | \$ 3,352              | \$ 3,335               | \$ 501                 | \$ (2,834)                                   |
| <b>Interest Revenue</b>                                       | \$ 13                 | \$ 1                   | \$ 1                   | \$ -                                         |
| 38000 - Investment Income                                     | \$ 13                 | \$ 1                   | \$ 1                   | \$ -                                         |
| <b>Property Taxes</b>                                         | \$ 3,339              | \$ 3,334               | \$ 500                 | \$ (2,834)                                   |
| 30000 - Property Taxes                                        | \$ 3,339              | \$ 3,334               | \$ 500                 | \$ (2,834)                                   |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>5313 Church Molitor SSA SA 52 Fund</b>                      | \$ 3,334              | \$ 3,335               | \$ 501                 | \$ (2,834)                                   |
| <b>7413 Church Molitor SSA SW 52 Sub-Department</b>            | \$ 3,334              | \$ 3,335               | \$ 501                 | \$ (2,834)                                   |
| <b>Transfers Out</b>                                           | \$ 3,334              | \$ 3,334               | \$ 500                 | \$ (2,834)                                   |
| 99405 - Transfer to Cost Share Drainage Fund 405               | \$ 3,334              | \$ 3,334               | \$ 500                 | \$ (2,834)                                   |

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>5314 45W185 Plank Road SSA SW 54 Fund</b>                  | \$ 3,990              | \$ 4,002               | \$ 4,002               | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 3,990              | \$ 4,002               | \$ 4,002               | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ (16)               | \$ 2                   | \$ 2                   | \$ -                                         |
| 38000 - Investment Income                                     | \$ (16)               | \$ 2                   | \$ 2                   | \$ -                                         |
| <b>Property Taxes</b>                                         | \$ 4,006              | \$ 4,000               | \$ 4,000               | \$ -                                         |
| 30000 - Property Taxes                                        | \$ 4,006              | \$ 4,000               | \$ 4,000               | \$ -                                         |



**Environmental and Water Resources**  
**Special Service and Special Billing Areas**  
**Multiple Funds 5300 - 5315**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>5314 45W185 Plank Road SSA SW 54 Fund</b>                   | \$ 4,000              | \$ 4,002               | \$ 4,002               | \$ -                                         |
| <b>7414 SW-54 45W185 Plank Road Sub-Department</b>             | \$ 4,000              | \$ 4,002               | \$ 4,002               | \$ -                                         |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 74                  | \$ 2                   | \$ (72)                                      |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 74                  | \$ 2                   | \$ (72)                                      |
| <b>Transfers Out</b>                                           | \$ 4,000              | \$ 3,928               | \$ 4,000               | \$ 72                                        |
| 99403 - Transfer to Unincorporated Stormwater Mgmt Fund 403    | \$ 4,000              | \$ 3,928               | \$ 4,000               | \$ 72                                        |

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>5315 Boyer Road Special Service Area Fund</b>              | \$ -                  | \$ 700                 | \$ 700                 | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ -                  | \$ 700                 | \$ 700                 | \$ -                                         |
| <b>Property Taxes</b>                                         | \$ -                  | \$ 700                 | \$ 700                 | \$ -                                         |
| 30000 - Property Taxes                                        | \$ -                  | \$ 700                 | \$ 700                 | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>5315 Boyer Road Special Service Area Fund</b>               | \$ -                  | \$ 700                 | \$ 700                 | \$ -                                         |
| <b>7415 Boyer Road Special Service Area Sub-Department</b>     | \$ -                  | \$ 700                 | \$ 700                 | \$ -                                         |
| <b>Transfers Out</b>                                           | \$ -                  | \$ 700                 | \$ 700                 | \$ -                                         |
| 99405 - Transfer to Cost Share Drainage Fund 405               | \$ -                  | \$ 700                 | \$ 700                 | \$ -                                         |

## ***Finance***

### ***General Fund 001.040.040***

#### **Mission**

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

#### **Finance**

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

1. Review monthly financial reports prior to distribution.
2. Reconcile cash balances with the treasurer's records for all funds and prepare required monthly journal entries.
3. Prepare monthly cash and budget forecasts.
4. Approve travel advance requests from the imprest fund, prepare disbursement checks and follow up on reimbursements.
5. Approve cash transfers between and within funds, and initiate the appropriate county resolutions.
6. Set up accounting system and procedures for newly established funds and initiate the appropriate county resolutions.
7. Review activity with administrators of deferred compensation plans on a quarterly basis.
8. Such other special projects as may be assigned by the executive committee or the county board chairman.
9. Finance coordinates the annual audit, resulting in the preparation of the Annual Comprehensive Financial Report (ACFR), the Report on Federal Awards (Single Audit), the State of Illinois Consolidated Year-End Financial Report (CYEFR), and any transition audits authorized by the County Board. Finance also coordinates the annual budget resulting in the annual fiscal year budget.

#### **Purchasing**

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

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

#### **Payroll**

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

#### **Grants Administration**

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

**Finance**  
**General Fund 001.040.040**

**Outcomes**

1. Maintain an excellent credit rating for the County

**2025 Goals and Objectives**

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

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

**Outcomes**

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

**2025 Goals and Objectives**

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

**Finance**  
**General Fund 001.040.040**

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

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

**Outcomes**

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

**2025 Goals and Objectives**

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

**Finance**  
**General Fund 001.040.040**

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

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

**Outcomes**

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

**2025 Goals and Objectives**

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

**Outcomes**

5. Improve communication, transparency, and disclosures of Kane County's financial information

**2025 Goals and Objectives**

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

**Finance**  
**General Fund 001.040.040**

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

**Outcomes**

6. Improve effectiveness and cost efficiency of operations

**2025 Goals and Objectives**

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

**Finance**  
**General Fund 001.040.040**

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

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

**Outcomes**

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

**2025 Goals and Objectives**

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

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

**Finance**  
**General Fund 001.040.040**

| Position Summary                 |           |             |                |
|----------------------------------|-----------|-------------|----------------|
| Category                         | FY 2023   | FY 2024     | Projected 2025 |
| Full Time Regular                | 10        | 12          | 12             |
| Full Time Other*                 | 0         | 0           | 0              |
| Part Time Regular                | 2         | 0.5         | 1.5            |
| Part Time Other*                 | 0         | 0           | 0              |
| <b>Total Budgeted Positions:</b> | <b>12</b> | <b>12.5</b> | <b>13.5</b>    |

\*Other: Elected Officials, Per Diem, Commissioners

| Account / Description<br><b>Revenue 001 General Fund</b> | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>040 Finance Department</b>                            |                       |                        |                        |                                              |
| <b>000 Revenues Sub-Department</b>                       | <b>\$ 8,251</b>       | <b>\$ 10,000</b>       | <b>\$ 10,000</b>       | <b>\$ -</b>                                  |
| <b>Other</b>                                             | <b>\$ 8,251</b>       | <b>\$ 10,000</b>       | <b>\$ 10,000</b>       | <b>\$ -</b>                                  |
| 38565 - Rebates                                          | \$ 8,251              | \$ 10,000              | \$ 10,000              | \$ -                                         |

| Account / Description<br><b>Expenses 001 General Fund</b> | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>040 Finance Department</b>                             |                       |                        |                        |                                              |
| <b>040 Finance Sub-Department</b>                         | <b>\$ 1,329,584</b>   | <b>\$ 1,369,379</b>    | <b>\$ 1,462,945</b>    | <b>\$ 93,566</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 963,242</b>     | <b>\$ 1,099,896</b>    | <b>\$ 1,149,682</b>    | <b>\$ 49,786</b>                             |
| 40000 - Salaries and Wages                                | \$ 963,242            | \$ 1,059,642           | \$ 1,149,682           | \$ 90,040                                    |
| 40003 - Cost of Living Increase                           | \$ -                  | \$ 32,331              | \$ -                   | \$ (32,331)                                  |
| 40007 - Equity Study Adjustments                          | \$ -                  | \$ 7,923               | \$ -                   | \$ (7,923)                                   |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ 195,412</b>     | <b>\$ -</b>            | <b>\$ 392,732</b>      | <b>\$ 392,732</b>                            |
| 45000 - Healthcare Contribution                           | \$ 190,927            | \$ -                   | \$ 217,561             | \$ 217,561                                   |
| 45010 - Dental Contribution                               | \$ 4,485              | \$ -                   | \$ 5,578               | \$ 5,578                                     |
| 45100 - FICA/SS Contribution                              | \$ -                  | \$ -                   | \$ 87,260              | \$ 87,260                                    |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 62,436              | \$ 62,436                                    |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 19,897              | \$ 19,897                                    |
| <b>Contractual Services</b>                               | <b>\$ 166,215</b>     | <b>\$ 259,939</b>      | <b>\$ 307,719</b>      | <b>\$ 47,780</b>                             |
| 50130 - Certified Audit Contract                          | \$ 125,300            | \$ 167,920             | \$ 165,000             | \$ (2,920)                                   |
| 50150 - Contractual/Consulting Services                   | \$ 28,947             | \$ 55,300              | \$ 106,000             | \$ 50,700                                    |
| 52140 - Repairs and Maint- Copiers                        | \$ 752                | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 53050 - Employment Advertising                            | \$ 250                | \$ -                   | \$ -                   | \$ -                                         |
| 53060 - General Printing                                  | \$ 55                 | \$ -                   | \$ -                   | \$ -                                         |
| 53070 - Legal Printing                                    | \$ 21                 | \$ 256                 | \$ 256                 | \$ -                                         |
| 53100 - Conferences and Meetings                          | \$ 3,306              | \$ 10,000              | \$ 10,000              | \$ -                                         |
| 53110 - Employee Training                                 | \$ 1,303              | \$ 15,142              | \$ 15,142              | \$ -                                         |
| 53120 - Employee Mileage Expense                          | \$ 68                 | \$ 300                 | \$ 300                 | \$ -                                         |
| 53130 - General Association Dues                          | \$ 6,213              | \$ 10,021              | \$ 10,021              | \$ -                                         |
| <b>Commodities</b>                                        | <b>\$ 4,715</b>       | <b>\$ 5,544</b>        | <b>\$ 5,544</b>        | <b>\$ -</b>                                  |
| 60000 - Office Supplies                                   | \$ 2,709              | \$ 2,944               | \$ 2,944               | \$ -                                         |
| 60020 - Computer Related Supplies                         | \$ 2,006              | \$ 2,600               | \$ 2,600               | \$ -                                         |
| <b>Capital</b>                                            | <b>\$ -</b>           | <b>\$ 4,000</b>        | <b>\$ -</b>            | <b>\$ (4,000)</b>                            |
| 70030 - Computer Software License Cost                    | \$ -                  | \$ 4,000               | \$ -                   | \$ (4,000)                                   |
| <b>Services</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (392,732)</b>    | <b>\$ (392,732)</b>                          |
| 45005 - Healthcare Contribution Contra Account            | \$ -                  | \$ -                   | \$ (217,561)           | \$ (217,561)                                 |
| 45015 - Dental Insurance Contra Account                   | \$ -                  | \$ -                   | \$ (5,578)             | \$ (5,578)                                   |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (87,260)            | \$ (87,260)                                  |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (62,436)            | \$ (62,436)                                  |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (19,897)            | \$ (19,897)                                  |



# ***Geographic Information Technologies***

## ***GIS Fund 101.060.070***

### **Mission**

GIS-Technologies a division of the Information Technologies Department provides on-going development, maintenance and support of the enterprise Geospatial (GIS) systems along with the maintenance of a number of GIS data layers.

The enterprise GIS systems used by county offices include applications developed for the desktop and the Intranet/Internet platforms. A few times a year, many of the county GIS data layers are packaged and distributed to our county mobile users and other units of government.

GIS-Technologies provides county departments ESRI's EA Support Level 1 for ArcGiS Desktop, Server, and ArcGIS Online products.

GIS-Technologies also provides support for county departments for such things as GIS planning, managing, analysis, custom application development, geo-coding services, training and user group meetings.

### **Department Functions Mandated by:**

- 35 ILCS 200 / 9 – County Tax Map Support (Cadastral)
- 55 ILCS 5/3-5018 – Creation/Maintenance GIS Geodata (Topography)
- 55 ILCS 5/3-5018 – Creation/Maintenance GIS Apps (Programming)
- 55 ILCS 5/3-5018 – Creation/Maintenance GIS (Support)

### **Department Established:**

12/01/1998 (Res 98-285)

### **Special Revenues Department Funded by:**

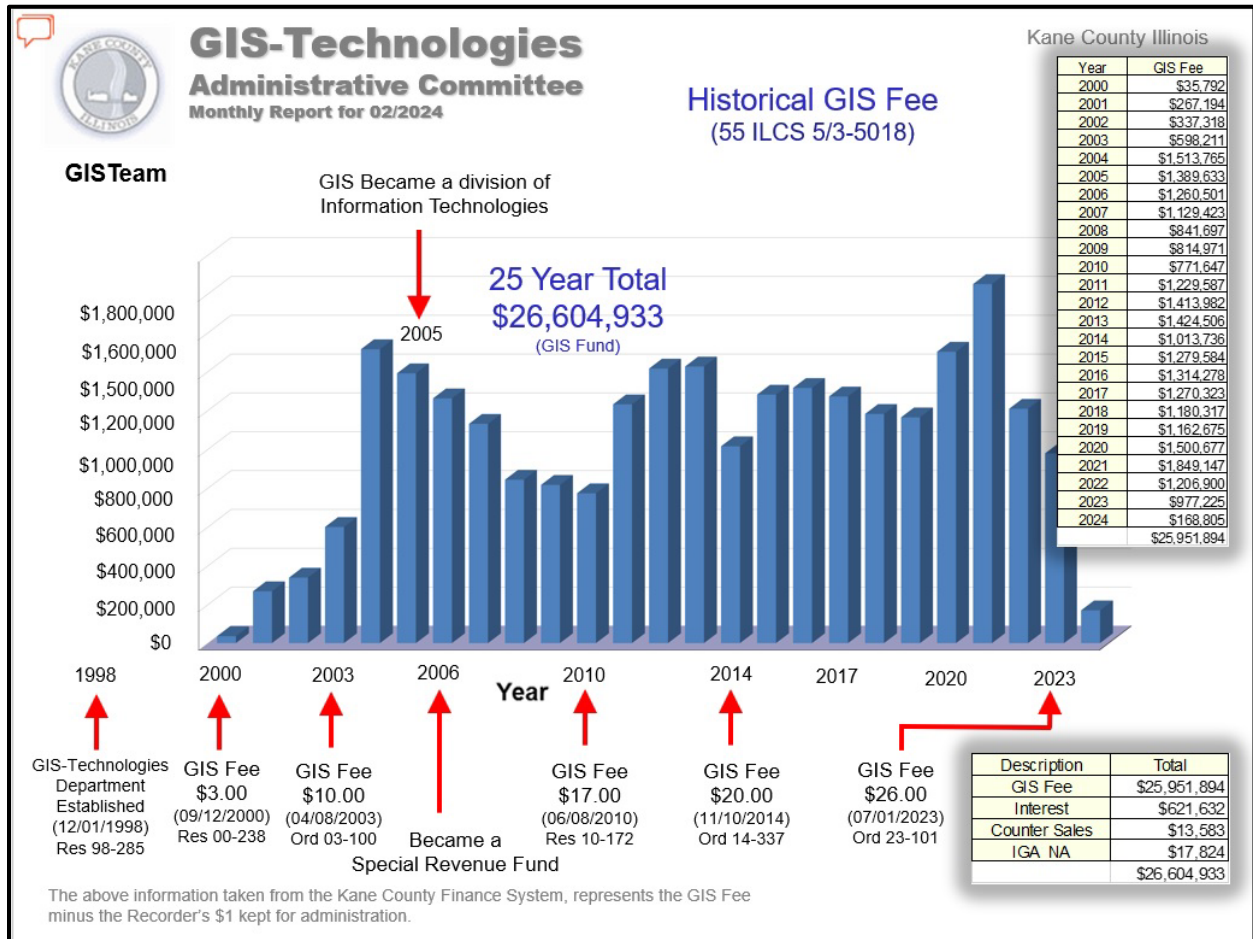
Public Act 91-0791 – Fees on Instruments Recorded by the County Recorder.

The current GIS FEE set by County Board is at \$48 per Ord 24-362. \$47 goes into the GIS Fund and \$1 is used by the Records office as administration cost.

# Geographic Information Technologies

## GIS Fund 101.060.070

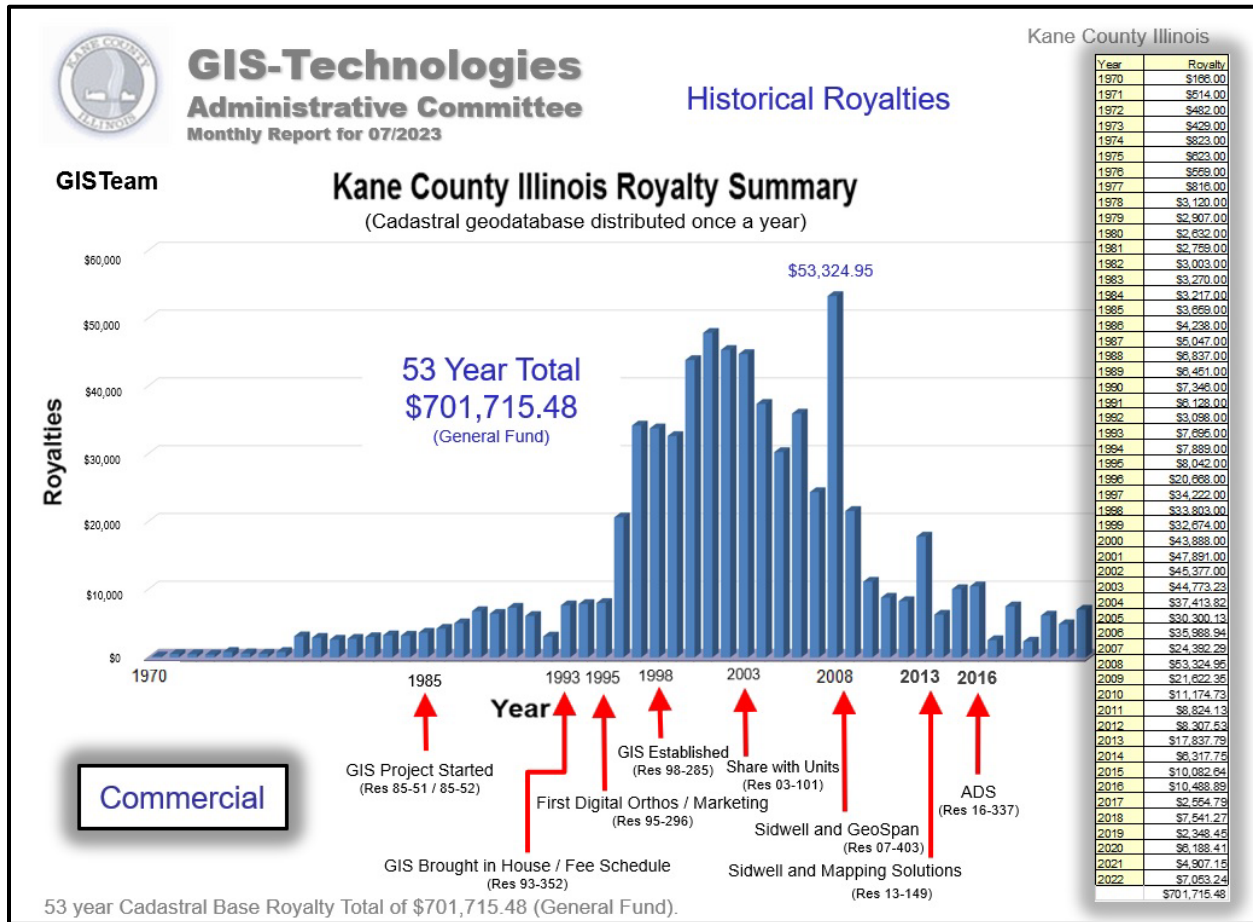
### Historical GIS FEE (GIS Fund)



# Geographic Information Technologies

## GIS Fund 101.060.070

### Historical GIS Royalty Summary (General Fund)



## **Geographic Information Technologies**

### **GIS Fund 101.060.070**

#### **Outcomes**

Continued efforts to engage with the community through GIS-focused initiatives, workshops, and outreach programs aimed at promoting spatial literacy and empowering staff and residents to leverage geographic information for their benefit.

Geospatial outcomes are organized as support for **Cadastral** (Tax Maps), **Topography** (points, lines, polygons), **Programming** for EnterpriseGIS / PublicGIS web map applications, and **GIS education** (web app training, GIS user group meetings and GISDay).

The ongoing functions above are split into teams. The CAD Team, GIS Team, SOA Team and the DEV Team.

#### **2025 Goals and Objectives**

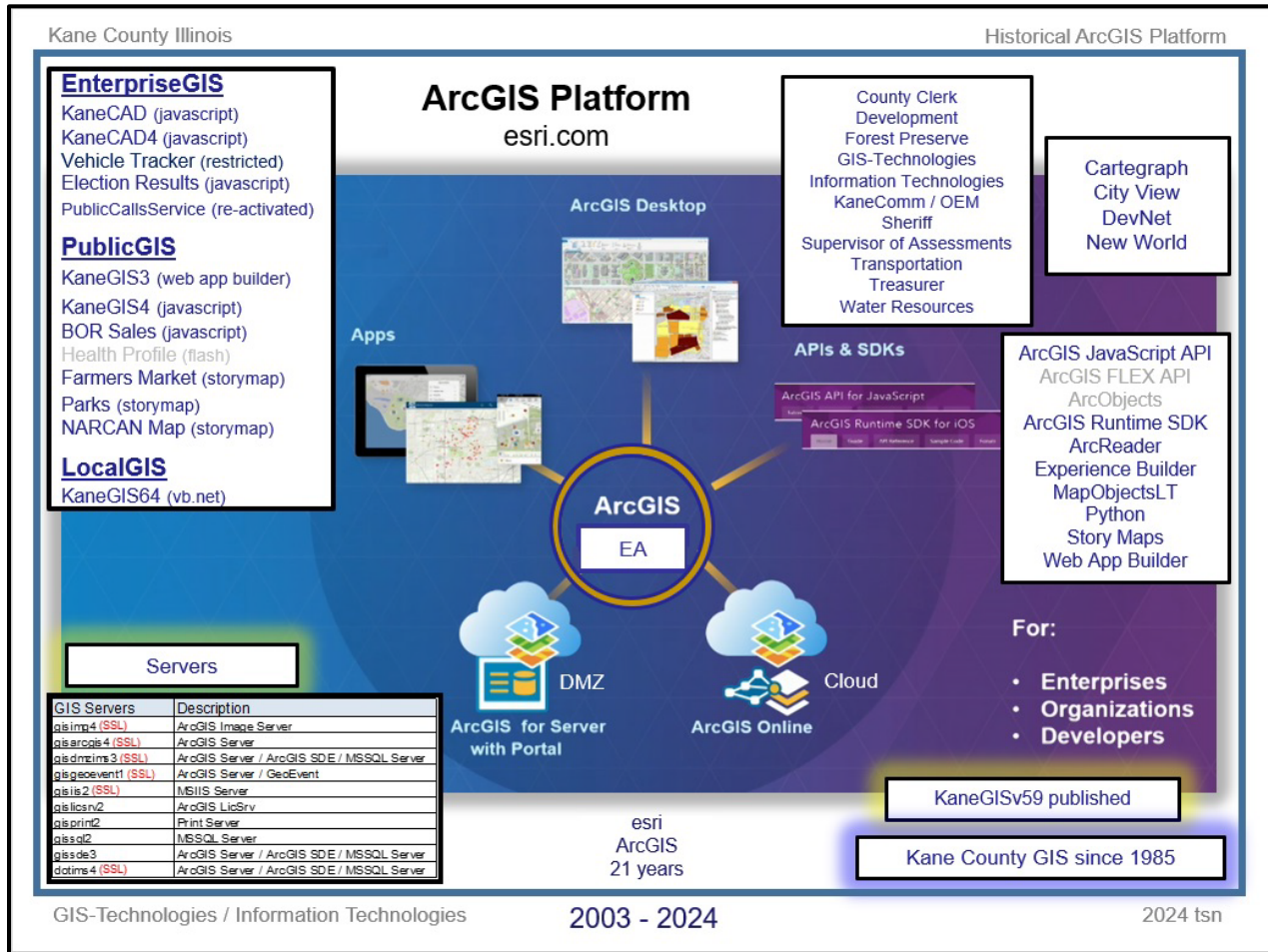
- Cadastral annual Parcel Production/Publication
- GIS application development
- GIS software/hardware installation and configurations
- GIS integrations with the Count's databases
- GIS custom plotting
- GIS dataset analysis / creation / archival / distribution / metadata
- Provide GIS services, support, training and education
- Host 26<sup>th</sup> Annual GIS Day
- Host GIS User group meetings

| <b>Key Performance Measures</b>                                                                    | <b>2023</b> | <b>2024</b> |
|----------------------------------------------------------------------------------------------------|-------------|-------------|
| Number of Cadastral divisions (divides or consolidates parcels)                                    | 377         | 319         |
| Number of Cadastral exceptions (tax code changes, dedication, vacations, disconnects, annexations) | 151         | 50          |
| Number of Cadastral subdivisions (subdivisions and condominiums)                                   | 59          | 6           |
| Number of Cadastral subdivisions preliminaries                                                     | 86          | 21          |
| Number of GIS installation/configurations/support calls/custom projects                            | 69          | 40          |
| Number of printing/plotting/PDF's (Cadastral line / composite prints and custom plots)             | 414         | 132         |
| EnterpriseGIS/PublicGIS/LocalGIS Application Training (count of individuals trained)               | 10          | 2           |

# Geographic Information Technologies

## GIS Fund 101.060.070

### ArcGIS Platform



### Outcomes

Ensure software and hardware infrastructure are maintained and upgraded, resulting in a modernized and robust technological environment.

### 2025 Goals and Objectives

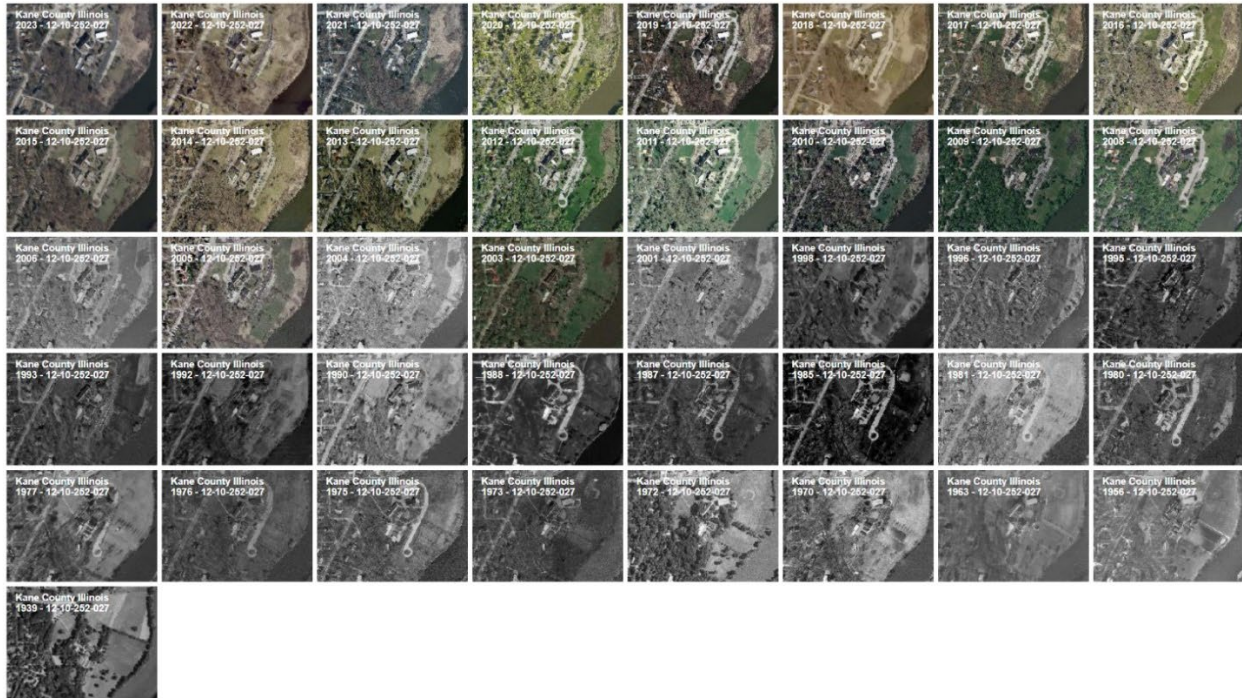
- Distribute KaneGISv63, v64 & v65 datasets to Units of Governments
- Continue design of basic ArcGIS Server / ArcGIS Image Server web applications
- Continue to provide GIS services, support and education
- Continue to upgrade desktop and server applications to ArcGIS 10.x / ArcGIS Enterprise 11.x



# Geographic Information Technologies

## GIS Fund 101.060.070

### Historical Aerials (41 years)



### Outcomes

Currently have 41 years of aerials available to internal EnterpriseGIS users and 6 years of aerials available to external PublicGIS users hosted by ESRI in their cloud.

### 2025 Goals and Objectives

- Continue to have aerial flights done annually
- Continue to have oblique flights done every other year
- Continue to work with State of Illinois and USGS for LIDAR flights

# Geographic Information Technologies

## GIS Fund 101.060.070

### Position Summary

The CAD Team does the ongoing maintenance of the parcel geodatabase while the GIS Team builds new feature layers for other county offices.

#### Cadastral (Tax Maps):

The CAD Team adds and deletes parcel numbers from the geodatabase and initial DevNet attributes based on converting recorded documents (legal descriptions) into lines, points, polygons and attributes per the Supervisor of Assessments Office.

#### Topography (points, lines, polygons):

The CAD and GIS Team add and delete lines, points, polygons and attributes into the geodatabase based on feature layer schema and definitions.

#### Programming (web map applications):

The GIS Team sets up and configures new geodatabases as new departments ask for new feature layers and web apps both using internal SQL Server and or ArcGIS Online for public GIS.

Python is normally used for backend scripting while ArcGIS Server and ArcGIS Javascript API is used for both internal web apps and external ArcGIS Online apps.

Web applications have been built for the following offices: ANI, BLD, COB, COC, COR, DEV, FOR, ITD/GIS, PHD, KaneComm, Municipalities, OEM, PublicGIS, REC, ROE, SHF, SOA/TRE, SAO, TWP, KDOT, WRE.

#### Support (GIS Education, GIS User Group meetings, GISDay):

The CAD and GIS Team are involved with GIS education that includes GIS Training (scheduled), GIS User Group meetings (March / July), and GISDay (November).

| Position Summary                 |              |           |                |
|----------------------------------|--------------|-----------|----------------|
| Category                         | FY 2023      | FY 2024   | Projected 2025 |
| Full Time Regular                | 11.04        | 12        | 12             |
| Full Time Other*                 | 0            | 0         | 0              |
| Part Time Regular                | 0.50         | 0         | 0              |
| Part Time Other*                 | 0            | 0         | 0              |
| <b>Total Budgeted Positions:</b> | <b>11.54</b> | <b>12</b> | <b>12</b>      |

\*Other: Elected Officials, Per Diem, Commissioners

| Account / Description<br>Revenue Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>060 Information Technologies Department</b>         |                       |                        |                        |                                              |
| <b>101 Geographic Information Systems Fund</b>         | <b>\$ 1,040,002</b>   | <b>\$ 1,802,004</b>    | <b>\$ 1,888,520</b>    | <b>\$ 86,516</b>                             |
| <b>000 Revenues Sub-Department</b>                     | <b>\$ 1,040,002</b>   | <b>\$ 1,802,004</b>    | <b>\$ 1,888,520</b>    | <b>\$ 86,516</b>                             |
| <b>Charges for Services</b>                            | <b>\$ 977,585</b>     | <b>\$ 1,184,300</b>    | <b>\$ 1,025,500</b>    | <b>\$ (158,800)</b>                          |
| 34010 - GIS Counter Sale Fees                          | \$ 360                | \$ 500                 | \$ 500                 | \$ -                                         |
| 34180 - GIS Fees                                       | \$ 977,225            | \$ 1,183,800           | \$ 1,025,000           | \$ (158,800)                                 |
| <b>Interest Revenue</b>                                | <b>\$ 62,417</b>      | <b>\$ 49,421</b>       | <b>\$ 50,000</b>       | <b>\$ 579</b>                                |
| 38000 - Investment Income                              | \$ 62,417             | \$ 49,421              | \$ 50,000              | \$ 579                                       |
| <b>Other</b>                                           | <b>\$ -</b>           | <b>\$ 568,283</b>      | <b>\$ 813,020</b>      | <b>\$ 244,737</b>                            |
| 39900 - Fund Balance Utilization                       | \$ -                  | \$ 568,283             | \$ 813,020             | \$ 244,737                                   |

**Geographic Information Technologies**  
**GIS Fund 101.060.070**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>060 Information Technologies Department</b>                 |                       |                        |                        |                                              |
| <b>101 Geographic Information Systems Fund</b>                 | <b>\$ 1,561,570</b>   | <b>\$ 1,802,004</b>    | <b>\$ 1,888,520</b>    | <b>\$ 86,516</b>                             |
| <b>070 Geographic Information Systems Sub-Department</b>       | <b>\$ 1,561,570</b>   | <b>\$ 1,802,004</b>    | <b>\$ 1,888,520</b>    | <b>\$ 86,516</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 698,418</b>     | <b>\$ 757,089</b>      | <b>\$ 779,425</b>      | <b>\$ 22,336</b>                             |
| 40000 - Salaries and Wages                                     | \$ 698,161            | \$ 732,609             | \$ 778,425             | \$ 45,816                                    |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 21,979              | \$ -                   | \$ (21,979)                                  |
| 40200 - Overtime Salaries                                      | \$ 257                | \$ 2,500               | \$ 1,000               | \$ (1,500)                                   |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 239,113</b>     | <b>\$ 235,304</b>      | <b>\$ 246,681</b>      | <b>\$ 11,377</b>                             |
| 45000 - Healthcare Contribution                                | \$ 130,547            | \$ 123,526             | \$ 127,290             | \$ 3,764                                     |
| 45010 - Dental Contribution                                    | \$ 3,899              | \$ 3,813               | \$ 3,689               | \$ (124)                                     |
| 45100 - FICA/SS Contribution                                   | \$ 51,790             | \$ 57,726              | \$ 59,635              | \$ 1,909                                     |
| 45200 - IMRF Contribution                                      | \$ 35,155             | \$ 34,561              | \$ 42,576              | \$ 8,015                                     |
| 53010 - Workers Compensation                                   | \$ 17,722             | \$ 15,678              | \$ 13,491              | \$ (2,187)                                   |
| <b>Contractual Services</b>                                    | <b>\$ 565,743</b>     | <b>\$ 662,795</b>      | <b>\$ 718,801</b>      | <b>\$ 56,006</b>                             |
| 50150 - Contractual/Consulting Services                        | \$ 255,829            | \$ 311,797             | \$ 353,850             | \$ 42,053                                    |
| 52130 - Repairs and Maint- Computers                           | \$ 279,018            | \$ 297,546             | \$ 320,531             | \$ 22,985                                    |
| 53000 - Liability Insurance                                    | \$ 23,309             | \$ 22,785              | \$ 28,880              | \$ 6,095                                     |
| 53020 - Unemployment Claims                                    | \$ 320                | \$ 367                 | \$ 390                 | \$ 23                                        |
| 53100 - Conferences and Meetings                               | \$ 480                | \$ 7,000               | \$ 1,000               | \$ (6,000)                                   |
| 53110 - Employee Training                                      | \$ 4,116              | \$ 20,000              | \$ 11,000              | \$ (9,000)                                   |
| 53120 - Employee Mileage Expense                               | \$ -                  | \$ 300                 | \$ 150                 | \$ (150)                                     |
| 53130 - General Association Dues                               | \$ 2,670              | \$ 3,000               | \$ 3,000               | \$ -                                         |
| <b>Commodities</b>                                             | <b>\$ 11,781</b>      | <b>\$ 28,231</b>       | <b>\$ 29,800</b>       | <b>\$ 1,569</b>                              |
| 60000 - Office Supplies                                        | \$ 1,009              | \$ 2,600               | \$ 2,600               | \$ -                                         |
| 60020 - Computer Related Supplies                              | \$ 2,823              | \$ 6,031               | \$ 2,600               | \$ (3,431)                                   |
| 60050 - Books and Subscriptions                                | \$ 2,334              | \$ 4,000               | \$ -                   | \$ (4,000)                                   |
| 60060 - Computer Software- Non Capital                         | \$ -                  | \$ 3,500               | \$ 2,600               | \$ (900)                                     |
| 60070 - Computer Hardware- Non Capital                         | \$ 85                 | \$ 4,100               | \$ 14,000              | \$ 9,900                                     |
| 64000 - Telephone                                              | \$ 3,627              | \$ 6,000               | \$ 6,000               | \$ -                                         |
| 64010 - Cellular Phone                                         | \$ 1,903              | \$ 2,000               | \$ 2,000               | \$ -                                         |
| <b>Capital</b>                                                 | <b>\$ 12,899</b>      | <b>\$ 84,000</b>       | <b>\$ 80,000</b>       | <b>\$ (4,000)</b>                            |
| 70000 - Computers                                              | \$ -                  | \$ 64,000              | \$ 60,000              | \$ (4,000)                                   |
| 70020 - Computer Software- Capital                             | \$ -                  | \$ 12,000              | \$ 20,000              | \$ 8,000                                     |
| 70050 - Printers                                               | \$ 12,899             | \$ 8,000               | \$ -                   | \$ (8,000)                                   |
| <b>Contingency and Other</b>                                   | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ 1,038</b>        | <b>\$ 1,038</b>                              |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ -                   | \$ 1,038               | \$ 1,038                                     |
| <b>Transfers Out</b>                                           | <b>\$ 33,616</b>      | <b>\$ 34,585</b>       | <b>\$ 32,775</b>       | <b>\$ (1,810)</b>                            |
| 99001 - Transfer to General Fund 001                           | \$ 33,616             | \$ 34,585              | \$ 32,775              | \$ (1,810)                                   |



## **Health**

### **County Health Fund – 350.580.580 - 700**

#### **Mission**

The mission of the Health Department is to promote, protect and advocate for health and wellness in the community.

#### **Core Values**

- **Service** - providing services to the individuals, families, businesses and communities of Kane County in a manner that always exceeds their expectations and contributes to good health
- **Respect** - basing all of our interactions with our clients/customers, partners and co-workers on the highest regard for each individual
- **Trust** - honoring the public's trust and acting with integrity to sustain and build that relationship;
- **Quality** - providing our highest and best efforts in every aspect of our work and seeking ways to innovate and improve
- **Teamwork** - sustaining a commitment to work together to overcome obstacles and achieve our mission

The Kane County Health Department, a department of county government, was founded in 1985 by resolution of the Kane County Board. The Health Department offers a full array of public health programs, is certified by the Illinois Department of Public Health and is Nationally Accredited by the Public Health Accreditation Board. Kane County Health Department was the first county in Illinois to achieve National accreditation.

Kane County Health Department utilizes the 10 Essential Public Health Services (EPHS) as a guide for evidence-based activities. EPHS is a Nationally accepted model that serves as the guide for accreditation and describes the public health activities that all communities should undertake. For the past 25 years, the EPHS have served as a well-recognized framework for carrying out the mission of public health. The EPHS framework was originally released in 1994 and more recently updated in 2020. The revised version is intended to bring the framework in line with current and future public health practice.

1. Assess and monitor population health status, factors that influence health, and community needs and assets
2. Investigate, diagnose, and address health problems and hazards affecting the population
3. Communicate effectively to inform and educate people about health, factors that influence it, and how to improve it
4. Strengthen, support, and mobilize communities and partnerships to improve health
5. Create, champion, and implement policies, plans, and laws that impact health
6. Utilize legal and regulatory actions designed to improve and protect the public's health
7. Assure an effective system that enables equitable access to the individual services and care needed to be healthy
8. Build and support a diverse and skilled public health workforce
9. Improve and innovate public health functions through ongoing evaluation, research, and continuous quality improvement
10. Build and maintain a strong organizational infrastructure for public health

The revised EPHS framework was released on September 9, 2020, as a result of a collaborative effort by the Public Health National Center for Innovations (PHNCI) and the de Beaumont Foundation, who convened a task force of public health experts, leaders, and practitioners and engaged the public health community in activities to inform the changes. The task force also included experts from federal agencies, including CDC, which were instrumental in establishing and supporting the original EPHS framework.

## **Health**

### **County Health Fund – 350.580.580 - 700**

#### **Mandates**

State Statutes: 55 ILCS 5/5-25013

Investigates infectious disease, conducts sanitary health investigation for : Environmental, Lead and Communicable Disease Control Services which are the Essential Services of Public Health #'s 1,2,3 & 6. The board of health of each county may initiate and carry out programs and activities of all kinds that may be deemed necessary or desirable in the promotion and protection of health and in the control of disease 77 IL Administrative Code 600- Certified Local Health Code.

This mandate requires the local health department to involve community participation in the identification of community health problems, priority setting and completion of the community health needs assessment and community health plan. This mandate identifies the essential services that must be present to qualify as a Certified Local Health Department: This tier addresses the Essential Services of Public Health #'s 2,3,4,5,6,7,8,9,10.

77 IL Administrative Code 615- Local Health Protection

The Illinois Department of Public Health provides a local health protection grant to support the community needs for infectious, disease, lead and environmental health. Code defines program standards.

| <b>2024 Project Recap</b>                                                 | <b>Continuing</b> | <b>Completed</b> |
|---------------------------------------------------------------------------|-------------------|------------------|
| Monitored health status and understood health issues facing the community | X                 |                  |
| Protected people from health problems and health hazards                  | X                 |                  |
| Enforced public health laws                                               | X                 |                  |
| Maintained a competent public health workforce                            | X                 |                  |
| Protected high-risk infants from health problems and health hazards       | X                 |                  |
| Directed clinical/home visits and services                                | X                 |                  |
| Gave people information they needed to make healthy choices               | X                 |                  |
| Engaged the community to identify and solve health problems               | X                 |                  |
| Developed PH policies and plans                                           | X                 |                  |
| Helped people receive health services                                     | X                 |                  |
| Evaluated and improved programs and interventions                         | X                 |                  |
| Contributed to and applied evidence base of public health                 | X                 |                  |

**Health**  
**County Health Fund – 350.580.580 - 700**

| Key Performance Measures                                                                               | 2023   | 2024 |
|--------------------------------------------------------------------------------------------------------|--------|------|
| Number of responses to communicable disease reported cases                                             | 35,550 | n/a  |
| Number of potential foodborne illness investigations                                                   | 60     | n/a  |
| Number of EH inspections                                                                               | 3,000  | n/a  |
| Number of direct clinical/home visit services offered                                                  | n/a    | n/a  |
| Number of trainings/conferences/webinars per employee                                                  | 155    | n/a  |
| Number of Plan-Do-Check-Act Cycles used to advance KCHD public health activities                       | 1      | n/a  |
| Number of presentations about public health offered in the community                                   | 23     | n/a  |
| Number of families served                                                                              | 40     | n/a  |
| Number of home visits                                                                                  | 400    | n/a  |
| Number of maternal child screenings provided (includes PHQ-9, Edinburgh, ASQ-SE, Denver II, 4P's Plus) | 250    | n/a  |

**Goals and Objectives**

- **Goal 1.** Monitor health status and understand health issues facing community
  - **2025 Performance Measure:** Number of responses to Communicable Disease reported cases
- **Goal 2.** Protect people from health problems and health hazards
  - **2025 Performance Measure:** Number of potential foodborne illness investigations
- **Goal 3.** Enforce public health laws
  - **2025 Performance Measure:** Number of EH inspections
- **Goal 4.** Protect people from health problems and health hazards
  - **2025 Performance Measure:** Number of immunizations administered

**Position Summary**

| Category                         | FY 2023   | FY 2024   | Projected 2025 |
|----------------------------------|-----------|-----------|----------------|
| Full Time Regular                | 74        | 74        | 119            |
| Full Time Other*                 | 0         | 0         | 0              |
| Part Time Regular                | 15        | 15        | 6              |
| Part Time Other*                 | 0         | 0         | 0              |
| <b>Total Budgeted Positions:</b> | <b>89</b> | <b>89</b> | <b>125</b>     |

\*Other: Elected Officials, Per Diem, Commissioners

# Health

## County Health Fund – 350.580.580 - 700

| Account / Description<br>Revenue Special Revenue Funds                | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>580 Health Department</b>                                          |                       |                        |                        |                                              |
| <b>350 County Health Fund</b>                                         | <b>\$ 8,194,318</b>   | <b>\$ 12,993,492</b>   | <b>\$ 9,473,937</b>    | <b>\$ (3,519,555)</b>                        |
| <b>000 Revenues Sub-Department</b>                                    | <b>\$ 8,194,318</b>   | <b>\$ 12,988,492</b>   | <b>\$ 9,473,937</b>    | <b>\$ (3,514,555)</b>                        |
| <b>Charges for Services</b>                                           | <b>\$ 73,252</b>      | <b>\$ 96,966</b>       | <b>\$ 96,966</b>       | <b>\$ -</b>                                  |
| 34970 - Food Plan Review Fees                                         | \$ 49,706             | \$ 55,000              | \$ 55,000              | \$ -                                         |
| 34990 - Non-Compliance Well Fees                                      | \$ -                  | \$ 800                 | \$ 800                 | \$ -                                         |
| 35110 - Flu Shot Fees                                                 | \$ -                  | \$ 11,371              | \$ 11,371              | \$ -                                         |
| 35130 - Immunization Fees                                             | \$ -                  | \$ 5,400               | \$ 5,400               | \$ -                                         |
| 35140 - TB Test Fees                                                  | \$ -                  | \$ 4,000               | \$ 4,000               | \$ -                                         |
| 35310 - Non-Community Well Inspection Fees                            | \$ 11,460             | \$ 8,500               | \$ 8,500               | \$ -                                         |
| 35320 - Tanning Fees                                                  | \$ 300                | \$ 1,500               | \$ 1,500               | \$ -                                         |
| 35900 - Miscellaneous Fees                                            | \$ 11,786             | \$ 10,395              | \$ 10,395              | \$ -                                         |
| <b>Grants</b>                                                         | <b>\$ 2,680,897</b>   | <b>\$ 4,218,194</b>    | <b>\$ 3,866,357</b>    | <b>\$ (351,837)</b>                          |
| 32004 - Infection Prevention & Control Learning Collaborative Project | \$ -                  | \$ 80,000              | \$ -                   | \$ (80,000)                                  |
| 32005 - Greater IL Violence Prevention Council                        | \$ 8,539              | \$ 126,869             | \$ 47,808              | \$ (79,061)                                  |
| 32012 - MRC-RISE Grant                                                | \$ 22,500             | \$ -                   | \$ -                   | \$ -                                         |
| 32365 - COVID-19 Response Grant 22                                    | \$ 401,136            | \$ -                   | \$ -                   | \$ -                                         |
| 32366 - COVID-19 Vaccination Grant (C19VG)                            | \$ 481,968            | \$ -                   | \$ -                   | \$ -                                         |
| 32373 - Early Childhood Mental Health Consultation Program            | \$ 12,721             | \$ -                   | \$ -                   | \$ -                                         |
| 32374 - State Opioid Response (SOR) Grant                             | \$ 452,737            | \$ 466,620             | \$ 466,620             | \$ -                                         |
| 32376 - Medical Reserve Corp Grant (MRC)                              | \$ 10,000             | \$ -                   | \$ 10,000              | \$ 10,000                                    |
| 32400 - IDHS Early Child Network Grant                                | \$ 77,299             | \$ 180,000             | \$ 180,000             | \$ -                                         |
| 32410 - IDHS Family Case Mgmt Grant                                   | \$ 50,922             | \$ 49,830              | \$ 49,830              | \$ -                                         |
| 32460 - IDPH Preparedness Grant                                       | \$ 121,162            | \$ 246,057             | \$ 246,057             | \$ -                                         |
| 32470 - IDPH Lead Poison Case Mgmt Grant                              | \$ 147,108            | \$ 228,480             | \$ 228,480             | \$ -                                         |
| 32490 - IDPH Cities Readiness Grant                                   | \$ 31,312             | \$ 84,986              | \$ 93,410              | \$ 8,424                                     |
| 32520 - IDPH Local Health Protect Grant                               | \$ -                  | \$ 650,000             | \$ 650,000             | \$ -                                         |
| 32540 - IDPH Potable Water Supply Grant                               | \$ 8,275              | \$ 11,200              | \$ 11,200              | \$ -                                         |
| 32570 - IDPH Tanning Protection Grant                                 | \$ 1,500              | \$ 1,550               | \$ 1,550               | \$ -                                         |
| 32590 - IDPH IL Tobacco Free Comm Grant                               | \$ 89,969             | \$ 157,250             | \$ 157,250             | \$ -                                         |
| 32630 - IDPH West Nile Virus Prev Grant                               | \$ 53,146             | \$ 72,922              | \$ 72,922              | \$ -                                         |
| 32699 - Firearm Safe Storage (FASS) Grant                             | \$ -                  | \$ 48,700              | \$ -                   | \$ (48,700)                                  |
| 32720 - CCRR- YMCA Grant                                              | \$ 10,000             | \$ -                   | \$ -                   | \$ -                                         |
| 32738 - LHD OD Surveillance & Response                                | \$ 24,398             | \$ 62,500              | \$ -                   | \$ (62,500)                                  |
| 32765 - Embedding Peers in Emergency Depts Grant                      | \$ 82,500             | \$ -                   | \$ -                   | \$ -                                         |
| 32777 - Respiratory Surveil & Outbreak Response (RSOR)                | \$ -                  | \$ 1,000,000           | \$ 1,000,000           | \$ -                                         |
| 33893 - Early Childhood Mental Health GEER Grant                      | \$ 193,704            | \$ 351,230             | \$ 351,230             | \$ -                                         |
| 33899 - Childrens Mental Health Initiative Grant                      | \$ 400,000            | \$ 400,000             | \$ 300,000             | \$ (100,000)                                 |
| <b>Interest Revenue</b>                                               | <b>\$ 527,183</b>     | <b>\$ 18,300</b>       | <b>\$ 429,000</b>      | <b>\$ 410,700</b>                            |
| 38000 - Investment Income                                             | \$ 527,183            | \$ 18,300              | \$ 429,000             | \$ 410,700                                   |
| <b>Licenses and Permits</b>                                           | <b>\$ 1,604,970</b>   | <b>\$ 1,522,180</b>    | <b>\$ 1,653,902</b>    | <b>\$ 131,722</b>                            |
| 31330 - Well Permits                                                  | \$ 34,137             | \$ 40,000              | \$ 40,000              | \$ -                                         |
| 31340 - Septic Permits                                                | \$ 28,365             | \$ 37,500              | \$ 37,500              | \$ -                                         |
| 31400 - Food Permits                                                  | \$ 1,542,468          | \$ 1,444,680           | \$ 1,576,402           | \$ 131,722                                   |
| <b>Other</b>                                                          | <b>\$ 2,523</b>       | <b>\$ 5,131,762</b>    | <b>\$ 1,426,622</b>    | <b>\$ (3,705,140)</b>                        |
| 38900 - Miscellaneous Other                                           | \$ 2,523              | \$ -                   | \$ -                   | \$ -                                         |
| 39900 - Fund Balance Utilization                                      | \$ -                  | \$ 5,131,762           | \$ 1,426,622           | \$ (3,705,140)                               |
| <b>Other Taxes</b>                                                    | <b>\$ 2,936</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 30170 - TIF Distribution Tax                                          | \$ 2,936              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Property Taxes</b>                                                 | <b>\$ 1,974,312</b>   | <b>\$ 1,972,455</b>    | <b>\$ 1,972,455</b>    | <b>\$ -</b>                                  |
| 30000 - Property Taxes                                                | \$ 1,967,497          | \$ 1,972,455           | \$ 1,972,455           | \$ -                                         |
| 30005 - Property Tax Revenue Recapture                                | \$ 6,815              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Reimbursements</b>                                                 | <b>\$ 10,795</b>      | <b>\$ 28,635</b>       | <b>\$ 28,635</b>       | <b>\$ -</b>                                  |
| 37420 - Immunizations IHFS Reimbursement                              | \$ 1,420              | \$ -                   | \$ -                   | \$ -                                         |
| 37440 - Radon Kits Reimbursement                                      | \$ 285                | \$ 350                 | \$ 350                 | \$ -                                         |
| 37595 - Medical Billing                                               | \$ 8,983              | \$ 8,000               | \$ 8,000               | \$ -                                         |
| 37900 - Miscellaneous Reimbursement                                   | \$ 106                | \$ 20,285              | \$ 20,285              | \$ -                                         |
| <b>Transfers In</b>                                                   | <b>\$ 1,317,451</b>   | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 39355 - Transfer from American Rescue Plan Fund 355                   | \$ 1,317,451          | \$ -                   | \$ -                   | \$ -                                         |

# Health

## County Health Fund – 350.580.580 - 700

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>580 Health Department</b>                                  |                       |                        |                        |                                              |
| <b>651 Medical Reserve Corps Program Sub-Department</b>       | \$ -                  | \$ 5,000               | \$ -                   | \$ (5,000)                                   |
| <b>Grants</b>                                                 | \$ -                  | \$ 5,000               | \$ -                   | \$ (5,000)                                   |
| 32376 - Medical Reserve Corp Grant (MRC)                      | \$ -                  | \$ 5,000               | \$ -                   | \$ (5,000)                                   |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>580 Health Department</b>                                   |                       |                        |                        |                                              |
| <b>350 County Health Fund</b>                                  | \$ 7,879,222          | \$ 12,993,492          | \$ 9,473,937           | \$ (3,519,555)                               |
| <b>580 Community Health Resources Sub-Department</b>           | \$ 1,010,319          | \$ 3,862,443           | \$ 659,725             | \$ (3,202,718)                               |
| <b>Personnel Services- Salaries &amp; Wages</b>                | \$ 452,717            | \$ 73,634              | \$ -                   | \$ (73,634)                                  |
| 40000 - Salaries and Wages                                     | \$ 452,717            | \$ -                   | \$ -                   | \$ -                                         |
| 40002 - Non-Union Wage Increase                                | \$ -                  | \$ 73,634              | \$ -                   | \$ (73,634)                                  |
| <b>Personnel Services- Employee Benefits</b>                   | \$ 198,968            | \$ -                   | \$ -                   | \$ -                                         |
| 45000 - Healthcare Contribution                                | \$ 126,874            | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 3,169              | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 32,075             | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 21,792             | \$ -                   | \$ -                   | \$ -                                         |
| 53010 - Workers Compensation                                   | \$ 15,058             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contractual Services</b>                                    | \$ 270,311            | \$ 500,931             | \$ 500,931             | \$ -                                         |
| 50150 - Contractual/Consulting Services                        | \$ 165,982            | \$ 291,920             | \$ 291,920             | \$ -                                         |
| 50340 - Software Licensing Cost                                | \$ 15,580             | \$ 69,500              | \$ 69,500              | \$ -                                         |
| 52000 - Disposal and Water Softener Svcs                       | \$ 3,474              | \$ 4,500               | \$ 4,500               | \$ -                                         |
| 52010 - Janitorial Services                                    | \$ 6,747              | \$ 9,720               | \$ 9,720               | \$ -                                         |
| 52110 - Repairs and Maint- Buildings                           | \$ 12,836             | \$ 43,902              | \$ 43,902              | \$ -                                         |
| 52120 - Repairs and Maint- Grounds                             | \$ -                  | \$ 3,500               | \$ 3,500               | \$ -                                         |
| 52230 - Repairs and Maint- Vehicles                            | \$ 3,167              | \$ 5,200               | \$ 5,200               | \$ -                                         |
| 52240 - Repairs and Maint- Office Equip                        | \$ 15,345             | \$ 17,100              | \$ 17,100              | \$ -                                         |
| 53000 - Liability Insurance                                    | \$ 18,872             | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 285                | \$ -                   | \$ -                   | \$ -                                         |
| 53040 - General Advertising                                    | \$ 78                 | \$ 2,500               | \$ 2,500               | \$ -                                         |
| 53100 - Conferences and Meetings                               | \$ 1,700              | \$ 7,850               | \$ 7,850               | \$ -                                         |
| 53110 - Employee Training                                      | \$ -                  | \$ 9,700               | \$ 9,700               | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ 40                 | \$ 3,039               | \$ 3,039               | \$ -                                         |
| 53130 - General Association Dues                               | \$ 26,205             | \$ 32,500              | \$ 32,500              | \$ -                                         |
| <b>Commodities</b>                                             | \$ 60,708             | \$ 138,691             | \$ 138,692             | \$ 1                                         |
| 60000 - Office Supplies                                        | \$ 15,222             | \$ 16,375              | \$ 16,375              | \$ -                                         |
| 60010 - Operating Supplies                                     | \$ 5,344              | \$ 45,750              | \$ 45,751              | \$ 1                                         |
| 60040 - Postage                                                | \$ -                  | \$ 100                 | \$ 100                 | \$ -                                         |
| 60050 - Books and Subscriptions                                | \$ 938                | \$ 3,860               | \$ 3,860               | \$ -                                         |
| 60060 - Computer Software- Non Capital                         | \$ 696                | \$ 15,168              | \$ 15,168              | \$ -                                         |
| 60070 - Computer Hardware- Non Capital                         | \$ 6,019              | \$ 7,000               | \$ 7,000               | \$ -                                         |
| 60160 - Cleaning Supplies                                      | \$ -                  | \$ 500                 | \$ 500                 | \$ -                                         |
| 63010 - Utilities- Electric                                    | \$ -                  | \$ 3,084               | \$ 3,084               | \$ -                                         |
| 63040 - Fuel- Vehicles                                         | \$ 4,734              | \$ 5,300               | \$ 5,300               | \$ -                                         |
| 64000 - Telephone                                              | \$ 27,756             | \$ 41,554              | \$ 41,554              | \$ -                                         |
| <b>Capital</b>                                                 | \$ -                  | \$ 3,000,000           | \$ -                   | \$ (3,000,000)                               |
| 72130 - Buildings- Health                                      | \$ -                  | \$ 3,000,000           | \$ -                   | \$ (3,000,000)                               |
| <b>Transfers Out</b>                                           | \$ 27,615             | \$ 149,187             | \$ 20,102              | \$ (129,085)                                 |
| 99001 - Transfer to General Fund 001                           | \$ 27,615             | \$ 26,675              | \$ 20,102              | \$ (6,573)                                   |
| 99355 - Transfer to American Rescue Plan Fund 355              |                       | \$ 122,512             | \$ -                   | \$ (122,512)                                 |

# Health

## County Health Fund – 350.580.580 - 700

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>580 Health Department</b>                                   |                       |                        |                        |                                              |
| <b>581 Kane Public Health Sub-Department</b>                   | <b>\$ (12,531)</b>    | <b>\$ 6,710,677</b>    | <b>\$ 7,205,882</b>    | <b>\$ 495,205</b>                            |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ (11,845)</b>    | <b>\$ 4,795,521</b>    | <b>\$ 5,056,385</b>    | <b>\$ 260,864</b>                            |
| 40000 - Salaries and Wages                                     | \$ (11,447)           | \$ 4,800,224           | \$ 5,056,385           | \$ 256,161                                   |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ (184,978)           | \$ -                   | \$ 184,978                                   |
| 40006 - Union Wage Increase                                    | \$ -                  | \$ 70,369              | \$ -                   | \$ (70,369)                                  |
| 40007 - Equity Study Adjustments                               | \$ -                  | \$ 109,906             | \$ -                   | \$ (109,906)                                 |
| 40200 - Overtime Salaries                                      | \$ (398)              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ (686)</b>       | <b>\$ 1,769,758</b>    | <b>\$ 1,948,148</b>    | <b>\$ 178,390</b>                            |
| 45000 - Healthcare Contribution                                | \$ -                  | \$ 1,024,475           | \$ 1,174,008           | \$ 149,533                                   |
| 45010 - Dental Contribution                                    | \$ -                  | \$ 28,684              | \$ 31,501              | \$ 2,817                                     |
| 45100 - FICA/SS Contribution                                   | \$ (878)              | \$ 386,894             | \$ 382,972             | \$ (3,922)                                   |
| 45200 - IMRF Contribution                                      | \$ 191                | \$ 231,631             | \$ 272,148             | \$ 40,517                                    |
| 53010 - Workers Compensation                                   | \$ -                  | \$ 98,074              | \$ 87,519              | \$ (10,555)                                  |
| <b>Contractual Services</b>                                    | <b>\$ -</b>           | <b>\$ 145,398</b>      | <b>\$ 201,349</b>      | <b>\$ 55,951</b>                             |
| 53000 - Liability Insurance                                    | \$ -                  | \$ 143,084             | \$ 198,671             | \$ 55,587                                    |
| 53020 - Unemployment Claims                                    | \$ -                  | \$ 2,314               | \$ 2,678               | \$ 364                                       |
| <b>582 Health Resource Sub-Department</b>                      | <b>\$ 359,361</b>     | <b>\$ 76,068</b>       | <b>\$ 96,870</b>       | <b>\$ 20,802</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 187,820</b>     | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 40000 - Salaries and Wages                                     | \$ 187,820            | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 80,873</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 45000 - Healthcare Contribution                                | \$ 49,753             | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 735                | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 13,740             | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 9,027              | \$ -                   | \$ -                   | \$ -                                         |
| 53010 - Workers Compensation                                   | \$ 7,618              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contractual Services</b>                                    | <b>\$ 31,189</b>      | <b>\$ 18,466</b>       | <b>\$ 74,348</b>       | <b>\$ 55,882</b>                             |
| 50150 - Contractual/Consulting Services                        | \$ 8,727              | \$ 500                 | \$ 56,000              | \$ 55,500                                    |
| 50340 - Software Licensing Cost                                | \$ 11,417             | \$ 6,770               | \$ 8,752               | \$ 1,982                                     |
| 53000 - Liability Insurance                                    | \$ 10,020             | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 138                | \$ -                   | \$ -                   | \$ -                                         |
| 53100 - Conferences and Meetings                               | \$ 887                | \$ 9,600               | \$ 8,000               | \$ (1,600)                                   |
| 53120 - Employee Mileage Expense                               | \$ -                  | \$ 1,596               | \$ 1,596               | \$ -                                         |
| <b>Commodities</b>                                             | <b>\$ 863</b>         | <b>\$ 980</b>          | <b>\$ 4,430</b>        | <b>\$ 3,450</b>                              |
| 60010 - Operating Supplies                                     | \$ 287                | \$ 500                 | \$ 4,250               | \$ 3,750                                     |
| 60050 - Books and Subscriptions                                | \$ 219                | \$ 480                 | \$ 180                 | \$ (300)                                     |
| 64000 - Telephone                                              | \$ 357                | \$ -                   | \$ -                   | \$ -                                         |
| <b>Transfers Out</b>                                           | <b>\$ 58,616</b>      | <b>\$ 56,622</b>       | <b>\$ 18,092</b>       | <b>\$ (38,530)</b>                           |
| 99001 - Transfer to General Fund 001                           | \$ 58,616             | \$ 56,622              | \$ 18,092              | \$ (38,530)                                  |
| <b>583 Local Health Protect Grant Sub-Department</b>           | <b>\$ 399,252</b>     | <b>\$ 196</b>          | <b>\$ 557</b>          | <b>\$ 361</b>                                |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 285,654</b>     | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 40000 - Salaries and Wages                                     | \$ 285,654            | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 102,148</b>     | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 45000 - Healthcare Contribution                                | \$ 58,317             | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 1,693              | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 20,817             | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 14,119             | \$ -                   | \$ -                   | \$ -                                         |
| 53010 - Workers Compensation                                   | \$ 7,203              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contractual Services</b>                                    | <b>\$ 11,449</b>      | <b>\$ 196</b>          | <b>\$ 557</b>          | <b>\$ 361</b>                                |
| 53000 - Liability Insurance                                    | \$ 9,474              | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 130                | \$ -                   | \$ -                   | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ 1,845              | \$ 196                 | \$ 557                 | \$ 361                                       |
| <b>585 CCRR- YMCA Sub-Department</b>                           | <b>\$ 8,276</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| <b>Commodities</b>                                             | <b>\$ 8,276</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 60010 - Operating Supplies                                     | \$ 8,276              | \$ -                   | \$ -                   | \$ -                                         |

# Health

## County Health Fund – 350.580.580 - 700

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>580 Health Department</b>                                   |                       |                        |                        |                                              |
| <b>586 Tobacco Free Community Sub-Department</b>               | <b>\$ 189,094</b>     | <b>\$ 27,690</b>       | <b>\$ 17,932</b>       | <b>\$ (9,758)</b>                            |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 120,754</b>     | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 40000 - Salaries and Wages                                     | \$ 120,754            | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 36,512</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 45000 - Healthcare Contribution                                | \$ 18,840             | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 658                | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 8,909              | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 6,012              | \$ -                   | \$ -                   | \$ -                                         |
| 53010 - Workers Compensation                                   | \$ 2,093              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contractual Services</b>                                    | <b>\$ 30,526</b>      | <b>\$ 20,154</b>       | <b>\$ 12,300</b>       | <b>\$ (7,854)</b>                            |
| 50150 - Contractual/Consulting Services                        | \$ 27,226             | \$ 19,949              | \$ 12,300              | \$ (7,649)                                   |
| 53000 - Liability Insurance                                    | \$ 2,752              | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 38                 | \$ -                   | \$ -                   | \$ -                                         |
| 53110 - Employee Training                                      | \$ 250                | \$ -                   | \$ -                   | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ 260                | \$ 205                 | \$ -                   | \$ (205)                                     |
| <b>Commodities</b>                                             | <b>\$ 1,301</b>       | <b>\$ 7,536</b>        | <b>\$ 5,632</b>        | <b>\$ (1,904)</b>                            |
| 60010 - Operating Supplies                                     | \$ 161                | \$ 6,396               | \$ 4,492               | \$ (1,904)                                   |
| 64000 - Telephone                                              | \$ 1,140              | \$ 1,140               | \$ 1,140               | \$ -                                         |
| <b>589 City Readiness Initiative Sub-Department</b>            | <b>\$ 48,132</b>      | <b>\$ 1,312</b>        | <b>\$ 29,211</b>       | <b>\$ 27,899</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 26,502</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 40000 - Salaries and Wages                                     | \$ 26,502             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 14,953</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 45000 - Healthcare Contribution                                | \$ 10,758             | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 133                | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 1,853              | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 1,246              | \$ -                   | \$ -                   | \$ -                                         |
| 53010 - Workers Compensation                                   | \$ 962                | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contractual Services</b>                                    | <b>\$ 1,283</b>       | <b>\$ -</b>            | <b>\$ 1,179</b>        | <b>\$ 1,179</b>                              |
| 53000 - Liability Insurance                                    | \$ 1,265              | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 18                 | \$ -                   | \$ -                   | \$ -                                         |
| <b>Commodities</b>                                             | <b>\$ 5,395</b>       | <b>\$ 1,312</b>        | <b>\$ 28,032</b>       | <b>\$ 26,720</b>                             |
| 60010 - Operating Supplies                                     | \$ 839                | \$ -                   | \$ 26,720              | \$ 26,720                                    |
| 64000 - Telephone                                              | \$ 4,556              | \$ 1,312               | \$ 1,312               | \$ -                                         |
| <b>592 All Our Kids Early Childhood Sub-Department</b>         | <b>\$ 91,768</b>      | <b>\$ 28,042</b>       | <b>\$ 19,822</b>       | <b>\$ (8,220)</b>                            |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 65,588</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 40000 - Salaries and Wages                                     | \$ 65,588             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 11,718</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 45000 - Healthcare Contribution                                | \$ 945                | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 32                 | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 4,999              | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 3,354              | \$ -                   | \$ -                   | \$ -                                         |
| 53010 - Workers Compensation                                   | \$ 2,388              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contractual Services</b>                                    | <b>\$ 10,234</b>      | <b>\$ 28,042</b>       | <b>\$ 19,822</b>       | <b>\$ (8,220)</b>                            |
| 50150 - Contractual/Consulting Services                        | \$ 5,504              | \$ 27,660              | \$ 16,000              | \$ (11,660)                                  |
| 53000 - Liability Insurance                                    | \$ 3,141              | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 44                 | \$ -                   | \$ -                   | \$ -                                         |
| 53100 - Conferences and Meetings                               | \$ 64                 | \$ -                   | \$ -                   | \$ -                                         |
| 53110 - Employee Training                                      | \$ 436                | \$ -                   | \$ -                   | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ 1,045              | \$ 382                 | \$ 3,822               | \$ 3,440                                     |
| <b>Commodities</b>                                             | <b>\$ 4,228</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 60010 - Operating Supplies                                     | \$ 4,228              | \$ -                   | \$ -                   | \$ -                                         |



# Health

## County Health Fund – 350.580.580 - 700

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>580 Health Department</b>                                   |                       |                        |                        |                                              |
| <b>598 West Nile Virus Sub-Department</b>                      | <b>\$ 55,422</b>      | <b>\$ 63,865</b>       | <b>\$ 63,176</b>       | <b>\$ (689)</b>                              |
| <i>Personnel Services- Salaries &amp; Wages</i>                | <i>\$ 12,354</i>      | <i>\$ -</i>            | <i>\$ -</i>            | <i>\$ -</i>                                  |
| 40000 - Salaries and Wages                                     | \$ 12,354             | \$ -                   | \$ -                   | \$ -                                         |
| <i>Personnel Services- Employee Benefits</i>                   | <i>\$ 3,061</i>       | <i>\$ -</i>            | <i>\$ -</i>            | <i>\$ -</i>                                  |
| 45000 - Healthcare Contribution                                | \$ 1,695              | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 34                 | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 910                | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 289                | \$ -                   | \$ -                   | \$ -                                         |
| 53010 - Workers Compensation                                   | \$ 133                | \$ -                   | \$ -                   | \$ -                                         |
| <i>Contractual Services</i>                                    | <i>\$ 258</i>         | <i>\$ 8,430</i>        | <i>\$ 8,430</i>        | <i>\$ -</i>                                  |
| 50150 - Contractual/Consulting Services                        | \$ -                  | \$ 8,300               | \$ 8,300               | \$ -                                         |
| 53000 - Liability Insurance                                    | \$ 175                | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 3                  | \$ -                   | \$ -                   | \$ -                                         |
| 53110 - Employee Training                                      | \$ -                  | \$ 130                 | \$ 130                 | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ 80                 | \$ -                   | \$ -                   | \$ -                                         |
| <i>Commodities</i>                                             | <i>\$ 39,749</i>      | <i>\$ 55,435</i>       | <i>\$ 54,746</i>       | <i>\$ (689)</i>                              |
| 60010 - Operating Supplies                                     | \$ 39,749             | \$ 55,435              | \$ 54,746              | \$ (689)                                     |
| <b>599 MIH Special Project High Risk Sub-Department</b>        | <b>\$ 52,953</b>      | <b>\$ 721</b>          | <b>\$ 432</b>          | <b>\$ (289)</b>                              |
| <i>Personnel Services- Salaries &amp; Wages</i>                | <i>\$ 37,770</i>      | <i>\$ -</i>            | <i>\$ -</i>            | <i>\$ -</i>                                  |
| 40000 - Salaries and Wages                                     | \$ 37,770             | \$ -                   | \$ -                   | \$ -                                         |
| <i>Personnel Services- Employee Benefits</i>                   | <i>\$ 13,805</i>      | <i>\$ -</i>            | <i>\$ -</i>            | <i>\$ -</i>                                  |
| 45000 - Healthcare Contribution                                | \$ 7,847              | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 373                | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 2,884              | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 1,936              | \$ -                   | \$ -                   | \$ -                                         |
| 53010 - Workers Compensation                                   | \$ 764                | \$ -                   | \$ -                   | \$ -                                         |
| <i>Contractual Services</i>                                    | <i>\$ 1,378</i>       | <i>\$ 721</i>          | <i>\$ 432</i>          | <i>\$ (289)</i>                              |
| 53000 - Liability Insurance                                    | \$ 1,005              | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 14                 | \$ -                   | \$ -                   | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ 359                | \$ 721                 | \$ 432                 | \$ (289)                                     |
| <b>603 Health Emergency Preparedness Sub-Department</b>        | <b>\$ 229,889</b>     | <b>\$ 47,829</b>       | <b>\$ 49,379</b>       | <b>\$ 1,550</b>                              |
| <i>Personnel Services- Salaries &amp; Wages</i>                | <i>\$ 126,552</i>     | <i>\$ -</i>            | <i>\$ -</i>            | <i>\$ -</i>                                  |
| 40000 - Salaries and Wages                                     | \$ 126,552            | \$ -                   | \$ -                   | \$ -                                         |
| <i>Personnel Services- Employee Benefits</i>                   | <i>\$ 61,397</i>      | <i>\$ -</i>            | <i>\$ -</i>            | <i>\$ -</i>                                  |
| 45000 - Healthcare Contribution                                | \$ 42,301             | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 706                | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 9,003              | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 6,054              | \$ -                   | \$ -                   | \$ -                                         |
| 53010 - Workers Compensation                                   | \$ 3,334              | \$ -                   | \$ -                   | \$ -                                         |
| <i>Contractual Services</i>                                    | <i>\$ 7,729</i>       | <i>\$ 12,980</i>       | <i>\$ 7,992</i>        | <i>\$ (4,988)</i>                            |
| 50150 - Contractual/Consulting Services                        | \$ 1,512              | \$ 7,034               | \$ 2,046               | \$ (4,988)                                   |
| 53000 - Liability Insurance                                    | \$ 4,385              | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 61                 | \$ -                   | \$ -                   | \$ -                                         |
| 53100 - Conferences and Meetings                               | \$ -                  | \$ 5,418               | \$ 5,418               | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ 1,771              | \$ 528                 | \$ 528                 | \$ -                                         |
| <i>Commodities</i>                                             | <i>\$ 34,211</i>      | <i>\$ 34,849</i>       | <i>\$ 41,387</i>       | <i>\$ 6,538</i>                              |
| 60010 - Operating Supplies                                     | \$ 8,565              | \$ 6,242               | \$ 12,780              | \$ 6,538                                     |
| 64000 - Telephone                                              | \$ 25,646             | \$ 28,607              | \$ 28,607              | \$ -                                         |



**Health**  
**County Health Fund – 350.580.580 - 700**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>580 Health Department</b>                                   |                       |                        |                        |                                              |
| <b>604 CH Health Promotion Sub-Department</b>                  | <b>\$ 117,183</b>     | <b>\$ 29,360</b>       | <b>\$ 156,273</b>      | <b>\$ 126,913</b>                            |
| <i>Personnel Services- Salaries &amp; Wages</i>                | <b>\$ 71,858</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 40000 - Salaries and Wages                                     | \$ 71,858             | \$ -                   | \$ -                   | \$ -                                         |
| <i>Personnel Services- Employee Benefits</i>                   | <b>\$ 22,827</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 45000 - Healthcare Contribution                                | \$ 11,189             | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 381                | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 5,290              | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 3,577              | \$ -                   | \$ -                   | \$ -                                         |
| 53010 - Workers Compensation                                   | \$ 2,390              | \$ -                   | \$ -                   | \$ -                                         |
| <i>Contractual Services</i>                                    | <b>\$ 14,515</b>      | <b>\$ 24,121</b>       | <b>\$ 55,450</b>       | <b>\$ 31,329</b>                             |
| 50150 - Contractual/Consulting Services                        | \$ 10,753             | \$ 21,371              | \$ 31,200              | \$ 9,829                                     |
| 53000 - Liability Insurance                                    | \$ 3,143              | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 44                 | \$ -                   | \$ -                   | \$ -                                         |
| 53110 - Employee Training                                      | \$ 434                | \$ 1,000               | \$ 22,500              | \$ 21,500                                    |
| 53120 - Employee Mileage Expense                               | \$ 140                | \$ 1,750               | \$ 1,750               | \$ -                                         |
| <i>Commodities</i>                                             | <b>\$ 7,984</b>       | <b>\$ 5,239</b>        | <b>\$ 64,639</b>       | <b>\$ 59,400</b>                             |
| 60010 - Operating Supplies                                     | \$ 7,984              | \$ 5,239               | \$ 64,639              | \$ 59,400                                    |
| <i>Transfers Out</i>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ 36,184</b>       | <b>\$ 36,184</b>                             |
| 99001 - Transfer to General Fund 001                           | \$ -                  | \$ -                   | \$ 36,184              | \$ 36,184                                    |
| <b>605 Lead Poisoning Case Management Sub-Department</b>       | <b>\$ 228,749</b>     | <b>\$ 11,581</b>       | <b>\$ 4,458</b>        | <b>\$ (7,123)</b>                            |
| <i>Personnel Services- Salaries &amp; Wages</i>                | <b>\$ 155,332</b>     | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 40000 - Salaries and Wages                                     | \$ 155,332            | \$ -                   | \$ -                   | \$ -                                         |
| <i>Personnel Services- Employee Benefits</i>                   | <b>\$ 45,267</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 45000 - Healthcare Contribution                                | \$ 22,414             | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 806                | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 11,291             | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 7,501              | \$ -                   | \$ -                   | \$ -                                         |
| 53010 - Workers Compensation                                   | \$ 3,255              | \$ -                   | \$ -                   | \$ -                                         |
| <i>Contractual Services</i>                                    | <b>\$ 26,137</b>      | <b>\$ 1,700</b>        | <b>\$ 1,700</b>        | <b>\$ -</b>                                  |
| 50150 - Contractual/Consulting Services                        | \$ 21,797             | \$ -                   | \$ -                   | \$ -                                         |
| 53000 - Liability Insurance                                    | \$ 4,281              | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 59                 | \$ -                   | \$ -                   | \$ -                                         |
| 53110 - Employee Training                                      | \$ -                  | \$ 1,700               | \$ 1,700               | \$ -                                         |
| <i>Commodities</i>                                             | <b>\$ 2,013</b>       | <b>\$ 9,881</b>        | <b>\$ 2,758</b>        | <b>\$ (7,123)</b>                            |
| 60010 - Operating Supplies                                     | \$ 2,013              | \$ 9,881               | \$ 2,758               | \$ (7,123)                                   |

# Health

## County Health Fund – 350.580.580 - 700

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>580 Health Department</b>                                   |                       |                        |                        |                                              |
| <b>609 Environment Sub-Department</b>                          | <b>\$ 718,968</b>     | <b>\$ 120,362</b>      | <b>\$ 200,988</b>      | <b>\$ 80,626</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 460,448</b>     | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 40000 - Salaries and Wages                                     | \$ 460,448            | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 173,570</b>     | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 45000 - Healthcare Contribution                                | \$ 99,608             | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 2,840              | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 33,811             | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 22,796             | \$ -                   | \$ -                   | \$ -                                         |
| 53010 - Workers Compensation                                   | \$ 14,516             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contractual Services</b>                                    | <b>\$ 81,449</b>      | <b>\$ 86,592</b>       | <b>\$ 135,188</b>      | <b>\$ 48,596</b>                             |
| 50150 - Contractual/Consulting Services                        | \$ 2,200              | \$ 1,000               | \$ 30,500              | \$ 29,500                                    |
| 50340 - Software Licensing Cost                                | \$ 33,953             | \$ 37,010              | \$ 52,306              | \$ 15,296                                    |
| 50500 - Lab Services                                           | \$ 208                | \$ 2,500               | \$ 2,500               | \$ -                                         |
| 52180 - Building Space Rental                                  | \$ 15,957             | \$ 24,882              | \$ 24,882              | \$ -                                         |
| 53000 - Liability Insurance                                    | \$ 19,093             | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 262                | \$ -                   | \$ -                   | \$ -                                         |
| 53110 - Employee Training                                      | \$ 1,845              | \$ 4,500               | \$ 7,000               | \$ 2,500                                     |
| 53120 - Employee Mileage Expense                               | \$ 7,930              | \$ 13,500              | \$ 14,500              | \$ 1,000                                     |
| 53130 - General Association Dues                               | \$ -                  | \$ 3,200               | \$ 3,500               | \$ 300                                       |
| <b>Commodities</b>                                             | <b>\$ 3,502</b>       | <b>\$ 33,770</b>       | <b>\$ 65,800</b>       | <b>\$ 32,030</b>                             |
| 60000 - Office Supplies                                        | \$ -                  | \$ 570                 | \$ 1,000               | \$ 430                                       |
| 60010 - Operating Supplies                                     | \$ 3,502              | \$ 11,500              | \$ 22,500              | \$ 11,000                                    |
| 60050 - Books and Subscriptions                                | \$ -                  | \$ 500                 | \$ 500                 | \$ -                                         |
| 60060 - Computer Software- Non Capital                         | \$ -                  | \$ 2,000               | \$ 6,000               | \$ 4,000                                     |
| 60070 - Computer Hardware- Non Capital                         | \$ -                  | \$ 17,200              | \$ 33,800              | \$ 16,600                                    |
| 63040 - Fuel- Vehicles                                         | \$ -                  | \$ 2,000               | \$ 2,000               | \$ -                                         |
| <b>613 Infection Prevention CL Col Proj Sub-Department</b>     | <b>\$ -</b>           | <b>\$ 80,000</b>       | <b>\$ -</b>            | <b>\$ (80,000)</b>                           |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ -</b>           | <b>\$ 63,988</b>       | <b>\$ -</b>            | <b>\$ (63,988)</b>                           |
| 40000 - Salaries and Wages                                     | \$ -                  | \$ 63,988              | \$ -                   | \$ (63,988)                                  |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ -</b>           | <b>\$ 14,483</b>       | <b>\$ -</b>            | <b>\$ (14,483)</b>                           |
| 45000 - Healthcare Contribution                                | \$ -                  | \$ 3,490               | \$ -                   | \$ (3,490)                                   |
| 45100 - FICA/SS Contribution                                   | \$ -                  | \$ 4,895               | \$ -                   | \$ (4,895)                                   |
| 45200 - IMRF Contribution                                      | \$ -                  | \$ 4,306               | \$ -                   | \$ (4,306)                                   |
| 53010 - Workers Compensation                                   | \$ -                  | \$ 1,792               | \$ -                   | \$ (1,792)                                   |
| <b>Contractual Services</b>                                    | <b>\$ -</b>           | <b>\$ 1,529</b>        | <b>\$ -</b>            | <b>\$ (1,529)</b>                            |
| 53000 - Liability Insurance                                    | \$ -                  | \$ 1,484               | \$ -                   | \$ (1,484)                                   |
| 53020 - Unemployment Claims                                    | \$ -                  | \$ 45                  | \$ -                   | \$ (45)                                      |

# Health

## County Health Fund – 350.580.580 - 700

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>580 Health Department</b>                                   |                       |                        |                        |                                              |
| <b>630 Division of Health Promotion Sub-Department</b>         | <b>\$ 111,551</b>     | <b>\$ 120,517</b>      | <b>\$ 321,900</b>      | <b>\$ 201,383</b>                            |
| <i>Personnel Services- Employee Benefits</i>                   | <b>\$ 5,498</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 53010 - Workers Compensation                                   | \$ 5,498              | \$ -                   | \$ -                   | \$ -                                         |
| <i>Contractual Services</i>                                    | <b>\$ 27,016</b>      | <b>\$ 39,420</b>       | <b>\$ 213,340</b>      | <b>\$ 173,920</b>                            |
| 50150 - Contractual/Consulting Services                        | \$ 18,442             | \$ 18,000              | \$ 18,000              | \$ -                                         |
| 50340 - Software Licensing Cost                                | \$ 65                 | \$ 17,420              | \$ 175,940             | \$ 158,520                                   |
| 53000 - Liability Insurance                                    | \$ 7,232              | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 100                | \$ -                   | \$ -                   | \$ -                                         |
| 53100 - Conferences and Meetings                               | \$ 208                | \$ 3,100               | \$ 15,500              | \$ 12,400                                    |
| 53110 - Employee Training                                      | \$ -                  | \$ -                   | \$ 3,000               | \$ 3,000                                     |
| 53120 - Employee Mileage Expense                               | \$ 969                | \$ 900                 | \$ 900                 | \$ -                                         |
| <i>Commodities</i>                                             | <b>\$ 21,429</b>      | <b>\$ 25,449</b>       | <b>\$ 28,149</b>       | <b>\$ 2,700</b>                              |
| 60000 - Office Supplies                                        | \$ -                  | \$ 300                 | \$ 3,000               | \$ 2,700                                     |
| 60010 - Operating Supplies                                     | \$ 2,056              | \$ 2,624               | \$ 2,624               | \$ -                                         |
| 60050 - Books and Subscriptions                                | \$ -                  | \$ 200                 | \$ 200                 | \$ -                                         |
| 63010 - Utilities- Electric                                    | \$ 1,730              | \$ 4,682               | \$ 4,682               | \$ -                                         |
| 64000 - Telephone                                              | \$ 17,643             | \$ 17,643              | \$ 17,643              | \$ -                                         |
| <i>Transfers Out</i>                                           | <b>\$ 57,608</b>      | <b>\$ 55,648</b>       | <b>\$ 80,411</b>       | <b>\$ 24,763</b>                             |
| 99001 - Transfer to General Fund 001                           | \$ 57,608             | \$ 55,648              | \$ 80,411              | \$ 24,763                                    |
| <b>631 Division of Disease Prevention Sub-Department</b>       | <b>\$ 314,449</b>     | <b>\$ 108,791</b>      | <b>\$ 88,555</b>       | <b>\$ (20,236)</b>                           |
| <i>Personnel Services- Salaries &amp; Wages</i>                | <b>\$ 177,716</b>     | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 40000 - Salaries and Wages                                     | \$ 177,716            | \$ -                   | \$ -                   | \$ -                                         |
| <i>Personnel Services- Employee Benefits</i>                   | <b>\$ 55,390</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 45000 - Healthcare Contribution                                | \$ 27,736             | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 1,132              | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 13,313             | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 8,426              | \$ -                   | \$ -                   | \$ -                                         |
| 53010 - Workers Compensation                                   | \$ 4,783              | \$ -                   | \$ -                   | \$ -                                         |
| <i>Contractual Services</i>                                    | <b>\$ 18,998</b>      | <b>\$ 17,800</b>       | <b>\$ 17,800</b>       | <b>\$ -</b>                                  |
| 50150 - Contractual/Consulting Services                        | \$ 4,883              | \$ 8,900               | \$ 8,900               | \$ -                                         |
| 50340 - Software Licensing Cost                                | \$ -                  | \$ 2,000               | \$ 2,000               | \$ -                                         |
| 50500 - Lab Services                                           | \$ -                  | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 53000 - Liability Insurance                                    | \$ 10,958             | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 19                 | \$ -                   | \$ -                   | \$ -                                         |
| 53100 - Conferences and Meetings                               | \$ 2,042              | \$ 1,600               | \$ 1,600               | \$ -                                         |
| 53110 - Employee Training                                      | \$ 46                 | \$ -                   | \$ -                   | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ 1,051              | \$ 2,000               | \$ 2,000               | \$ -                                         |
| 53130 - General Association Dues                               | \$ -                  | \$ 2,300               | \$ 2,300               | \$ -                                         |
| <i>Commodities</i>                                             | <b>\$ 25,578</b>      | <b>\$ 38,591</b>       | <b>\$ 38,591</b>       | <b>\$ -</b>                                  |
| 60000 - Office Supplies                                        | \$ 1,591              | \$ 4,400               | \$ 4,400               | \$ -                                         |
| 60010 - Operating Supplies                                     | \$ 361                | \$ 4,618               | \$ 4,618               | \$ -                                         |
| 60050 - Books and Subscriptions                                | \$ -                  | \$ 500                 | \$ 500                 | \$ -                                         |
| 60250 - Medical Supplies and Drugs                             | \$ 8,553              | \$ 12,000              | \$ 12,000              | \$ -                                         |
| 63040 - Fuel- Vehicles                                         | \$ -                  | \$ 2,000               | \$ 2,000               | \$ -                                         |
| 64000 - Telephone                                              | \$ 15,073             | \$ 15,073              | \$ 15,073              | \$ -                                         |
| <i>Transfers Out</i>                                           | <b>\$ 36,767</b>      | <b>\$ 52,400</b>       | <b>\$ 32,164</b>       | <b>\$ (20,236)</b>                           |
| 99001 - Transfer to General Fund 001                           | \$ 36,767             | \$ 52,400              | \$ 32,164              | \$ (20,236)                                  |

# Health

## County Health Fund – 350.580.580 - 700

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>580 Health Department</b>                                   |                       |                        |                        |                                              |
| <b>639 Community TB Program Sub-Department</b>                 | <b>\$ 123,727</b>     | <b>\$ 62,242</b>       | <b>\$ 62,242</b>       | <b>\$ -</b>                                  |
| <i>Personnel Services- Salaries &amp; Wages</i>                | <i>\$ 54,326</i>      | <i>\$ -</i>            | <i>\$ -</i>            | <i>\$ -</i>                                  |
| 40000 - Salaries and Wages                                     | \$ 54,326             | \$ -                   | \$ -                   | \$ -                                         |
| <i>Personnel Services- Employee Benefits</i>                   | <i>\$ 25,374</i>      | <i>\$ -</i>            | <i>\$ -</i>            | <i>\$ -</i>                                  |
| 45000 - Healthcare Contribution                                | \$ 15,907             | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 28                 | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 3,903              | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 2,598              | \$ -                   | \$ -                   | \$ -                                         |
| 53010 - Workers Compensation                                   | \$ 2,938              | \$ -                   | \$ -                   | \$ -                                         |
| <i>Contractual Services</i>                                    | <i>\$ 32,567</i>      | <i>\$ 39,150</i>       | <i>\$ 40,550</i>       | <i>\$ 1,400</i>                              |
| 50150 - Contractual/Consulting Services                        | \$ 25,327             | \$ 29,000              | \$ 31,400              | \$ 2,400                                     |
| 50470 - X-Rays                                                 | \$ 162                | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 50500 - Lab Services                                           | \$ 3,033              | \$ 9,000               | \$ 8,000               | \$ (1,000)                                   |
| 53000 - Liability Insurance                                    | \$ 3,865              | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 53                 | \$ -                   | \$ -                   | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ 127                | \$ 150                 | \$ 150                 | \$ -                                         |
| <i>Commodities</i>                                             | <i>\$ 11,460</i>      | <i>\$ 23,092</i>       | <i>\$ 21,692</i>       | <i>\$ (1,400)</i>                            |
| 60010 - Operating Supplies                                     | \$ 283                | \$ 1,092               | \$ 1,092               | \$ -                                         |
| 60250 - Medical Supplies and Drugs                             | \$ 11,177             | \$ 22,000              | \$ 20,600              | \$ (1,400)                                   |
| <b>651 Medical Reserve Corps Program Sub-Department</b>        | <b>\$ 6,131</b>       | <b>\$ 15,000</b>       | <b>\$ 10,000</b>       | <b>\$ (5,000)</b>                            |
| <i>Contractual Services</i>                                    | <i>\$ 4,837</i>       | <i>\$ 8,800</i>        | <i>\$ 8,000</i>        | <i>\$ (800)</i>                              |
| 50150 - Contractual/Consulting Services                        | \$ 4,837              | \$ 8,800               | \$ 8,000               | \$ (800)                                     |
| <i>Commodities</i>                                             | <i>\$ 1,294</i>       | <i>\$ 6,200</i>        | <i>\$ 2,000</i>        | <i>\$ (4,200)</i>                            |
| 60010 - Operating Supplies                                     | \$ -                  | \$ 5,900               | \$ 2,000               | \$ (3,900)                                   |
| 60250 - Medical Supplies and Drugs                             | \$ 1,294              | \$ -                   | \$ -                   | \$ -                                         |
| 60490 - Equipment < \$1000                                     | \$ -                  | \$ 300                 | \$ -                   | \$ (300)                                     |
| <b>655 Childrens Mental Hlth Initiative Sub-Department</b>     | <b>\$ 348,367</b>     | <b>\$ 189,465</b>      | <b>\$ 118,927</b>      | <b>\$ (70,538)</b>                           |
| <i>Personnel Services- Salaries &amp; Wages</i>                | <i>\$ 139,381</i>     | <i>\$ -</i>            | <i>\$ -</i>            | <i>\$ -</i>                                  |
| 40000 - Salaries and Wages                                     | \$ 139,381            | \$ -                   | \$ -                   | \$ -                                         |
| <i>Personnel Services- Employee Benefits</i>                   | <i>\$ 56,095</i>      | <i>\$ -</i>            | <i>\$ -</i>            | <i>\$ -</i>                                  |
| 45000 - Healthcare Contribution                                | \$ 35,467             | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 359                | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 10,133             | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 6,865              | \$ -                   | \$ -                   | \$ -                                         |
| 53010 - Workers Compensation                                   | \$ 3,272              | \$ -                   | \$ -                   | \$ -                                         |
| <i>Contractual Services</i>                                    | <i>\$ 143,178</i>     | <i>\$ 179,465</i>      | <i>\$ 110,927</i>      | <i>\$ (68,538)</i>                           |
| 50150 - Contractual/Consulting Services                        | \$ 129,859            | \$ 174,455             | \$ 104,052             | \$ (70,403)                                  |
| 53000 - Liability Insurance                                    | \$ 4,304              | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 59                 | \$ -                   | \$ -                   | \$ -                                         |
| 53100 - Conferences and Meetings                               | \$ 5,411              | \$ -                   | \$ -                   | \$ -                                         |
| 53110 - Employee Training                                      | \$ -                  | \$ 2,510               | \$ 5,000               | \$ 2,490                                     |
| 53120 - Employee Mileage Expense                               | \$ 3,544              | \$ 2,500               | \$ 1,875               | \$ (625)                                     |
| <i>Commodities</i>                                             | <i>\$ 9,713</i>       | <i>\$ 10,000</i>       | <i>\$ 8,000</i>        | <i>\$ (2,000)</i>                            |
| 60010 - Operating Supplies                                     | \$ 9,713              | \$ 10,000              | \$ 8,000               | \$ (2,000)                                   |

# Health

## County Health Fund – 350.580.580 - 700

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>580 Health Department</b>                                   |                       |                        |                        |                                              |
| <b>656 State Opioid Response(SOR) Grant Sub-Department</b>     | <b>\$ 373,258</b>     | <b>\$ 343,028</b>      | <b>\$ 315,286</b>      | <b>\$ (27,742)</b>                           |
| <i>Personnel Services- Salaries &amp; Wages</i>                | <b>\$ 108,539</b>     | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 40000 - Salaries and Wages                                     | \$ 108,539            | \$ -                   | \$ -                   | \$ -                                         |
| <i>Personnel Services- Employee Benefits</i>                   | <b>\$ 32,454</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 45000 - Healthcare Contribution                                | \$ 16,358             | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 480                | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 7,972              | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 5,384              | \$ -                   | \$ -                   | \$ -                                         |
| 53010 - Workers Compensation                                   | \$ 2,259              | \$ -                   | \$ -                   | \$ -                                         |
| <i>Contractual Services</i>                                    | <b>\$ 223,018</b>     | <b>\$ 262,439</b>      | <b>\$ 296,179</b>      | <b>\$ 33,740</b>                             |
| 50150 - Contractual/Consulting Services                        | \$ 217,780            | \$ 261,260             | \$ 295,000             | \$ 33,740                                    |
| 53000 - Liability Insurance                                    | \$ 2,971              | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 41                 | \$ -                   | \$ -                   | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ 2,226              | \$ 1,179               | \$ 1,179               | \$ -                                         |
| <i>Commodities</i>                                             | <b>\$ 9,247</b>       | <b>\$ 16,849</b>       | <b>\$ 19,107</b>       | <b>\$ 2,258</b>                              |
| 60010 - Operating Supplies                                     | \$ 9,247              | \$ 16,849              | \$ 19,107              | \$ 2,258                                     |
| <i>Transfers Out</i>                                           | <b>\$ -</b>           | <b>\$ 63,740</b>       | <b>\$ -</b>            | <b>\$ (63,740)</b>                           |
| 99001 - Transfer to General Fund 001                           | \$ -                  | \$ 63,740              | \$ -                   | \$ (63,740)                                  |
| <b>661 LHD Overdose Surveillance &amp; Resp Department</b>     | <b>\$ 41,725</b>      | <b>\$ 475</b>          | <b>\$ -</b>            | <b>\$ (475)</b>                              |
| <i>Personnel Services- Salaries &amp; Wages</i>                | <b>\$ 36,817</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 40000 - Salaries and Wages                                     | \$ 36,817             | \$ -                   | \$ -                   | \$ -                                         |
| <i>Personnel Services- Employee Benefits</i>                   | <b>\$ 4,380</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 45100 - FICA/SS Contribution                                   | \$ 2,816              | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 1,564              | \$ -                   | \$ -                   | \$ -                                         |
| <i>Contractual Services</i>                                    | <b>\$ 528</b>         | <b>\$ 72</b>           | <b>\$ -</b>            | <b>\$ (72)</b>                               |
| 50150 - Contractual/Consulting Services                        | \$ 528                | \$ 72                  | \$ -                   | \$ (72)                                      |
| <i>Commodities</i>                                             | <b>\$ -</b>           | <b>\$ 403</b>          | <b>\$ -</b>            | <b>\$ (403)</b>                              |
| 60010 - Operating Supplies                                     | \$ -                  | \$ 403                 | \$ -                   | \$ (403)                                     |
| <b>662 Early Childhood Mental Health CP Sub-Department</b>     | <b>\$ 24,679</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| <i>Personnel Services- Salaries &amp; Wages</i>                | <b>\$ 16,119</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 40000 - Salaries and Wages                                     | \$ 16,119             | \$ -                   | \$ -                   | \$ -                                         |
| <i>Personnel Services- Employee Benefits</i>                   | <b>\$ 5,662</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 45000 - Healthcare Contribution                                | \$ 2,119              | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 67                 | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 1,188              | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 809                | \$ -                   | \$ -                   | \$ -                                         |
| 53010 - Workers Compensation                                   | \$ 1,479              | \$ -                   | \$ -                   | \$ -                                         |
| <i>Contractual Services</i>                                    | <b>\$ 2,898</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 53000 - Liability Insurance                                    | \$ 1,945              | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 27                 | \$ -                   | \$ -                   | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ 926                | \$ -                   | \$ -                   | \$ -                                         |

# Health

## County Health Fund – 350.580.580 - 700

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>580 Health Department</b>                                   |                       |                        |                        |                                              |
| <b>664 COVID-19 Outbreak Sub-Department</b>                    | <b>\$ 97,037</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| <i>Personnel Services- Salaries &amp; Wages</i>                | <i>\$ 70,314</i>      | <i>\$ -</i>            | <i>\$ -</i>            | <i>\$ -</i>                                  |
| 40000 - Salaries and Wages                                     | \$ 70,314             | \$ -                   | \$ -                   | \$ -                                         |
| <i>Personnel Services- Employee Benefits</i>                   | <i>\$ 18,398</i>      | <i>\$ -</i>            | <i>\$ -</i>            | <i>\$ -</i>                                  |
| 45000 - Healthcare Contribution                                | \$ 9,967              | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 233                | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 5,200              | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 2,998              | \$ -                   | \$ -                   | \$ -                                         |
| <i>Contractual Services</i>                                    | <i>\$ 8,325</i>       | <i>\$ -</i>            | <i>\$ -</i>            | <i>\$ -</i>                                  |
| 50150 - Contractual/Consulting Services                        | \$ 4,437              | \$ -                   | \$ -                   | \$ -                                         |
| 53110 - Employee Training                                      | \$ 3,888              | \$ -                   | \$ -                   | \$ -                                         |
| <b>667 Covid-19 Mass Vaccination Grant Sub-Department</b>      | <b>\$ 95,143</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| <i>Personnel Services- Salaries &amp; Wages</i>                | <i>\$ 70,308</i>      | <i>\$ -</i>            | <i>\$ -</i>            | <i>\$ -</i>                                  |
| 40000 - Salaries and Wages                                     | \$ 70,308             | \$ -                   | \$ -                   | \$ -                                         |
| <i>Personnel Services- Employee Benefits</i>                   | <i>\$ 20,857</i>      | <i>\$ -</i>            | <i>\$ -</i>            | <i>\$ -</i>                                  |
| 45000 - Healthcare Contribution                                | \$ 11,530             | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 421                | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 5,186              | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 3,719              | \$ -                   | \$ -                   | \$ -                                         |
| <i>Contractual Services</i>                                    | <i>\$ 3,978</i>       | <i>\$ -</i>            | <i>\$ -</i>            | <i>\$ -</i>                                  |
| 50150 - Contractual/Consulting Services                        | \$ 3,978              | \$ -                   | \$ -                   | \$ -                                         |
| <b>66813 ARP Contact Tracing Sub-Department</b>                | <b>\$ 1,789,785</b>   | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| <i>Personnel Services- Salaries &amp; Wages</i>                | <i>\$ 78,087</i>      | <i>\$ -</i>            | <i>\$ -</i>            | <i>\$ -</i>                                  |
| 40000 - Salaries and Wages                                     | \$ 78,087             | \$ -                   | \$ -                   | \$ -                                         |
| <i>Personnel Services- Employee Benefits</i>                   | <i>\$ 18,656</i>      | <i>\$ -</i>            | <i>\$ -</i>            | <i>\$ -</i>                                  |
| 45000 - Healthcare Contribution                                | \$ 2,903              | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 85                 | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 5,920              | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 3,979              | \$ -                   | \$ -                   | \$ -                                         |
| 53010 - Workers Compensation                                   | \$ 5,768              | \$ -                   | \$ -                   | \$ -                                         |
| <i>Contractual Services</i>                                    | <i>\$ 1,693,042</i>   | <i>\$ -</i>            | <i>\$ -</i>            | <i>\$ -</i>                                  |
| 50150 - Contractual/Consulting Services                        | \$ 1,688,119          | \$ -                   | \$ -                   | \$ -                                         |
| 53000 - Liability Insurance                                    | \$ 4,779              | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 144                | \$ -                   | \$ -                   | \$ -                                         |
| <b>674 Early Childhood MH CP GEER Sub-Department</b>           | <b>\$ 273,687</b>     | <b>\$ 1,591</b>        | <b>\$ 28,914</b>       | <b>\$ 27,323</b>                             |
| <i>Personnel Services- Salaries &amp; Wages</i>                | <i>\$ 188,340</i>     | <i>\$ -</i>            | <i>\$ -</i>            | <i>\$ -</i>                                  |
| 40000 - Salaries and Wages                                     | \$ 188,340            | \$ -                   | \$ -                   | \$ -                                         |
| <i>Personnel Services- Employee Benefits</i>                   | <i>\$ 68,224</i>      | <i>\$ -</i>            | <i>\$ -</i>            | <i>\$ -</i>                                  |
| 45000 - Healthcare Contribution                                | \$ 42,513             | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 923                | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 13,306             | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 9,188              | \$ -                   | \$ -                   | \$ -                                         |
| 53010 - Workers Compensation                                   | \$ 2,294              | \$ -                   | \$ -                   | \$ -                                         |
| <i>Contractual Services</i>                                    | <i>\$ 6,233</i>       | <i>\$ 1,393</i>        | <i>\$ 16,432</i>       | <i>\$ 15,039</i>                             |
| 50150 - Contractual/Consulting Services                        | \$ -                  | \$ 1,000               | \$ -                   | \$ (1,000)                                   |
| 53000 - Liability Insurance                                    | \$ 3,017              | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 42                 | \$ -                   | \$ -                   | \$ -                                         |
| 53110 - Employee Training                                      | \$ 1,561              | \$ -                   | \$ 10,000              | \$ 10,000                                    |
| 53120 - Employee Mileage Expense                               | \$ 1,614              | \$ 393                 | \$ 6,432               | \$ 6,039                                     |
| <i>Commodities</i>                                             | <i>\$ 10,889</i>      | <i>\$ 198</i>          | <i>\$ 12,482</i>       | <i>\$ 12,284</i>                             |
| 60000 - Office Supplies                                        | \$ 129                | \$ -                   | \$ -                   | \$ -                                         |
| 60010 - Operating Supplies                                     | \$ 10,760             | \$ 198                 | \$ 12,482              | \$ 12,284                                    |

# Health

## County Health Fund – 350.580.580 - 700

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>580 Health Department</b>                                   |                       |                        |                        |                                              |
| <b>675 Medical Reserve Corps-RISE Sub-Department</b>           | \$ 11,833             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Commodities</b>                                             | \$ 11,833             | \$ -                   | \$ -                   | \$ -                                         |
| 60010 - Operating Supplies                                     | \$ 11,833             | \$ -                   | \$ -                   | \$ -                                         |
| <b>677 Embedding Peers in Emerg Depts Sub-Department</b>       | \$ 1,481              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Employee Benefits</b>                   | \$ 799                | \$ -                   | \$ -                   | \$ -                                         |
| 53010 - Workers Compensation                                   | \$ 799                | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contractual Services</b>                                    | \$ 682                | \$ -                   | \$ -                   | \$ -                                         |
| 53000 - Liability Insurance                                    | \$ 662                | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 20                 | \$ -                   | \$ -                   | \$ -                                         |
| <b>679 Community Lead Program Sub-Department</b>               | \$ -                  | \$ 3,250               | \$ 3,250               | \$ -                                         |
| <b>Contractual Services</b>                                    | \$ -                  | \$ 1,250               | \$ 400                 | \$ (850)                                     |
| 53120 - Employee Mileage Expense                               | \$ -                  | \$ 1,250               | \$ 400                 | \$ (850)                                     |
| <b>Commodities</b>                                             | \$ -                  | \$ 2,000               | \$ 2,850               | \$ 850                                       |
| 60010 - Operating Supplies                                     | \$ -                  | \$ 2,000               | \$ 2,850               | \$ 850                                       |
| <b>695 COVID-19 Response Grant Sub-Department</b>              | \$ 305,196            | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Salaries &amp; Wages</b>                | \$ 230,269            | \$ -                   | \$ -                   | \$ -                                         |
| 40000 - Salaries and Wages                                     | \$ 230,269            | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Employee Benefits</b>                   | \$ 74,927             | \$ -                   | \$ -                   | \$ -                                         |
| 45000 - Healthcare Contribution                                | \$ 45,751             | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 1,069              | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 16,748             | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 11,359             | \$ -                   | \$ -                   | \$ -                                         |
| <b>696 Greater IL Violence Prevention Sub-Department</b>       | \$ 29,137             | \$ 40,287              | \$ 20,158              | \$ (20,129)                                  |
| <b>Personnel Services- Salaries &amp; Wages</b>                | \$ 21,831             | \$ -                   | \$ -                   | \$ -                                         |
| 40000 - Salaries and Wages                                     | \$ 21,831             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Employee Benefits</b>                   | \$ 4,941              | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 1,670              | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 1,088              | \$ -                   | \$ -                   | \$ -                                         |
| 53010 - Workers Compensation                                   | \$ 2,183              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contractual Services</b>                                    | \$ 2,365              | \$ 40,287              | \$ 11,808              | \$ (28,479)                                  |
| 50150 - Contractual/Consulting Services                        | \$ -                  | \$ 40,000              | \$ 9,300               | \$ (30,700)                                  |
| 53000 - Liability Insurance                                    | \$ 1,809              | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 55                 | \$ -                   | \$ -                   | \$ -                                         |
| 53110 - Employee Training                                      | \$ -                  | \$ -                   | \$ 2,000               | \$ 2,000                                     |
| 53120 - Employee Mileage Expense                               | \$ 501                | \$ 287                 | \$ 508                 | \$ 221                                       |
| <b>Commodities</b>                                             | \$ -                  | \$ -                   | \$ 8,350               | \$ 8,350                                     |
| 60010 - Operating Supplies                                     | \$ -                  | \$ -                   | \$ 8,350               | \$ 8,350                                     |
| <b>697 COVID-19 Vaccination Grant Sub-Department</b>           | \$ 435,196            | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Salaries &amp; Wages</b>                | \$ 307,582            | \$ -                   | \$ -                   | \$ -                                         |
| 40000 - Salaries and Wages                                     | \$ 307,582            | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Employee Benefits</b>                   | \$ 107,556            | \$ -                   | \$ -                   | \$ -                                         |
| 45000 - Healthcare Contribution                                | \$ 58,344             | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 1,993              | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 22,614             | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 15,014             | \$ -                   | \$ -                   | \$ -                                         |
| 53010 - Workers Compensation                                   | \$ 9,590              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contractual Services</b>                                    | \$ 10,887             | \$ -                   | \$ -                   | \$ -                                         |
| 50150 - Contractual/Consulting Services                        | \$ 2,701              | \$ -                   | \$ -                   | \$ -                                         |
| 53000 - Liability Insurance                                    | \$ 7,946              | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 240                | \$ -                   | \$ -                   | \$ -                                         |
| <b>Commodities</b>                                             | \$ 9,171              | \$ -                   | \$ -                   | \$ -                                         |
| 60010 - Operating Supplies                                     | \$ 9,171              | \$ -                   | \$ -                   | \$ -                                         |

**Health**  
**County Health Fund – 350.580.580 - 700**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>580 Health Department</b>                                   |                       |                        |                        |                                              |
| <b>699 Firearm Safe Storage (FASS) Sub-Department</b>          | \$ -                  | \$ 48,700              | \$ -                   | \$ (48,700)                                  |
| <b>Contractual Services</b>                                    | \$ -                  | \$ 6,200               | \$ -                   | \$ (6,200)                                   |
| 53110 - Employee Training                                      | \$ -                  | \$ 5,000               | \$ -                   | \$ (5,000)                                   |
| 53120 - Employee Mileage Expense                               | \$ -                  | \$ 1,200               | \$ -                   | \$ (1,200)                                   |
| <b>Commodities</b>                                             | \$ -                  | \$ 42,500              | \$ -                   | \$ (42,500)                                  |
| 60010 - Operating Supplies                                     | \$ -                  | \$ 42,500              | \$ -                   | \$ (42,500)                                  |
| <b>700 Respiratory Surveil &amp; Outbreak Sub-Departments</b>  | \$ -                  | \$ 1,000,000           | \$ -                   | \$ (1,000,000)                               |
| <b>Personnel Services- Salaries &amp; Wages</b>                | \$ -                  | \$ 447,658             | \$ -                   | \$ (447,658)                                 |
| 40000 - Salaries and Wages                                     | \$ -                  | \$ 447,658             | \$ -                   | \$ (447,658)                                 |
| <b>Personnel Services- Employee Benefits</b>                   | \$ -                  | \$ 198,717             | \$ -                   | \$ (198,717)                                 |
| 45000 - Healthcare Contribution                                | \$ -                  | \$ 134,388             | \$ -                   | \$ (134,388)                                 |
| 45100 - FICA/SS Contribution                                   | \$ -                  | \$ 34,246              | \$ -                   | \$ (34,246)                                  |
| 45200 - IMRF Contribution                                      | \$ -                  | \$ 20,503              | \$ -                   | \$ (20,503)                                  |
| 53010 - Workers Compensation                                   | \$ -                  | \$ 9,580               | \$ -                   | \$ (9,580)                                   |
| <b>Contractual Services</b>                                    | \$ -                  | \$ 336,632             | \$ -                   | \$ (336,632)                                 |
| 50150 - Contractual/Consulting Services                        | \$ -                  | \$ 295,074             | \$ -                   | \$ (295,074)                                 |
| 53000 - Liability Insurance                                    | \$ -                  | \$ 13,922              | \$ -                   | \$ (13,922)                                  |
| 53020 - Unemployment Claims                                    | \$ -                  | \$ 224                 | \$ -                   | \$ (224)                                     |
| 53110 - Employee Training                                      | \$ -                  | \$ 25,000              | \$ -                   | \$ (25,000)                                  |
| 53120 - Employee Mileage Expense                               | \$ -                  | \$ 2,412               | \$ -                   | \$ (2,412)                                   |
| <b>Commodities</b>                                             | \$ -                  | \$ 16,993              | \$ -                   | \$ (16,993)                                  |
| 60010 - Operating Supplies                                     | \$ -                  | \$ 16,993              | \$ -                   | \$ (16,993)                                  |



**Health**  
**Kane Kares Fund – 351.580.640 - 646**

| Account / Description<br>Revenue Special Revenue Funds     | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>580 Health Department</b>                               |                       |                        |                        |                                              |
| <b>351 Kane Kares Fund</b>                                 | <b>\$ 618,898</b>     | <b>\$ 588,019</b>      | <b>\$ 685,094</b>      | <b>\$ 97,075</b>                             |
| <b>000 Revenues Sub-Department</b>                         | <b>\$ 618,898</b>     | <b>\$ 588,019</b>      | <b>\$ 685,094</b>      | <b>\$ 97,075</b>                             |
| <b>Grants</b>                                              | <b>\$ 402,523</b>     | <b>\$ 371,122</b>      | <b>\$ 385,433</b>      | <b>\$ 14,311</b>                             |
| 32760 - Kane Kares- ISBE Grant                             | \$ 296,306            | \$ 288,351             | \$ 302,662             | \$ 14,311                                    |
| 33640 - MIECHVP Grant                                      | \$ 106,217            | \$ 82,771              | \$ 82,771              | \$ -                                         |
| <b>Interest Revenue</b>                                    | <b>\$ 25,953</b>      | <b>\$ 3,668</b>        | <b>\$ 20,000</b>       | <b>\$ 16,332</b>                             |
| 38000 - Investment Income                                  | \$ 25,953             | \$ 3,668               | \$ 20,000              | \$ 16,332                                    |
| <b>Other</b>                                               | <b>\$ 35</b>          | <b>\$ -</b>            | <b>\$ 66,432</b>       | <b>\$ 66,432</b>                             |
| 38900 - Miscellaneous Other                                | \$ 35                 | \$ -                   | \$ -                   | \$ -                                         |
| 39900 - Fund Balance Utilization                           | \$ -                  | \$ -                   | \$ 66,432              | \$ 66,432                                    |
| <b>Transfers In</b>                                        | <b>\$ 190,387</b>     | <b>\$ 213,229</b>      | <b>\$ 213,229</b>      | <b>\$ -</b>                                  |
| 39000 - Transfer From Other Funds                          | \$ 48,290             | \$ -                   | \$ -                   | \$ -                                         |
| 39120 - Transfer from Grand Victoria Casino Elgin Fund 120 | \$ 142,097            | \$ 213,229             | \$ 213,229             | \$ -                                         |

# Health

## Kane Kares Fund – 351.580.640 - 646

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>580 Health Department</b>                                   |                       |                        |                        |                                              |
| <b>351 Kane Kares Fund</b>                                     | <b>\$ 547,622</b>     | <b>\$ 588,019</b>      | <b>\$ 685,094</b>      | <b>\$ 97,075</b>                             |
| <b>640 Kane Kares Sub-Department</b>                           | <b>\$ 17,478</b>      | <b>\$ 487,922</b>      | <b>\$ 586,136</b>      | <b>\$ 98,214</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ -</b>           | <b>\$ 332,282</b>      | <b>\$ 392,474</b>      | <b>\$ 60,192</b>                             |
| 40000 - Salaries and Wages                                     | \$ -                  | \$ -                   | \$ 392,474             | \$ 392,474                                   |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 332,282             | \$ -                   | \$ (332,282)                                 |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ -</b>           | <b>\$ 124,212</b>      | <b>\$ 175,954</b>      | <b>\$ 51,742</b>                             |
| 45000 - Healthcare Contribution                                | \$ -                  | \$ 75,516              | \$ 114,549             | \$ 39,033                                    |
| 45010 - Dental Contribution                                    | \$ -                  | \$ 1,655               | \$ 3,148               | \$ 1,493                                     |
| 45100 - FICA/SS Contribution                                   | \$ -                  | \$ 24,904              | \$ 30,031              | \$ 5,127                                     |
| 45200 - IMRF Contribution                                      | \$ -                  | \$ 14,910              | \$ 21,433              | \$ 6,523                                     |
| 53010 - Workers Compensation                                   | \$ -                  | \$ 7,227               | \$ 6,793               | \$ (434)                                     |
| <b>Contractual Services</b>                                    | <b>\$ -</b>           | <b>\$ 13,304</b>       | <b>\$ -</b>            | <b>\$ (13,304)</b>                           |
| 52180 - Building Space Rental                                  | \$ -                  | \$ 3,668               | \$ -                   | \$ (3,668)                                   |
| 53000 - Liability Insurance                                    | \$ -                  | \$ 9,506               | \$ -                   | \$ (9,506)                                   |
| 53020 - Unemployment Claims                                    | \$ -                  | \$ 130                 | \$ -                   | \$ (130)                                     |
| <b>Transfers Out</b>                                           | <b>\$ 17,478</b>      | <b>\$ 18,124</b>       | <b>\$ 17,708</b>       | <b>\$ (416)</b>                              |
| 99001 - Transfer to General Fund 001                           | \$ 17,478             | \$ 18,124              | \$ 17,708              | \$ (416)                                     |
| <b>642 Early Childhood Block Grant Sub-Department</b>          | <b>\$ 265,553</b>     | <b>\$ 41,553</b>       | <b>\$ 24,257</b>       | <b>\$ (17,296)</b>                           |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 177,961</b>     | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 40000 - Salaries and Wages                                     | \$ 177,961            | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 68,359</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 45000 - Healthcare Contribution                                | \$ 41,171             | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 733                | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 13,185             | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 8,873              | \$ -                   | \$ -                   | \$ -                                         |
| 53010 - Workers Compensation                                   | \$ 4,396              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contractual Services</b>                                    | <b>\$ 14,360</b>      | <b>\$ 41,462</b>       | <b>\$ 7,250</b>        | <b>\$ (34,212)</b>                           |
| 53000 - Liability Insurance                                    | \$ 5,781              | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 80                 | \$ -                   | \$ -                   | \$ -                                         |
| 53110 - Employee Training                                      | \$ 6,484              | \$ 38,310              | \$ 5,250               | \$ (33,060)                                  |
| 53120 - Employee Mileage Expense                               | \$ 2,015              | \$ 3,152               | \$ 2,000               | \$ (1,152)                                   |
| <b>Commodities</b>                                             | <b>\$ 4,873</b>       | <b>\$ 91</b>           | <b>\$ 17,007</b>       | <b>\$ 16,916</b>                             |
| 60010 - Operating Supplies                                     | \$ 4,873              | \$ 91                  | \$ 17,007              | \$ 16,916                                    |
| <b>644 Maternal Infant Early Childhood Sub-Department</b>      | <b>\$ 103,040</b>     | <b>\$ 15,846</b>       | <b>\$ 32,003</b>       | <b>\$ 16,157</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 63,094</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 40000 - Salaries and Wages                                     | \$ 63,094             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 21,746</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 45000 - Healthcare Contribution                                | \$ 12,535             | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 301                | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 4,616              | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 3,106              | \$ -                   | \$ -                   | \$ -                                         |
| 53010 - Workers Compensation                                   | \$ 1,188              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contractual Services</b>                                    | <b>\$ 17,274</b>      | <b>\$ 15,103</b>       | <b>\$ 20,523</b>       | <b>\$ 5,420</b>                              |
| 50150 - Contractual/Consulting Services                        | \$ 15,247             | \$ 14,600              | \$ 19,320              | \$ 4,720                                     |
| 53000 - Liability Insurance                                    | \$ 1,563              | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 22                 | \$ -                   | \$ -                   | \$ -                                         |
| 53110 - Employee Training                                      | \$ 355                | \$ -                   | \$ 600                 | \$ 600                                       |
| 53120 - Employee Mileage Expense                               | \$ 87                 | \$ 503                 | \$ 603                 | \$ 100                                       |
| <b>Commodities</b>                                             | <b>\$ 925</b>         | <b>\$ 743</b>          | <b>\$ 11,480</b>       | <b>\$ 10,737</b>                             |
| 60010 - Operating Supplies                                     | \$ 925                | \$ 743                 | \$ 11,480              | \$ 10,737                                    |

**Health**  
**Kane Kares Fund – 351.580.640 - 646**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>580 Health Department</b>                                   |                       |                        |                        |                                              |
| <b>646 Riverboat- Kane Kares Sub-Department</b>                | <b>\$ 161,551</b>     | <b>\$ 42,698</b>       | <b>\$ 42,698</b>       | <b>\$ -</b>                                  |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 73,439</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 40000 - Salaries and Wages                                     | \$ 73,439             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 33,162</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 45000 - Healthcare Contribution                                | \$ 22,077             | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 666                | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 5,244              | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 3,580              | \$ -                   | \$ -                   | \$ -                                         |
| 53010 - Workers Compensation                                   | \$ 1,595              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contractual Services</b>                                    | <b>\$ 54,950</b>      | <b>\$ 38,698</b>       | <b>\$ 38,698</b>       | <b>\$ -</b>                                  |
| 50150 - Contractual/Consulting Services                        | \$ -                  | \$ 24,528              | \$ 24,528              | \$ -                                         |
| 52180 - Building Space Rental                                  | \$ 23,985             | \$ 4,170               | \$ 4,170               | \$ -                                         |
| 53000 - Liability Insurance                                    | \$ 2,097              | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 29                 | \$ -                   | \$ -                   | \$ -                                         |
| 53110 - Employee Training                                      | \$ 28,584             | \$ 9,000               | \$ 9,000               | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ 255                | \$ 1,000               | \$ 1,000               | \$ -                                         |
| <b>Commodities</b>                                             | <b>\$ -</b>           | <b>\$ 4,000</b>        | <b>\$ 4,000</b>        | <b>\$ -</b>                                  |
| 60010 - Operating Supplies                                     | \$ -                  | \$ 4,000               | \$ 4,000               | \$ -                                         |

# Health

## American Rescue Plan Fund 355.580.000 – 355.580.66816

### Mission

This ARPA initiative focuses on evidence-based interventions that address issues impacting the mental health of Kane County residents. This includes supporting a diverse and well-trained workforce in organizations working with those residents most at risk, coordinating services and supporting residents in accessing them, providing resources to reduce risk factors that families have putting their mental health at risk and reducing stigma to access beneficial treatment. This project aims to work with a cross section of partners to implement and support programming that has proven efficacy. Specific examples include enhancing training programs for providers to equip them with new skills to address current issues, providing case management to families seeking services and increasing parent capacity to serve as supports for their peers.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>580 Health Department</b>                                  |                       |                        |                        |                                              |
| <b>355 American Rescue Plan Fund</b>                          | \$ -                  | \$ -                   | \$ 189,841             | \$ 189,841                                   |
| <b>000 Revenues Sub-Department</b>                            | \$ -                  | \$ -                   | \$ 189,841             | \$ 189,841                                   |
| <b>Grants</b>                                                 | \$ -                  | \$ -                   | \$ 189,841             | \$ 189,841                                   |
| 32369 - American Rescue Plan Grant                            | \$ -                  | \$ -                   | \$ 189,841             | \$ 189,841                                   |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>580 Health Department</b>                                   |                       |                        |                        |                                              |
| <b>355 American Rescue Plan Fund</b>                           | \$ -                  | \$ 3,181,600           | \$ 189,841             | \$ (2,991,759)                               |
| <b>66816 Behavioral Health Services (BHS) Sub-Department</b>   | \$ -                  | \$ 3,181,600           | \$ 189,841             | \$ (2,991,759)                               |
| <b>Personnel Services- Salaries &amp; Wages</b>                | \$ -                  | \$ 200,000             | \$ 121,650             | \$ (78,350)                                  |
| 40000 - Salaries and Wages                                     | \$ -                  | \$ 200,000             | \$ 121,650             | \$ (78,350)                                  |
| <b>Personnel Services- Employee Benefits</b>                   | \$ -                  | \$ -                   | \$ 68,191              | \$ 68,191                                    |
| 45000 - Healthcare Contribution                                | \$ -                  | \$ -                   | \$ 49,859              | \$ 49,859                                    |
| 45010 - Dental Contribution                                    | \$ -                  | \$ -                   | \$ 276                 | \$ 276                                       |
| 45100 - FICA/SS Contribution                                   | \$ -                  | \$ -                   | \$ 9,307               | \$ 9,307                                     |
| 45200 - IMRF Contribution                                      | \$ -                  | \$ -                   | \$ 6,643               | \$ 6,643                                     |
| 53010 - Workers Compensation                                   | \$ -                  | \$ -                   | \$ 2,106               | \$ 2,106                                     |
| <b>Contractual Services</b>                                    | \$ -                  | \$ 2,881,600           | \$ -                   | \$ (2,881,600)                               |
| 50150 - Contractual/Consulting Services                        | \$ -                  | \$ 2,881,600           | \$ -                   | \$ (2,881,600)                               |
| <b>Commodities</b>                                             | \$ -                  | \$ 100,000             | \$ -                   | \$ (100,000)                                 |
| 60010 - Operating Supplies                                     | \$ -                  | \$ 100,000             | \$ -                   | \$ (100,000)                                 |

# Health

## Opioid Settlement Fund 349.580.750

### Mission

The Opioid Settlement Fund accounts for revenues from settlement payments resulting from a lawsuit associated with the opiate crisis. The funds shall be used for remediation and abatement programs related to the opiate epidemic pursuant to the allocation agreement, as directed by the administration panel comprised of the following Kane County officials: State's Attorney, the Sheriff, the Executive Director of the Health Department, the Coroner, and the Chair of the Public Health Committee.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>580 Health Department</b>                                  |                       |                        |                        |                                              |
| <b>349 Opioid Settlement Fund</b>                             | <b>\$ 863,454</b>     | <b>\$ 300,000</b>      | <b>\$ 22,000</b>       | <b>\$ (278,000)</b>                          |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 863,454</b>     | <b>\$ 300,000</b>      | <b>\$ 22,000</b>       | <b>\$ (278,000)</b>                          |
| <b>Interest Revenue</b>                                       | <b>\$ 25,647</b>      | <b>\$ -</b>            | <b>\$ 22,000</b>       | <b>\$ 22,000</b>                             |
| 38000 - Investment Income                                     | \$ 25,647             | \$ -                   | \$ 22,000              | \$ 22,000                                    |
| <b>Other</b>                                                  | <b>\$ 837,807</b>     | <b>\$ 300,000</b>      | <b>\$ -</b>            | <b>\$ (300,000)</b>                          |
| 38555 - Opioid Settlement                                     | \$ 837,807            | \$ -                   | \$ -                   | \$ -                                         |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 300,000             | \$ -                   | \$ (300,000)                                 |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>580 Health Department</b>                                   |                       |                        |                        |                                              |
| <b>349 Opioid Settlement Fund</b>                              | <b>\$ 106,631</b>     | <b>\$ 300,000</b>      | <b>\$ 22,000</b>       | <b>\$ (278,000)</b>                          |
| <b>750 Opioid Settlement Sub-Department</b>                    | <b>\$ 106,631</b>     | <b>\$ 300,000</b>      | <b>\$ 22,000</b>       | <b>\$ (278,000)</b>                          |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 80,769</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 40000 - Salaries and Wages                                     | \$ 80,769             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contractual Services</b>                                    | <b>\$ -</b>           | <b>\$ 300,000</b>      | <b>\$ -</b>            | <b>\$ (300,000)</b>                          |
| 55010 - External Grants                                        | \$ -                  | \$ 300,000             | \$ -                   | \$ (300,000)                                 |
| <b>Commodities</b>                                             | <b>\$ 25,862</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 60010 - Operating Supplies                                     | \$ 25,862             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contingency and Other</b>                                   | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ 22,000</b>       | <b>\$ 22,000</b>                             |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ -                   | \$ 22,000              | \$ 22,000                                    |

**Human Resource Management**  
**General Fund - 001.120.120 -**  
**Insurance Liability Fund 010.120.130**

**Mission**

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

**Department Functions and Mandates**

- **Sexual Harassment Training:** State compliant sexual harassment prevention training must be provided annually to all employees; Public Act 101-0221, Section 2-109; 775ILCS 5/2-109.
- **Ethics Training:** Officers and employees must complete, within six (6) months after adoption of this Ordinance. All new hires complete the training during the Onboarding process.
- **Administering Consolidated Omnibus Budget Reconciliation Act (COBRA):** Terminating employees must be sent notices of their rights under COBRA. Initial notice must be within 90 days of the beginning of coverage and termination notice must be made within 44 days of qualifying event.
- **Personnel Record Review Act:** Provides opportunity for an employee to request to inspect/receive a copy of their personnel file. The Employer has 7 days to make the file available to employees.
- **Employee Medical Contribution Act:** This act requires that the department accept cash payment from an employee, rather than payroll deduction, for payment of the employee portion of health care coverage for any period up to 6 consecutive months in the event that such employee is unable to earn sufficient wages to cover the amount normally deducted for such payment, 820ILCS 150
- **Health Information Portability and Accountability Act (HIPAA):** This act requires the County, as administrator of the self-insured health plan, to provide notices regarding the use and sharing of personal health information (PHI). Notices must be distributed upon enrollment in the plan and then made available every three years thereafter. Kane County HRM distributed this notice annually to all staff during open enrollment.
- **Affordable Care Act:** Affordable health insurance benefits must be provided to employees working 30 hours per week or more. Compliance is managed throughout the year and reporting is required annually. The system used to track this is included in the SmartBen contract.
- **OSHA Reporting:** OSHA form 300A must be filed Annually by March 2<sup>nd</sup> and must be posted for employees. Certain workplace injuries such as fatalities, loss of limb, etc require immediate reporting. Files must be maintained within regulations on the worksite for at least 5 years.
- **Patient-Centered Outcomes Research Institute (PCORI) Excise Tax:** Per IRS, Tax must be calculated and paid annually to avoid penalties.
- **Workers Compensation Compliance:** Determination and payment must be made within certain statutory guidelines.
- **Policy Compliance:** Ensure County Department compliance with County policy regarding employment handbook issues such as hiring, vacation rollovers, non-medical leaves of absence, medical insurance eligibility, disciplinary guidelines, etc.
- **Equal Employment Opportunity Plan and Utilization Reports:** Statues require records to be maintained. Plans also must be filed annually by grantees of certain federal funding. Those departments prepare and submit their own reports; however, HR retains and reports the information used in making the reports. While Kane County as a whole is not currently mandated to file a report, should granted funds requiring such be received, the EEOP would be generated by HR. A report is updated and approved by the Board periodically.
- **EEO-4 Data Reporting:** 709(c) of Title VII of the Civil Rights Act of 1964, as amended: As part of its mandate under Title VII of the Civil Rights Act of 1964, the EEOC collects labor force data from state and local governments with 100 or more employees within the 50 U.S. states and District of Columbia which indicate the composition for their work forces by sex and by race/ethnic category. The EEO-4 data collection is conducted biennially in every odd-numbered year.

**Human Resource Management  
General Fund - 001.120.120 -  
Insurance Liability Fund 010.120.130**

- **Leave of Absences:** FMLA including family leave, medical leave, VESSA leave, and military leave. HR manages and tracks leaves to ensure County offices are complying with leave and notice requirements.
- **Insurance Maintenance:** County Code mandates the Human Resources Department to maintain and secure insurance and bonds for the County, including commercial liability, professional liability, workers compensation, auto, and property. Human Resources maintains insurable asset lists for vehicles and property, completes needed forms and documents for application, and coordinates between departments and brokers for certificates and renewals.
- **Compliance Postings:** Multiple regulations and authorities require notices be posted for all employees. HRM provides complaint notices that meet all requirements to the departments annually.
- **Benefits Administration:** Manage the Health, Dental, and Vision Insurance for over 2300 people including employees, retirees, COBRA participants, and covered family members. Provide monthly reconciliation and reporting of benefit charges. Provide annual open enrollment event and ensure correct benefit elections.

| 2024 Project Recap                                                               | Continuing | Completed |
|----------------------------------------------------------------------------------|------------|-----------|
| Updated and revamped Wellness Programming for staff                              |            | X         |
| Implemented and oversaw ACA Compliance using Smart Ben                           |            | X         |
| Streamlined Department Processes and created efficient back-up and protocols     |            | X         |
| Job Descriptions in all files, compensation study and job grading                | X          |           |
| Audited County Compliance Posters - provided for all departments                 |            | X         |
| Evaluated and updated Employee Handbook and policies                             | X          |           |
| Evaluated and marketed MERP, wellness and health programs                        | X          |           |
| Continued to expand employee training options, add management/leadership program | X          |           |
| Improved file organization and storage, move more files electronic.              | X          |           |
| Created Compliance Calendar                                                      | X          |           |
| Vacation rollover and employment application systems updated electronically      | X          |           |

| Key Performance Measures                              | 2023 | 2024 |
|-------------------------------------------------------|------|------|
| Equal Employment Opportunity Plan and EEO-4 reporting | 2    | 2    |
| OSHA 300 log and summary 300A                         | 2    | 2    |
| COBRA packets                                         | 168  | 153  |
| New Employees Onboarded                               | 330  | 330  |
| Orientations held                                     | 13   | 13   |
| Liability Claims Processed                            | 110  | 110  |
| Equal Employment Opportunity Plan and EEO-4 reporting | 2    | 2    |

**Human Resource Management  
General Fund - 001.120.120 -  
Insurance Liability Fund 010.120.130**

**2025 Goals and Objectives**

- **Employee Handbook Revisions:** Continue to update and revise the Kane County Personnel Policy Handbook to ensure policies are compliant, thorough, and functional for our departments and employees.
  - Update or create 3 key policies
  - Update all policies affected by legislation changes
- **Risk Management:** Implement a risk management program to proactively address safety and potential liability risk to reduce the number and cost of liability incidents in Kane County.
  - Create and fill a qualified risk manager position
  - Identify and mitigate high risk situations to reduce claim number and magnitude
- **Employee Compensation:** This has two major actions within.
  - At the direction of the Board, pursue an external compensation study with the assistance of a consultant to review the structure and competitiveness of the compensation system
  - Refine the compensation policy to ensure it is functional for the departments and effective at maintaining equitable salaries
  - Work with finance to develop position tracking
- **Health Insurance Program Refinement:** Plan streamlining to ensure best cost and plan options for employees.
  - Eliminate redundant (HMO-I and HMO-BA) plan options for clarity
  - Combine Union to Non-Union plans for consistency and simplicity
  - Expand offering to include HSA plan option

| <b>Position Summary</b>          |                |                |                       |
|----------------------------------|----------------|----------------|-----------------------|
| <b>Category</b>                  | <b>FY 2023</b> | <b>FY 2024</b> | <b>Projected 2025</b> |
| Full Time Regular                | 5              | 5              | 6                     |
| Full Time Other*                 | 0              | 0              | 0                     |
| Part Time Regular                | 0              | 0              | 0                     |
| Part Time Other*                 | 0              | 0              | 0                     |
| <b>Total Budgeted Positions:</b> | <b>5</b>       | <b>5</b>       | <b>6</b>              |

\*Other: Elected Officials, Per Diem, Commissioners

The Board has expressed the need to hire a Risk Manager. This position would help to mitigate injuries for the entire County's work places and also to make sure all departments are following OSHA safety standards. This position would be 100% funded from the Insurance Liability Fund and is not included in the above headcount.



**Human Resource Management  
General Fund - 001.120.120 -  
Insurance Liability Fund 010.120.130**

| Account / Description<br><b>Expenses</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>120 Human Resource Management Department</b>           |                       |                        |                        |                                              |
| <b>120 Human Resource Management Sub-Department</b>       | <b>\$ 263,976</b>     | <b>\$ 283,484</b>      | <b>\$ 285,884</b>      | <b>\$ 2,400</b>                              |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 199,425</b>     | <b>\$ 225,584</b>      | <b>\$ 227,634</b>      | <b>\$ 2,050</b>                              |
| 40000 - Salaries and Wages                                | \$ 199,425            | \$ 204,595             | \$ 227,634             | \$ 23,039                                    |
| 40003 - Cost of Living Increase                           | \$ -                  | \$ 6,088               | \$ -                   | \$ (6,088)                                   |
| 40007 - Equity Study Adjustments                          | \$ -                  | \$ 14,900              | \$ -                   | \$ (14,900)                                  |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ 49,754</b>      | <b>\$ -</b>            | <b>\$ 99,554</b>       | <b>\$ 99,554</b>                             |
| 45000 - Healthcare Contribution                           | \$ 47,913             | \$ -                   | \$ 63,646              | \$ 63,646                                    |
| 45010 - Dental Contribution                               | \$ 1,841              | \$ -                   | \$ 2,117               | \$ 2,117                                     |
| 45100 - FICA/SS Contribution                              | \$ -                  | \$ -                   | \$ 17,420              | \$ 17,420                                    |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 12,431              | \$ 12,431                                    |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 3,940               | \$ 3,940                                     |
| <b>Contractual Services</b>                               | <b>\$ 12,018</b>      | <b>\$ 48,150</b>       | <b>\$ 48,500</b>       | <b>\$ 350</b>                                |
| 50000 - Project Administration Services                   | \$ -                  | \$ 10,000              | \$ 10,000              | \$ -                                         |
| 52140 - Repairs and Maint- Copiers                        | \$ 1,210              | \$ 1,500               | \$ 1,500               | \$ -                                         |
| 53050 - Employment Advertising                            | \$ 731                | \$ 6,800               | \$ 6,800               | \$ -                                         |
| 53100 - Conferences and Meetings                          | \$ 3,043              | \$ 5,500               | \$ 5,500               | \$ -                                         |
| 53110 - Employee Training                                 | \$ 1,479              | \$ -                   | \$ -                   | \$ -                                         |
| 53120 - Employee Mileage Expense                          | \$ 92                 | \$ 150                 | \$ 150                 | \$ -                                         |
| 53130 - General Association Dues                          | \$ 732                | \$ 1,200               | \$ 1,200               | \$ -                                         |
| 55000 - Miscellaneous Contractual Exp                     | \$ 4,730              | \$ 23,000              | \$ 23,350              | \$ 350                                       |
| <b>Commodities</b>                                        | <b>\$ 2,780</b>       | <b>\$ 7,500</b>        | <b>\$ 7,500</b>        | <b>\$ -</b>                                  |
| 60000 - Office Supplies                                   | \$ 2,295              | \$ 4,800               | \$ 4,800               | \$ -                                         |
| 60010 - Operating Supplies                                | \$ -                  | \$ 2,200               | \$ 2,200               | \$ -                                         |
| 60080 - Employee Recognition Supplies                     | \$ 485                | \$ 500                 | \$ 500                 | \$ -                                         |
| <b>Capital</b>                                            | <b>\$ -</b>           | <b>\$ 2,250</b>        | <b>\$ 2,250</b>        | <b>\$ -</b>                                  |
| 70080 - Office Furniture                                  | \$ -                  | \$ -                   | \$ 2,250               | \$ 2,250                                     |
| 70090 - Office Equipment                                  | \$ -                  | \$ 2,250               | \$ -                   | \$ (2,250)                                   |
| <b>Services</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (99,554)</b>     | <b>\$ (99,554)</b>                           |
| 45005 - Healthcare Contribution Contra Account            | \$ -                  | \$ -                   | \$ (63,646)            | \$ (63,646)                                  |
| 45015 - Dental Insurance Contra Account                   | \$ -                  | \$ -                   | \$ (2,117)             | \$ (2,117)                                   |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (17,420)            | \$ (17,420)                                  |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (12,431)            | \$ (12,431)                                  |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (3,940)             | \$ (3,940)                                   |

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>000 General Government Revenue Department</b>              |                       |                        |                        |                                              |
| <b>010 Insurance Liability Fund</b>                           | <b>\$ 7,248,591</b>   | <b>\$ 7,685,727</b>    | <b>\$ 7,787,073</b>    | <b>\$ 101,346</b>                            |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 7,248,591</b>   | <b>\$ 7,685,727</b>    | <b>\$ 7,787,073</b>    | <b>\$ 101,346</b>                            |
| <b>Insurance Recovery</b>                                     | <b>\$ -</b>           | <b>\$ 180,000</b>      | <b>\$ 180,000</b>      | <b>\$ -</b>                                  |
| 38905 - Insurance Recovery                                    | \$ -                  | \$ 180,000             | \$ 180,000             | \$ -                                         |
| <b>Interest Revenue</b>                                       | <b>\$ 397,331</b>     | <b>\$ 241,416</b>      | <b>\$ 329,000</b>      | <b>\$ 87,584</b>                             |
| 38000 - Investment Income                                     | \$ 397,331            | \$ 241,416             | \$ 329,000             | \$ 87,584                                    |
| <b>Other</b>                                                  | <b>\$ -</b>           | <b>\$ 702,619</b>      | <b>\$ 716,381</b>      | <b>\$ 13,762</b>                             |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 702,619             | \$ 716,381             | \$ 13,762                                    |
| <b>Other Taxes</b>                                            | <b>\$ 5,374</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 30170 - TIF Distribution Tax                                  | \$ 5,374              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Property Taxes</b>                                         | <b>\$ 6,440,600</b>   | <b>\$ 6,411,918</b>    | <b>\$ 6,411,918</b>    | <b>\$ -</b>                                  |
| 30000 - Property Taxes                                        | \$ 6,421,103          | \$ 6,411,918           | \$ 6,411,918           | \$ -                                         |
| 30005 - Property Tax Revenue Recapture                        | \$ 19,497             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Reimbursements</b>                                         | <b>\$ 405,285</b>     | <b>\$ 49,774</b>       | <b>\$ 49,774</b>       | <b>\$ -</b>                                  |
| 37900 - Miscellaneous Reimbursement                           | \$ 405,285            | \$ 49,774              | \$ 49,774              | \$ -                                         |
| <b>Transfers In</b>                                           | <b>\$ -</b>           | <b>\$ 100,000</b>      | <b>\$ 100,000</b>      | <b>\$ -</b>                                  |
| 39300 - Transfer from County Highway Fund 300                 | \$ -                  | \$ 100,000             | \$ 100,000             | \$ -                                         |

**Human Resource Management  
General Fund - 001.120.120 -  
Insurance Liability Fund 010.120.130**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>120 Human Resource Management Department</b>                |                       |                        |                        |                                              |
| <b>010 Insurance Liability Fund</b>                            | <b>\$ 4,232,913</b>   | <b>\$ 5,073,879</b>    | <b>\$ 5,007,421</b>    | <b>\$ (66,458)</b>                           |
| <b>130 Insurance Liability- HRM Sub-Department</b>             | <b>\$ 4,232,913</b>   | <b>\$ 5,073,879</b>    | <b>\$ 5,007,421</b>    | <b>\$ (66,458)</b>                           |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 154,916</b>     | <b>\$ 159,043</b>      | <b>\$ 264,084</b>      | <b>\$ 105,041</b>                            |
| 40000 - Salaries and Wages                                     | \$ 154,916            | \$ 154,410             | \$ 264,084             | \$ 109,674                                   |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 4,633               | \$ -                   | \$ (4,633)                                   |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 1,114,693</b>   | <b>\$ 1,491,615</b>    | <b>\$ 83,741</b>       | <b>\$ (1,407,874)</b>                        |
| 45000 - Healthcare Contribution                                | \$ 19,025             | \$ 20,856              | \$ 42,796              | \$ 21,940                                    |
| 45010 - Dental Contribution                                    | \$ 889                | \$ 456                 | \$ 1,749               | \$ 1,293                                     |
| 45100 - FICA/SS Contribution                                   | \$ 11,455             | \$ 12,167              | \$ 20,206              | \$ 8,039                                     |
| 45200 - IMRF Contribution                                      | \$ 7,776              | \$ 7,285               | \$ 14,420              | \$ 7,135                                     |
| 53010 - Workers Compensation                                   | \$ 1,075,548          | \$ 1,450,851           | \$ 4,570               | \$ (1,446,281)                               |
| <b>Contractual Services</b>                                    | <b>\$ 2,959,226</b>   | <b>\$ 3,419,240</b>    | <b>\$ 3,158,994</b>    | <b>\$ (260,246)</b>                          |
| 50000 - Project Administration Services                        | \$ 87,090             | \$ 108,975             | \$ 108,975             | \$ -                                         |
| 50150 - Contractual/Consulting Services                        | \$ 831                | \$ 185,000             | \$ 185,000             | \$ -                                         |
| 53000 - Liability Insurance                                    | \$ 2,814,506          | \$ 3,098,185           | \$ 2,837,940           | \$ (260,245)                                 |
| 53020 - Unemployment Claims                                    | \$ 56,799             | \$ 27,080              | \$ 27,079              | \$ (1)                                       |
| <b>Transfers Out</b>                                           | <b>\$ 4,078</b>       | <b>\$ 3,981</b>        | <b>\$ 4,935</b>        | <b>\$ 954</b>                                |
| 99001 - Transfer to General Fund 001                           | \$ 4,078              | \$ 3,981               | \$ 4,935               | \$ 954                                       |
| <b>Services</b>                                                | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ 1,495,667</b>    | <b>\$ 1,495,667</b>                          |
| 53011 - Worker's Comp from the General Fund Departments        | \$ -                  | \$ -                   | \$ 1,495,667           | \$ 1,495,667                                 |

# Human Resource Management

## Employee Events Fund 246.120.135

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>120 Human Resource Management Department</b>               |                       |                        |                        |                                              |
| <b>246 Employee Events Fund</b>                               | \$ 1,596              | \$ 1,509               | \$ 1,509               | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 1,596              | \$ 1,509               | \$ 1,509               | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 981                | \$ 709                 | \$ 709                 | \$ -                                         |
| 38000 - Investment Income                                     | \$ 981                | \$ 709                 | \$ 709                 | \$ -                                         |
| <b>Reimbursements</b>                                         | \$ 616                | \$ 800                 | \$ 800                 | \$ -                                         |
| 37900 - Miscellaneous Reimbursement                           | \$ 616                | \$ 800                 | \$ 800                 | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>120 Human Resource Management Department</b>                |                       |                        |                        |                                              |
| <b>246 Employee Events Fund</b>                                | \$ -                  | \$ 1,509               | \$ 1,509               | \$ -                                         |
| <b>135 EE Events Sub-Department</b>                            | \$ -                  | \$ 1,509               | \$ 1,509               | \$ -                                         |
| <b>Commodities</b>                                             | \$ -                  | \$ 984                 | \$ 984                 | \$ -                                         |
| 60080 - Employee Recognition Supplies                          | \$ -                  | \$ 984                 | \$ 984                 | \$ -                                         |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 525                 | \$ 525                 | \$ -                                         |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 525                 | \$ 525                 | \$ -                                         |

**Information Technologies**  
**General Fund 001.060.060**  
**IL Counties Information Management Fund 385.060.336**  
**Web Technical Services Fund 390.060.337**

**Mission**

The Information Technologies Department establishes and maintains technology standards and provides technology planning including providing short-term and long-term goals that reflect the needs of the County.

**Mission Statement**

The Information Technologies Department's mission is to empower our county government and its residents through innovative technology solutions and exceptional service. With a dedicated team of skilled professionals, we strive to provide reliable, secure, and efficient IT infrastructure, applications, and support services that enable seamless operations, enhance citizen engagement, and promote community well-being. By fostering collaboration, innovation, and continuous improvement, we are committed to delivering value-driven solutions that meet the evolving needs of our county government and contribute to the prosperity and quality of life for all residents.

**Information Technologies**

The Information Technologies Department establishes and maintains technology standards and provides technology planning including providing short-term and long-term goals that reflect the needs of the County. The Information Technologies Department provides assistance to County Departments and Offices to insure the value of their technology investments. The Information Technologies Department provides a secure environment for the County's information resources and provides the necessary access to other government agencies and the general public. The Information Technologies Department provides the County with research, development, implementation, management, maintenance and support for a variety of information systems and technologies including Applications and Databases; Computer Services; Geographical Information Systems; Network and Telephone Services; Security; and Administration.

**Applications and Databases** – Implement, maintain, and support applications and databases including Tax Administration, Financial Administration, Human Resources, Benefit Administration, Court Case Management, Public Safety Records and Jail, 911 Computer Aided Dispatch, Permitting, Vital Records, Voter Registration, Elections, SharePoint Content Management, LaserFiche, and all custom developed application solutions, webpages and websites for offices and departments.

**Computer Systems** – Implement, maintain, and support servers, storage, desktops, laptops, printers, scanners, copiers, and peripheral systems for county offices and departments. These services include over 700 servers, 2000 computers, email, file, print, authentication, web servers, virtualization, and storage area network for 1,400 fulltime employees in the offices and departments as well as the visiting public. Computer Systems is responsible for the County's Help Desk, Copier Center, Asset and Inventory, and requests for service for all technology needs.

**Geographical Information Systems** – Implement, maintain, and support the county's geographical information systems including Data, Applications, and Services. The GIS Department supports the property tax group in maintaining the cadastral data for all county parcels and properties. GIS maintains layers of planning information in geospatial layers including aerial imagery, LiDAR, oblique imagery, and historical data. GIS develops and maintains custom solutions, applications, data, map layers, analysis, and training in support of offices and departments.

**Network and Telephone Services** – Implement, maintain, and support network infrastructure, switches, routers, firewalls, virtual private networks, wireless, cabling, fiber, network monitoring, battery backup systems, network security, telephone systems, and voicemail.

**Information Technologies**  
**General Fund 001.060.060**  
**IL Counties Information Management Fund 385.060.336**  
**Web Technical Services Fund 390.060.337**

**Security** –The Chief Information Security Officer is a unique position that implements, maintains, and supports security best practices, maintains compliance, identifies risks, recommends security policies, procedures, and enhancements. The Security Officer is responsible for incident management and response for all cyber security events including the coordination of resources between offices and departments.

**Administration** – Implement, maintain, and support business practices to support the Information Technology Department including payroll, human resources, accounts payable, accounts receivable, contract and document management, telephone billing, wireless billing, chargebacks, cellular phones, and mobile devices’ support, county board office support and coordination of resources.

### Outcomes

1. Continuous and reliable operation of applications, software, databases and reports for the county

### 2025 Goals and Objectives

- Attract, retain, and sustain a workforce in Information Technologies that is highly skilled with advanced technical expertise
- Implement routine software updates, patches, and maintenance tasks to address security vulnerabilities, enhance performance, and introduce new features or improvements
- Maintain and support the Microsoft Enterprise Agreement and all associated software and systems
- Maintain and support the Court Case Management software and systems
- Maintain and support the Property Tax Administration software and systems
- Maintain and support the ERP software and systems for Financial Administration, Human Resource, Payroll and Benefit Administration for all County Offices and Departments
- Maintain and support the Public Safety and Jail software and systems
- Maintain and support the 911 Computer Aided Dispatch software and systems
- Maintain and support the Permitting software and systems
- Maintain and support the Vital Records software and systems
- Maintain and support the Laserfiche Document Management software and systems
- Maintain and support the Voter Registration software and systems
- Maintain and provide support for the array of custom applications developed by the Information Technologies Department for offices and departments within Kane County
- Maintain and provide support for all databases necessary to manage data for all county-supported applications
- Maintain and generate custom reports from databases for Offices and Departments

| Operational Measures           | Completed<br>2023 | Projected<br>2024 |
|--------------------------------|-------------------|-------------------|
| Total Databases                | 767               | 969               |
| - SQL Internal Databases       | 653               | 851               |
| - SQL External (DMZ) Databases | 114               | 118               |
| Custom Applications Supported  |                   | 74                |
| SQL Server Reports             |                   | 1,764             |
| Laserfiche Forms               |                   | 137               |

**Information Technologies**  
**General Fund 001.060.060**  
**IL Counties Information Management Fund 385.060.336**  
**Web Technical Services Fund 390.060.337**

| <b>Indicators</b>                                                                                                                                                      | <b>Actual<br/>2023</b> | <b>Projected<br/>2024</b> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|---------------------------|
| Maintained license management initiatives for various software packages                                                                                                | X                      | X                         |
| Maintained County court case management system, finance system, property tax system, permitting and public safety system hardware, software applications and databases | X                      | X                         |
| Maintained centralized mobile telephone services and support                                                                                                           | X                      | X                         |
| Maintained centralized, supported, countywide email system                                                                                                             | X                      | X                         |
| Maintained countywide fiber network and infrastructure                                                                                                                 | X                      | X                         |

**Outcomes**

2. Continuous and reliable operation of a maintained network and communications systems for the County

**2025 Goals and Objectives**

- Attract, retain, and sustain a workforce in Information Technologies that is highly skilled with advanced technical expertise
- Maintain and support a central VoIP phone system for the county
- Maintain, monitor and support the countywide network hardware
- Maintain, monitor and support the countywide fiber network
- Maintain and support all mobile telecommunication systems for the county
- Maintain and support countywide email system
- Maintain and support county websites and intranet sites
- Maintain and support countywide cellular devices
- Maintain and support all internal and external SharePoint sites
- Maintain and support all internal and external websites

| <b>Operational Measures</b>                    | <b>Completed<br/>2023</b> | <b>Projected<br/>2024</b> |
|------------------------------------------------|---------------------------|---------------------------|
| Network Devices (Layer 1, 2, and 3)            | 285                       | 282                       |
| Wireless Access Points                         | 221                       | 221                       |
| Desk Phones (Devices)                          | 1,560                     | 1,546                     |
| Cellular Devices                               |                           | 1,228                     |
| Miles of Fiber Maintained and Supported        |                           | 68.6                      |
| Number of Stand Miles Maintained and Supported |                           | 9,695                     |
| Email Accounts Supported and Maintained        |                           | 3,009                     |
| Email Groups Supported and Maintained          |                           | 513                       |
| SharePoint Internal Sites                      | 30                        | 26                        |
| SharePoint External Sites                      | 28                        | 30                        |
| Website Internal Sites                         | 55                        | 48                        |
| Website External Sites                         | 34                        | 32                        |

**Information Technologies**  
**General Fund 001.060.060**  
**IL Counties Information Management Fund 385.060.336**  
**Web Technical Services Fund 390.060.337**

| Indicators                                                         | Actual<br>2023 | Projected<br>2024 |
|--------------------------------------------------------------------|----------------|-------------------|
| Maintained lifecycle initiatives for voice and data infrastructure | X              | X                 |
| Maintained centralized VoIP telephone services and support         | X              | X                 |
| Maintained centralized mobile telephone services and support       | X              | X                 |
| Maintained centralized, supported, countywide email system         | X              | X                 |
| Maintained countywide fiber network and infrastructure             | X              | X                 |
| Maintained SharePoint Sites                                        | X              | X                 |
| Maintained Websites                                                | X              | X                 |

### Outcomes

- Continuous and reliable operation of computer systems including servers, data storage, desktops, laptops, printers and other hardware for the county

### 2025 Goals and Objectives

- Attract, retain, and sustain a workforce in Information Technologies that is highly skilled with advanced technical expertise
- Maintain a dependable, efficient, and secure virtual machine infrastructure through proactive maintenance and support procedures, while minimize disruptions to meet Office and Departments requirements
- Maintain a structured PC replacement plan that ensures the timely refresh of outdated hardware, enhances productivity, and optimizes total cost of ownership

| Operational Measures                      | Completed<br>2023 | Projected<br>2024 |
|-------------------------------------------|-------------------|-------------------|
| Virtual Machines (Total Servers/Desktops) | 542               | 591               |
| - Servers                                 |                   | 426               |
| - Desktops                                |                   | 165               |
| Physical Servers                          | 33                | 41                |
| CPU Usage - ESX Virtual Machine CPU's     | 1,707             | 1,791             |
| Memory Usage – ESX Virtual Machines       | 6.22 TB           | 7.48 TB           |
| SAN Usage (Total Data Stored)             | 624 TB            | 644 TB            |
| - CIFS (County Staff Data)                |                   | 369 TB            |
| - Virtual Machines                        |                   | 188 TB            |
| - Video                                   |                   | 56 TB             |
| Exchange Mailboxes                        |                   | 31TB              |
| Number of Backup Jobs                     |                   | 45                |
| Size of Monthly Backups                   |                   | 110 TB            |
| Size of Onsite Backups                    |                   | 550 TB            |

**Information Technologies**  
**General Fund 001.060.060**  
**IL Counties Information Management Fund 385.060.336**  
**Web Technical Services Fund 390.060.337**

| Operational Measures                     | Completed<br>2023 | Projected<br>2024 |
|------------------------------------------|-------------------|-------------------|
| Desktop Computers Supported              |                   | 1,715             |
| - Desktops Replaced                      | 420               | 325               |
| Laptops Supported                        |                   | 800               |
| - Laptops Replaced (Includes Ruggedized) | 125               | 115               |
| Chromebooks Supported                    |                   | 60                |
| - Chromebooks Replaced                   |                   | 40                |
| Printers Supported                       |                   | 860               |

| Indicators                                                                                                                                                   | Actual<br>2023 | Projected<br>2024 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------|
| Maintained storage area network and virtual machine technology for server and desktop applications                                                           | X              | X                 |
| Maintained lifecycle management initiatives for countywide desktops, laptops, monitors, printers, copiers and servers through an ongoing replacement program | X              | X                 |

### Outcomes

4. Ensure that the help desk delivers comprehensive end-user support, so all users have the necessary technology and assistance to perform tasks securely and efficiently. This includes prioritizing security measures such as training and implementing a data backup strategy to safeguard county assets and data.

### 2025 Goals and Objectives

- Attract, retain, and sustain a workforce in Information Technologies that is highly skilled with advanced technical expertise
- Maintain responsive help desk system and staff that addresses end-user questions and technical issues promptly, ensuring minimal disruption to workflow and productivity
- Develop and deliver regular security training sessions for end-users to raise awareness about cybersecurity threats and best practices, empowering them to recognize and mitigate risks effectively
- Maintain data backup strategy procedures to ensure the integrity, availability and recoverability of critical county assets and data in the event of system failures, data corruption, or cyberattacks
- Maintained program for countywide security assessments and policies

| Operational Measures              | Completed<br>2023 | Projected<br>2024 |
|-----------------------------------|-------------------|-------------------|
| Help Desk Tickets Closed          | 11,193            | 11,231            |
| Number of User Accounts Supported |                   | 2,666             |
| - Individual Accounts             |                   | 1,845             |
| - Service Accounts                |                   | 821               |



**Information Technologies**  
**General Fund 001.060.060**  
**IL Counties Information Management Fund 385.060.336**  
**Web Technical Services Fund 390.060.337**

| Operational Measures      | Completed<br>2023 | Projected<br>2024 |
|---------------------------|-------------------|-------------------|
| Number of Backup Jobs     |                   | 45                |
| - Size of Monthly Backups |                   | 110 TB            |
| - Size of Onsite Backups  |                   | 550 TB            |

| Indicators                                                                                                                                                   | Actual<br>2023 | Projected<br>2024 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------|
| Maintained help desk system to track issues and resolutions for all end users                                                                                | X              | X                 |
| Maintained lifecycle management initiatives for countywide desktops, laptops, monitors, printers, copiers and servers through an ongoing replacement program | X              | X                 |
| Maintained countywide backup of data                                                                                                                         | X              | X                 |
| Maintained program for countywide security assessments and policies                                                                                          | X              | X                 |
| Maintained countywide security training                                                                                                                      | X              | X                 |

| Position Summary                 |           |           |                |
|----------------------------------|-----------|-----------|----------------|
| Category                         | FY 2023   | FY 2024   | Projected 2025 |
| Full Time Regular                | 49        | 54        | 54             |
| Full Time Other*                 | 0         | 0         | 0              |
| Part Time Regular                | 1         | 0         | 0              |
| Part Time Other*                 | 0         | 0         | 0              |
| <b>Total Budgeted Positions:</b> | <b>50</b> | <b>54</b> | <b>54</b>      |

\*Other: Elected Officials, Per Diem, Commissioners

**Information Technologies**  
**General Fund 001.060.060**

| Account / Description<br><b>Revenue 001 General Fund</b>         | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|------------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>060 Information Technologies Department</b>                   |                       |                        |                        |                                              |
| <b>000 Revenues Sub-Department</b>                               | <b>\$ 1,208,784</b>   | <b>\$ 1,049,975</b>    | <b>\$ 1,053,234</b>    | <b>\$ 3,259</b>                              |
| <b>Charges for Services</b>                                      | <b>\$ 272,805</b>     | <b>\$ 75,248</b>       | <b>\$ 98,934</b>       | <b>\$ 23,686</b>                             |
| 34020 - Computer Services Fees                                   | \$ 272,805            | \$ 75,248              | \$ 98,934              | \$ 23,686                                    |
| <b>Other</b>                                                     | <b>\$ 157,673</b>     | <b>\$ 134,093</b>      | <b>\$ 167,215</b>      | <b>\$ 33,122</b>                             |
| 38900 - Miscellaneous Other                                      | \$ 157,673            | \$ 134,093             | \$ 167,215             | \$ 33,122                                    |
| <b>Transfers In</b>                                              | <b>\$ 778,306</b>     | <b>\$ 840,634</b>      | <b>\$ 787,085</b>      | <b>\$ (53,549)</b>                           |
| 39000 - Transfer From Other Funds                                | \$ -                  | \$ -                   | \$ -                   | \$ -                                         |
| 39001 - Transfer from General Fund 001                           | \$ 17,478             | \$ -                   | \$ -                   | \$ -                                         |
| 39010 - Transfer from Insurance Liability Fund 010               | \$ 4,078              | \$ 3,981               | \$ 4,935               | \$ 954                                       |
| 39100 - Transfer from County Automation Fund 100                 | \$ -                  | \$ -                   | \$ -                   | \$ -                                         |
| 39101 - Transfer from Geographic Information Systems Fund 101    | \$ 33,616             | \$ 34,585              | \$ 32,775              | \$ (1,810)                                   |
| 39120 - Transfer from Grand Victoria Casino Elgin Fund 120       | \$ 1,622              | \$ 2,228               | \$ 2,177               | \$ (51)                                      |
| 39127 - Transfer from Judicial Technology Sales Tax Fund 127     | \$ 35,196             | \$ 13,370              | \$ 8,709               | \$ (4,661)                                   |
| 39150 - Transfer from Sales Tax Automation Fund 150              | \$ 4,370              | \$ 2,971               | \$ 5,806               | \$ 2,835                                     |
| 39160 - Transfer from Vital Record Automation Fund 160           | \$ 1,515              | \$ 594                 | \$ 2,032               | \$ 1,438                                     |
| 39197 - Transfer from Foreclosure Mediation Fund 197             | \$ 2,913              | \$ -                   | \$ -                   | \$ -                                         |
| 39200 - Transfer from Court Automation Fund 200                  | \$ -                  | \$ 23,770              | \$ 17,418              | \$ (6,352)                                   |
| 39201 - Transfer from Court Document Storage Fund 201            | \$ -                  | \$ 11,885              | \$ 11,612              | \$ (273)                                     |
| 39202 - Transfer from Child Support Fund 202                     | \$ -                  | \$ 5,942               | \$ 5,806               | \$ (136)                                     |
| 39203 - Transfer from Circuit Clerk Admin Services Fund 203      | \$ -                  | \$ 8,914               | \$ 8,709               | \$ (205)                                     |
| 39204 - Transfer from Circuit Clerk Electronic Citation Fund 204 | \$ -                  | \$ 5,942               | \$ 5,806               | \$ (136)                                     |
| 39250 - Transfer from Law Library Fund 250                       | \$ 5,826              | \$ 2,971               | \$ 2,903               | \$ (68)                                      |
| 39269 - Transfer from Kane Comm Fund 269                         | \$ 110,973            | \$ 105,650             | \$ 63,866              | \$ (41,784)                                  |
| 39290 - Transfer from Animal Control Fund 290                    | \$ -                  | \$ 38,626              | \$ 37,739              | \$ (887)                                     |
| 39300 - Transfer from County Highway Fund 300                    | \$ 184,111            | \$ 183,293             | \$ 180,216             | \$ (3,077)                                   |
| 39302 - Transfer from Motor Fuel Tax Fund 302                    | \$ 104,868            | \$ 109,934             | \$ 107,411             | \$ (2,523)                                   |
| 39350 - Transfer from County Health Fund 350                     | \$ 180,606            | \$ 191,345             | \$ 186,953             | \$ (4,392)                                   |
| 39351 - Transfer from Kane Kares Fund 351                        | \$ 17,478             | \$ 18,124              | \$ 17,708              | \$ (416)                                     |
| 39355 - Transfer from American Rescue Plan Fund 355              | \$ 5,826              | \$ 5,942               | \$ 11,612              | \$ 5,670                                     |
| 39380 - Transfer from Veterans' Commission Fund 380              | \$ 12,368             | \$ 11,885              | \$ 14,515              | \$ 2,630                                     |
| 39400 - Transfer from Economic Development Fund 400              | \$ 4,370              | \$ 2,228               | \$ 2,177               | \$ (51)                                      |
| 39401 - Transfer from Community Development Block Grant Fund     | \$ 4,456              | \$ 7,279               | \$ 7,112               | \$ (167)                                     |
| 39402 - Transfer from HOME Program Fund 402                      | \$ 2,501              | \$ 2,823               | \$ 2,758               | \$ (65)                                      |
| 39404 - Transfer from Homeless Management Info Systems Fund      | \$ 2,951              | \$ 4,902               | \$ 4,790               | \$ (112)                                     |
| 39409 - Transfer from Continuum of Care Planning Grant Fund 409  | \$ 1,524              | \$ 1,634               | \$ 1,597               | \$ (37)                                      |
| 39410 - Transfer from Elgin CDBG Fund 410                        | \$ 1,466              | \$ 4,011               | \$ 4,500               | \$ 489                                       |
| 39412 - Transfer from Emergency Rental Assistance #2 Fund 412    | \$ 3,303              | \$ 2,971               | \$ 2,903               | \$ (68)                                      |
| 39413 - Transfer from CDBG-CV Fund 413                           | \$ 821                | \$ 1,188               | \$ 1,161               | \$ (27)                                      |
| 39414 - Transfer from Home - ARP Fund 414                        | \$ 2,091              | \$ 5,051               | \$ 4,935               | \$ (116)                                     |
| 39415 - Transfer from Homeless Prevention Program Fund 415       | \$ 2,716              | \$ -                   | \$ -                   | \$ -                                         |
| 39420 - Transfer from Stormwater Management Fund 420             | \$ 262                | \$ 267                 | \$ 261                 | \$ (6)                                       |
| 39430 - Transfer from Farmland Preservation Fund 430             | \$ 3,641              | \$ 2,228               | \$ 2,177               | \$ (51)                                      |
| 39520 - Transfer from Mill Creek Special Service Area Fund 520   | \$ 23,496             | \$ 23,090              | \$ 23,019              | \$ (71)                                      |
| 39650 - Transfer from Enterprise Surcharge Fund 650              | \$ 1,864              | \$ 1,010               | \$ 987                 | \$ (23)                                      |

**Information Technologies**  
**General Fund 001.060.060**

| Account / Description<br><b>Expenses</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>060 Information Technologies Department</b>            |                       |                        |                        |                                              |
| <b>060 Information Technologies Sub-Department</b>        | <b>\$ 4,095,163</b>   | <b>\$ 4,977,148</b>    | <b>\$ 5,178,699</b>    | <b>\$ 201,551</b>                            |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 3,012,582</b>   | <b>\$ 3,941,109</b>    | <b>\$ 3,991,045</b>    | <b>\$ 49,936</b>                             |
| 40000 - Salaries and Wages                                | \$ 2,978,990          | \$ 3,545,911           | \$ 3,928,565           | \$ 382,654                                   |
| 40003 - Cost of Living Increase                           | \$ -                  | \$ 101,308             | \$ -                   | \$ (101,308)                                 |
| 40007 - Equity Study Adjustments                          | \$ -                  | \$ 261,130             | \$ -                   | \$ (261,130)                                 |
| 40200 - Overtime Salaries                                 | \$ 33,592             | \$ 32,760              | \$ 62,480              | \$ 29,720                                    |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ 586,448</b>     | <b>\$ -</b>            | <b>\$ 1,324,802</b>    | <b>\$ 1,324,802</b>                          |
| 45000 - Healthcare Contribution                           | \$ 572,413            | \$ -                   | \$ 720,649             | \$ 720,649                                   |
| 45010 - Dental Contribution                               | \$ 14,034             | \$ -                   | \$ 19,060              | \$ 19,060                                    |
| 45100 - FICA/SS Contribution                              | \$ -                  | \$ -                   | \$ 303,524             | \$ 303,524                                   |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 212,499             | \$ 212,499                                   |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 69,070              | \$ 69,070                                    |
| <b>Contractual Services</b>                               | <b>\$ 397,485</b>     | <b>\$ 913,289</b>      | <b>\$ 1,064,904</b>    | <b>\$ 151,615</b>                            |
| 50150 - Contractual/Consulting Services                   | \$ 193,306            | \$ 441,284             | \$ 447,400             | \$ 6,116                                     |
| 50340 - Software Licensing Cost                           | \$ 76                 | \$ -                   | \$ -                   | \$ -                                         |
| 52130 - Repairs and Maint- Computers                      | \$ 62,980             | \$ 245,601             | \$ 148,003             | \$ (97,598)                                  |
| 52140 - Repairs and Maint- Copiers                        | \$ -                  | \$ 7,500               | \$ 7,500               | \$ -                                         |
| 52150 - Repairs and Maint- Comm Equip                     | \$ 65,836             | \$ 110,004             | \$ 368,000             | \$ 257,996                                   |
| 52230 - Repairs and Maint- Vehicles                       | \$ 2,340              | \$ 4,000               | \$ 4,000               | \$ -                                         |
| 53040 - General Advertising                               | \$ 74                 | \$ 1,500               | \$ 1,500               | \$ -                                         |
| 53100 - Conferences and Meetings                          | \$ 36,194             | \$ 59,400              | \$ 40,000              | \$ (19,400)                                  |
| 53110 - Employee Training                                 | \$ 35,586             | \$ 41,000              | \$ 45,501              | \$ 4,501                                     |
| 53120 - Employee Mileage Expense                          | \$ 1,093              | \$ 3,000               | \$ 3,000               | \$ -                                         |
| <b>Commodities</b>                                        | <b>\$ 98,649</b>      | <b>\$ 122,750</b>      | <b>\$ 122,750</b>      | <b>\$ -</b>                                  |
| 60000 - Office Supplies                                   | \$ 17,035             | \$ 27,300              | \$ 27,300              | \$ -                                         |
| 60020 - Computer Related Supplies                         | \$ 46,481             | \$ 55,450              | \$ 55,450              | \$ -                                         |
| 60050 - Books and Subscriptions                           | \$ 259                | \$ -                   | \$ -                   | \$ -                                         |
| 60110 - Printing Supplies                                 | \$ 26,071             | \$ 36,000              | \$ 36,000              | \$ -                                         |
| 60265 - Public Health Commodities - Coronavirus           | \$ 4,960              | \$ -                   | \$ -                   | \$ -                                         |
| 60570 - Office Furniture - Non-Capital                    | \$ 1,569              | \$ -                   | \$ -                   | \$ -                                         |
| 63040 - Fuel- Vehicles                                    | \$ 2,274              | \$ 4,000               | \$ 4,000               | \$ -                                         |
| <b>Services</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (1,324,802)</b>  | <b>\$ (1,324,802)</b>                        |
| 45005 - Healthcare Contribution Contra Account            | \$ -                  | \$ -                   | \$ (720,649)           | \$ (720,649)                                 |
| 45015 - Dental Insurance Contra Account                   | \$ -                  | \$ -                   | \$ (19,060)            | \$ (19,060)                                  |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (303,524)           | \$ (303,524)                                 |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (212,499)           | \$ (212,499)                                 |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (69,070)            | \$ (69,070)                                  |

**Information Technologies**  
**IL Counties Information Management Fund 385.060.336**

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>060 Information Technologies Department</b>                |                       |                        |                        |                                              |
| <b>385 IL Counties Information Mgmt Fund</b>                  | \$ 109                | \$ 1,058               | \$ 1,058               | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 109                | \$ 1,058               | \$ 1,058               | \$ -                                         |
| <b>Charges for Services</b>                                   | \$ -                  | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 35400 - ICIM Association Fees                                 | \$ -                  | \$ 1,000               | \$ 1,000               | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 109                | \$ 58                  | \$ 58                  | \$ -                                         |
| 38000 - Investment Income                                     | \$ 109                | \$ 58                  | \$ 58                  | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>060 Information Technologies Department</b>                 |                       |                        |                        |                                              |
| <b>385 IL Counties Information Mgmt Fund</b>                   | \$ 723                | \$ 1,058               | \$ 1,058               | \$ -                                         |
| <b>336 IL Counties Information Mgmt Sub-Department</b>         | \$ 723                | \$ 1,058               | \$ 1,058               | \$ -                                         |
| <b>Contractual Services</b>                                    | \$ 723                | \$ 1,058               | \$ 1,058               | \$ -                                         |
| 53100 - Conferences and Meetings                               | \$ 723                | \$ 1,058               | \$ 1,058               | \$ -                                         |

**Information Technologies**  
**Web Technical Services Fund 390.060.337**

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>060 Information Technologies Department</b>                |                       |                        |                        |                                              |
| <b>390 Web Technical Services</b>                             | \$ 374,631            | \$ 316,560             | \$ 406,500             | \$ 89,940                                    |
| <b>000 Revenues</b>                                           | \$ 374,631            | \$ 316,560             | \$ 406,500             | \$ 89,940                                    |
| <b>Interest Revenue</b>                                       | \$ 17,131             | \$ 19,060              | \$ 14,000              | \$ (5,060)                                   |
| 38000 - Investment Income                                     | \$ 17,131             | \$ 19,060              | \$ 14,000              | \$ (5,060)                                   |
| <b>Other</b>                                                  | \$ -                  | \$ -                   | \$ 100,000             | \$ 100,000                                   |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ -                   | \$ 100,000             | \$ 100,000                                   |
| <b>Transfers In</b>                                           | \$ 357,500            | \$ 297,500             | \$ 292,500             | \$ (5,000)                                   |
| 39120 - Transfer from Grand Victoria Casino Elgin Fund 120    | \$ 297,500            | \$ 297,500             | \$ 292,500             | \$ (5,000)                                   |
| 39355 - Transfer from American Rescue Plan Fund 355           | \$ 60,000             | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>060 Information Technologies Department</b>                 |                       |                        |                        |                                              |
| <b>390 Web Technical Services Fund</b>                         | \$ 263,522            | \$ 316,560             | \$ 406,500             | \$ 89,940                                    |
| <b>337 Web Technical Services Sub-Department</b>               | \$ 263,522            | \$ 316,560             | \$ 406,500             | \$ 89,940                                    |
| <b>Contractual Services</b>                                    | \$ 263,522            | \$ 316,560             | \$ 406,500             | \$ 89,940                                    |
| 50150 - Contractual/Consulting Services                        | \$ 23,115             | \$ 139,060             | \$ 73,000              | \$ (66,060)                                  |
| 50340 - Software Licensing Cost                                | \$ 235,845            | \$ 169,500             | \$ 325,500             | \$ 156,000                                   |
| 52130 - Repairs and Maint- Computers                           | \$ 4,563              | \$ 8,000               | \$ 8,000               | \$ -                                         |

# ***Judiciary and Courts***

## ***General Fund 001.240.240***

### **Mission**

To maintain an accessible, fair, and impartial court system, which resolves disputes in a timely and efficient manner while strengthening public trust.

### **Vision**

We strive to be leaders within the Illinois Judicial Branch by:

- Providing the highest quality of services to all
- Treating everyone with courtesy, dignity, empathy, and respect
- Embracing and reflecting the diversity in our community
- Anticipating, adapting, and responding to the needs of our community

### **Core Values**

- Fair – We are impartial, act without bias, and treat all people equally
- Professional – We treat everyone with dignity and respect
- Timely – We provide services and resolve legal matters in a timely and efficient manner
- Effective – We use practices and programs that achieve effective outcomes for court participants and the community
- Collaborative – We are inclusive and work together to achieve mutual goals
- Innovative – We are proactive, creative, and explore ways to enhance performance and outcomes
- Accountable – We are responsible for our conduct and performance and use public resources prudently and responsibly

### **Responsibilities**

The Office of the Chief Judge and Court Administration is responsible for establishing policies and procedures for the trial court and for the management of court operations, which includes personnel management, fiscal/budget preparation and planning, public relations, space and equipment/technology management, long-range planning, case flow management, jury management, and management of our interpreter program. The Chief Judge and Court Administration are also responsible for providing oversight of our Law Library, Children's Waiting Room, Eviction Mediation Program and Mandatory Arbitration as well as the Kane County Court Services Department, which includes the Juvenile Justice Center and the Kane County Diagnostic Center. In fulfilling these mandates, the Office of the Chief Judge promulgates court rules and general orders intended to bring about the efficient administration of justice.

**Judiciary and Courts**  
**General Fund 001.240.240**

| <b>Key Performance Measures</b>  | <b>2023</b> | <b>2024*</b> |
|----------------------------------|-------------|--------------|
| Interpreter Assisted Cases       | 19,837      | 5,476        |
| Jury Trials                      | 74          | 18           |
| Drug Court Participants          | 89          | 97           |
| Drug Court Graduates             | 16          | 15           |
| Mental Health Court Participants | 19          | 16           |
| Mental Health Court Graduates    | 6           | 3            |
| Veteran's Court Participants     | 8           | 7            |
| Veteran's Court Graduates        | 0           | 1            |
| DUI Court Participants           | N/A         | 22           |
| Court Assisted Protective Orders | 1,643       | 384          |

\*2024 is YTD as of April

| <b>2024 Project Recap</b>                                                                                                                                       | <b>Continuing</b> | <b>Completed</b> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------|
| Develop plan for JJC expansion                                                                                                                                  | X                 |                  |
| Implement a facilities use plan to incorporate additional courtrooms and all workable space in the Kane County Courthouses                                      | X                 |                  |
| Update the Emergency COOP Plan for the Circuit                                                                                                                  | X                 |                  |
| 16th Judicial Circuit Tech Project for the Kane County Branch Court, Kane County Judicial Center, and the Kane County Courthouse                                | X                 |                  |
| Relocate and overhaul the Mandatory Arbitration Center                                                                                                          | X                 | X                |
| Develop and Implement an Online Dispute Resolution (ODR) Program for Evictions                                                                                  |                   | X                |
| Evaluate and upgrade the Electronic Juror System                                                                                                                | X                 |                  |
| Update and continue to effectively implement our Language Access Plan to comply with recommendations of the Illinois Supreme Court Access to Justice Commission | X                 |                  |
| Year 2 Implementation of the Justice System's Strategic Plan                                                                                                    | X                 |                  |
| Update and Review of our SAFE-T Act Procedures                                                                                                                  | X                 |                  |
| Upgrade JC Jury Room furniture                                                                                                                                  |                   | X                |
| Initiate use and develop procedures for remote Orders of Protection                                                                                             | X                 |                  |

# ***Judiciary and Courts***

## ***General Fund 001.240.240***

### **2025 Goals and Objectives**

**OBJECTIVE:** Ensure compliance with all statutorily mandated services and functions.

- Jury Commissioners and Jury Commission Staff - 705 ILCS 310/1 and 705 ILCS 310/6
- State of Illinois Salaries for Judges – 5 ILCS 290/3.2 and 3.3
- Jurors for Trials and Coroner Inquests – Article III, Section II of the U.S. Constitution, 7th Amendment Bill of Rights, 705 ILCS 305, 55 ILCS 5/3-301e, and 55 ILCS 5/4-11001
- Grand Jury – 705 ILCS 305/9
- Exotic Language Interpreters (Non-Spanish) – 725 ILCS 140/0.01, 725 ILCS 120/5, 735 ILCS 5/8-1402, and 735 ILCS 5/8-1403
- Court Ordered Medical Tests (HIV, Paternity, treatment for abuse) – 720 ILCS 5/12-18e and 325 ILCS 5/15
- Court Transcripts – 705 ILCS 75/6 and 725 ILCS 205/5
- Spanish Speaking Interpreters - 725 ILCS 140/0.01, 725 ILCS 120/5, 735 ILCS 5/8-1402, and 735 ILCS 5/8-1403
- Appointment of Defense Counsel – U.S. Constitution, 6th and 14th Amendments, Bill of Rights, 705 ILCS 405/6-7(1), 705 ILCS 405/1-5, 705 ILCS 405/2-17, and 750 ILCS 70/25(b)
- Psychological Testing, Fitness to Stand Trial, Involuntary Admission – 725 ILCS 5/104-13, 725 ILCS 205/4.02, and 405 ILCS 5/3-804
- Pre-Trial Release (SAFE-T Act) – 725 ILCS 5/110

**GOALS:**

- Continue to clearly document policies and procedures
- Continue to consistently apply our policies and procedures
- Reinforce compliance with employee training
- Stay current with ever-changing laws and regulations

**OBJECTIVE:** Access to Justice for all Court Users.

**GOALS:**

- Ensure that court rules, processes, and procedures meet the needs of lawyers and litigants in the judicial process
- Ensure that the judiciary is open and accessible, on a non-discriminatory basis, to all those who participate in the judicial process
- Efficiently deliver outcomes that are fair and accessible to all court users, particularly to those who are low-income, under-represented, or vulnerable

**OBJECTIVE:** Improve efficiency of case movement through the court system through effective case flow management.

**GOALS:**

- Follow the recommended Illinois Supreme Court Time Standards
- Continue to coordinate court processes and resources, so that cases progress in a timely fashion from filing to disposition
- Monitor case progress by the setting of meaningful case events and deadlines
- Use information systems and reports to monitor age and status of cases



## ***Judiciary and Courts***

### ***General Fund 001.240.240***

#### **2025 Goals and Objectives (continued)**

**OBJECTIVE:** Continue implementation of the Justice System's Strategic Plan for a long-range facility plan for consolidating courts in Kane County.

- Strategic Focus Area 1: Justice System Infrastructure
- Strategic Focus Area 2: Justice System Reform and Continuum of Services and Programs
- Strategic Focus Area 3: Workforce Excellence
- Strategic Focus Area 4: Public Trust and Understanding

#### **GOALS:**

##### **1. Strategic Focus Area 1:**

- Plan for the Kane County Justice System and select service providers to be located at a consolidated, easily accessible campus(es)
- Continue to meet the needs of the public, court, and Kane County Justice System Partners through appropriate use of courtrooms, office space, and public areas
- Continue to foster a respectful and professional court environment
- Ensure the public and all occupants will be safe and secure conducting business at Kane County Justice System facilities
- Meet the current and future needs of the Kane County Justice System through its technology infrastructure

##### **2. Strategic Focus Area 2:**

- Implement and adapt practices to comply with new laws and advance the justice system
- Provide a comprehensive continuum of services that meet the existing and evolving needs of those involved in the justice system

##### **3. Strategic Focus Area 3:**

- Strive to employ a diverse workforce
- Ensure our workforce, including judicial officers, elected officials, leaders and managers, and employees, will have the requisite skills to perform at the highest levels
- Continue to ensure employees are engaged and satisfied

##### **4. Strategic Focus Area 4:**

- Educate stakeholders, community partners, and the public about the justice system
- Build and maintain the public's trust and confidence

**OBJECTIVE:** Continue to update and effectively implement our Language Access Plan to comply with recommendations of the Illinois Supreme Court Access to Justice Commission.

#### **GOALS:**

- Ensure that we provide high-quality and appropriate language services
- Ensure that staff members are aware of what to do when an individual with limited English proficiency needs assistance
- Minimize the obstacles faced by limited English proficient individuals or deaf or hard of hearing persons when they attempt to access our courts

## ***Judiciary and Courts***

### ***General Fund 001.240.240***

#### **2025 Goals and Objectives (continued)**

**OBJECTIVE:** Maximize opportunities for alternatives to court-ordered evictions through our Eviction Mediation Program.

**GOALS:**

- Help mitigate the surge of evictions and the ensuing economic fallout
- Assist tenants and landlords in avoiding residential eviction and pursuing mutually beneficial alternatives
- Avoid exposing Kane County families to homelessness during a serious health crisis, while also helping landlords mitigate losses during the extraordinary circumstances that have precipitated the need for this program
- Aid the administration of justice by promoting judicial efficiency
- Provide parties with the opportunity to speak with legal and housing counseling agencies
- Provide parties with updated and relevant resources to help them understand the eviction process

**OBJECTIVE:** Fully implement Online Dispute Resolution (ODR) for Eviction cases.

**GOALS:**

- Allow individuals to discuss and work out a solution to eviction before they appear in court
- Allow for 24/7 access and communication between parties to an eviction case to resolve the dispute
- Use technology to facilitate the resolution of disputes between parties
- Encourage speedy resolution in a versatile and informal way, instead of a formal courtroom environment
- Provide greater accessibility, since ODR can be accessed anywhere at any time where the internet is accessible

**OBJECTIVE:** Continue to utilize and improve access to courts through the use of Zoom and additional courtroom technology and tools.

**GOALS:**

- Make more efficient use of judges' and attorneys' time
- Reduce pressures on courtroom facilities
- Be more accessible to litigants who cannot take time off of work, find childcare, or arrange transportation to the courthouse
- Continue to reduce litigant's failure to appear in court
- Combine technological tools with process improvements to better facilitate resolution of legal problems
- Test tools and incorporate feedback from intended users
- Collect and analyze data to help guide decisions on the use and performance of technology improvements and tools

**Judiciary and Courts**  
**General Fund 001.240.240**

| Position Summary                 |           |           |                |
|----------------------------------|-----------|-----------|----------------|
| Category                         | FY 2023   | FY 2024   | Projected 2025 |
| Full Time Regular                | 36        | 39        | 39             |
| Full Time Other*                 | 1         | 1         | 1              |
| Part Time Regular                | 1         | 2         | 2              |
| Part Time Other*                 | 9         | 5         | 5              |
| <b>Total Budgeted Positions:</b> | <b>47</b> | <b>47</b> | <b>47</b>      |

\*Other: Elected Officials, Per Diem, Commissioners

| Account / Description<br>Revenue 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>240 Judiciary and Courts Departments</b>       |                       |                        |                        |                                              |
| <b>000 Revenues Sub-Department</b>                | <b>\$ 906,246</b>     | <b>\$ 763,030</b>      | <b>\$ 814,150</b>      | <b>\$ 51,120</b>                             |
| <b>Grants</b>                                     | <b>\$ 2,744</b>       | <b>\$ 4,150</b>        | <b>\$ 4,150</b>        | <b>\$ -</b>                                  |
| 33700 - Child Protection Data Court Grant         | \$ 2,744              | \$ 4,150               | \$ 4,150               | \$ -                                         |
| <b>Charges for Services</b>                       | <b>\$ 96,761</b>      | <b>\$ 103,880</b>      | <b>\$ 95,000</b>       | <b>\$ (8,880)</b>                            |
| 34520 - Mental Health/Specialty Court Fees        | \$ 96,761             | \$ 103,880             | \$ 95,000              | \$ (8,880)                                   |
| <b>Fines</b>                                      | <b>\$ 261,128</b>     | <b>\$ 250,000</b>      | <b>\$ 225,000</b>      | <b>\$ (25,000)</b>                           |
| 36115 - Judicial Technology Fine                  | \$ 261,128            | \$ 250,000             | \$ 225,000             | \$ (25,000)                                  |
| <b>Reimbursements</b>                             | <b>\$ 545,614</b>     | <b>\$ 400,000</b>      | <b>\$ 485,000</b>      | <b>\$ 85,000</b>                             |
| 37630 - Interpreter Service Reimbursements        | \$ 545,614            | \$ 400,000             | \$ 485,000             | \$ 85,000                                    |
| <b>Other</b>                                      | <b>\$ -</b>           | <b>\$ 5,000</b>        | <b>\$ 5,000</b>        | <b>\$ -</b>                                  |
| 38900 - Miscellaneous Other                       | \$ -                  | \$ 5,000               | \$ 5,000               | \$ -                                         |

**Judiciary and Courts**  
**General Fund 001.240.240**

| Account / Description<br>Expenses 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>240 Judiciary and Courts Department</b>         |                       |                        |                        |                                              |
| <b>240 Judiciary and Courts Sub-Department</b>     | <b>\$ 3,803,491</b>   | <b>\$ 4,253,961</b>    | <b>\$ 4,487,446</b>    | <b>\$ 233,485</b>                            |
| <b>Personnel Services- Salaries &amp; Wages</b>    | <b>\$ 1,861,234</b>   | <b>\$ 2,149,861</b>    | <b>\$ 2,323,124</b>    | <b>\$ 173,263</b>                            |
| 40000 - Salaries and Wages                         | \$ 1,845,740          | \$ 2,022,531           | \$ 2,313,123           | \$ 290,592                                   |
| 40003 - Cost of Living Increase                    | \$ -                  | \$ 60,676              | \$ -                   | \$ (60,676)                                  |
| 40007 - Equity Study Adjustments                   | \$ -                  | \$ 55,624              | \$ -                   | \$ (55,624)                                  |
| 40200 - Overtime Salaries                          | \$ 5,244              | \$ 10,030              | \$ 10,001              | \$ (29)                                      |
| 40300 - Employee Per Diem                          | \$ -                  | \$ 500                 | \$ -                   | \$ (500)                                     |
| 40310 - Bond Call                                  | \$ 10,250             | \$ 500                 | \$ -                   | \$ (500)                                     |
| <b>Personnel Services- Employee Benefits</b>       | <b>\$ 386,102</b>     | <b>\$ 2,400</b>        | <b>\$ 832,054</b>      | <b>\$ 829,654</b>                            |
| 45000 - Healthcare Contribution                    | \$ 375,054            | \$ -                   | \$ 478,626             | \$ 478,626                                   |
| 45010 - Dental Contribution                        | \$ 11,048             | \$ -                   | \$ 14,565              | \$ 14,565                                    |
| 45100 - FICA/SS Contribution                       | \$ -                  | \$ -                   | \$ 176,901             | \$ 176,901                                   |
| 45200 - IMRF Contribution                          | \$ -                  | \$ -                   | \$ 121,758             | \$ 121,758                                   |
| 45400 - Uniform Allowance                          | \$ -                  | \$ 2,400               | \$ -                   | \$ (2,400)                                   |
| 53010 - Workers Compensation                       | \$ -                  | \$ -                   | \$ 40,204              | \$ 40,204                                    |
| <b>Contractual Services</b>                        | <b>\$ 1,441,454</b>   | <b>\$ 1,985,700</b>    | <b>\$ 2,045,922</b>    | <b>\$ 60,222</b>                             |
| 50040 - State of Illinois Salaries                 | \$ -                  | \$ 16,000              | \$ 16,000              | \$ -                                         |
| 50050 - Jurors- Circuit Court                      | \$ 132,809            | \$ 300,000             | \$ 300,000             | \$ -                                         |
| 50060 - Jurors- Grand Jury                         | \$ -                  | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 50070 - Jurors' Expense                            | \$ 147,990            | \$ 225,000             | \$ 266,722             | \$ 41,722                                    |
| 50120 - Per Diem Expense                           | \$ 36,490             | \$ 169,000             | \$ 169,000             | \$ -                                         |
| 50150 - Contractual/Consulting Services            | \$ 654,638            | \$ 625,000             | \$ 625,000             | \$ -                                         |
| 50190 - Court Appointed Counsel                    | \$ 261,444            | \$ 225,000             | \$ 241,000             | \$ 16,000                                    |
| 50200 - Psychological/Psychiatric Svcs             | \$ 5,250              | \$ 70,000              | \$ 70,000              | \$ -                                         |
| 50665 - Judicial Technology Fine Expenses          | \$ 2,262              | \$ 112,700             | \$ 112,700             | \$ -                                         |
| 52160 - Repairs and Maint- Equipment               | \$ 4,900              | \$ 17,500              | \$ 17,500              | \$ -                                         |
| 52190 - Equipment Rental                           | \$ 14,048             | \$ 17,500              | \$ 17,500              | \$ -                                         |
| 53000 - Liability Insurance                        | \$ 4,366              | \$ 2,500               | \$ 5,000               | \$ 2,500                                     |
| 53060 - General Printing                           | \$ 634                | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 53100 - Conferences and Meetings                   | \$ 19,540             | \$ 20,000              | \$ 20,000              | \$ -                                         |
| 53110 - Employee Training                          | \$ 990                | \$ 5,000               | \$ 5,000               | \$ -                                         |
| 53120 - Employee Mileage Expense                   | \$ 1,691              | \$ 3,000               | \$ 3,000               | \$ -                                         |
| 53130 - General Association Dues                   | \$ 620                | \$ 500                 | \$ 500                 | \$ -                                         |
| 55000 - Miscellaneous Contractual Exp              | \$ 153,781            | \$ 175,000             | \$ 175,000             | \$ -                                         |
| <b>Commodities</b>                                 | <b>\$ 114,701</b>     | <b>\$ 116,000</b>      | <b>\$ 118,400</b>      | <b>\$ 2,400</b>                              |
| 60000 - Office Supplies                            | \$ 8,447              | \$ 13,500              | \$ 13,500              | \$ -                                         |
| 60010 - Operating Supplies                         | \$ 13,260             | \$ 20,000              | \$ 20,000              | \$ -                                         |
| 60020 - Computer Related Supplies                  | \$ 15,067             | \$ 15,000              | \$ 15,000              | \$ -                                         |
| 60040 - Postage                                    | \$ 1,158              | \$ 1,500               | \$ 1,500               | \$ -                                         |
| 60050 - Books and Subscriptions                    | \$ 71,754             | \$ 60,000              | \$ 60,000              | \$ -                                         |
| 60080 - Employee Recognition Supplies              | \$ 4,017              | \$ 5,000               | \$ 5,000               | \$ -                                         |
| 60210 - Uniform Supplies                           | \$ 998                | \$ -                   | \$ 2,400               | \$ 2,400                                     |
| 64000 - Telephone                                  | \$ -                  | \$ 1,000               | \$ 1,000               | \$ -                                         |
| <b>Services</b>                                    | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (832,054)</b>    | <b>\$ (832,054)</b>                          |
| 45005 - Healthcare Contribution Contra Account     | \$ -                  | \$ -                   | \$ (478,626)           | \$ (478,626)                                 |
| 45015 - Dental Insurance Contra Account            | \$ -                  | \$ -                   | \$ (14,565)            | \$ (14,565)                                  |
| 45105 - FICA/SS Contribution Contra Account        | \$ -                  | \$ -                   | \$ (176,901)           | \$ (176,901)                                 |
| 45205 - IMRF Contribution Contra Account           | \$ -                  | \$ -                   | \$ (121,758)           | \$ (121,758)                                 |

**Judiciary and Courts**  
**Children's Waiting Room**  
**Children's Waiting Room Fund 195.240.245**

**Mission**

The mission of the Children's Waiting Room is to provide a safe and secure location for parents, who are involved in the court process, to temporarily leave their children while they attend to their cases in court. The children are cared for by certified professionals in an atmosphere where they may relax and play with other children.

| <b>2024 Project Recap</b>                                                                                                                              | <b>Continuing</b> | <b>Completed</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------|
| Reviewed staffing and hired an additional part-time staff during high use periods                                                                      | X                 |                  |
| Expanded cooperation with local libraries in St. Charles and Geneva to provide a book to take home for every child that spent time in the waiting room | X                 |                  |

| <b>Key Performance Measures</b>                        | <b>2023</b> | <b>2024</b> |
|--------------------------------------------------------|-------------|-------------|
| Number of children that have utilized the waiting room | 426         | 624         |

**2025 Goals and Objectives**

- Review facility to determine if additional space should be acquired
- Determine if an additional waiting room should be established at the Courthouse in downtown Geneva

| <b>Account / Description</b><br><b>Revenue Special Revenue Funds</b> | <b>2023 Actual Amount</b> | <b>2024 Amended Budget</b> | <b>2025 Adopted Budget</b> | <b>Difference<br/>2025 Adopted -<br/>2024 Amended</b> |
|----------------------------------------------------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------------------------|
| <b>240 Judiciary and Courts Departments</b>                          |                           |                            |                            |                                                       |
| <b>195 Children's Waiting Room Fund</b>                              | \$ 288,745                | \$ 147,135                 | \$ 148,750                 | \$ 1,615                                              |
| <b>000 Revenues Sub-Department</b>                                   | \$ 288,745                | \$ 147,135                 | \$ 148,750                 | \$ 1,615                                              |
| <b>Charges for Services</b>                                          | \$ 274,756                | \$ 136,750                 | \$ 136,750                 | \$ -                                                  |
| 34270 - Children's Waiting Room Fees                                 | \$ 274,756                | \$ 136,750                 | \$ 136,750                 | \$ -                                                  |
| <b>Interest Revenue</b>                                              | \$ 13,989                 | \$ 10,385                  | \$ 12,000                  | \$ 1,615                                              |
| 38000 - Investment Income                                            | \$ 13,989                 | \$ 10,385                  | \$ 12,000                  | \$ 1,615                                              |

| <b>Account / Description</b><br><b>Expenses Special Revenue Funds</b> | <b>2023 Actual Amount</b> | <b>2024 Amended Budget</b> | <b>2025 Adopted Budget</b> | <b>Difference<br/>2025 Adopted -<br/>2024 Amended</b> |
|-----------------------------------------------------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------------------------|
| <b>240 Judiciary and Courts Department</b>                            |                           |                            |                            |                                                       |
| <b>195 Children's Waiting Room Fund</b>                               | \$ 159,768                | \$ 147,135                 | \$ 148,750                 | \$ 1,615                                              |
| <b>245 Children's Waiting Room Sub-Department</b>                     | \$ 159,768                | \$ 147,135                 | \$ 148,750                 | \$ 1,615                                              |
| <b>Contractual Services</b>                                           | \$ 147,768                | \$ 132,755                 | \$ 132,755                 | \$ -                                                  |
| 50150 - Contractual/Consulting Services                               | \$ 147,768                | \$ 132,755                 | \$ 132,755                 | \$ -                                                  |
| <b>Contingency and Other</b>                                          | \$ -                      | \$ 2,380                   | \$ 3,995                   | \$ 1,615                                              |
| 89000 - Addition to Fund Balance                                      | \$ -                      | \$ 2,380                   | \$ 3,995                   | \$ 1,615                                              |
| <b>Transfers Out</b>                                                  | \$ 12,000                 | \$ 12,000                  | \$ 12,000                  | \$ -                                                  |
| 99001 - Transfer to General Fund 001                                  | \$ 12,000                 | \$ 12,000                  | \$ 12,000                  | \$ -                                                  |

**Judiciary and Courts**  
**D.U.I Education**  
**D.U.I Education Fund 196.240.246**

**Mission**

The mission of the DUI Education Fund is to provide educational materials and opportunities for Court Representatives to present to audiences and schools the potential effects of driving under the influence and driving while intoxicated.

| <b>2024 Project Recap</b>                      | <b>Continuing</b> | <b>Completed</b> |
|------------------------------------------------|-------------------|------------------|
| Built a financial base to work from            | X                 |                  |
| Funded DUI Educational Programs in the schools | X                 |                  |

| <b>Key Performance Measures</b> | <b>2023</b> | <b>2024</b> |
|---------------------------------|-------------|-------------|
| Total fees collected            | \$4,555.71  | \$6,074.38  |

**2025 Goals and Objectives**

- Continue to build financial reserves so that programs in schools and other professional groups can be funded
- Continue the formation of the DUI Education Committee to review and make financial awards to deserving programs

| <b>Account / Description</b><br><b>Revenue Special Revenue Funds</b> | <b>2023 Actual Amount</b> | <b>2024 Amended Budget</b> | <b>2025 Adopted Budget</b> | <b>Difference 2025 Adopted - 2024 Amended</b> |
|----------------------------------------------------------------------|---------------------------|----------------------------|----------------------------|-----------------------------------------------|
| <b>240 Judiciary and Courts Departments</b>                          |                           |                            |                            |                                               |
| <b>196 D.U.I. Fund</b>                                               | \$ 16,080                 | \$ 19,539                  | \$ 20,000                  | \$ 461                                        |
| <b>000 Revenues Sub-Department</b>                                   | \$ 16,080                 | \$ 19,539                  | \$ 20,000                  | \$ 461                                        |
| <b>Fines</b>                                                         | \$ 5,681                  | \$ 12,000                  | \$ 12,000                  | \$ -                                          |
| 36050 - DUI Fines                                                    | \$ 5,681                  | \$ 12,000                  | \$ 12,000                  | \$ -                                          |
| <b>Interest Revenue</b>                                              | \$ 10,399                 | \$ 7,539                   | \$ 8,000                   | \$ 461                                        |
| 38000 - Investment Income                                            | \$ 10,399                 | \$ 7,539                   | \$ 8,000                   | \$ 461                                        |

| <b>Account / Description</b><br><b>Expenses Special Revenue Funds</b> | <b>2023 Actual Amount</b> | <b>2024 Amended Budget</b> | <b>2025 Adopted Budget</b> | <b>Difference 2025 Adopted - 2024 Amended</b> |
|-----------------------------------------------------------------------|---------------------------|----------------------------|----------------------------|-----------------------------------------------|
| <b>240 Judiciary and Courts Department</b>                            |                           |                            |                            |                                               |
| <b>196 D.U.I. Fund</b>                                                | \$ -                      | \$ 19,539                  | \$ 20,000                  | \$ 461                                        |
| <b>246 D.U.I. Sub-Department</b>                                      | \$ -                      | \$ 19,539                  | \$ 20,000                  | \$ 461                                        |
| <b>Contractual Services</b>                                           | \$ -                      | \$ 5,230                   | \$ 5,230                   | \$ -                                          |
| 50150 - Contractual/Consulting Services                               | \$ -                      | \$ 5,230                   | \$ 5,230                   | \$ -                                          |
| <b>Contingency and Other</b>                                          | \$ -                      | \$ 14,309                  | \$ 14,770                  | \$ 461                                        |
| 89000 - Addition to Fund Balance                                      | \$ -                      | \$ 14,309                  | \$ 14,770                  | \$ 461                                        |

**Judiciary and Courts  
Foreclosures Mediation  
Foreclosures Mediation Fund 197.240.247**

**Mission**

This program was discontinued in 2023 by RSI

| <b>2023 Project Recap</b>                                           | <b>Continuing</b> | <b>Completed</b> |
|---------------------------------------------------------------------|-------------------|------------------|
| Trained mediators                                                   |                   | X                |
| Trained program partners on data collection and case flow           |                   | X                |
| Developed and updated relevant program forms and documents          |                   | X                |
| Monitored program success through empirical data and survey results |                   | X                |

| <b>Key Performances Measures</b>                      | <b>2022</b> | <b>2023</b> |
|-------------------------------------------------------|-------------|-------------|
| Number of foreclosure cases filed                     | 372         | 0           |
| Number of foreclosure cases in mediation program      | 27          | 0           |
| Number of foreclosure cases resolved due to mediation | 19          | 0           |

**2025 Goals and Objectives**

- Program was discontinued in 2023 by RSI

| <b>Account / Description</b><br><b>Revenue</b> Special Revenue Funds | <b>2023 Actual</b><br><b>Amount</b> | <b>2024 Amended</b><br><b>Budget</b> | <b>2025 Adopted</b><br><b>Budget</b> | <b>Difference</b><br><b>2025 Adopted -</b><br><b>2024 Amended</b> |
|----------------------------------------------------------------------|-------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------------------------------------|
| <b>240 Judiciary and Courts Departments</b>                          |                                     |                                      |                                      |                                                                   |
| <b>197 Foreclosure Mediation Fund</b>                                | \$ 26,580                           | \$ 62,758                            | \$ 62,758                            | \$ -                                                              |
| <b>000 Revenues Sub-Department</b>                                   | \$ 26,580                           | \$ 62,758                            | \$ 62,758                            | \$ -                                                              |
| <b>Charges for Services</b>                                          | \$ 19,800                           | \$ 58,000                            | \$ 58,000                            | \$ -                                                              |
| 34375 - Foreclosure Filing Fee                                       | \$ 19,800                           | \$ 58,000                            | \$ 58,000                            | \$ -                                                              |
| <b>Interest Revenue</b>                                              | \$ 6,780                            | \$ 4,758                             | \$ 4,758                             | \$ -                                                              |
| 38000 - Investment Income                                            | \$ 6,780                            | \$ 4,758                             | \$ 4,758                             | \$ -                                                              |

| <b>Account / Description</b><br><b>Expenses</b> Special Revenue Funds | <b>2023 Actual</b><br><b>Amount</b> | <b>2024 Amended</b><br><b>Budget</b> | <b>2025 Adopted</b><br><b>Budget</b> | <b>Difference</b><br><b>2025 Adopted -</b><br><b>2024 Amended</b> |
|-----------------------------------------------------------------------|-------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------------------------------------|
| <b>240 Judiciary and Courts Department</b>                            |                                     |                                      |                                      |                                                                   |
| <b>197 Foreclosure Mediation Fund</b>                                 | \$ 33,822                           | \$ 62,758                            | \$ 62,758                            | \$ -                                                              |
| <b>247 Foreclosure Mediation Sub-Department</b>                       | \$ 33,822                           | \$ 62,758                            | \$ 62,758                            | \$ -                                                              |
| <b>Contractual Services</b>                                           | \$ 30,909                           | \$ 56,590                            | \$ 56,590                            | \$ -                                                              |
| 50150 - Contractual/Consulting Services                               | \$ 30,909                           | \$ 56,590                            | \$ 56,590                            | \$ -                                                              |
| <b>Commodities</b>                                                    | \$ -                                | \$ 2,000                             | \$ 2,000                             | \$ -                                                              |
| 60000 - Office Supplies                                               | \$ -                                | \$ 2,000                             | \$ 2,000                             | \$ -                                                              |
| <b>Contingency and Other</b>                                          | \$ -                                | \$ 4,168                             | \$ 4,168                             | \$ -                                                              |
| 89000 - Addition to Fund Balance                                      | \$ -                                | \$ 4,168                             | \$ 4,168                             | \$ -                                                              |
| <b>Transfers Out</b>                                                  | \$ 2,913                            | \$ -                                 | \$ -                                 | \$ -                                                              |
| 99001 - Transfer to General Fund 001                                  | \$ 2,913                            | \$ -                                 | \$ -                                 | \$ -                                                              |

**Judiciary and Courts**  
**Marriage Fees**  
**Marriage Fees Fund 492.240.248**

**Mission**

The Marriage Fees Fund is used to account for revenues collected by the County Clerk for each wedding or civil union. The monies are deposited in a federally insured bank account managed by the Chief Judge's office. Monies in this account are used for the purchase of judge's robes, nameplates and judicial education in accordance with Illinois Supreme Court Rule 40.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>240 Judiciary and Courts Departments</b>                   |                       |                        |                        |                                              |
| <b>492 Marriage Fees Fund</b>                                 | \$ 10,892             | \$ 3,121               | \$ 3,121               | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 10,892             | \$ 3,121               | \$ 3,121               | \$ -                                         |
| <b>Charges for Services</b>                                   | \$ 10,725             | \$ 3,000               | \$ 3,000               | \$ -                                         |
| 35390 - Wedding Fee                                           | \$ 10,725             | \$ 3,000               | \$ 3,000               | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 167                | \$ 121                 | \$ 121                 | \$ -                                         |
| 38000 - Investment Income                                     | \$ 167                | \$ 121                 | \$ 121                 | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>240 Judiciary and Courts Department</b>                     |                       |                        |                        |                                              |
| <b>492 Marriage Fees Fund</b>                                  | \$ 12,666             | \$ 3,121               | \$ 3,121               | \$ -                                         |
| <b>248 Judicial Operating Support Sub-Department</b>           | \$ 12,666             | \$ 3,121               | \$ 3,121               | \$ -                                         |
| <b>Commodities</b>                                             | \$ 12,666             | \$ 3,121               | \$ 3,121               | \$ -                                         |
| 60010 - Operating Supplies                                     | \$ 12,666             | \$ 3,121               | \$ 3,121               | \$ -                                         |



# ***Kane County Emergency Communications (Kane Comm)***

## ***Kane Comm Fund 269.425.426***

### **Mission**

Kane County Emergency Communications (KaneComm) is committed to serving as the vital link between the citizens of Kane County and the public safety agencies devoted to protecting them.

#### **Kane County Ordinance Chapter 8.5:**

The Illinois commerce commission has directed and authorized local units of government to establish and operate public safety answering points ("PSAP"). The Kane County PSAP shall be known as Kane County emergency communications ("KaneComm") which is created for the receipt of a request for emergency services; and whereby pertinent information is noted by the recipient of a telephone request for such services, and is relayed to the appropriate public safety agency or other provider of emergency services for dispatch of an emergency service unit so as the proper action may be taken. (Ord. 11-398, 12-13-2011)

The Kane County Emergency Communications Board was established (County Code 8.5-2) to oversee KaneComm Operations. It is governed by eleven (11) members serving a four (4) year term. In addition, KaneComm participates in the monthly Judicial Public Safety Committee.

Per County Code 8.5-7, KaneComm operates under one special revenue governmental fund, *269.425 KaneComm Fund*. All fees, grants, or revenues related to the operation of KaneComm are deposited into the fund.

Kane County Emergency Communications (KaneComm) is a multi-jurisdictional 9-1-1 communications center responsible for the deployment of several police, fire and medical agencies located within Kane County. KaneComm Telecommunicators are tasked with all of the incoming emergency and non-emergency calls for assistance from citizens residing in these jurisdictions.

9-1-1 Telecommunicators field multi-jurisdictional calls from the public and determine the nature and location of the incident in order to efficiently deploy police, fire and medical units as necessary. KaneComm serves as a twenty-four (24) hour a day continuous operations function responsible for the support of one county sheriff's department, eight police departments, and seven fire departments in addition to serving as a Public Safety Answering Point (PSAP). 9-1-1 Telecommunicators must maintain contact with all of the units on assignment while consistently disseminating information and updating their status and location. Staff must monitor several radio frequencies while operating a variety of communications equipment. Simultaneously, information must be entered and retrieved from an assortment of electronic data files. These include; but are not limited to, missing persons, wanted persons, orders of protection, registered sex offenders, stolen weapons, and stolen vehicles.

### **Outcomes**

#### **1. Improve effectiveness and efficiency of 9-1-1 operations**

##### **2025 Goals and Objectives**

- Review and revise all policies and procedures to incorporate recent changes in operations and new technology.
- Improve quality assurance to ensure consistency with all policies and procedures across all shifts and in compliance with the National Emergency Number Association (NENA) and 9-1-1 industry standards.
- Review model of staffing levels, call-taking and dispatch structure on each shift to meet the needs of the volume of activity.

# Kane County Emergency Communications (Kane Comm)

## Kane Comm Fund 269.425.426

### 2025 Goals and Objectives

- Education and Training:
  - Provide staff with monthly training scenarios in addition to current Continuing education.
  - Continue in-house Emergency Medical Dispatch (EMD) review and training through Target Solutions in addition to the required continued education.
  - Continue to explore training opportunities and webinars through NENA, APCO, and other 9-1-1 industry partners.
  - Research training opportunities and in-house curriculum for management team and succession planning

| Indicators                                                                                                      | Projected FY2024 | Continuing FY2025 |
|-----------------------------------------------------------------------------------------------------------------|------------------|-------------------|
| Up-to-date policies and procedures that reflect current operations and compliance with 9-1-1 industry standards | X                | X                 |
| Implement monthly training scenarios with staff (in addition to current Continuing education)                   | X                | X                 |

| Key Performance Measures                                             | 2023    | 2024    |
|----------------------------------------------------------------------|---------|---------|
| Total inbound calls                                                  | 85,492  | 76,996  |
| Total abandoned (911 hang-up) calls                                  | 3,643   | 1,840   |
| Total calls (911, Administrative Lines, Inbound/Outbound, Abandoned) | 118,919 | 117,280 |
| Total fire calls dispatched                                          | 8,316   | 7,948   |
| Total police calls dispatched                                        | 73,883  | 76,668  |
| Total calls for service dispatched                                   | 82,198  | 84,616  |

(\*estimated/projected performance measures based on trends from 6 months of the year)

### Outcomes

#### 2. Efficiency, effectiveness, and redundancy in technology and infrastructure

### 2025 Goals and Objectives

- Using recommendations from the Radio Coverage and Infrastructure study, implement radio system redundancy, efficiencies, P25 compliance and cost-saving solutions for the KaneComm–owned VHF radio system
- Expand the use of microwave and fiber links to reduce cost by eliminating costly telephone circuits and increase the reliability of the radio system.
- Work with KaneComm police agencies to implement the Tyler Technologies Records Management System (RMS) from the Kane County Sheriff's Office. Users will receive agency-specific access to records and have the ability to share data with other Tyler RMS users in the County network.
- Implement shield force, a cellular/tablet-based mobile product, with Kane County Court Services and the Sheriff's Office Civil Process Servers to reduce radio traffic on the main talkgroup.
  - Through application permissions, users will have the ability to create a call for service and document necessary information, reducing radio traffic during high-volume police activity.
- Work with KaneComm fire agencies to implement an interface from KaneComm's Computer-Aided Dispatch System (CAD) to fire records reporting system.

# **Kane County Emergency Communications (Kane Comm)**

## **Kane Comm Fund 269.425.426**

### **2025 Goals and Objectives**

- Evaluate options to integrate KaneComm's Emergency Medical Dispatch (EMD) protocols into the CAD system to improve efficiency and workflow.
- Implement radio management wifi-based digital radio programming for Motorola Starcom radios
  - Portable and mobile radios will have the ability to upload updates through wifi connection to the network

| <b>Indicators</b>                                                                                                                                                                                                                                                       | <b>Projected FY2024</b> | <b>Continuing FY2025</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------------|
| Replace T1 phone lines with AT&T recommended ASeoD (switched Ethernet) circuits                                                                                                                                                                                         | X                       |                          |
| Work with Information Technologies, Purchasing and the Emergency Systems Telephone Board (ETSB) on microwave network at primary radio system sites                                                                                                                      | X                       | X                        |
| KaneComm police agencies are projected to go live on RMS in July 2024                                                                                                                                                                                                   | X                       |                          |
| KaneComm fire agencies are projected to go live with their new ESO records in 2024. An interface from CAD to their records system will be installed for efficiency. Sharing data from CAD to their records system will improve workflow for KaneComm and fire agencies. | X                       |                          |
| KaneComm is reviewing EMD protocols, options and funding opportunities to integrate the EMD cards into the CAD system                                                                                                                                                   | X                       | X                        |
| Court Services and Civil Process Servers are projected to go-live in 2024 following a CAD software upgrade                                                                                                                                                              | X                       |                          |

### **Outcomes**

#### **3. Evaluate KaneComm's budget process and administrative records**

### **2025 Goals and Objectives**

- Work in collaboration with the KaneComm Board, KaneComm Subscribers, and County Board to determine a model and costs for the subscriber agreement.
  - Through the budget process, review the funding model for KaneComm's subscribing agencies and determine if a new model is needed for the agreement.
- Develop tracking system or utilize software to review KaneComm's service and maintenance contracts and agreements

| <b>Indicators</b>                                                                            | <b>Projected FY2024</b> | <b>Continuing FY2025</b> |
|----------------------------------------------------------------------------------------------|-------------------------|--------------------------|
| Revise and approve KaneComm Subscriber Agreement                                             | X                       |                          |
| Implement tracking system for service agreements, maintenance contracts and tower agreements | X                       | X                        |

**Kane County Emergency Communications (Kane Comm)**  
**Kane Comm Fund 269.425.426**

**Outcomes**

**4. Identify solutions for additional KaneComm building space**

**2025 Goals and Objectives**

- It is necessary to continue evaluating additional space opportunities and options to meet needs of KaneComm operations. Additional offices, employee training space and meeting space are needed.

| Indicators                                                                                                                                                                                                                                                                                                                                              | Projected FY2024 | Continuing FY2025 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------|
| Additional office and quiet room/break space for employees was added in FY23                                                                                                                                                                                                                                                                            | X                |                   |
| The radio administrator's office is not located in KaneComm. His office is in the back of the yellow house and does not have enough space for radio equipment storage and workspace. It would be best to have his office located in KaneComm                                                                                                            |                  | X                 |
| New Telecommunicators receive three weeks of classroom training. KaneComm does not have a space to complete this training for multiple employees/new hires. The training space is also necessary for group/scenario-based training and review for experienced Telecommunicators. The training room could also be utilized for meetings and conferences. |                  | X                 |

**Position Summary**

| Category                         | FY 2023   | FY 2024   | Projected 2025 |
|----------------------------------|-----------|-----------|----------------|
| Full Time Regular                | 22        | 20        | 22             |
| Full Time Other                  | 0         | 0         | 0              |
| Part Time Regular                | 0         | 0         | 0              |
| Part Time Other**                | 0         | 2         | 0              |
| <b>Total Budgeted Positions:</b> | <b>22</b> | <b>22</b> | <b>22</b>      |

\*\*Part-Time positions were utilized in FY23 and FY24 for new Telecommunicators with experience to fill vacancies and staffing needs as KaneComm continued the hiring process for full-time Telecommunicators.

| Account / Description<br>Revenue Special Revenue Funds | 2023 Actual Amount | 2024 Amended Budget | 2025 Adopted Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------|--------------------|---------------------|---------------------|----------------------------------------------|
| <b>425 Kane Comm Department</b>                        |                    |                     |                     |                                              |
| <b>269 Kane Comm Fund</b>                              | \$ 2,919,502       | \$ 2,761,622        | \$ 2,980,591        | \$ 218,969                                   |
| <b>000 Revenues Sub-Department</b>                     | \$ 2,919,502       | \$ 2,761,622        | \$ 2,980,591        | \$ 218,969                                   |
| <b>Charges for Services</b>                            | \$ 617,784         | \$ 619,980          | \$ 650,944          | \$ 30,964                                    |
| 34420 - Radio Communication Fees                       | \$ 616,789         | \$ 619,280          | \$ 650,244          | \$ 30,964                                    |
| 35220 - Emergency Communications Audio Recording Fees  | \$ 995             | \$ 700              | \$ 700              | \$ -                                         |
| <b>Interest Revenue</b>                                | \$ 61,855          | \$ 600              | \$ 51,000           | \$ 50,400                                    |
| 38000 - Investment Income                              | \$ 61,855          | \$ 600              | \$ 51,000           | \$ 50,400                                    |
| <b>Other</b>                                           | \$ -               | \$ 313,721          | \$ 342,960          | \$ 29,239                                    |
| 39900 - Fund Balance Utilization                       | \$ -               | \$ 313,721          | \$ 342,960          | \$ 29,239                                    |
| <b>Reimbursements</b>                                  | \$ 1,296,093       | \$ 860,000          | \$ 920,000          | \$ 60,000                                    |
| 37070 - Cell 911 Surcharge Reimbursement               | \$ 1,283,493       | \$ 860,000          | \$ 900,000          | \$ 40,000                                    |
| 37075 - ETSB Reimbursement                             | \$ -               | \$ -                | \$ 20,000           | \$ 20,000                                    |
| 37470 - VoIP Surcharge Reimbursement                   | \$ 12,600          | \$ -                | \$ -                | \$ -                                         |
| <b>Transfers In</b>                                    | \$ 943,770         | \$ 967,321          | \$ 1,015,687        | \$ 48,366                                    |
| 39001 - Transfer from General Fund 001                 | \$ 943,770         | \$ 967,321          | \$ 1,015,687        | \$ 48,366                                    |

**Kane County Emergency Communications (Kane Comm)**  
**Kane Comm Fund 269.425.426**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>425 Kane Comm Department</b>                                |                       |                        |                        |                                              |
| <b>269 Kane Comm Fund</b>                                      | <b>\$ 2,901,658</b>   | <b>\$ 2,761,622</b>    | <b>\$ 2,980,591</b>    | <b>\$ 218,969</b>                            |
| <b>426 Kane Comm Sub-Department</b>                            | <b>\$ 2,901,658</b>   | <b>\$ 2,761,622</b>    | <b>\$ 2,980,591</b>    | <b>\$ 218,969</b>                            |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 1,820,098</b>   | <b>\$ 1,926,495</b>    | <b>\$ 2,019,425</b>    | <b>\$ 92,930</b>                             |
| 40000 - Salaries and Wages                                     | \$ 1,449,075          | \$ 1,585,208           | \$ 1,919,425           | \$ 334,217                                   |
| 40002 - Non-Union Wage Increase                                | \$ -                  | \$ (44,245)            | \$ -                   | \$ 44,245                                    |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 47,862              | \$ -                   | \$ (47,862)                                  |
| 40200 - Overtime Salaries                                      | \$ 371,023            | \$ 337,670             | \$ 100,000             | \$ (237,670)                                 |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 504,041</b>     | <b>\$ 558,060</b>      | <b>\$ 620,458</b>      | <b>\$ 62,398</b>                             |
| 45000 - Healthcare Contribution                                | \$ 253,779            | \$ 303,636             | \$ 313,965             | \$ 10,329                                    |
| 45010 - Dental Contribution                                    | \$ 6,788              | \$ 8,966               | \$ 9,181               | \$ 215                                       |
| 45100 - FICA/SS Contribution                                   | \$ 124,485            | \$ 133,280             | \$ 154,509             | \$ 21,229                                    |
| 45200 - IMRF Contribution                                      | \$ 83,673             | \$ 79,794              | \$ 107,849             | \$ 28,055                                    |
| 53010 - Workers Compensation                                   | \$ 35,316             | \$ 32,384              | \$ 34,954              | \$ 2,570                                     |
| <b>Contractual Services</b>                                    | <b>\$ 324,091</b>     | <b>\$ 163,617</b>      | <b>\$ 202,994</b>      | <b>\$ 39,377</b>                             |
| 50150 - Contractual/Consulting Services                        | \$ 193,215            | \$ 55,518              | \$ 57,043              | \$ 1,525                                     |
| 52130 - Repairs and Maint- Computers                           | \$ 3,230              | \$ 4,000               | \$ 4,000               | \$ -                                         |
| 52140 - Repairs and Maint- Copiers                             | \$ 86                 | \$ 400                 | \$ 400                 | \$ -                                         |
| 52150 - Repairs and Maint- Comm Equip                          | \$ 1,638              | \$ 5,000               | \$ 20,000              | \$ 15,000                                    |
| 52160 - Repairs and Maint- Equipment                           | \$ 20,856             | \$ 5,000               | \$ 5,000               | \$ -                                         |
| 52190 - Equipment Rental                                       | \$ 27,448             | \$ 29,080              | \$ 29,080              | \$ -                                         |
| 53000 - Liability Insurance                                    | \$ 46,452             | \$ 47,062              | \$ 71,211              | \$ 24,149                                    |
| 53020 - Unemployment Claims                                    | \$ 636                | \$ 757                 | \$ 960                 | \$ 203                                       |
| 53040 - General Advertising                                    | \$ 1,059              | \$ -                   | \$ 500                 | \$ 500                                       |
| 53100 - Conferences and Meetings                               | \$ 11,419             | \$ 8,000               | \$ 6,000               | \$ (2,000)                                   |
| 53110 - Employee Training                                      | \$ 13,652             | \$ 4,000               | \$ 4,000               | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ 2,260              | \$ 3,000               | \$ 3,000               | \$ -                                         |
| 53130 - General Association Dues                               | \$ 674                | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 53160 - Pre-Employment Physicals                               | \$ 1,466              | \$ 800                 | \$ 800                 | \$ -                                         |
| <b>Commodities</b>                                             | <b>\$ 142,456</b>     | <b>\$ 7,800</b>        | <b>\$ 73,848</b>       | <b>\$ 66,048</b>                             |
| 60000 - Office Supplies                                        | \$ 2,190              | \$ 2,500               | \$ 2,000               | \$ (500)                                     |
| 60010 - Operating Supplies                                     | \$ 9,590              | \$ 2,000               | \$ 2,000               | \$ -                                         |
| 60020 - Computer Related Supplies                              | \$ 7,459              | \$ 2,500               | \$ 2,500               | \$ -                                         |
| 60080 - Employee Recognition Supplies                          | \$ 1,461              | \$ 800                 | \$ 1,000               | \$ 200                                       |
| 64000 - Telephone                                              | \$ 121,755            | \$ -                   | \$ 66,348              | \$ 66,348                                    |
| <b>Transfers Out</b>                                           | <b>\$ 110,973</b>     | <b>\$ 105,650</b>      | <b>\$ 63,866</b>       | <b>\$ (41,784)</b>                           |
| 99001 - Transfer to General Fund 001                           | \$ 110,973            | \$ 105,650             | \$ 63,866              | \$ (41,784)                                  |

# **Law Library**

## **Law Library Fund 250.370.370**

### **Mission**

The Kane County Law Library & Self Help Legal Center staff strives to provide outstanding customer service, recognizing, supporting, and furthering open and equal access to the legal system as well as legal and governmental information.

### **Vision**

Towards the fulfillment of our mission, it is the vision of the Kane County Law Library & Self Help Legal Center to openly advocate for, and fiercely support, equal access to the legal system as well as legal and governmental information through:

- Assisting the public in their efforts to understand and use the legal system effectively and efficiently while creating informed consumers with realistic expectations of the legal system
- Ensuring equal access to legal and governmental information in the most cost-effective manner
- Continuing to ensure equal access to legal and governmental information through educating ourselves about new services and technologies and supplying those deemed appropriate in the most cost-effective manner
- Actively advocating through professional associations for open and equal access to the legal system as well as legal and governmental information
- Supporting not only the Judiciary, county personnel and those in the legal professions, but the public and its diverse membership in their quest for equal access to the legal system and legal and governmental information
- Creating positive contacts and experiences between the public and the legal system

### **Function**

#### **mandated by state statute**

Per 55 ILCS 5/5-39001: "The facilities of those libraries shall be freely available to all licensed Illinois attorneys, judges, other public officers of the county, and all members of the public, whenever the court house is open, and may include self-help centers and other legal assistance programs for the public as part of the service it provides on-site and online."

### **Outcomes & Achievements**

Outcomes and achievements of the Kane County Law Library & Self Help Legal Center are driven by its six vision statements.

Assist the public in their efforts to understand and use the legal system effectively and efficiently while creating informed consumers with realistic expectations of the legal system

## **Law Library**

### **Law Library Fund 250.370.370**

#### **2024 Highlights**

- staff taught basic legal research classes at the Messenger (North Aurora) Public Library and the Santori (Aurora) Public Library
- staff continually creates, updates, and provides flyers, pamphlets, and guides to the court system and legal resources in both English and Spanish
- through a grant, a Spanish interpreter was hired to assist with Lawyer in the Library programs.
- outreach to Northwestern Medicine Delnor Hospital to inform the maternity department about free family law programs available to their patients

#### **2025 Objectives**

- explore [Interprenet](#) and other resources to better assist Spanish-speaking patrons
- partner with at least two other local libraries or organizations to teach basic legal research classes and discuss available legal aid resources
- continue to re-design and upkeep the websites of the Sixteenth Judicial Circuit and the Kane County Law Library while strengthening the court's social media presence

Continue to educate ourselves and others about new technologies and services and supplying those technologies and services deemed appropriate at no or low costs

#### **2024 Highlights**

- as the Sixteenth Judicial Circuit project lead, the Law Library Director applied for and was awarded a \$30,000 Access to Justice Improvement grant from the Illinois Supreme Court Commission on Access to Justice to support efforts assisting self-represented litigants
- continue to strongly negotiate database contracts (Lexis, Legal Information Source, Family Law Software) to ensure low costs and public access
- utilize free, low cost, or trial subscriptions where applicable

#### **2025 Objectives**

- Apply for, and be awarded, the fullest funding available through the Access to Justice Improvement grant

Ensure equal access to legal and governmental information in the most cost-effective manner

#### **2024 Highlights**

- Law Librarian participated in Continuing education such as *AI Awareness for Law Librarians: Navigating the Impact and Key Platforms* and *Designing a Website Your Patrons Will Love!*
- Law Librarian was appointed to the editorial board of the American Library Association's peer-reviewed journal, *Information Technology and Libraries* (ITAL).
- Law Library Director actively participates in the Illinois Supreme Court Access to Justice Commission's Court Navigator Network

#### **2025 Objectives**

- staff participation in at least four Continuing education opportunities
- Law Librarian will continue serving on the ITAL editorial board (fulfilling a three-year appointment)
- continue to strongly negotiate contracts with vendors to ensure public access and reasonable costs

**Law Library**  
**Law Library Fund 250.370.370**

Support not only the Judiciary, county personnel and those in the legal professions, but the public and its diverse membership in their quest for equal access to the legal system and legal and governmental information

**2024 Highlights**

- Library Director co-taught *Self-Represented Litigants: Best Practices and Tips for Working with SRL's* at the Judicial Education Conference
- hosted Court Navigator Network site visit to the Sixteenth Judicial Circuit
- acted as site supervisor for the Sixteenth Judicial Circuit Illinois JusticeCorps fellows
- hosted in conjunction with the Kane County Bar Association the annual *Brunch with the Best*, honoring attorney volunteers
- Library Director participated in a statewide Court/Public Library partnership Steering Committee
- assisted the public to access Zoom court (FY2023: 1669 people assisted)

**2025 Objectives**

- continue to actively participate in the Court Navigator Network
- continue to act as a site supervisor for the Sixteenth Judicial Circuit Illinois JusticeCorps fellows
- continue to support and encourage the creation of plain language documents and public facing-materials
- continue to actively participate in the statewide Court/Public Library partnership Steering Committee

Actively advocate through professional associations for open and equal access to the legal system as well as legal and governmental information

**2024 Highlights**

- continued embedding legal services within communities through our monthly Lawyer in the Public Library programs at Gail Borden (Elgin) Public Library and Santori (Aurora) Public Library. (FY 2023: 364 people assisted)
- created a new Lawyer in the Public Library partnership with Fox River Valley (East Dundee) Libraries
- continued to provide the weekly Divorce & Family Law Help Walk-In and Divorce & Family Law Help Call-In services (FY 2023: 489 people assisted)
- continued to partner with the Kane County Bar Association's *Driver's Privilege Clinic* by providing space for the monthly service (FY 2023: 38 people assisted)

**2025 Objectives**

- encourage and partner with the Kane County Bar Association to reinstate the Lawyer in the Lobby service at the Kane County Courthouse

Create positive contacts and experiences between the public and the legal system



**Law Library**  
**Law Library Fund 250.370.370**

**2024 Highlights**

- Law Librarian worked with eviction court judges and personnel to create the resources and populate a webpage on the Sixteenth Judicial Circuit website about attending eviction court in Kane County
- had a table and gave out free (donated) children's books at the Kane County Sheriff's *National Night Out* event
- physically hosted the Drug Court New Beginnings Book Club
- participated in the Kane County Circuit Clerk's Expungement Clinics
- assisted during both high school and collegiate mock trials held at the Judicial Center
- participated in the Kane County Circuit Clerk's county employee *Spooktacular* event to educate our colleagues as to our services
- Law Librarian continued to work with judges to ensure accuracy and public access to the *Pretrial Fairness Act Guidebook for the Sixteenth Judicial Circuit* as well as the correlating online dashboard
- Law Librarian developed and made available to the public in online flipbook format the Sixteenth Judicial Circuit Court Annual report

**2025 Objectives**

- continue to participate in existing partnerships and programs
- seek out at least two new partnerships or community opportunities through which to share court resources with the public
- continue to create resources as well as ensure accuracy and access to information through the Sixteenth Judicial Circuit and Kane County Law Library & Self Help Legal Center websites

| <b>Position Summary</b>          |                |                |                       |
|----------------------------------|----------------|----------------|-----------------------|
| <b>Category</b>                  | <b>FY 2023</b> | <b>FY 2024</b> | <b>Projected 2025</b> |
| Full Time Regular                | 1              | 1              | 1                     |
| Full Time Other*                 | 0              | 0              | 0                     |
| Part Time Regular                | 0              | 0              | 0                     |
| Part Time Other*                 | 0              | 0              | 0                     |
| <b>Total Budgeted Positions:</b> | <b>1</b>       | <b>1</b>       | <b>1</b>              |

\*Other: Elected Officials, Per Diem, Commissioners

**Law Library**  
**Law Library Fund 250.370.370**

| Account / Description<br>Revenue Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>370 Law Library Department</b>                      |                       |                        |                        |                                              |
| <b>250 Law Library Fund</b>                            | <b>\$ 318,823</b>     | <b>\$ 315,145</b>      | <b>\$ 328,616</b>      | <b>\$ 13,471</b>                             |
| <b>000 Revenues Sub-Department</b>                     | <b>\$ 318,823</b>     | <b>\$ 315,145</b>      | <b>\$ 328,616</b>      | <b>\$ 13,471</b>                             |
| <b>Charges for Services</b>                            | <b>\$ 278,649</b>     | <b>\$ 277,553</b>      | <b>\$ 288,605</b>      | <b>\$ 11,052</b>                             |
| 34275 - Conference Room Fees                           | \$ -                  | \$ 10                  | \$ 10                  | \$ -                                         |
| 34280 - Photocopy Fees                                 | \$ -                  | \$ 113                 | \$ 30                  | \$ (83)                                      |
| 34290 - Invoicing Fees                                 | \$ -                  | \$ 10                  | \$ 10                  | \$ -                                         |
| 34300 - Document Delivery Fees                         | \$ -                  | \$ 10                  | \$ 10                  | \$ -                                         |
| 34320 - Boy Scout Law Merit Badge Fees                 | \$ -                  | \$ 450                 | \$ 450                 | \$ -                                         |
| 34330 - Law Library Fees                               | \$ 277,093            | \$ 275,580             | \$ 286,800             | \$ 11,220                                    |
| 34340 - Computer Printout Fees                         | \$ 1,556              | \$ 750                 | \$ 675                 | \$ (75)                                      |
| 35080 - Book Sale Fees                                 | \$ -                  | \$ 600                 | \$ 600                 | \$ -                                         |
| 35900 - Miscellaneous Fees                             | \$ -                  | \$ 30                  | \$ 20                  | \$ (10)                                      |
| <b>Fines</b>                                           | <b>\$ -</b>           | <b>\$ 5</b>            | <b>\$ 5</b>            | <b>\$ -</b>                                  |
| 36110 - Overdue Item Fines                             | \$ -                  | \$ 5                   | \$ 5                   | \$ -                                         |
| <b>Interest Revenue</b>                                | <b>\$ 10,173</b>      | <b>\$ 8,251</b>        | <b>\$ 8,000</b>        | <b>\$ (251)</b>                              |
| 38000 - Investment Income                              | \$ 10,173             | \$ 8,251               | \$ 8,000               | \$ (251)                                     |
| <b>Other</b>                                           | <b>\$ 30,000</b>      | <b>\$ 29,136</b>       | <b>\$ 31,806</b>       | <b>\$ 2,670</b>                              |
| 38900 - Miscellaneous Other                            | \$ 30,000             | \$ 29,136              | \$ 30,000              | \$ 864                                       |
| 39900 - Fund Balance Utilization                       | \$ -                  | \$ -                   | \$ 1,806               | \$ 1,806                                     |
| <b>Reimbursements</b>                                  | <b>\$ -</b>           | <b>\$ 200</b>          | <b>\$ 200</b>          | <b>\$ -</b>                                  |
| 37900 - Miscellaneous Reimbursement                    | \$ -                  | \$ 200                 | \$ 200                 | \$ -                                         |

**Law Library**  
**Law Library Fund 250.370.370**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>370 Law Library Department</b>                              |                       |                        |                        |                                              |
| <b>250 Law Library Fund</b>                                    | <b>\$ 225,900</b>     | <b>\$ 315,145</b>      | <b>\$ 328,616</b>      | <b>\$ 13,471</b>                             |
| <b>370 Law Library Sub-Department</b>                          | <b>\$ 225,900</b>     | <b>\$ 315,145</b>      | <b>\$ 328,616</b>      | <b>\$ 13,471</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 93,539</b>      | <b>\$ 92,979</b>       | <b>\$ 95,303</b>       | <b>\$ 2,324</b>                              |
| 40000 - Salaries and Wages                                     | \$ 93,539             | \$ 90,269              | \$ 95,303              | \$ 5,034                                     |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 2,709               | \$ -                   | \$ (2,709)                                   |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 26,163</b>      | <b>\$ 25,040</b>       | <b>\$ 26,787</b>       | <b>\$ 1,747</b>                              |
| 45000 - Healthcare Contribution                                | \$ 11,165             | \$ 11,461              | \$ 12,367              | \$ 906                                       |
| 45010 - Dental Contribution                                    | \$ 256                | \$ 275                 | \$ 276                 | \$ 1                                         |
| 45100 - FICA/SS Contribution                                   | \$ 6,862              | \$ 7,113               | \$ 7,291               | \$ 178                                       |
| 45200 - IMRF Contribution                                      | \$ 4,657              | \$ 4,259               | \$ 5,204               | \$ 945                                       |
| 53010 - Workers Compensation                                   | \$ 3,223              | \$ 1,932               | \$ 1,649               | \$ (283)                                     |
| <b>Contractual Services</b>                                    | <b>\$ 24,823</b>      | <b>\$ 19,736</b>       | <b>\$ 26,801</b>       | <b>\$ 7,065</b>                              |
| 50590 - Professional Services                                  | \$ 10,386             | \$ 4,000               | \$ 10,000              | \$ 6,000                                     |
| 52140 - Repairs and Maint- Copiers                             | \$ 1,569              | \$ 800                 | \$ 1,000               | \$ 200                                       |
| 53000 - Liability Insurance                                    | \$ 4,239              | \$ 2,808               | \$ 3,536               | \$ 728                                       |
| 53020 - Unemployment Claims                                    | \$ 59                 | \$ 46                  | \$ 48                  | \$ 2                                         |
| 53100 - Conferences and Meetings                               | \$ 2,349              | \$ 3,000               | \$ 3,000               | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ 736                | \$ 700                 | \$ 800                 | \$ 100                                       |
| 53130 - General Association Dues                               | \$ 929                | \$ 1,130               | \$ 1,165               | \$ 35                                        |
| 55000 - Miscellaneous Contractual Exp                          | \$ 4,557              | \$ 7,252               | \$ 7,252               | \$ -                                         |
| <b>Commodities</b>                                             | <b>\$ 75,407</b>      | <b>\$ 95,585</b>       | <b>\$ 173,522</b>      | <b>\$ 77,937</b>                             |
| 60000 - Office Supplies                                        | \$ 4,684              | \$ 1,200               | \$ 3,500               | \$ 2,300                                     |
| 60010 - Operating Supplies                                     | \$ 424                | \$ -                   | \$ 13,500              | \$ 13,500                                    |
| 60020 - Computer Related Supplies                              | \$ 6,930              | \$ 9,750               | \$ 11,390              | \$ 1,640                                     |
| 60050 - Books and Subscriptions                                | \$ 57,085             | \$ 82,615              | \$ 142,412             | \$ 59,797                                    |
| 60230 - Food                                                   | \$ 1,147              | \$ 520                 | \$ 1,220               | \$ 700                                       |
| 60460 - Subscription Databases                                 | \$ 4,005              | \$ -                   | \$ -                   | \$ -                                         |
| 64000 - Telephone                                              | \$ 849                | \$ 900                 | \$ 900                 | \$ -                                         |
| 64010 - Cellular Phone                                         | \$ 282                | \$ 600                 | \$ 600                 | \$ -                                         |
| <b>Capital</b>                                                 | <b>\$ 141</b>         | <b>\$ 9,300</b>        | <b>\$ 3,300</b>        | <b>\$ (6,000)</b>                            |
| 70000 - Computers                                              | \$ -                  | \$ 2,500               | \$ -                   | \$ (2,500)                                   |
| 70050 - Printers                                               | \$ -                  | \$ 300                 | \$ 300                 | \$ -                                         |
| 70080 - Office Furniture                                       | \$ -                  | \$ 6,500               | \$ 3,000               | \$ (3,500)                                   |
| 70100 - Copiers                                                | \$ 141                | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contingency and Other</b>                                   | <b>\$ -</b>           | <b>\$ 69,534</b>       | <b>\$ -</b>            | <b>\$ (69,534)</b>                           |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 69,534              | \$ -                   | \$ (69,534)                                  |
| <b>Transfers Out</b>                                           | <b>\$ 5,826</b>       | <b>\$ 2,971</b>        | <b>\$ 2,903</b>        | <b>\$ (68)</b>                               |
| 99001 - Transfer to General Fund 001                           | \$ 5,826              | \$ 2,971               | \$ 2,903               | \$ (68)                                      |

# **Merit Commission**

## **General Fund 001.420.420**

### **Mission**

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

| <b>2024 Project Recap</b>                      | <b>Continuing</b> | <b>Completed</b> |
|------------------------------------------------|-------------------|------------------|
| Tested twice for corrections                   | X                 |                  |
| Posted list of 20 for Lateral Deputy positions | X                 | X                |

| <b>Key Performances Measures</b>                               | <b>2023</b> | <b>2024</b> |
|----------------------------------------------------------------|-------------|-------------|
| Correction Officers placed on list                             | 35          | 50          |
| Patrol Officers placed on list                                 | 30          | 25          |
| Lateral Patrol Officers                                        | 0           | 56          |
| Corrections Sergeants tested, interviewed and placed on list   | 3           | 0           |
| Corrections Lieutenants tested, interviewed and placed on list | 0           | 2           |
| Patrol Sergeants tested, interviewed and placed on list        | 0           | 20          |
| Patrol Lieutenants tested, interviewed and placed on list      | 0           | 9           |

### **2025 Goals and Objectives**

- Test and interview candidates for Corrections Officers
- Test and interviews for Correction Sergeants
- Interviews for lateral Corrections and lateral Patrol

| <b>Position Summary</b>          |                |                |                       |
|----------------------------------|----------------|----------------|-----------------------|
| <b>Category</b>                  | <b>FY 2023</b> | <b>FY 2024</b> | <b>Projected 2025</b> |
| Full Time Regular                | 0              | 0              | 0                     |
| Full Time Other*                 | 0              | 0              | 0                     |
| Part Time Regular                | 1              | 1              | 1                     |
| Part Time Other*                 | 0              | 0              | 0                     |
| <b>Total Budgeted Positions:</b> | <b>1</b>       | <b>1</b>       | <b>1</b>              |

\*Other: Elected Officials, Per Diem, Commissioners

**Merit Commission**  
**General Fund 001.420.420**

| Account / Description<br><b>Expenses</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>420 Merit Commission Department</b>                    |                       |                        |                        |                                              |
| <b>420 Merit Commission Sub-Department</b>                | <b>\$ 77,661</b>      | <b>\$ 96,418</b>       | <b>\$ 142,279</b>      | <b>\$ 45,861</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 63,003</b>      | <b>\$ 79,368</b>       | <b>\$ 125,229</b>      | <b>\$ 45,861</b>                             |
| 40000 - Salaries and Wages                                | \$ 35,681             | \$ 33,367              | \$ 80,228              | \$ 46,861                                    |
| 40003 - Cost of Living Increase                           | \$ -                  | \$ 1,001               | \$ -                   | \$ (1,001)                                   |
| 40300 - Employee Per Diem                                 | \$ 27,321             | \$ 45,000              | \$ 45,001              | \$ 1                                         |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ 7,277</b>       | <b>\$ -</b>            | <b>\$ 18,547</b>       | <b>\$ 18,547</b>                             |
| 45000 - Healthcare Contribution                           | \$ 7,021              | \$ -                   | \$ 8,038               | \$ 8,038                                     |
| 45010 - Dental Contribution                               | \$ 256                | \$ -                   | \$ 276                 | \$ 276                                       |
| 45100 - FICA/SS Contribution                              | \$ -                  | \$ -                   | \$ 6,140               | \$ 6,140                                     |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 1,924               | \$ 1,924                                     |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 2,169               | \$ 2,169                                     |
| <b>Contractual Services</b>                               | <b>\$ 6,428</b>       | <b>\$ 15,050</b>       | <b>\$ 15,050</b>       | <b>\$ -</b>                                  |
| 53050 - Employment Advertising                            | \$ -                  | \$ 500                 | \$ 500                 | \$ -                                         |
| 53120 - Employee Mileage Expense                          | \$ 3,272              | \$ 6,000               | \$ 6,000               | \$ -                                         |
| 53190 - Entrance/Promotional Testing                      | \$ 3,156              | \$ 8,550               | \$ 8,550               | \$ -                                         |
| <b>Commodities</b>                                        | <b>\$ 953</b>         | <b>\$ 2,000</b>        | <b>\$ 2,000</b>        | <b>\$ -</b>                                  |
| 60000 - Office Supplies                                   | \$ 953                | \$ 2,000               | \$ 2,000               | \$ -                                         |
| <b>Services</b>                                           | <b>\$ 953</b>         | <b>\$ 2,000</b>        | <b>\$ 2,000</b>        | <b>\$ -</b>                                  |
| 45005 - Healthcare Contribution Contra Account            | \$ -                  | \$ -                   | \$ (8,038)             | \$ (8,038)                                   |
| 45015 - Dental Insurance Contra Account                   | \$ -                  | \$ -                   | \$ (276)               | \$ (276)                                     |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (6,140)             | \$ (6,140)                                   |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (1,924)             | \$ (1,924)                                   |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (2,169)             | \$ (2,169)                                   |

# Non-Departmental Funds

## General Government Revenue 001.000.000

### Objective

Funds that the County receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

| Account / Description<br>Revenue 001 General Fund              | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>000 General Government Revenue Department</b>               |                       |                        |                        |                                              |
| <b>000 Revenues Sub-Department</b>                             | <b>\$ 96,982,350</b>  | <b>\$ 100,626,840</b>  | <b>\$ 112,586,257</b>  | <b>\$ 11,959,417</b>                         |
| <i>Property Taxes</i>                                          | <b>\$ 33,479,769</b>  | <b>\$ 33,831,971</b>   | <b>\$ 33,831,971</b>   | <b>\$ -</b>                                  |
| 30000 - Property Taxes                                         | \$ 33,366,570         | \$ 33,831,971          | \$ 33,831,971          | \$ -                                         |
| 30005 - Property Tax Revenue Recapture                         | \$ 113,199            | \$ -                   | \$ -                   | \$ -                                         |
| <i>Other Taxes</i>                                             | <b>\$ 44,421,818</b>  | <b>\$ 50,283,776</b>   | <b>\$ 45,445,745</b>   | <b>\$ (4,838,031)</b>                        |
| 30100 - Sales Tax                                              | \$ 25,055,958         | \$ 27,000,000          | \$ 27,000,000          | \$ -                                         |
| 30105 - Sales Tax- RTA                                         | \$ 2,455,999          | \$ 3,765,776           | \$ 2,687,745           | \$ (1,078,031)                               |
| 30110 - Income Tax                                             | \$ 9,672,286          | \$ 11,990,000          | \$ 10,000,000          | \$ (1,990,000)                               |
| 30120 - Local Use Tax                                          | \$ 2,396,789          | \$ 2,520,000           | \$ 2,500,000           | \$ (20,000)                                  |
| 30160 - Personal Property ReplaceTax                           | \$ 4,792,224          | \$ 5,000,000           | \$ 3,250,000           | \$ (1,750,000)                               |
| 30170 - TIF Distribution Tax                                   | \$ 48,562             | \$ 8,000               | \$ 8,000               | \$ -                                         |
| <i>Charges for Services</i>                                    | <b>\$ 81,165</b>      | <b>\$ 45,000</b>       | <b>\$ 45,000</b>       | <b>\$ -</b>                                  |
| 34000 - Off Track Wagering Fees                                | \$ 37,825             | \$ -                   | \$ -                   | \$ -                                         |
| 34890 - Indemnity Fees                                         | \$ 43,340             | \$ 45,000              | \$ 45,000              | \$ -                                         |
| <i>Reimbursements</i>                                          | <b>\$ 28,211</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 37005 - KCDEE Reimbursements                                   | \$ 1,861              | \$ -                   | \$ -                   | \$ -                                         |
| 37900 - Miscellaneous Reimbursement                            | \$ 26,350             | \$ -                   | \$ -                   | \$ -                                         |
| <i>Interest Revenue</i>                                        | <b>\$ 2,640,436</b>   | <b>\$ 1,843,001</b>    | <b>\$ 2,167,000</b>    | <b>\$ 323,999</b>                            |
| 38000 - Investment Income                                      | \$ 2,640,436          | \$ 1,843,001           | \$ 2,167,000           | \$ 323,999                                   |
| <i>Other</i>                                                   | <b>\$ 54,176</b>      | <b>\$ 9,019,011</b>    | <b>\$ 29,332,141</b>   | <b>\$ 20,313,130</b>                         |
| 38530 - Auction Sales                                          | \$ 20,589             | \$ 5,000               | \$ 5,000               | \$ -                                         |
| 38570 - Refunds                                                | \$ 2,852              | \$ -                   | \$ -                   | \$ -                                         |
| 38580 - Cell Tower Lease                                       | \$ 29,496             | \$ 26,341              | \$ 26,341              | \$ -                                         |
| 38900 - Miscellaneous Other                                    | \$ 1,239              | \$ -                   | \$ -                   | \$ -                                         |
| 39900 - Fund Balance Utilization                               | \$ -                  | \$ 8,987,670           | \$ 29,300,800          | \$ 20,313,130                                |
| <i>Transfers In</i>                                            | <b>\$ 16,276,775</b>  | <b>\$ 5,604,081</b>    | <b>\$ 1,764,400</b>    | <b>\$ (3,839,681)</b>                        |
| 39112 - Transfer from Special Reserve Fund 112                 | \$ 33,908             | \$ -                   | \$ -                   | \$ -                                         |
| 39114 - Transfer from Property Freeze Protection Fund 114      | \$ 5,000,000          | \$ -                   | \$ -                   | \$ -                                         |
| 39125 - Transfer from Public Safety Sales Tax Fund 125         | \$ -                  | \$ 185,702             | \$ -                   | \$ (185,702)                                 |
| 39127 - Transfer from Judicial Technology Sales Tax Fund 127   | \$ -                  | \$ 111,187             | \$ -                   | \$ (111,187)                                 |
| 39195 - Transfer from Children's Waiting Room Fund 195         | \$ 12,000             | \$ 12,000              | \$ 12,000              | \$ -                                         |
| 39353 - Transfer From Cares Act Fund 353                       | \$ -                  | \$ 80,244              | \$ -                   | \$ (80,244)                                  |
| 39354 - Transfer from Mass Vaccination Fund 354                | \$ -                  | \$ 1,222,366           | \$ -                   | \$ (1,222,366)                               |
| 39355 - Transfer from American Rescue Plan Fund 355            | \$ -                  | \$ 1,900,407           | \$ 1,750,000           | \$ (150,407)                                 |
| 39356 - Transfer from Lost Rev Recoup Fund 356                 | \$ -                  | \$ 1,934,616           | \$ -                   | \$ (1,934,616)                               |
| 39357 - Transfer from COVID Payroll Reimbursement Fund 357     | \$ 11,228,467         | \$ -                   | \$ -                   | \$ -                                         |
| 39358 - Transfer from FEMA PA Fund 358                         | \$ -                  | \$ 155,159             | \$ -                   | \$ (155,159)                                 |
| 39520 - Transfer from Mill Creek Special Service Area Fund 520 | \$ 2,400              | \$ 2,400               | \$ 2,400               | \$ -                                         |

**Non-Departmental Funds**  
**Mass Vaccination Revenue Fund 354.000.000**

**Objective**

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.

| Account / Description<br>Revenue Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>000 General Government Revenue Department</b>       |                       |                        |                        |                                              |
| <b>354 Mass Vaccination Fund</b>                       | \$ 18,977             | \$ 1,264,783           | \$ 16,000              | \$ (1,248,783)                               |
| <b>000 Revenues Sub-Department</b>                     | \$ 18,977             | \$ 1,264,783           | \$ 16,000              | \$ (1,248,783)                               |
| <b>Interest Revenue</b>                                | \$ 18,977             | \$ 42,417              | \$ 16,000              | \$ (26,417)                                  |
| 38000 - Investment Income                              | \$ 18,977             | \$ 42,417              | \$ 16,000              | \$ (26,417)                                  |
| <b>Other</b>                                           | \$ -                  | \$ 1,222,366           | \$ -                   | \$ (1,222,366)                               |
| 39900 - Fund Balance Utilization                       | \$ -                  | \$ 1,222,366           | \$ -                   | \$ (1,222,366)                               |

# Non-Departmental Funds

## Bowes Creek Special Service Area Fund 521.690.731

### Objective

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

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>521 Bowes Creek Special Service Area Fund</b>              | \$ 59                 | \$ 44                  | \$ 44                  | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 59                 | \$ 44                  | \$ 44                  | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 59                 | \$ 44                  | \$ 44                  | \$ -                                         |
| 38000 - Investment Income                                     | \$ 59                 | \$ 44                  | \$ 44                  | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development</b>                                         |                       |                        |                        |                                              |
| <b>521 Bowes Creek Special Service Area</b>                    | \$ -                  | \$ 44                  | \$ 44                  | \$ -                                         |
| <b>731 Bowes Creek Special Service Area</b>                    | \$ -                  | \$ 44                  | \$ 44                  | \$ -                                         |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 44                  | \$ 44                  | \$ -                                         |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 44                  | \$ 44                  | \$ -                                         |



**Non-Departmental Funds**  
**Debt Service**  
**Public Building Commission Fund 601.760.764**

**Objective**

The Public Building Commission Fund derived its original revenue from a separate property tax levy. The revenues were subsequently used for debt service of the County's capital leases. The PBC Bonds were paid off in fiscal year 2003. Therefore, the County will no longer levy for these bond payments.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>760 Debt Service Department</b>                            |                       |                        |                        |                                              |
| <b>601 Public Building Commission Fund</b>                    | \$ 51,839             | \$ 37,524              | \$ 1,210,000           | \$ 1,172,476                                 |
| <b>000 Revenues Sub-Department</b>                            | \$ 51,839             | \$ 37,524              | \$ 1,210,000           | \$ 1,172,476                                 |
| <b>Interest Revenue</b>                                       | \$ 51,839             | \$ 37,524              | \$ 37,524              | \$ -                                         |
| 38000 - Investment Income                                     | \$ 51,839             | \$ 37,524              | \$ 37,524              | \$ -                                         |
| <b>Other</b>                                                  | \$ -                  | \$ -                   | \$ 1,172,476           | \$ 1,172,476                                 |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ -                   | \$ 1,172,476           | \$ 1,172,476                                 |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>760 Debt Service Department</b>                             |                       |                        |                        |                                              |
| <b>601 Public Building Commission Fund</b>                     | \$ -                  | \$ 37,524              | \$ 1,210,000           | \$ 1,172,476                                 |
| <b>764 Public Building Commission Sub-Department</b>           | \$ -                  | \$ 37,524              | \$ 1,210,000           | \$ 1,172,476                                 |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 37,524              | \$ -                   | \$ (37,524)                                  |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 37,524              | \$ -                   | \$ (37,524)                                  |
| <b>Transfers Out</b>                                           | \$ -                  | \$ -                   | \$ 1,210,000           | \$ 1,210,000                                 |
| 99610 - Transfer to Capital Improvement Debt Service Fund 610  | \$ -                  | \$ -                   | \$ 1,210,000           | \$ 1,210,000                                 |

**Non-Departmental Funds**  
**Debt Service**  
**Capital Improvement Fund 610.760.762**

**Objective**

The Capital Improvement Debt Service Fund was established to account for all payments of principal and interest due on the County's General Obligation Limited Tax Bonds that are issued to fund the County's Capital Improvement Program. Bonds were most recently issued for this purpose in 2020. The County issued bonds in 2020 to fund the construction of a new building on the Judicial Center campus in St. Charles to accommodate the following purposes: the Coroner's office and morgue; Building Management's office and workshop; Sheriff's fleet management, repair and fueling; Sheriff's and Emergency Management's vehicle storage; County storage and expansion space; new salt dome; and Sheriff's impound lot.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>760 Debt Service Department</b>                            |                       |                        |                        |                                              |
| <b>610 Capital Improvement Debt Service Fund</b>              | \$ (751)              | \$ 202,202             | \$ 3,200,742           | \$ 2,998,540                                 |
| <b>000 Revenues Sub-Department</b>                            | \$ (751)              | \$ 202,202             | \$ 3,200,742           | \$ 2,998,540                                 |
| <b>Interest Revenue</b>                                       | \$ (751)              | \$ 3,540               | \$ 3,540               | \$ -                                         |
| 38000 - Investment Income                                     | \$ (751)              | \$ 3,540               | \$ 3,540               | \$ -                                         |
| <b>Other</b>                                                  | \$ -                  | \$ 198,662             | \$ -                   | \$ (198,662)                                 |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 198,662             | \$ -                   | \$ (198,662)                                 |
| <b>Transfers In</b>                                           | \$ -                  | \$ -                   | \$ 3,197,202           | \$ 3,197,202                                 |
| 39001 - Transfer from General Fund 001                        | \$ -                  | \$ -                   | \$ 1,987,202           | \$ 1,987,202                                 |
| 39601 - Transfer From Public Building Commission Fund 601     | \$ -                  | \$ -                   | \$ 1,210,000           | \$ 1,210,000                                 |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>760 Debt Service Department</b>                             |                       |                        |                        |                                              |
| <b>610 Capital Improvement Debt Service Fund</b>               | \$ 202,202            | \$ 202,202             | \$ 3,200,742           | \$ 2,998,540                                 |
| <b>762 Capital Improv Bond Debt Service Sub-Department</b>     | \$ 202,202            | \$ 202,202             | \$ 3,200,742           | \$ 2,998,540                                 |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ -                   | \$ 2,998,540           | \$ 2,998,540                                 |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ -                   | \$ 2,998,540           | \$ 2,998,540                                 |
| <b>Debt Service</b>                                            | \$ 202,202            | \$ 202,202             | \$ 202,202             | \$ -                                         |
| 80020 - Interest- Bonds                                        | \$ 202,202            | \$ 202,202             | \$ 202,202             | \$ -                                         |

**Non-Departmental Funds**  
**Debt Service**  
**Motor Fuel Tax Debt Service Fund 620.760.760**

**Objective**

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

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>760 Debt Service Department</b>                            |                       |                        |                        |                                              |
| <b>620 Motor Fuel Tax Debt Service Fund</b>                   | \$ 117                | \$ -                   | \$ -                   | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 117                | \$ -                   | \$ -                   | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 117                | \$ -                   | \$ -                   | \$ -                                         |
| 38000 - Investment Income                                     | \$ 117                | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>760 Debt Service Department</b>                             |                       |                        |                        |                                              |
| <b>620 Motor Fuel Tax Debt Service Fund</b>                    | \$ 3,693              | \$ -                   | \$ -                   | \$ -                                         |
| <b>760 Motor Fuel Tax Bond Debt Service Sub-Department</b>     | \$ 3,693              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Transfers Out</b>                                           | \$ 3,693              | \$ -                   | \$ -                   | \$ -                                         |
| 99302 - Transfer to Motor Fuel Tax Fund 302                    | \$ 3,693              | \$ -                   | \$ -                   | \$ -                                         |

**Non-Departmental Funds**  
**Debt Service**  
**Transit Sales Tax Debt Service Fund 621.760.765**

**Objective**

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

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>760 Debt Service Department</b>                            |                       |                        |                        |                                              |
| <b>621 Transit Sales Tax Debt Service Fund</b>                | \$ 56                 | \$ -                   | \$ -                   | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 56                 | \$ -                   | \$ -                   | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 56                 | \$ -                   | \$ -                   | \$ -                                         |
| 38000 - Investment Income                                     | \$ 56                 | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>760 Debt Service Department</b>                             |                       |                        |                        |                                              |
| <b>621 Transit Sales Tax Debt Service Fund</b>                 | \$ 1,803              | \$ -                   | \$ -                   | \$ -                                         |
| <b>765 Transit Sales Tax Debt Service Sub-Department</b>       | \$ 1,803              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Transfers Out</b>                                           | \$ 1,803              | \$ -                   | \$ -                   | \$ -                                         |
| 99305 - Transfer to Transportation Sales Tax Fund 305          | \$ 1,803              | \$ -                   | \$ -                   | \$ -                                         |

**Non-Departmental Funds**  
**Debt Service**  
**Recovery Zone Bond Debt Service Fund 622.760.766**

**Objective**

The Recovery Zone Bond Debt Service fund accounts for all payments of principal and interest due on the County's Taxable General Obligation Alternate Bonds (Riverboat Revenue Alternate Revenue Source), Series 2010, and the accumulation of debt service reserve transfers from Riverboat proceeds (Grand Victoria Casino Elgin Fund).

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>760 Debt Service Department</b>                            |                       |                        |                        |                                              |
| <b>622 Recovery Zone Bond Debt Service Fund</b>               | \$ 119,650            | \$ 161,235             | \$ 161,235             | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 119,650            | \$ 161,235             | \$ 161,235             | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 48,595             | \$ 36,048              | \$ 36,048              | \$ -                                         |
| 38000 - Investment Income                                     | \$ 48,595             | \$ 36,048              | \$ 36,048              | \$ -                                         |
| <b>Reimbursements</b>                                         | \$ 68,483             | \$ 122,615             | \$ 122,615             | \$ -                                         |
| 37540 - BAB/RZB Interest Reimbursement                        | \$ 20,235             | \$ 22,004              | \$ 22,004              | \$ -                                         |
| 37560 - Loan Reimbursement                                    | \$ 48,248             | \$ 100,611             | \$ 100,611             | \$ -                                         |
| <b>Transfers In</b>                                           | \$ 2,572              | \$ 2,572               | \$ 2,572               | \$ -                                         |
| 395311 - Transfer from Pasadena Drive SBA SW48 Fund 5311      | \$ 2,572              | \$ 2,572               | \$ 2,572               | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>760 Debt Service Department</b>                             |                       |                        |                        |                                              |
| <b>622 Recovery Zone Bond Debt Service Fund</b>                | \$ 123,234            | \$ 161,235             | \$ 161,235             | \$ -                                         |
| <b>766 Recovery Zone Bond Debt Service Sub-Department</b>      | \$ 123,234            | \$ 161,235             | \$ 161,235             | \$ -                                         |
| <b>Contractual Services</b>                                    | \$ 550                | \$ 550                 | \$ 550                 | \$ -                                         |
| 50510 - Debt Administration Cost                               | \$ 550                | \$ 550                 | \$ 550                 | \$ -                                         |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 37,457              | \$ 37,457              | \$ -                                         |
| 89010 - Addition to Fund Balance - Encumbered                  | \$ -                  | \$ 37,457              | \$ 37,457              | \$ -                                         |
| <b>Debt Service</b>                                            | \$ 122,684            | \$ 123,228             | \$ 123,228             | \$ -                                         |
| 80000 - Bond Principal                                         | \$ 75,000             | \$ 80,000              | \$ 80,000              | \$ -                                         |
| 80020 - Interest- Bonds                                        | \$ 47,684             | \$ 43,228              | \$ 43,228              | \$ -                                         |

**Non-Departmental Funds**  
**Debt Service**  
**JJC/AJC Refunding Debt Service Fund 623.760.767**

**Objective**

The JJC/AJC Refunding Debt Service Fund was originally established to account for all payments of principal and interest due on the County's General Obligation Bonds (Alternate Revenue Source), Series 2013, that were issued to refund the original bonds issued for the Juvenile Justice Center and Adult Justice Center construction (Series 2002 bonds, and Series 2005 and Series 2006 Debt Certificates). The Series 2013 bonds were refunded in 2021 through the issuance of the County's General Obligation Bonds (Alternate Revenue Source), Series 2021, for which all payments of principal and interest due are being accounted for in this fund.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>760 Debt Service Department</b>                            |                       |                        |                        |                                              |
| <b>623 JJC/AJC Refunding Debt Service Fund</b>                | <b>\$ 3,041,771</b>   | <b>\$ 3,158,349</b>    | <b>\$ 3,151,292</b>    | <b>\$ (7,057)</b>                            |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 3,041,771</b>   | <b>\$ 3,158,349</b>    | <b>\$ 3,151,292</b>    | <b>\$ (7,057)</b>                            |
| <b>Interest Revenue</b>                                       | <b>\$ -</b>           | <b>\$ 116,578</b>      | <b>\$ 116,578</b>      | <b>\$ -</b>                                  |
| 38000 - Investment Income                                     | \$ -                  | \$ 116,578             | \$ 116,578             | \$ -                                         |
| <b>Other</b>                                                  | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ 3,034,714</b>    | <b>\$ 3,034,714</b>                          |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ -                   | \$ 3,034,714           | \$ 3,034,714                                 |
| <b>Transfers In</b>                                           | <b>\$ 3,041,771</b>   | <b>\$ 3,041,771</b>    | <b>\$ -</b>            | <b>\$ (3,041,771)</b>                        |
| 39001 - Transfer from General Fund 001                        | \$ 3,041,771          | \$ 3,041,771           | \$ -                   | \$ (3,041,771)                               |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>760 Debt Service Department</b>                             |                       |                        |                        |                                              |
| <b>623 JJC/AJC Refunding Debt Service Fund</b>                 | <b>\$ 2,931,846</b>   | <b>\$ 3,158,349</b>    | <b>\$ 3,151,292</b>    | <b>\$ (7,057)</b>                            |
| <b>767 JJC/AJC Refunding Debt Service Sub-Department</b>       | <b>\$ 2,931,846</b>   | <b>\$ 3,158,349</b>    | <b>\$ 3,151,292</b>    | <b>\$ (7,057)</b>                            |
| <b>Contractual Services</b>                                    | <b>\$ -</b>           | <b>\$ 550</b>          | <b>\$ 550</b>          | <b>\$ -</b>                                  |
| 50510 - Debt Administration Cost                               | \$ -                  | \$ 550                 | \$ 550                 | \$ -                                         |
| <b>Debt Service</b>                                            | <b>\$ 2,931,846</b>   | <b>\$ 3,157,799</b>    | <b>\$ 3,150,742</b>    | <b>\$ (7,057)</b>                            |
| 80000 - Bond Principal                                         | \$ 2,900,000          | \$ 3,015,000           | \$ 3,130,000           | \$ 115,000                                   |
| 80020 - Interest- Bonds                                        | \$ 31,846             | \$ 20,742              | \$ 20,742              | \$ -                                         |
| 80500 - Debt Service Requirement                               | \$ -                  | \$ 122,057             | \$ -                   | \$ (122,057)                                 |

**Non-Departmental Funds**  
**Debt Service**  
**Longmeadow Debt Service Fund 624.760.768**

**Objective**

The Longmeadow Debt Service Fund will account for all payments of principal and interest due on the Longmeadow Bond, which was issued in early Fiscal Year 2019.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>760 Debt Service Department</b>                            |                       |                        |                        |                                              |
| <b>624 Longmeadow Debt Service Fund</b>                       | <b>\$ 1,764,376</b>   | <b>\$ 1,808,441</b>    | <b>\$ -</b>            | <b>\$ (1,808,441)</b>                        |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 1,764,376</b>   | <b>\$ 1,808,441</b>    | <b>\$ -</b>            | <b>\$ (1,808,441)</b>                        |
| <b>Interest Revenue</b>                                       | <b>\$ 45,496</b>      | <b>\$ 3,700</b>        | <b>\$ -</b>            | <b>\$ (3,700)</b>                            |
| 38000 - Investment Income                                     | \$ 45,496             | \$ 3,700               | \$ -                   | \$ (3,700)                                   |
| <b>Other</b>                                                  | <b>\$ -</b>           | <b>\$ 84,972</b>       | <b>\$ -</b>            | <b>\$ (84,972)</b>                           |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 84,972              | \$ -                   | \$ (84,972)                                  |
| <b>Transfers In</b>                                           | <b>\$ 1,718,880</b>   | <b>\$ 1,719,769</b>    | <b>\$ -</b>            | <b>\$ (1,719,769)</b>                        |
| 39305 - Transfer from Transportation Sales Tax Fund 305       | \$ 1,718,880          | \$ 1,719,769           | \$ -                   | \$ (1,719,769)                               |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>760 Debt Service Department</b>                             |                       |                        |                        |                                              |
| <b>624 Longmeadow Debt Service Fund</b>                        | <b>\$ 1,661,852</b>   | <b>\$ 1,808,441</b>    | <b>\$ -</b>            | <b>\$ (1,808,441)</b>                        |
| <b>768 Longmeadow Debt Service Sub-Department</b>              | <b>\$ 1,661,852</b>   | <b>\$ 1,808,441</b>    | <b>\$ -</b>            | <b>\$ (1,808,441)</b>                        |
| <b>Debt Service</b>                                            | <b>\$ 1,661,852</b>   | <b>\$ 1,794,884</b>    | <b>\$ -</b>            | <b>\$ (1,794,884)</b>                        |
| 80000 - Bond Principal                                         | \$ 510,000            | \$ 540,000             | \$ -                   | \$ (540,000)                                 |
| 80020 - Interest- Bonds                                        | \$ 1,151,852          | \$ 1,179,768           | \$ -                   | \$ (1,179,768)                               |
| 80500 - Debt Service Requirement                               | \$ -                  | \$ 75,116              | \$ -                   | \$ (75,116)                                  |
| <b>Transfers Out</b>                                           | <b>\$ -</b>           | <b>\$ 13,557</b>       | <b>\$ -</b>            | <b>\$ (13,557)</b>                           |
| 99305 - Transfer to Transportation Sales Tax Fund 305          | \$ -                  | \$ 13,557              | \$ -                   | \$ (13,557)                                  |

**Non-Departmental Funds**  
**Debt Service**  
**Longmeadow Capitalized Interest Debt Service Fund 625.760.769**

**Objective**

The Longmeadow Debt Service – Capitalized Interest Fund was established by the Longmeadow Toll Bridge Trust Indenture related to the Toll Bridge Revenue Bonds Series 2018, which were issued on December 4, 2018. Principal proceeds in the amount of \$4,357,098.31 from the Toll Bridge Revenue Bond issue were initially deposited into this fund for the purpose of paying the interest on the bond issue while the toll bridge is being constructed. The amount of proceeds deposited into this fund are sufficient to pay the interest on the Toll Bridge Revenue Bonds through July 1, 2022. After July 1, 2022, this fund was depleted, aside from a small amount of accumulated interest. If the toll revenue from the bridge is not sufficient to pay the debt service on the Toll Bridge Revenue Bonds going forward, RTA Sales Tax revenue will be used. The cash in this fund is held by a trustee, and the interest payments on the Toll Bridge Revenue Bonds are paid by the trustee.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>760 Debt Service Department</b>                            |                       |                        |                        |                                              |
| <b>625 Longmeadow Debt Srv - Cap Int Fund</b>                 | \$ -                  | \$ 104,391             | \$ 54,168              | \$ (50,223)                                  |
| <b>000 Revenues Sub-Department</b>                            | \$ -                  | \$ 104,391             | \$ 54,168              | \$ (50,223)                                  |
| <b>Other</b>                                                  | \$ -                  | \$ 104,391             | \$ 54,168              | \$ (50,223)                                  |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 104,391             | \$ 54,168              | \$ (50,223)                                  |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>760 Debt Service Department</b>                             |                       |                        |                        |                                              |
| <b>625 Longmeadow Debt Srv - Cap Int Fund</b>                  | \$ 54,167             | \$ 104,391             | \$ 54,168              | \$ (50,223)                                  |
| <b>769 Longmeadow Capitalized Interest Sub-Department</b>      | \$ 54,167             | \$ 104,391             | \$ 54,168              | \$ (50,223)                                  |
| <b>Debt Service</b>                                            | \$ 54,167             | \$ 104,391             | \$ 54,168              | \$ (50,223)                                  |
| 80020 - Interest- Bonds                                        | \$ 54,167             | \$ -                   | \$ 54,168              | \$ 54,168                                    |
| 88980 - Transfer to Escrow Agent                               | \$ -                  | \$ 104,391             | \$ -                   | \$ (104,391)                                 |



**Non-Departmental Funds**  
**Other Countywide Expenses - Internal Service**  
**General Fund 001.800.800**

**Objective**

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

| Account / Description<br><b>Expenses</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>          |                       |                        |                        |                                              |
| <b>800 Internal Service Sub-Department</b>                | \$ 538,684            | \$ 585,343             | \$ 587,468             | \$ 2,125                                     |
| <b>Commodities</b>                                        | \$ 538,684            | \$ 585,343             | \$ 587,468             | \$ 2,125                                     |
| 60030 - Self-Mailer                                       | \$ 7,086              | \$ 8,800               | \$ 8,800               | \$ -                                         |
| 60040 - Postage                                           | \$ 531,598            | \$ 576,543             | \$ 578,668             | \$ 2,125                                     |

**Non-Departmental Funds**  
**Other Countywide Expenses - Communication Technology**  
**General Fund 001.800.801**

**Objective**

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

| Account / Description<br><b>Expenses 001 General Fund</b> | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>          |                       |                        |                        |                                              |
| <b>801 Communication/Technology Sub-Department</b>        | <b>\$ 2,239,344</b>   | <b>\$ 2,943,762</b>    | <b>\$ 3,162,693</b>    | <b>\$ 218,931</b>                            |
| <b>Contractual Services</b>                               | <b>\$ 1,738,096</b>   | <b>\$ 2,087,853</b>    | <b>\$ 2,351,127</b>    | <b>\$ 263,274</b>                            |
| 50235 - Public Health Services - Coronavirus              | \$ 51,422             | \$ -                   | \$ -                   | \$ -                                         |
| 50340 - Software Licensing Cost                           | \$ 1,206,934          | \$ 1,317,789           | \$ 1,543,288           | \$ 225,499                                   |
| 52130 - Repairs and Maint- Computers                      | \$ 287,758            | \$ 365,289             | \$ 365,289             | \$ -                                         |
| 55000 - Miscellaneous Contractual Exp                     | \$ 191,982            | \$ 404,775             | \$ 442,550             | \$ 37,775                                    |
| <b>Commodities</b>                                        | <b>\$ 501,247</b>     | <b>\$ 855,909</b>      | <b>\$ 811,566</b>      | <b>\$ (44,343)</b>                           |
| 64000 - Telephone                                         | \$ 125,862            | \$ 315,609             | \$ 319,609             | \$ 4,000                                     |
| 64010 - Cellular Phone                                    | \$ 261,364            | \$ 399,200             | \$ 359,200             | \$ (40,000)                                  |
| 64020 - Internet                                          | \$ 96,877             | \$ 126,100             | \$ 126,800             | \$ 700                                       |
| 65000 - Miscellaneous Supplies                            | \$ 17,144             | \$ 15,000              | \$ 5,957               | \$ (9,043)                                   |

**Non-Departmental Funds**  
**Other Countywide Expenses - Operational Support**  
**General Fund 001.800.808**

**Objective**

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

| Account / Description<br><b>Expenses 001 General Fund</b>     | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>              |                       |                        |                        |                                              |
| <b>808 Operational Support Sub-Department</b>                 | <b>\$ 5,223,028</b>   | <b>\$ 5,641,208</b>    | <b>\$ 9,002,889</b>    | <b>\$ 3,361,681</b>                          |
| <b>Transfers Out</b>                                          | <b>\$ 5,223,028</b>   | <b>\$ 5,641,208</b>    | <b>\$ 9,002,889</b>    | <b>\$ 3,361,681</b>                          |
| 99112 - Transfer to Special Reserve Fund 112                  | \$ 260,000            | \$ -                   | \$ -                   | \$ -                                         |
| 99269 - Transfer to KaneComm Fund 269                         | \$ 921,257            | \$ 967,321             | \$ 1,015,687           | \$ 48,366                                    |
| 99400 - Transfer to Econ Develop Fund 400                     | \$ -                  | \$ 500,000             | \$ -                   | \$ (500,000)                                 |
| 99405 - Transfer to Cost Share Drainage Fund 405              | \$ -                  | \$ 250,000             | \$ -                   | \$ (250,000)                                 |
| 99420 - Transfer to Stormwater Management Fund 420            | \$ -                  | \$ 30,000              | \$ -                   | \$ (30,000)                                  |
| 99500 - Transfer to Capital Projects Fund 500                 | \$ 1,000,000          | \$ 567,116             | \$ 6,000,000           | \$ 5,432,884                                 |
| 99610 - Transfer to Capital Improvement Debt Service Fund 610 | \$ -                  | \$ -                   | \$ 1,987,202           | \$ 1,987,202                                 |
| 99623 - Transfer to JJC/AJC Refunding Debt Service Fund 623   | \$ 3,041,771          | \$ 3,041,771           | \$ -                   | \$ (3,041,771)                               |
| 99650 - Transfer to Enterprise Surcharge Fund 650             | \$ -                  | \$ 285,000             | \$ -                   | \$ (285,000)                                 |

**Non-Departmental Funds**  
**Other Countywide Expenses - Central Services**  
**General Fund 001.800.809**

**Objective**

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

| Account / Description<br><b>Expenses 001 General Fund</b> | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>          |                       |                        |                        |                                              |
| <b>809 Central Services Sub-Department</b>                | \$ -                  | \$ 13,817,530          | \$ -                   | \$ (13,817,530)                              |
| <b>Personnel Services- Salaries &amp; Wages</b>           | \$ -                  | \$ (163,103)           | \$ -                   | \$ 163,103                                   |
| 40003 - Cost of Living Increase                           | \$ -                  | \$ (163,103)           | \$ -                   | \$ 163,103                                   |
| <b>Personnel Services- Employee Benefits</b>              | \$ -                  | \$ 13,980,633          | \$ -                   | \$ (13,980,633)                              |
| 45000 - Healthcare Contribution                           | \$ -                  | \$ 13,563,732          | \$ -                   | \$ (13,563,732)                              |
| 45010 - Dental Contribution                               | \$ -                  | \$ 416,901             | \$ -                   | \$ (416,901)                                 |

# **Non-Departmental Funds** **Stipend Fund 020.800.800**

## **Objective**

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.

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>               |                       |                        |                        |                                              |
| <b>020 The Stipend Fund</b>                                    | \$ -                  | \$ -                   | \$ 29,000              | \$ 29,000                                    |
| <b>800 Internal Service Sub-Department</b>                     | \$ -                  | \$ -                   | \$ 29,000              | \$ 29,000                                    |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ -                   | \$ 29,000              | \$ 29,000                                    |
| 85000 - Allowance for Budget Expense                           | \$ -                  | \$ -                   | \$ 29,000              | \$ 29,000                                    |

# **Non-Departmental Funds** **County Automation Fund 100.800.804**

## **Objective**

The County Automation fund was developed to collect Recorder fees that are reserved for general countywide automation projects.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>              |                       |                        |                        |                                              |
| <b>100 County Automation Fund</b>                             | \$ 6,795              | \$ 9,335               | \$ 9,775               | \$ 440                                       |
| <b>000 Revenues Sub-Department</b>                            | \$ 6,795              | \$ 9,335               | \$ 9,775               | \$ 440                                       |
| <b>Charges for Services</b>                                   | \$ 3,252              | \$ 6,775               | \$ 6,775               | \$ -                                         |
| 34150 - Recording Fees                                        | \$ 3,252              | \$ 6,775               | \$ 6,775               | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 3,543              | \$ 2,560               | \$ 3,000               | \$ 440                                       |
| 38000 - Investment Income                                     | \$ 3,543              | \$ 2,560               | \$ 3,000               | \$ 440                                       |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>               |                       |                        |                        |                                              |
| <b>100 County Automation Fund</b>                              | \$ -                  | \$ 9,335               | \$ 9,775               | \$ 440                                       |
| <b>804 County Automation Sub-Department</b>                    | \$ -                  | \$ 9,335               | \$ 9,775               | \$ 440                                       |
| <b>Contractual Services</b>                                    | \$ -                  | \$ 7,475               | \$ 7,475               | \$ -                                         |
| 52130 - Repairs and Maint- Computers                           | \$ -                  | \$ 7,475               | \$ 7,475               | \$ -                                         |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 1,860               | \$ 2,300               | \$ 440                                       |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 1,860               | \$ 2,300               | \$ 440                                       |

# Non-Departmental Funds

## Illinois Municipal Retirement Fund 110.800.802

### Objective

Statute 40 ILCS 5/7-102 states that the purpose of the Illinois Municipal Retirement Fund is “to provide a sound and efficient system for the payment of annuities and other benefits, in addition to the annuities and benefits available to certain officers and employees, and to their beneficiaries. It is the mission of this fund to efficiently and impartially develop, implement, and administer programs that provide income protection to members and their beneficiaries on behalf of participating employers in a prudent manner.” The Illinois Municipal Retirement Fund is supported by a separate property tax levy.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>              |                       |                        |                        |                                              |
| <b>110 Illinois Municipal Retirement Fund</b>                 | <b>\$ 5,303,508</b>   | <b>\$ 5,687,984</b>    | <b>\$ 7,193,937</b>    | <b>\$ 1,505,953</b>                          |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 5,303,508</b>   | <b>\$ 5,687,984</b>    | <b>\$ 7,193,937</b>    | <b>\$ 1,505,953</b>                          |
| <b>Interest Revenue</b>                                       | <b>\$ 342,475</b>     | <b>\$ 248,023</b>      | <b>\$ 279,000</b>      | <b>\$ 30,977</b>                             |
| 38000 - Investment Income                                     | \$ 342,475            | \$ 248,023             | \$ 279,000             | \$ 30,977                                    |
| <b>Other</b>                                                  | <b>\$ -</b>           | <b>\$ 522,375</b>      | <b>\$ 1,997,351</b>    | <b>\$ 1,474,976</b>                          |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 522,375             | \$ 1,997,351           | \$ 1,474,976                                 |
| <b>Other Taxes</b>                                            | <b>\$ 13,059</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 30170 - TIF Distribution Tax                                  | \$ 13,059             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Property Taxes</b>                                         | <b>\$ 4,947,974</b>   | <b>\$ 4,917,586</b>    | <b>\$ 4,917,586</b>    | <b>\$ -</b>                                  |
| 30000 - Property Taxes                                        | \$ 4,924,567          | \$ 4,917,586           | \$ 4,917,586           | \$ -                                         |
| 30005 - Property Tax Revenue Recapture                        | \$ 23,407             | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>               |                       |                        |                        |                                              |
| <b>110 Illinois Municipal Retirement Fund</b>                  | <b>\$ 5,652,276</b>   | <b>\$ 5,687,984</b>    | <b>\$ 7,193,937</b>    | <b>\$ 1,505,953</b>                          |
| <b>802 Illinois Municipal Retirement Sub-Department</b>        | <b>\$ 5,652,276</b>   | <b>\$ 5,687,984</b>    | <b>\$ 7,193,937</b>    | <b>\$ 1,505,953</b>                          |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 5,652,276</b>   | <b>\$ 5,687,984</b>    | <b>\$ -</b>            | <b>\$ (5,687,984)</b>                        |
| 45200 - IMRF Contribution                                      | \$ 2,583,334          | \$ 2,895,051           | \$ -                   | \$ (2,895,051)                               |
| 45210 - SLEP Contribution                                      | \$ 3,068,942          | \$ 2,792,933           | \$ -                   | \$ (2,792,933)                               |
| <b>Services</b>                                                | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ 7,193,937</b>    | <b>\$ 7,193,937</b>                          |
| 45201 - IMRF Contribution From General Fund                    | \$ -                  | \$ -                   | \$ 3,266,474           | \$ 3,266,474                                 |
| 45211 - SLEP Contribution from the General Fund                | \$ -                  | \$ -                   | \$ 3,927,463           | \$ 3,927,463                                 |

# Non-Departmental Funds

## FICA/Social Security Fund 111.800.803

### Objective

Statute 40 ILCS 5/21-109 states that "Each political subdivision which has established Social Security coverage for its employees under this Article shall pay contributions on covered wages...taxes due on wages covered under the Social Security Coverage Agreement paid after December 31, 1986 shall be paid by each political subdivision to the Internal Revenue Service in the amounts and at the rates specified in the Federal Insurance Contributions Act..." The Social Security Fund is supported by a separate property tax levy.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>              |                       |                        |                        |                                              |
| <b>111 FICA/Social Security Fund</b>                          | <b>\$ 5,256,517</b>   | <b>\$ 6,059,366</b>    | <b>\$ 6,395,959</b>    | <b>\$ 336,593</b>                            |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 5,256,517</b>   | <b>\$ 6,059,366</b>    | <b>\$ 6,395,959</b>    | <b>\$ 336,593</b>                            |
| <b>Interest Revenue</b>                                       | <b>\$ 162,882</b>     | <b>\$ 118,149</b>      | <b>\$ 134,000</b>      | <b>\$ 15,851</b>                             |
| 38000 - Investment Income                                     | \$ 162,882            | \$ 118,149             | \$ 134,000             | \$ 15,851                                    |
| <b>Other</b>                                                  | <b>\$ -</b>           | <b>\$ 879,951</b>      | <b>\$ 567,116</b>      | <b>\$ (312,835)</b>                          |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 879,951             | \$ 567,116             | \$ (312,835)                                 |
| <b>Other Taxes</b>                                            | <b>\$ 6,907</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 30170 - TIF Distribution Tax                                  | \$ 6,907              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Property Taxes</b>                                         | <b>\$ 5,084,658</b>   | <b>\$ 5,061,266</b>    | <b>\$ 5,694,843</b>    | <b>\$ 633,577</b>                            |
| 30000 - Property Taxes                                        | \$ 5,068,569          | \$ 5,061,266           | \$ 5,694,843           | \$ 633,577                                   |
| 30005 - Property Tax Revenue Recapture                        | \$ 16,089             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Reimbursements</b>                                         | <b>\$ 2,069</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 37900 - Miscellaneous Reimbursement                           | \$ 2,069              | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>               |                       |                        |                        |                                              |
| <b>111 FICA/Social Security Fund</b>                           | <b>\$ 5,121,168</b>   | <b>\$ 6,059,366</b>    | <b>\$ 6,395,959</b>    | <b>\$ 336,593</b>                            |
| <b>803 FICA/Social Security Sub-Department</b>                 | <b>\$ 5,121,168</b>   | <b>\$ 6,059,366</b>    | <b>\$ 6,395,959</b>    | <b>\$ 336,593</b>                            |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 5,121,168</b>   | <b>\$ 6,059,366</b>    | <b>\$ -</b>            | <b>\$ (6,059,366)</b>                        |
| 45100 - FICA/SS Contribution                                   | \$ 5,121,168          | \$ 6,059,366           | \$ -                   | \$ (6,059,366)                               |
| <b>Services</b>                                                | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ 6,395,959</b>    | <b>\$ 6,395,959</b>                          |
| 45101 - FICA/SS Contribution from General Fund                 | \$ -                  | \$ -                   | \$ 6,395,959           | \$ 6,395,959                                 |



# Non-Departmental Funds

## Special Reserve Fund 112.800.806

### Objective

The Special Reserve Fund was created at the end of fiscal year 2012 to mitigate the impact of contractual obligations arising from arbitration awards. This fund is designed to allow for excess revenue over expenditures to be allocated to operations, as opposed to capital, as deemed necessary by the County Board. Resolution 23-455 consolidated Funds 113, 114 and 357 into this Fund as of 11/30/23.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>              |                       |                        |                        |                                              |
| <b>112 Special Reserve Fund</b>                               | <b>\$ 23,860,250</b>  | <b>\$ 9,735</b>        | <b>\$ 591,071</b>      | <b>\$ 581,336</b>                            |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 23,860,250</b>  | <b>\$ 9,735</b>        | <b>\$ 591,071</b>      | <b>\$ 581,336</b>                            |
| <b>Interest Revenue</b>                                       | <b>\$ (263,037)</b>   | <b>\$ 9,735</b>        | <b>\$ 591,071</b>      | <b>\$ 581,336</b>                            |
| 38000 - Investment Income                                     | \$ (263,037)          | \$ 9,735               | \$ 591,071             | \$ 581,336                                   |
| <b>Transfers In</b>                                           | <b>\$ 24,123,288</b>  | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 39001 - Transfer from General Fund 001                        | \$ 260,000            | \$ -                   | \$ -                   | \$ -                                         |
| 39113 - Transfer From Emergency Reserve Fund 113              | \$ 5,355,530          | \$ -                   | \$ -                   | \$ -                                         |
| 39114 - Transfer from Property Freeze Protection Fund 114     | \$ 5,696,471          | \$ -                   | \$ -                   | \$ -                                         |
| 39357 - Transfer from COVID Payroll Reimbursement Fund 357    | \$ 12,811,286         | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>               |                       |                        |                        |                                              |
| <b>112 Special Reserve Fund</b>                                | <b>\$ 33,908</b>      | <b>\$ 9,735</b>        | <b>\$ 591,071</b>      | <b>\$ 581,336</b>                            |
| <b>806 Special Reserve Sub-Department</b>                      | <b>\$ 33,908</b>      | <b>\$ 9,735</b>        | <b>\$ 591,071</b>      | <b>\$ 581,336</b>                            |
| <b>Contingency and Other</b>                                   | <b>\$ -</b>           | <b>\$ 9,735</b>        | <b>\$ 591,071</b>      | <b>\$ 581,336</b>                            |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 9,735               | \$ 591,071             | \$ 581,336                                   |
| <b>Transfers Out</b>                                           | <b>\$ 33,908</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 99001 - Transfer to General Fund 001                           | \$ 33,908             | \$ -                   | \$ -                   | \$ -                                         |

# Non-Departmental Funds

## Emergency Reserve Fund 113.800.815

### Objective

The Emergency Reserve Fund was created at the end of Fiscal Year 2013. The fund functioned as a reserve of excess revenue over expenditures set aside by the County Board for the purpose of mitigating the impact of an unanticipated shortfall in General Fund Other Tax Revenue in excess of 1% of budgeted General Fund Other Tax Revenue, and/or an emergency expenditure that exceeds 10% of the General Fund contingency budget. Resolution 23-455 consolidated Funds 113, 114 and 357 into this Fund as of 11/30/23.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>              |                       |                        |                        |                                              |
| <b>113 Emergency Reserve Fund</b>                             | \$ 184,462            | \$ 176,153             | \$ -                   | \$ (176,153)                                 |
| <b>000 Revenues Sub-Department</b>                            | \$ 184,462            | \$ 176,153             | \$ -                   | \$ (176,153)                                 |
| <b>Interest Revenue</b>                                       | \$ 184,462            | \$ 176,153             | \$ -                   | \$ (176,153)                                 |
| 38000 - Investment Income                                     | \$ 184,462            | \$ 176,153             | \$ -                   | \$ (176,153)                                 |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>               |                       |                        |                        |                                              |
| <b>113 Emergency Reserve Fund</b>                              | \$ 5,355,530          | \$ 176,153             | \$ -                   | \$ (176,153)                                 |
| <b>815 Emergency Reserve Sub-Department</b>                    | \$ 5,355,530          | \$ 176,153             | \$ -                   | \$ (176,153)                                 |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 176,153             | \$ -                   | \$ (176,153)                                 |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 176,153             | \$ -                   | \$ (176,153)                                 |
| <b>Transfers Out</b>                                           | \$ 5,355,530          | \$ -                   | \$ -                   | \$ -                                         |
| 99112 - Transfer to Special Reserve Fund 112                   | \$ 5,355,530          | \$ -                   | \$ -                   | \$ -                                         |

# Non-Departmental Funds

## Property Tax Freeze Protection Fund 114.800.816

### Objective

The Property Tax Freeze Protection Fund was created at the end of Fiscal Year 2013. The fund functions as a reserve of excess revenue over expenditures set aside by the County Board that may only be drawn upon in future budgets in lieu of a property tax levy increase. In this way, the property tax levy freeze will be maintained for as long as possible. This fund may only be accessed with the advice and consent of the Finance/Budget Committee and the Executive Committee, and with the approval of the County Board through the normal budgeting and appropriations process. Resolution 23-455 consolidated Funds 113, 114 and 357 into this Fund as of 11/30/23.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>              |                       |                        |                        |                                              |
| <b>114 Property Tax Freeze Protection Fund</b>                | \$ 179,485            | \$ 187,131             | \$ -                   | \$ (187,131)                                 |
| <b>000 Revenues Sub-Department</b>                            | \$ 179,485            | \$ 187,131             | \$ -                   | \$ (187,131)                                 |
| <b>Interest Revenue</b>                                       | \$ 179,485            | \$ 187,131             | \$ -                   | \$ (187,131)                                 |
| 38000 - Investment Income                                     | \$ 179,485            | \$ 187,131             | \$ -                   | \$ (187,131)                                 |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>               |                       |                        |                        |                                              |
| <b>114 Property Tax Freeze Protection Fund</b>                 | \$ 10,706,247         | \$ 187,131             | \$ -                   | \$ (187,131)                                 |
| <b>816 Property Tax Freeze Protection Sub-Department</b>       | \$ 10,706,247         | \$ 187,131             | \$ -                   | \$ (187,131)                                 |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 187,131             | \$ -                   | \$ (187,131)                                 |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 187,131             | \$ -                   | \$ (187,131)                                 |
| <b>Transfers Out</b>                                           | \$ 10,706,247         | \$ -                   | \$ -                   | \$ -                                         |
| 99001 - Transfer to General Fund 001                           | \$ 5,009,776          | \$ -                   | \$ -                   | \$ -                                         |
| 99112 - Transfer to Special Reserve Fund 112                   | \$ 5,696,471          | \$ -                   | \$ -                   | \$ -                                         |

# Non-Departmental Funds

## Public Safety Sales Tax Fund 125.800.810 – 125.800.821

### Objective

The Public Safety Sales Tax Fund was set up in 2008 pursuant to Public Act 05-0708, which authorized the Department of Revenue to collect, in addition to other sales taxes, a ¼-cent sales tax within Kane County. The Act provides that, “the County Board of each County shall use those amounts to fund operating and capital costs of public safety and public transportation services or facilities or to fund operating, capital, right-of-way, bridge, public safety, and transit purposes intended to improve mobility or reduce congestion in the County.” This fund accounts for the capital costs of public safety. The Board voted to use 9% of the transit sales tax funds for capital projects related to the promotion of public safety.

The following Public Safety capital projects have been budgeted in 2024:

- Fiber Optic Cable
- Computer Software Licensing

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>              |                       |                        |                        |                                              |
| <b>125 Public Safety Sales Tax Fund</b>                       | <b>\$ 2,286,285</b>   | <b>\$ 2,906,752</b>    | <b>\$ 4,310,540</b>    | <b>\$ 1,403,788</b>                          |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 2,286,285</b>   | <b>\$ 2,906,752</b>    | <b>\$ 4,310,540</b>    | <b>\$ 1,403,788</b>                          |
| <b>Interest Revenue</b>                                       | <b>\$ 75,886</b>      | <b>\$ 47,287</b>       | <b>\$ 64,000</b>       | <b>\$ 16,713</b>                             |
| 38000 - Investment Income                                     | \$ 75,886             | \$ 47,287              | \$ 64,000              | \$ 16,713                                    |
| <b>Other</b>                                                  | <b>\$ -</b>           | <b>\$ 600,000</b>      | <b>\$ 1,827,570</b>    | <b>\$ 1,227,570</b>                          |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 600,000             | \$ 1,827,570           | \$ 1,227,570                                 |
| <b>Other Taxes</b>                                            | <b>\$ 2,210,399</b>   | <b>\$ 2,259,465</b>    | <b>\$ 2,418,970</b>    | <b>\$ 159,505</b>                            |
| 30105 - Sales Tax- RTA                                        | \$ 2,210,399          | \$ 2,259,465           | \$ 2,418,970           | \$ 159,505                                   |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>               |                       |                        |                        |                                              |
| <b>125 Public Safety Sales Tax Fund</b>                        | <b>\$ 1,578,596</b>   | <b>\$ 2,906,752</b>    | <b>\$ 4,310,540</b>    | <b>\$ 1,403,788</b>                          |
| <b>810 Public Safety Sales Tax - IT Sub-Department</b>         | <b>\$ 1,144,596</b>   | <b>\$ 2,472,752</b>    | <b>\$ 3,076,540</b>    | <b>\$ 603,788</b>                            |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ -</b>           | <b>\$ 145,000</b>      | <b>\$ 143,718</b>      | <b>\$ (1,282)</b>                            |
| 40000 - Salaries and Wages                                     | \$ -                  | \$ 145,000             | \$ 143,718             | \$ (1,282)                                   |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ -</b>           | <b>\$ 91,514</b>       | <b>\$ 44,762</b>       | <b>\$ (46,752)</b>                           |
| 45000 - Healthcare Contribution                                | \$ -                  | \$ 72,448              | \$ 22,982              | \$ (49,466)                                  |
| 45010 - Dental Contribution                                    | \$ -                  | \$ 1,332               | \$ 285                 | \$ (1,047)                                   |
| 45100 - FICA/SS Contribution                                   | \$ -                  | \$ 11,093              | \$ 10,996              | \$ (97)                                      |
| 45200 - IMRF Contribution                                      | \$ -                  | \$ 6,641               | \$ 8,012               | \$ 1,371                                     |
| 53010 - Workers Compensation                                   | \$ -                  | \$ -                   | \$ 2,487               | \$ 2,487                                     |
| <b>Contractual Services</b>                                    | <b>\$ 867,817</b>     | <b>\$ 987,050</b>      | <b>\$ 1,170,060</b>    | <b>\$ 183,010</b>                            |
| 50150 - Contractual/Consulting Services                        | \$ 187,080            | \$ 200,000             | \$ 218,000             | \$ 18,000                                    |
| 50340 - Software Licensing Cost                                | \$ 680,737            | \$ 787,050             | \$ 949,851             | \$ 162,801                                   |
| 53000 - Liability Insurance                                    | \$ -                  | \$ -                   | \$ 2,179               | \$ 2,179                                     |
| 53020 - Unemployment Claims                                    | \$ -                  | \$ -                   | \$ 30                  | \$ 30                                        |
| <b>Capital</b>                                                 | <b>\$ 276,779</b>     | <b>\$ 1,063,486</b>    | <b>\$ 1,718,000</b>    | <b>\$ 654,514</b>                            |
| 70060 - Communications Equipment                               | \$ 276,779            | \$ 1,063,486           | \$ 1,718,000           | \$ 654,514                                   |
| <b>Transfers Out</b>                                           | <b>\$ -</b>           | <b>\$ 185,702</b>      | <b>\$ -</b>            | <b>\$ (185,702)</b>                          |
| 99001 - Transfer to General Fund 001                           | \$ -                  | \$ 185,702             | \$ -                   | \$ (185,702)                                 |
| <b>821 Public Safety Sales Tax - Sheriff Sub-Department</b>    | <b>\$ 434,000</b>     | <b>\$ 434,000</b>      | <b>\$ 1,234,000</b>    | <b>\$ 800,000</b>                            |
| <b>Transfers Out</b>                                           | <b>\$ 434,000</b>     | <b>\$ 434,000</b>      | <b>\$ 1,234,000</b>    | <b>\$ 800,000</b>                            |
| 99128 - Transfer to Sheriff's Vehicle & Equipment Fund 128     | \$ 434,000            | \$ 434,000             | \$ 1,234,000           | \$ 800,000                                   |

# Non-Departmental Funds

## Judicial Technology Sales Tax Fund 127.800.812

### Objective

The mission of the Judicial Technology Sales Tax Fund is to meet the long-term objectives of the Kane County Judicial Public Safety and Strategic Planning Technology Commission, which makes recommendations regarding the County's Court Case Management System utilized by the Circuit Clerk, State's Attorney, Public Defender and Judiciary. The Commission's charge is also to evaluate the long-term steps necessary for the efficient centralization of Kane County government services on the Judicial Center campus, and to advise the Kane County Board regarding the steps necessary to effectuate the future buildout of the Judicial Center campus, Third Street Courthouse, and the Kane County Branch Court.

| 2024 Project Recap                                                                                                                                | Continuing | Completed |
|---------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------|
| Provided resources necessary to ensure courtroom technology meets the demands of both the current and future technology needs of the court system | X          |           |
| Provided required system functionality through system development and integrations                                                                | X          |           |
| Evaluated long-term needs for efficient centralization of services                                                                                | X          |           |

| Key Performance Measures                | 2023 | 2024 |
|-----------------------------------------|------|------|
| System upgrades scheduled and Completed | 100% | 100% |

### 2025 Goals and Objectives

- Obtain certification of the Odyssey system from the Administrative Office of the Illinois Courts for statistical reporting
- Continue working on completion of eCitation and eFiling for all case types
- Integration with Sheriff and Court Services
- Workflow development

| Position Summary                 |          |          |                |
|----------------------------------|----------|----------|----------------|
| Category                         | FY 2023  | FY 2024  | Projected 2025 |
| Full Time Regular                | 3        | 5        | 5              |
| Full Time Other*                 | 0        | 0        | 0              |
| Part Time Regular                | 0        | 0        | 0              |
| Part Time Other*                 | 0        | 0        | 0              |
| <b>Total Budgeted Positions:</b> | <b>3</b> | <b>5</b> | <b>5</b>       |

\*Other: Elected Officials, Per Diem, Commissioners

| Account / Description<br>Revenue Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>       |                       |                        |                        |                                              |
| <b>127 Judicial Technology Sales Tax Fund</b>          | <b>\$ 1,527,452</b>   | <b>\$ 1,547,096</b>    | <b>\$ 1,872,481</b>    | <b>\$ 325,385</b>                            |
| <b>000 Revenues Sub-Department</b>                     | <b>\$ 1,527,452</b>   | <b>\$ 1,547,096</b>    | <b>\$ 1,872,481</b>    | <b>\$ 325,385</b>                            |
| <b>Interest Revenue</b>                                | <b>\$ 53,853</b>      | <b>\$ 40,786</b>       | <b>\$ 45,000</b>       | <b>\$ 4,214</b>                              |
| 38000 - Investment Income                              | \$ 53,853             | \$ 40,786              | \$ 45,000              | \$ 4,214                                     |
| <b>Other</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ 214,834</b>      | <b>\$ 214,834</b>                            |
| 39900 - Fund Balance Utilization                       | \$ -                  | \$ -                   | \$ 214,834             | \$ 214,834                                   |
| <b>Other Taxes</b>                                     | <b>\$ 1,473,600</b>   | <b>\$ 1,506,310</b>    | <b>\$ 1,612,647</b>    | <b>\$ 106,337</b>                            |
| 30105 - Sales Tax- RTA                                 | \$ 1,473,600          | \$ 1,506,310           | \$ 1,612,647           | \$ 106,337                                   |

**Non-Departmental Funds**  
**Judicial Technology Sales Tax Fund 127.800.812**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>               |                       |                        |                        |                                              |
| <b>127 Judicial Technology Sales Tax Fund</b>                  | <b>\$ 1,226,978</b>   | <b>\$ 1,547,096</b>    | <b>\$ 1,872,481</b>    | <b>\$ 325,385</b>                            |
| <b>812 Judicial Technology Sales Tax Sub-Department</b>        | <b>\$ 1,226,978</b>   | <b>\$ 1,547,096</b>    | <b>\$ 1,872,481</b>    | <b>\$ 325,385</b>                            |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 219,568</b>     | <b>\$ 297,100</b>      | <b>\$ 321,977</b>      | <b>\$ 24,877</b>                             |
| 40000 - Salaries and Wages                                     | \$ 218,468            | \$ 297,100             | \$ 321,977             | \$ 24,877                                    |
| 40200 - Overtime Salaries                                      | \$ 1,100              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 65,800</b>      | <b>\$ 47,903</b>       | <b>\$ 115,688</b>      | <b>\$ 67,785</b>                             |
| 45000 - Healthcare Contribution                                | \$ 30,340             | \$ -                   | \$ 65,248              | \$ 65,248                                    |
| 45010 - Dental Contribution                                    | \$ 1,078              | \$ 993                 | \$ 2,321               | \$ 1,328                                     |
| 45100 - FICA/SS Contribution                                   | \$ 16,258             | \$ 23,996              | \$ 24,635              | \$ 639                                       |
| 45200 - IMRF Contribution                                      | \$ 11,362             | \$ 16,154              | \$ 17,911              | \$ 1,757                                     |
| 53010 - Workers Compensation                                   | \$ 6,761              | \$ 6,760               | \$ 5,573               | \$ (1,187)                                   |
| <b>Contractual Services</b>                                    | <b>\$ 906,414</b>     | <b>\$ 1,077,536</b>    | <b>\$ 1,426,107</b>    | <b>\$ 348,571</b>                            |
| 50150 - Contractual/Consulting Services                        | \$ 83,236             | \$ 240,000             | \$ 260,000             | \$ 20,000                                    |
| 50340 - Software Licensing Cost                                | \$ 799,995            | \$ 803,250             | \$ 1,124,000           | \$ 320,750                                   |
| 53000 - Liability Insurance                                    | \$ 9,160              | \$ 9,160               | \$ 11,946              | \$ 2,786                                     |
| 53020 - Unemployment Claims                                    | \$ 126                | \$ 126                 | \$ 161                 | \$ 35                                        |
| 53100 - Conferences and Meetings                               | \$ 13,897             | \$ 25,000              | \$ 30,000              | \$ 5,000                                     |
| <b>Transfers Out</b>                                           | <b>\$ 35,196</b>      | <b>\$ 124,557</b>      | <b>\$ 8,709</b>        | <b>\$ (115,848)</b>                          |
| 99001 - Transfer to General Fund 001                           | \$ 35,196             | \$ 124,557             | \$ 8,709               | \$ (115,848)                                 |

**Non-Departmental Funds**  
**Coronavirus Relief Fund 353.800.6658 – 6659**

**Objective**

The Coronavirus Relief Fund was created in 2020 in which to record the necessary expenditures incurred due to the public health emergency with respect to the COVID-19 pandemic for which the County will be reimbursed from the Coronavirus Relief Fund established by the CARES Act in accordance with the guidelines provided by the U.S. Department of the Treasury. The CARES Act expired in May of 2023.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>              |                       |                        |                        |                                              |
| <b>353 Coronavirus Relief Fund</b>                            | \$ 2,218              | \$ 85,146              | \$ 2,000               | \$ (83,146)                                  |
| <b>000 Revenues Sub-Department</b>                            | \$ 2,218              | \$ 85,146              | \$ 2,000               | \$ (83,146)                                  |
| <b>Interest Revenue</b>                                       | \$ 2,218              | \$ 4,902               | \$ 2,000               | \$ (2,902)                                   |
| 38000 - Investment Income                                     | \$ 2,218              | \$ 4,902               | \$ 2,000               | \$ (2,902)                                   |
| <b>Other</b>                                                  | \$ -                  | \$ 80,244              | \$ -                   | \$ (80,244)                                  |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 80,244              | \$ -                   | \$ (80,244)                                  |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>               |                       |                        |                        |                                              |
| <b>353 Coronavirus Relief Fund</b>                             | \$ -                  | \$ 85,146              | \$ 2,000               | \$ (83,146)                                  |
| <b>6658 CARES Act County Departments Sub-Department</b>        | \$ -                  | \$ 80,244              | \$ -                   | \$ (80,244)                                  |
| <b>Transfers Out</b>                                           | \$ -                  | \$ 80,244              | \$ -                   | \$ (80,244)                                  |
| 99001 - Transfer to General Fund 001                           | \$ -                  | \$ 80,244              | \$ -                   | \$ (80,244)                                  |
| <b>6659 CARES Act Contingency Sub-Department</b>               | \$ -                  | \$ 4,902               | \$ 2,000               | \$ (2,902)                                   |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 4,902               | \$ 2,000               | \$ (2,902)                                   |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 4,902               | \$ 2,000               | \$ (2,902)                                   |

**Non-Departmental Funds**  
**Mass Vaccination Fund 354.800.669**

**Objective**

The Mass Vaccination Fund was created in FY2021 to account for the expenditures and reimbursements related to providing mass COVID-19 vaccinations in Kane County. It was funded by the American Rescue Plan Act. Expenditures originate from the Information Technology Department, Building Management, the Sheriff's Office and the Health Department.

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>               |                       |                        |                        |                                              |
| <b>354 Mass Vaccination Fund</b>                               | \$ -                  | \$ 1,264,783           | \$ 16,000              | \$ (1,248,783)                               |
| <b>669 Mass Vaccination Sub-Department</b>                     | \$ -                  | \$ 1,264,783           | \$ 16,000              | \$ (1,248,783)                               |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 42,417              | \$ 16,000              | \$ (26,417)                                  |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 42,417              | \$ 16,000              | \$ (26,417)                                  |
| <b>Transfers Out</b>                                           | \$ -                  | \$ 1,222,366           | \$ -                   | \$ (1,222,366)                               |
| 99001 - Transfer to General Fund 001                           | \$ -                  | \$ 1,222,366           | \$ -                   | \$ (1,222,366)                               |



# Non-Departmental Funds

## American Rescue Plan Fund 355.800.668 – 355.800.668813

### Objective

This fund was created in FY2021 to account for the expenditures and reimbursements related to the American Rescue Plan Act. Expenditures relate to COVID-19 vaccination, testing and contract tracing, as well as prevention in congregate settings, personal protective equipment, capital investment and other public health expenses.

| Position Summary                 |          |          |                |
|----------------------------------|----------|----------|----------------|
| Category                         | FY 2023  | FY 2024  | Projected 2025 |
| Full Time Regular                | 4        | 4        | 4              |
| Full Time Other*                 | 0        | 0        | 0              |
| Part Time Regular                | 0        | 0        | 0              |
| Part Time Other*                 | 0        | 0        | 0              |
| <b>Total Budgeted Positions:</b> | <b>4</b> | <b>4</b> | <b>4</b>       |

\*Other: Elected Officials, Per Diem, Commissioners

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>              |                       |                        |                        |                                              |
| <b>355 American Rescue Plan Fund</b>                          | <b>\$ 5,821,082</b>   | <b>\$ 27,787,969</b>   | <b>\$ 27,637,733</b>   | <b>\$ (150,236)</b>                          |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 5,821,082</b>   | <b>\$ 27,787,969</b>   | <b>\$ 27,637,733</b>   | <b>\$ (150,236)</b>                          |
| <b>Grants</b>                                                 | <b>\$ 4,280,388</b>   | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 32910 - American Rescue Plan Grant                            | \$ 4,280,388          | \$ -                   | \$ -                   | \$ -                                         |
| <b>Interest Revenue</b>                                       | <b>\$ 1,540,694</b>   | <b>\$ 3,742,048</b>    | <b>\$ 1,295,000</b>    | <b>\$ (2,447,048)</b>                        |
| 38000 - Investment Income                                     | \$ 1,540,694          | \$ 3,742,048           | \$ 1,295,000           | \$ (2,447,048)                               |
| <b>Other</b>                                                  | <b>\$ -</b>           | <b>\$ 23,829,299</b>   | <b>\$ 26,342,733</b>   | <b>\$ 2,513,434</b>                          |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 23,829,299          | \$ 26,342,733          | \$ 2,513,434                                 |
| <b>Transfers In</b>                                           | <b>\$ -</b>           | <b>\$ 216,622</b>      | <b>\$ -</b>            | <b>\$ (216,622)</b>                          |
| 39350 - Transfer from County Health Fund 350                  | \$ -                  | \$ 122,512             | \$ -                   | \$ (122,512)                                 |
| 39500 - Transfer from Capital Projects Fund 500               | \$ -                  | \$ 94,110              | \$ -                   | \$ (94,110)                                  |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>               |                       |                        |                        |                                              |
| <b>355 American Rescue Plan Fund</b>                           | <b>\$ 13,013,037</b>  | <b>\$ 24,606,369</b>   | <b>\$ 27,637,733</b>   | <b>\$ 3,031,364</b>                          |
| <b>668 American Rescue Plan Sub-Department</b>                 | <b>\$ 20,000</b>      | <b>\$ 12,080,112</b>   | <b>\$ 26,750,000</b>   | <b>\$ 14,669,888</b>                         |
| <b>Contingency and Other</b>                                   | <b>\$ -</b>           | <b>\$ 10,179,705</b>   | <b>\$ 25,000,000</b>   | <b>\$ 14,820,295</b>                         |
| 85000 - Allowance for Budget Expense                           | \$ -                  | \$ 10,179,705          | \$ 25,000,000          | \$ 14,820,295                                |
| <b>Transfers Out</b>                                           | <b>\$ 20,000</b>      | <b>\$ 1,900,407</b>    | <b>\$ 1,750,000</b>    | <b>\$ (150,407)</b>                          |
| 99001 - Transfer to General Fund 001                           | \$ -                  | \$ 1,900,407           | \$ 1,750,000           | \$ (150,407)                                 |
| 99400 - Transfer to Econ Develop Fund 400                      | \$ 20,000             | \$ -                   | \$ -                   | \$ -                                         |
| <b>66811 ARP Mass Vaccination Sub-Department</b>               | <b>\$ 120,000</b>     | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| <b>Contractual Services</b>                                    | <b>\$ 60,000</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 50150 - Contractual/Consulting Services                        | \$ 60,000             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Transfers Out</b>                                           | <b>\$ 60,000</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 99390 - Transfer to Web Technical Services Fund 390            | \$ 60,000             | \$ -                   | \$ -                   | \$ -                                         |
| <b>668110 ARP Mental Health Services Sub-Department</b>        | <b>\$ 2,718,412</b>   | <b>\$ (12,734)</b>     | <b>\$ -</b>            | <b>\$ 12,734</b>                             |
| <b>Contractual Services</b>                                    | <b>\$ 2,718,412</b>   | <b>\$ (12,734)</b>     | <b>\$ -</b>            | <b>\$ 12,734</b>                             |
| 55010 - External Grants                                        | \$ 2,718,412          | \$ (12,734)            | \$ -                   | \$ 12,734                                    |
| <b>668111 ARP Community Violence Intervnt Sub-Department</b>   | <b>\$ -</b>           | <b>\$ 1,547,540</b>    | <b>\$ -</b>            | <b>\$ (1,547,540)</b>                        |
| <b>Contractual Services</b>                                    | <b>\$ -</b>           | <b>\$ 21,000</b>       | <b>\$ -</b>            | <b>\$ (21,000)</b>                           |
| 50150 - Contractual/Consulting Services                        | \$ -                  | \$ 21,000              | \$ -                   | \$ (21,000)                                  |
| <b>Commodities</b>                                             | <b>\$ -</b>           | <b>\$ 9,000</b>        | <b>\$ -</b>            | <b>\$ (9,000)</b>                            |
| 60010 - Operating Supplies                                     | \$ -                  | \$ 9,000               | \$ -                   | \$ (9,000)                                   |
| <b>Capital</b>                                                 | <b>\$ -</b>           | <b>\$ 1,517,540</b>    | <b>\$ -</b>            | <b>\$ (1,517,540)</b>                        |
| 70040 - Mobile Data Units                                      | \$ -                  | \$ 1,517,540           | \$ -                   | \$ (1,517,540)                               |

**Non-Departmental Funds**  
**American Rescue Plan Fund 355.800.668 – 355.800.668813**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>               |                       |                        |                        |                                              |
| <b>66813 ARP Contact Tracing Sub-Department</b>                | <b>\$ 1,411,561</b>   | <b>\$ 394,110</b>      | <b>\$ -</b>            | <b>\$ (394,110)</b>                          |
| <b>Capital</b>                                                 | <b>\$ -</b>           | <b>\$ 394,110</b>      | <b>\$ -</b>            | <b>\$ (394,110)</b>                          |
| 70120 - Special Purpose Equipment                              | \$ -                  | \$ 394,110             | \$ -                   | \$ (394,110)                                 |
| <b>Transfers Out</b>                                           | <b>\$ 1,411,561</b>   | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 99350 - Transfer to County Health Fund 350                     | \$ 1,317,451          | \$ -                   | \$ -                   | \$ -                                         |
| 99500 - Transfer to Capital Projects Fund 500                  | \$ 94,110             | \$ -                   | \$ -                   | \$ -                                         |
| <b>66814 ARP Prev in Congregate Settings Sub-Department</b>    | <b>\$ -</b>           | <b>\$ 6,521,400</b>    | <b>\$ -</b>            | <b>\$ (6,521,400)</b>                        |
| <b>Contractual Services</b>                                    | <b>\$ -</b>           | <b>\$ 933,464</b>      | <b>\$ -</b>            | <b>\$ (933,464)</b>                          |
| 50150 - Contractual/Consulting Services                        | \$ -                  | \$ 933,464             | \$ -                   | \$ (933,464)                                 |
| <b>Capital</b>                                                 | <b>\$ -</b>           | <b>\$ 5,587,936</b>    | <b>\$ -</b>            | <b>\$ (5,587,936)</b>                        |
| 72010 - Building Improvements                                  | \$ -                  | \$ 5,587,936           | \$ -                   | \$ (5,587,936)                               |
| <b>668234 ARP DVDP Program Sub-Department</b>                  | <b>\$ 221,904</b>     | <b>\$ 1,536,484</b>    | <b>\$ 263,100</b>      | <b>\$ (1,273,384)</b>                        |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 66,153</b>      | <b>\$ 166,865</b>      | <b>\$ 176,511</b>      | <b>\$ 9,646</b>                              |
| 40000 - Salaries and Wages                                     | \$ 66,153             | \$ 162,004             | \$ 176,511             | \$ 14,507                                    |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 4,861               | \$ -                   | \$ (4,861)                                   |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 28,141</b>      | <b>\$ 22,119</b>       | <b>\$ 86,589</b>       | <b>\$ 64,470</b>                             |
| 45000 - Healthcare Contribution                                | \$ 17,151             | \$ -                   | \$ 58,431              | \$ 58,431                                    |
| 45010 - Dental Contribution                                    | \$ 669                | \$ 1,710               | \$ 1,955               | \$ 245                                       |
| 45100 - FICA/SS Contribution                                   | \$ 4,752              | \$ 12,766              | \$ 13,508              | \$ 742                                       |
| 45200 - IMRF Contribution                                      | \$ 3,274              | \$ 7,643               | \$ 9,640               | \$ 1,997                                     |
| 53010 - Workers Compensation                                   | \$ 2,296              | \$ -                   | \$ 3,055               | \$ 3,055                                     |
| <b>Contractual Services</b>                                    | <b>\$ 127,611</b>     | <b>\$ 1,347,500</b>    | <b>\$ -</b>            | <b>\$ (1,347,500)</b>                        |
| 53000 - Liability Insurance                                    | \$ 3,021              | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 42                 | \$ -                   | \$ -                   | \$ -                                         |
| 55010 - External Grants                                        | \$ 124,548            | \$ 1,347,500           | \$ -                   | \$ (1,347,500)                               |
| <b>668235 Aid to Tourism, Travel, Hospital Sub-Department</b>  | <b>\$ 3,000</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| <b>Contractual Services</b>                                    | <b>\$ 3,000</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 50150 - Contractual/Consulting Services                        | \$ 3,000              | \$ -                   | \$ -                   | \$ -                                         |
| <b>668237 ARP Negative Econ Impact-Other Sub-Department</b>    | <b>\$ 115</b>         | <b>\$ 15,000</b>       | <b>\$ -</b>            | <b>\$ (15,000)</b>                           |
| <b>Contractual Services</b>                                    | <b>\$ 115</b>         | <b>\$ 15,000</b>       | <b>\$ -</b>            | <b>\$ (15,000)</b>                           |
| 55010 - External Grants                                        | \$ -                  | \$ 15,000              | \$ -                   | \$ (15,000)                                  |
| 55012 - General Donations                                      | \$ 115                | \$ -                   | \$ -                   | \$ -                                         |
| <b>66834 ARP Effective Service Delivery Sub-Department</b>     | <b>\$ 136,589</b>     | <b>\$ 435,138</b>      | <b>\$ -</b>            | <b>\$ (435,138)</b>                          |
| <b>Contractual Services</b>                                    | <b>\$ 37,979</b>      | <b>\$ 435,138</b>      | <b>\$ -</b>            | <b>\$ (435,138)</b>                          |
| 50150 - Contractual/Consulting Services                        | \$ 37,979             | \$ 435,138             | \$ -                   | \$ (435,138)                                 |
| <b>Capital</b>                                                 | <b>\$ 98,609</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 70000 - Computers                                              | \$ 98,609             | \$ -                   | \$ -                   | \$ -                                         |
| <b>66835 ARP Administrative Needs Sub-Department</b>           | <b>\$ 145,653</b>     | <b>\$ 72,000</b>       | <b>\$ -</b>            | <b>\$ (72,000)</b>                           |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 1,023</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 53010 - Workers Compensation                                   | \$ 1,023              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contractual Services</b>                                    | <b>\$ 3,987</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 50150 - Contractual/Consulting Services                        | \$ 2,622              | \$ -                   | \$ -                   | \$ -                                         |
| 53000 - Liability Insurance                                    | \$ 1,346              | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 19                 | \$ -                   | \$ -                   | \$ -                                         |
| <b>Capital</b>                                                 | <b>\$ 62,382</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 70000 - Computers                                              | \$ 62,382             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Transfers Out</b>                                           | <b>\$ 78,261</b>      | <b>\$ 72,000</b>       | <b>\$ -</b>            | <b>\$ (72,000)</b>                           |
| 99001 - Transfer to General Fund 001                           | \$ 7,631              | \$ -                   | \$ -                   | \$ -                                         |
| 99200 - Transfer to Court Automation Fund 200                  | \$ 2,129              | \$ -                   | \$ -                   | \$ -                                         |
| 99201 - Transfer to Court Document Storage Fund 201            | \$ 3,437              | \$ -                   | \$ -                   | \$ -                                         |
| 99202 - Transfer to Child Support Fund 202                     | \$ 640                | \$ -                   | \$ -                   | \$ -                                         |
| 99203 - Transfer to Circuit Clerk Admin Services Fund 203      | \$ 127                | \$ -                   | \$ -                   | \$ -                                         |
| 99204 - Transfer to Circuit Clerk Electronic Citation Fund 204 | \$ 666                | \$ -                   | \$ -                   | \$ -                                         |
| 99500 - Transfer to Capital Projects Fund 500                  | \$ 63,631             | \$ 72,000              | \$ -                   | \$ (72,000)                                  |
| <b>66836 ARP Aid to Other Imp Industries Sub-Department</b>    | <b>\$ 20,000</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| <b>Contractual Services</b>                                    | <b>\$ 20,000</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 50150 - Contractual/Consulting Services                        | \$ 20,000             | \$ -                   | \$ -                   | \$ -                                         |

**Non-Departmental Funds**  
**American Rescue Plan Fund 355.800.668 – 355.800.668813**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>               |                       |                        |                        |                                              |
| <b>668515 ARP Other Water Infrastructure Sub-Department</b>    | <b>\$ 29,269</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| <b>Contractual Services</b>                                    | <b>\$ 29,269</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 50020 - Special Studies                                        | \$ 11,519             | \$ -                   | \$ -                   | \$ -                                         |
| 50150 - Contractual/Consulting Services                        | \$ 17,750             | \$ -                   | \$ -                   | \$ -                                         |
| <b>66861 ARP Revenue Recoupment Sub-Department</b>             | <b>\$ 7,157,001</b>   | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| <b>Transfers Out</b>                                           | <b>\$ 7,157,001</b>   | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 99356 - Transfer to ARP Recoupment of Lost Revenue Fund 356    | \$ 7,157,001          | \$ -                   | \$ -                   | \$ -                                         |
| <b>66871 ARP Administration Sub-Department</b>                 | <b>\$ 1,029,533</b>   | <b>\$ 1,992,319</b>    | <b>\$ 624,633</b>      | <b>\$ (1,367,686)</b>                        |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 159,833</b>     | <b>\$ 323,805</b>      | <b>\$ 272,338</b>      | <b>\$ (51,467)</b>                           |
| 40000 - Salaries and Wages                                     | \$ 159,833            | \$ 319,025             | \$ 272,338             | \$ (46,687)                                  |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 4,780               | \$ -                   | \$ (4,780)                                   |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 34,318</b>      | <b>\$ 45,842</b>       | <b>\$ 49,183</b>       | <b>\$ 3,341</b>                              |
| 45000 - Healthcare Contribution                                | \$ 10,103             | \$ 22,105              | \$ 8,038               | \$ (14,067)                                  |
| 45010 - Dental Contribution                                    | \$ 305                | \$ 666                 | \$ 718                 | \$ 52                                        |
| 45100 - FICA/SS Contribution                                   | \$ 11,979             | \$ 12,554              | \$ 20,840              | \$ 8,286                                     |
| 45200 - IMRF Contribution                                      | \$ 8,103              | \$ 7,516               | \$ 14,872              | \$ 7,356                                     |
| 53010 - Workers Compensation                                   | \$ 3,827              | \$ 3,001               | \$ 4,715               | \$ 1,714                                     |
| <b>Contractual Services</b>                                    | <b>\$ 821,653</b>     | <b>\$ 1,614,230</b>    | <b>\$ 289,000</b>      | <b>\$ (1,325,230)</b>                        |
| 50130 - Certified Audit Contract                               | \$ 13,675             | \$ -                   | \$ -                   | \$ -                                         |
| 50150 - Contractual/Consulting Services                        | \$ 802,875            | \$ 1,610,230           | \$ 285,000             | \$ (1,325,230)                               |
| 53000 - Liability Insurance                                    | \$ 5,033              | \$ 3,946               | \$ 3,946               | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 70                 | \$ 54                  | \$ 54                  | \$ -                                         |
| <b>Commodities</b>                                             | <b>\$ 7,904</b>       | <b>\$ 2,500</b>        | <b>\$ 2,500</b>        | <b>\$ -</b>                                  |
| 60000 - Office Supplies                                        | \$ -                  | \$ 500                 | \$ 500                 | \$ -                                         |
| 60020 - Computer Related Supplies                              | \$ 2,190              | \$ -                   | \$ -                   | \$ -                                         |
| 60070 - Computer Hardware- Non Capital                         | \$ 4,444              | \$ 2,000               | \$ 2,000               | \$ -                                         |
| 64000 - Telephone                                              | \$ 267                | \$ -                   | \$ -                   | \$ -                                         |
| 64010 - Cellular Phone                                         | \$ 1,003              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Transfers Out</b>                                           | <b>\$ 5,826</b>       | <b>\$ 5,942</b>        | <b>\$ 11,612</b>       | <b>\$ 5,670</b>                              |
| 99001 - Transfer to General Fund 001                           | \$ 5,826              | \$ 5,942               | \$ 11,612              | \$ 5,670                                     |
| <b>668813 OER: Nat Disaster Threat Future Sub-Department</b>   | <b>\$ -</b>           | <b>\$ 25,000</b>       | <b>\$ -</b>            | <b>\$ (25,000)</b>                           |
| <b>Contractual Services</b>                                    | <b>\$ -</b>           | <b>\$ 22,500</b>       | <b>\$ -</b>            | <b>\$ (22,500)</b>                           |
| 50150 - Contractual/Consulting Services                        | \$ -                  | \$ 22,500              | \$ -                   | \$ (22,500)                                  |
| <b>Commodities</b>                                             | <b>\$ -</b>           | <b>\$ 2,500</b>        | <b>\$ -</b>            | <b>\$ (2,500)</b>                            |
| 60010 - Operating Supplies                                     | \$ -                  | \$ 2,500               | \$ -                   | \$ (2,500)                                   |

# Non-Departmental Funds

## ARP Recoupment of Lost Revenue Fund 356.800.672

### Objective

This fund was created in FY2021 to account for the expenditures and revenues associated with the recoupment of lost revenue as part of the American Rescue Plan Act. Pursuant to the American Rescue Plan Act, the County may use a portion of the State and Local Fiscal Recovery Funds for allowable government services by calculating and utilizing recoupment of lost revenue associated with the County's response to the Coronavirus pandemic, to be allocated to the General Fund and eligible special revenue funds as approved by the Kane County American Rescue Plan Committee.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>              |                       |                        |                        |                                              |
| <b>356 ARP Recoupment of Lost Revenue Fund</b>                | <b>\$ 7,476,140</b>   | <b>\$ 2,172,668</b>    | <b>\$ 238,052</b>      | <b>\$ (1,934,616)</b>                        |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 7,476,140</b>   | <b>\$ 2,172,668</b>    | <b>\$ 238,052</b>      | <b>\$ (1,934,616)</b>                        |
| <b>Interest Revenue</b>                                       | <b>\$ 319,139</b>     | <b>\$ 238,052</b>      | <b>\$ 238,052</b>      | <b>\$ -</b>                                  |
| 38000 - Investment Income                                     | \$ 319,139            | \$ 238,052             | \$ 238,052             | \$ -                                         |
| <b>Other</b>                                                  | <b>\$ -</b>           | <b>\$ 1,934,616</b>    | <b>\$ -</b>            | <b>\$ (1,934,616)</b>                        |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 1,934,616           | \$ -                   | \$ (1,934,616)                               |
| <b>Transfers In</b>                                           | <b>\$ 7,157,001</b>   | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 39355 - Transfer from American Rescue Plan Fund 355           | \$ 7,157,001          | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>               |                       |                        |                        |                                              |
| <b>356 ARP Recoupment of Lost Revenue Fund</b>                 | <b>\$ 2,923,276</b>   | <b>\$ 2,172,668</b>    | <b>\$ 238,052</b>      | <b>\$ (1,934,616)</b>                        |
| <b>672 ARP Recoupment of Lost Revenue Sub-Department</b>       | <b>\$ 2,923,276</b>   | <b>\$ 2,172,668</b>    | <b>\$ 238,052</b>      | <b>\$ (1,934,616)</b>                        |
| <b>Contractual Services</b>                                    | <b>\$ 15,934</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 50020 - Special Studies                                        | \$ 15,934             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contingency and Other</b>                                   | <b>\$ -</b>           | <b>\$ 238,052</b>      | <b>\$ 238,052</b>      | <b>\$ -</b>                                  |
| 85000 - Allowance for Budget Expense                           | \$ -                  | \$ -                   | \$ -                   | \$ -                                         |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 238,052             | \$ 238,052             | \$ -                                         |
| <b>Transfers Out</b>                                           | <b>\$ 2,907,342</b>   | <b>\$ 1,934,616</b>    | <b>\$ -</b>            | <b>\$ (1,934,616)</b>                        |
| 99000 - Transfer To Other Funds                                | \$ 2,907,342          | \$ -                   | \$ -                   | \$ -                                         |
| 99001 - Transfer to General Fund 001                           | \$ -                  | \$ 1,934,616           | \$ -                   | \$ (1,934,616)                               |

# Non-Departmental Funds

## Covid Payroll Reimbursement Fund 357.800.673

### Objective

The COVID Payroll Reimbursement Fund was created to serve as a separate reserve fund in which to hold COVID related payroll reimbursements until released by the Board for use in any manner consistent with County Financial policies. \$11.3 million will be transferred to the General Fund in Fiscal Year 2023 to bridge the gap between revenue and expenditures. Resolution 23-455 consolidated Funds 113, 114 and 357 into Fund 112 as of 11/30/23.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>              |                       |                        |                        |                                              |
| <b>357 COVID Payroll Reimbursement Fund</b>                   | \$ 604,280            | \$ 658,521             | \$ -                   | \$ (658,521)                                 |
| <b>000 Revenues Sub-Department</b>                            | \$ 604,280            | \$ 658,521             | \$ -                   | \$ (658,521)                                 |
| <b>Interest Revenue</b>                                       | \$ 604,280            | \$ 658,521             | \$ -                   | \$ (658,521)                                 |
| 38000 - Investment Income                                     | \$ 604,280            | \$ 658,521             | \$ -                   | \$ (658,521)                                 |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>               |                       |                        |                        |                                              |
| <b>357 COVID Payroll Reimbursement Fund</b>                    | \$ 31,431,172         | \$ 658,521             | \$ -                   | \$ (658,521)                                 |
| <b>673 COVID Payroll Reimbursement Sub-Department</b>          | \$ 31,431,172         | \$ 658,521             | \$ -                   | \$ (658,521)                                 |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 658,521             | \$ -                   | \$ (658,521)                                 |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 658,521             | \$ -                   | \$ (658,521)                                 |
| <b>Transfers Out</b>                                           | \$ 31,431,172         | \$ -                   | \$ -                   | \$ -                                         |
| 99001 - Transfer to General Fund 001                           | \$ 11,228,467         | \$ -                   | \$ -                   | \$ -                                         |
| 99112 - Transfer to Special Reserve Fund 112                   | \$ 12,811,286         | \$ -                   | \$ -                   | \$ -                                         |
| 99500 - Transfer to Capital Projects Fund 500                  | \$ 7,391,419          | \$ -                   | \$ -                   | \$ -                                         |

# **Non-Departmental Funds** **FEMA PA Administration Fund 358.800.676**

## **Objective**

The FEMA PA Administration Fund is used for contractual services for the Federal Emergency Management Agency Public Assistance Program and other eligible programs that respond to the COVID-19 public health emergency and its negative economic impacts.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>              |                       |                        |                        |                                              |
| <b>358 FEMA PA Administration Fund</b>                        | \$ 11,266             | \$ 163,491             | \$ 8,332               | \$ (155,159)                                 |
| <b>000 Revenues Sub-Department</b>                            | \$ 11,266             | \$ 163,491             | \$ 8,332               | \$ (155,159)                                 |
| <b>Interest Revenue</b>                                       | \$ 11,266             | \$ 8,332               | \$ 8,332               | \$ -                                         |
| 38000 - Investment Income                                     | \$ 11,266             | \$ 8,332               | \$ 8,332               | \$ -                                         |
| <b>Other</b>                                                  | \$ -                  | \$ 155,159             | \$ -                   | \$ (155,159)                                 |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 155,159             | \$ -                   | \$ (155,159)                                 |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>               |                       |                        |                        |                                              |
| <b>358 FEMA PA Administration Fund</b>                         | \$ 103,336            | \$ 163,491             | \$ 8,332               | \$ (155,159)                                 |
| <b>676 FEMA PA Admin Sub-Department</b>                        | \$ 103,336            | \$ 163,491             | \$ 8,332               | \$ (155,159)                                 |
| <b>Contractual Services</b>                                    | \$ 103,336            | \$ -                   | \$ -                   | \$ -                                         |
| 50150 - Contractual/Consulting Services                        | \$ 103,336            | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 8,332               | \$ 8,332               | \$ -                                         |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 8,332               | \$ 8,332               | \$ -                                         |
| <b>Transfers Out</b>                                           | \$ -                  | \$ 155,159             | \$ -                   | \$ (155,159)                                 |
| 99001 - Transfer to General Fund 001                           | \$ -                  | \$ 155,159             | \$ -                   | \$ (155,159)                                 |

# Non-Departmental Funds

## Judicial Facility Construction Fund 501.800.819/823

### Objective

The Judicial Facility Construction fund was established to accept revenue from court fees collected by the County beginning in July 2019. The fees are designated for judicial facility construction expenses.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>              |                       |                        |                        |                                              |
| <b>501 Judicial Facility Construction Fund</b>                | \$ 3,401,407          | \$ 1,212,056           | \$ 939,777             | \$ (272,279)                                 |
| <b>000 Revenues Sub-Department</b>                            | \$ 3,401,407          | \$ 1,212,056           | \$ 939,777             | \$ (272,279)                                 |
| <b>Charges for Services</b>                                   | \$ 774,993            | \$ 600,000             | \$ 600,000             | \$ -                                         |
| 35415 - Facility Construction Fee                             | \$ 774,993            | \$ 600,000             | \$ 600,000             | \$ -                                         |
| <b>Grants</b>                                                 | \$ 2,544,491          | \$ 272,279             | \$ -                   | \$ (272,279)                                 |
| 32382 - AOIC Modernization Grant                              | \$ 2,544,491          | \$ 272,279             | \$ -                   | \$ (272,279)                                 |
| <b>Interest Revenue</b>                                       | \$ 81,923             | \$ 39,777              | \$ 39,777              | \$ -                                         |
| 38000 - Investment Income                                     | \$ 81,923             | \$ 39,777              | \$ 39,777              | \$ -                                         |
| <b>Other</b>                                                  | \$ -                  | \$ 300,000             | \$ 300,000             | \$ -                                         |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 300,000             | \$ 300,000             | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>               |                       |                        |                        |                                              |
| <b>501 Judicial Facility Construction Fund</b>                 | \$ 3,450,599          | \$ 1,212,056           | \$ 939,777             | \$ (272,279)                                 |
| <b>819 Judicial Facility Sub-Department</b>                    | \$ 906,108            | \$ 939,777             | \$ 939,777             | \$ -                                         |
| <b>Capital</b>                                                 | \$ 906,108            | \$ 300,000             | \$ 300,000             | \$ -                                         |
| 72010 - Building Improvements                                  | \$ 906,108            | \$ 300,000             | \$ 300,000             | \$ -                                         |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 639,777             | \$ 639,777             | \$ -                                         |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 639,777             | \$ 639,777             | \$ -                                         |
| <b>823 Judicial Facility Modernization Sub-Department</b>      | \$ 2,544,491          | \$ 272,279             | \$ -                   | \$ (272,279)                                 |
| <b>Contractual Services</b>                                    | \$ 2,544,491          | \$ 272,279             | \$ -                   | \$ (272,279)                                 |
| 50150 - Contractual/Consulting Services                        | \$ 2,544,491          | \$ 272,279             | \$ -                   | \$ (272,279)                                 |

# Non-Departmental Funds

## Capital Improvement Bond Construction Fund 510.800.781

### Objective

The Capital Improvement Bond Construction Fund was budgeted in FY21 for the anticipated bond proceeds utilized to construct a new building on the Judicial Center campus in St. Charles. The building accommodates the following uses: Coroner's office and morgue; Building Management's office and workshop; Sheriff's fleet management, repair and fueling; Sheriff's and Emergency Management's vehicle storage; County storage and expansion space; new salt dome; and Sheriff's impound lot. Construction was completed in FY21.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>              |                       |                        |                        |                                              |
| <b>510 Capital Improvement Bond Const Fund</b>                | \$ -                  | \$ 23,867              | \$ 23,867              | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ -                  | \$ 23,867              | \$ 23,867              | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ -                  | \$ 23,867              | \$ 23,867              | \$ -                                         |
| 38000 - Investment Income                                     | \$ -                  | \$ 23,867              | \$ 23,867              | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>               |                       |                        |                        |                                              |
| <b>510 Capital Improvement Bond Const Fund</b>                 | \$ -                  | \$ 23,867              | \$ 23,867              | \$ -                                         |
| <b>781 Capital Improv Bond Construction Sub-Department</b>     | \$ -                  | \$ 23,867              | \$ 23,867              | \$ -                                         |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 23,867              | \$ 23,867              | \$ -                                         |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 23,867              | \$ 23,867              | \$ -                                         |



**Non-Departmental Funds**  
**Health Insurance Fund 652.800.814 - 820**

**Objective**

The Health Insurance Fund is an internal service fund used to account for the cost of providing health, dental, life and vision insurance to County employees and their dependents. The fund was established in 2014 when the County adopted a self-insured health insurance plan. The revenue collected by the Health Insurance Fund represents reimbursements for the budgeted cost of insurance from both the County and its employees. On average, the County contributes 83% and employees contribute 17%. The fund's expenditures represent the cost of premiums for health, dental, life, and vision insurance, as well as administrative fees. The difference between the actual cost of insurance and contributions is subsidized from the Health Insurance fund balance (reserve), which in turn may be replenished by transfers of excess revenue over expenditures from the General Fund. A Medical Expense Reimbursement Plan (MERP) was implemented in 2017, which reimburses employees who opt out of County insurance for their out-of-pocket costs and the difference in premium between what their insurance contribution had been and the cost to the spouse for having added the employee to the spouse's insurance. The FICA tax associated with the MERP premium reimbursement is charged to this fund.

| Account / Description<br>Revenue Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>       |                       |                        |                        |                                              |
| <b>652 Health Insurance Fund</b>                       | <b>\$ 20,268,984</b>  | <b>\$ 24,076,889</b>   | <b>\$ 26,756,573</b>   | <b>\$ 2,679,684</b>                          |
| <b>000 Revenues Sub-Department</b>                     | <b>\$ 20,268,984</b>  | <b>\$ 24,076,889</b>   | <b>\$ 26,756,573</b>   | <b>\$ 2,679,684</b>                          |
| <b>Interest Revenue</b>                                | <b>\$ 338,532</b>     | <b>\$ 236,580</b>      | <b>\$ 279,000</b>      | <b>\$ 42,420</b>                             |
| 38000 - Investment Income                              | \$ 338,532            | \$ 236,580             | \$ 279,000             | \$ 42,420                                    |
| <b>Other</b>                                           | <b>\$ 19,930,451</b>  | <b>\$ 23,840,309</b>   | <b>\$ 26,477,573</b>   | <b>\$ 2,637,264</b>                          |
| 38910 - Healthcare Employer Portion                    | \$ 14,469,417         | \$ 17,775,023          | \$ 19,864,916          | \$ 2,089,893                                 |
| 38915 - Dental Employer Portion                        | \$ 407,933            | \$ 544,364             | \$ 534,432             | \$ (9,932)                                   |
| 38920 - Healthcare Employee Portion                    | \$ 2,925,521          | \$ 3,589,076           | \$ 4,038,296           | \$ 449,220                                   |
| 38921 - Dental Employee Portion                        | \$ 269,619            | \$ 346,146             | \$ 339,830             | \$ (6,316)                                   |
| 38927 - MERP Employer Portion                          | \$ 1,120,209          | \$ 973,700             | \$ 1,088,099           | \$ 114,399                                   |
| 38930 - Retiree Payments                               | \$ 707,560            | \$ 580,000             | \$ 580,000             | \$ -                                         |
| 38935 - Retiree Payments - Dental                      | \$ 3,815              | \$ 32,000              | \$ 32,000              | \$ -                                         |
| 38940 - Cobra Payments                                 | \$ 24,367             | \$ -                   | \$ -                   | \$ -                                         |
| 38945 - Cobra Payments - Dental                        | \$ 2,010              | \$ -                   | \$ -                   | \$ -                                         |

**Non-Departmental Funds**  
**Health Insurance Fund 652.800.814 - 820**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>800 Other- Countywide Expenses Department</b>               |                       |                        |                        |                                              |
| <b>652 Health Insurance Fund</b>                               | <b>\$ 19,243,130</b>  | <b>\$ 24,076,889</b>   | <b>\$ 26,756,573</b>   | <b>\$ 2,679,684</b>                          |
| <b>814 Health Insurance General Sub-Department</b>             | <b>\$ 720,301</b>     | <b>\$ 24,076,889</b>   | <b>\$ 26,756,573</b>   | <b>\$ 2,679,684</b>                          |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 64,766</b>      | <b>\$ 8,000</b>        | <b>\$ -</b>            | <b>\$ (8,000)</b>                            |
| 45100 - FICA/SS Contribution                                   | \$ 8,216              | \$ 8,000               | \$ -                   | \$ (8,000)                                   |
| 53381 - Healthcare - Wellness Refunds                          | \$ 46,550             | \$ -                   | \$ -                   | \$ -                                         |
| 53385 - Financial Wellness                                     | \$ 10,000             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contractual Services</b>                                    | <b>\$ 655,535</b>     | <b>\$ 23,916,746</b>   | <b>\$ 26,541,409</b>   | <b>\$ 2,624,663</b>                          |
| 50150 - Contractual/Consulting Services                        | \$ 108,000            | \$ 122,000             | \$ 121,000             | \$ (1,000)                                   |
| 50520 - Healthcare Admin Services                              | \$ 11,665             | \$ -                   | \$ -                   | \$ -                                         |
| 53005 - Healthcare - Stop Loss Insurance                       | \$ (806,784)          | \$ -                   | \$ -                   | \$ -                                         |
| 53038 - Healthcare - Vision Insurance                          | \$ 81,318             | \$ 95,000              | \$ 101,471             | \$ 6,471                                     |
| 53039 - Affordable Care Act Fee                                | \$ 5,217              | \$ -                   | \$ -                   | \$ -                                         |
| 53300 - Healthcare - Health Insurance                          | \$ -                  | \$ 21,764,210          | \$ 24,296,681          | \$ 2,532,471                                 |
| 53310 - Healthcare - Dental Insurance                          | \$ 804,932            | \$ 922,510             | \$ 893,987             | \$ (28,523)                                  |
| 53320 - Healthcare - Life Insurance                            | \$ 40,678             | \$ 40,000              | \$ 41,171              | \$ 1,171                                     |
| 53330 - Healthcare - Medical Expense Reimbursement             | \$ 447,562            | \$ 712,315             | \$ 826,388             | \$ 114,073                                   |
| 53340 - Healthcare - Medical Premium Reimbursement             | \$ 62,949             | \$ 60,000              | \$ 60,000              | \$ -                                         |
| 53350 - Healthcare - MERP Shared Savings                       | \$ -                  | \$ 200,711             | \$ 200,711             | \$ -                                         |
| 53380 - Healthcare - Wellness                                  | \$ (100,000)          | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contingency and Other</b>                                   | <b>\$ -</b>           | <b>\$ 152,143</b>      | <b>\$ 215,164</b>      | <b>\$ 63,021</b>                             |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 152,143             | \$ 215,164             | \$ 63,021                                    |
| <b>817 Health Insurance PPO Sub-Department</b>                 | <b>\$ 8,370,778</b>   | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| <b>Contractual Services</b>                                    | <b>\$ 8,370,778</b>   | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 53005 - Healthcare - Stop Loss Insurance                       | \$ 723,948            | \$ -                   | \$ -                   | \$ -                                         |
| 53031 - Self Insured Healthcare Claims                         | \$ 7,738,450          | \$ -                   | \$ -                   | \$ -                                         |
| 53032 - Self Insured Healthcare Claims Administration          | \$ 245,663            | \$ -                   | \$ -                   | \$ -                                         |
| 53033 - Healthcare Facility Access Fee                         | \$ 13,041             | \$ -                   | \$ -                   | \$ -                                         |
| 53037 - Healthcare Credits                                     | \$ (350,324)          | \$ -                   | \$ -                   | \$ -                                         |
| <b>818 Health Insurance HMO Sub-Department</b>                 | <b>\$ 10,026,655</b>  | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| <b>Contractual Services</b>                                    | <b>\$ 10,026,655</b>  | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 53005 - Healthcare - Stop Loss Insurance                       | \$ 555,815            | \$ -                   | \$ -                   | \$ -                                         |
| 53031 - Self Insured Healthcare Claims                         | \$ 6,963,453          | \$ -                   | \$ -                   | \$ -                                         |
| 53032 - Self Insured Healthcare Claims Administration          | \$ 372,131            | \$ -                   | \$ -                   | \$ -                                         |
| 53034 - Healthcare HMO Managed Care Fee                        | \$ 104,647            | \$ -                   | \$ -                   | \$ -                                         |
| 53035 - Healthcare Physician Services Fee                      | \$ 2,594,715          | \$ -                   | \$ -                   | \$ -                                         |
| 53037 - Healthcare Credits                                     | \$ (564,106)          | \$ -                   | \$ -                   | \$ -                                         |
| <b>820 Medicare Eligible Retirees Sub-Department</b>           | <b>\$ 125,395</b>     | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| <b>Contractual Services</b>                                    | <b>\$ 125,395</b>     | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 53300 - Healthcare - Health Insurance                          | \$ 125,395            | \$ -                   | \$ -                   | \$ -                                         |

**Non-Departmental Funds**  
**Other County Wide Group Insurance**  
**General Fund 001.850.010 - 693**

**Objective**

The Other County Wide Group Insurance is a general fund used to budget for the health, dental, life and vision insurance.

| Account / Description<br><b>Expenses 001 General Fund</b>     | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>850 Other County-Wide Group Ins Department</b>             | \$ -                  | \$ -                   | \$ 15,720,343          | \$ 15,720,343                                |
| <b>010 County Board/Liquor Sub-Department</b>                 | \$ -                  | \$ -                   | \$ 393,186             | \$ 393,186                                   |
| <b>Services</b>                                               | \$ -                  | \$ -                   | \$ 393,186             | \$ 393,186                                   |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 381,805             | \$ 381,805                                   |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 11,381              | \$ 11,381                                    |
| <b>040 Finance Sub-Department</b>                             | \$ -                  | \$ -                   | \$ 223,139             | \$ 223,139                                   |
| <b>Services</b>                                               | \$ -                  | \$ -                   | \$ 223,139             | \$ 223,139                                   |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 217,561             | \$ 217,561                                   |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 5,578               | \$ 5,578                                     |
| <b>060 Information Technologies Sub-Department</b>            | \$ -                  | \$ -                   | \$ 739,709             | \$ 739,709                                   |
| <b>Services</b>                                               | \$ -                  | \$ -                   | \$ 739,709             | \$ 739,709                                   |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 720,649             | \$ 720,649                                   |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 19,060              | \$ 19,060                                    |
| <b>080 Building Mgmt- Government Center Sub-Department</b>    | \$ -                  | \$ -                   | \$ 626,084             | \$ 626,084                                   |
| <b>Services</b>                                               | \$ -                  | \$ -                   | \$ 626,084             | \$ 626,084                                   |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 611,889             | \$ 611,889                                   |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 14,195              | \$ 14,195                                    |
| <b>120 Human Resource Management Sub-Department</b>           | \$ -                  | \$ -                   | \$ 65,763              | \$ 65,763                                    |
| <b>Services</b>                                               | \$ -                  | \$ -                   | \$ 65,763              | \$ 65,763                                    |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 63,646              | \$ 63,646                                    |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 2,117               | \$ 2,117                                     |
| <b>140 County Auditor Sub-Department</b>                      | \$ -                  | \$ -                   | \$ 33,600              | \$ 33,600                                    |
| <b>Services</b>                                               | \$ -                  | \$ -                   | \$ 33,600              | \$ 33,600                                    |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 32,772              | \$ 32,772                                    |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 828                 | \$ 828                                       |
| <b>150 Treasurer/Collector Sub-Department</b>                 | \$ -                  | \$ -                   | \$ 116,193             | \$ 116,193                                   |
| <b>Services</b>                                               | \$ -                  | \$ -                   | \$ 116,193             | \$ 116,193                                   |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 113,764             | \$ 113,764                                   |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 2,429               | \$ 2,429                                     |
| <b>170 Supervisor of Assessments Sub-Department</b>           | \$ -                  | \$ -                   | \$ 261,248             | \$ 261,248                                   |
| <b>Services</b>                                               | \$ -                  | \$ -                   | \$ 261,248             | \$ 261,248                                   |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 253,399             | \$ 253,399                                   |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 7,849               | \$ 7,849                                     |
| <b>171 Board of Review Sub-Department</b>                     | \$ -                  | \$ -                   | \$ 36,116              | \$ 36,116                                    |
| <b>Services</b>                                               | \$ -                  | \$ -                   | \$ 36,116              | \$ 36,116                                    |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 36,116              | \$ 36,116                                    |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ -                   | \$ -                                         |
| <b>190 County Clerk Sub-Department</b>                        | \$ -                  | \$ -                   | \$ 204,481             | \$ 204,481                                   |
| <b>Services</b>                                               | \$ -                  | \$ -                   | \$ 204,481             | \$ 204,481                                   |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 198,407             | \$ 198,407                                   |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 6,074               | \$ 6,074                                     |
| <b>191 Elections Sub-Department</b>                           | \$ -                  | \$ -                   | \$ 126,865             | \$ 126,865                                   |
| <b>Services</b>                                               | \$ -                  | \$ -                   | \$ 126,865             | \$ 126,865                                   |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 123,248             | \$ 123,248                                   |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 3,617               | \$ 3,617                                     |

**Non-Departmental Funds**  
**Other County Wide Group Insurance**  
**General Fund 001.850.010 - 693**

| Account / Description<br><b>Expenses 001 General Fund</b>     | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>850 Other County-Wide Group Ins Department</b>             |                       |                        |                        |                                              |
| <b>192 Alternate Language Coordination Sub-Department</b>     | \$ -                  | \$ -                   | \$ 12,043              | \$ 12,043                                    |
| <i>Services</i>                                               | \$ -                  | \$ -                   | \$ 12,043              | \$ 12,043                                    |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 11,767              | \$ 11,767                                    |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 276                 | \$ 276                                       |
| <b>210 Recorder Sub-Department</b>                            | \$ -                  | \$ -                   | \$ 164,664             | \$ 164,664                                   |
| <i>Services</i>                                               | \$ -                  | \$ -                   | \$ 164,664             | \$ 164,664                                   |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 159,280             | \$ 159,280                                   |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 5,384               | \$ 5,384                                     |
| <b>230 Regional Office of Education Sub-Department</b>        | \$ -                  | \$ -                   | \$ 108,735             | \$ 108,735                                   |
| <i>Services</i>                                               | \$ -                  | \$ -                   | \$ 108,735             | \$ 108,735                                   |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 106,747             | \$ 106,747                                   |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 1,988               | \$ 1,988                                     |
| <b>240 Judiciary and Courts Sub-Department</b>                | \$ -                  | \$ -                   | \$ 493,191             | \$ 493,191                                   |
| <i>Services</i>                                               | \$ -                  | \$ -                   | \$ 493,191             | \$ 493,191                                   |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 478,626             | \$ 478,626                                   |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 14,565              | \$ 14,565                                    |
| <b>250 Circuit Clerk- Administration Sub-Department</b>       | \$ -                  | \$ -                   | \$ 1,042,389           | \$ 1,042,389                                 |
| <i>Services</i>                                               | \$ -                  | \$ -                   | \$ 1,042,389           | \$ 1,042,389                                 |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 1,010,571           | \$ 1,010,571                                 |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 31,818              | \$ 31,818                                    |
| <b>300 State's Attorney- Criminal Div Sub-Department</b>      | \$ -                  | \$ -                   | \$ 1,554,664           | \$ 1,554,664                                 |
| <i>Services</i>                                               | \$ -                  | \$ -                   | \$ 1,554,664           | \$ 1,554,664                                 |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 1,517,339           | \$ 1,517,339                                 |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 37,325              | \$ 37,325                                    |
| <b>306 Collaborative Diversion Program Sub-Department</b>     | \$ -                  | \$ -                   | \$ 61,131              | \$ 61,131                                    |
| <i>Services</i>                                               | \$ -                  | \$ -                   | \$ 61,131              | \$ 61,131                                    |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 59,585              | \$ 59,585                                    |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 1,546               | \$ 1,546                                     |
| <b>360 Public Defender Sub-Department</b>                     | \$ -                  | \$ -                   | \$ 853,878             | \$ 853,878                                   |
| <i>Services</i>                                               | \$ -                  | \$ -                   | \$ 853,878             | \$ 853,878                                   |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 830,978             | \$ 830,978                                   |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 22,900              | \$ 22,900                                    |
| <b>380 Sheriff Sub-Department</b>                             | \$ -                  | \$ -                   | \$ 2,237,719           | \$ 2,237,719                                 |
| <i>Services</i>                                               | \$ -                  | \$ -                   | \$ 2,237,719           | \$ 2,237,719                                 |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 2,176,529           | \$ 2,176,529                                 |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 61,190              | \$ 61,190                                    |
| <b>382 Adult Corrections Sub-Department</b>                   | \$ -                  | \$ -                   | \$ 2,411,737           | \$ 2,411,737                                 |
| <i>Services</i>                                               | \$ -                  | \$ -                   | \$ 2,411,737           | \$ 2,411,737                                 |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 2,343,895           | \$ 2,343,895                                 |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 67,842              | \$ 67,842                                    |
| <b>400 Court Security Sub-Department</b>                      | \$ -                  | \$ -                   | \$ 684,172             | \$ 684,172                                   |
| <i>Services</i>                                               | \$ -                  | \$ -                   | \$ 684,172             | \$ 684,172                                   |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 665,930             | \$ 665,930                                   |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 18,242              | \$ 18,242                                    |
| <b>420 Merit Commission Sub-Department</b>                    | \$ -                  | \$ -                   | \$ 8,314               | \$ 8,314                                     |
| <i>Services</i>                                               | \$ -                  | \$ -                   | \$ 8,314               | \$ 8,314                                     |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 8,038               | \$ 8,038                                     |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 276                 | \$ 276                                       |
| <b>430 Court Services Administration Sub-Department</b>       | \$ -                  | \$ -                   | \$ 153,645             | \$ 153,645                                   |
| <i>Services</i>                                               | \$ -                  | \$ -                   | \$ 153,645             | \$ 153,645                                   |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 151,657             | \$ 151,657                                   |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 1,988               | \$ 1,988                                     |

**Non-Departmental Funds**  
**Other County Wide Group Insurance**  
**General Fund 001.850.010 - 693**

| Account / Description<br><b>Expenses 001 General Fund</b>     | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>850 Other County-Wide Group Ins Department</b>             |                       |                        |                        |                                              |
| <b>431 Adult Court Services Sub-Department</b>                | \$ -                  | \$ -                   | \$ 760,791             | \$ 760,791                                   |
| Services                                                      | \$ -                  | \$ -                   | \$ 760,791             | \$ 760,791                                   |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 740,699             | \$ 740,699                                   |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 20,092              | \$ 20,092                                    |
| <b>432 Treatment Alternative Court Sub-Department</b>         | \$ -                  | \$ -                   | \$ 26,959              | \$ 26,959                                    |
| Services                                                      | \$ -                  | \$ -                   | \$ 26,959              | \$ 26,959                                    |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 25,882              | \$ 25,882                                    |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 1,077               | \$ 1,077                                     |
| <b>434 Juvenile Court Services Sub-Department</b>             | \$ -                  | \$ -                   | \$ 250,800             | \$ 250,800                                   |
| Services                                                      | \$ -                  | \$ -                   | \$ 250,800             | \$ 250,800                                   |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 244,348             | \$ 244,348                                   |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 6,452               | \$ 6,452                                     |
| <b>436 Juvenile Justice Center Sub-Department</b>             | \$ -                  | \$ -                   | \$ 812,162             | \$ 812,162                                   |
| Services                                                      | \$ -                  | \$ -                   | \$ 812,162             | \$ 812,162                                   |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 791,760             | \$ 791,760                                   |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 20,402              | \$ 20,402                                    |
| <b>438 Diagnostic Center Sub-Department</b>                   | \$ -                  | \$ -                   | \$ 215,171             | \$ 215,171                                   |
| Services                                                      | \$ -                  | \$ -                   | \$ 215,171             | \$ 215,171                                   |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 211,062             | \$ 211,062                                   |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 4,109               | \$ 4,109                                     |
| <b>440 Veteran's Court Sub-Department</b>                     | \$ -                  | \$ -                   | \$ 19,100              | \$ 19,100                                    |
| Services                                                      | \$ -                  | \$ -                   | \$ 19,100              | \$ 19,100                                    |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 19,100              | \$ 19,100                                    |
| <b>441 Drug Court Sub-Department</b>                          | \$ -                  | \$ -                   | \$ 149,610             | \$ 149,610                                   |
| Services                                                      | \$ -                  | \$ -                   | \$ 149,610             | \$ 149,610                                   |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 146,688             | \$ 146,688                                   |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 2,922               | \$ 2,922                                     |
| <b>442 Pre-Trial Sub-Department</b>                           | \$ -                  | \$ -                   | \$ 158,344             | \$ 158,344                                   |
| Services                                                      | \$ -                  | \$ -                   | \$ 158,344             | \$ 158,344                                   |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 154,585             | \$ 154,585                                   |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 3,759               | \$ 3,759                                     |
| <b>490 Coroner Sub-Department</b>                             | \$ -                  | \$ -                   | \$ 226,140             | \$ 226,140                                   |
| Services                                                      | \$ -                  | \$ -                   | \$ 226,140             | \$ 226,140                                   |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 221,860             | \$ 221,860                                   |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 4,280               | \$ 4,280                                     |
| <b>510 Emergency Management Services Sub-Department</b>       | \$ -                  | \$ -                   | \$ 37,329              | \$ 37,329                                    |
| Services                                                      | \$ -                  | \$ -                   | \$ 37,329              | \$ 37,329                                    |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 36,501              | \$ 36,501                                    |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 828                 | \$ 828                                       |
| <b>690 County Development Sub-Department</b>                  | \$ -                  | \$ -                   | \$ 300,561             | \$ 300,561                                   |
| Services                                                      | \$ -                  | \$ -                   | \$ 300,561             | \$ 300,561                                   |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 294,393             | \$ 294,393                                   |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 6,168               | \$ 6,168                                     |
| <b>692 Water Resources &amp; Subdivisions Sub-Department</b>  | \$ -                  | \$ -                   | \$ 142,187             | \$ 142,187                                   |
| Services                                                      | \$ -                  | \$ -                   | \$ 142,187             | \$ 142,187                                   |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 138,598             | \$ 138,598                                   |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 3,589               | \$ 3,589                                     |
| <b>693 Electrical Aggregation Sub-Department</b>              | \$ -                  | \$ -                   | \$ 8,523               | \$ 8,523                                     |
| Services                                                      | \$ -                  | \$ -                   | \$ 8,523               | \$ 8,523                                     |
| 45006 - General Fund Health Insurance County-Wide             | \$ -                  | \$ -                   | \$ 8,279               | \$ 8,279                                     |
| 45016 - General Fund Departments Dental Insurance County-Wide | \$ -                  | \$ -                   | \$ 244                 | \$ 244                                       |

**Non-Departmental Funds  
Contingency  
General Fund 001.900.900**

**Objective**

The Contingency budget is to be used throughout the budget year for emergency supplemental requests from departments. For example, a department did not anticipate a boiler breaking down during the year and therefore, did not budget for a new boiler. The department can request a supplemental amount to be added to its budget if it cannot cover the amount of the new boiler. The County Board determines whether or not a specific supplemental request will be granted.

| Account / Description<br><b>Expenses 001 General Fund</b> | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>900 Contingency</b>                                    |                       |                        |                        |                                              |
| <b>900 Contingency</b>                                    | \$ 22,513             | \$ 48,663              | \$ -                   | \$ (48,663)                                  |
| <i>Personnel Services- Salaries &amp; Wages</i>           | \$ -                  | \$ 48,663              | \$ -                   | \$ (48,663)                                  |
| 85010 - Allowance for Employee Expense                    | \$ -                  | \$ 48,663              | \$ -                   | \$ (48,663)                                  |
| <b>Transfers Out</b>                                      | \$ 22,513             | \$ -                   | \$ -                   | \$ -                                         |
| 99269 - Transfer to KaneComm Fund 269                     | \$ 22,513             | \$ -                   | \$ -                   | \$ -                                         |

**Non-Departmental Funds**  
**Contingency**  
**Working Cash Fund 660.900.910**

**Objective**

In each County in Illinois with a population of less than 1,000,000 inhabitants, a working cash fund may be created, set apart, maintained, and administered in the manner prescribed by Statute. This is to enable the County to have sufficient money in its Treasury at all times to meet demands for ordinary and necessary expenditures for general corporate purposes.

The Working Cash Fund is considered a Permanent Fund.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>900 Contingency Department</b>                             |                       |                        |                        |                                              |
| <b>660 Working Cash Fund</b>                                  | \$ 155,871            | \$ 112,829             | \$ 112,829             | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 155,871            | \$ 112,829             | \$ 112,829             | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 155,871            | \$ 112,829             | \$ 112,829             | \$ -                                         |
| 38000 - Investment Income                                     | \$ 155,871            | \$ 112,829             | \$ 112,829             | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>900 Contingency Department</b>                              |                       |                        |                        |                                              |
| <b>660 Working Cash Fund</b>                                   | \$ -                  | \$ 112,829             | \$ 112,829             | \$ -                                         |
| <b>910 Working Cash Sub-Department</b>                         | \$ -                  | \$ 112,829             | \$ 112,829             | \$ -                                         |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 112,829             | \$ 112,829             | \$ -                                         |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 112,829             | \$ 112,829             | \$ -                                         |

## ***The Office of Community Reinvestment Multiple Funds***

| <b>Current Special Revenue Funds</b> |                                                                 |
|--------------------------------------|-----------------------------------------------------------------|
| 120.010.020                          | Grand Victoria Riverboat Fund                                   |
| 401.690.711                          | Community Development Block Program Grant (HUD)                 |
| 402.690.712                          | HOME Investment Program Grant (HUD)                             |
| 404.690.714                          | Homeless Management Information System Grant (HUD)              |
| 406.690.728                          | St. Charles Housing Trust Fund (City of St. Charles)            |
| 409.690.725                          | Continuum of Care Program Grant (HUD)                           |
| 410.690.727                          | Elgin Community Development Block Program Grant (City of Elgin) |
| 412.690.736                          | Emergency Rental Assistance 2 (Treasury)                        |
| 413.690.737                          | Community Development Block CARE Act Grant (HUD)                |
| 414.690.738                          | HOME Investment American Rescue Plan Grant (HUD)                |
| 480.980                              | Workforce Development (IL DCEO)                                 |

### **Mission**

The Office of Community Reinvestment, through its Community Development Division and Workforce Development Division, is responsible for the administration of multiple grants awarded by the U.S. Department of Housing & Urban Development, the U.S. Department of Treasury, the Illinois Department of Commerce & Economic Opportunity, and the Grand Victoria Riverboat Casino.

The grant awards are used to address a variety of issues including:

- Affordable Housing
- Public Facility and Neighborhood Infrastructure Improvements
- Human/Social Services/Homelessness
- Workforce Development for Adults, Dislocated Workers, Youth and Trade Programs

### **Grand Victoria Riverboat Fund (GVRF) 120.010.020**

The Grand Victoria Riverboat Fund was established in 1997 under an agreement with the Elgin Riverboat Resort to fund projects in the areas of education, environment, and economic development. The annual allocation represents 7.5% of the Grand Victoria Casino's net operating income and in recent years has averaged \$3.5 million dollars.

### **Outcome**

Provide funding to support projects that provide long-term solutions to problems facing Kane County residents and communities.

### **Goals**

- Prepare annual County fund budget for approval by Riverboat Committee
- Conduct annual internal and external application process
- Review applications for eligibility and viable completion
- Prepare staff funding recommendations for Riverboat Committee
- Prepare budget transfer documents for County Departments/Offices awarded funding
- Issue funding agreements to non-profits awarded funding
- Review documents submitted by grantees for reimbursement and issue payments for all external awards



## ***The Office of Community Reinvestment Multiple Funds***

| <b>Indicators</b>                                                     | <b>Actual<br/>2024</b> | <b>Projected<br/>2025</b> |
|-----------------------------------------------------------------------|------------------------|---------------------------|
| Prepare annual County fund budget for approval by Riverboat Committee | X                      | X                         |
| Conduct annual internal and external application process              | X                      | X                         |
| Review applications for eligibility and viable completion             | X                      | X                         |
| Prepare staff recommendations for Riverboat Committee                 | X                      | X                         |

| <b>Key Performance Measures</b>                          | <b>Actual<br/>2023</b> | <b>Actual<br/>2024</b> |
|----------------------------------------------------------|------------------------|------------------------|
| Number of internal applications reviewed                 | 15                     | 15                     |
| Number of internal applications approved for funding     | 13                     | 14                     |
| Total amount of funding approved for internal applicants | \$3,273,992            | \$3,867,754            |
| Number of external applications reviewed                 | 40                     | In process             |
| Number of external applications approved for funding     | 26                     | In process             |
| Total amount of funding approved for external applicants | \$1,116,842            | In process             |

### **Community Development Block Grant Program (CDBG) 401.690.711**

The Community Development Block Grant Program is funded by the U.S. Department of Housing & Urban Development (HUD) with the County receiving an annual formula entitlement allocation of approximately \$1.2 million dollars. The County also receives program income revenue from the repayment of housing assistance and development loans made under the program.

#### **Outcome**

The Community Development Program provides funding to municipalities and non-profit organizations for projects that address affordable housing, public facility and infrastructure improvements, and homeless and support service needs and benefit low to moderate income residents.

### **HOME Investment Partnerships Program (HOME) 402.690.712**

The HOME Investment Partnerships Program is funded by the U.S. Department of Housing & Urban Development (HUD) with the County receiving an annual formula entitlement allocation of approximately \$800,000 dollars. The County also receives program income revenue from the repayment of housing assistance and development loans made under the program. The County administers the program on behalf of the Kane-Elgin Consortium, a city-county partnership.

#### **Outcome**

The Consortium provides funding to create affordable housing for low-income households.

### **Homeless Management Information System (HMIS) 404.690.714**

Each Continuum of Care is responsible for selecting an HMIS software solution which complies with HUD's data collection, management and reporting standards. Annual funding of approximately \$112,000 is provided by the U.S. Department of Housing & Urban Development (HUD) for this purpose. The Homeless Management Information System is a local information technology system used to collect and analyze client-level service data for individuals and families at risk of and/or experiencing homelessness.

## ***The Office of Community Reinvestment Multiple Funds***

### **Outcome**

This information improves the County's ability to track services provided to the homeless population and identify unmet needs.

### **St. Charles Housing Trust Fund (SCHTF) 406.690.728**

The St. Charles Housing Trust Fund was established by the City as a separate fund for the sole purpose of providing and preserving affordable housing opportunities in St. Charles. Funds are allocated by the City and the St. Charles Housing Commission is responsible for approving financing for projects under the Kane County Affordable Housing Fund.

### **Outcome**

Provide and preserve affordable housing in the City of St. Charles.

### **Continuum of Care Program (COC) 409.690.725**

The Continuum of Care Program provides staff support and technical assistance to a coalition of non-profit agencies that provide services to Kane County's homeless population. Through the Continuum these agencies are able to access state and federal funding to support services aimed at moving homeless individuals and families to self-sufficiency. Annual funding of approximately \$60,000 is provided by the U.S. Department of Housing & Urban Development (HUD) and additional funding is provided by the Cities of Aurora and Elgin.

### **Outcome**

The Continuum plans and coordinates homeless services in order to avoid duplication of services and to ensure all parts of the County are served.

### **Elgin Community Development Block Grant Program (CDBG) 410.690.727**

The Office of Community Reinvestment, under an intergovernmental agreement with the City of Elgin, manages and oversees the City's Community Development Block Grant Program. Elgin's CDBG program is funded by the U.S. Department of Housing & Urban Development (HUD) and receives an annual entitlement allocation of approximately \$800,000 dollars. The City may also receive program income revenue from the sale of redeveloped homes.

### **Outcome**

The City of Elgin develops its own program and provides funding for affordable housing, neighborhood infrastructure improvements, homeless & support services and public facility development that principally benefit low to moderate income residents.

### **Emergency Rental Assistance Program 2 (ERAP) 412.690.736**

The Emergency Rental Assistance Program 2 was authorized under the American Rescue Plan Act of 2021 and \$15,553,153 in funding has been provided by the U.S. Department of the Treasury. These funds must be fully expended by September 30, 2025.

### **Outcome**

Provide financial assistance, housing stability services and other affordable rental housing and eviction prevention activities to eligible households adversely affected by the COVID-19 pandemic.

## ***The Office of Community Reinvestment Multiple Funds***

### **Community Development Block CARES Act Grant Program (CDBG-CV) 413.690.737**

The Community Development Block CARES Act Grant Program is a special allocation of \$2,313,494 in funding from the U.S. Department of Housing & Urban Development (HUD) under the CARES Act. These funds must be fully expended by September 10, 2027.

#### **Outcome**

Funding will support improvements to neighborhood infrastructure.

### **HOME Investment American Rescue Grant Program (HOME-ARP) 414.690.738**

The HOME Investment American Rescue Grant Program is a special allocation of \$3,399,022 in funding from the U.S. Department of Housing & Urban Development (HUD) under the American Rescue Plan Act. These funds must be fully expended by September 30, 2030.

#### **Outcome**

Funding will support qualifying individuals and families who are homeless, at risk of homelessness, or in other vulnerable populations by providing homelessness assistance and supportive services.

### **Workforce Innovation and Opportunity Act Grant Program (WIOA) 480.980**

The Workforce Innovation and Opportunity Act grant program is a federally funded program through the U.S. Department of Labor. Grant funds are allocated to the State of Illinois and through its Department of Commerce and Economic Opportunity funding is provided to local workforce areas (LWIAs). This program receives an annual allocation of approximately \$6.2 million dollars and serves the residents and employers of Kane, Kendall and DeKalb Counties and is overseen by a local Workforce Development Board, which includes representatives from across the three-county area.

#### **Outcome**

WIOA funds are utilized by the local areas to assist job seekers access employment, education, training, and support services to succeed in the labor market. Funds are also used to match employers with skilled workers they need to compete in the global economy.

#### **Goals and Measurements**

All of the above grants listed, with the exception of the Grand Victoria, each have their own periods of performance or program years. These periods differ from the County's fiscal year making it difficult to report goals and measurements for the budget year. However, goals and measurements are required to be reported on a regular basis to the agencies providing the funding. It is recommended to review the below referenced documents for program performance goals and measures.

- Please refer to the Office of Community Reinvestment's Community Development Annual Action Plan for the current program year goals and activities. The Annual Action plan is reviewed and approved by both HUD and the County Board. This document is available during a public comment period and upon request. A copy can also be located on the Community Reinvestment webpage at <https://www.kanecountyil.gov/Pages/ocr.aspx>

## The Office of Community Reinvestment Multiple Funds

- Please refer to the Consolidated Annual Performance and Evaluation Report (CAPER) which provides information on program year accomplishments in meeting the program's performance outcome measures. The CAPER is reviewed and approved by HUD. This document is available during a public comment period and upon request. HUD's CAPER response is also available upon request. A copy can also be located on the Community Reinvestment webpage at <https://www.kanecountyil.gov/Pages/ocr.aspx>
- Please refer to the Local Workforce Innovation Area (LWIA) 5 WIOA Plan for program performance goals and measures. The Plan is reviewed and approved by the State of Illinois' Department of Commerce and Economic Opportunity. It is available during a public comment period and upon request. A copy can also be located on the Workforce Board's webpage at <https://www.kanecountyil.gov/Pages/ocr/WDB.aspx>

| Position Summary                 |           |           |                |
|----------------------------------|-----------|-----------|----------------|
| Category                         | FY 2023   | FY 2024   | Projected 2025 |
| Full Time Regular                | 40        | 38        | 41**           |
| Full Time Other*                 | 0         | 0         | 0              |
| Part Time Regular                | 0         | 0         | 0              |
| Part Time Other*                 | 0         | 0         | 0              |
| <b>Total Budgeted Positions:</b> | <b>40</b> | <b>38</b> | <b>41</b>      |

\*Other: Elected Officials, Per Diem, Commissioners

\*\*2025 FTE Increase reflects the transfer of fiscal staff from the Finance Department

| Current Special Revenue Funds |                                                                 |
|-------------------------------|-----------------------------------------------------------------|
| 120.010.020                   | Grand Victoria Riverboat Fund                                   |
| 401.690.711                   | Community Development Block Program Grant (HUD)                 |
| 402.690.712                   | HOME Investment Program Grant (HUD)                             |
| 404.690.714                   | Homeless Management Information System Grant (HUD)              |
| 406.690.728                   | St. Charles Housing Trust Fund (City of St. Charles)            |
| 409.690.725                   | Continuum of Care Program Grant (HUD)                           |
| 410.690.727                   | Elgin Community Development Block Program Grant (City of Elgin) |
| 412.690.736                   | Emergency Rental Assistance 2 (Treasury)                        |
| 413.690.737                   | Community Development Block CARE Act Grant (HUD)                |
| 414.690.738                   | HOME Investment American Rescue Plan Grant (HUD)                |
| 480.980                       | Workforce Development (IL DCEO)                                 |

| Account / Description<br>Revenue Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>010 County Board Department</b>                     |                       |                        |                        |                                              |
| <b>120 Grand Victoria Casino Elgin Fund</b>            | <b>\$ 5,366,409</b>   | <b>\$ 5,388,806</b>    | <b>\$ 5,440,618</b>    | <b>\$ 51,812</b>                             |
| <b>000 Revenues Sub-Department</b>                     | <b>\$ 5,366,409</b>   | <b>\$ 5,388,806</b>    | <b>\$ 5,440,618</b>    | <b>\$ 51,812</b>                             |
| <b>Interest Revenue</b>                                | <b>\$ 393,983</b>     | <b>\$ 190,181</b>      | <b>\$ 324,000</b>      | <b>\$ 133,819</b>                            |
| 38000 - Investment Income                              | \$ 393,983            | \$ 190,181             | \$ 324,000             | \$ 133,819                                   |
| <b>Other</b>                                           | <b>\$ 4,948,625</b>   | <b>\$ 5,198,625</b>    | <b>\$ 5,116,618</b>    | <b>\$ (82,007)</b>                           |
| 38550 - Riverboat Proceeds                             | \$ 4,948,625          | \$ 4,948,625           | \$ 5,116,618           | \$ 167,993                                   |
| 39900 - Fund Balance Utilization                       | \$ -                  | \$ 250,000             | \$ -                   | \$ (250,000)                                 |
| <b>Reimbursements</b>                                  | <b>\$ 800</b>         | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 37900 - Miscellaneous Reimbursement                    | \$ 800                | \$ -                   | \$ -                   | \$ -                                         |
| <b>Transfers In</b>                                    | <b>\$ 23,000</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 39405 - Transfer from Cost Share Drainage Fund 405     | \$ 23,000             | \$ -                   | \$ -                   | \$ -                                         |

# The Office of Community Reinvestment Multiple Funds

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>010 County Board Department</b>                             |                       |                        |                        |                                              |
| <b>120 Grand Victoria Casino Elgin Fund</b>                    | <b>\$ 3,725,681</b>   | <b>\$ 5,388,806</b>    | <b>\$ 5,440,618</b>    | <b>\$ 51,812</b>                             |
| <b>020 Riverboat Sub-Department</b>                            | <b>\$ 3,725,681</b>   | <b>\$ 5,388,806</b>    | <b>\$ 5,440,618</b>    | <b>\$ 51,812</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 45,287</b>      | <b>\$ 87,420</b>       | <b>\$ 87,515</b>       | <b>\$ 95</b>                                 |
| 40000 - Salaries and Wages                                     | \$ 45,287             | \$ 84,873              | \$ 87,515              | \$ 2,642                                     |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 2,547               | \$ -                   | \$ (2,547)                                   |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 20,270</b>      | <b>\$ 25,530</b>       | <b>\$ 31,103</b>       | <b>\$ 5,573</b>                              |
| 45000 - Healthcare Contribution                                | \$ 13,564             | \$ 12,357              | \$ 17,462              | \$ 5,105                                     |
| 45010 - Dental Contribution                                    | \$ 327                | \$ 557                 | \$ 647                 | \$ 90                                        |
| 45100 - FICA/SS Contribution                                   | \$ 3,205              | \$ 6,688               | \$ 6,697               | \$ 9                                         |
| 45200 - IMRF Contribution                                      | \$ 2,187              | \$ 4,004               | \$ 4,780               | \$ 776                                       |
| 53010 - Workers Compensation                                   | \$ 988                | \$ 1,924               | \$ 1,517               | \$ (407)                                     |
| <b>Contractual Services</b>                                    | <b>\$ 964,380</b>     | <b>\$ 1,043,074</b>    | <b>\$ 1,090,882</b>    | <b>\$ 47,808</b>                             |
| 50340 - Software Licensing Cost                                | \$ 6                  | \$ 365                 | \$ 381                 | \$ 16                                        |
| 50590 - Professional Services                                  | \$ 63                 | \$ 69                  | \$ 75                  | \$ 6                                         |
| 52010 - Janitorial Services                                    | \$ 382                | \$ 578                 | \$ 603                 | \$ 25                                        |
| 52110 - Repairs and Maint- Buildings                           | \$ 74                 | \$ 167                 | \$ 171                 | \$ 4                                         |
| 52140 - Repairs and Maint- Copiers                             | \$ 43                 | \$ 55                  | \$ 60                  | \$ 5                                         |
| 52180 - Building Space Rental                                  | \$ 3,290              | \$ 4,401               | \$ 4,634               | \$ 233                                       |
| 53000 - Liability Insurance                                    | \$ 1,322              | \$ 2,553               | \$ 3,251               | \$ 698                                       |
| 53020 - Unemployment Claims                                    | \$ 18                 | \$ 35                  | \$ 44                  | \$ 9                                         |
| 53100 - Conferences and Meetings                               | \$ -                  | \$ 50                  | \$ 50                  | \$ -                                         |
| 53110 - Employee Training                                      | \$ 17                 | \$ 15,000              | \$ 15,000              | \$ -                                         |
| 55010 - External Grants                                        | \$ 409,165            | \$ 1,019,801           | \$ 1,066,613           | \$ 46,812                                    |
| 55011 - Internal Grant to Workforce Development                | \$ 550,000            | \$ -                   | \$ -                   | \$ -                                         |
| <b>Commodities</b>                                             | <b>\$ 6,763</b>       | <b>\$ 6,704</b>        | <b>\$ 9,616</b>        | <b>\$ 2,912</b>                              |
| 60000 - Office Supplies                                        | \$ 93                 | \$ 30                  | \$ 30                  | \$ -                                         |
| 60050 - Books and Subscriptions                                | \$ 6,000              | \$ 6,000               | \$ 8,500               | \$ 2,500                                     |
| 63000 - Utilities- Natural Gas                                 | \$ 66                 | \$ 89                  | \$ 67                  | \$ (22)                                      |
| 63010 - Utilities- Electric                                    | \$ 37                 | \$ 45                  | \$ 53                  | \$ 8                                         |
| 64000 - Telephone                                              | \$ 227                | \$ 346                 | \$ 371                 | \$ 25                                        |
| 64010 - Cellular Phone                                         | \$ 248                | \$ 82                  | \$ 467                 | \$ 385                                       |
| 64020 - Internet                                               | \$ 92                 | \$ 112                 | \$ 128                 | \$ 16                                        |
| <b>Contingency and Other</b>                                   | <b>\$ -</b>           | <b>\$ 371,096</b>      | <b>\$ 811,062</b>      | <b>\$ 439,966</b>                            |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 371,096             | \$ 811,062             | \$ 439,966                                   |
| <b>Transfers Out</b>                                           | <b>\$ 2,675,614</b>   | <b>\$ 3,819,982</b>    | <b>\$ 3,375,440</b>    | <b>\$ (444,542)</b>                          |
| 99000 - Transfer To Other Funds                                | \$ -                  | \$ -                   | \$ -                   | \$ -                                         |
| 99001 - Transfer to General Fund 001                           | \$ 1,622              | \$ 2,228               | \$ 2,177               | \$ (51)                                      |
| 99220 - Transfer to Title IV-D Fund 220                        | \$ 181,339            | \$ 29,828              | \$ 4,933               | \$ (24,895)                                  |
| 99221 - Transfer to Drug Prosecution Fund 221                  | \$ 180,894            | \$ 356,327             | \$ 246,976             | \$ (109,351)                                 |
| 99222 - Transfer to Victim Coordinator Services Fund 222       | \$ 100,960            | \$ 246,804             | \$ 254,583             | \$ 7,779                                     |
| 99223 - Transfer to Domestic Violence Fund 223                 | \$ 350,000            | \$ 450,755             | \$ 164,831             | \$ (285,924)                                 |
| 99230 - Transfer to Child Advocacy Center Fund 230             | \$ 690,656            | \$ 888,556             | \$ 1,064,481           | \$ 175,925                                   |
| 99351 - Transfer to Kane Kares Fund 351                        | \$ 142,097            | \$ 213,229             | \$ 213,229             | \$ -                                         |
| 99390 - Transfer to Web Technical Services Fund 390            | \$ 297,500            | \$ 297,500             | \$ 292,500             | \$ (5,000)                                   |
| 99400 - Transfer to Econ Develop Fund 400                      | \$ 74,643             | \$ 280,375             | \$ 280,375             | \$ -                                         |
| 99405 - Transfer to Cost Share Drainage Fund 405               | \$ 69,403             | \$ 4,555               | \$ 4,555               | \$ -                                         |
| 99407 - Transfer to Quality of Kane Grants Fund 407            | \$ -                  | \$ 20,000              | \$ -                   | \$ (20,000)                                  |
| 99430 - Transfer to Farmland Preservation Fund 430             | \$ 500,000            | \$ 700,000             | \$ 750,000             | \$ 50,000                                    |
| 99500 - Transfer to Capital Projects Fund 500                  | \$ -                  | \$ 250,000             | \$ -                   | \$ (250,000)                                 |
| 99650 - Transfer to Enterprise Surcharge Fund 650              | \$ 86,500             | \$ 79,825              | \$ 96,800              | \$ 16,975                                    |
| <b>Services</b>                                                | <b>\$ 13,367</b>      | <b>\$ 35,000</b>       | <b>\$ 35,000</b>       | <b>\$ -</b>                                  |
| 45420 - Tuition Reimbursement                                  | \$ 13,367             | \$ 35,000              | \$ 35,000              | \$ -                                         |

# The Office of Community Reinvestment Multiple Funds

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>401 Community Dev Block Program Fund</b>                   | <b>\$ 3,132,039</b>   | <b>\$ 1,679,855</b>    | <b>\$ 1,694,188</b>    | <b>\$ 14,333</b>                             |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 3,132,039</b>   | <b>\$ 1,679,855</b>    | <b>\$ 1,694,188</b>    | <b>\$ 14,333</b>                             |
| <b>Grants</b>                                                 | <b>\$ 2,851,916</b>   | <b>\$ 1,230,855</b>    | <b>\$ 1,267,188</b>    | <b>\$ 36,333</b>                             |
| 32170 - CDBG Grant                                            | \$ 2,851,916          | \$ 1,230,855           | \$ 1,267,188           | \$ 36,333                                    |
| <b>Reimbursements</b>                                         | <b>\$ 280,123</b>     | <b>\$ 449,000</b>      | <b>\$ 427,000</b>      | <b>\$ (22,000)</b>                           |
| 37900 - Miscellaneous Reimbursement                           | \$ 280,123            | \$ 449,000             | \$ 427,000             | \$ (22,000)                                  |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>401 Community Dev Block Program Fund</b>                    | <b>\$ 3,133,563</b>   | <b>\$ 1,679,855</b>    | <b>\$ 1,694,188</b>    | <b>\$ 14,333</b>                             |
| <b>711 Community Developmt Block Grant Sub-Department</b>      | <b>\$ 3,133,563</b>   | <b>\$ 1,679,855</b>    | <b>\$ 1,694,188</b>    | <b>\$ 14,333</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 129,165</b>     | <b>\$ 137,924</b>      | <b>\$ 131,314</b>      | <b>\$ (6,610)</b>                            |
| 40000 - Salaries and Wages                                     | \$ 129,165            | \$ 133,906             | \$ 131,314             | \$ (2,592)                                   |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 4,018               | \$ -                   | \$ (4,018)                                   |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 34,487</b>      | <b>\$ 35,492</b>       | <b>\$ 36,974</b>       | <b>\$ 1,482</b>                              |
| 45000 - Healthcare Contribution                                | \$ 15,001             | \$ 15,001              | \$ 16,823              | \$ 1,822                                     |
| 45010 - Dental Contribution                                    | \$ 594                | \$ 587                 | \$ 653                 | \$ 66                                        |
| 45100 - FICA/SS Contribution                                   | \$ 9,555              | \$ 10,552              | \$ 10,051              | \$ (501)                                     |
| 45200 - IMRF Contribution                                      | \$ 6,532              | \$ 6,317               | \$ 7,172               | \$ 855                                       |
| 53010 - Workers Compensation                                   | \$ 2,805              | \$ 3,035               | \$ 2,275               | \$ (760)                                     |
| <b>Contractual Services</b>                                    | <b>\$ 2,938,281</b>   | <b>\$ 1,464,651</b>    | <b>\$ 1,486,624</b>    | <b>\$ 21,973</b>                             |
| 50150 - Contractual/Consulting Services                        | \$ 3,365              | \$ 25,000              | \$ 25,000              | \$ -                                         |
| 50340 - Software Licensing Cost                                | \$ 23                 | \$ 615                 | \$ 514                 | \$ (101)                                     |
| 50350 - Notary Services                                        | \$ -                  | \$ 50                  | \$ -                   | \$ (50)                                      |
| 50590 - Professional Services                                  | \$ 157                | \$ 117                 | \$ 101                 | \$ (16)                                      |
| 52010 - Janitorial Services                                    | \$ 1,058              | \$ 974                 | \$ 814                 | \$ (160)                                     |
| 52110 - Repairs and Maint- Buildings                           | \$ 175                | \$ 282                 | \$ 231                 | \$ (51)                                      |
| 52140 - Repairs and Maint- Copiers                             | \$ 114                | \$ 92                  | \$ 80                  | \$ (12)                                      |
| 52180 - Building Space Rental                                  | \$ 9,044              | \$ 7,412               | \$ 6,256               | \$ (1,156)                                   |
| 52230 - Repairs and Maint- Vehicles                            | \$ 109                | \$ 100                 | \$ 100                 | \$ -                                         |
| 53000 - Liability Insurance                                    | \$ 3,772              | \$ 4,028               | \$ 4,873               | \$ 845                                       |
| 53020 - Unemployment Claims                                    | \$ 52                 | \$ 56                  | \$ 66                  | \$ 10                                        |
| 53070 - Legal Printing                                         | \$ 222                | \$ 300                 | \$ 300                 | \$ -                                         |
| 53100 - Conferences and Meetings                               | \$ 662                | \$ 650                 | \$ 650                 | \$ -                                         |
| 53110 - Employee Training                                      | \$ 2,287              | \$ 7,500               | \$ 7,500               | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ 40                 | \$ 250                 | \$ 250                 | \$ -                                         |
| 55000 - Miscellaneous Contractual Exp                          | \$ 2,917,202          | \$ 1,417,225           | \$ 1,439,889           | \$ 22,664                                    |
| <b>Commodities</b>                                             | <b>\$ 5,374</b>       | <b>\$ 6,509</b>        | <b>\$ 4,164</b>        | <b>\$ (2,345)</b>                            |
| 60000 - Office Supplies                                        | \$ 1,071              | \$ 100                 | \$ 100                 | \$ -                                         |
| 60040 - Postage                                                | \$ -                  | \$ 100                 | \$ 100                 | \$ -                                         |
| 60050 - Books and Subscriptions                                | \$ 2,255              | \$ 4,690               | \$ 2,500               | \$ (2,190)                                   |
| 63000 - Utilities- Natural Gas                                 | \$ 164                | \$ 150                 | \$ 90                  | \$ (60)                                      |
| 63010 - Utilities- Electric                                    | \$ 96                 | \$ 75                  | \$ 72                  | \$ (3)                                       |
| 63040 - Fuel- Vehicles                                         | \$ 500                | \$ 100                 | \$ -                   | \$ (100)                                     |
| 64000 - Telephone                                              | \$ 618                | \$ 582                 | \$ 500                 | \$ (82)                                      |
| 64010 - Cellular Phone                                         | \$ 416                | \$ 524                 | \$ 629                 | \$ 105                                       |
| 64020 - Internet                                               | \$ 254                | \$ 188                 | \$ 173                 | \$ (15)                                      |
| <b>Transfers Out</b>                                           | <b>\$ 26,256</b>      | <b>\$ 35,279</b>       | <b>\$ 35,112</b>       | <b>\$ (167)</b>                              |
| 99001 - Transfer to General Fund 001                           | \$ 4,456              | \$ 7,279               | \$ 7,112               | \$ (167)                                     |
| 99404 - Transfer to Homeless Management Info Systems Fund 404  | \$ 21,800             | \$ 28,000              | \$ 28,000              | \$ -                                         |



# The Office of Community Reinvestment Multiple Funds

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>402 HOME Program Fund</b>                                  | \$ 1,642,263          | \$ 1,661,643           | \$ 1,363,988           | \$ (297,655)                                 |
| <b>000 Revenues Sub-Department</b>                            | \$ 1,642,263          | \$ 1,661,643           | \$ 1,363,988           | \$ (297,655)                                 |
| <b>Grants</b>                                                 | \$ 1,469,479          | \$ 985,676             | \$ 820,627             | \$ (165,049)                                 |
| 32160 - HOME Program Grant                                    | \$ 1,469,479          | \$ 985,676             | \$ 820,627             | \$ (165,049)                                 |
| <b>Other</b>                                                  | \$ 172,784            | \$ 675,967             | \$ 543,361             | \$ (132,606)                                 |
| 38900 - Miscellaneous Other                                   | \$ 172,784            | \$ 675,967             | \$ 543,361             | \$ (132,606)                                 |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>402 HOME Program Fund</b>                                   | \$ 1,643,274          | \$ 1,661,643           | \$ 1,363,988           | \$ (297,655)                                 |
| <b>712 HOME Program Sub-Department</b>                         | \$ 1,643,274          | \$ 1,661,643           | \$ 1,363,988           | \$ (297,655)                                 |
| <b>Personnel Services- Salaries &amp; Wages</b>                | \$ 71,478             | \$ 79,286              | \$ 61,949              | \$ (17,337)                                  |
| 40000 - Salaries and Wages                                     | \$ 71,478             | \$ 76,976              | \$ 61,949              | \$ (15,027)                                  |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 2,310               | \$ -                   | \$ (2,310)                                   |
| <b>Personnel Services- Employee Benefits</b>                   | \$ 18,752             | \$ 23,195              | \$ 18,905              | \$ (4,290)                                   |
| 45000 - Healthcare Contribution                                | \$ 7,973              | \$ 11,270              | \$ 9,304               | \$ (1,966)                                   |
| 45010 - Dental Contribution                                    | \$ 347                | \$ 482                 | \$ 400                 | \$ (82)                                      |
| 45100 - FICA/SS Contribution                                   | \$ 5,289              | \$ 6,066               | \$ 4,743               | \$ (1,323)                                   |
| 45200 - IMRF Contribution                                      | \$ 3,604              | \$ 3,632               | \$ 3,384               | \$ (248)                                     |
| 53010 - Workers Compensation                                   | \$ 1,539              | \$ 1,745               | \$ 1,074               | \$ (671)                                     |
| <b>Contractual Services</b>                                    | \$ 1,549,660          | \$ 1,555,454           | \$ 1,279,557           | \$ (275,897)                                 |
| 50150 - Contractual/Consulting Services                        | \$ -                  | \$ 15,000              | \$ 15,000              | \$ -                                         |
| 50340 - Software Licensing Cost                                | \$ 11                 | \$ 385                 | \$ 248                 | \$ (137)                                     |
| 50590 - Professional Services                                  | \$ 88                 | \$ 73                  | \$ 49                  | \$ (24)                                      |
| 52010 - Janitorial Services                                    | \$ 594                | \$ 609                 | \$ 392                 | \$ (217)                                     |
| 52110 - Repairs and Maint- Buildings                           | \$ 110                | \$ 176                 | \$ 111                 | \$ (65)                                      |
| 52140 - Repairs and Maint- Copiers                             | \$ 65                 | \$ 58                  | \$ 39                  | \$ (19)                                      |
| 52180 - Building Space Rental                                  | \$ 5,077              | \$ 4,632               | \$ 3,012               | \$ (1,620)                                   |
| 53000 - Liability Insurance                                    | \$ 2,087              | \$ 2,316               | \$ 2,299               | \$ (17)                                      |
| 53020 - Unemployment Claims                                    | \$ 29                 | \$ 32                  | \$ 31                  | \$ (1)                                       |
| 53070 - Legal Printing                                         | \$ 169                | \$ 300                 | \$ 300                 | \$ -                                         |
| 53100 - Conferences and Meetings                               | \$ 716                | \$ 550                 | \$ 550                 | \$ -                                         |
| 53110 - Employee Training                                      | \$ 1,737              | \$ 7,500               | \$ 7,500               | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ 39                 | \$ -                   | \$ -                   | \$ -                                         |
| 55000 - Miscellaneous Contractual Exp                          | \$ 1,538,939          | \$ 1,523,823           | \$ 1,250,026           | \$ (273,797)                                 |
| <b>Commodities</b>                                             | \$ 883                | \$ 885                 | \$ 819                 | \$ (66)                                      |
| 60000 - Office Supplies                                        | \$ 65                 | \$ 50                  | \$ 50                  | \$ -                                         |
| 60040 - Postage                                                | \$ -                  | \$ 100                 | \$ 100                 | \$ -                                         |
| 63000 - Utilities- Natural Gas                                 | \$ 92                 | \$ 94                  | \$ 43                  | \$ (51)                                      |
| 63010 - Utilities- Electric                                    | \$ 53                 | \$ 47                  | \$ 34                  | \$ (13)                                      |
| 64000 - Telephone                                              | \$ 338                | \$ 364                 | \$ 241                 | \$ (123)                                     |
| 64010 - Cellular Phone                                         | \$ 192                | \$ 113                 | \$ 268                 | \$ 155                                       |
| 64020 - Internet                                               | \$ 143                | \$ 117                 | \$ 83                  | \$ (34)                                      |
| <b>Transfers Out</b>                                           | \$ 2,501              | \$ 2,823               | \$ 2,758               | \$ (65)                                      |
| 99001 - Transfer to General Fund 001                           | \$ 2,501              | \$ 2,823               | \$ 2,758               | \$ (65)                                      |

| Account / Description<br><b>Revenue</b> Special Revenue Funds    | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|------------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                                |                       |                        |                        |                                              |
| <b>404 Homeless Management Info Systems Fund</b>                 | \$ 120,062            | \$ 176,715             | \$ 141,945             | \$ (34,770)                                  |
| <b>000 Revenues Sub-Department</b>                               | \$ 120,062            | \$ 176,715             | \$ 141,945             | \$ (34,770)                                  |
| <b>Grants</b>                                                    | \$ 95,058             | \$ 111,945             | \$ 111,945             | \$ -                                         |
| 32370 - HUD Grant                                                | \$ 95,058             | \$ 111,945             | \$ 111,945             | \$ -                                         |
| <b>Other</b>                                                     | \$ 3,204              | \$ 36,770              | \$ 2,000               | \$ (34,770)                                  |
| 38900 - Miscellaneous Other                                      | \$ 3,204              | \$ 1,000               | \$ 2,000               | \$ 1,000                                     |
| 39900 - Fund Balance Utilization                                 | \$ -                  | \$ 35,770              | \$ -                   | \$ (35,770)                                  |
| <b>Transfers In</b>                                              | \$ 21,800             | \$ 28,000              | \$ 28,000              | \$ -                                         |
| 39401 - Transfer from Community Development Block Grant Fund 401 | \$ 21,800             | \$ 28,000              | \$ 28,000              | \$ -                                         |

# The Office of Community Reinvestment Multiple Funds

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>404 Homeless Management Info Systems Fund</b>               | <b>\$ 158,542</b>     | <b>\$ 176,715</b>      | <b>\$ 141,945</b>      | <b>\$ (34,770)</b>                           |
| <b>714 Homeless Management Info Systems Sub-Department</b>     | <b>\$ 158,542</b>     | <b>\$ 176,715</b>      | <b>\$ 141,945</b>      | <b>\$ (34,770)</b>                           |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 69,622</b>      | <b>\$ 68,445</b>       | <b>\$ 41,960</b>       | <b>\$ (26,485)</b>                           |
| 40000 - Salaries and Wages                                     | \$ 69,622             | \$ 66,451              | \$ 41,960              | \$ (24,491)                                  |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 1,994               | \$ -                   | \$ (1,994)                                   |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 24,168</b>      | <b>\$ 24,254</b>       | <b>\$ 17,409</b>       | <b>\$ (6,845)</b>                            |
| 45000 - Healthcare Contribution                                | \$ 13,535             | \$ 13,731              | \$ 10,737              | \$ (2,994)                                   |
| 45010 - Dental Contribution                                    | \$ 633                | \$ 646                 | \$ 440                 | \$ (206)                                     |
| 45100 - FICA/SS Contribution                                   | \$ 5,016              | \$ 5,236               | \$ 3,212               | \$ (2,024)                                   |
| 45200 - IMRF Contribution                                      | \$ 3,435              | \$ 3,135               | \$ 2,293               | \$ (842)                                     |
| 53010 - Workers Compensation                                   | \$ 1,550              | \$ 1,506               | \$ 727                 | \$ (779)                                     |
| <b>Contractual Services</b>                                    | <b>\$ 60,858</b>      | <b>\$ 78,392</b>       | <b>\$ 77,003</b>       | <b>\$ (1,389)</b>                            |
| 50150 - Contractual/Consulting Services                        | \$ 51,790             | \$ 69,332              | \$ 71,040              | \$ 1,708                                     |
| 50340 - Software Licensing Cost                                | \$ 11                 | \$ 385                 | \$ 240                 | \$ (145)                                     |
| 50590 - Professional Services                                  | \$ 106                | \$ 73                  | \$ 47                  | \$ (26)                                      |
| 52010 - Janitorial Services                                    | \$ 701                | \$ 609                 | \$ 380                 | \$ (229)                                     |
| 52110 - Repairs and Maint- Buildings                           | \$ 117                | \$ 176                 | \$ 108                 | \$ (68)                                      |
| 52140 - Repairs and Maint- Copiers                             | \$ 82                 | \$ 58                  | \$ 38                  | \$ (20)                                      |
| 52180 - Building Space Rental                                  | \$ 5,989              | \$ 4,632               | \$ 2,919               | \$ (1,713)                                   |
| 53000 - Liability Insurance                                    | \$ 2,033              | \$ 1,999               | \$ 1,609               | \$ (390)                                     |
| 53020 - Unemployment Claims                                    | \$ 28                 | \$ 28                  | \$ 22                  | \$ (6)                                       |
| 53070 - Legal Printing                                         | \$ -                  | \$ 50                  | \$ 50                  | \$ -                                         |
| 53100 - Conferences and Meetings                               | \$ -                  | \$ 50                  | \$ 50                  | \$ -                                         |
| 53110 - Employee Training                                      | \$ -                  | \$ 1,000               | \$ 500                 | \$ (500)                                     |
| <b>Commodities</b>                                             | <b>\$ 943</b>         | <b>\$ 722</b>          | <b>\$ 783</b>          | <b>\$ 61</b>                                 |
| 60000 - Office Supplies                                        | \$ 17                 | \$ 75                  | \$ 75                  | \$ -                                         |
| 63000 - Utilities- Natural Gas                                 | \$ 106                | \$ 94                  | \$ 42                  | \$ (52)                                      |
| 63010 - Utilities- Electric                                    | \$ 64                 | \$ 47                  | \$ 33                  | \$ (14)                                      |
| 64000 - Telephone                                              | \$ 303                | \$ 364                 | \$ 233                 | \$ (131)                                     |
| 64010 - Cellular Phone                                         | \$ 284                | \$ 25                  | \$ 319                 | \$ 294                                       |
| 64020 - Internet                                               | \$ 168                | \$ 117                 | \$ 81                  | \$ (36)                                      |
| <b>Transfers Out</b>                                           | <b>\$ 2,951</b>       | <b>\$ 4,902</b>        | <b>\$ 4,790</b>        | <b>\$ (112)</b>                              |
| 99001 - Transfer to General Fund 001                           | \$ 2,951              | \$ 4,902               | \$ 4,790               | \$ (112)                                     |

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>406 OCR &amp; Recovery Act Programs Fund</b>               | <b>\$ 15,000</b>      | <b>\$ 57,231</b>       | <b>\$ 175,000</b>      | <b>\$ 117,769</b>                            |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 15,000</b>      | <b>\$ 57,231</b>       | <b>\$ 175,000</b>      | <b>\$ 117,769</b>                            |
| <b>Grants</b>                                                 | <b>\$ -</b>           | <b>\$ 57,231</b>       | <b>\$ 175,000</b>      | <b>\$ 117,769</b>                            |
| 33665 - NFS Grant                                             | \$ -                  | \$ 7,231               | \$ -                   | \$ (7,231)                                   |
| 33897 - St. Charles Housing Trust Fund (Local Grant)          | \$ -                  | \$ 50,000              | \$ 175,000             | \$ 125,000                                   |
| <b>Other</b>                                                  | <b>\$ 15,000</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 38900 - Miscellaneous Other                                   | \$ 15,000             | \$ -                   | \$ -                   | \$ -                                         |



# The Office of Community Reinvestment Multiple Funds

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>406 OCR &amp; Recovery Act Programs Fund</b>                | \$ (6,355)            | \$ 57,231              | \$ 175,000             | \$ 117,769                                   |
| <b>709 OCR Operating Pool Sub-Department</b>                   | \$ (22,526)           | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Salaries &amp; Wages</b>                | \$ (18,525)           | \$ -                   | \$ -                   | \$ -                                         |
| 40000 - Salaries and Wages                                     | \$ (18,525)           | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Employee Benefits</b>                   | \$ (4,001)            | \$ -                   | \$ -                   | \$ -                                         |
| 45000 - Healthcare Contribution                                | \$ (1,557)            | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ (64)               | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ (1,356)            | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ (1,023)            | \$ -                   | \$ -                   | \$ -                                         |
| <b>726 National Foreclosure Settlement Sub-Department</b>      | \$ 16,171             | \$ 7,231               | \$ -                   | \$ (7,231)                                   |
| <b>Personnel Services- Salaries &amp; Wages</b>                | \$ 1,624              | \$ 6,130               | \$ -                   | \$ (6,130)                                   |
| 40000 - Salaries and Wages                                     | \$ 1,624              | \$ 5,951               | \$ -                   | \$ (5,951)                                   |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 179                 | \$ -                   | \$ (179)                                     |
| <b>Personnel Services- Employee Benefits</b>                   | \$ 238                | \$ 919                 | \$ -                   | \$ (919)                                     |
| 45010 - Dental Contribution                                    | \$ 9                  | \$ 34                  | \$ -                   | \$ (34)                                      |
| 45100 - FICA/SS Contribution                                   | \$ 121                | \$ 469                 | \$ -                   | \$ (469)                                     |
| 45200 - IMRF Contribution                                      | \$ 81                 | \$ 281                 | \$ -                   | \$ (281)                                     |
| 53010 - Workers Compensation                                   | \$ 27                 | \$ 135                 | \$ -                   | \$ (135)                                     |
| <b>Contractual Services</b>                                    | \$ 14,310             | \$ 182                 | \$ -                   | \$ (182)                                     |
| 53000 - Liability Insurance                                    | \$ 47                 | \$ 179                 | \$ -                   | \$ (179)                                     |
| 55000 - Miscellaneous Contractual Exp                          | \$ 14,261             | \$ -                   | \$ -                   | \$ -                                         |
| <b>728 St. Charles Housing Trust Fund Sub-Department</b>       | \$ -                  | \$ 50,000              | \$ 175,000             | \$ 125,000                                   |
| <b>Contractual Services</b>                                    | \$ -                  | \$ 50,000              | \$ 175,000             | \$ 125,000                                   |
| 55000 - Miscellaneous Contractual Exp                          | \$ -                  | \$ 50,000              | \$ 175,000             | \$ 125,000                                   |

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>408 Neighborhood Stabilization Progr Fund</b>              | \$ 34,680             | \$ -                   | \$ -                   | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 34,680             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Reimbursements</b>                                         | \$ 34,680             | \$ -                   | \$ -                   | \$ -                                         |
| 37520 - Grant Reimbursement                                   | \$ 34,680             | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>409 Continuum of Care Planning Grant Fund</b>              | \$ 85,091             | \$ 92,745              | \$ 156,380             | \$ 63,635                                    |
| <b>000 Revenues Sub-Department</b>                            | \$ 85,091             | \$ 92,745              | \$ 156,380             | \$ 63,635                                    |
| <b>Grants</b>                                                 | \$ 60,791             | \$ 68,275              | \$ 128,230             | \$ 59,955                                    |
| 33585 - COC Planning Grant                                    | \$ 60,791             | \$ 68,275              | \$ 128,230             | \$ 59,955                                    |
| <b>Other</b>                                                  | \$ 24,300             | \$ 24,470              | \$ 28,150              | \$ 3,680                                     |
| 38900 - Miscellaneous Other                                   | \$ 24,300             | \$ 24,300              | \$ 25,150              | \$ 850                                       |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 170                 | \$ 3,000               | \$ 2,830                                     |

# The Office of Community Reinvestment Multiple Funds

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>409 Continuum of Care Planning Grant Fund</b>               | <b>\$ 89,467</b>      | <b>\$ 92,745</b>       | <b>\$ 156,380</b>      | <b>\$ 63,635</b>                             |
| <b>725 Continuum of Care Sub-Department</b>                    | <b>\$ 89,467</b>      | <b>\$ 92,745</b>       | <b>\$ 156,380</b>      | <b>\$ 63,635</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 39,617</b>      | <b>\$ 41,444</b>       | <b>\$ 72,941</b>       | <b>\$ 31,497</b>                             |
| 40000 - Salaries and Wages                                     | \$ 39,617             | \$ 40,236              | \$ 72,941              | \$ 32,705                                    |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 1,208               | \$ -                   | \$ (1,208)                                   |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 13,154</b>      | <b>\$ 14,179</b>       | <b>\$ 28,276</b>       | <b>\$ 14,097</b>                             |
| 45000 - Healthcare Contribution                                | \$ 7,071              | \$ 7,845               | \$ 16,752              | \$ 8,907                                     |
| 45010 - Dental Contribution                                    | \$ 322                | \$ 352                 | \$ 694                 | \$ 342                                       |
| 45100 - FICA/SS Contribution                                   | \$ 2,891              | \$ 3,171               | \$ 5,583               | \$ 2,412                                     |
| 45200 - IMRF Contribution                                      | \$ 1,990              | \$ 1,899               | \$ 3,983               | \$ 2,084                                     |
| 53010 - Workers Compensation                                   | \$ 879                | \$ 912                 | \$ 1,264               | \$ 352                                       |
| <b>Contractual Services</b>                                    | <b>\$ 34,793</b>      | <b>\$ 35,038</b>       | <b>\$ 52,413</b>       | <b>\$ 17,375</b>                             |
| 50150 - Contractual/Consulting Services                        | \$ 30,000             | \$ 30,000              | \$ 43,432              | \$ 13,432                                    |
| 50340 - Software Licensing Cost                                | \$ 10                 | \$ 231                 | \$ 381                 | \$ 150                                       |
| 50590 - Professional Services                                  | \$ 53                 | \$ 44                  | \$ 75                  | \$ 31                                        |
| 52010 - Janitorial Services                                    | \$ 363                | \$ 365                 | \$ 603                 | \$ 238                                       |
| 52110 - Repairs and Maint- Buildings                           | \$ 64                 | \$ 106                 | \$ 171                 | \$ 65                                        |
| 52140 - Repairs and Maint- Copiers                             | \$ 36                 | \$ 35                  | \$ 60                  | \$ 25                                        |
| 52180 - Building Space Rental                                  | \$ 3,095              | \$ 2,779               | \$ 4,634               | \$ 1,855                                     |
| 53000 - Liability Insurance                                    | \$ 1,157              | \$ 1,211               | \$ 2,769               | \$ 1,558                                     |
| 53020 - Unemployment Claims                                    | \$ 16                 | \$ 17                  | \$ 38                  | \$ 21                                        |
| 53070 - Legal Printing                                         | \$ -                  | \$ 100                 | \$ 100                 | \$ -                                         |
| 53100 - Conferences and Meetings                               | \$ -                  | \$ 150                 | \$ 150                 | \$ -                                         |
| <b>Commodities</b>                                             | <b>\$ 380</b>         | <b>\$ 450</b>          | <b>\$ 1,153</b>        | <b>\$ 703</b>                                |
| 60000 - Office Supplies                                        | \$ -                  | \$ 25                  | \$ 25                  | \$ -                                         |
| 63000 - Utilities- Natural Gas                                 | \$ 56                 | \$ 56                  | \$ 67                  | \$ 11                                        |
| 63010 - Utilities- Electric                                    | \$ 32                 | \$ 28                  | \$ 53                  | \$ 25                                        |
| 64000 - Telephone                                              | \$ 167                | \$ 218                 | \$ 371                 | \$ 153                                       |
| 64010 - Cellular Phone                                         | \$ 39                 | \$ 53                  | \$ 509                 | \$ 456                                       |
| 64020 - Internet                                               | \$ 87                 | \$ 70                  | \$ 128                 | \$ 58                                        |
| <b>Transfers Out</b>                                           | <b>\$ 1,524</b>       | <b>\$ 1,634</b>        | <b>\$ 1,597</b>        | <b>\$ (37)</b>                               |
| 99001 - Transfer to General Fund 001                           | \$ 1,524              | \$ 1,634               | \$ 1,597               | \$ (37)                                      |

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>410 Elgin CDBG Fund</b>                                    | <b>\$ 496,630</b>     | <b>\$ 899,407</b>      | <b>\$ 1,505,903</b>    | <b>\$ 606,496</b>                            |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 496,630</b>     | <b>\$ 899,407</b>      | <b>\$ 1,505,903</b>    | <b>\$ 606,496</b>                            |
| <b>Grants</b>                                                 | <b>\$ 496,630</b>     | <b>\$ 899,407</b>      | <b>\$ 1,505,903</b>    | <b>\$ 606,496</b>                            |
| 32175 - Elgin CDBG Grant                                      | \$ 496,630            | \$ 899,407             | \$ 1,505,903           | \$ 606,496                                   |

# The Office of Community Reinvestment Multiple Funds

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>410 Elgin CDBG Fund</b>                                     | \$ 496,385            | \$ 899,407             | \$ 1,505,903           | \$ 606,496                                   |
| <b>727 Elgin CDBG Sub-Department</b>                           | \$ 496,385            | \$ 899,407             | \$ 1,505,903           | \$ 606,496                                   |
| <b>Personnel Services- Salaries &amp; Wages</b>                | \$ 53,487             | \$ 88,451              | \$ 81,588              | \$ (6,863)                                   |
| 40000 - Salaries and Wages                                     | \$ 53,487             | \$ 85,874              | \$ 81,588              | \$ (4,286)                                   |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 2,577               | \$ -                   | \$ (2,577)                                   |
| <b>Personnel Services- Employee Benefits</b>                   | \$ 13,624             | \$ 22,130              | \$ 24,802              | \$ 2,672                                     |
| 45000 - Healthcare Contribution                                | \$ 5,514              | \$ 8,912               | \$ 12,230              | \$ 3,318                                     |
| 45010 - Dental Contribution                                    | \$ 269                | \$ 454                 | \$ 453                 | \$ (1)                                       |
| 45100 - FICA/SS Contribution                                   | \$ 3,960              | \$ 6,767               | \$ 6,246               | \$ (521)                                     |
| 45200 - IMRF Contribution                                      | \$ 2,689              | \$ 4,051               | \$ 4,458               | \$ 407                                       |
| 53010 - Workers Compensation                                   | \$ 1,192              | \$ 1,946               | \$ 1,415               | \$ (531)                                     |
| <b>Contractual Services</b>                                    | \$ 427,125            | \$ 783,906             | \$ 1,394,049           | \$ 610,143                                   |
| 50150 - Contractual/Consulting Services                        | \$ -                  | \$ 20,000              | \$ 15,000              | \$ (5,000)                                   |
| 50340 - Software Licensing Cost                                | \$ 5                  | \$ 365                 | \$ 324                 | \$ (41)                                      |
| 50590 - Professional Services                                  | \$ 51                 | \$ 69                  | \$ 64                  | \$ (5)                                       |
| 52010 - Janitorial Services                                    | \$ 348                | \$ 578                 | \$ 512                 | \$ (66)                                      |
| 52110 - Repairs and Maint- Buildings                           | \$ 55                 | \$ 167                 | \$ 145                 | \$ (22)                                      |
| 52140 - Repairs and Maint- Copiers                             | \$ 38                 | \$ 55                  | \$ 51                  | \$ (4)                                       |
| 52180 - Building Space Rental                                  | \$ 2,976              | \$ 4,401               | \$ 3,939               | \$ (462)                                     |
| 53000 - Liability Insurance                                    | \$ 1,562              | \$ 2,583               | \$ 3,028               | \$ 445                                       |
| 53020 - Unemployment Claims                                    | \$ 21                 | \$ 36                  | \$ 41                  | \$ 5                                         |
| 53070 - Legal Printing                                         | \$ 102                | \$ 100                 | \$ 100                 | \$ -                                         |
| 53100 - Conferences and Meetings                               | \$ -                  | \$ 92                  | \$ 92                  | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ 21                 | \$ -                   | \$ -                   | \$ -                                         |
| 55000 - Miscellaneous Contractual Exp                          | \$ 421,947            | \$ 755,460             | \$ 1,370,753           | \$ 615,293                                   |
| <b>Commodities</b>                                             | \$ 683                | \$ 909                 | \$ 964                 | \$ 55                                        |
| 60000 - Office Supplies                                        | \$ 98                 | \$ 60                  | \$ 60                  | \$ -                                         |
| 60040 - Postage                                                | \$ -                  | \$ 25                  | \$ 25                  | \$ -                                         |
| 63000 - Utilities- Natural Gas                                 | \$ 52                 | \$ 89                  | \$ 57                  | \$ (32)                                      |
| 63010 - Utilities- Electric                                    | \$ 34                 | \$ 45                  | \$ 45                  | \$ -                                         |
| 64000 - Telephone                                              | \$ 225                | \$ 346                 | \$ 315                 | \$ (31)                                      |
| 64010 - Cellular Phone                                         | \$ 191                | \$ 232                 | \$ 353                 | \$ 121                                       |
| 64020 - Internet                                               | \$ 84                 | \$ 112                 | \$ 109                 | \$ (3)                                       |
| <b>Transfers Out</b>                                           | \$ 1,466              | \$ 4,011               | \$ 4,500               | \$ 489                                       |
| 99001 - Transfer to General Fund 001                           | \$ 1,466              | \$ 4,011               | \$ 4,500               | \$ 489                                       |

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>411 Emergency Rental Assistance Fund</b>                   | \$ 13,125             | \$ 7,715               | \$ 12,000              | \$ 4,285                                     |
| <b>000 Revenues Sub-Department</b>                            | \$ 13,125             | \$ 7,715               | \$ 12,000              | \$ 4,285                                     |
| <b>Interest Revenue</b>                                       | \$ 13,125             | \$ 7,715               | \$ 12,000              | \$ 4,285                                     |
| 38000 - Investment Income                                     | \$ 13,125             | \$ 7,715               | \$ 12,000              | \$ 4,285                                     |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>411 Emergency Rental Assistance Fund</b>                    | \$ -                  | \$ 7,715               | \$ 12,000              | \$ 4,285                                     |
| <b>735 Emergency Rental Assistance Sub-Department</b>          | \$ -                  | \$ 7,715               | \$ 12,000              | \$ 4,285                                     |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 7,715               | \$ 12,000              | \$ 4,285                                     |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 7,715               | \$ 12,000              | \$ 4,285                                     |

# The Office of Community Reinvestment Multiple Funds

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>412 Emergency Rental Assistance #2 Fund</b>                | \$ 2,845,073          | \$ 6,653,751           | \$ 6,243,461           | \$ (410,290)                                 |
| <b>000 Revenues Sub-Department</b>                            | \$ 2,845,073          | \$ 6,653,751           | \$ 6,243,461           | \$ (410,290)                                 |
| <b>Grants</b>                                                 | \$ 2,706,020          | \$ -                   | \$ -                   | \$ -                                         |
| 32906 - Emergency Assistance Grant #2                         | \$ 2,706,020          | \$ -                   | \$ -                   | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 139,053            | \$ 316,952             | \$ 121,000             | \$ (195,952)                                 |
| 38000 - Investment Income                                     | \$ 139,053            | \$ 316,952             | \$ 121,000             | \$ (195,952)                                 |
| <b>Other</b>                                                  | \$ -                  | \$ 6,336,799           | \$ 6,122,461           | \$ (214,338)                                 |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 6,336,799           | \$ 6,122,461           | \$ (214,338)                                 |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>412 Emergency Rental Assistance #2 Fund</b>                 | \$ 2,706,020          | \$ 6,653,751           | \$ 6,243,461           | \$ (410,290)                                 |
| <b>736 Emergency Rental Assistance #2 Sub-Department</b>       | \$ 2,706,020          | \$ 6,653,751           | \$ 6,243,461           | \$ (410,290)                                 |
| <b>Personnel Services- Salaries &amp; Wages</b>                | \$ 99,505             | \$ 222,948             | \$ 209,781             | \$ (13,167)                                  |
| 40000 - Salaries and Wages                                     | \$ 99,505             | \$ 216,454             | \$ 209,781             | \$ (6,673)                                   |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 6,494               | \$ -                   | \$ (6,494)                                   |
| <b>Personnel Services- Employee Benefits</b>                   | \$ 26,671             | \$ 60,263              | \$ 63,261              | \$ 2,998                                     |
| 45000 - Healthcare Contribution                                | \$ 11,609             | \$ 26,765              | \$ 30,873              | \$ 4,108                                     |
| 45010 - Dental Contribution                                    | \$ 638                | \$ 1,326               | \$ 1,242               | \$ (84)                                      |
| 45100 - FICA/SS Contribution                                   | \$ 7,294              | \$ 17,056              | \$ 16,055              | \$ (1,001)                                   |
| 45200 - IMRF Contribution                                      | \$ 4,938              | \$ 10,211              | \$ 11,458              | \$ 1,247                                     |
| 53010 - Workers Compensation                                   | \$ 2,192              | \$ 4,905               | \$ 3,633               | \$ (1,272)                                   |
| <b>Contractual Services</b>                                    | \$ 2,571,586          | \$ 6,363,463           | \$ 5,963,525           | \$ (399,938)                                 |
| 50340 - Software Licensing Cost                                | \$ 980                | \$ 1,096               | \$ 1,017               | \$ (79)                                      |
| 50590 - Professional Services                                  | \$ 661                | \$ 208                 | \$ 200                 | \$ (8)                                       |
| 52010 - Janitorial Services                                    | \$ 804                | \$ 1,735               | \$ 1,610               | \$ (125)                                     |
| 52110 - Repairs and Maint- Buildings                           | \$ 167                | \$ 502                 | \$ 456                 | \$ (46)                                      |
| 52140 - Repairs and Maint- Copiers                             | \$ 105                | \$ 164                 | \$ 159                 | \$ (5)                                       |
| 52180 - Building Space Rental                                  | \$ 6,733              | \$ 13,203              | \$ 12,372              | \$ (831)                                     |
| 53000 - Liability Insurance                                    | \$ 2,906              | \$ 6,510               | \$ 7,783               | \$ 1,273                                     |
| 53020 - Unemployment Claims                                    | \$ 40                 | \$ 90                  | \$ 105                 | \$ 15                                        |
| 53120 - Employee Mileage Expense                               | \$ 1,040              | \$ 500                 | \$ 500                 | \$ -                                         |
| 55000 - Miscellaneous Contractual Exp                          | \$ 2,558,150          | \$ 6,339,455           | \$ 5,939,323           | \$ (400,132)                                 |
| <b>Commodities</b>                                             | \$ 4,956              | \$ 4,106               | \$ 3,991               | \$ (115)                                     |
| 60000 - Office Supplies                                        | \$ 379                | \$ 300                 | \$ 300                 | \$ -                                         |
| 60050 - Books and Subscriptions                                | \$ 2,500              | \$ -                   | \$ -                   | \$ -                                         |
| 60070 - Computer Hardware- Non Capital                         | \$ 749                | \$ -                   | \$ -                   | \$ -                                         |
| 63000 - Utilities- Natural Gas                                 | \$ 72                 | \$ 268                 | \$ 179                 | \$ (89)                                      |
| 63010 - Utilities- Electric                                    | \$ 88                 | \$ 134                 | \$ 142                 | \$ 8                                         |
| 63040 - Fuel- Vehicles                                         | \$ 27                 | \$ 800                 | \$ 800                 | \$ -                                         |
| 64000 - Telephone                                              | \$ 444                | \$ 1,037               | \$ 989                 | \$ (48)                                      |
| 64010 - Cellular Phone                                         | \$ 509                | \$ 1,232               | \$ 1,240               | \$ 8                                         |
| 64020 - Internet                                               | \$ 189                | \$ 335                 | \$ 341                 | \$ 6                                         |
| <b>Transfers Out</b>                                           | \$ 3,303              | \$ 2,971               | \$ 2,903               | \$ (68)                                      |
| 99001 - Transfer to General Fund 001                           | \$ 3,303              | \$ 2,971               | \$ 2,903               | \$ (68)                                      |

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>413 CDBG-CV Fund</b>                                       | \$ 711,792            | \$ 492,592             | \$ 581,818             | \$ 89,226                                    |
| <b>000 Revenues Sub-Department</b>                            | \$ 711,792            | \$ 492,592             | \$ 581,818             | \$ 89,226                                    |
| <b>Grants</b>                                                 | \$ 711,792            | \$ 492,592             | \$ 581,818             | \$ 89,226                                    |
| 32176 - CDBG-CV Grant (Covid)                                 | \$ 711,792            | \$ 492,592             | \$ 581,818             | \$ 89,226                                    |

# The Office of Community Reinvestment Multiple Funds

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>413 CDBG-CV Fund</b>                                        | <b>\$ 711,814</b>     | <b>\$ 492,592</b>      | <b>\$ 581,818</b>      | <b>\$ 89,226</b>                             |
| <b>737 CDBG-Covid Sub-Department</b>                           | <b>\$ 711,814</b>     | <b>\$ 492,592</b>      | <b>\$ 581,818</b>      | <b>\$ 89,226</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 20,148</b>      | <b>\$ 12,105</b>       | <b>\$ 18,529</b>       | <b>\$ 6,424</b>                              |
| 40000 - Salaries and Wages                                     | \$ 20,148             | \$ 11,752              | \$ 18,529              | \$ 6,777                                     |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 353                 | \$ -                   | \$ (353)                                     |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 6,618</b>       | <b>\$ 2,925</b>        | <b>\$ 5,319</b>        | <b>\$ 2,394</b>                              |
| 45000 - Healthcare Contribution                                | \$ 3,629              | \$ 1,118               | \$ 2,474               | \$ 1,356                                     |
| 45010 - Dental Contribution                                    | \$ 102                | \$ 59                  | \$ 91                  | \$ 32                                        |
| 45100 - FICA/SS Contribution                                   | \$ 1,473              | \$ 926                 | \$ 1,420               | \$ 494                                       |
| 45200 - IMRF Contribution                                      | \$ 993                | \$ 555                 | \$ 1,013               | \$ 458                                       |
| 53010 - Workers Compensation                                   | \$ 421                | \$ 267                 | \$ 321                 | \$ 54                                        |
| <b>Contractual Services</b>                                    | <b>\$ 683,914</b>     | <b>\$ 476,249</b>      | <b>\$ 556,522</b>      | <b>\$ 80,273</b>                             |
| 50340 - Software Licensing Cost                                | \$ -                  | \$ 58                  | \$ 95                  | \$ 37                                        |
| 50590 - Professional Services                                  | \$ 28                 | \$ 11                  | \$ 19                  | \$ 8                                         |
| 52010 - Janitorial Services                                    | \$ 200                | \$ 91                  | \$ 151                 | \$ 60                                        |
| 52110 - Repairs and Maint- Buildings                           | \$ 61                 | \$ 26                  | \$ 43                  | \$ 17                                        |
| 52140 - Repairs and Maint- Copiers                             | \$ 23                 | \$ 9                   | \$ 15                  | \$ 6                                         |
| 52180 - Building Space Rental                                  | \$ 1,674              | \$ 695                 | \$ 1,158               | \$ 463                                       |
| 53000 - Liability Insurance                                    | \$ 588                | \$ 354                 | \$ 688                 | \$ 334                                       |
| 53020 - Unemployment Claims                                    | \$ 8                  | \$ 5                   | \$ 10                  | \$ 5                                         |
| 55000 - Miscellaneous Contractual Exp                          | \$ 681,331            | \$ 475,000             | \$ 554,343             | \$ 79,343                                    |
| <b>Commodities</b>                                             | <b>\$ 314</b>         | <b>\$ 125</b>          | <b>\$ 287</b>          | <b>\$ 162</b>                                |
| 63000 - Utilities- Natural Gas                                 | \$ 18                 | \$ 14                  | \$ 17                  | \$ 3                                         |
| 63010 - Utilities- Electric                                    | \$ 23                 | \$ 7                   | \$ 13                  | \$ 6                                         |
| 64000 - Telephone                                              | \$ 91                 | \$ 55                  | \$ 93                  | \$ 38                                        |
| 64010 - Cellular Phone                                         | \$ 136                | \$ 31                  | \$ 132                 | \$ 101                                       |
| 64020 - Internet                                               | \$ 47                 | \$ 18                  | \$ 32                  | \$ 14                                        |
| <b>Transfers Out</b>                                           | <b>\$ 821</b>         | <b>\$ 1,188</b>        | <b>\$ 1,161</b>        | <b>\$ (27)</b>                               |
| 99001 - Transfer to General Fund 001                           | \$ 821                | \$ 1,188               | \$ 1,161               | \$ (27)                                      |

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>414 Home - ARP Fund</b>                                    | <b>\$ 175,428</b>     | <b>\$ 850,674</b>      | <b>\$ 500,000</b>      | <b>\$ (350,674)</b>                          |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 175,428</b>     | <b>\$ 850,674</b>      | <b>\$ 500,000</b>      | <b>\$ (350,674)</b>                          |
| <b>Grants</b>                                                 | <b>\$ 173,835</b>     | <b>\$ 850,674</b>      | <b>\$ 500,000</b>      | <b>\$ (350,674)</b>                          |
| 33635 - HOME - ARP Grant                                      | \$ 173,835            | \$ 850,674             | \$ 500,000             | \$ (350,674)                                 |
| <b>Other</b>                                                  | <b>\$ 1,594</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 38900 - Miscellaneous Other                                   | \$ 1,594              | \$ -                   | \$ -                   | \$ -                                         |

# The Office of Community Reinvestment Multiple Funds

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>414 Home - ARP Fund</b>                                     | \$ 176,679            | \$ 850,674             | \$ 500,000             | \$ (350,674)                                 |
| <b>738 HOME - ARP Grant Sub-Department</b>                     | \$ 176,679            | \$ 850,674             | \$ 500,000             | \$ (350,674)                                 |
| <b>Personnel Services- Salaries &amp; Wages</b>                | \$ 46,344             | \$ 83,483              | \$ 138,570             | \$ 55,087                                    |
| 40000 - Salaries and Wages                                     | \$ 46,344             | \$ 81,051              | \$ 138,570             | \$ 57,519                                    |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 2,432               | \$ -                   | \$ (2,432)                                   |
| <b>Personnel Services- Employee Benefits</b>                   | \$ 15,573             | \$ 24,519              | \$ 43,533              | \$ 19,014                                    |
| 45000 - Healthcare Contribution                                | \$ 8,639              | \$ 12,081              | \$ 22,200              | \$ 10,119                                    |
| 45010 - Dental Contribution                                    | \$ 278                | \$ 390                 | \$ 757                 | \$ 367                                       |
| 45100 - FICA/SS Contribution                                   | \$ 3,358              | \$ 6,387               | \$ 10,607              | \$ 4,220                                     |
| 45200 - IMRF Contribution                                      | \$ 2,260              | \$ 3,824               | \$ 7,569               | \$ 3,745                                     |
| 53010 - Workers Compensation                                   | \$ 1,038              | \$ 1,837               | \$ 2,400               | \$ 563                                       |
| <b>Contractual Services</b>                                    | \$ 111,838            | \$ 735,082             | \$ 309,529             | \$ (425,553)                                 |
| 50340 - Software Licensing Cost                                | \$ 1                  | \$ 500                 | \$ 800                 | \$ 300                                       |
| 50590 - Professional Services                                  | \$ 1,708              | \$ 95                  | \$ 157                 | \$ 62                                        |
| 52010 - Janitorial Services                                    | \$ 512                | \$ 791                 | \$ 1,266               | \$ 475                                       |
| 52110 - Repairs and Maint- Buildings                           | \$ 88                 | \$ 229                 | \$ 359                 | \$ 130                                       |
| 52140 - Repairs and Maint- Copiers                             | \$ 59                 | \$ 75                  | \$ 125                 | \$ 50                                        |
| 52180 - Building Space Rental                                  | \$ 4,267              | \$ 6,022               | \$ 9,731               | \$ 3,709                                     |
| 52230 - Repairs and Maint- Vehicles                            | \$ -                  | \$ -                   | \$ 400                 | \$ 400                                       |
| 53000 - Liability Insurance                                    | \$ 1,353              | \$ 2,438               | \$ 5,141               | \$ 2,703                                     |
| 53020 - Unemployment Claims                                    | \$ 19                 | \$ 34                  | \$ 70                  | \$ 36                                        |
| 53070 - Legal Printing                                         | \$ 110                | \$ -                   | \$ -                   | \$ -                                         |
| 53110 - Employee Training                                      | \$ 900                | \$ -                   | \$ -                   | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ 2,817              | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 55000 - Miscellaneous Contractual Exp                          | \$ 100,004            | \$ 723,898             | \$ 290,480             | \$ (433,418)                                 |
| <b>Commodities</b>                                             | \$ 832                | \$ 2,539               | \$ 3,433               | \$ 894                                       |
| 60000 - Office Supplies                                        | \$ 4                  | \$ 100                 | \$ 100                 | \$ -                                         |
| 63000 - Utilities- Natural Gas                                 | \$ 34                 | \$ 122                 | \$ 140                 | \$ 18                                        |
| 63010 - Utilities- Electric                                    | \$ 50                 | \$ 61                  | \$ 111                 | \$ 50                                        |
| 63040 - Fuel- Vehicles                                         | \$ 73                 | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 64000 - Telephone                                              | \$ 215                | \$ 473                 | \$ 778                 | \$ 305                                       |
| 64010 - Cellular Phone                                         | \$ 337                | \$ 630                 | \$ 1,036               | \$ 406                                       |
| 64020 - Internet                                               | \$ 120                | \$ 153                 | \$ 268                 | \$ 115                                       |
| <b>Transfers Out</b>                                           | \$ 2,091              | \$ 5,051               | \$ 4,935               | \$ (116)                                     |
| 99001 - Transfer to General Fund 001                           | \$ 2,091              | \$ 5,051               | \$ 4,935               | \$ (116)                                     |

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                             |                       |                        |                        |                                              |
| <b>415 Homeless Prevention Program Fund</b>                   | \$ 304,572            | \$ -                   | \$ -                   | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 304,572            | \$ -                   | \$ -                   | \$ -                                         |
| <b>Grants</b>                                                 | \$ 304,572            | \$ -                   | \$ -                   | \$ -                                         |
| 32371 - Emergency Solutions Grant - COVID                     | \$ 304,572            | \$ -                   | \$ -                   | \$ -                                         |

# The Office of Community Reinvestment Multiple Funds

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>690 Development Department</b>                              |                       |                        |                        |                                              |
| <b>415 Homeless Prevention Program Fund</b>                    | <b>\$ 180,055</b>     | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| <b>734 Emergency Solutions Grant-CARES Sub-Department</b>      | <b>\$ 180,055</b>     | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 51,106</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 40000 - Salaries and Wages                                     | \$ 51,106             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 15,734</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 45000 - Healthcare Contribution                                | \$ 8,048              | \$ -                   | \$ -                   | \$ -                                         |
| 45010 - Dental Contribution                                    | \$ 338                | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                                   | \$ 3,687              | \$ -                   | \$ -                   | \$ -                                         |
| 45200 - IMRF Contribution                                      | \$ 2,526              | \$ -                   | \$ -                   | \$ -                                         |
| 53010 - Workers Compensation                                   | \$ 1,135              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contractual Services</b>                                    | <b>\$ 109,077</b>     | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 50340 - Software Licensing Cost                                | \$ 16                 | \$ -                   | \$ -                   | \$ -                                         |
| 50590 - Professional Services                                  | \$ 102                | \$ -                   | \$ -                   | \$ -                                         |
| 52010 - Janitorial Services                                    | \$ 639                | \$ -                   | \$ -                   | \$ -                                         |
| 52110 - Repairs and Maint- Buildings                           | \$ 105                | \$ -                   | \$ -                   | \$ -                                         |
| 52140 - Repairs and Maint- Copiers                             | \$ 62                 | \$ -                   | \$ -                   | \$ -                                         |
| 52180 - Building Space Rental                                  | \$ 5,498              | \$ -                   | \$ -                   | \$ -                                         |
| 53000 - Liability Insurance                                    | \$ 1,492              | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 20                 | \$ -                   | \$ -                   | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ 1,673              | \$ -                   | \$ -                   | \$ -                                         |
| 55000 - Miscellaneous Contractual Exp                          | \$ 99,470             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Commodities</b>                                             | <b>\$ 1,423</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 63000 - Utilities- Natural Gas                                 | \$ 115                | \$ -                   | \$ -                   | \$ -                                         |
| 63010 - Utilities- Electric                                    | \$ 56                 | \$ -                   | \$ -                   | \$ -                                         |
| 64000 - Telephone                                              | \$ 389                | \$ -                   | \$ -                   | \$ -                                         |
| 64010 - Cellular Phone                                         | \$ 708                | \$ -                   | \$ -                   | \$ -                                         |
| 64020 - Internet                                               | \$ 155                | \$ -                   | \$ -                   | \$ -                                         |
| <b>Transfers Out</b>                                           | <b>\$ 2,716</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 99001 - Transfer to General Fund 001                           | \$ 2,716              | \$ -                   | \$ -                   | \$ -                                         |

**Public Defender  
General Fund 001.360.360**

**Mission**

The mission of the Kane County Public Defender's Office is to provide quality legal representation to indigent persons charged with criminal or delinquency offenses or whose rights as parents are in jeopardy. The Kane County Public Defender's Office maintains three funds as part of its budget: General, Records Automation, and Special Fund.

**General Fund**

The Kane County Public Defender's Office is to provide quality legal representation to indigent persons charged with criminal or delinquency offenses or whose rights as parents are in jeopardy as well as in limited civil proceedings. This mission is mandated by the U.S. Constitution under the Sixth Amendment as well as state statute, 55 ILCS 5/3-4000. Public Defenders are licensed attorneys who represent indigent clients in criminal matters, juvenile delinquency, abuse and neglect, civil mental health proceedings, post-conviction petitions, sexually violent person petitions, and orders of protection. Public Defenders are mandated to represent juvenile offenders under the age of 15 for certain offenses at the time of custodial interrogation. Public Defenders are mandated to represent defendants at bond hearings and pre-trial release hearings 7 days a week. The judiciary appoints our office to cases and the Kane County Public Defender is mandated to accept the appointments and to provide zealous and quality representation for each and every case.

**Outcomes**

1. Implement all of the requirements of the Pre-Trial Fairness Act for our office and train attorneys and staff on the requirements of the Act

**Goals**

- Ongoing and continued training of attorneys so that they can effectively and efficiently handle the cases in 005 and the issues arising from the Pre-Trial Fairness Act
- Assign a full-time attorney to courtroom 005. Staffing this courtroom with a dedicated attorney versus a weekly rotation of attorneys would help ensure the court calls move efficiently and effectively. A dedicated attorney will have a better understanding of the issues arising in these cases and a better understanding of the process. In the end, this would benefit all of the attorneys in our office as they would not have the weekly rotation and could focus on their own caseloads but it would also benefit the judicial system in helping to move cases quicker each day.
- With more clients released after arrest, there must follow more conditions while on pre-trial release. It takes a lot of the attorneys' focus to help with these conditions which takes the attorneys away from preparing their cases. This year we had a social worker intern that helped with many of these tasks. A full-time social worker would be an aid to attorneys and clients and would help move the court process.

| Indicators                                                                                                                                                                                           | Completed | Projected |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| Implement all of the requirements of the Pre-Trial Fairness Act for our office and train attorneys and staff on the requirements of the Act attorneys and staff on the changes that the Act requires | X         | X         |
| Staff courtroom 005 with a full-time attorney                                                                                                                                                        | Ongoing   | X         |
| Staff a full-time social worker                                                                                                                                                                      | Ongoing   | Ongoing   |



**Public Defender**  
**General Fund 001.360.360**

**Outcomes**

2. Participate and help implement the Strategic Plan created by the Kane County Justice System

**Goals**

- Attend all meetings and take an active role in helping to implement the various stages of the Strategic Plan

| Indicators                                                                                  | Completed | Projected |
|---------------------------------------------------------------------------------------------|-----------|-----------|
| Participate and help implement the Strategic Plan created by the Kane County Justice System | X         | X         |

**Outcomes**

3. Continue to increase diversity within our office and to increase our profile in area law schools by increasing awareness and utilizing more interns of minority.

**Goals**

- With the continued small pool of applicants for all Public Defender Offices, it is important that we get into the law schools to educate on the benefits of a career in public interest law.
- Educate on the importance of our clients seeing attorneys that look like them
- Welcome interns and create an environment where they can actively take part in our day-to-day process of defending clients.
- Fill our vacant positions so that we can adequately shift the workload within the office. Our numbers have increased in certain areas such as domestic battery, which necessitates more attorneys in these areas. Our supervisors have been managing multiple caseloads to accommodate for our vacancies while at the same time supervising and managing their own cases.

| Indicators                                                  | Completed | Projected |
|-------------------------------------------------------------|-----------|-----------|
| Attended and spoke at several law school events             | X         | X         |
| Recruited and welcomed a class of interns in summer of 2024 | X         | X         |
| Filled all but three of the vacant positions                | Ongoing   | X         |

**Outcomes**

4. Continue to offer outstanding legal training to our staff and members of the larger criminal justice community and to expand the skills portion of training

**Goals**

- Maintain our compliance with the MCLE Board so that we can continue to offer our own training and seminars that qualify for Continuing legal education credit
- Present Continuing legal education based on issues arising in the justice system
- Focus on skills training. This helps attorneys to make good court records for any appeal and attorneys who are adept at the rules of evidence more effectively present their cases. When attorneys effectively present their cases, there is less chance the case will return to the trial court for ineffective assistance of counsel; this helps to reduce court calls and the justice system as a whole.

**Public Defender**  
**General Fund 001.360.360**

| Indicators                                                                                    | Completed | Projected |
|-----------------------------------------------------------------------------------------------|-----------|-----------|
| Maintain compliance with MCLE Board                                                           | X         | X         |
| Trainings within the office that focus on the law and skills are ongoing throughout the year. | X         | X         |

**Outcomes**

5. Continue the elimination of paper files held in storage within our office and other locations

**Goals**

- Shred and securely dispose of all files that fall within the guidelines the Secretary of State has set
- Resubmit our plan to Secretary of State to include abuse and neglect files, post-conviction petitions, mental health, and contempt of court
- Eliminate files at the annex

| Indicators                                                                                                                                                                                                                                                                                                                               | Completed | Projected |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| <ul style="list-style-type: none"> <li>• Continue the elimination of paper files held within our office and other locations</li> <li>• We have eliminated files from Juvenile Justice Center, Kane Branch Court, and one file room at the judicial center. We still have two file rooms at the Judicial Center and the annex.</li> </ul> | X         | X         |

| Key Performance Measures                                                                    | 2023  | 2024<br>As of 4-15-24 | Projected<br>2025 |
|---------------------------------------------------------------------------------------------|-------|-----------------------|-------------------|
| Court Appointed Defendants                                                                  | 7,259 | 2,201                 | 7,400             |
| Closed Felony Cases                                                                         | 2,854 | 945                   | 2,800             |
| Closed Misdemeanor/Traffic Cases                                                            | 3,844 | 931                   | 3,500             |
| Closed Juvenile Cases                                                                       | 442   | 168                   | 500               |
| Closed Mental Health Cases                                                                  | 238   | 77                    | 240               |
| Closed Other (extradition, contempt, order of protection, sexually violent person petition) | 75    | 38                    | 115               |

**Position Summary**

| Category                         | FY 2023   | FY 2024   | Projected 2025 |
|----------------------------------|-----------|-----------|----------------|
| Full Time Regular                | 53        | 53        | 53             |
| Full Time Other*                 | 0         | 0         | 0              |
| Part Time Regular                | 1         | 1         | 1              |
| Part Time Other*                 | 0         | 0         | 0              |
| <b>Total Budgeted Positions:</b> | <b>54</b> | <b>54</b> | <b>54</b>      |

\*Other: Elected Officials, Per Diem, Commissioners

**Public Defender**  
**General Fund 001.360.360**

| Account / Description<br><b>Revenue</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>360 Public Defender Department</b>                    |                       |                        |                        |                                              |
| <b>000 Revenues Sub-Department</b>                       | <b>\$ 134,981</b>     | <b>\$ 247,437</b>      | <b>\$ 141,530</b>      | <b>\$ (105,907)</b>                          |
| <b>Charges for Services</b>                              | <b>\$ 2,384</b>       | <b>\$ 5,000</b>        | <b>\$ 2,500</b>        | <b>\$ (2,500)</b>                            |
| 34790 - Public Defender Fees                             | \$ 2,384              | \$ 5,000               | \$ 2,500               | \$ (2,500)                                   |
| <b>Reimbursements</b>                                    | <b>\$ 132,597</b>     | <b>\$ 237,252</b>      | <b>\$ 139,030</b>      | <b>\$ (98,222)</b>                           |
| 37050 - Public Def Salary Reimbursement                  | \$ 114,977            | \$ 113,252             | \$ 124,030             | \$ 10,778                                    |
| 37610 - SVP Reimbursement                                | \$ 17,620             | \$ 20,000              | \$ 15,000              | \$ (5,000)                                   |
| 37900 - Miscellaneous Reimbursement                      | \$ -                  | \$ 104,000             | \$ -                   | \$ (104,000)                                 |
| <b>Transfers In</b>                                      | <b>\$ -</b>           | <b>\$ 5,185</b>        | <b>\$ -</b>            | <b>\$ (5,185)</b>                            |
| 39279 - Transfer from DUI Court Fund 279                 | \$ -                  | \$ 5,185               | \$ -                   | \$ -                                         |

| Account / Description<br><b>Expenses</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>360 Public Defender Department</b>                     |                       |                        |                        |                                              |
| <b>360 Public Defender Sub-Department</b>                 | <b>\$ 4,463,657</b>   | <b>\$ 5,194,173</b>    | <b>\$ 5,100,463</b>    | <b>\$ (93,710)</b>                           |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 3,587,209</b>   | <b>\$ 5,002,247</b>    | <b>\$ 4,910,554</b>    | <b>\$ (91,693)</b>                           |
| 40000 - Salaries and Wages                                | \$ 3,556,138          | \$ 4,655,909           | \$ 4,828,754           | \$ 172,845                                   |
| 40003 - Cost of Living Increase                           | \$ -                  | \$ 124,125             | \$ -                   | \$ (124,125)                                 |
| 40007 - Equity Study Adjustments                          | \$ -                  | \$ 156,712             | \$ -                   | \$ (156,712)                                 |
| 40310 - Bond Call                                         | \$ 31,071             | \$ 65,500              | \$ 81,800              | \$ 16,300                                    |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ 727,082</b>     | <b>\$ -</b>            | <b>\$ 1,579,150</b>    | <b>\$ 1,579,150</b>                          |
| 45000 - Healthcare Contribution                           | \$ 709,606            | \$ -                   | \$ 830,978             | \$ 830,978                                   |
| 45010 - Dental Contribution                               | \$ 17,476             | \$ -                   | \$ 22,900              | \$ 22,900                                    |
| 45100 - FICA/SS Contribution                              | \$ -                  | \$ -                   | \$ 373,465             | \$ 373,465                                   |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 266,828             | \$ 266,828                                   |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 84,979              | \$ 84,979                                    |
| <b>Contractual Services</b>                               | <b>\$ 75,251</b>      | <b>\$ 106,737</b>      | <b>\$ 106,737</b>      | <b>\$ -</b>                                  |
| 50240 - Trials and Costs of Hearing                       | \$ 43,335             | \$ 45,000              | \$ 45,000              | \$ -                                         |
| 52140 - Repairs and Maint- Copiers                        | \$ 380                | \$ 2,250               | \$ 2,250               | \$ -                                         |
| 53100 - Conferences and Meetings                          | \$ 528                | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 53110 - Employee Training                                 | \$ 6,143              | \$ 20,000              | \$ 20,000              | \$ -                                         |
| 53120 - Employee Mileage Expense                          | \$ 1,872              | \$ 4,500               | \$ 4,500               | \$ -                                         |
| 53140 - Attorney Association Dues                         | \$ 17,683             | \$ 23,100              | \$ 23,100              | \$ -                                         |
| 55000 - Miscellaneous Contractual Exp                     | \$ 5,309              | \$ 10,887              | \$ 10,887              | \$ -                                         |
| <b>Commodities</b>                                        | <b>\$ 74,115</b>      | <b>\$ 80,004</b>       | <b>\$ 83,172</b>       | <b>\$ 3,168</b>                              |
| 60000 - Office Supplies                                   | \$ 5,250              | \$ 10,000              | \$ 10,000              | \$ -                                         |
| 60050 - Books and Subscriptions                           | \$ 68,865             | \$ 70,004              | \$ 73,172              | \$ 3,168                                     |
| <b>Contingency and Other</b>                              | <b>\$ -</b>           | <b>\$ 5,185</b>        | <b>\$ -</b>            | <b>\$ (5,185)</b>                            |
| 89000 - Addition to Fund Balance                          | \$ -                  | \$ 5,185               | \$ -                   | \$ (5,185)                                   |
| <b>Services</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (1,579,150)</b>  | <b>\$ (1,579,150)</b>                        |
| 45005 - Healthcare Contribution Contra Account            | \$ -                  | \$ -                   | \$ (830,978)           | \$ (830,978)                                 |
| 45015 - Dental Insurance Contra Account                   | \$ -                  | \$ -                   | \$ (22,900)            | \$ (22,900)                                  |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (373,465)           | \$ (373,465)                                 |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (266,828)           | \$ (266,828)                                 |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (84,979)            | \$ (84,979)                                  |

**Public Defender**  
**Special Fund 243.360.360**  
**Public Defender Records Automation 244.360.362**

**Mission**

**Records Automation**

The Public Defender Records Automation Fund collects Records Automation Fees as set forth by 705 ILCS 135, which is the Criminal and Traffic Assessment Act. The mission of the Kane County Public Defender's Office is to provide quality legal representation to indigent persons charged with criminal or delinquency offenses or whose rights as parents are in jeopardy. While under the Public Defender budget, the Public Defender has no control over obtaining these funds. By statute, the Circuit Clerk accepts criminal assessments rendered as part of plea agreements and a portion of these assessments per statute are then put into this fund.

**Special Fund**

The mission of the Kane County Public Defender's Office is to provide quality legal representation to indigent persons charged with criminal or delinquency offenses or whose rights as parents are in jeopardy. Effective July 1, 2023, the legislature created a new fund entitled the Public Defender Fund, 5 ILCS 5/3-4014. Each county received a portion of the money the legislature appropriated for this fund. The Public Defender is to use the funds for the Public Defender Office and public defender services.

**Outcomes**

1. Effectively use technology to help advance the theory of our cases

**Goals**

- Purchase a computer that can produce videos and other audio or visual aids for our trials and hearings
- Purchase programs that will allow attorneys to create videos and other audio or visual aids that are professional and effective

| Indicators                                                         | Completed | Projected |
|--------------------------------------------------------------------|-----------|-----------|
| Purchase computer and programs to help advance theory of our cases | X         | X         |

**Outcomes**

2. Offer outstanding legal training to our staff and expand the skills portion of training

**Goals**

- While we have well qualified presenters in our office, we would like to bring in presenters who are experts in their field such as DNA, drugs, or medicine
- Send attorneys to seminars with topics that address the trends within criminal justice

| Indicators                                                                               | Completed | Projected |
|------------------------------------------------------------------------------------------|-----------|-----------|
| Offer outstanding legal training to our staff and expand the skills portion of training. | X         | X         |

**Public Defender**  
**Special Fund 243.360.360**  
**Public Defender Records Automation 244.360.362**

**Outcomes**

3. Update furnishings within the office

**Goals**

- Our office chairs are disrepair and not salvageable. It is important for staff to have comfort while at work as it helps to ensure they are able to complete their work.

| Indicators                           | Completed | Projected |
|--------------------------------------|-----------|-----------|
| Update furnishings within the office | X         | X         |

| Account / Description<br>Revenue Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>360 Public Defender Department</b>                  |                       |                        |                        |                                              |
| <b>243 Public Defender Special Fund</b>                | \$ -                  | \$ -                   | \$ 104,198             | \$ 104,198                                   |
| 000 Revenues Sub-Department                            | \$ -                  | \$ -                   | \$ 104,198             | \$ 104,198                                   |
| Grants                                                 | \$ -                  | \$ -                   | \$ 104,198             | \$ 104,198                                   |
| 33701 - Pub Defender IL Supreme Court Allocation       | \$ -                  | \$ -                   | \$ 104,198             | \$ 104,198                                   |
| <b>244 Public Defender Rec Automation Fund</b>         | \$ 11,556             | \$ 1,884               | \$ 2,000               | \$ 116                                       |
| 000 Revenues Sub-Department                            | \$ 11,556             | \$ 1,884               | \$ 2,000               | \$ 116                                       |
| Charges for Services                                   | \$ 10,329             | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 35300 - Records Automation Fees                        | \$ 10,329             | \$ 1,000               | \$ 1,000               | \$ -                                         |
| Interest Revenue                                       | \$ 1,227              | \$ 884                 | \$ 1,000               | \$ 116                                       |
| 38000 - Investment Income                              | \$ 1,227              | \$ 884                 | \$ 1,000               | \$ 116                                       |

| Account / Description<br>Expenses Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>360 Public Defender Department</b>                   |                       |                        |                        |                                              |
| <b>243 Public Defender Special Fund</b>                 | \$ -                  | \$ -                   | \$ 104,198             | \$ 104,198                                   |
| 360 Public Defender Sub-Department                      | \$ -                  | \$ -                   | \$ 104,198             | \$ 104,198                                   |
| Contingency and Other                                   | \$ -                  | \$ -                   | \$ 104,198             | \$ 104,198                                   |
| 89000 - Addition to Fund Balance                        | \$ -                  | \$ -                   | \$ 104,198             | \$ 104,198                                   |
| <b>244 Public Defender Rec Automation Fund</b>          | \$ -                  | \$ 1,884               | \$ 2,000               | \$ 116                                       |
| 362 PD Records Automation Sub-Department                | \$ -                  | \$ 1,884               | \$ 2,000               | \$ 116                                       |
| Contractual Services                                    | \$ -                  | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 50150 - Contractual/Consulting Services                 | \$ -                  | \$ 1,000               | \$ 1,000               | \$ -                                         |
| Contingency and Other                                   | \$ -                  | \$ 884                 | \$ 1,000               | \$ 116                                       |
| 89000 - Addition to Fund Balance                        | \$ -                  | \$ 884                 | \$ 1,000               | \$ 116                                       |

**Recorder**  
**General Fund 001.210.210**

**Mission**

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

| <b>2024 Project Recap</b>                                                                                                | <b>Continuing</b> | <b>Completed</b> |
|--------------------------------------------------------------------------------------------------------------------------|-------------------|------------------|
| Maintained a positive work environment. thereby developing a cohesive work force that is dedicated to service the public | X                 |                  |
| Continued to emphasize customer service                                                                                  | X                 |                  |
| Maintained an open door atmosphere for staff and public                                                                  | X                 |                  |
| Maintained a working relationship with other County departments                                                          | X                 |                  |
| Improved employee skills and computer knowledge through cross training                                                   | X                 |                  |
| Stayed within budget                                                                                                     | X                 |                  |

| <b>Key Performance Measures</b>          | <b>Completed 2023</b> | <b>Projected 2024</b> |
|------------------------------------------|-----------------------|-----------------------|
| Documents recorded annually              | 45,632                | 47,674                |
| Real Estate documents recorded annually  | 47,642                | 46,402                |
| Real Estate transfer tax transactions    | 6,153                 | 8,460                 |
| Revenue generated through recording fees | \$1,006,575           | \$1,049,948           |

**2025 Goals and Objectives**

- Continue a positive work environment
- Enhance customer service by timely & accurately recording & maintaining the indexing of documents
- Continue recording documents efficiently, timely, & courteously while maintaining the integrity of the records
- Staying within budget

| <b>Position Summary</b>          |                |                |                       |
|----------------------------------|----------------|----------------|-----------------------|
| <b>Category</b>                  | <b>FY 2023</b> | <b>FY 2024</b> | <b>Projected 2025</b> |
| Full Time Regular                | 8.5            | 8.5            | 8.5                   |
| Full Time Other*                 | 1              | 1              | 1                     |
| Part Time Regular                | 0              | 0              | 0                     |
| Part Time Other*                 | 0              | 0              | 0                     |
| <b>Total Budgeted Positions:</b> | <b>9.5</b>     | <b>9.5</b>     | <b>9.5</b>            |

\*Other: Elected Officials, Per Diem, Commissioners

**Recorder**  
**General Fund 001.210.210**

| Account / Description<br><b>Revenue</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>210 Recorder Department</b>                           |                       |                        |                        |                                              |
| <b>000 Revenues Sub-Department</b>                       | <b>\$ 2,913,529</b>   | <b>\$ 2,765,540</b>    | <b>\$ 2,690,030</b>    | <b>\$ (75,510)</b>                           |
| <b>Charges for Services</b>                              | <b>\$ 2,913,489</b>   | <b>\$ 2,765,500</b>    | <b>\$ 2,690,000</b>    | <b>\$ (75,500)</b>                           |
| 34140 - Financing Statement Fees                         | \$ 15,220             | \$ 15,500              | \$ 15,000              | \$ (500)                                     |
| 34150 - Recording Fees                                   | \$ 1,006,604          | \$ 965,000             | \$ 965,000             | \$ -                                         |
| 34160 - Certified Record Copy Fees                       | \$ 9,950              | \$ 10,000              | \$ 10,000              | \$ -                                         |
| 34170 - Revenue Tax Stamp Fees                           | \$ 1,881,714          | \$ 1,775,000           | \$ 1,700,000           | \$ (75,000)                                  |
| <b>Interest Revenue</b>                                  | <b>\$ 40</b>          | <b>\$ 40</b>           | <b>\$ 30</b>           | <b>\$ (10)</b>                               |
| 38000 - Investment Income                                | \$ 40                 | \$ 40                  | \$ 30                  | \$ (10)                                      |

| Account / Description<br><b>Expenses</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>210 Recorder Department</b>                            |                       |                        |                        |                                              |
| <b>210 Recorder Sub-Department</b>                        | <b>\$ 729,282</b>     | <b>\$ 725,592</b>      | <b>\$ 763,395</b>      | <b>\$ 37,803</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 599,112</b>     | <b>\$ 721,472</b>      | <b>\$ 750,360</b>      | <b>\$ 28,888</b>                             |
| 40000 - Salaries and Wages                                | \$ 599,112            | \$ 700,457             | \$ 750,360             | \$ 49,903                                    |
| 40003 - Cost of Living Increase                           | \$ -                  | \$ 21,014              | \$ -                   | \$ (21,014)                                  |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ 127,575</b>     | <b>\$ -</b>            | <b>\$ 276,043</b>      | <b>\$ 276,043</b>                            |
| 45000 - Healthcare Contribution                           | \$ 123,518            | \$ -                   | \$ 159,280             | \$ 159,280                                   |
| 45010 - Dental Contribution                               | \$ 4,057              | \$ -                   | \$ 5,384               | \$ 5,384                                     |
| 45100 - FICA/SS Contribution                              | \$ -                  | \$ -                   | \$ 57,416              | \$ 57,416                                    |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 40,975              | \$ 40,975                                    |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 12,988              | \$ 12,988                                    |
| <b>Contractual Services</b>                               | <b>\$ 1,407</b>       | <b>\$ 2,050</b>        | <b>\$ 4,965</b>        | <b>\$ 2,915</b>                              |
| 53100 - Conferences and Meetings                          | \$ -                  | \$ -                   | \$ 2,500               | \$ 2,500                                     |
| 53120 - Employee Mileage Expense                          | \$ 457                | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 53130 - General Association Dues                          | \$ 950                | \$ 1,050               | \$ 1,465               | \$ 415                                       |
| <b>Commodities</b>                                        | <b>\$ 1,188</b>       | <b>\$ 2,070</b>        | <b>\$ 8,070</b>        | <b>\$ 6,000</b>                              |
| 60000 - Office Supplies                                   | \$ 1,188              | \$ 2,070               | \$ 2,070               | \$ -                                         |
| 60055 - Office Equipment - Non Capital                    | \$ -                  | \$ -                   | \$ 6,000               | \$ 6,000                                     |
| <b>Services</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (276,043)</b>    | <b>\$ (276,043)</b>                          |
| 45005 - Healthcare Contribution Contra Account            | \$ -                  | \$ -                   | \$ (159,280)           | \$ (159,280)                                 |
| 45015 - Dental Insurance Contra Account                   | \$ -                  | \$ -                   | \$ (5,384)             | \$ (5,384)                                   |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (57,416)            | \$ (57,416)                                  |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (40,975)            | \$ (40,975)                                  |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (12,988)            | \$ (12,988)                                  |

**Recorder**  
**Recorder's Automation Fund 170.210.220**

**Mission**

The Recorder's Automation Fund serves to defray the cost of converting the County Recorder's document storage system to computers or micrographics, and to defray the cost of implementing and maintaining such a system to provide electronic access to those records through the global information system known as the Internet. In 2019, we implemented a number of structural improvements and updates, while maintaining our focus on system security and data protection upgrades.

| <b>2024 Project Recap</b>                                                                                                                                                                                                                                                                                                                                                           | <b>Continuing</b> | <b>Completed</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------|
| Conducted a complete rewrite of the Land Records Search system, including a number of subsystems to Microsoft's .NET 6 specifications for the middleware and AngularJS for the front end, for a fully .NET 6 compliant solution                                                                                                                                                     | X                 |                  |
| Continued to adapt our technology security process to meet the latest threats and ensure the safety and stability of our operations                                                                                                                                                                                                                                                 | X                 |                  |
| County Staff LRS – provided non-recorder county staff with the same powerful search, retrieval, viewing and printing of public records documents, but without any watermarks. Still experienced blocked viewing of certain non-public document types such as military discharge forms                                                                                               | X                 |                  |
| New Receipting System – Implemented a new receipting software system to support a new generation of receipt printers used in our documents recording process                                                                                                                                                                                                                        | X                 |                  |
| New Computer Monitors – Upgraded the computer workstation monitors for all of our recording staff to improve productivity, ergonomics, reduce eye strain and reduce electricity consumption                                                                                                                                                                                         | X                 |                  |
| Implemented new staff cyber security training program to empower our employees to better protect the digital assets of our county, instituting proactive cyber security practices and expanded employee awareness of the latest cyber threats, implemented a new receipting software system to support a new generation of receipt printers used in our documents recording process | X                 |                  |

| <b>Key Performance Measures</b>     | <b>2023</b>        | <b>2024</b>      |
|-------------------------------------|--------------------|------------------|
| Number of searchers in office daily | 0                  | 0                |
| Number of phone inquiries daily     | 30-35              | 30-35            |
| Number of annual electronic filings | 50,174             | 40,500           |
| Property Watch Users                | 2,611<br>addresses | 382<br>addresses |



# Recorder Recorder's Automation Fund 170.210.220

## 2025 Goals and Objectives

- All information is being moved to the Microsoft's Azure. This will enable us to retire approximately fifteen (15) physical servers which have reached the end of their life and would cost approximately \$10,000.00 apiece to replace

| Position Summary                 |            |            |                |
|----------------------------------|------------|------------|----------------|
| Category                         | FY 2023    | FY 2024    | Projected 2025 |
| Full Time Regular                | 1.5        | 1.5        | 1.5            |
| Full Time Other*                 | 0          | 0          | 0              |
| Part Time Regular                | 0          | 0          | 0              |
| Part Time Other*                 | 0          | 0          | 0              |
| <b>Total Budgeted Positions:</b> | <b>1.5</b> | <b>1.5</b> | <b>1.5</b>     |

\*Other: Elected Officials, Per Diem, Commissioners

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>210 Recorder Department</b>                                |                       |                        |                        |                                              |
| <b>170 Recorder's Automation Fund</b>                         | <b>\$ 580,295</b>     | <b>\$ 1,177,330</b>    | <b>\$ 1,132,857</b>    | <b>\$ (44,473)</b>                           |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 580,295</b>     | <b>\$ 1,177,330</b>    | <b>\$ 1,132,857</b>    | <b>\$ (44,473)</b>                           |
| <b>Charges for Services</b>                                   | <b>\$ 519,816</b>     | <b>\$ 494,000</b>      | <b>\$ 467,000</b>      | <b>\$ (27,000)</b>                           |
| 34150 - Recording Fees                                        | \$ 474,283            | \$ 450,000             | \$ 426,000             | \$ (24,000)                                  |
| 34180 - GIS Fees                                              | \$ 45,533             | \$ 44,000              | \$ 41,000              | \$ (3,000)                                   |
| <b>Interest Revenue</b>                                       | <b>\$ 60,479</b>      | <b>\$ 46,491</b>       | <b>\$ 49,000</b>       | <b>\$ 2,509</b>                              |
| 38000 - Investment Income                                     | \$ 60,479             | \$ 46,491              | \$ 49,000              | \$ 2,509                                     |
| <b>Other</b>                                                  | <b>\$ -</b>           | <b>\$ 636,839</b>      | <b>\$ 616,857</b>      | <b>\$ (19,982)</b>                           |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 636,839             | \$ 616,857             | \$ (19,982)                                  |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>210 Recorder Department</b>                                 |                       |                        |                        |                                              |
| <b>170 Recorder's Automation Fund</b>                          | <b>\$ 749,730</b>     | <b>\$ 1,177,330</b>    | <b>\$ 1,132,857</b>    | <b>\$ (44,473)</b>                           |
| <b>220 Recorder's Automation Sub-Department</b>                | <b>\$ 749,730</b>     | <b>\$ 1,177,330</b>    | <b>\$ 1,132,857</b>    | <b>\$ (44,473)</b>                           |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 112,890</b>     | <b>\$ 175,327</b>      | <b>\$ 176,820</b>      | <b>\$ 1,493</b>                              |
| 40000 - Salaries and Wages                                     | \$ 112,890            | \$ 170,219             | \$ 176,820             | \$ 6,601                                     |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 5,107               | \$ -                   | \$ (5,107)                                   |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 32,322</b>      | <b>\$ 106,741</b>      | <b>\$ 59,505</b>       | <b>\$ (47,236)</b>                           |
| 45000 - Healthcare Contribution                                | \$ 12,603             | \$ 79,419              | \$ 32,128              | \$ (47,291)                                  |
| 45010 - Dental Contribution                                    | \$ 384                | \$ 2,236               | \$ 1,132               | \$ (1,104)                                   |
| 45100 - FICA/SS Contribution                                   | \$ 8,424              | \$ 13,413              | \$ 13,529              | \$ 116                                       |
| 45200 - IMRF Contribution                                      | \$ 5,710              | \$ 8,030               | \$ 9,656               | \$ 1,626                                     |
| 53010 - Workers Compensation                                   | \$ 5,200              | \$ 3,643               | \$ 3,060               | \$ (583)                                     |
| <b>Contractual Services</b>                                    | <b>\$ 393,103</b>     | <b>\$ 516,030</b>      | <b>\$ 517,300</b>      | <b>\$ 1,270</b>                              |
| 50150 - Contractual/Consulting Services                        | \$ 383,659            | \$ 493,000             | \$ 493,000             | \$ -                                         |
| 52130 - Repairs and Maint- Computers                           | \$ -                  | \$ 4,000               | \$ 4,000               | \$ -                                         |
| 52140 - Repairs and Maint- Copiers                             | \$ 2,511              | \$ 6,150               | \$ 6,150               | \$ -                                         |
| 53000 - Liability Insurance                                    | \$ 6,839              | \$ 5,294               | \$ 6,561               | \$ 1,267                                     |
| 53020 - Unemployment Claims                                    | \$ 94                 | \$ 86                  | \$ 89                  | \$ 3                                         |
| 53090 - Film Conversion/Book Binding                           | \$ -                  | \$ 5,000               | \$ 5,000               | \$ -                                         |
| 53100 - Conferences and Meetings                               | \$ -                  | \$ 500                 | \$ 500                 | \$ -                                         |
| 53110 - Employee Training                                      | \$ -                  | \$ 2,000               | \$ 2,000               | \$ -                                         |
| <b>Commodities</b>                                             | <b>\$ 26,200</b>      | <b>\$ 204,232</b>      | <b>\$ 204,232</b>      | <b>\$ -</b>                                  |
| 60000 - Office Supplies                                        | \$ -                  | \$ 4,000               | \$ 4,000               | \$ -                                         |
| 60010 - Operating Supplies                                     | \$ 4,394              | \$ 8,000               | \$ 8,000               | \$ -                                         |
| 60020 - Computer Related Supplies                              | \$ 21,278             | \$ 190,500             | \$ 190,500             | \$ -                                         |
| 60050 - Books and Subscriptions                                | \$ -                  | \$ 800                 | \$ 800                 | \$ -                                         |
| 64000 - Telephone                                              | \$ 528                | \$ 932                 | \$ 932                 | \$ -                                         |
| <b>Capital</b>                                                 | <b>\$ 185,216</b>     | <b>\$ 175,000</b>      | <b>\$ 175,000</b>      | <b>\$ -</b>                                  |
| 70020 - Computer Software- Capital                             | \$ 185,216            | \$ 175,000             | \$ 175,000             | \$ -                                         |

**Regional Office of Education  
General Fund 001.230.230**

**Mission**

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

Services include school and home visits for truant students, educator licensure, bus driver training, high school equivalency exam administration, health and life safety visits, and background checks for educational staff.

Mission Statement: The advocate for children, provide leadership, perform regulatory functions and coordinate state and local services for educators, school districts, and the community.

**Department Functions Mandated by:**

- 105 ILCS 5 – Illinois School Code
- 105 ILCS 5/3-13 – Truancy Intervention
- 105 ILCS 5/3-15.12 – High School Equivalency
- 105 ILCS 5/10-21.9 – Fingerprinting
- 105 ILCS 5/3-14.21-22 – Inspection of Schools
- 105 ILCS 5/21 – Licensure
- 105 ILCS 5/3-14.23 – School Bus Driver Permits

**Outcomes**

**105 ILCS 5 – Illinois School Code**

Assist school districts in Kane County with interpretation and clarification of Illinois School Code in conjunction with Illinois State Board of Education (ISBE)

**Goals**

Continue to assure that all schools within the Region remain in compliance with all applicable rules and regulations and conform to the Illinois School Code (105 ILC) in order to maintain their recognition status and continue to receive state and federal funding.

| Indicators                                                                                                                                                                                                                                                   | Completed<br>2024 | Projected<br>2025 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|
| Assured that all schools within the Region remain in compliance with all applicable rules and regulations and conform to the Illinois School Code (105 ILC) in order to maintain their recognition status and continue to receive state and federal funding. | X                 | X                 |

**Outcomes**

**105 ILCS 5/3-13 – Truancy Intervention**

Youth Outreach Workers (truancy officers) collaborate with schools to advocate for students and parents to ensure consistent school attendance.

Provide truancy prevention programs as mandated by law.

**Regional Office of Education  
General Fund 001.230.230**

**Goals**

Continue to provide truancy prevention programs as mandated by law.

| Indicators                                              | Completed<br>2024 | Projected<br>2025 |
|---------------------------------------------------------|-------------------|-------------------|
| Provided truancy prevention programs as mandated by law | X                 | X                 |

| Key Performance Measures       | Completed<br>2024 | Projected<br>2025 |
|--------------------------------|-------------------|-------------------|
| Number of Truancy Referrals    | 1,995             | 2,000             |
| Number of School / Home Visits | 2,250             | 2,300             |

**Outcomes**

**105 ILCS 5/3-15.12 – High School Equivalency**

The High School Equivalency (HSE) tests are Completed at Kane County Regional Office of Education's Pearson VUE Testing Center. The testing center offers computer-based tests in English or Spanish to those who are 17 years of age or older.

Register, schedule, and test applicants for the General Education Diploma (GED) and issue diplomas and transcripts as mandated by law.

**Goals**

Continue to register, schedule, and test applicants for the General Education Diploma (GED) and issue diplomas and transcripts as mandated by law.

| Indicators                                                                                                                                  | Completed<br>2024 | Projected<br>2025 |
|---------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|
| Registered, scheduled, and tested applicants for the General Education Diploma (GED) and issued diplomas and transcripts as mandated by law | X                 | X                 |

| Key Performance Measures                                           | Completed<br>2023 | Projected<br>2024 |
|--------------------------------------------------------------------|-------------------|-------------------|
| Number of General Education Diploma's (GED) and Transcripts Issued | 807               | 810               |
| Number of General Education Diploma (GED) tests given              | 865               | 870               |

**Outcomes**

**105 ILCS 5/10-21.9 – Fingerprinting**

The Kane County Regional Office of Education provides fingerprinting services for Kane County Schools. The Illinois School Code requires all new employees to have both a State and FBI criminal background check.

Provide fingerprinting to school employees as mandated by law.

**Regional Office of Education  
General Fund 001.230.230**

**Goals**

Continue to provide fingerprinting to school employees as mandated by law.

| Indicators                                        | Completed<br>2024 | Projected<br>2025 |
|---------------------------------------------------|-------------------|-------------------|
| Fingerprinted school employees as mandated by law | X                 | X                 |

| Key Performance Measures                                                | Completed<br>2023 | Projected<br>2024 |
|-------------------------------------------------------------------------|-------------------|-------------------|
| Number of School District / County Employees / Volunteers Fingerprinted | 4,394             | 4,400             |

**Outcomes**

**105 ILCS 5/3-14.21-22 – Inspection of Schools**

The Kane County Regional Office of Education is responsible for annually inspecting all school buildings. The Regional Superintendent of Schools reviews construction plans for code compliance, issuance of building permits, and upon review, issuance of school occupancy permits. Furthermore, the Regional Superintendent of Schools assures code compliance for temporary / mobile classroom units throughout the region in cooperation with licensed architects or engineers retained by local school districts. Every ten years, each public school building must be resurveyed for continued compliance by an architect or engineer licensed in the State of Illinois. The “Safety Survey Report” lists and items necessary to bring the building into full and continual compliance. Upon completion of outlined work, compliance is verified by the district and a licensed architect or engineer in a report filed with the Regional Office of Education, and the building is awarded a certificate of compliance.

Inspect every public-school facility at least once annually and review and issue all building construction and occupancy permits for schools as mandated by law.

**Goals**

- Continue to inspect every public-school facility at least once annually as mandated by law.
- Continue to issue building construction and occupancy permits for schools as mandated by law.
- Continue to expand and support school safety and security through partnerships between school districts and law enforcement and fire district jurisdictions.

| Indicators                                                                                                                                          | Completed<br>2024 | Projected<br>2025 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|
| Inspected every public-school facility at least once annually as mandated by law                                                                    | X                 | X                 |
| Issued building construction and occupancy permits for schools as mandated by law                                                                   | X                 | X                 |
| Expanded and supported school safety and security through partnerships between school districts and law enforcement and fire district jurisdictions | X                 | X                 |

| Key Performance Measures                | Completed<br>2023 | Projected<br>2024 |
|-----------------------------------------|-------------------|-------------------|
| Number of Building Permits Issued       | 150               | 180               |
| Number of Life/Safety Compliance Visits | 375               | 375               |

**Regional Office of Education  
General Fund 001.230.230**

**Outcomes**

**105 ILCS 5/21 – Licensure**

The Kane County Regional Office of Education Licensure Department serves teachers and administrators with all aspects of their credential needs. The office provides instructions on how to access the Educators Licensure Information System (ELIS). The office gives information on how to apply for licenses, endorsements, approvals; how to register and renew licenses; and how to enter professional development credit hours using ELIS. The Licensure Department answers questions via email, phone, and in person. The Kane County Regional Office of Education hosts and maintains the Kane County Human Resource Consortium online teacher application and vacancy system for all nine Kane County public school districts.

Provide teacher certification and professional plan approval for all Kane County certificate holders as mandated by law and maintain the Kane County Online Teacher Application system for all nine Kane County school districts.

**Goals**

- Continue to provide teacher certification and professional plan approval for all Kane County certificate holders as mandated by law.
- Continue to maintain the Kane County Online Teacher Application system for all nine Kane County school districts.

| Indicators                                                                                                               | Completed<br>2024 | Projected<br>2025 |
|--------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|
| Provided teacher certification and professional plan approval for all Kane County certificate holders as mandated by law | X                 | X                 |
| Maintained the Kane County Online Teacher Application system for all nine Kane County school districts                   | X                 | X                 |

| Key Performance Measures                                        | Completed<br>2023 | Projected<br>2024 |
|-----------------------------------------------------------------|-------------------|-------------------|
| Number of Teacher and Paraprofessional Registrations / Renewals | 12,217            | 12,250            |

**Outcomes**

**105 ILCS 5/3-14.23 – School Bus Driver Permits**

The Kane County Regional Office is responsible for conducting the initial training that is required for all new school bus drivers prior to getting a bus permit, and the annual refresher workshop that is required in the 12-month period prior to renewing a school bus permit. Experienced drivers must take a two-hour refresher course annually, and all new drivers must take an eight-hour course in school bus driver safety and first aid, as prescribed by the Illinois State Board of Education and administered by the Regional Office of Education.

Provide initial and refresher training courses for all school bus drivers as mandated by law.

**Goals**

Continue to provide initial and refresher training courses for all school bus drivers as mandated by law.

**Regional Office of Education  
General Fund 001.230.230**

| Indicators                                                                                            | Completed<br>2024 | Projected<br>2025 |
|-------------------------------------------------------------------------------------------------------|-------------------|-------------------|
| Provided teacher initial and refresher training courses for all school bus drivers as mandated by law | X                 | X                 |

| Key Performance Measures                              | Completed<br>2023 | Projected<br>2024 |
|-------------------------------------------------------|-------------------|-------------------|
| Number of Bus Driver Initial / Refresher Courses Held | 80                | 83                |
| Number of Bus Drivers who attended training           | 1,801             | 1,820             |

| Position Summary                 |          |          |                |
|----------------------------------|----------|----------|----------------|
| Category                         | FY 2023  | FY 2024  | Projected 2025 |
| Full Time Regular                | 6        | 6        | 7              |
| Full Time Other*                 | 1        | 1        | 1              |
| Part Time Regular                | 1        | 1        | 1              |
| Part Time Other*                 | 0        | 1        | 1              |
| <b>Total Budgeted Positions:</b> | <b>8</b> | <b>9</b> | <b>10</b>      |

\*Other: Elected Officials, Per Diem, Commissioners

| Account / Description<br><b>Expenses 001 General Fund</b> | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>230 Regional Office of Education Department</b>        |                       |                        |                        |                                              |
| <b>230 Regional Office of Education Sub-Department</b>    | <b>\$ 438,858</b>     | <b>\$ 343,352</b>      | <b>\$ 399,322</b>      | <b>\$ 55,970</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 362,305</b>     | <b>\$ 338,777</b>      | <b>\$ 394,747</b>      | <b>\$ 55,970</b>                             |
| 40000 - Salaries and Wages                                | \$ 362,305            | \$ 328,909             | \$ 394,747             | \$ 65,838                                    |
| 40003 - Cost of Living Increase                           | \$ -                  | \$ 9,867               | \$ -                   | \$ (9,867)                                   |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ 76,553</b>      | <b>\$ -</b>            | <b>\$ 167,328</b>      | <b>\$ 167,328</b>                            |
| 45000 - Healthcare Contribution                           | \$ 75,844             | \$ -                   | \$ 106,747             | \$ 106,747                                   |
| 45010 - Dental Contribution                               | \$ 709                | \$ -                   | \$ 1,988               | \$ 1,988                                     |
| 45100 - FICA/SS Contribution                              | \$ -                  | \$ -                   | \$ 30,204              | \$ 30,204                                    |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 21,557              | \$ 21,557                                    |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 6,832               | \$ 6,832                                     |
| <b>Contractual Services</b>                               | <b>\$ -</b>           | <b>\$ 4,575</b>        | <b>\$ 4,575</b>        | <b>\$ -</b>                                  |
| 50150 - Contractual/Consulting Services                   | \$ -                  | \$ 4,575               | \$ 4,575               | \$ -                                         |
| <b>Services</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (167,328)</b>    | <b>\$ (167,328)</b>                          |
| 45005 - Healthcare Contribution Contra Account            | \$ -                  | \$ -                   | \$ (106,747)           | \$ (106,747)                                 |
| 45015 - Dental Insurance Contra Account                   | \$ -                  | \$ -                   | \$ (1,988)             | \$ (1,988)                                   |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (30,204)            | \$ (30,204)                                  |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (21,557)            | \$ (21,557)                                  |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (6,832)             | \$ (6,832)                                   |

**Sheriff  
Public Safety  
General Fund 001.380.380**

**Mission**

The Public Safety Division is responsible for providing emergency response activities aimed at ensuring the safety and security of communities.

**Public Safety**

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

**Outcomes and Goals**

1. **Outcome:** Creation of County Government supported addiction treatment center

**Goals:**

- Empower individuals to achieve and maintain sobriety through personalized care, comprehensive support, and holistic wellness approaches.

2. **Outcome:** Maintain public safety and protect the constitutional rights of all citizens

**Goals:**

- Training and policy adjustments to accommodate the Safe-T act
- Explorer program expansion to allow them to augment sworn police duties
- Continue active shooter training for the public
- Continue concealed carry silence holder advanced training courses
- Further integration of the Sheriff's Deputies with the Aurora Police Department to combat crime in Aurora Township

| Operational Measures                         | 2023   | 2024   |
|----------------------------------------------|--------|--------|
| Calls for service                            | 46,531 | 51,815 |
| Vehicle crashes                              | 1,745  | 1,641  |
| Burglary                                     | 112    | 84     |
| Theft                                        | 122    | 109    |
| Domestic                                     | 675    | 668    |
| Warrant arrest                               | 917    | 997    |
| Traffic stop                                 | 10,399 | 11,983 |
| Suspicious vehicle                           | 237    | 236    |
| Electronic home monitoring defendants served | 317    | 438    |
| Bomb unit responses                          | 92     | 105    |

**Sheriff  
Public Safety  
General Fund 001.380.380**

**2025 Goals**

- Inclement Weather Response Team initiative with vehicle, equipment, and training
- Enhance pursuit intervention by establishing in-house instructors and training
- Begin initiative for on-line citizen reporting system
- Increase practical training for Public Safety Social Workers
- Secure funding for modernized Bomb Squad robot
- TEMS unit expansion to include personnel and medical Bearcat
- Continue to upgrade NIBRS protocol and ensure federal compliance. Have Deputy-liaison to NIBRS and reporting system
- Work towards making the K9 academy self-sustaining

| Position Summary                 |            |            |                |
|----------------------------------|------------|------------|----------------|
| Category                         | FY 2023    | FY 2024    | Projected 2025 |
| Full Time Regular                | 121        | 122        | 122            |
| Full Time Other*                 | 0          | 0          | 0              |
| Part Time Regular                | 1          | 2          | 2              |
| Part Time Other*                 | 0          | 0          | 0              |
| <b>Total Budgeted Positions:</b> | <b>122</b> | <b>124</b> | <b>124</b>     |

\*Other: Elected Officials, Per Diem, Commissioners



**Sheriff  
Public Safety  
General Fund 001.380.380**

| Account / Description<br>Revenue 001 General Fund       | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                           |                       |                        |                        |                                              |
| <b>000 Revenues Sub-Department</b>                      | <b>\$ 3,269,721</b>   | <b>\$ 2,596,896</b>    | <b>\$ 3,065,057</b>    | <b>\$ 468,161</b>                            |
| <b>Grants</b>                                           | <b>\$ 529,983</b>     | <b>\$ 142,000</b>      | <b>\$ 733,401</b>      | <b>\$ 591,401</b>                            |
| 32077 - Sheriff DCFS Grant                              | \$ -                  | \$ -                   | \$ 236,401             | \$ 236,401                                   |
| 32078 - Sheriff RSAT Grant                              | \$ -                  | \$ -                   | \$ 190,000             | \$ 190,000                                   |
| 32220 - State Alien Assistance Grant                    | \$ 426,046            | \$ 100,000             | \$ 100,000             | \$ -                                         |
| 32650 - Justice Assistance Grant                        | \$ 16,401             | \$ 20,000              | \$ 20,000              | \$ -                                         |
| 32719 - CLEPD Grant                                     | \$ 78,214             | \$ -                   | \$ 175,000             | \$ 175,000                                   |
| 33900 - Miscellaneous Grants                            | \$ 9,322              | \$ 22,000              | \$ 12,000              | \$ (10,000)                                  |
| <b>Charges for Services</b>                             | <b>\$ 2,006,090</b>   | <b>\$ 1,566,500</b>    | <b>\$ 1,477,000</b>    | <b>\$ (89,500)</b>                           |
| 34350 - Detail Fees                                     | \$ 577,631            | \$ 185,000             | \$ 185,000             | \$ -                                         |
| 34360 - Net Civil Processing Fees                       | \$ 202,036            | \$ 325,000             | \$ 240,000             | \$ (85,000)                                  |
| 34370 - Chancery Foreclosure Fees                       | \$ 195,000            | \$ 110,000             | \$ 110,000             | \$ -                                         |
| 34380 - Body Writ Fees                                  | \$ 11,613             | \$ 18,000              | \$ 10,000              | \$ (8,000)                                   |
| 34390 - Accident Copy Fees                              | \$ 5,917              | \$ 4,000               | \$ 4,000               | \$ -                                         |
| 34400 - Weekend Prisoner Fees                           | \$ 4,340              | \$ 6,000               | \$ 6,000               | \$ -                                         |
| 34430 - Inmate Telephone Fees- AJF                      | \$ 243,401            | \$ 250,000             | \$ 250,000             | \$ -                                         |
| 34440 - Fingerprinting Fees                             | \$ 2,780              | \$ 2,500               | \$ 2,000               | \$ (500)                                     |
| 34450 - Bond Fees                                       | \$ 86,905             | \$ 1,000               | \$ 5,000               | \$ 4,000                                     |
| 34470 - Court Security Fees                             | \$ 606,206            | \$ 600,000             | \$ 600,000             | \$ -                                         |
| 34490 - Electronic Monitoring Fees                      | \$ 69,712             | \$ 60,000              | \$ 60,000              | \$ -                                         |
| 35900 - Miscellaneous Fees                              | \$ 550                | \$ 5,000               | \$ 5,000               | \$ -                                         |
| <b>Fines</b>                                            | <b>\$ 152,394</b>     | <b>\$ 105,000</b>      | <b>\$ 180,000</b>      | <b>\$ 75,000</b>                             |
| 36060 - Traffic Violation Fines                         | \$ 69,342             | \$ 100,000             | \$ 100,000             | \$ -                                         |
| 36080 - Eviction Fines                                  | \$ 83,052             | \$ 5,000               | \$ 80,000              | \$ 75,000                                    |
| <b>Reimbursements</b>                                   | <b>\$ 538,375</b>     | <b>\$ 734,656</b>      | <b>\$ 634,656</b>      | <b>\$ (100,000)</b>                          |
| 37060 - Prisoner Transfer Reimbursement                 | \$ 5,361              | \$ 3,000               | \$ 3,000               | \$ -                                         |
| 37085 - Sheriff Salary Reimbursement                    | \$ 106,656            | \$ 106,656             | \$ 106,656             | \$ -                                         |
| 37130 - Emergency Mgmt Reimbursement                    | \$ 98,832             | \$ -                   | \$ -                   | \$ -                                         |
| 37240 - Sheriff Training Reimbursement                  | \$ 49,455             | \$ 15,000              | \$ 15,000              | \$ -                                         |
| 37500 - Board and Care Reimbursements                   | \$ 153,900            | \$ 500,000             | \$ 400,000             | \$ (100,000)                                 |
| 37625 - Overtime Reimbursement                          | \$ 11,978             | \$ 30,000              | \$ 30,000              | \$ -                                         |
| 37900 - Miscellaneous Reimbursement                     | \$ 112,194            | \$ 80,000              | \$ 80,000              | \$ -                                         |
| <b>Other</b>                                            | <b>\$ 40,793</b>      | <b>\$ 20,000</b>       | <b>\$ 40,000</b>       | <b>\$ 20,000</b>                             |
| 38530 - Auction Sales                                   | \$ 40,793             | \$ 20,000              | \$ 40,000              | \$ 20,000                                    |
| <b>Transfers In</b>                                     | <b>\$ 2,085</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 39305 - Transfer from Transportation Sales Tax Fund 305 | \$ 2,085              | \$ -                   | \$ -                   | \$ -                                         |
| <b>382 Adult Corrections</b>                            | <b>\$ -</b>           | <b>\$ 28,740</b>       | <b>\$ -</b>            | <b>\$ (28,740)</b>                           |
| <b>Transfers In</b>                                     | <b>\$ -</b>           | <b>\$ 28,740</b>       | <b>\$ -</b>            | <b>\$ (28,740)</b>                           |
| 39350 - Transfer from County Health Fund 350            | \$ -                  | \$ 28,740              | \$ -                   | \$ (28,740)                                  |

**Sheriff  
Public Safety  
General Fund 001.380.380**

| Account / Description<br><b>Expenses</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                             |                       |                        |                        |                                              |
| <b>380 Sheriff Sub-Department</b>                         | <b>\$ 16,206,924</b>  | <b>\$ 14,337,319</b>   | <b>\$ 15,813,817</b>   | <b>\$ 1,476,498</b>                          |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 12,663,056</b>  | <b>\$ 12,520,528</b>   | <b>\$ 14,484,974</b>   | <b>\$ 1,964,446</b>                          |
| 40000 - Salaries and Wages                                | \$ 11,742,612         | \$ 11,115,510          | \$ 13,312,216          | \$ 2,196,706                                 |
| 40003 - Cost of Living Increase                           | \$ -                  | \$ 333,465             | \$ -                   | \$ (333,465)                                 |
| 40006 - Union Wage Increase                               | \$ -                  | \$ 326,951             | \$ -                   | \$ (326,951)                                 |
| 40200 - Overtime Salaries                                 | \$ 801,885            | \$ 591,973             | \$ 1,032,631           | \$ 440,658                                   |
| 40320 - Merit Employee Longevity                          | \$ 118,560            | \$ 152,628             | \$ 140,127             | \$ (12,501)                                  |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ 1,990,693</b>   | <b>\$ 149,600</b>      | <b>\$ 5,689,475</b>    | <b>\$ 5,539,875</b>                          |
| 45000 - Healthcare Contribution                           | \$ 1,804,281          | \$ -                   | \$ 2,176,529           | \$ 2,176,529                                 |
| 45010 - Dental Contribution                               | \$ 48,713             | \$ -                   | \$ 61,190              | \$ 61,190                                    |
| 45100 - FICA/SS Contribution                              | \$ -                  | \$ -                   | \$ 1,028,994           | \$ 1,028,994                                 |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 135,331             | \$ 135,331                                   |
| 45210 - SLEP Contribution                                 | \$ -                  | \$ -                   | \$ 1,889,169           | \$ 1,889,169                                 |
| 45400 - Uniform Allowance                                 | \$ 137,700            | \$ 149,600             | \$ 145,102             | \$ (4,498)                                   |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 253,160             | \$ 253,160                                   |
| <b>Contractual Services</b>                               | <b>\$ 639,951</b>     | <b>\$ 400,020</b>      | <b>\$ 496,741</b>      | <b>\$ 96,721</b>                             |
| 50150 - Contractual/Consulting Services                   | \$ 155,349            | \$ 97,820              | \$ 184,541             | \$ 86,721                                    |
| 50210 - Medical/Dental/Hospital Services                  | \$ 19,791             | \$ 15,000              | \$ 15,000              | \$ -                                         |
| 50290 - Investigations                                    | \$ 9,276              | \$ -                   | \$ -                   | \$ -                                         |
| 50300 - Extradition Costs                                 | \$ 63,480             | \$ 30,000              | \$ 40,000              | \$ 10,000                                    |
| 50340 - Software Licensing Cost                           | \$ 1,299              | \$ -                   | \$ -                   | \$ -                                         |
| 52140 - Repairs and Maint- Copiers                        | \$ 16,917             | \$ 11,000              | \$ 11,000              | \$ -                                         |
| 52150 - Repairs and Maint- Comm Equip                     | \$ 17,220             | \$ 4,200               | \$ 4,200               | \$ -                                         |
| 52160 - Repairs and Maint- Equipment                      | \$ 231                | \$ 2,000               | \$ 2,000               | \$ -                                         |
| 52230 - Repairs and Maint- Vehicles                       | \$ 201,892            | \$ 165,000             | \$ 165,000             | \$ -                                         |
| 53110 - Employee Training                                 | \$ 153,745            | \$ 75,000              | \$ 75,000              | \$ -                                         |
| 53150 - Pre-Employ Drug Testing and Labs                  | \$ 751                | \$ -                   | \$ -                   | \$ -                                         |
| <b>Commodities</b>                                        | <b>\$ 907,397</b>     | <b>\$ 620,000</b>      | <b>\$ 687,000</b>      | <b>\$ 67,000</b>                             |
| 60000 - Office Supplies                                   | \$ 9,912              | \$ 10,000              | \$ 10,000              | \$ -                                         |
| 60010 - Operating Supplies                                | \$ 137,057            | \$ 55,000              | \$ 65,000              | \$ 10,000                                    |
| 60180 - S.W.A.T. Supplies                                 | \$ 121,042            | \$ 50,000              | \$ 50,000              | \$ -                                         |
| 60190 - Bomb Squad Supplies                               | \$ 49,839             | \$ 50,000              | \$ 50,000              | \$ -                                         |
| 60210 - Uniform Supplies                                  | \$ 41,751             | \$ 20,000              | \$ 20,000              | \$ -                                         |
| 60220 - Weapons and Ammunition                            | \$ 50,996             | \$ 35,000              | \$ 42,000              | \$ 7,000                                     |
| 63040 - Fuel- Vehicles                                    | \$ 496,799            | \$ 400,000             | \$ 450,000             | \$ 50,000                                    |
| <b>Transfers Out</b>                                      | <b>\$ 5,826</b>       | <b>\$ 647,171</b>      | <b>\$ -</b>            | <b>\$ (647,171)</b>                          |
| 99001 - Transfer to General Fund 001                      | \$ 5,826              | \$ -                   | \$ -                   | \$ -                                         |
| 99500 - Transfer to Capital Projects Fund 500             | \$ -                  | \$ 300,000             | \$ -                   | \$ (300,000)                                 |
| 99702 - Transfer To Sheriff's Detail Escrow Fund 702      | \$ -                  | \$ 347,171             | \$ -                   | \$ (347,171)                                 |
| <b>Services</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (5,544,373)</b>  | <b>\$ (5,544,373)</b>                        |
| 45005 - Healthcare Contribution Contra Account            | \$ -                  | \$ -                   | \$ (2,176,529)         | \$ (2,176,529)                               |
| 45015 - Dental Insurance Contra Account                   | \$ -                  | \$ -                   | \$ (61,190)            | \$ (61,190)                                  |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (1,028,994)         | \$ (1,028,994)                               |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (135,331)           | \$ (135,331)                                 |
| 45215 - SLEP Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (1,889,169)         | \$ (1,889,169)                               |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (253,160)           | \$ (253,160)                                 |

**Sheriff  
Adult Corrections  
General Fund 001.380.382**

**Mission**

The Corrections Division is responsible for the care of incarcerated individuals in the County, both before and after trial.

**Corrections**

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

**Outcomes and Goals**

1. **Outcome:** Maintain safety and security of the Kane County Adult Justice Center

**Goals:**

- Knowledge of all safety and emergency plans for our facility
- Ensure compliance with policies and procedures
- Maintain site safety and security of the facility and surrounding areas such as the parking lots and common areas
- Continue all detainee programs implemented by Sheriff Hain
- Continue reduction of opioid overdose deaths and formerly incarcerated
- Continue reduction of recidivism
- House IDOC detainees selected by our facility to complete last 6-12 months of their sentence at our facility and be released with the tools and contacts needed to succeed upon release

2. **Outcome:** Ensure compliance with Federal, State, and SAFE-T Act training

**Goals:**

- Ensure effectiveness of policies and procedures by revising as necessary within Lexipol
- Safety and movement of "in custody" individuals throughout the jail, courts, outside doctors' appointments and court at other facilities.

3. **Outcome:** Maintain positive relations with the general public regarding Corrections

| Indicators                                                       | Actual<br>FY2024 | Continuing<br>FY2025 |
|------------------------------------------------------------------|------------------|----------------------|
| Continue monthly weapons training                                | X                | X                    |
| Continue monthly defensive tactics training                      | X                | X                    |
| Continue first aid and CPR training                              | X                | X                    |
| Continue less lethal equipment training (Taser, OC Spray, Baton) | X                | X                    |

**Goals:**

- Maintain technically trained staff
- Response to all facility emergencies
- Screening of all contractors and public entering the secured portion of the jail

**Sheriff  
Adult Corrections  
General Fund 001.380.382**

**4. Outcome:** Ensure accurate recording of key performance measures

**Goals:**

- Keep monthly totals of each measure to ensure accuracy

| Operational Measures                                    | Actual 2023 | Projected 2024 |
|---------------------------------------------------------|-------------|----------------|
| Average number of detainees housed outside the county   | 4           | 5              |
| Average number of detainees housed in the county        | 295         | 320            |
| Average number of detainees on Electric Home Monitoring | 70          | 85             |
| Average number of detainees tablets in facility         | 640         | 640            |

| Position Summary                 |            |            |                |
|----------------------------------|------------|------------|----------------|
| Category                         | FY 2023    | FY 2024    | Projected 2025 |
| Full Time Regular                | 140        | 140        | 140            |
| Full Time Other*                 | 0          | 0          | 0              |
| Part Time Regular                | 0          | 0          | 0              |
| Part Time Other*                 | 0          | 0          | 0              |
| <b>Total Budgeted Positions:</b> | <b>140</b> | <b>140</b> | <b>140</b>     |

\*Other: Elected Officials, Per Diem, Commissioners

**Sheriff**  
**Adult Corrections**  
**General Fund 001.380.382**

| Account / Description<br>Expenses 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                      |                       |                        |                        |                                              |
| <b>382 Adult Corrections Sub-Department</b>        | <b>\$ 21,981,244</b>  | <b>\$ 15,897,255</b>   | <b>\$ 20,932,695</b>   | <b>\$ 5,035,440</b>                          |
| <b>Personnel Services- Salaries &amp; Wages</b>    | <b>\$ 13,111,484</b>  | <b>\$ 11,079,687</b>   | <b>\$ 15,017,794</b>   | <b>\$ 3,938,107</b>                          |
| 40000 - Salaries and Wages                         | \$ 11,860,508         | \$ 10,723,696          | \$ 13,810,513          | \$ 3,086,817                                 |
| 40003 - Cost of Living Increase                    | \$ -                  | \$ 291,411             | \$ -                   | \$ (291,411)                                 |
| 40006 - Union Wage Increase                        | \$ -                  | \$ 151,211             | \$ -                   | \$ (151,211)                                 |
| 40200 - Overtime Salaries                          | \$ 950,966            | \$ 569,137             | \$ 891,243             | \$ 322,106                                   |
| 40320 - Merit Employee Longevity                   | \$ 300,010            | \$ 344,232             | \$ 316,038             | \$ (28,194)                                  |
| 40400 - Reduction in Budget Request - Salaries     | \$ -                  | \$ (1,000,000)         | \$ -                   | \$ 1,000,000                                 |
| <b>Personnel Services- Employee Benefits</b>       | <b>\$ 2,264,187</b>   | <b>\$ 169,500</b>      | <b>\$ 6,046,029</b>    | <b>\$ 5,876,529</b>                          |
| 45000 - Healthcare Contribution                    | \$ 2,061,890          | \$ -                   | \$ 2,343,895           | \$ 2,343,895                                 |
| 45010 - Dental Contribution                        | \$ 55,297             | \$ -                   | \$ 67,842              | \$ 67,842                                    |
| 45100 - FICA/SS Contribution                       | \$ -                  | \$ -                   | \$ 1,058,542           | \$ 1,058,542                                 |
| 45200 - IMRF Contribution                          | \$ -                  | \$ -                   | \$ 110,348             | \$ 110,348                                   |
| 45210 - SLEP Contribution                          | \$ -                  | \$ -                   | \$ 2,038,294           | \$ 2,038,294                                 |
| 45400 - Uniform Allowance                          | \$ 147,000            | \$ 169,500             | \$ 164,403             | \$ (5,097)                                   |
| 53010 - Workers Compensation                       | \$ -                  | \$ -                   | \$ 262,705             | \$ 262,705                                   |
| <b>Contractual Services</b>                        | <b>\$ 5,350,451</b>   | <b>\$ 3,395,790</b>    | <b>\$ 4,483,360</b>    | <b>\$ 1,087,570</b>                          |
| 50210 - Medical/Dental/Hospital Services           | \$ 5,212,444          | \$ 3,300,000           | \$ 4,387,570           | \$ 1,087,570                                 |
| 50300 - Extradition Costs                          | \$ 897                | \$ -                   | \$ -                   | \$ -                                         |
| 52000 - Disposal and Water Softener Svcs           | \$ 23,511             | \$ 21,290              | \$ 21,290              | \$ -                                         |
| 52150 - Repairs and Maint- Comm Equip              | \$ 9,253              | \$ 4,500               | \$ 4,500               | \$ -                                         |
| 52160 - Repairs and Maint- Equipment               | \$ 1,870              | \$ 10,000              | \$ 10,000              | \$ -                                         |
| 53110 - Employee Training                          | \$ 102,476            | \$ 60,000              | \$ 60,000              | \$ -                                         |
| <b>Commodities</b>                                 | <b>\$ 1,255,123</b>   | <b>\$ 1,252,278</b>    | <b>\$ 1,267,138</b>    | <b>\$ 14,860</b>                             |
| 60000 - Office Supplies                            | \$ 2,170              | \$ 1,350               | \$ 1,350               | \$ -                                         |
| 60010 - Operating Supplies                         | \$ 163,238            | \$ 123,740             | \$ 108,150             | \$ (15,590)                                  |
| 60210 - Uniform Supplies                           | \$ 19,191             | \$ 20,000              | \$ 20,000              | \$ -                                         |
| 60220 - Weapons and Ammunition                     | \$ 27,371             | \$ 15,000              | \$ 15,000              | \$ -                                         |
| 60230 - Food                                       | \$ 1,015,152          | \$ 1,067,188           | \$ 1,097,638           | \$ 30,450                                    |
| 60240 - Clothing Supplies                          | \$ 24,951             | \$ 25,000              | \$ 25,000              | \$ -                                         |
| 60265 - Public Health Commodities - Coronavirus    | \$ 3,049              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Services</b>                                    | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (5,881,626)</b>  | <b>\$ (5,881,626)</b>                        |
| 45005 - Healthcare Contribution Contra Account     | \$ -                  | \$ -                   | \$ (2,343,895)         | \$ (2,343,895)                               |
| 45015 - Dental Insurance Contra Account            | \$ -                  | \$ -                   | \$ (67,842)            | \$ (67,842)                                  |
| 45105 - FICA/SS Contribution Contra Account        | \$ -                  | \$ -                   | \$ (1,058,542)         | \$ (1,058,542)                               |
| 45205 - IMRF Contribution Contra Account           | \$ -                  | \$ -                   | \$ (110,348)           | \$ (110,348)                                 |
| 45215 - SLEP Contribution Contra Account           | \$ -                  | \$ -                   | \$ (2,038,294)         | \$ (2,038,294)                               |
| 53015 - Worker's Comp Contra Account               | \$ -                  | \$ -                   | \$ (262,705)           | \$ (262,705)                                 |

**Sheriff  
Court Security  
General Fund 001.380.400**

**Mission**

The Court Security Division is responsible for the Physical Security and safety of all Court facilities in the County.

**Court Security**

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

**Outcomes and Goals**

1. **Outcome:** Maintain safety and security of 7 court facilities including all offices and personnel in each building. (Criminal court known as the Judicial Center, Civil Court known as the Geneva Courthouse, Juvenile court known as the Juvenile Justice Center, Traffic courts known as, Aurora Branch Court, Elgin Branch Court and Kane County Branch Court and The Court of Appeals known as the Appellate Court)

**Goals:**

- Knowledge of all safety and emergency planes for each facility
- Maintain site safety and security of buildings and surrounding areas such as parking lots and common areas
- Ensure compliance with policies and procedures
- Continue Rapid Deployment training within the Court Security Division to ensure proper response for high stress situations
- Courtroom and facility searches for contraband
- Maintenance issues to be relayed to the proper department
- Monitor all offices in court facilities for safety and security (Control Officer: cameras and alarms for fire or panic alarms including all elevators)

2. **Outcome:** Ensure compliance with Federal, State, and SAFE-T Act training

**Goals:**

- Ensure effectiveness of policies and procedures by revising as necessary within Lexipol
- Safety and movement of "in custody" individuals throughout the court facilities
- Maintain proficiency with all yearly training including (LEADS, HazMat, Bloodborne Pathogen, Use of Force, firearms, pepper spray, taser, defensive tactics, CPR monthly Tac training and basic medical emergencies)

**Sheriff  
Court Security  
General Fund 001.380.400**

| Indicators                                                       | Actual<br>FY2024 | Continuing<br>FY2025 |
|------------------------------------------------------------------|------------------|----------------------|
| Continue monthly weapons training                                | X                | X                    |
| Continue monthly defensive tactics training                      | X                | X                    |
| Continue first aid and CPR training                              | X                | X                    |
| Continue less lethal equipment training (Taser, OC Spray, Baton) | X                | X                    |
| Crowd control equipment and training                             | X                | X                    |

3. **Outcome:** Maintain positive relations with the general public regarding Court Security

**Goals:**

- Maintain technically trained staff
- Knowledge of all offices in the facility to assist in directing the public
- Accommodating those with disabilities and/or special needs which may include service animals or requests for extra assistance
- Response to all emergencies including (medical, building alarms or civil disorder)
- Screening of all individuals entering all buildings in a professional and respectful manner (includes x-ray of personal items, magnetometer screening including possible subsequent “hands on” search/patdown)

4. **Outcome:** Ensure accurate recording of key performance measures

**Goals:**

- Keep monthly totals of each measure to ensure accuracy

| Operational Measures                  | Actual 2023 | *Projected 2024 |
|---------------------------------------|-------------|-----------------|
| Number of Individuals Screened        | 280,929     | 320,856         |
| Number of Items Confiscated           | 727         | 908             |
| Number of People Taken Into Custody   | 299         | 492             |
| Warrants                              | 101         | 108             |
| Ambulance Assists/Medical Emergencies | 22          | 40              |
| Fire Alarms                           | 7           | 7               |
| Disturbances                          | 3           | 3               |
| Assaults/Batteries                    | 4           | 4               |
| Miscellaneous Incidents               | 396         | 444             |
| Escorts                               | 848         | 628             |

\*2024 are estimated totals

**Sheriff  
Court Security  
General Fund 001.380.400**

| Position Summary                 |           |           |                |
|----------------------------------|-----------|-----------|----------------|
| Category                         | FY 2023   | FY 2024   | Projected 2025 |
| Full Time Regular                | 38        | 38        | 38             |
| Full Time Other*                 | 0         | 0         | 0              |
| Part Time Regular                | 3         | 3         | 3              |
| Part Time Other*                 | 0         | 0         | 0              |
| <b>Total Budgeted Positions:</b> | <b>41</b> | <b>41</b> | <b>41</b>      |

\*Other: Elected Officials, Per Diem, Commissioners

| Account / Description<br><b>Expenses 001 General Fund</b> | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                             |                       |                        |                        |                                              |
| <b>400 Court Security Sub-Department</b>                  | <b>\$ 3,325,576</b>   | <b>\$ 3,126,231</b>    | <b>\$ 3,715,480</b>    | <b>\$ 589,249</b>                            |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 2,600,781</b>   | <b>\$ 2,870,141</b>    | <b>\$ 3,463,694</b>    | <b>\$ 593,553</b>                            |
| 40000 - Salaries and Wages                                | \$ 2,503,886          | \$ 2,540,630           | \$ 3,262,656           | \$ 722,026                                   |
| 40003 - Cost of Living Increase                           | \$ -                  | \$ 76,219              | \$ -                   | \$ (76,219)                                  |
| 40006 - Union Wage Increase                               | \$ -                  | \$ 101,182             | \$ -                   | \$ (101,182)                                 |
| 40200 - Overtime Salaries                                 | \$ 90,470             | \$ 128,110             | \$ 193,862             | \$ 65,752                                    |
| 40310 - Bond Call                                         | \$ 6,425              | \$ 24,000              | \$ 7,176               | \$ (16,824)                                  |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ 451,069</b>     | <b>\$ 60,000</b>       | <b>\$ 1,238,215</b>    | <b>\$ 1,178,215</b>                          |
| 45000 - Healthcare Contribution                           | \$ 402,487            | \$ -                   | \$ 665,930             | \$ 665,930                                   |
| 45010 - Dental Contribution                               | \$ 11,807             | \$ -                   | \$ 18,242              | \$ 18,242                                    |
| 45100 - FICA/SS Contribution                              | \$ -                  | \$ -                   | \$ 262,933             | \$ 262,933                                   |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 171,956             | \$ 171,956                                   |
| 45400 - Uniform Allowance                                 | \$ 36,775             | \$ 60,000              | \$ 58,196              | \$ (1,804)                                   |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 60,958              | \$ 60,958                                    |
| <b>Contractual Services</b>                               | <b>\$ 195,149</b>     | <b>\$ 118,100</b>      | <b>\$ 117,100</b>      | <b>\$ (1,000)</b>                            |
| 50150 - Contractual/Consulting Services                   | \$ 14,882             | \$ 16,100              | \$ 16,100              | \$ -                                         |
| 52150 - Repairs and Maint- Comm Equip                     | \$ 71,526             | \$ 15,000              | \$ 15,000              | \$ -                                         |
| 52160 - Repairs and Maint- Equipment                      | \$ 64,341             | \$ 50,000              | \$ 50,000              | \$ -                                         |
| 53100 - Conferences and Meetings                          | \$ 244                | \$ 1,000               | \$ -                   | \$ (1,000)                                   |
| 53110 - Employee Training                                 | \$ 32,475             | \$ 25,000              | \$ 25,000              | \$ -                                         |
| 53120 - Employee Mileage Expense                          | \$ -                  | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 53150 - Pre-Employ Drug Testing and Labs                  | \$ 4,410              | \$ 5,000               | \$ 5,000               | \$ -                                         |
| 53160 - Pre-Employment Physicals                          | \$ 7,271              | \$ 5,000               | \$ 5,000               | \$ -                                         |
| <b>Commodities</b>                                        | <b>\$ 78,576</b>      | <b>\$ 77,990</b>       | <b>\$ 76,490</b>       | <b>\$ (1,500)</b>                            |
| 60000 - Office Supplies                                   | \$ 841                | \$ 4,200               | \$ 4,200               | \$ -                                         |
| 60010 - Operating Supplies                                | \$ 29,393             | \$ 15,590              | \$ 15,590              | \$ -                                         |
| 60080 - Employee Recognition Supplies                     | \$ -                  | \$ 1,500               | \$ -                   | \$ (1,500)                                   |
| 60210 - Uniform Supplies                                  | \$ 27,803             | \$ 30,000              | \$ 30,000              | \$ -                                         |
| 60220 - Weapons and Ammunition                            | \$ 15,503             | \$ 20,000              | \$ 20,000              | \$ -                                         |
| 60250 - Medical Supplies and Drugs                        | \$ -                  | \$ 1,200               | \$ 1,200               | \$ -                                         |
| 64000 - Telephone                                         | \$ 5,036              | \$ 5,500               | \$ 5,500               | \$ -                                         |
| <b>Services</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (1,180,019)</b>  | <b>\$ (1,180,019)</b>                        |
| 45005 - Healthcare Contribution Contra Account            | \$ -                  | \$ -                   | \$ (665,930)           | \$ (665,930)                                 |
| 45015 - Dental Insurance Contra Account                   | \$ -                  | \$ -                   | \$ (18,242)            | \$ (18,242)                                  |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (262,933)           | \$ (262,933)                                 |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (171,956)           | \$ (171,956)                                 |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (60,958)            | \$ (60,958)                                  |



**Sheriff**  
**Stipend Fund 020.380.000**

**Objective**

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.

| Account / Description<br>Revenue Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                          |                       |                        |                        |                                              |
| <b>020 The Stipend Fund</b>                            | \$ -                  | \$ -                   | \$ 6,500               | \$ 6,500                                     |
| <b>000 Revenues Sub-Department</b>                     | \$ -                  | \$ -                   | \$ 6,500               | \$ 6,500                                     |
| <b>Reimbursements</b>                                  | \$ -                  | \$ -                   | \$ 6,500               | \$ 6,500                                     |
| 37115 - State Stipend Certain EO and DH                | \$ -                  | \$ -                   | \$ 6,500               | \$ 6,500                                     |

# Sheriff

## Vehicle and Equipment Fund 128.380.395

### Objective

The Sheriff's Vehicle and Equipment Fund was established in Fiscal Year 2022 for funding from Public Safety Sales Tax and other sources to be reserved for future replacement of Sheriff's vehicles and equipment.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                 |                       |                        |                        |                                              |
| <b>128 Sheriff's Vehicle &amp; Equipment Fund</b>             | \$ 508,416            | \$ 648,222             | \$ 1,615,261           | \$ 967,039                                   |
| <b>000 Revenues Sub-Department</b>                            | \$ 508,416            | \$ 648,222             | \$ 1,615,261           | \$ 967,039                                   |
| <b>Interest Revenue</b>                                       | \$ 74,416             | \$ 73,137              | \$ 59,000              | \$ (14,137)                                  |
| 38000 - Investment Income                                     | \$ 74,416             | \$ 73,137              | \$ 59,000              | \$ (14,137)                                  |
| <b>Other</b>                                                  | \$ -                  | \$ 141,085             | \$ 322,261             | \$ 181,176                                   |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 141,085             | \$ 322,261             | \$ 181,176                                   |
| <b>Transfers In</b>                                           | \$ 434,000            | \$ 434,000             | \$ 1,234,000           | \$ 800,000                                   |
| 39125 - Transfer from Public Safety Sales Tax Fund 125        | \$ 434,000            | \$ 434,000             | \$ 1,234,000           | \$ 800,000                                   |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                  |                       |                        |                        |                                              |
| <b>128 Sheriff's Vehicle &amp; Equipment Fund</b>              | \$ 1,707,382          | \$ 648,222             | \$ 1,615,261           | \$ 967,039                                   |
| <b>395 Sheriff's Vehicle &amp; Equipment Sub-Department</b>    | \$ 1,707,382          | \$ 648,222             | \$ 1,615,261           | \$ 967,039                                   |
| <b>Contractual Services</b>                                    | \$ 184,195            | \$ 148,222             | \$ 204,663             | \$ 56,441                                    |
| 52220 - Equipment Lease                                        | \$ 184,195            | \$ 148,222             | \$ 204,663             | \$ 56,441                                    |
| <b>Capital</b>                                                 | \$ 1,523,186          | \$ 500,000             | \$ 1,410,598           | \$ 910,598                                   |
| 70070 - Automotive Equipment                                   | \$ 1,523,186          | \$ 500,000             | \$ 1,410,598           | \$ 910,598                                   |

**Sheriff**  
**Bomb Squad SWAT Fund 249.380.385**

**Objective**

This Special Revenue Fund is used for Bomb Squad and SWAT revenues and/or expenses that specifically pertain to these categories.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                 |                       |                        |                        |                                              |
| <b>249 Bomb Squad SWAT Fund</b>                               | \$ 60                 | \$ 5,000               | \$ 5,000               | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 60                 | \$ 5,000               | \$ 5,000               | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 60                 | \$ -                   | \$ -                   | \$ -                                         |
| 38000 - Investment Income                                     | \$ 60                 | \$ -                   | \$ -                   | \$ -                                         |
| <b>Other</b>                                                  | \$ -                  | \$ 5,000               | \$ 5,000               | \$ -                                         |
| 38900 - Miscellaneous Other                                   | \$ -                  | \$ 5,000               | \$ 5,000               | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                  |                       |                        |                        |                                              |
| <b>249 Bomb Squad SWAT Fund</b>                                | \$ 8,532              | \$ 5,000               | \$ 5,000               | \$ -                                         |
| <b>385 Bomb Squad SWAT Sub-Department</b>                      | \$ 8,532              | \$ 5,000               | \$ 5,000               | \$ -                                         |
| <b>Contractual Services</b>                                    | \$ 323                | \$ 2,500               | \$ 2,500               | \$ -                                         |
| 50150 - Contractual/Consulting Services                        | \$ -                  | \$ 2,500               | \$ 2,500               | \$ -                                         |
| 53100 - Conferences and Meetings                               | \$ 250                | \$ -                   | \$ -                   | \$ -                                         |
| 53115 - Law Enforcement Training                               | \$ 73                 | \$ -                   | \$ -                   | \$ -                                         |
| <b>Commodities</b>                                             | \$ 8,209              | \$ 2,500               | \$ 2,500               | \$ -                                         |
| 65000 - Miscellaneous Supplies                                 | \$ 8,209              | \$ 2,500               | \$ 2,500               | \$ -                                         |

**Sheriff**  
**Canteen Commission Fund 251.380.386**

**Objective**

This Special Revenue Fund is used for revenue that is generated by commissions from commissary sales. The money can only be used to purchase items of benefit to inmates at the facility.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                 |                       |                        |                        |                                              |
| <b>251 Canteen Commission Fund</b>                            | <b>\$ 394,912</b>     | <b>\$ 650,000</b>      | <b>\$ 651,000</b>      | <b>\$ 1,000</b>                              |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 394,912</b>     | <b>\$ 650,000</b>      | <b>\$ 651,000</b>      | <b>\$ 1,000</b>                              |
| <b>Charges for Services</b>                                   | <b>\$ 17,081</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 34450 - Bond Fees                                             | \$ 17,081             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Interest Revenue</b>                                       | <b>\$ 670</b>         | <b>\$ -</b>            | <b>\$ 1,000</b>        | <b>\$ 1,000</b>                              |
| 38000 - Investment Income                                     | \$ 670                | \$ -                   | \$ 1,000               | \$ 1,000                                     |
| <b>Other</b>                                                  | <b>\$ 1,750</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 38520 - General Donations                                     | \$ 1,750              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Reimbursements</b>                                         | <b>\$ 375,412</b>     | <b>\$ 650,000</b>      | <b>\$ 650,000</b>      | <b>\$ -</b>                                  |
| 37900 - Miscellaneous Reimbursement                           | \$ 375,412            | \$ 650,000             | \$ 650,000             | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                  |                       |                        |                        |                                              |
| <b>251 Canteen Commission Fund</b>                             | <b>\$ 398,592</b>     | <b>\$ 650,000</b>      | <b>\$ 651,000</b>      | <b>\$ 1,000</b>                              |
| <b>386 Canteen Commission Sub-Department</b>                   | <b>\$ 398,592</b>     | <b>\$ 650,000</b>      | <b>\$ 651,000</b>      | <b>\$ 1,000</b>                              |
| <b>Contractual Services</b>                                    | <b>\$ 180,369</b>     | <b>\$ 325,000</b>      | <b>\$ 325,000</b>      | <b>\$ -</b>                                  |
| 50150 - Contractual/Consulting Services                        | \$ 158,120            | \$ 325,000             | \$ 325,000             | \$ -                                         |
| 56010 - Bond                                                   | \$ 17,141             | \$ -                   | \$ -                   | \$ -                                         |
| 56020 - Bond Fee                                               | \$ 600                | \$ -                   | \$ -                   | \$ -                                         |
| 63050 - Cable TV                                               | \$ 4,507              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Commodities</b>                                             | <b>\$ 218,223</b>     | <b>\$ 325,000</b>      | <b>\$ 326,000</b>      | <b>\$ 1,000</b>                              |
| 60000 - Office Supplies                                        | \$ 29,693             | \$ -                   | \$ -                   | \$ -                                         |
| 60050 - Books and Subscriptions                                | \$ 630                | \$ -                   | \$ -                   | \$ -                                         |
| 60230 - Food                                                   | \$ 59,344             | \$ -                   | \$ -                   | \$ -                                         |
| 65000 - Miscellaneous Supplies                                 | \$ 128,555            | \$ 325,000             | \$ 326,000             | \$ 1,000                                     |

**Sheriff**  
**DEF Federal - DOJ Fund 252.380.387**

**Objective**

This Special Revenue Fund is used for funds received by the Federal Government and expenses that must follow strict Federal guidelines.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                 |                       |                        |                        |                                              |
| <b>252 Sheriff DEF Federal - DOJ Fund</b>                     | \$ 32,468             | \$ 11,044              | \$ 11,000              | \$ (44)                                      |
| <b>000 Revenues Sub-Department</b>                            | \$ 32,468             | \$ 11,044              | \$ 11,000              | \$ (44)                                      |
| <b>Grants</b>                                                 | \$ 31,329             | \$ -                   | \$ -                   | \$ -                                         |
| 32225 - Equitable Sharing Program-DOJ Federal Grant           | \$ 31,329             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 1,139              | \$ 1,044               | \$ 1,000               | \$ (44)                                      |
| 38000 - Investment Income                                     | \$ 1,139              | \$ 1,044               | \$ 1,000               | \$ (44)                                      |
| <b>Other</b>                                                  | \$ -                  | \$ 10,000              | \$ 10,000              | \$ -                                         |
| 38900 - Miscellaneous Other                                   | \$ -                  | \$ 10,000              | \$ 10,000              | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                  |                       |                        |                        |                                              |
| <b>252 Sheriff DEF Federal - DOJ Fund</b>                      | \$ 27,994             | \$ 11,044              | \$ 11,000              | \$ (44)                                      |
| <b>387 DEF Federal - DOJ Sub-Department</b>                    | \$ 27,994             | \$ 11,044              | \$ 11,000              | \$ (44)                                      |
| <b>Contractual Services</b>                                    | \$ 1,069              | \$ 10,000              | \$ 10,000              | \$ -                                         |
| 50150 - Contractual/Consulting Services                        | \$ 1,069              | \$ 10,000              | \$ 10,000              | \$ -                                         |
| <b>Commodities</b>                                             | \$ 26,925             | \$ -                   | \$ -                   | \$ -                                         |
| 60580 - Special Purpose Equip - Non-Capital                    | \$ 26,925             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 1,044               | \$ 1,000               | \$ (44)                                      |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 1,044               | \$ 1,000               | \$ (44)                                      |

**Sheriff**  
**DEF Local Fund 253.380.388**

**Objective**

This Special Revenue Fund is used for funds received by state and local entities and expenses that must follow strict guidelines for use.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                 |                       |                        |                        |                                              |
| <b>253 County Sheriff DEF Local Fund</b>                      | \$ 81,962             | \$ 20,000              | \$ 20,000              | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 81,962             | \$ 20,000              | \$ 20,000              | \$ -                                         |
| <b>Fines</b>                                                  | \$ 81,962             | \$ -                   | \$ -                   | \$ -                                         |
| 36020 - Drug Fines                                            | \$ 81,962             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Other</b>                                                  | \$ -                  | \$ 20,000              | \$ 20,000              | \$ -                                         |
| 38900 - Miscellaneous Other                                   | \$ -                  | \$ 20,000              | \$ 20,000              | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                  |                       |                        |                        |                                              |
| <b>253 County Sheriff DEF Local Fund</b>                       | \$ 100,934            | \$ 20,000              | \$ 20,000              | \$ -                                         |
| <b>388 DEF Local Sub-Department</b>                            | \$ 100,934            | \$ 20,000              | \$ 20,000              | \$ -                                         |
| <b>Contractual Services</b>                                    | \$ 46,807             | \$ 20,000              | \$ 20,000              | \$ -                                         |
| 50150 - Contractual/Consulting Services                        | \$ 46,807             | \$ 20,000              | \$ 20,000              | \$ -                                         |
| <b>Commodities</b>                                             | \$ 54,127             | \$ -                   | \$ -                   | \$ -                                         |
| 60580 - Special Purpose Equip - Non-Capital                    | \$ 24,436             | \$ -                   | \$ -                   | \$ -                                         |
| 65000 - Miscellaneous Supplies                                 | \$ 29,690             | \$ -                   | \$ -                   | \$ -                                         |

**Sheriff**  
**FATS Fund 254.380.389**

**Objective**

This Special Revenue Fund is used for FATS revenues and/or expenses that specifically pertain to these activities.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                 |                       |                        |                        |                                              |
| <b>254 FATS Fund</b>                                          | \$ 4,037              | \$ 6,000               | \$ 6,000               | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 4,037              | \$ 6,000               | \$ 6,000               | \$ -                                         |
| <b>Charges for Services</b>                                   | \$ 4,037              | \$ 6,000               | \$ 6,000               | \$ -                                         |
| 35900 - Miscellaneous Fees                                    | \$ 4,037              | \$ 6,000               | \$ 6,000               | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                  |                       |                        |                        |                                              |
| <b>254 FATS Fund</b>                                           | \$ 1,130              | \$ 6,000               | \$ 6,000               | \$ -                                         |
| <b>389 FATS Sub-Department</b>                                 | \$ 1,130              | \$ 6,000               | \$ 6,000               | \$ -                                         |
| <b>Contractual Services</b>                                    | \$ 1,000              | \$ 6,000               | \$ 6,000               | \$ -                                         |
| 50150 - Contractual/Consulting Services                        | \$ 1,000              | \$ 6,000               | \$ 6,000               | \$ -                                         |
| <b>Commodities</b>                                             | \$ 130                | \$ -                   | \$ -                   | \$ -                                         |
| 65000 - Miscellaneous Supplies                                 | \$ 130                | \$ -                   | \$ -                   | \$ -                                         |

**Sheriff**  
**K-9 Unit Fund 255.380.390**

**Objective**

This Special Revenue Fund is used for K-9 Unit revenues and/or expenses that specifically pertain to related training, supplies and services.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                 |                       |                        |                        |                                              |
| <b>255 K-9 Unit Fund</b>                                      | \$ 204,579            | \$ 30,000              | \$ 30,000              | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 204,579            | \$ 30,000              | \$ 30,000              | \$ -                                         |
| <b>Charges for Services</b>                                   | \$ 89,000             | \$ -                   | \$ -                   | \$ -                                         |
| 35480 - K-9 Training                                          | \$ 89,000             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 230                | \$ -                   | \$ -                   | \$ -                                         |
| 38000 - Investment Income                                     | \$ 230                | \$ -                   | \$ -                   | \$ -                                         |
| <b>Other</b>                                                  | \$ 115,349            | \$ 30,000              | \$ 30,000              | \$ -                                         |
| 38520 - General Donations                                     | \$ 114,701            | \$ 30,000              | \$ 30,000              | \$ -                                         |
| 38900 - Miscellaneous Other                                   | \$ 647                | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                  |                       |                        |                        |                                              |
| <b>255 K-9 Unit Fund</b>                                       | \$ 214,897            | \$ 30,000              | \$ 30,000              | \$ -                                         |
| <b>390 K-9 Sub-Department</b>                                  | \$ 214,897            | \$ 30,000              | \$ 30,000              | \$ -                                         |
| <b>Contractual Services</b>                                    | \$ 143,344            | \$ 15,000              | \$ 15,000              | \$ -                                         |
| 50150 - Contractual/Consulting Services                        | \$ 137,552            | \$ 15,000              | \$ 15,000              | \$ -                                         |
| 55015 - General Donations                                      | \$ 5,791              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Commodities</b>                                             | \$ 71,553             | \$ 15,000              | \$ 15,000              | \$ -                                         |
| 65000 - Miscellaneous Supplies                                 | \$ 71,553             | \$ 15,000              | \$ 15,000              | \$ -                                         |



**Sheriff**  
**Vehicle Maintenance Purchase Fund 256.380.391**

**Objective**

This Special Revenue Fund is used for revenues and/or expenses that pertain to the purchase or maintenance of vehicles used by the Kane County Sheriff's Office.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                 |                       |                        |                        |                                              |
| <b>256 Vehicle Maintenance/Purchase Fund</b>                  | \$ 4,891              | \$ 1,200               | \$ 1,200               | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 4,891              | \$ 1,200               | \$ 1,200               | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 161                | \$ -                   | \$ -                   | \$ -                                         |
| 38000 - Investment Income                                     | \$ 161                | \$ -                   | \$ -                   | \$ -                                         |
| <b>Other</b>                                                  | \$ 692                | \$ 1,200               | \$ 1,200               | \$ -                                         |
| 38900 - Miscellaneous Other                                   | \$ 692                | \$ 1,200               | \$ 1,200               | \$ -                                         |
| <b>Transfers In</b>                                           | \$ 4,038              | \$ -                   | \$ -                   | \$ -                                         |
| 39000 - Transfer From Other Funds                             | \$ 4,038              | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                  |                       |                        |                        |                                              |
| <b>256 Vehicle Maintenance/Purchase Fund</b>                   | \$ 527                | \$ 1,200               | \$ 1,200               | \$ -                                         |
| <b>391 Vehicle Maintenance/Purchase Sub-Department</b>         | \$ 527                | \$ 1,200               | \$ 1,200               | \$ -                                         |
| <b>Commodities</b>                                             | \$ 527                | \$ 1,200               | \$ 1,200               | \$ -                                         |
| 65000 - Miscellaneous Supplies                                 | \$ 527                | \$ 1,200               | \$ 1,200               | \$ -                                         |

# Sheriff

## DUI Fund 257.380.392

### Objective

This Special Revenue Fund is used for revenues from fees collected by the Kane County Clerk and/or expenses that pertain to this category.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                 |                       |                        |                        |                                              |
| <b>257 Sheriff DUI Fund</b>                                   | \$ 118                | \$ 32,000              | \$ 32,000              | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 118                | \$ 32,000              | \$ 32,000              | \$ -                                         |
| <b>Fines</b>                                                  | \$ -                  | \$ 32,000              | \$ 32,000              | \$ -                                         |
| 36050 - DUI Fines                                             | \$ -                  | \$ 32,000              | \$ 32,000              | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 118                | \$ -                   | \$ -                   | \$ -                                         |
| 38000 - Investment Income                                     | \$ 118                | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                  |                       |                        |                        |                                              |
| <b>257 Sheriff DUI Fund</b>                                    | \$ -                  | \$ 32,000              | \$ 32,000              | \$ -                                         |
| <b>392 DUI Fund Sub-Department</b>                             | \$ -                  | \$ 32,000              | \$ 32,000              | \$ -                                         |
| <b>Contractual Services</b>                                    | \$ -                  | \$ 22,000              | \$ 22,000              | \$ -                                         |
| 50150 - Contractual/Consulting Services                        | \$ -                  | \$ 10,000              | \$ 10,000              | \$ -                                         |
| 53115 - Law Enforcement Training                               | \$ -                  | \$ 12,000              | \$ 12,000              | \$ -                                         |
| <b>Commodities</b>                                             | \$ -                  | \$ 10,000              | \$ 10,000              | \$ -                                         |
| 65000 - Miscellaneous Supplies                                 | \$ -                  | \$ 10,000              | \$ 10,000              | \$ -                                         |

# Sheriff

## Money Laundering Fund 258.380.393

### Objective

Pursuant to Illinois State Law, law enforcement agencies may be awarded currency and/or assets as a result of an investigation and subsequent civil court process to seize the currency and/or assets under the Money Laundering Statute (720 ILCS 5/29B-1). The currency and/or assets may then be utilized by the awarded law enforcement agency for the enforcement of laws.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                 |                       |                        |                        |                                              |
| <b>258 Sheriffs Office Money Laundering Fund</b>              | \$ 39,561             | \$ 5,000               | \$ 6,000               | \$ 1,000                                     |
| <b>000 Revenues Sub-Department</b>                            | \$ 39,561             | \$ 5,000               | \$ 6,000               | \$ 1,000                                     |
| <b>Fines</b>                                                  | \$ -                  | \$ 5,000               | \$ 5,000               | \$ -                                         |
| 36020 - Drug Fines                                            | \$ -                  | \$ 5,000               | \$ 5,000               | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 1,106              | \$ -                   | \$ 1,000               | \$ 1,000                                     |
| 38000 - Investment Income                                     | \$ 1,106              | \$ -                   | \$ 1,000               | \$ 1,000                                     |
| <b>Transfers In</b>                                           | \$ 38,455             | \$ -                   | \$ -                   | \$ -                                         |
| 39000 - Transfer From Other Funds                             | \$ 38,455             | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                  |                       |                        |                        |                                              |
| <b>258 Sheriffs Office Money Laundering Fund</b>               | \$ -                  | \$ 5,000               | \$ 6,000               | \$ 1,000                                     |
| <b>393 Sheriff's Money Laundering Sub-Department</b>           | \$ -                  | \$ 5,000               | \$ 6,000               | \$ 1,000                                     |
| <b>Contractual Services</b>                                    | \$ -                  | \$ 5,000               | \$ 5,000               | \$ -                                         |
| 50150 - Contractual/Consulting Services                        | \$ -                  | \$ 5,000               | \$ 5,000               | \$ -                                         |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ -                   | \$ 1,000               | \$ 1,000                                     |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ -                   | \$ 1,000               | \$ 1,000                                     |

**Sheriff**  
**Transportation Safety Highway Hire Back Fund 259.380.384**

**Objective**

The Highway Safety Hire Back Fund was created in 2014 in accordance with Illinois Vehicle Code 625 ILCS 5/11-605.1, which requires that each county create a Transportation Safety Highway Hire-Back Fund. The additional fines for violations of the speed limit within a construction or maintenance speed zone are deposited into this fund. All monies in this Highway Safety Hire Back Fund are then used to hire off-duty County police officers to monitor construction or maintenance speed zones in the county.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                 |                       |                        |                        |                                              |
| <b>259 Transportation Safety Highway HB Fund</b>              | \$ 188                | \$ 20,000              | \$ 20,000              | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 188                | \$ 20,000              | \$ 20,000              | \$ -                                         |
| <b>Fines</b>                                                  | \$ -                  | \$ 20,000              | \$ 20,000              | \$ -                                         |
| 36065 - Speed Zone Fines                                      | \$ -                  | \$ 20,000              | \$ 20,000              | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 188                | \$ -                   | \$ -                   | \$ -                                         |
| 38000 - Investment Income                                     | \$ 188                | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                  |                       |                        |                        |                                              |
| <b>259 Transportation Safety Highway HB Fund</b>               | \$ -                  | \$ 20,000              | \$ 20,000              | \$ -                                         |
| <b>384 Highway Safety Hire Back Sub-Department</b>             | \$ -                  | \$ 20,000              | \$ 20,000              | \$ -                                         |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 20,000              | \$ 20,000              | \$ -                                         |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 20,000              | \$ 20,000              | \$ -                                         |

**Sheriff**  
**AJF Medical Cost Fund 262.380.411**

**Objective**

The Arrestee's Medical Costs Fund derives its revenues from a fee charged for convictions and orders of supervision to help defray the costs of providing medical care to inmates incarcerated in the Kane County Jail.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                 |                       |                        |                        |                                              |
| <b>262 AJF Medical Cost Fund</b>                              | \$ 29,525             | \$ 25,040              | \$ 47,000              | \$ 21,960                                    |
| <b>000 Revenues Sub-Department</b>                            | \$ 29,525             | \$ 25,040              | \$ 47,000              | \$ 21,960                                    |
| <b>Charges for Services</b>                                   | \$ 27,532             | \$ 25,000              | \$ 45,000              | \$ 20,000                                    |
| 34460 - Arrestee Medical Cost Fees                            | \$ 27,532             | \$ 25,000              | \$ 45,000              | \$ 20,000                                    |
| <b>Interest Revenue</b>                                       | \$ 1,993              | \$ 40                  | \$ 2,000               | \$ 1,960                                     |
| 38000 - Investment Income                                     | \$ 1,993              | \$ 40                  | \$ 2,000               | \$ 1,960                                     |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                  |                       |                        |                        |                                              |
| <b>262 AJF Medical Cost Fund</b>                               | \$ 25,040             | \$ 25,040              | \$ 47,000              | \$ 21,960                                    |
| <b>411 AJF Medical Cost Sub-Department</b>                     | \$ 25,040             | \$ 25,040              | \$ 47,000              | \$ 21,960                                    |
| <b>Contractual Services</b>                                    | \$ 25,040             | \$ 25,040              | \$ 25,040              | \$ -                                         |
| 50210 - Medical/Dental/Hospital Services                       | \$ 25,040             | \$ 25,040              | \$ 25,040              | \$ -                                         |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ -                   | \$ 21,960              | \$ 21,960                                    |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ -                   | \$ 21,960              | \$ 21,960                                    |

# Sheriff

## Civil Operations Fund 263.380.412

### Objective

The Civil Operations Fund holds fees collected by the Sheriff's Office. All funds are entered in their specific category for accurate capture of services rendered by KCSO.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                 |                       |                        |                        |                                              |
| <b>263 Sheriff Civil Operations Fund</b>                      | <b>\$ 474,110</b>     | <b>\$ 20,000</b>       | <b>\$ 20,000</b>       | <b>\$ -</b>                                  |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 474,110</b>     | <b>\$ 20,000</b>       | <b>\$ 20,000</b>       | <b>\$ -</b>                                  |
| <b>Charges for Services</b>                                   | <b>\$ 457,825</b>     | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 34360 - Net Civil Processing Fees                             | \$ 441,125            | \$ -                   | \$ -                   | \$ -                                         |
| 34365 - Failure to Appear Fee                                 | \$ 16,700             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Fines</b>                                                  | <b>\$ 5,346</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 36020 - Drug Fines                                            | \$ 5,346              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Interest Revenue</b>                                       | <b>\$ 60</b>          | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 38000 - Investment Income                                     | \$ 60                 | \$ -                   | \$ -                   | \$ -                                         |
| <b>Other</b>                                                  | <b>\$ 10,878</b>      | <b>\$ 20,000</b>       | <b>\$ 20,000</b>       | <b>\$ -</b>                                  |
| 38520 - General Donations                                     | \$ 2,402              | \$ -                   | \$ -                   | \$ -                                         |
| 38900 - Miscellaneous Other                                   | \$ 8,476              | \$ 20,000              | \$ 20,000              | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                  |                       |                        |                        |                                              |
| <b>263 Sheriff Civil Operations Fund</b>                       | <b>\$ 393,693</b>     | <b>\$ 20,000</b>       | <b>\$ 20,000</b>       | <b>\$ -</b>                                  |
| <b>412 Sheriff Civil Operations Sub-Department</b>             | <b>\$ 393,693</b>     | <b>\$ 20,000</b>       | <b>\$ 20,000</b>       | <b>\$ -</b>                                  |
| <b>Contractual Services</b>                                    | <b>\$ 328,513</b>     | <b>\$ 20,000</b>       | <b>\$ 20,000</b>       | <b>\$ -</b>                                  |
| 53100 - Conferences and Meetings                               | \$ 1,603              | \$ -                   | \$ -                   | \$ -                                         |
| 53115 - Law Enforcement Training                               | \$ 3,071              | \$ -                   | \$ -                   | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ 35                 | \$ -                   | \$ -                   | \$ -                                         |
| 53130 - General Association Dues                               | \$ 835                | \$ -                   | \$ -                   | \$ -                                         |
| 55000 - Miscellaneous Contractual Exp                          | \$ 322,158            | \$ 20,000              | \$ 20,000              | \$ -                                         |
| 55015 - General Donations                                      | \$ 812                | \$ -                   | \$ -                   | \$ -                                         |
| <b>Commodities</b>                                             | <b>\$ 65,180</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 60010 - Operating Supplies                                     | \$ 578                | \$ -                   | \$ -                   | \$ -                                         |
| 60080 - Employee Recognition Supplies                          | \$ 1,640              | \$ -                   | \$ -                   | \$ -                                         |
| 60210 - Uniform Supplies                                       | \$ 1,365              | \$ -                   | \$ -                   | \$ -                                         |
| 65000 - Miscellaneous Supplies                                 | \$ 61,596             | \$ -                   | \$ -                   | \$ -                                         |

**Sheriff**  
**Cannabis Regulation - Local Fund 264.380.264**

**Objective**

This Special Revenue Fund derives its revenue from a Cannabis Regulation Tax. The funds are used for prevention and law enforcement training.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                 |                       |                        |                        |                                              |
| <b>264 Cannabis Regulation - Local Fund</b>                   | \$ 93,822             | \$ 90,090              | \$ 90,090              | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 93,822             | \$ 90,090              | \$ 90,090              | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 2,120              | \$ 90                  | \$ 2,000               | \$ 1,910                                     |
| 38000 - Investment Income                                     | \$ 2,120              | \$ 90                  | \$ 2,000               | \$ 1,910                                     |
| <b>Other</b>                                                  | \$ -                  | \$ -                   | \$ (1,910)             | \$ (1,910)                                   |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ -                   | \$ (1,910)             | \$ (1,910)                                   |
| <b>Other Taxes</b>                                            | \$ 91,702             | \$ 90,000              | \$ 90,000              | \$ -                                         |
| 30185 - Cannabis Regulation Tax                               | \$ 91,702             | \$ 90,000              | \$ 90,000              | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                  |                       |                        |                        |                                              |
| <b>264 Cannabis Regulation - Local Fund</b>                    | \$ 129,093            | \$ 90,090              | \$ 90,090              | \$ -                                         |
| <b>264 Cannabis Regulation-Local Sub-Department</b>            | \$ 129,093            | \$ 90,090              | \$ 90,090              | \$ -                                         |
| <b>Contractual Services</b>                                    | \$ 49,584             | \$ 45,000              | \$ 45,000              | \$ -                                         |
| 50150 - Contractual/Consulting Services                        | \$ 49,584             | \$ 45,000              | \$ 45,000              | \$ -                                         |
| <b>Commodities</b>                                             | \$ 79,509             | \$ 45,090              | \$ 45,090              | \$ -                                         |
| 60010 - Operating Supplies                                     | \$ 79,509             | \$ 45,090              | \$ 45,090              | \$ -                                         |

**Sheriff**  
**DEF Federal - Treasury Fund 265.380.394**

**Objective**

This Special Revenue Fund is used for funds received from the Federal Government-Treasury and expenses that must follow strict Federal guidelines.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                 |                       |                        |                        |                                              |
| <b>265 Sheriff DEF Federal - Treasury Fund</b>                | \$ 239,335            | \$ 50,000              | \$ 52,000              | \$ 2,000                                     |
| <b>000 Revenues Sub-Department</b>                            | \$ 239,335            | \$ 50,000              | \$ 52,000              | \$ 2,000                                     |
| <b>Grants</b>                                                 | \$ 237,446            | \$ 50,000              | \$ 50,000              | \$ -                                         |
| 32226 - Equitable Sharing Program-DEF Federal Treasury Grant  | \$ 237,446            | \$ 50,000              | \$ 50,000              | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 1,888              | \$ -                   | \$ 2,000               | \$ 2,000                                     |
| 38000 - Investment Income                                     | \$ 1,888              | \$ -                   | \$ 2,000               | \$ 2,000                                     |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                  |                       |                        |                        |                                              |
| <b>265 Sheriff DEF Federal - Treasury Fund</b>                 | \$ 191,960            | \$ 50,000              | \$ 52,000              | \$ 2,000                                     |
| <b>394 DEF Federal - Treasury Sub-Department</b>               | \$ 191,960            | \$ 50,000              | \$ 52,000              | \$ 2,000                                     |
| <b>Contractual Services</b>                                    | \$ 102,108            | \$ -                   | \$ -                   | \$ -                                         |
| 50150 - Contractual/Consulting Services                        | \$ 102,108            | \$ -                   | \$ -                   | \$ -                                         |
| <b>Commodities</b>                                             | \$ 89,851             | \$ 50,000              | \$ 50,000              | \$ -                                         |
| 60010 - Operating Supplies                                     | \$ 89,851             | \$ 50,000              | \$ 50,000              | \$ -                                         |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ -                   | \$ 2,000               | \$ 2,000                                     |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ -                   | \$ 2,000               | \$ 2,000                                     |



**Sheriff**  
**Detail Escrow Fund 702.380.380**

**Objective**

To account for security services provided to outside organizations by Sheriff's Office personnel.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                 |                       |                        |                        |                                              |
| <b>702 Sheriff's Detail Escrow Fund</b>                       | \$ 22,570             | \$ 200,000             | \$ 200,000             | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 22,570             | \$ 200,000             | \$ 200,000             | \$ -                                         |
| <b>Charges for Services</b>                                   | \$ 26,675             | \$ 200,000             | \$ 200,000             | \$ -                                         |
| 34350 - Detail Fees                                           | \$ 26,675             | \$ 200,000             | \$ 200,000             | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ (4,105)            | \$ -                   | \$ -                   | \$ -                                         |
| 38000 - Investment Income                                     | \$ (4,105)            | \$ -                   | \$ -                   | \$ -                                         |
| <b>Other</b>                                                  | \$ -                  | \$ (347,171)           | \$ -                   | \$ 347,171                                   |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ (347,171)           | \$ -                   | \$ 347,171                                   |
| <b>Transfers In</b>                                           | \$ -                  | \$ 347,171             | \$ -                   | \$ (347,171)                                 |
| 39001 - Transfer from General Fund 001                        | \$ -                  | \$ 347,171             | \$ -                   | \$ (347,171)                                 |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>380 Sheriff Department</b>                                  |                       |                        |                        |                                              |
| <b>702 Sheriff's Detail Escrow Fund</b>                        | \$ 326,313            | \$ 200,000             | \$ 200,000             | \$ -                                         |
| <b>380 Sheriff Sub-Department</b>                              | \$ 326,313            | \$ 200,000             | \$ 200,000             | \$ -                                         |
| <b>Contractual Services</b>                                    | \$ 326,313            | \$ 200,000             | \$ 200,000             | \$ -                                         |
| 50150 - Contractual/Consulting Services                        | \$ 326,313            | \$ 200,000             | \$ 200,000             | \$ -                                         |

**State's Attorney  
Criminal Division  
General Fund 001.300.306**

**Mission**

Our mission is to represent the interests of our community and to seek justice for the people of Kane County with integrity, courage, and professionalism.

**State's Attorney's Office Overview**

The State's Attorney's Office has the duty to prosecute traffic and criminal matters, represent Kane County in civil litigation, act as legal counsel to the County Board, Elected and Appointed Officials and all Kane County departments.

**State's Attorney's Office – Criminal Division 001.300.300**

The State's Attorney's Office has the duty to prosecute all traffic and criminal matters and represent Kane County in litigation.

**Outcomes**

In every case, justice requires that person who violated the law is held accountable in an ethical, equitable, and independent manner and that victims of crime and the community as a whole deserve.

Our success relies upon recruiting and retaining a staff of highly qualified attorneys and other staff and supporting them with the finest training possible.

**2025 Goals and Objectives**

- Determine competitive compensation to recruit entry level ASAs.
- Determine competitive compensation to retain current ASAs.
- Develop and implement effective recruiting methods for experienced ASAs.
- Provide appropriate supervision and training of ASAs.
- Develop procedures for the review, evaluation and prosecution of expected increase of cases of violent crimes in Kane County.
- Adjust to the impact on the State's Attorney's Office of legislative changes such as the SAFE-T Act and the Pretrial Fairness Act, and the increased use of body worn cameras by local law enforcement.
- Develop procedures for the review, evaluation and redaction of body worn camera videos to determine efficacy of increased prosecutions.
- Develop enhanced procedures for the investigation and prosecution of child pornography cases in Kane County.

| Indicators                                               | Actual<br>2024 | Projected<br>2025 |
|----------------------------------------------------------|----------------|-------------------|
| Reduced time needed to recruit and hire entry level ASAs | Continuing     | Continuing        |
| Reduced turnover of experienced ASAs                     | Continuing     | Continuing        |
| Train Law Clerks to pass the bar exam and become ASAs    | 4              | TBD               |
| Added ASAs to review body worn camera video              | 2              | TBD               |
| Added ASAs for Felony DUI and Felony Domestic Violence   | 2              | TBD               |
| Provided Investigators with specialize computer software | Initiated      | TBD               |

**State's Attorney  
Criminal Division  
General Fund 001.300.306**

| <b>Operational Measures</b>                                                 | <b>Completed<br/>2023</b> | <b>Projected<br/>2024</b> |
|-----------------------------------------------------------------------------|---------------------------|---------------------------|
| Criminal Division - New felony filings                                      | 2,767                     | TBD                       |
| Criminal Division - Murder cases charged                                    | 14                        | TBD                       |
| Criminal Division - Guns & Gangs Unit cases charged                         | 91                        | TBD                       |
| Special Victims Unit – Sexual assault and abuse cases charged               | 25                        | TBD                       |
| Special Victims Unit – Child pornography cases charged                      | 27                        | TBD                       |
| Investigations Unit – Digital forensic cases initiated                      | 44                        | TBD                       |
| Investigations Unit – Devices examined                                      | 115                       | TBD                       |
| Investigations Unit – Forensic reports generated                            | 84                        | TBD                       |
| Investigations Unit – Assists to external agencies                          | 9                         | TBD                       |
| DUI Unit – New misdemeanor DUI cases charged                                | 1,037                     | TBD                       |
| DUI Unit – New felony DUI cases charged                                     | 368                       | TBD                       |
| Misdemeanor & Traffic – New misdemeanor cases charged                       | 39                        | TBD                       |
| Misdemeanor & Traffic – New traffic citations issued                        | 16,972                    | TBD                       |
| Deferred Prosecution Unit – New program applicants                          | 199                       | TBD                       |
| Deferred Prosecution Unit – New program graduates                           | 77                        | TBD                       |
| Deferred Prosecution Unit – Restitution paid by participants                | \$161,777                 | TBD                       |
| Treatment Alternate Court – New applicants                                  | 31                        | TBD                       |
| Veterans Court – New Applicants                                             | 5                         | TBD                       |
| Mental Health Court – Involuntary admission petitions filed                 | 217                       | TBD                       |
| Mental Health Court – Involuntary medication petitions filed                | 66                        | TBD                       |
| Community Prosecution – Graduates from Aurora Law Enforcement Youth Academy | 40                        | TBD                       |
| Community Prosecution – SAO employee volunteer hours                        | 140                       | TBD                       |
| Community Prosecution – Community events attended                           | 19                        | TBD                       |
| Conviction Integrity Unit – Requests for resentencing                       | 11                        | TBD                       |
| Conviction Integrity Unit – Requests reviewed found eligible                | 5                         | TBD                       |
| Conviction Integrity Unit – Requests reviewed found ineligible              | 6                         | TBD                       |

**State's Attorney  
Criminal Division  
General Fund 001.300.306**

| Position Summary      |               |               |                |
|-----------------------|---------------|---------------|----------------|
| Category              | FY 2023       | FY 2024       | Projected 2025 |
| Full Time Regular     | 118.87        | 114.05        | **106.60       |
| Full Time Other*      | 0.5           | 0.5           | 0.5            |
| Part Time Regular     | 7             | 11            | ***11          |
| Part Time Other*      | 0             | 0             | 0              |
| <b>Total Budgeted</b> | <b>126.37</b> | <b>125.55</b> | <b>118.10</b>  |

\*Other: Elected Officials

\*\* Full time position replaced by 2 part time positions, 4 positions moved to ARP, other minor re-allocations

\*\*\* Additional part-time staff to replace 1 full time, offset by 2 law clerk positions not budgeted

| Account / Description<br>Revenue 001 General Fund         | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                    |                       |                        |                        |                                              |
| <b>000 Revenues Sub-Department</b>                        | <b>\$ 1,967,207</b>   | <b>\$ 1,726,680</b>    | <b>\$ 1,705,870</b>    | <b>\$ (20,810)</b>                           |
| <b>Grants</b>                                             | <b>\$ 515,161</b>     | <b>\$ 471,242</b>      | <b>\$ 477,970</b>      | <b>\$ 6,728</b>                              |
| 32095 - JJC Council Grant                                 | \$ 15,527             | \$ 59,072              | \$ 58,665              | \$ (407)                                     |
| 32155 - SAMHSA CDSP Grant                                 | \$ 208,488            | \$ -                   | \$ -                   | \$ -                                         |
| 32275 - COSSAP Grant                                      | \$ 289,158            | \$ 412,170             | \$ 419,305             | \$ 7,135                                     |
| 33636 - SAO ARPA Grant                                    | \$ 1,988              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Charges for Services</b>                               | <b>\$ 743,972</b>     | <b>\$ 623,000</b>      | <b>\$ 705,600</b>      | <b>\$ 82,600</b>                             |
| 34250 - State's Atty Prosecution Fees                     | \$ 448,341            | \$ 400,000             | \$ 450,000             | \$ 50,000                                    |
| 35010 - Default Fees                                      | \$ 55,278             | \$ -                   | \$ 36,000              | \$ 36,000                                    |
| 35230 - DV Diversion Program Fee                          | \$ 76,718             | \$ 80,000              | \$ 66,000              | \$ (14,000)                                  |
| 35270 - Drug Testing Administrative Fee                   | \$ 9,204              | \$ 7,500               | \$ 9,000               | \$ 1,500                                     |
| 35280 - Drug Diversion Program Fee                        | \$ 38,660             | \$ 45,000              | \$ 24,000              | \$ (21,000)                                  |
| 35345 - Deferred Prosecution                              | \$ 115,065            | \$ 90,000              | \$ 120,000             | \$ 30,000                                    |
| 35350 - D/A Deferred Prosecution                          | \$ 1,366              | \$ -                   | \$ 600                 | \$ 600                                       |
| 35900 - Miscellaneous Fees                                | \$ (659)              | \$ 500                 | \$ -                   | \$ (500)                                     |
| <b>Fines</b>                                              | <b>\$ 493,814</b>     | <b>\$ 400,000</b>      | <b>\$ 315,000</b>      | <b>\$ (85,000)</b>                           |
| 36000 - State's Attorney Fines                            | \$ 304,658            | \$ 275,000             | \$ 270,000             | \$ (5,000)                                   |
| 36010 - Bond Forfeiture Fines                             | \$ 189,157            | \$ 125,000             | \$ 45,000              | \$ (80,000)                                  |
| <b>Reimbursements</b>                                     | <b>\$ 203,817</b>     | <b>\$ 197,438</b>      | <b>\$ 207,300</b>      | <b>\$ 9,862</b>                              |
| 37030 - States Atty Salary Reimbursement                  | \$ 203,817            | \$ 197,438             | \$ 207,300             | \$ 9,862                                     |
| <b>Other</b>                                              | <b>\$ 667</b>         | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 38560 - State's Attorney Refunds                          | \$ 667                | \$ -                   | \$ -                   | \$ -                                         |
| <b>Transfers In</b>                                       | <b>\$ 9,776</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 39114 - Transfer from Property Freeze Protection Fund 114 | \$ 9,776              | \$ -                   | \$ -                   | \$ -                                         |
| <b>306 Collaborative Diversion Program</b>                | <b>\$ -</b>           | <b>\$ 35,000</b>       | <b>\$ -</b>            | <b>\$ (35,000)</b>                           |
| 39350 - Transfer from County Health Fund 350              | \$ -                  | \$ 35,000              | \$ -                   | \$ (35,000)                                  |

**State's Attorney  
Criminal Division  
General Fund 001.300.306**

| Account / Description<br><b>Expenses</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                    |                       |                        |                        |                                              |
| <b>300 State's Attorney- Criminal Div Sub-Department</b>  | <b>\$ 8,658,252</b>   | <b>\$ 10,403,379</b>   | <b>\$ 10,711,050</b>   | <b>\$ 307,671</b>                            |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 6,875,074</b>   | <b>\$ 9,602,199</b>    | <b>\$ 9,853,281</b>    | <b>\$ 251,082</b>                            |
| 40000 - Salaries and Wages                                | \$ 6,821,970          | \$ 8,130,361           | \$ 9,705,280           | \$ 1,574,919                                 |
| 40003 - Cost of Living Increase                           | \$ -                  | \$ 243,911             | \$ -                   | \$ (243,911)                                 |
| 40004 - Merit Increase                                    | \$ -                  | \$ 1,079,927           | \$ -                   | \$ (1,079,927)                               |
| 40310 - Bond Call                                         | \$ 53,104             | \$ 148,000             | \$ 148,001             | \$ 1                                         |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ 1,233,424</b>   | <b>\$ -</b>            | <b>\$ 2,998,531</b>    | <b>\$ 2,998,531</b>                          |
| 45000 - Healthcare Contribution                           | \$ 1,202,748          | \$ -                   | \$ 1,517,339           | \$ 1,517,339                                 |
| 45010 - Dental Contribution                               | \$ 30,676             | \$ -                   | \$ 37,325              | \$ 37,325                                    |
| 45100 - FICA/SS Contribution                              | \$ -                  | \$ -                   | \$ 748,466             | \$ 748,466                                   |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 524,885             | \$ 524,885                                   |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 170,516             | \$ 170,516                                   |
| <b>Contractual Services</b>                               | <b>\$ 281,260</b>     | <b>\$ 440,370</b>      | <b>\$ 457,533</b>      | <b>\$ 17,163</b>                             |
| 50150 - Contractual/Consulting Services                   | \$ 98,924             | \$ 165,000             | \$ 186,000             | \$ 21,000                                    |
| 50240 - Trials and Costs of Hearing                       | \$ 20,152             | \$ 40,000              | \$ 45,000              | \$ 5,000                                     |
| 50250 - Legal Trial Notices                               | \$ -                  | \$ 5,000               | \$ 5,000               | \$ -                                         |
| 50260 - Witness Costs                                     | \$ 4,755              | \$ 12,500              | \$ 20,000              | \$ 7,500                                     |
| 50270 - Court Reporter Costs                              | \$ 58,679             | \$ 70,000              | \$ 65,000              | \$ (5,000)                                   |
| 52140 - Repairs and Maint- Copiers                        | \$ 16,618             | \$ 20,000              | \$ 20,000              | \$ -                                         |
| 52160 - Repairs and Maint- Equipment                      | \$ -                  | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 52230 - Repairs and Maint- Vehicles                       | \$ 6,023              | \$ 12,000              | \$ 10,000              | \$ (2,000)                                   |
| 53060 - General Printing                                  | \$ 188                | \$ 2,000               | \$ 2,000               | \$ -                                         |
| 53100 - Conferences and Meetings                          | \$ 16,821             | \$ 18,000              | \$ 23,000              | \$ 5,000                                     |
| 53110 - Employee Training                                 | \$ 28,291             | \$ 60,000              | \$ 40,000              | \$ (20,000)                                  |
| 53120 - Employee Mileage Expense                          | \$ 909                | \$ 2,000               | \$ 2,000               | \$ -                                         |
| 53130 - General Association Dues                          | \$ 29,900             | \$ 32,870              | \$ 38,533              | \$ 5,663                                     |
| <b>Commodities</b>                                        | <b>\$ 268,495</b>     | <b>\$ 360,810</b>      | <b>\$ 357,821</b>      | <b>\$ (2,989)</b>                            |
| 60000 - Office Supplies                                   | \$ 52,305             | \$ 55,000              | \$ 55,000              | \$ -                                         |
| 60010 - Operating Supplies                                | \$ 25,468             | \$ 30,000              | \$ 27,500              | \$ (2,500)                                   |
| 60050 - Books and Subscriptions                           | \$ 103,574            | \$ 105,360             | \$ 106,476             | \$ 1,116                                     |
| 60055 - Office Equipment - Non Capital                    | \$ 23,980             | \$ 25,000              | \$ 25,000              | \$ -                                         |
| 60060 - Computer Software- Non Capital                    | \$ 1,919              | \$ 33,250              | \$ 50,595              | \$ 17,345                                    |
| 60070 - Computer Hardware- Non Capital                    | \$ 47,314             | \$ 71,450              | \$ 45,500              | \$ (25,950)                                  |
| 60570 - Office Furniture - Non-Capital                    | \$ 3,907              | \$ 22,750              | \$ 31,750              | \$ 9,000                                     |
| 63040 - Fuel- Vehicles                                    | \$ 10,029             | \$ 18,000              | \$ 16,000              | \$ (2,000)                                   |
| <b>Capital</b>                                            | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ 42,415</b>       | <b>\$ 42,415</b>                             |
| 70070 - Automotive Equipment                              | \$ -                  | \$ -                   | \$ 42,415              | \$ 42,415                                    |
| <b>Services</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (2,998,531)</b>  | <b>\$ (2,998,531)</b>                        |
| 45005 - Healthcare Contribution Contra Account            | \$ -                  | \$ -                   | \$ (1,517,339)         | \$ (1,517,339)                               |
| 45015 - Dental Insurance Contra Account                   | \$ -                  | \$ -                   | \$ (37,325)            | \$ (37,325)                                  |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (748,466)           | \$ (748,466)                                 |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (524,885)           | \$ (524,885)                                 |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (170,516)           | \$ (170,516)                                 |

**State's Attorney  
Collaborative Diversion  
General Fund 001.300.306**

**State's Attorney's Office – Collaborative Diversion 001.300.306**

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

| <b>Operational Measures</b>                                | <b>Completed<br/>2023</b> | <b>Projected<br/>2024</b> |
|------------------------------------------------------------|---------------------------|---------------------------|
| Participants agreed to voluntarily work with case managers | 58                        | TBD                       |
| Participants remaining engaged in case management          | 44                        | TBD                       |
| Participants with subsequent arrests                       | 8                         | TBD                       |
| Participants Completed 30 days of treatment                | 4                         | TBD                       |
| Referrals made                                             | 130                       | TBD                       |

| <b>Position Summary</b>          |                |                |                       |
|----------------------------------|----------------|----------------|-----------------------|
| <b>Category</b>                  | <b>FY 2023</b> | <b>FY 2024</b> | <b>Projected 2025</b> |
| Full Time Regular                | 7              | 5              | 5                     |
| Full Time Other*                 | 0              | 0              | 0                     |
| Part Time Regular                | 0              | 0              | 0                     |
| Part Time Other*                 | 0              | 0              | 0                     |
| <b>Total Budgeted Positions:</b> | <b>7</b>       | <b>5</b>       | <b>5</b>              |

\*Other: Elected Officials

**State's Attorney  
Collaborative Diversion  
General Fund 001.300.306**

| Account / Description<br><b>Expenses</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                    |                       |                        |                        |                                              |
| <b>306 Collaborative Diversion Program Sub-Department</b> | <b>\$ 516,235</b>     | <b>\$ 469,462</b>      | <b>\$ 364,879</b>      | <b>\$ (104,583)</b>                          |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 287,028</b>     | <b>\$ 410,686</b>      | <b>\$ 327,879</b>      | <b>\$ (82,807)</b>                           |
| 40000 - Salaries and Wages                                | \$ 287,028            | \$ 391,006             | \$ 322,878             | \$ (68,128)                                  |
| 40003 - Cost of Living Increase                           | \$ -                  | \$ 10,680              | \$ -                   | \$ (10,680)                                  |
| 40004 - Merit Increase                                    | \$ -                  | \$ 9,000               | \$ -                   | \$ (9,000)                                   |
| 40335 - Stipend for Diversion Program                     | \$ -                  | \$ -                   | \$ 5,001               | \$ 5,001                                     |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ 79,779</b>      | <b>\$ -</b>            | <b>\$ 109,797</b>      | <b>\$ 109,797</b>                            |
| 45000 - Healthcare Contribution                           | \$ 77,974             | \$ -                   | \$ 59,585              | \$ 59,585                                    |
| 45010 - Dental Contribution                               | \$ 1,805              | \$ -                   | \$ 1,546               | \$ 1,546                                     |
| 45100 - FICA/SS Contribution                              | \$ -                  | \$ -                   | \$ 25,089              | \$ 25,089                                    |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 17,903              | \$ 17,903                                    |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 5,674               | \$ 5,674                                     |
| <b>Contractual Services</b>                               | <b>\$ 41,916</b>      | <b>\$ 54,151</b>       | <b>\$ 32,500</b>       | <b>\$ (21,651)</b>                           |
| 50150 - Contractual/Consulting Services                   | \$ 7,224              | \$ 24,151              | \$ 27,500              | \$ 3,349                                     |
| 53040 - General Advertising                               | \$ -                  | \$ 250                 | \$ -                   | \$ (250)                                     |
| 53100 - Conferences and Meetings                          | \$ 1,716              | \$ 250                 | \$ -                   | \$ (250)                                     |
| 53104 - Program Events                                    | \$ -                  | \$ 2,000               | \$ -                   | \$ (2,000)                                   |
| 53110 - Employee Training                                 | \$ 27,263             | \$ 17,500              | \$ 5,000               | \$ (12,500)                                  |
| 53120 - Employee Mileage Expense                          | \$ 5,713              | \$ 10,000              | \$ -                   | \$ -                                         |
| <b>Commodities</b>                                        | <b>\$ 95,860</b>      | <b>\$ 4,625</b>        | <b>\$ 4,500</b>        | <b>\$ (125)</b>                              |
| 60010 - Operating Supplies                                | \$ 58,825             | \$ 4,625               | \$ -                   | \$ (4,625)                                   |
| 60060 - Computer Software- Non Capital                    | \$ 11,819             | \$ -                   | \$ -                   | \$ -                                         |
| 60070 - Computer Hardware- Non Capital                    | \$ 5,198              | \$ -                   | \$ -                   | \$ -                                         |
| 60570 - Office Furniture - Non-Capital                    | \$ 19,500             | \$ -                   | \$ -                   | \$ -                                         |
| 63040 - Fuel- Vehicles                                    | \$ 518                | \$ -                   | \$ 4,500               | \$ 4,500                                     |
| <b>Transfers Out</b>                                      | <b>\$ 11,652</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 99001 - Transfer to General Fund 001                      | \$ 11,652             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Services</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (109,797)</b>    | <b>\$ (109,797)</b>                          |
| 45005 - Healthcare Contribution Contra Account            | \$ -                  | \$ -                   | \$ (59,585)            | \$ (59,585)                                  |
| 45015 - Dental Insurance Contra Account                   | \$ -                  | \$ -                   | \$ (1,546)             | \$ (1,546)                                   |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (25,089)            | \$ (25,089)                                  |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (17,903)            | \$ (17,903)                                  |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (5,674)             | \$ (5,674)                                   |

**State's Attorney  
Juvenile Justice Council  
General Fund 001.300.335**

**State's Attorney's Office – Juvenile Justice Council 001.300.335**

The Kane County Juvenile Justice Council (JJC) has been established pursuant to the Juvenile Court Act of 1987, 705 ILCS 405/6-12. The purpose of the JJC is to support ongoing collaboration between agencies and programs to better address juvenile delinquency, as well as develop and implement a plan for the prevention of juvenile delinquency and make recommendations for utilizing services more effectively.

| <b>Operational Measures</b>                                                                                                             | <b>Completed<br/>2023</b> | <b>Projected<br/>2024</b> |
|-----------------------------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|
| Two-part speaker series focused on data and strategic approaches to be used within the juvenile justice system                          | X                         | TBD                       |
| Continued support to implement Restorative Practices throughout the community by facilitating and coordinating trainings                | X                         | TBD                       |
| Explored strategies to address inequities within the juvenile justice system                                                            | X                         | TBD                       |
| Progressed strategy to address adolescent domestic battery to youth placed in detention                                                 | X                         | TBD                       |
| Initiated efforts to focus on station adjustment process to increase consistency using station adjustments as an intervention technique | X                         | TBD                       |

| <b>Position Summary</b>          |                |                |                       |
|----------------------------------|----------------|----------------|-----------------------|
| <b>Category</b>                  | <b>FY 2023</b> | <b>FY 2024</b> | <b>Projected 2025</b> |
| Full Time Regular                | 0              | 0              | 0                     |
| Full Time Other*                 | 0              | 0              | 0                     |
| Part Time Regular                | 1              | 1              | 1                     |
| Part Time Other*                 | 0              | 0              | 0                     |
| <b>Total Budgeted Positions:</b> | <b>1</b>       | <b>1</b>       | <b>1</b>              |

\*Other: Elected Officials

| <b>Account / Description<br/>Expenses 001 General Fund</b> | <b>2023 Actual<br/>Amount</b> | <b>2024 Amended<br/>Budget</b> | <b>2025 Adopted<br/>Budget</b> | <b>Difference<br/>2025 Adopted -<br/>2024 Amended</b> |
|------------------------------------------------------------|-------------------------------|--------------------------------|--------------------------------|-------------------------------------------------------|
| <b>300 State's Attorney Department</b>                     |                               |                                |                                |                                                       |
| <b>335 JJC Council Sub-Department</b>                      | <b>\$ 22,910</b>              | <b>\$ 68,781</b>               | <b>\$ 63,747</b>               | <b>\$ (5,034)</b>                                     |
| <b>Personnel Services- Salaries &amp; Wages</b>            | <b>\$ 12,532</b>              | <b>\$ 37,492</b>               | <b>\$ 38,431</b>               | <b>\$ 939</b>                                         |
| 40000 - Salaries and Wages                                 | \$ 12,532                     | \$ 36,400                      | \$ 38,431                      | \$ 2,031                                              |
| 40003 - Cost of Living Increase                            | \$ -                          | \$ 1,092                       | \$ -                           | \$ (1,092)                                            |
| <b>Personnel Services- Employee Benefits</b>               | <b>\$ -</b>                   | <b>\$ -</b>                    | <b>\$ 5,705</b>                | <b>\$ 5,705</b>                                       |
| 45100 - FICA/SS Contribution                               | \$ -                          | \$ -                           | \$ 2,941                       | \$ 2,941                                              |
| 45200 - IMRF Contribution                                  | \$ -                          | \$ -                           | \$ 2,099                       | \$ 2,099                                              |
| 53010 - Workers Compensation                               | \$ -                          | \$ -                           | \$ 665                         | \$ 665                                                |
| <b>Contractual Services</b>                                | <b>\$ 8,500</b>               | <b>\$ 29,000</b>               | <b>\$ 22,000</b>               | <b>\$ (7,000)</b>                                     |
| 50150 - Contractual/Consulting Services                    | \$ -                          | \$ -                           | \$ 22,000                      | \$ 22,000                                             |
| 53110 - Employee Training                                  | \$ 8,500                      | \$ 29,000                      | \$ -                           | \$ (29,000)                                           |
| 53120 - Employee Mileage Expense                           | \$ -                          | \$ -                           | \$ -                           | \$ -                                                  |
| <b>Commodities</b>                                         | <b>\$ 1,879</b>               | <b>\$ 2,289</b>                | <b>\$ 3,316</b>                | <b>\$ 1,027</b>                                       |
| 60010 - Operating Supplies                                 | \$ 1,879                      | \$ 1,914                       | \$ 3,316                       | \$ 1,402                                              |
| 60060 - Computer Software- Non Capital                     | \$ -                          | \$ 375                         | \$ -                           | \$ (375)                                              |
| <b>Services</b>                                            | <b>\$ -</b>                   | <b>\$ -</b>                    | <b>\$ (5,705)</b>              | <b>\$ (5,705)</b>                                     |
| 45105 - FICA/SS Contribution Contra Account                | \$ -                          | \$ -                           | \$ (2,941)                     | \$ (2,941)                                            |
| 45205 - IMRF Contribution Contra Account                   | \$ -                          | \$ -                           | \$ (2,099)                     | \$ (2,099)                                            |
| 53015 - Worker's Comp Contra Account                       | \$ -                          | \$ -                           | \$ (665)                       | \$ (665)                                              |



**State's Attorney  
Civil Division  
Insurance Liability Fund 010.300.320**

**State's Attorney's Office – Civil Division 010.300.320**

The Civil Division serves as the legal counsel for the County of Kane, as well as its elected and appointed officials. This includes the County Board, county departments and all elected office holders. The Civil Division does not represent private interests, nor residents of the county individually.

**Outcomes**

As legal counsel for the County, the Civil Division represents and advises officials and staff in all legal aspects of government operations. This includes litigation and risk management, statutory authority and governance, constitutional and statutory requirements among others.

The Civil Division continues negotiate labor contracts annually, review and draft contracts and resolutions and respond to a large volume of FOIA requests.

In fiscal year 2024 the Civil Division also took on providing specialized legal support for the Kane County Department of Transportation, which required adding one paralegal and the purchase of specialized software.

| Position Summary      |             |             |                |
|-----------------------|-------------|-------------|----------------|
| Category              | FY 2023     | FY 2024     | Projected 2025 |
| Full Time Regular     | 14.40       | 14.40       | **15.40        |
| Full Time Other*      | 0.5         | 0.5         | 0.5            |
| Part Time Regular     | 0           | 0           | 0              |
| Part Time Other*      | 0           | 0           | 0              |
| <b>Total Budgeted</b> | <b>14.9</b> | <b>14.9</b> | <b>15.9</b>    |

\*Other: Elected Officials

\*\* Paralegal position added related to services for KDOT

**State's Attorney  
Civil Division  
Insurance Liability Fund 010.300.320**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                         |                       |                        |                        |                                              |
| <b>010 Insurance Liability Fund</b>                            | <b>\$ 2,149,824</b>   | <b>\$ 2,611,848</b>    | <b>\$ 2,779,652</b>    | <b>\$ 167,804</b>                            |
| <b>320 Insurance Liability- SAO Sub-Department</b>             | <b>\$ 2,149,824</b>   | <b>\$ 2,611,848</b>    | <b>\$ 2,779,652</b>    | <b>\$ 167,804</b>                            |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 1,252,196</b>   | <b>\$ 1,627,806</b>    | <b>\$ 1,678,803</b>    | <b>\$ 50,997</b>                             |
| 40000 - Salaries and Wages                                     | \$ 1,252,196          | \$ 1,458,357           | \$ 1,678,803           | \$ 220,446                                   |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 42,101              | \$ -                   | \$ (42,101)                                  |
| 40004 - Merit Increase                                         | \$ -                  | \$ 127,348             | \$ -                   | \$ (127,348)                                 |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 419,826</b>     | <b>\$ 421,742</b>      | <b>\$ 563,864</b>      | <b>\$ 142,122</b>                            |
| 45000 - Healthcare Contribution                                | \$ 233,263            | \$ 198,084             | \$ 310,005             | \$ 111,921                                   |
| 45010 - Dental Contribution                                    | \$ 5,024              | \$ 6,216               | \$ 6,339               | \$ 123                                       |
| 45100 - FICA/SS Contribution                                   | \$ 90,886             | \$ 114,786             | \$ 126,796             | \$ 12,010                                    |
| 45200 - IMRF Contribution                                      | \$ 62,196             | \$ 68,721              | \$ 91,671              | \$ 22,950                                    |
| 53010 - Workers Compensation                                   | \$ 28,457             | \$ 33,935              | \$ 29,053              | \$ (4,882)                                   |
| <b>Contractual Services</b>                                    | <b>\$ 474,092</b>     | <b>\$ 532,620</b>      | <b>\$ 506,841</b>      | <b>\$ (25,779)</b>                           |
| 50160 - Legal Services                                         | \$ 397,720            | \$ 400,000             | \$ 365,000             | \$ (35,000)                                  |
| 50240 - Trials and Costs of Hearing                            | \$ 5,834              | \$ 20,000              | \$ 15,000              | \$ (5,000)                                   |
| 50250 - Legal Trial Notices                                    | \$ 5,429              | \$ 15,000              | \$ 12,500              | \$ (2,500)                                   |
| 50260 - Witness Costs                                          | \$ 6,000              | \$ -                   | \$ 5,000               | \$ 5,000                                     |
| 50270 - Court Reporter Costs                                   | \$ 8,246              | \$ 18,000              | \$ 15,000              | \$ (3,000)                                   |
| 52140 - Repairs and Maint- Copiers                             | \$ 3,265              | \$ 4,500               | \$ 4,500               | \$ -                                         |
| 53000 - Liability Insurance                                    | \$ 37,770             | \$ 49,316              | \$ 64,223              | \$ 14,907                                    |
| 53020 - Unemployment Claims                                    | \$ 518                | \$ 794                 | \$ 870                 | \$ 76                                        |
| 53100 - Conferences and Meetings                               | \$ 692                | \$ 7,500               | \$ 7,500               | \$ -                                         |
| 53110 - Employee Training                                      | \$ 3,714              | \$ 10,000              | \$ 10,000              | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ -                  | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 53130 - General Association Dues                               | \$ 4,904              | \$ 6,510               | \$ 6,248               | \$ (262)                                     |
| <b>Commodities</b>                                             | <b>\$ 3,711</b>       | <b>\$ 29,680</b>       | <b>\$ 30,144</b>       | <b>\$ 464</b>                                |
| 60000 - Office Supplies                                        | \$ 1,619              | \$ 9,180               | \$ 9,180               | \$ -                                         |
| 60050 - Books and Subscriptions                                | \$ 2,092              | \$ 3,500               | \$ 3,500               | \$ -                                         |
| 60060 - Computer Software- Non Capital                         | \$ -                  | \$ 17,000              | \$ 17,464              | \$ 464                                       |

**State's Attorney  
Child Support Division  
Title IV-D Fund 220.300.321**

**State's Attorney's Office – Child Support Division 220.300.321**

The Child Support Division contracts with the Illinois Department of Healthcare and Family Services (HFS) to provide child support enforcement legal services to parents and caretakers who receive child support as well as parents who pay child support pursuant to Kane County Circuit Court Orders. Some of the services we provide include obtaining and modifying child support orders, collecting child, medical, and spousal support from parents who have a court order, and helping unwed parents establish paternity for their child.

**Outcomes**

The Child Support Unit's goal, as enumerated by the Federal Office of Child Support Enforcement, is to promote parental responsibility so that children receive reliable support from both of their parents as they grow to adulthood.

| Operational Measures                           | Completed 2023 | Projected 2024 |
|------------------------------------------------|----------------|----------------|
| Collected for Kane County families             | \$41,414,274   | TBD            |
| Cases exceeding compliance performance targets | 99%+           | TBD            |
| Children served                                | 9,927          | TBD            |
| Families served                                | 9,478          | TBD            |
| New pleadings filed                            | 566            | TBD            |

**Position Summary**

| Category                         | FY 2023     | FY 2024     | Projected 2025 |
|----------------------------------|-------------|-------------|----------------|
| Full Time Regular                | 8           | 8           | 8              |
| Full Time Other*                 | 0           | 0           | 0              |
| Part Time Regular                | 0.66        | 0.5         | 0.5            |
| Part Time Other*                 | 0           | 0           | 0              |
| <b>Total Budgeted Positions:</b> | <b>8.66</b> | <b>8.50</b> | <b>8.50</b>    |

\*Other: Elected Officials

| Account / Description<br>Revenue Special Revenue Funds     | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                     |                       |                        |                        |                                              |
| <b>220 Title IV-D Fund</b>                                 | <b>\$ 881,912</b>     | <b>\$ 891,276</b>      | <b>\$ 922,429</b>      | <b>\$ 31,153</b>                             |
| <b>000 Revenues Sub-Department</b>                         | <b>\$ 881,912</b>     | <b>\$ 891,276</b>      | <b>\$ 922,429</b>      | <b>\$ 31,153</b>                             |
| <b>Grants</b>                                              | <b>\$ 695,360</b>     | <b>\$ 712,070</b>      | <b>\$ 726,311</b>      | <b>\$ 14,241</b>                             |
| 32020 - Title IV-D Grant                                   | \$ 695,360            | \$ 712,070             | \$ 726,311             | \$ 14,241                                    |
| <b>Interest Revenue</b>                                    | <b>\$ 5,213</b>       | <b>\$ -</b>            | <b>\$ 5,000</b>        | <b>\$ 5,000</b>                              |
| 38000 - Investment Income                                  | \$ 5,213              | \$ -                   | \$ 5,000               | \$ 5,000                                     |
| <b>Other</b>                                               | <b>\$ -</b>           | <b>\$ 149,378</b>      | <b>\$ 186,185</b>      | <b>\$ 36,807</b>                             |
| 39900 - Fund Balance Utilization                           | \$ -                  | \$ 149,378             | \$ 186,185             | \$ 36,807                                    |
| <b>Transfers In</b>                                        | <b>\$ 181,339</b>     | <b>\$ 29,828</b>       | <b>\$ 4,933</b>        | <b>\$ (24,895)</b>                           |
| 39120 - Transfer from Grand Victoria Casino Elgin Fund 120 | \$ 181,339            | \$ 29,828              | \$ 4,933               | \$ (24,895)                                  |

**State's Attorney  
Child Support Division  
Title IV-D Fund 220.300.321**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                         |                       |                        |                        |                                              |
| <b>220 Title IV-D Fund</b>                                     | <b>\$ 696,113</b>     | <b>\$ 891,276</b>      | <b>\$ 922,429</b>      | <b>\$ 31,153</b>                             |
| <b>321 Title IV-D Sub-Department</b>                           | <b>\$ 696,113</b>     | <b>\$ 891,276</b>      | <b>\$ 922,429</b>      | <b>\$ 31,153</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 502,115</b>     | <b>\$ 634,221</b>      | <b>\$ 662,359</b>      | <b>\$ 28,138</b>                             |
| 40000 - Salaries and Wages                                     | \$ 502,115            | \$ 518,687             | \$ 662,359             | \$ 143,672                                   |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 15,561              | \$ -                   | \$ (15,561)                                  |
| 40004 - Merit Increase                                         | \$ -                  | \$ 99,973              | \$ -                   | \$ (99,973)                                  |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 176,422</b>     | <b>\$ 176,404</b>      | <b>\$ 204,564</b>      | <b>\$ 28,160</b>                             |
| 45000 - Healthcare Contribution                                | \$ 99,622             | \$ 94,458              | \$ 102,737             | \$ 8,279                                     |
| 45010 - Dental Contribution                                    | \$ 3,029              | \$ 3,367               | \$ 3,511               | \$ 144                                       |
| 45100 - FICA/SS Contribution                                   | \$ 37,122             | \$ 40,870              | \$ 50,683              | \$ 9,813                                     |
| 45200 - IMRF Contribution                                      | \$ 25,225             | \$ 24,469              | \$ 36,170              | \$ 11,701                                    |
| 53010 - Workers Compensation                                   | \$ 11,424             | \$ 13,240              | \$ 11,463              | \$ (1,777)                                   |
| <b>Contractual Services</b>                                    | <b>\$ 15,939</b>      | <b>\$ 76,151</b>       | <b>\$ 54,506</b>       | <b>\$ (21,645)</b>                           |
| 50150 - Contractual/Consulting Services                        | \$ -                  | \$ 25,000              | \$ 10,000              | \$ (15,000)                                  |
| 50240 - Trials and Costs of Hearing                            | \$ -                  | \$ 10,000              | \$ 5,000               | \$ (5,000)                                   |
| 50280 - Legal Process Server Costs                             | \$ -                  | \$ 2,000               | \$ -                   | \$ (2,000)                                   |
| 53000 - Liability Insurance                                    | \$ 15,027             | \$ 19,241              | \$ 24,574              | \$ 5,333                                     |
| 53020 - Unemployment Claims                                    | \$ 206                | \$ 310                 | \$ 332                 | \$ 22                                        |
| 53100 - Conferences and Meetings                               | \$ -                  | \$ 7,500               | \$ 5,000               | \$ (2,500)                                   |
| 53110 - Employee Training                                      | \$ 146                | \$ 10,000              | \$ 7,500               | \$ (2,500)                                   |
| 53130 - General Association Dues                               | \$ 560                | \$ 2,100               | \$ 2,100               | \$ -                                         |
| <b>Commodities</b>                                             | <b>\$ 1,637</b>       | <b>\$ 4,500</b>        | <b>\$ 1,000</b>        | <b>\$ (3,500)</b>                            |
| 60000 - Office Supplies                                        | \$ 1,637              | \$ 3,000               | \$ 500                 | \$ (2,500)                                   |
| 60040 - Postage                                                | \$ -                  | \$ 250                 | \$ -                   | \$ (250)                                     |
| 60050 - Books and Subscriptions                                | \$ -                  | \$ 1,000               | \$ 500                 | \$ (500)                                     |
| 60060 - Computer Software- Non Capital                         | \$ -                  | \$ 250                 | \$ -                   | \$ (250)                                     |

**State's Attorney  
Drug Prosecution Unit  
Drug Prosecution Fund 221.300.322**

**State's Attorney's Office – Drug Prosecution 221.300.322**

The mission of the Drug Prosecution Unit is to aggressively prosecute both users and sellers of illegal narcotics and cannabis, with the ultimate aim of maintaining the safety of the community and serving justice for the citizens of Kane County.

**Outcomes**

To achieve this goal, the Narcotics Unit will seek to obtain appropriate sentences for drug dealers, including significant terms of incarceration, drug fines, and the forfeiture of assets related to the illegal sale and distribution of controlled substances and cannabis. In conjunction with the prosecution of criminals, we also seek to provide referrals to those who are determined to need appropriate treatment for addiction and/or dependence.

| Operational Measures  | Completed 2023 | Projected 2024 |
|-----------------------|----------------|----------------|
| New Felony Drug Cases | 435            | TBD            |

| Position Summary                 |          |          |                |
|----------------------------------|----------|----------|----------------|
| Category                         | FY 2023  | FY 2024  | Projected 2025 |
| Full Time Regular                | 4        | 5        | **5            |
| Full Time Other*                 | 0        | 0        | 0              |
| Part Time Regular                | 0        | 0        | 0              |
| Part Time Other*                 | 0        | 0        | 0              |
| <b>Total Budgeted Positions:</b> | <b>4</b> | <b>5</b> | <b>5</b>       |

\*Other: Elected Officials

\*\*Full time regular staff are projected to be charged to this fund. One additional ASA has been assigned to the Drug Prosecution Unit, but remains in the General Fund due to a projected cash flow issues in Fund 221.

| Account / Description<br><i>Revenue</i> Special Revenue Funds | 2023 Actual Amount | 2024 Amended Budget | 2025 Adopted Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|--------------------|---------------------|---------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                        |                    |                     |                     |                                              |
| <b>221 Drug Prosecution Fund</b>                              | <b>\$ 675,652</b>  | <b>\$ 570,746</b>   | <b>\$ 672,201</b>   | <b>\$ 101,455</b>                            |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 675,652</b>  | <b>\$ 570,746</b>   | <b>\$ 672,201</b>   | <b>\$ 101,455</b>                            |
| <b>Fines</b>                                                  | <b>\$ 120,643</b>  | <b>\$ 55,000</b>    | <b>\$ 84,000</b>    | <b>\$ 29,000</b>                             |
| 36020 - Drug Fines                                            | \$ 62,877          | \$ 55,000           | \$ 30,000           | \$ (25,000)                                  |
| 36025 - Forfeited Funds                                       | \$ 57,767          | \$ -                | \$ 54,000           | \$ 54,000                                    |
| <b>Grants</b>                                                 | <b>\$ 127,431</b>  | <b>\$ 127,431</b>   | <b>\$ 127,431</b>   | <b>\$ -</b>                                  |
| 32030 - Drug Prosecution Grant                                | \$ 127,431         | \$ 127,431          | \$ 127,431          | \$ -                                         |
| <b>Interest Revenue</b>                                       | <b>\$ (871)</b>    | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>                                  |
| 38000 - Investment Income                                     | \$ (871)           | \$ -                | \$ -                | \$ -                                         |
| <b>Other</b>                                                  | <b>\$ -</b>        | <b>\$ 31,988</b>    | <b>\$ 213,794</b>   | <b>\$ 181,806</b>                            |
| 39900 - Fund Balance Utilization                              | \$ -               | \$ 31,988           | \$ 213,794          | \$ 181,806                                   |
| <b>Transfers In</b>                                           | <b>\$ 428,449</b>  | <b>\$ 356,327</b>   | <b>\$ 246,976</b>   | <b>\$ (109,351)</b>                          |
| 39120 - Transfer from Grand Victoria Casino Elgin Fund 120    | \$ 180,894         | \$ 356,327          | \$ 246,976          | \$ (109,351)                                 |
| 39234 - Transfer From Drug Asset Forfeiture Fund 234          | \$ 247,555         | \$ -                | \$ -                | \$ -                                         |

**State's Attorney  
Drug Prosecution Unit  
Drug Prosecution Fund 221.300.322**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                         |                       |                        |                        |                                              |
| <b>221 Drug Prosecution Fund</b>                               | <b>\$ 486,623</b>     | <b>\$ 570,746</b>      | <b>\$ 672,201</b>      | <b>\$ 101,455</b>                            |
| <b>322 Drug Prosecution Sub-Department</b>                     | <b>\$ 486,623</b>     | <b>\$ 570,746</b>      | <b>\$ 672,201</b>      | <b>\$ 101,455</b>                            |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 352,645</b>     | <b>\$ 461,155</b>      | <b>\$ 481,705</b>      | <b>\$ 20,550</b>                             |
| 40000 - Salaries and Wages                                     | \$ 352,645            | \$ 385,005             | \$ 481,705             | \$ 96,700                                    |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 11,551              | \$ -                   | \$ (11,551)                                  |
| 40004 - Merit Increase                                         | \$ -                  | \$ 64,599              | \$ -                   | \$ (64,599)                                  |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 114,914</b>     | <b>\$ 93,283</b>       | <b>\$ 162,783</b>      | <b>\$ 69,500</b>                             |
| 45000 - Healthcare Contribution                                | \$ 63,329             | \$ 32,902              | \$ 88,860              | \$ 55,958                                    |
| 45010 - Dental Contribution                                    | \$ 1,962              | \$ 2,259               | \$ 2,430               | \$ 171                                       |
| 45100 - FICA/SS Contribution                                   | \$ 25,851             | \$ 30,337              | \$ 36,855              | \$ 6,518                                     |
| 45200 - IMRF Contribution                                      | \$ 17,876             | \$ 18,163              | \$ 26,303              | \$ 8,140                                     |
| 53010 - Workers Compensation                                   | \$ 5,895              | \$ 9,622               | \$ 8,335               | \$ (1,287)                                   |
| <b>Contractual Services</b>                                    | <b>\$ 19,063</b>      | <b>\$ 16,308</b>       | <b>\$ 27,713</b>       | <b>\$ 11,405</b>                             |
| 50270 - Court Reporter Costs                                   | \$ 6,206              | \$ -                   | \$ -                   | \$ -                                         |
| 53000 - Liability Insurance                                    | \$ 7,754              | \$ 13,983              | \$ 17,872              | \$ 3,889                                     |
| 53020 - Unemployment Claims                                    | \$ 107                | \$ 225                 | \$ 241                 | \$ 16                                        |
| 53100 - Conferences and Meetings                               | \$ 2,756              | \$ -                   | \$ 7,500               | \$ 7,500                                     |
| 53130 - General Association Dues                               | \$ 2,240              | \$ 2,100               | \$ 2,100               | \$ -                                         |

**State's Attorney  
Victim Coordinator Services  
Victim Coordinator Services Fund 222.300.323**

**State's Attorney's Office – Victim Coordinator 222.300.323**

The victim services advocates work to ensure that crime victims are made aware of their rights as outlined under the Crime Victims Bill of Rights. They coordinate with the assistant state's attorneys to schedule meetings with victims to complete case reviews and help in preparing victims for trial.

**Outcomes**

The victim services advocates are the primary point of contact for victims and can be present with them in court during proceedings. Victim service advocates are committed to supporting victims throughout a process that can be difficult to understand.

| Operational Measures                                       | Completed 2023 | Projected 2024 |
|------------------------------------------------------------|----------------|----------------|
| New cases opened to assist victims in criminal proceedings | 2,490          | TBD            |
| Meetings with walk-ins to respond to inquiries             | 557            | TBD            |
| Emergency Orders of Protection and No Contact Orders       | 317            | TBD            |
| Assisted in filing Orders of Protection                    | 125            | TBD            |
| Victims accompanied to court for hearings and trials       | 509            | TBD            |

**Position Summary**

| Category                         | FY 2023     | FY 2024     | Projected 2025 |
|----------------------------------|-------------|-------------|----------------|
| Full Time Regular                | 1.48        | 3.95        | **4.50         |
| Full Time Other*                 | 0           | 0           | 0              |
| Part Time Regular                | 0           | 0           | 0              |
| Part Time Other*                 | 0           | 0           | 0              |
| <b>Total Budgeted Positions:</b> | <b>1.48</b> | <b>3.95</b> | <b>4.50</b>    |

\*Other: Elected Officials

\*\*Reallocation of Supervisor to 100% Victim Services (currently split with Criminal)

| Account / Description<br>Revenue Special Revenue Funds     | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                     |                       |                        |                        |                                              |
| <b>222 Victim Coordinator Services Fund</b>                | <b>\$ 163,386</b>     | <b>\$ 368,700</b>      | <b>\$ 404,212</b>      | <b>\$ 35,512</b>                             |
| <b>000 Revenues Sub-Department</b>                         | <b>\$ 163,386</b>     | <b>\$ 368,700</b>      | <b>\$ 404,212</b>      | <b>\$ 35,512</b>                             |
| <b>Grants</b>                                              | <b>\$ 60,988</b>      | <b>\$ 100,000</b>      | <b>\$ 100,000</b>      | <b>\$ -</b>                                  |
| 32050 - Atty General Victim Coord Grant                    | \$ 60,988             | \$ 100,000             | \$ 100,000             | \$ -                                         |
| <b>Interest Revenue</b>                                    | <b>\$ 1,438</b>       | <b>\$ -</b>            | <b>\$ 1,000</b>        | <b>\$ 1,000</b>                              |
| 38000 - Investment Income                                  | \$ 1,438              | \$ -                   | \$ 1,000               | \$ 1,000                                     |
| <b>Other</b>                                               | <b>\$ -</b>           | <b>\$ 21,896</b>       | <b>\$ 48,629</b>       | <b>\$ 26,733</b>                             |
| 39900 - Fund Balance Utilization                           | \$ -                  | \$ 21,896              | \$ 48,629              | \$ 26,733                                    |
| <b>Transfers In</b>                                        | <b>\$ 100,960</b>     | <b>\$ 246,804</b>      | <b>\$ 254,583</b>      | <b>\$ 7,779</b>                              |
| 39120 - Transfer from Grand Victoria Casino Elgin Fund 120 | \$ 100,960            | \$ 246,804             | \$ 254,583             | \$ 7,779                                     |

**State's Attorney  
Victim Coordinator Services  
Victim Coordinator Services Fund 222.300.323**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                         |                       |                        |                        |                                              |
| <b>222 Victim Coordinator Services Fund</b>                    | <b>\$ 258,743</b>     | <b>\$ 368,700</b>      | <b>\$ 404,212</b>      | <b>\$ 35,512</b>                             |
| <b>323 Victim Coordinator Services Sub-Department</b>          | <b>\$ 212,012</b>     | <b>\$ 306,594</b>      | <b>\$ 379,294</b>      | <b>\$ 72,700</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 153,138</b>     | <b>\$ 189,492</b>      | <b>\$ 258,677</b>      | <b>\$ 69,185</b>                             |
| 40000 - Salaries and Wages                                     | \$ 153,138            | \$ 162,858             | \$ 258,677             | \$ 95,819                                    |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 4,886               | \$ -                   | \$ (4,886)                                   |
| 40004 - Merit Increase                                         | \$ -                  | \$ 21,748              | \$ -                   | \$ (21,748)                                  |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 56,300</b>      | <b>\$ 111,267</b>      | <b>\$ 110,890</b>      | <b>\$ (377)</b>                              |
| 45000 - Healthcare Contribution                                | \$ 35,289             | \$ 79,000              | \$ 70,387              | \$ (8,613)                                   |
| 45010 - Dental Contribution                                    | \$ 848                | \$ 7,800               | \$ 2,107               | \$ (5,693)                                   |
| 45100 - FICA/SS Contribution                                   | \$ 11,166             | \$ 12,833              | \$ 19,793              | \$ 6,960                                     |
| 45200 - IMRF Contribution                                      | \$ 7,532              | \$ 7,683               | \$ 14,126              | \$ 6,443                                     |
| 53010 - Workers Compensation                                   | \$ 1,465              | \$ 3,951               | \$ 4,477               | \$ 526                                       |
| <b>Contractual Services</b>                                    | <b>\$ 2,575</b>       | <b>\$ 5,835</b>        | <b>\$ 9,727</b>        | <b>\$ 3,892</b>                              |
| 53000 - Liability Insurance                                    | \$ 1,945              | \$ 5,742               | \$ 9,597               | \$ 3,855                                     |
| 53020 - Unemployment Claims                                    | \$ 27                 | \$ 93                  | \$ 130                 | \$ 37                                        |
| 53100 - Conferences and Meetings                               | \$ 603                | \$ -                   | \$ -                   | \$ -                                         |



**State's Attorney  
Law Enforcement & Victim Assistance  
Law Enforcement & Victim Assistance Fund 222.300.331**

**State's Attorney's Office – Law Enforcement & Victim Assist 222.300.331**

Advocates provide information and referrals to victims about programs and services in the community. They assist victims in completing forms for restitution and with filing claims with the Illinois Crime Victim Compensation program. The victim services advocates work to maintain connections with community partners to stay current with available services. Community partners with whom advocates have the most contact with are: Mutual Ground, Community Crisis Center, Alliance Against Intoxicated Motorist and Mothers Against Drunk Driving.

| <b>Position Summary</b>          |                |                |                       |
|----------------------------------|----------------|----------------|-----------------------|
| <b>Category</b>                  | <b>FY 2023</b> | <b>FY 2024</b> | <b>Projected 2025</b> |
| Full Time Regular                | 1              | 0.50           | 0.50                  |
| Full Time Other*                 | 0              | 0              | 0                     |
| Part Time Regular                | 0              | 0              | 0                     |
| Part Time Other*                 | 0              | 0              | 0                     |
| <b>Total Budgeted Positions:</b> | <b>1</b>       | <b>0.50</b>    | <b>0.50</b>           |

\*Other: Elected Officials

| <b>Account / Description<br/>Expenses Special Revenue Funds</b> | <b>2023 Actual<br/>Amount</b> | <b>2024 Amended<br/>Budget</b> | <b>2025 Adopted<br/>Budget</b> | <b>Difference<br/>2025 Adopted -<br/>2024 Amended</b> |
|-----------------------------------------------------------------|-------------------------------|--------------------------------|--------------------------------|-------------------------------------------------------|
| <b>300 State's Attorney Department</b>                          |                               |                                |                                |                                                       |
| <b>331 Law Enforcement &amp; Victim Assist Sub-Department</b>   | <b>\$ 46,731</b>              | <b>\$ 62,106</b>               | <b>\$ 24,918</b>               | <b>\$ (37,188)</b>                                    |
| <b>Personnel Services- Salaries &amp; Wages</b>                 | <b>\$ 29,568</b>              | <b>\$ 30,679</b>               | <b>\$ 15,723</b>               | <b>\$ (14,956)</b>                                    |
| 40000 - Salaries and Wages                                      | \$ 29,568                     | \$ 27,358                      | \$ 15,723                      | \$ (11,635)                                           |
| 40003 - Cost of Living Increase                                 | \$ -                          | \$ 821                         | \$ -                           | \$ (821)                                              |
| 40004 - Merit Increase                                          | \$ -                          | \$ 2,500                       | \$ -                           | \$ (2,500)                                            |
| <b>Personnel Services- Employee Benefits</b>                    | <b>\$ 15,845</b>              | <b>\$ 30,483</b>               | <b>\$ 8,603</b>                | <b>\$ (21,880)</b>                                    |
| 45000 - Healthcare Contribution                                 | \$ 11,038                     | \$ 26,038                      | \$ 6,088                       | \$ (19,950)                                           |
| 45010 - Dental Contribution                                     | \$ 333                        | \$ 359                         | \$ 180                         | \$ (179)                                              |
| 45100 - FICA/SS Contribution                                    | \$ 2,074                      | \$ 2,156                       | \$ 1,204                       | \$ (952)                                              |
| 45200 - IMRF Contribution                                       | \$ 1,412                      | \$ 1,291                       | \$ 859                         | \$ (432)                                              |
| 53010 - Workers Compensation                                    | \$ 988                        | \$ 639                         | \$ 272                         | \$ (367)                                              |
| <b>Contractual Services</b>                                     | <b>\$ 1,318</b>               | <b>\$ 944</b>                  | <b>\$ 592</b>                  | <b>\$ (352)</b>                                       |
| 53000 - Liability Insurance                                     | \$ 1,300                      | \$ 929                         | \$ 584                         | \$ (345)                                              |
| 53020 - Unemployment Claims                                     | \$ 18                         | \$ 15                          | \$ 8                           | \$ (7)                                                |

**State's Attorney  
Domestic Violence  
Domestic Violence Fund 223.300.324**

**State's Attorney's Office – Domestic Violence 223.300.324**

The Domestic Violence Unit is tasked with prosecuting cases involving intimate partner abuse and violence, as well as cases of violence between family or household members.

**Outcomes**

At the center of every domestic violence case is the victim. Our attorneys work closely with our office's victim advocates to ensure that the victim's voice is heard throughout the prosecution of the case. We seek resolutions that balance the interests/desires of the victim with the need for justice on the case.

| <b>Operational Measures</b>                                 | <b>Completed<br/>2023</b> | <b>Projected<br/>2024</b> |
|-------------------------------------------------------------|---------------------------|---------------------------|
| New misdemeanor domestic violence cases charged             | 1,032                     | TBD                       |
| New felony domestic violence cases charged                  | 356                       | TBD                       |
| New felony domestic violence cases charged as strangulation | 110                       | TBD                       |

| <b>Position Summary</b>          |                |                |                       |
|----------------------------------|----------------|----------------|-----------------------|
| <b>Category</b>                  | <b>FY 2023</b> | <b>FY 2024</b> | <b>Projected 2025</b> |
| Full Time Regular                | 4              | 5              | 5                     |
| Full Time Other*                 | 0              | 0              | 0                     |
| Part Time Regular                | 0              | 0              | 0                     |
| Part Time Other*                 | 0              | 0              | 0                     |
| <b>Total Budgeted Positions:</b> | <b>4</b>       | <b>5</b>       | <b>5</b>              |

\*Other: Elected Officials

| <b>Account / Description</b>                               | <b>2023 Actual<br/>Amount</b> | <b>2024 Amended<br/>Budget</b> | <b>2025 Adopted<br/>Budget</b> | <b>Difference<br/>2025 Adopted -<br/>2024 Amended</b> |
|------------------------------------------------------------|-------------------------------|--------------------------------|--------------------------------|-------------------------------------------------------|
| <b>Revenue Special Revenue Funds</b>                       |                               |                                |                                |                                                       |
| <b>300 State's Attorney Department</b>                     |                               |                                |                                |                                                       |
| <b>223 Domestic Violence Fund</b>                          | <b>\$ 358,956</b>             | <b>\$ 526,513</b>              | <b>\$ 310,367</b>              | <b>\$ (216,146)</b>                                   |
| <b>000 Revenues Sub-Department</b>                         | <b>\$ 358,956</b>             | <b>\$ 526,513</b>              | <b>\$ 310,367</b>              | <b>\$ (216,146)</b>                                   |
| <b>Interest Revenue</b>                                    | <b>\$ 8,956</b>               | <b>\$ 12,622</b>               | <b>\$ 7,000</b>                | <b>\$ (5,622)</b>                                     |
| 38000 - Investment Income                                  | \$ 8,956                      | \$ 12,622                      | \$ 7,000                       | \$ (5,622)                                            |
| <b>Other</b>                                               | <b>\$ -</b>                   | <b>\$ 63,136</b>               | <b>\$ 138,536</b>              | <b>\$ 75,400</b>                                      |
| 39900 - Fund Balance Utilization                           | \$ -                          | \$ 63,136                      | \$ 138,536                     | \$ 75,400                                             |
| <b>Transfers In</b>                                        | <b>\$ 350,000</b>             | <b>\$ 450,755</b>              | <b>\$ 164,831</b>              | <b>\$ (285,924)</b>                                   |
| 39120 - Transfer from Grand Victoria Casino Elgin Fund 120 | \$ 350,000                    | \$ 450,755                     | \$ 164,831                     | \$ (285,924)                                          |

**State's Attorney  
Domestic Violence  
Domestic Violence Fund 223.300.324**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                         |                       |                        |                        |                                              |
| <b>223 Domestic Violence Fund</b>                              | <b>\$ 317,691</b>     | <b>\$ 526,513</b>      | <b>\$ 310,367</b>      | <b>\$ (216,146)</b>                          |
| <b>324 Domestic Violence Sub-Department</b>                    | <b>\$ 317,691</b>     | <b>\$ 526,513</b>      | <b>\$ 310,367</b>      | <b>\$ (216,146)</b>                          |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 214,139</b>     | <b>\$ 386,682</b>      | <b>\$ 220,152</b>      | <b>\$ (166,530)</b>                          |
| 40000 - Salaries and Wages                                     | \$ 214,139            | \$ 313,353             | \$ 220,152             | \$ (93,201)                                  |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 9,401               | \$ -                   | \$ (9,401)                                   |
| 40004 - Merit Increase                                         | \$ -                  | \$ 63,928              | \$ -                   | \$ (63,928)                                  |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 95,858</b>      | <b>\$ 112,358</b>      | <b>\$ 70,886</b>       | <b>\$ (41,472)</b>                           |
| 45000 - Healthcare Contribution                                | \$ 64,274             | \$ 63,817              | \$ 37,492              | \$ (26,325)                                  |
| 45010 - Dental Contribution                                    | \$ 1,457              | \$ 993                 | \$ 718                 | \$ (275)                                     |
| 45100 - FICA/SS Contribution                                   | \$ 15,071             | \$ 24,691              | \$ 16,844              | \$ (7,847)                                   |
| 45200 - IMRF Contribution                                      | \$ 10,712             | \$ 14,783              | \$ 12,022              | \$ (2,761)                                   |
| 53010 - Workers Compensation                                   | \$ 4,344              | \$ 8,074               | \$ 3,810               | \$ (4,264)                                   |
| <b>Contractual Services</b>                                    | <b>\$ 7,694</b>       | <b>\$ 27,473</b>       | <b>\$ 19,329</b>       | <b>\$ (8,144)</b>                            |
| 50150 - Contractual/Consulting Services                        | \$ -                  | \$ 5,000               | \$ 2,500               | \$ (2,500)                                   |
| 50240 - Trials and Costs of Hearing                            | \$ 504                | \$ 2,500               | \$ 1,500               | \$ (1,000)                                   |
| 50270 - Court Reporter Costs                                   | \$ 1,000              | \$ 2,000               | \$ 1,000               | \$ (1,000)                                   |
| 50290 - Investigations                                         | \$ -                  | \$ 2,000               | \$ 1,000               | \$ (1,000)                                   |
| 53000 - Liability Insurance                                    | \$ 5,726              | \$ 11,734              | \$ 8,168               | \$ (3,566)                                   |
| 53020 - Unemployment Claims                                    | \$ 79                 | \$ 189                 | \$ 111                 | \$ (78)                                      |
| 53100 - Conferences and Meetings                               | \$ -                  | \$ 1,000               | \$ 2,000               | \$ 1,000                                     |
| 53110 - Employee Training                                      | \$ -                  | \$ 2,000               | \$ 2,000               | \$ -                                         |
| 53130 - General Association Dues                               | \$ 385                | \$ 1,050               | \$ 1,050               | \$ -                                         |

**State's Attorney  
Child Advocacy Center  
Child Advocacy Center Fund 230.300.301**

**State's Attorney's Office – Child Advocacy 230.300.301**

The Kane County Child Advocacy Center was established in 1994 to ensure coordination and cooperation among all Kane County agencies involved in child sexual abuse and severe child physical abuse cases. The purpose of the CAC is to increase the efficiency and effectiveness of those agencies, to minimize the stress created for the child and his or her family by the investigatory and judicial processes, and to ensure that effective treatment is provided to the child and his or her family.

**Outcomes**

The Kane County Child Advocacy Center pursues justice by advocating on behalf of children, their families, and the community in a victim sensitive manner, by coordinating a multidisciplinary response to child abuse.

| <b>Operational Measures</b>                                                                   | <b>Completed<br/>2023</b> | <b>Projected<br/>2024</b> |
|-----------------------------------------------------------------------------------------------|---------------------------|---------------------------|
| Cases Charged                                                                                 | 63                        | TBD                       |
| Cases resolved by trial or guilty plea                                                        | 32                        | TBD                       |
| Adjudications prosecuted in juvenile court                                                    | 8                         | TBD                       |
| Number of investigations                                                                      | 424                       | TBD                       |
| Children referred for Advocacy and Services                                                   | 735                       | TBD                       |
| Specialized child sexual abuse exams conducted by Medical Evaluation Response Initiative Team | 20                        | TBD                       |

| <b>Position Summary</b>          |                |                |                       |
|----------------------------------|----------------|----------------|-----------------------|
| <b>Category</b>                  | <b>FY 2023</b> | <b>FY 2024</b> | <b>Projected 2025</b> |
| Full Time Regular                | 14             | 23             | 23                    |
| Full Time Other*                 | 0              | 0              | 0                     |
| Part Time Regular                | 1              | 0              | 0                     |
| Part Time Other*                 | 0              | 0              | 0                     |
| <b>Total Budgeted Positions:</b> | <b>15</b>      | <b>23</b>      | <b>23</b>             |

\*Other: Elected Officials

**State's Attorney  
Child Advocacy Center  
Child Advocacy Center Fund 230.300.301**

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                        |                       |                        |                        |                                              |
| <b>230 Child Advocacy Center Fund</b>                         | <b>\$ 1,701,499</b>   | <b>\$ 2,277,465</b>    | <b>\$ 2,750,272</b>    | <b>\$ 472,807</b>                            |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 1,701,499</b>   | <b>\$ 2,277,465</b>    | <b>\$ 2,750,272</b>    | <b>\$ 472,807</b>                            |
| <b>Charges for Services</b>                                   | <b>\$ 481,040</b>     | <b>\$ 400,000</b>      | <b>\$ 450,000</b>      | <b>\$ 50,000</b>                             |
| 35020 - Child Advocacy Center Fees                            | \$ 481,040            | \$ 400,000             | \$ 450,000             | \$ 50,000                                    |
| <b>Grants</b>                                                 | <b>\$ 459,127</b>     | <b>\$ 662,823</b>      | <b>\$ 749,848</b>      | <b>\$ 87,025</b>                             |
| 32000 - Attorney General CAC Grant                            | \$ 45,575             | \$ 82,000              | \$ 85,000              | \$ 3,000                                     |
| 32010 - DCFS- Child Advocacy Cntr Grant                       | \$ 271,416            | \$ 458,898             | \$ 542,923             | \$ 84,025                                    |
| 32076 - CESF Grant                                            | \$ 2,708              | \$ -                   | \$ -                   | \$ -                                         |
| 33550 - VOCA Grant                                            | \$ 139,428            | \$ 121,925             | \$ 121,925             | \$ -                                         |
| <b>Interest Revenue</b>                                       | <b>\$ 35,675</b>      | <b>\$ 40,220</b>       | <b>\$ 29,000</b>       | <b>\$ (11,220)</b>                           |
| 38000 - Investment Income                                     | \$ 35,675             | \$ 40,220              | \$ 29,000              | \$ (11,220)                                  |
| <b>Other</b>                                                  | <b>\$ -</b>           | <b>\$ 250,866</b>      | <b>\$ 421,943</b>      | <b>\$ 171,077</b>                            |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 250,866             | \$ 421,943             | \$ 171,077                                   |
| <b>Reimbursements</b>                                         | <b>\$ 35,000</b>      | <b>\$ 35,000</b>       | <b>\$ 35,000</b>       | <b>\$ -</b>                                  |
| 37040 - CAC Invest Salary Reimbursement                       | \$ 35,000             | \$ 35,000              | \$ 35,000              | \$ -                                         |
| <b>Transfers In</b>                                           | <b>\$ 690,656</b>     | <b>\$ 888,556</b>      | <b>\$ 1,064,481</b>    | <b>\$ 175,925</b>                            |
| 39120 - Transfer from Grand Victoria Casino Elgin Fund 120    | \$ 690,656            | \$ 888,556             | \$ 1,064,481           | \$ 175,925                                   |

**State's Attorney  
Child Advocacy Center  
Child Advocacy Center Fund 230.300.301**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                         |                       |                        |                        |                                              |
| <b>230 Child Advocacy Center Fund</b>                          | <b>\$ 1,681,183</b>   | <b>\$ 2,277,465</b>    | <b>\$ 2,750,272</b>    | <b>\$ 472,807</b>                            |
| <b>301 Child Advocacy Center Sub-Department</b>                | <b>\$ 1,681,183</b>   | <b>\$ 2,277,465</b>    | <b>\$ 2,750,272</b>    | <b>\$ 472,807</b>                            |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 1,128,842</b>   | <b>\$ 1,634,498</b>    | <b>\$ 1,856,641</b>    | <b>\$ 222,143</b>                            |
| 40000 - Salaries and Wages                                     | \$ 1,113,113          | \$ 1,503,007           | \$ 1,841,041           | \$ 338,034                                   |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 45,091              | \$ -                   | \$ (45,091)                                  |
| 40004 - Merit Increase                                         | \$ -                  | \$ 70,800              | \$ -                   | \$ (70,800)                                  |
| 40300 - Employee Per Diem                                      | \$ 15,729             | \$ 15,600              | \$ 15,600              | \$ -                                         |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 392,193</b>     | <b>\$ 353,555</b>      | <b>\$ 675,313</b>      | <b>\$ 321,758</b>                            |
| 45000 - Healthcare Contribution                                | \$ 224,439            | \$ 122,700             | \$ 389,186             | \$ 266,486                                   |
| 45010 - Dental Contribution                                    | \$ 6,228              | \$ 7,509               | \$ 10,553              | \$ 3,044                                     |
| 45100 - FICA/SS Contribution                                   | \$ 82,967             | \$ 118,430             | \$ 142,055             | \$ 23,625                                    |
| 45200 - IMRF Contribution                                      | \$ 56,496             | \$ 70,903              | \$ 101,390             | \$ 30,487                                    |
| 53010 - Workers Compensation                                   | \$ 22,062             | \$ 34,013              | \$ 32,129              | \$ (1,884)                                   |
| <b>Contractual Services</b>                                    | <b>\$ 111,434</b>     | <b>\$ 164,282</b>      | <b>\$ 173,080</b>      | <b>\$ 8,798</b>                              |
| 50150 - Contractual/Consulting Services                        | \$ 5,239              | \$ 2,500               | \$ 7,500               | \$ 5,000                                     |
| 50205 - Examinations                                           | \$ -                  | \$ 2,500               | \$ 2,500               | \$ -                                         |
| 50240 - Trials and Costs of Hearing                            | \$ 5,022              | \$ 6,000               | \$ 5,000               | \$ (1,000)                                   |
| 50260 - Witness Costs                                          | \$ 5,790              | \$ 4,000               | \$ 4,000               | \$ -                                         |
| 50270 - Court Reporter Costs                                   | \$ 3,253              | \$ 4,000               | \$ 4,000               | \$ -                                         |
| 50620 - Counseling Services                                    | \$ 30,750             | \$ 30,000              | \$ 20,000              | \$ (10,000)                                  |
| 52140 - Repairs and Maint- Copiers                             | \$ 6,034              | \$ 2,500               | \$ 2,500               | \$ -                                         |
| 52230 - Repairs and Maint- Vehicles                            | \$ 2,052              | \$ 3,000               | \$ 2,000               | \$ (1,000)                                   |
| 53000 - Liability Insurance                                    | \$ 29,017             | \$ 49,431              | \$ 68,303              | \$ 18,872                                    |
| 53020 - Unemployment Claims                                    | \$ 398                | \$ 795                 | \$ 921                 | \$ 126                                       |
| 53060 - General Printing                                       | \$ 698                | \$ -                   | \$ -                   | \$ -                                         |
| 53100 - Conferences and Meetings                               | \$ 9,873              | \$ 36,381              | \$ 33,706              | \$ (2,675)                                   |
| 53110 - Employee Training                                      | \$ 10,196             | \$ 15,000              | \$ 15,000              | \$ -                                         |
| 53120 - Employee Mileage Expense                               | \$ 221                | \$ 500                 | \$ 500                 | \$ -                                         |
| 53130 - General Association Dues                               | \$ 2,890              | \$ 7,675               | \$ 7,150               | \$ (525)                                     |
| <b>Commodities</b>                                             | <b>\$ 48,700</b>      | <b>\$ 39,250</b>       | <b>\$ 45,238</b>       | <b>\$ 5,988</b>                              |
| 60000 - Office Supplies                                        | \$ 443                | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 60010 - Operating Supplies                                     | \$ 29,114             | \$ 5,250               | \$ 23,238              | \$ 17,988                                    |
| 60020 - Computer Related Supplies                              | \$ -                  | \$ 5,000               | \$ 2,500               | \$ (2,500)                                   |
| 60050 - Books and Subscriptions                                | \$ 1,395              | \$ 2,500               | \$ 1,500               | \$ (1,000)                                   |
| 60060 - Computer Software- Non Capital                         | \$ 5,053              | \$ 5,000               | \$ 3,000               | \$ (2,000)                                   |
| 60070 - Computer Hardware- Non Capital                         | \$ 1,047              | \$ 7,500               | \$ 5,000               | \$ (2,500)                                   |
| 60290 - Photography Supplies                                   | \$ -                  | \$ 1,000               | \$ 1,000               | \$ -                                         |
| 63040 - Fuel- Vehicles                                         | \$ 3,881              | \$ 4,500               | \$ 3,000               | \$ (1,500)                                   |
| 64000 - Telephone                                              | \$ 7,766              | \$ 7,500               | \$ 5,000               | \$ (2,500)                                   |
| <b>Capital</b>                                                 | <b>\$ 16</b>          | <b>\$ 85,880</b>       | <b>\$ -</b>            | <b>\$ (85,880)</b>                           |
| 70020 - Computer Software- Capital                             | \$ 16                 | \$ -                   | \$ -                   | \$ -                                         |
| 70070 - Automotive Equipment                                   | \$ -                  | \$ 85,880              | \$ -                   | \$ (85,880)                                  |

**State's Attorney**  
**SAO Records Automation**  
**States Atty Records Automation Fund 232.300.333**

**State's Attorney's Office – SAO Records Automation 232.300.333**

The State's Attorney Records Automation fund per statute collects money paid by the defendant on a judgement of guilty or a grant of supervision for a violation of any provision of the Illinois Vehicle Code or any felony, misdemeanor or petty offense to discharge the expenses of the State's Attorney's Office for establishing and maintaining automated record keeping systems.

| <b>Position Summary</b>          |                |                |                       |
|----------------------------------|----------------|----------------|-----------------------|
| <b>Category</b>                  | <b>FY 2023</b> | <b>FY 2024</b> | <b>Projected 2025</b> |
| Full Time Regular                | 0.60           | 0.60           | **0.50                |
| Full Time Other*                 | 0              | 0              | 0                     |
| Part Time Regular                | 0              | 0              | 0                     |
| Part Time Other*                 | 0              | 0              | 0                     |
| <b>Total Budgeted Positions:</b> | <b>0.60</b>    | <b>0.60</b>    | <b>0.50</b>           |

\*Other: Elected Officials

\*\*Minor allocation adjustment to reflect assigned duties

| <b>Account / Description</b><br><b>Revenue Special Revenue Funds</b> | <b>2023 Actual Amount</b> | <b>2024 Amended Budget</b> | <b>2025 Adopted Budget</b> | <b>Difference 2025 Adopted - 2024 Amended</b> |
|----------------------------------------------------------------------|---------------------------|----------------------------|----------------------------|-----------------------------------------------|
| <b>300 State's Attorney Department</b>                               |                           |                            |                            |                                               |
| <b>232 State's Atty Records Automation Fund</b>                      | <b>\$ 25,624</b>          | <b>\$ 68,982</b>           | <b>\$ 60,767</b>           | <b>\$ (8,215)</b>                             |
| <b>000 Revenues Sub-Department</b>                                   | <b>\$ 25,624</b>          | <b>\$ 68,982</b>           | <b>\$ 60,767</b>           | <b>\$ (8,215)</b>                             |
| <b>Charges for Services</b>                                          | <b>\$ 20,279</b>          | <b>\$ 20,000</b>           | <b>\$ 20,000</b>           | <b>\$ -</b>                                   |
| 35300 - Records Automation Fees                                      | \$ 20,279                 | \$ 20,000                  | \$ 20,000                  | \$ -                                          |
| <b>Interest Revenue</b>                                              | <b>\$ 5,344</b>           | <b>\$ 3,895</b>            | <b>\$ 4,000</b>            | <b>\$ 105</b>                                 |
| 38000 - Investment Income                                            | \$ 5,344                  | \$ 3,895                   | \$ 4,000                   | \$ 105                                        |
| <b>Other</b>                                                         | <b>\$ -</b>               | <b>\$ 45,087</b>           | <b>\$ 36,767</b>           | <b>\$ (8,320)</b>                             |
| 39900 - Fund Balance Utilization                                     | \$ -                      | \$ 45,087                  | \$ 36,767                  | \$ (8,320)                                    |

| <b>Account / Description</b><br><b>Expenses Special Revenue Funds</b> | <b>2023 Actual Amount</b> | <b>2024 Amended Budget</b> | <b>2025 Adopted Budget</b> | <b>Difference 2025 Adopted - 2024 Amended</b> |
|-----------------------------------------------------------------------|---------------------------|----------------------------|----------------------------|-----------------------------------------------|
| <b>300 State's Attorney Department</b>                                |                           |                            |                            |                                               |
| <b>232 State's Atty Records Automation Fund</b>                       | <b>\$ 50,043</b>          | <b>\$ 68,982</b>           | <b>\$ 60,767</b>           | <b>\$ (8,215)</b>                             |
| <b>333 State's Atty Records Automation Sub-Department</b>             | <b>\$ 50,043</b>          | <b>\$ 68,982</b>           | <b>\$ 60,767</b>           | <b>\$ (8,215)</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>                       | <b>\$ 35,299</b>          | <b>\$ 40,055</b>           | <b>\$ 34,214</b>           | <b>\$ (5,841)</b>                             |
| 40000 - Salaries and Wages                                            | \$ 35,299                 | \$ 35,153                  | \$ 34,214                  | \$ (939)                                      |
| 40003 - Cost of Living Increase                                       | \$ -                      | \$ 1,055                   | \$ -                       | \$ (1,055)                                    |
| 40004 - Merit Increase                                                | \$ -                      | \$ 3,847                   | \$ -                       | \$ (3,847)                                    |
| <b>Personnel Services- Employee Benefits</b>                          | <b>\$ 13,699</b>          | <b>\$ 17,694</b>           | <b>\$ 12,765</b>           | <b>\$ (4,929)</b>                             |
| 45000 - Healthcare Contribution                                       | \$ 8,280                  | \$ 12,000                  | \$ 7,326                   | \$ (4,674)                                    |
| 45010 - Dental Contribution                                           | \$ 400                    | \$ 430                     | \$ 359                     | \$ (71)                                       |
| 45100 - FICA/SS Contribution                                          | \$ 2,525                  | \$ 2,770                   | \$ 2,619                   | \$ (151)                                      |
| 45200 - IMRF Contribution                                             | \$ 1,711                  | \$ 1,659                   | \$ 1,869                   | \$ 210                                        |
| 53010 - Workers Compensation                                          | \$ 783                    | \$ 835                     | \$ 592                     | \$ (243)                                      |
| <b>Contractual Services</b>                                           | <b>\$ 1,045</b>           | <b>\$ 1,233</b>            | <b>\$ 1,288</b>            | <b>\$ 55</b>                                  |
| 53000 - Liability Insurance                                           | \$ 1,030                  | \$ 1,213                   | \$ 1,270                   | \$ 57                                         |
| 53020 - Unemployment Claims                                           | \$ 15                     | \$ 20                      | \$ 18                      | \$ (2)                                        |
| <b>Commodities</b>                                                    | <b>\$ -</b>               | <b>\$ 10,000</b>           | <b>\$ 12,500</b>           | <b>\$ 2,500</b>                               |
| 60070 - Computer Hardware- Non Capital                                | \$ -                      | \$ 10,000                  | \$ 12,500                  | \$ 2,500                                      |

**State's Attorney  
Kane County Law Enforcement  
Kane County Law Enforcement Fund 490.300.334**

**State's Attorney's Office – Kane County Law Enforcement 490.300.334**

The DUI Task Force was established in 1982 by County Board resolution 82-122 with a goal of “an identifiable reduction in the DUI related death and injury losses” within the County.

Funding for the task force comes primarily from fines levied against DUI offenders sentenced to court supervision pursuant to 730 ILCS 5/5-6-3.1, which authorizes such fines to be contributed to a “local anti-crime program,” as defined in Section 7 of the Anti-Crime Advisory Council Act.

The Kane County State's Attorney's Office is the lead agency for the DUI Task Force and oversees the implementation of the recommendations proposed by the DUI Task Force. The DUI Task Force has no authority in any other department of County or State government.

| Operational Measures                                                                                    | Completed 2023 | Projected 2024 |
|---------------------------------------------------------------------------------------------------------|----------------|----------------|
| Approved grant applications for drones purchased by Campton Hills and Batavia police departments        | 3              | TBD            |
| Approved grant application for toximeter purchased by Elburn police department                          | 1              | TBD            |
| Approved grant application for equipment and training for Kane County Chiefs of Police                  | 1              | TBD            |
| Approved grant application to establish a Blood Draw Grant to be used by local law enforcement agencies | 1              | TBD            |
| Approved grant applications for No Refusal Events including payment for ASAs and phlebotomist           | 5              | TBD            |

| Position Summary                 |          |          |                |
|----------------------------------|----------|----------|----------------|
| Category                         | FY 2023  | FY 2024  | Projected 2025 |
| Full Time Regular                | 0        | 0        | 0              |
| Full Time Other*                 | 0        | 0        | 0              |
| Part Time Regular                | 0        | 0        | **3            |
| Part Time Other*                 | 0        | 0        | 0              |
| <b>Total Budgeted Positions:</b> | <b>0</b> | <b>0</b> | <b>3</b>       |

\*Other: Elected Officials

\*\*Part Time Regular positions are being budgeted to cover ASAs working the No Refusal Events

| Account / Description<br>Revenue Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                 |                       |                        |                        |                                              |
| <b>490 Kane County Law Enforcement Fund</b>            | <b>\$ 57,687</b>      | <b>\$ 106,002</b>      | <b>\$ 110,676</b>      | <b>\$ 4,674</b>                              |
| <b>000 Revenues Sub-Department</b>                     | <b>\$ 57,687</b>      | <b>\$ 106,002</b>      | <b>\$ 110,676</b>      | <b>\$ 4,674</b>                              |
| <b>Fines</b>                                           | <b>\$ 47,894</b>      | <b>\$ 40,000</b>       | <b>\$ 45,000</b>       | <b>\$ 5,000</b>                              |
| 36050 - DUI Fines                                      | \$ 47,894             | \$ 40,000              | \$ 45,000              | \$ 5,000                                     |
| <b>Interest Revenue</b>                                | <b>\$ 9,793</b>       | <b>\$ 7,002</b>        | <b>\$ 8,000</b>        | <b>\$ 998</b>                                |
| 38000 - Investment Income                              | \$ 9,793              | \$ 7,002               | \$ 8,000               | \$ 998                                       |
| <b>Other</b>                                           | <b>\$ -</b>           | <b>\$ 59,000</b>       | <b>\$ 57,676</b>       | <b>\$ (1,324)</b>                            |
| 39900 - Fund Balance Utilization                       | \$ -                  | \$ 59,000              | \$ 57,676              | \$ (1,324)                                   |



**State's Attorney**  
**Kane County Law Enforcement**  
**Kane County Law Enforcement Fund 490.300.334**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                         |                       |                        |                        |                                              |
| <b>490 Kane County Law Enforcement Fund</b>                    | <b>\$ 76,319</b>      | <b>\$ 106,002</b>      | <b>\$ 110,676</b>      | <b>\$ 4,674</b>                              |
| <b>334 KC Law Enforcement Sub-Department</b>                   | <b>\$ 76,319</b>      | <b>\$ 106,002</b>      | <b>\$ 110,676</b>      | <b>\$ 4,674</b>                              |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 8,813</b>       | <b>\$ -</b>            | <b>\$ 9,000</b>        | <b>\$ 9,000</b>                              |
| 40000 - Salaries and Wages                                     | \$ 8,813              | \$ -                   | \$ 9,000               | \$ 9,000                                     |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 672</b>         | <b>\$ -</b>            | <b>\$ 1,337</b>        | <b>\$ 1,337</b>                              |
| 45100 - FICA/SS Contribution                                   | \$ 672                | \$ -                   | \$ 689                 | \$ 689                                       |
| 45200 - IMRF Contribution                                      | \$ -                  | \$ -                   | \$ 492                 | \$ 492                                       |
| 53010 - Workers Compensation                                   | \$ -                  | \$ -                   | \$ 156                 | \$ 156                                       |
| <b>Contractual Services</b>                                    | <b>\$ 66,834</b>      | <b>\$ 106,002</b>      | <b>\$ 100,339</b>      | <b>\$ (5,663)</b>                            |
| 50150 - Contractual/Consulting Services                        | \$ 66,834             | \$ 106,002             | \$ 100,000             | \$ (6,002)                                   |
| 53000 - Liability Insurance                                    | \$ -                  | \$ -                   | \$ 334                 | \$ 334                                       |
| 53020 - Unemployment Claims                                    | \$ -                  | \$ -                   | \$ 5                   | \$ 5                                         |

**State's Attorney  
Auto-Theft Task Force  
Auto Theft Task Force Fund 225.300.326**

**State's Attorney's Office – Auto Theft Task Force 225.300.326**

Due to cancellation of the GMAT grant from the State of Illinois, the Auto Theft Task Force has been shut down as of July 1st, 2015. The Auto Theft Task Force is a specialized law enforcement unit designed to combat vehicle theft, sale of stolen auto parts and vehicle theft related to insurance fraud. Through the cooperation and close communication of its members, the unit strives to continue a tradition of reducing auto theft and related crimes in Kane County. The task force consists of members of major area police agencies, the National Insurance Crime Bureau and the Kane County State's Attorney's office. The assignment of its members and the special training and equipment they are provided will make the task force a formidable crime-fighting entity. Prosecution includes theft and possession of stolen vehicles, insurance fraud, false auto theft reports, vehicle arsons, criminal damage to property, possession or sale of stolen auto parts, vehicular hijacking and offenses related to the use or possession of forged, stolen or altered vehicle titles or vehicle registrations.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                        |                       |                        |                        |                                              |
| <b>225 Auto Theft Task Force Fund</b>                         | \$ 1,864              | \$ 1,350               | \$ 2,000               | \$ 650                                       |
| <b>000 Revenues Sub-Department</b>                            | \$ 1,864              | \$ 1,350               | \$ 2,000               | \$ 650                                       |
| <b>Interest Revenue</b>                                       | \$ 1,864              | \$ 1,350               | \$ 2,000               | \$ 650                                       |
| 38000 - Investment Income                                     | \$ 1,864              | \$ 1,350               | \$ 2,000               | \$ 650                                       |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                         |                       |                        |                        |                                              |
| <b>225 Auto Theft Task Force Fund</b>                          | \$ -                  | \$ 1,350               | \$ 2,000               | \$ 650                                       |
| <b>326 Auto Theft Task Force Sub-Department</b>                | \$ -                  | \$ 1,350               | \$ 2,000               | \$ 650                                       |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 1,350               | \$ 2,000               | \$ 650                                       |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 1,350               | \$ 2,000               | \$ 650                                       |

**State's Attorney  
Weed and Seed  
Weed and Seed Fund 226.300.327**

**State's Attorney's Office – Weed and Seed 226.300.327**

This fund was set up for the Weed and Seed program which aimed to reduce crime and improve the quality of life through human service programs for youth at risk of drug and gang involvement.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                        |                       |                        |                        |                                              |
| <b>226 Weed and Seed Fund</b>                                 | \$ 421                | \$ 14,000              | \$ -                   | \$ (14,000)                                  |
| <b>000 Revenues Sub-Department</b>                            | \$ 421                | \$ 14,000              | \$ -                   | \$ (14,000)                                  |
| <b>Interest Revenue</b>                                       | \$ 421                | \$ -                   | \$ -                   | \$ -                                         |
| 38000 - Investment Income                                     | \$ 421                | \$ -                   | \$ -                   | \$ -                                         |
| <b>Other</b>                                                  | \$ -                  | \$ 14,000              | \$ -                   | \$ (14,000)                                  |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 14,000              | \$ -                   | \$ (14,000)                                  |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                         |                       |                        |                        |                                              |
| <b>226 Weed and Seed Fund</b>                                  | \$ 9,646              | \$ 14,000              | \$ -                   | \$ (14,000)                                  |
| <b>327 Weed and Seed Sub-Department</b>                        | \$ 9,646              | \$ 14,000              | \$ -                   | \$ (14,000)                                  |
| <b>Contractual Services</b>                                    | \$ 149                | \$ 1,500               | \$ -                   | \$ (1,500)                                   |
| 53100 - Conferences and Meetings                               | \$ 149                | \$ 1,500               | \$ -                   | \$ (1,500)                                   |
| <b>Commodities</b>                                             | \$ 9,497              | \$ 12,500              | \$ -                   | \$ (12,500)                                  |
| 60000 - Office Supplies                                        | \$ 9,497              | \$ 12,500              | \$ -                   | \$ (12,500)                                  |

**State's Attorney  
Equitable Sharing Program  
Equitable Sharing Program Fund 231.300.332**

**State's Attorney's Office – Equitable Sharing Program 231.300.332**

The Equitable Sharing Program is a Federal program which shares Federal and forfeiture proceeds with cooperating state and Federal law enforcement agencies. The Department of Justice Asset Forfeiture Program serves not only to deter crime but also to provide valuable additional resources to state and local law enforcement agencies. Following strict guidelines for permissible uses, funds are used at the discretion of the State's Attorney. Funds do not have to be spent in the same County fiscal year and are carried over from year to year.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                        |                       |                        |                        |                                              |
| <b>231 Equitable Sharing Program Fund</b>                     | \$ 5,177              | \$ 11,456              | \$ 7,000               | \$ (4,456)                                   |
| <b>000 Revenues Sub-Department</b>                            | \$ 5,177              | \$ 11,456              | \$ 7,000               | \$ (4,456)                                   |
| <b>Interest Revenue</b>                                       | \$ 1,998              | \$ 1,456               | \$ 2,000               | \$ 544                                       |
| 38000 - Investment Income                                     | \$ 1,998              | \$ 1,456               | \$ 2,000               | \$ 544                                       |
| <b>Other</b>                                                  | \$ 3,179              | \$ 10,000              | \$ 5,000               | \$ (5,000)                                   |
| 38600 - DOJ Equitable Sharing Proceeds                        | \$ 3,179              | \$ 10,000              | \$ 5,000               | \$ (5,000)                                   |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                         |                       |                        |                        |                                              |
| <b>231 Equitable Sharing Program Fund</b>                      | \$ -                  | \$ 11,456              | \$ 7,000               | \$ (4,456)                                   |
| <b>332 Equitable Sharing Program Sub-Department</b>            | \$ -                  | \$ 11,456              | \$ 7,000               | \$ (4,456)                                   |
| <b>Contractual Services</b>                                    | \$ -                  | \$ 10,000              | \$ 5,000               | \$ (5,000)                                   |
| 53110 - Employee Training                                      | \$ -                  | \$ 10,000              | \$ 5,000               | \$ (5,000)                                   |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 1,456               | \$ 2,000               | \$ 544                                       |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 1,456               | \$ 2,000               | \$ 544                                       |

**State's Attorney  
Bad-Check Restitution  
Bad-Check Restitution Fund 233.300.338**

**State's Attorney's Office – Bad Check Restitution 233.300.338**

The Bad Check Restitution Program is a vehicle in which dishonored checks are recovered and are assessed a transaction fee to defray the costs and expenses incurred. The funds are used at the discretion of the State's Attorney, do not have to be spent in the same county fiscal year, and are carried over from year to year.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                        |                       |                        |                        |                                              |
| <b>233 Bad Check Restitution Fund</b>                         | \$ 2,217              | \$ 1,605               | \$ 2,000               | \$ 395                                       |
| <b>000 Revenues Sub-Department</b>                            | \$ 2,217              | \$ 1,605               | \$ 2,000               | \$ 395                                       |
| <b>Interest Revenue</b>                                       | \$ 2,217              | \$ 1,605               | \$ 2,000               | \$ 395                                       |
| 38000 - Investment Income                                     | \$ 2,217              | \$ 1,605               | \$ 2,000               | \$ 395                                       |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                         |                       |                        |                        |                                              |
| <b>233 Bad Check Restitution Fund</b>                          | \$ -                  | \$ 1,605               | \$ 2,000               | \$ 395                                       |
| <b>338 Bad Check Restitution Sub-Department</b>                | \$ -                  | \$ 1,605               | \$ 2,000               | \$ 395                                       |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 1,605               | \$ 2,000               | \$ 395                                       |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 1,605               | \$ 2,000               | \$ 395                                       |

**State's Attorney  
Drug-Asset Forfeiture  
Drug-Asset Forfeiture Fund 234.300.339**

**State's Attorney's Office – Drug Asset Forfeiture 234.300.339**

The Drug Asset Forfeiture Program is a state program which shares forfeiture proceeds with cooperating state law enforcement agencies. The program serves not only to deter crime but also to provide valuable additional resources to state and local law enforcement agencies. Following strict guidelines for permissible uses, the funds are used at the discretion of the State's Attorney. Funds do not have to be spent in the same county fiscal year and are carried over from year to year. In accordance with grant reporting requirements, Fund 234 has been merged into Fund 221

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                        |                       |                        |                        |                                              |
| <b>234 Drug Asset Forfeiture Fund</b>                         | \$ 18,220             | \$ 58,672              | \$ 12,000              | \$ (46,672)                                  |
| <b>000 Revenues Sub-Department</b>                            | \$ 18,220             | \$ 58,672              | \$ 12,000              | \$ (46,672)                                  |
| <b>Fines</b>                                                  | \$ -                  | \$ 50,000              | \$ -                   | \$ (50,000)                                  |
| 36020 - Drug Fines                                            | \$ -                  | \$ 50,000              | \$ -                   | \$ (50,000)                                  |
| <b>Interest Revenue</b>                                       | \$ 15,120             | \$ 8,672               | \$ 12,000              | \$ 3,328                                     |
| 38000 - Investment Income                                     | \$ 15,120             | \$ 8,672               | \$ 12,000              | \$ 3,328                                     |
| <b>Transfers In</b>                                           | \$ 3,100              | \$ -                   | \$ -                   | \$ -                                         |
| 39000 - Transfer From Other Funds                             | \$ 3,100              | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                         |                       |                        |                        |                                              |
| <b>234 Drug Asset Forfeiture Fund</b>                          | \$ 247,555            | \$ 58,672              | \$ 12,000              | \$ (46,672)                                  |
| <b>339 Drug Asset Forfeiture Sub-Department</b>                | \$ 247,555            | \$ 58,672              | \$ 12,000              | \$ (46,672)                                  |
| <b>Contractual Services</b>                                    | \$ -                  | \$ 50,000              | \$ -                   | \$ (50,000)                                  |
| 50150 - Contractual/Consulting Services                        | \$ -                  | \$ 50,000              | \$ -                   | \$ (50,000)                                  |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 8,672               | \$ 12,000              | \$ 3,328                                     |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 8,672               | \$ 12,000              | \$ 3,328                                     |
| <b>Transfers Out</b>                                           | \$ 247,555            | \$ -                   | \$ -                   | \$ -                                         |
| 99221 - Transfer to Drug Prosecution Fund 221                  | \$ 247,555            | \$ -                   | \$ -                   | \$ -                                         |

**State's Attorney  
SAO Employee Events  
SAO Employee Events Fund 235.300.340**

**State's Attorney's Office – SAO Employee Events 235.300.340**

The Employee Events Fund is an account that holds the proceeds of in-house fund-raising events held by the employees of the State's Attorney's Office for the benefit of its employees.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                        |                       |                        |                        |                                              |
| <b>235 State's Attorney Employee Events Fund</b>              | \$ 76                 | \$ 55                  | \$ 55                  | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 76                 | \$ 55                  | \$ 55                  | \$ -                                         |
| <b>Interest Revenue</b>                                       | \$ 76                 | \$ 55                  | \$ 55                  | \$ -                                         |
| 38000 - Investment Income                                     | \$ 76                 | \$ 55                  | \$ 55                  | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                         |                       |                        |                        |                                              |
| <b>235 State's Attorney Employee Events Fund</b>               | \$ -                  | \$ 55                  | \$ 55                  | \$ -                                         |
| <b>340 State's Attorney Employee Events Sub-Department</b>     | \$ -                  | \$ 55                  | \$ 55                  | \$ -                                         |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 55                  | \$ 55                  | \$ -                                         |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 55                  | \$ 55                  | \$ -                                         |

**State's Attorney  
Child Advocacy Advisory Board  
Child Advocacy Advisory Board Fund 236.300.341**

**State's Attorney's Office – Child Advocacy Advisory Board 236.300.341**

The Kane County Child Advisory Center (CAC) pursues justice by advocating on behalf of children, their families, and the community in a victim sensitive manner, by coordinating a multidisciplinary response to child abuse. The Child Advocacy Advisory Board's (CAAB) purpose is to develop and maintain a multidisciplinary approach to coordinate the investigation, treatment and the prosecution of sexual abuse of children in Kane County. The CAAB meets quarterly and there is an annual review and adoption of a protocol governing the investigation and prosecution of child sexual abuse cases. The CAAB works together to promote interdisciplinary communication and training of personnel from the various Kane County offices, agencies and departments. The CAAB is comprised of representatives from the following agencies; the Sheriff, the Illinois Department of Children and Family Services, the State's Attorney, local law enforcement, CASA, the Regional Office of Education, and the County Mental Health Department.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                        |                       |                        |                        |                                              |
| <b>236 Child Advocacy Advisory Board Fund</b>                 | \$ 1,377              | \$ 997                 | \$ 1,000               | \$ 3                                         |
| <b>000 Revenues Sub-Department</b>                            | \$ 1,377              | \$ 997                 | \$ 1,000               | \$ 3                                         |
| <b>Interest Revenue</b>                                       | \$ 1,377              | \$ 997                 | \$ 1,000               | \$ 3                                         |
| 38000 - Investment Income                                     | \$ 1,377              | \$ 997                 | \$ 1,000               | \$ 3                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                         |                       |                        |                        |                                              |
| <b>236 Child Advocacy Advisory Board Fund</b>                  | \$ -                  | \$ 997                 | \$ 1,000               | \$ 3                                         |
| <b>341 Child Advocacy Advisory Board Sub-Department</b>        | \$ -                  | \$ 997                 | \$ 1,000               | \$ 3                                         |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 997                 | \$ 1,000               | \$ 3                                         |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 997                 | \$ 1,000               | \$ 3                                         |



**State's Attorney  
Money Laundering  
Money Laundering Fund 237.300.342**

**State's Attorney's Office – Money Laundering 237.300.342**

The Money Laundering Program is a state program which shares forfeiture proceeds with cooperating state law enforcement agencies. It serves not only to deter crime but also to provide valuable additional resources to state and local law enforcement agencies. Following strict guidelines for permissible uses, the funds are used at the discretion of the State's Attorney. Funds do not have to be spent in the same county fiscal year and are carried over from year to year.

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                        |                       |                        |                        |                                              |
| <b>237 Money Laundering - State's Atty Fund</b>               | \$ 23,787             | \$ 11,148              | \$ 15,000              | \$ 3,852                                     |
| <b>000 Revenues Sub-Department</b>                            | \$ 23,787             | \$ 11,148              | \$ 15,000              | \$ 3,852                                     |
| <b>Fines</b>                                                  | \$ 2,638              | \$ 2,500               | \$ 5,000               | \$ 2,500                                     |
| 36020 - Drug Fines                                            | \$ 2,638              | \$ 2,500               | \$ -                   | \$ (2,500)                                   |
| 36025 - Forfeited Funds                                       | \$ -                  | \$ -                   | \$ 5,000               | \$ 5,000                                     |
| <b>Interest Revenue</b>                                       | \$ 11,949             | \$ 8,648               | \$ 10,000              | \$ 1,352                                     |
| 38000 - Investment Income                                     | \$ 11,949             | \$ 8,648               | \$ 10,000              | \$ 1,352                                     |
| <b>Transfers In</b>                                           | \$ 9,200              | \$ -                   | \$ -                   | \$ -                                         |
| 39000 - Transfer From Other Funds                             | \$ 9,200              | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>300 State's Attorney Department</b>                         |                       |                        |                        |                                              |
| <b>237 Money Laundering - State's Atty Fund</b>                | \$ -                  | \$ 11,148              | \$ 15,000              | \$ 3,852                                     |
| <b>342 Money Laundering Sub-Department</b>                     | \$ -                  | \$ 11,148              | \$ 15,000              | \$ 3,852                                     |
| <b>Contractual Services</b>                                    | \$ -                  | \$ 2,500               | \$ 5,000               | \$ 2,500                                     |
| 53100 - Conferences and Meetings                               | \$ -                  | \$ 2,500               | \$ 5,000               | \$ 2,500                                     |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 8,648               | \$ 10,000              | \$ 1,352                                     |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 8,648               | \$ 10,000              | \$ 1,352                                     |

**State's Attorney  
ARP DVDP Program  
ARPA Fund 355.800.668234**

**State's Attorney's Office – American Rescue Plan 355.800.668234**

This fund was created in FY2021 to account for the expenditures and reimbursements related to the American Rescue Plan Act. Expenditures relate to COVID-19 vaccination, testing and contract tracing, as well as prevention in congregate settings, personal protective equipment, capital investment and other public health expenses. Although the State's Attorney's Office does not administer this fund, there are certain programs (including employees under the direction of the SAO) that receive funding from ARP.

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>668234 ARP DVDP Program Sub-Department</b>                  | <b>\$ 221,904</b>     | <b>\$ 1,536,484</b>    | <b>\$ 263,100</b>      | <b>\$ (1,273,384)</b>                        |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 66,153</b>      | <b>\$ 166,865</b>      | <b>\$ 176,511</b>      | <b>\$ 9,646</b>                              |
| 40000 - Salaries and Wages                                     | \$ 66,153             | \$ 162,004             | \$ 176,511             | \$ 14,507                                    |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 4,861               | \$ -                   | \$ (4,861)                                   |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 28,141</b>      | <b>\$ 22,119</b>       | <b>\$ 86,589</b>       | <b>\$ 64,470</b>                             |
| 45000 - Healthcare Contribution                                | \$ 17,151             | \$ -                   | \$ 58,431              | \$ 58,431                                    |
| 45010 - Dental Contribution                                    | \$ 669                | \$ 1,710               | \$ 1,955               | \$ 245                                       |
| 45100 - FICA/SS Contribution                                   | \$ 4,752              | \$ 12,766              | \$ 13,508              | \$ 742                                       |
| 45200 - IMRF Contribution                                      | \$ 3,274              | \$ 7,643               | \$ 9,640               | \$ 1,997                                     |
| 53010 - Workers Compensation                                   | \$ 2,296              | \$ -                   | \$ 3,055               | \$ 3,055                                     |
| <b>Contractual Services</b>                                    | <b>\$ 127,611</b>     | <b>\$ 1,347,500</b>    | <b>\$ -</b>            | <b>\$ (1,347,500)</b>                        |
| 53000 - Liability Insurance                                    | \$ 3,021              | \$ -                   | \$ -                   | \$ -                                         |
| 53020 - Unemployment Claims                                    | \$ 42                 | \$ -                   | \$ -                   | \$ -                                         |
| 55010 - External Grants                                        | \$ 124,548            | \$ 1,347,500           | \$ -                   | \$ (1,347,500)                               |

# **Supervisor of Assessments**

## **General Fund 001.170.170/171**

### **Mission**

The Supervisor of Assessments coordinates the countywide assessment process.

The primary function of the Supervisor of Assessments is to oversee the administration of the county's property tax assessment process pursuant to the Illinois Property Tax Code and relevant judicial decisions. This office does not report to any other office, as "the General Assembly intended that the office of supervisor of assessments operate free from interference in the important and often highly unpopular function of assessing property for purposes of taxation." *Heller v. County Board of Jackson County*, 1978, 71 Ill.App.3d 31, 37.

The "duties of supervisor of assessment, a county officer, are fixed by statute." *Heller* at 38. Duties mandated by the Illinois Property Tax Code include:

- Assembling township assessors for instruction on the assessment process (35 ILCS 200/9-15)
- Preparing and maintaining tax maps and parcel ownership information (35 ILCS 200/9-35)
- Receiving and analyzing township assessment rolls (35 ILCS 200/9-230, et seq.)
- Equalizing assessments within the county or any area therein (35 ILCS 200/9-210)
- Applying various exemptions to homestead properties (35 ILCS 200/15-165, et seq.)
- Publishing the assessment roll for each township (35 ILCS 200/12-10)
- Providing mailed notice to owners of property with revised assessments (35 ILCS 200/12-30)
- Certifying assessment roll to the Board of Review (35 ILCS 200/9-245)
- Reporting statistical abstracts to the Illinois Department of Revenue (35 ILCS 200/17-15)
- Serving as Clerk of the Board of Review (35 ILCS 200/3-30)

### **Outcomes**

Coordinate the assessment process in a way that produces accurate valuations, achieves timely distributions of property tax revenues, and maintains high public confidence in the property tax assessment system.

### **2025 Goals and Objectives**

- Complete the certification of the 2024 assessment roll by January 31, 2025
- Maintain the Supervisor of Assessments website and make updates as needed
- Provide Continuing education for staff to maintain all current state assessment certifications
- Receive a state equalization factor of 1.0000 (indicating a correct level of assessments) for the 37h consecutive year
- Continue implementation of a contactless process for all taxpayer interactions

| <b>Indicators</b>                                                                         | <b>Completed<br/>2023</b> | <b>Projected<br/>2024</b> |
|-------------------------------------------------------------------------------------------|---------------------------|---------------------------|
| Complete all state-required functions in a timely manner                                  | X                         | X                         |
| Completed more than 300 hours of staff Continuing education                               | X                         | X                         |
| Awarded a state equalization factor of 1.0000 (indicating a correct level of assessments) | X                         | X                         |
| Provided clerical support services to the Board of Review                                 | X                         | X                         |
| Timely process exemption applications                                                     | X                         | X                         |
| Timely certify assessment roll to County Clerk                                            | X                         | X                         |

**Supervisor of Assessments**  
**General Fund 001.170.170/171**

| Operational Measures                                   | 2023            | 2024            |
|--------------------------------------------------------|-----------------|-----------------|
| Number of parcels assessed                             | 197,926         | 198,912         |
| Countywide Equalized Assessed Value (EAV)              | \$19.1billion   | \$21.06 billion |
| New property assessed                                  | \$179.3 million | \$237.2 million |
| General Homestead Exemptions                           | 133,621         | 135,865         |
| Senior Citizen Homestead Exemptions                    | 35,520          | 37,206          |
| Senior Citizen Assessment Freeze Homestead Exemptions  | 7,675           | 7,272           |
| Persons with Disabilities/Disabled Veterans Exemptions | 3,476           | 3,469           |
| Deeds processed                                        | 15,642          | 14,007          |
| Transfer Declarations processed                        | 10,077          | 8,753           |
| Ownership name/address changes processed               | 23,845          | 20,809          |
| Subdivision plats processed                            | 59              | 59              |
| Telephone Calls answered                               | 21,814          | 21,629          |

| Position Summary                 |              |              |                |
|----------------------------------|--------------|--------------|----------------|
| Category                         | FY 2023      | FY 2024      | Projected 2025 |
| Full Time Regular                | 13.23        | 14.23        | 14.23          |
| Full Time Other*                 | 0            | 0            | 0              |
| Part Time Regular                | 0            | 0            | 0              |
| Part Time Other*                 | 0            | 0            | 0              |
| <b>Total Budgeted Positions:</b> | <b>13.23</b> | <b>14.23</b> | <b>14.23</b>   |

\*Other: Elected Officials

| Account / Description<br>Revenue 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>170 Supervisor of Assessments Department</b>   |                       |                        |                        |                                              |
| <b>000 Revenues Sub-Department</b>                | <b>\$ 79,441</b>      | <b>\$ 77,975</b>       | <b>\$ 84,484</b>       | <b>\$ 6,509</b>                              |
| <b>Charges for Services</b>                       | <b>\$ 8,214</b>       | <b>\$ 6,700</b>        | <b>\$ 7,491</b>        | <b>\$ 791</b>                                |
| 34050 - Mapping Royalties Fees                    | \$ 7,053              | \$ 5,700               | \$ 6,491               | \$ 791                                       |
| 34060 - Assessor Fees                             | \$ 1,160              | \$ 1,000               | \$ 1,000               | -                                            |
| <b>Reimbursements</b>                             | <b>\$ 71,227</b>      | <b>\$ 71,275</b>       | <b>\$ 76,993</b>       | <b>\$ 5,718</b>                              |
| 37020 - Sup of Assr Salary Reimbursement          | \$ 71,227             | \$ 71,275              | \$ 76,993              | \$ 5,718                                     |

**Supervisor of Assessments**  
**General Fund 001.170.170/171**

| Account / Description<br>Expenses 001 General Fund  | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>170 Supervisor of Assessments Department</b>     | <b>\$ 1,352,112</b>   | <b>\$ 1,222,904</b>    | <b>\$ 1,194,678</b>    | <b>\$ (28,226)</b>                           |
| <b>170 Supervisor of Assessments Sub-Department</b> | <b>\$ 1,223,141</b>   | <b>\$ 1,098,411</b>    | <b>\$ 1,071,039</b>    | <b>\$ (27,372)</b>                           |
| <b>Personnel Services- Salaries &amp; Wages</b>     | <b>\$ 804,805</b>     | <b>\$ 931,511</b>      | <b>\$ 974,755</b>      | <b>\$ 43,244</b>                             |
| 40000 - Salaries and Wages                          | \$ 802,745            | \$ 871,700             | \$ 964,754             | \$ 93,054                                    |
| 40003 - Cost of Living Increase                     | \$ -                  | \$ 25,940              | \$ -                   | \$ (25,940)                                  |
| 40007 - Equity Study Adjustments                    | \$ -                  | \$ 23,870              | \$ -                   | \$ (23,870)                                  |
| 40200 - Overtime Salaries                           | \$ 2,060              | \$ 10,000              | \$ 10,001              | \$ 1                                         |
| <b>Personnel Services- Employee Benefits</b>        | <b>\$ 198,200</b>     | <b>\$ -</b>            | <b>\$ 405,921</b>      | <b>\$ 405,921</b>                            |
| 45000 - Healthcare Contribution                     | \$ 192,281            | \$ -                   | \$ 253,399             | \$ 253,399                                   |
| 45010 - Dental Contribution                         | \$ 5,919              | \$ -                   | \$ 7,849               | \$ 7,849                                     |
| 45100 - FICA/SS Contribution                        | \$ -                  | \$ -                   | \$ 74,587              | \$ 74,587                                    |
| 45200 - IMRF Contribution                           | \$ -                  | \$ -                   | \$ 53,214              | \$ 53,214                                    |
| 53010 - Workers Compensation                        | \$ -                  | \$ -                   | \$ 16,872              | \$ 16,872                                    |
| <b>Contractual Services</b>                         | <b>\$ 200,646</b>     | <b>\$ 84,500</b>       | <b>\$ 71,500</b>       | <b>\$ (13,000)</b>                           |
| 52140 - Repairs and Maint- Copiers                  | \$ 6,552              | \$ 7,500               | \$ 7,500               | \$ -                                         |
| 53070 - Legal Printing                              | \$ 169,111            | \$ 45,000              | \$ 32,000              | \$ (13,000)                                  |
| 53100 - Conferences and Meetings                    | \$ 4,272              | \$ 5,000               | \$ 5,000               | \$ -                                         |
| 53110 - Employee Training                           | \$ 14,001             | \$ 14,000              | \$ 14,000              | \$ -                                         |
| 53120 - Employee Mileage Expense                    | \$ 2,982              | \$ 10,000              | \$ 10,000              | \$ -                                         |
| 53130 - General Association Dues                    | \$ 3,728              | \$ 3,000               | \$ 3,000               | \$ -                                         |
| <b>Commodities</b>                                  | <b>\$ 19,489</b>      | <b>\$ 82,400</b>       | <b>\$ 24,784</b>       | <b>\$ (57,616)</b>                           |
| 60000 - Office Supplies                             | \$ 8,041              | \$ 9,000               | \$ 9,000               | \$ -                                         |
| 60020 - Computer Related Supplies                   | \$ 10,388             | \$ 72,000              | \$ 14,384              | \$ (57,616)                                  |
| 60050 - Books and Subscriptions                     | \$ 1,060              | \$ 1,400               | \$ 1,400               | \$ -                                         |
| <b>Services</b>                                     | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (405,921)</b>    | <b>\$ (405,921)</b>                          |
| 45005 - Healthcare Contribution Contra Account      | \$ -                  | \$ -                   | \$ (253,399)           | \$ (253,399)                                 |
| 45015 - Dental Insurance Contra Account             | \$ -                  | \$ -                   | \$ (7,849)             | \$ (7,849)                                   |
| 45105 - FICA/SS Contribution Contra Account         | \$ -                  | \$ -                   | \$ (74,587)            | \$ (74,587)                                  |
| 45205 - IMRF Contribution Contra Account            | \$ -                  | \$ -                   | \$ (53,214)            | \$ (53,214)                                  |
| 53015 - Worker's Comp Contra Account                | \$ -                  | \$ -                   | \$ (16,872)            | \$ (16,872)                                  |
| <b>171 Board of Review Sub-Department</b>           | <b>\$ 128,971</b>     | <b>\$ 124,493</b>      | <b>\$ 123,639</b>      | <b>\$ (854)</b>                              |
| <b>Personnel Services- Salaries &amp; Wages</b>     | <b>\$ 82,923</b>      | <b>\$ 100,493</b>      | <b>\$ 99,639</b>       | <b>\$ (854)</b>                              |
| 40000 - Salaries and Wages                          | \$ 66,193             | \$ 66,012              | \$ 67,139              | \$ 1,127                                     |
| 40003 - Cost of Living Increase                     | \$ -                  | \$ 1,980               | \$ -                   | \$ (1,980)                                   |
| 40300 - Employee Per Diem                           | \$ 16,730             | \$ 32,500              | \$ 32,500              | \$ -                                         |
| <b>Personnel Services- Employee Benefits</b>        | <b>\$ 43,299</b>      | <b>\$ -</b>            | <b>\$ 50,910</b>       | <b>\$ 50,910</b>                             |
| 45000 - Healthcare Contribution                     | \$ 42,826             | \$ -                   | \$ 36,116              | \$ 36,116                                    |
| 45010 - Dental Contribution                         | \$ 473                | \$ -                   | \$ -                   | \$ -                                         |
| 45100 - FICA/SS Contribution                        | \$ -                  | \$ -                   | \$ 7,626               | \$ 7,626                                     |
| 45200 - IMRF Contribution                           | \$ -                  | \$ -                   | \$ 5,442               | \$ 5,442                                     |
| 53010 - Workers Compensation                        | \$ -                  | \$ -                   | \$ 1,726               | \$ 1,726                                     |
| <b>Contractual Services</b>                         | <b>\$ 2,750</b>       | <b>\$ 24,000</b>       | <b>\$ 24,000</b>       | <b>\$ -</b>                                  |
| 50170 - Appraisal Services                          | \$ 2,750              | \$ 24,000              | \$ 24,000              | \$ -                                         |
| <b>Services</b>                                     | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (50,910)</b>     | <b>\$ (50,910)</b>                           |
| 45005 - Healthcare Contribution Contra Account      | \$ -                  | \$ -                   | \$ (36,116)            | \$ (36,116)                                  |
| 45015 - Dental Insurance Contra Account             | \$ -                  | \$ -                   | \$ -                   | \$ -                                         |
| 45105 - FICA/SS Contribution Contra Account         | \$ -                  | \$ -                   | \$ (7,626)             | \$ (7,626)                                   |
| 45205 - IMRF Contribution Contra Account            | \$ -                  | \$ -                   | \$ (5,442)             | \$ (5,442)                                   |
| 53015 - Worker's Comp Contra Account                | \$ -                  | \$ -                   | \$ (1,726)             | \$ (1,726)                                   |

**Supervisor of Assessments**  
**Stipend Fund 020.170.000**

**Objective**

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.

| Account / Description<br>Revenue Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| 170 Supervisor of Assessments Department               |                       |                        |                        |                                              |
| 020 The Stipend Fund                                   | \$ -                  | \$ -                   | \$ 3,000               | \$ 3,000                                     |
| 000 Revenues Sub-Department                            | \$ -                  | \$ -                   | \$ 3,000               | \$ 3,000                                     |
| Reimbursements                                         | \$ -                  | \$ -                   | \$ 3,000               | \$ 3,000                                     |
| 37115 - State Stipend Certain EO and DH                | \$ -                  | \$ -                   | \$ 3,000               | \$ 3,000                                     |

# ***Transportation 520 Multiple Funds***

## **Mission**

The Division of Transportation is responsible for the planning and programming, design, construction, maintenance, traffic operations, permitting, and finances of the approximate 312 miles of County highways and bridges. In addition, the Division of Transportation provides technical assistance to all 16 Township Highway Commissioners and is the lead agency for township projects constructed or maintained with Motor Fuel Tax and Rebuild Illinois funding. Technical assistance to the townships includes: engineering reviews and assistance, preparing general maintenance contracts, and occasional plan design. The staff also works closely with local citizens and agencies, as well as with the Federal Highway Administration, the Illinois Department of Transportation, the Chicago Metropolitan Agency for Planning, the Regional Transportation Authority, and the Kane Kendall Council of Mayors on various local and regional transportation projects and planning efforts. These efforts include coordination on County and municipal development activities such as subdivision and zoning reviews.

## **Planning and Programming**

Responsible for long-range transportation planning for the County roadway network and enhanced coordination of the transit and bicycle / pedestrian systems. Works closely with the Kane County Development Department to integrate transportation and land use planning. The Department also monitors projects to ensure adequate funds are secured and the requirements of the Federal and State processes are met in a timely fashion. Planning coordinates with the Illinois Department of Transportation (IDOT), the Chicago Metropolitan Agency for Planning (CMAP), the Regional Transportation Authority (RTA) and other regional transportation agencies. The Department also provides staff for the Kane Kendall Council of Mayors.

## **Design**

Responsible for the administration, design, and management of multiple engineering projects, contracts, and consultants. Ensures the projects progress and are Completed on schedule within budget. Coordinate planning, design, and execution of capital improvement projects with various municipalities and State of Illinois (IDOT).

## **Construction**

Responsible for managing contractors, consulting engineers working on Capital Improvement projects from solicitation, to selection, negotiation, contract management, project management, and close out.

## **Maintenance**

Maintenance crews are responsible for maintaining County roadways and right of way by performing various skilled tasks including heavy machinery for roadway repairs, winter operations, street signs, vehicle maintenance, and KDOT facility grounds. KDOT maintenance is also responsible for responding to emergencies in the right of way 24/7.

## **Traffic Operations**

Deliver and maintain high-value and complex engineering and traffic operational projects and assets. This includes Federal, State, and local regulations for safe and effective traffic control devices and electrical facilities such as street lighting, traffic signals, and associated fiber optic infrastructure. This section is responsible for managing electrical contractors and traffic studies.

## ***Transportation 520 Multiple Funds***

### **Permitting**

Responsible for reviewing applications for access to Kane County highways and issuing permits, as well as County and Township Oversize/Overweight permits. Responsible for enforcement of County regulations, State statutes, and County Policies relating to all permitting activities necessary for the safe and proper use of the County rights-of-way. Reviews and coordinates construction activities to provide and promote safe and efficient operation of County Highways. Coordinates between J.U.L.I.E. and County for utility locates.

### **Transportation Finance**

Prepares a budget and Draft 5-year Transportation Improvement Program (TIP) annually. The Division of Transportation is funded by three property tax levies (i.e. County Highway, County Bridge, County Matching), two motor fuel tax funds (i.e. Motor Fuel Tax and Local Option Motor Fuel Tax), reimbursements and other sources (i.e. State, Federal, Impact Fees, Local, developer contributions, and transfers), and previous year fund balances to include the Transportation Capital Fund. It should be noted that the Division of Transportation budget is not funded through the General Fund of the County. Finance also processes revenue collections, accounts payable, purchase requisitions for the division, as well as Motor Fuel Tax and Rebuild processing for the townships.

| <b>Operating Indicators by Function</b> | <b>2023</b> | <b>2024</b> |
|-----------------------------------------|-------------|-------------|
| Roadway Resurfacing Lane Miles          | 47.10       | 43.50       |
| Urethane Pavement Marking Miles         | 13.51       | 32.10       |
| Paint Pavement Marking Miles            | 235.9       | 237.31      |
| Pavement Preservation Miles             | 40.0        | 54.10       |
| Crack Sealing Lane Miles                | 158.0       | 49.20       |
| Signs – Repaired                        | 1,161       | 1,221       |
| Tree Removal (Right-of-Way)             | 12          | 8           |
| Number of active projects               | 116         | 101         |
| Number of Completed capital projects    | 11          | 10          |
| Access and Utility Permits Issued       | 163         | 243         |
| Moving Permits Issued                   | 3,789       | 3,098       |



# Transportation County Highway Fund – 300.520.520

## County Highway 300.520.520

This fund accounts for revenues derived from a separate property tax levy which is subsequently used to operate the County Highway Department.

## 2025 Goals and Objectives

- Continue to provide a wide range of quality services to the County and the motoring public for safe and efficient use of county and local roadways
- Update the Kane County 5-Year Transportation Improvement Program
- Continue the department's efforts to enhance access, construction, utility, and overweight/oversized vehicles permit administration
- Continue efforts to enhance the County Highway System through implementing various capacity projects and traffic engineering strategies such as traffic signal interconnects and safety improvements
- Continue to explore funding resources and funding alternatives for transportation improvements
- Administer the Kane County Ride-in-Kane program
- Administer the Kane County Adopt-A-Highway Program

| Position Summary                 |             |             |                |
|----------------------------------|-------------|-------------|----------------|
| Category                         | FY 2023     | FY 2024     | Projected 2025 |
| Full Time Regular                | 34          | 37          | 36             |
| Full Time Other*                 | 0           | 0           | 0              |
| Part Time Regular                | 4 (interns) | 2 (interns) | 2 (interns)    |
| Part Time Other*                 | 0           | 0           | 0              |
| <b>Total Budgeted Positions:</b> | <b>38</b>   | <b>39</b>   | <b>38</b>      |

\*Other: Elected Officials, Per Diem, Commissioners

| Account / Description<br>Revenue Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>520 Transportation Department</b>                   |                       |                        |                        |                                              |
| <b>300 County Highway Fund</b>                         | <b>\$ 6,445,255</b>   | <b>\$ 11,686,457</b>   | <b>\$ 13,810,033</b>   | <b>\$ 2,123,576</b>                          |
| <b>000 Revenues Sub-Department</b>                     | <b>\$ 6,445,255</b>   | <b>\$ 11,686,457</b>   | <b>\$ 13,810,033</b>   | <b>\$ 2,123,576</b>                          |
| <b>Charges for Services</b>                            | <b>\$ 41,528</b>      | <b>\$ 37,323</b>       | <b>\$ 39,600</b>       | <b>\$ 2,277</b>                              |
| 34640 - Engineering Fees                               | \$ 30,000             | \$ 28,000              | \$ 28,000              | \$ -                                         |
| 34650 - Sale of Various Material Fees                  | \$ 3,024              | \$ 3,086               | \$ 4,100               | \$ 1,014                                     |
| 35340 - Township Administration Fee                    | \$ 8,504              | \$ 6,237               | \$ 7,500               | \$ 1,263                                     |
| <b>Interest Revenue</b>                                | <b>\$ 476,947</b>     | <b>\$ 349,566</b>      | <b>\$ 388,000</b>      | <b>\$ 38,434</b>                             |
| 38000 - Investment Income                              | \$ 476,947            | \$ 349,566             | \$ 388,000             | \$ 38,434                                    |
| <b>Licenses and Permits</b>                            | <b>\$ 472,238</b>     | <b>\$ 409,864</b>      | <b>\$ 325,000</b>      | <b>\$ (84,864)</b>                           |
| 31350 - Oversized Moving Permits                       | \$ 227,440            | \$ 159,507             | \$ 175,000             | \$ 15,493                                    |
| 31370 - Roadway Access Permits                         | \$ 244,798            | \$ 250,357             | \$ 150,000             | \$ (100,357)                                 |
| <b>Other</b>                                           | <b>\$ 16,855</b>      | <b>\$ 4,397,230</b>    | <b>\$ 7,655,865</b>    | <b>\$ 3,258,635</b>                          |
| 38530 - Auction Sales                                  | \$ 10,405             | \$ 10,875              | \$ 10,875              | \$ -                                         |
| 38900 - Miscellaneous Other                            | \$ 6,450              | \$ 6,579               | \$ -                   | \$ (6,579)                                   |
| 39900 - Fund Balance Utilization                       | \$ -                  | \$ 4,379,776           | \$ 7,644,990           | \$ 3,265,214                                 |
| <b>Other Taxes</b>                                     | <b>\$ 7,460</b>       | <b>\$ -</b>            | <b>\$ 7,000</b>        | <b>\$ 7,000</b>                              |
| 30170 - TIF Distribution Tax                           | \$ 7,460              | \$ -                   | \$ 7,000               | \$ 7,000                                     |
| <b>Property Taxes</b>                                  | <b>\$ 5,015,333</b>   | <b>\$ 5,010,909</b>    | <b>\$ 5,010,909</b>    | <b>\$ -</b>                                  |
| 30000 - Property Taxes                                 | \$ 4,997,959          | \$ 5,010,909           | \$ 5,010,909           | \$ -                                         |
| 30005 - Property Tax Revenue Recapture                 | \$ 17,374             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Reimbursements</b>                                  | <b>\$ 414,895</b>     | <b>\$ 1,481,565</b>    | <b>\$ 383,659</b>      | <b>\$ (1,097,906)</b>                        |
| 37140 - KDOT Planner Reimbursement                     | \$ 322,102            | \$ 218,871             | \$ 340,724             | \$ 121,853                                   |
| 37150 - KDOT Service Reimbursement - Federal           | \$ -                  | \$ 1,200,000           | \$ -                   | \$ (1,200,000)                               |
| 37151 - KDOT Service Reimbursement - State             | \$ 25,645             | \$ -                   | \$ -                   | \$ -                                         |
| 37900 - Miscellaneous Reimbursement                    | \$ 67,148             | \$ 62,694              | \$ 42,935              | \$ (19,759)                                  |

# Transportation

## County Highway Fund – 300.520.520

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>520 Transportation Department</b>                           |                       |                        |                        |                                              |
| <b>300 County Highway Fund</b>                                 | <b>\$ 7,344,275</b>   | <b>\$ 11,686,457</b>   | <b>\$ 13,810,033</b>   | <b>\$ 2,123,576</b>                          |
| <b>520 County Highway Sub-Department</b>                       | <b>\$ 7,344,275</b>   | <b>\$ 11,686,457</b>   | <b>\$ 13,810,033</b>   | <b>\$ 2,123,576</b>                          |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 2,843,771</b>   | <b>\$ 3,613,644</b>    | <b>\$ 3,691,888</b>    | <b>\$ 78,244</b>                             |
| 40000 - Salaries and Wages                                     | \$ 2,727,277          | \$ 3,228,975           | \$ 3,571,888           | \$ 342,913                                   |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 102,335             | \$ -                   | \$ (102,335)                                 |
| 40007 - Equity Study Adjustments                               | \$ -                  | \$ 182,184             | \$ -                   | \$ (182,184)                                 |
| 40200 - Overtime Salaries                                      | \$ 116,495            | \$ 100,150             | \$ 120,000             | \$ 19,850                                    |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 968,115</b>     | <b>\$ 1,163,142</b>    | <b>\$ 1,201,825</b>    | <b>\$ 38,683</b>                             |
| 45000 - Healthcare Contribution                                | \$ 531,357            | \$ 646,643             | \$ 637,906             | \$ (8,737)                                   |
| 45010 - Dental Contribution                                    | \$ 12,086             | \$ 17,696              | \$ 16,126              | \$ (1,570)                                   |
| 45100 - FICA/SS Contribution                                   | \$ 209,746            | \$ 268,783             | \$ 282,312             | \$ 13,529                                    |
| 45200 - IMRF Contribution                                      | \$ 142,096            | \$ 160,919             | \$ 201,591             | \$ 40,672                                    |
| 53010 - Workers Compensation                                   | \$ 72,830             | \$ 69,101              | \$ 63,890              | \$ (5,211)                                   |
| <b>Contractual Services</b>                                    | <b>\$ 1,458,465</b>   | <b>\$ 2,876,850</b>    | <b>\$ 4,328,823</b>    | <b>\$ 1,451,973</b>                          |
| 50140 - Engineering Services                                   | \$ 706,017            | \$ 1,788,483           | \$ 2,965,000           | \$ 1,176,517                                 |
| 50150 - Contractual/Consulting Services                        | \$ 123,937            | \$ 337,019             | \$ 486,019             | \$ 149,000                                   |
| 50160 - Legal Services                                         | \$ 113,065            | \$ 204,000             | \$ 225,000             | \$ 21,000                                    |
| 50210 - Medical/Dental/Hospital Services                       | \$ 505                | \$ 1,317               | \$ 1,317               | \$ -                                         |
| 50330 - Northeast IL Plan and Metro Svcs                       | \$ 54,286             | \$ 59,286              | \$ 59,286              | \$ -                                         |
| 50340 - Software Licensing Cost                                | \$ 64,333             | \$ 80,814              | \$ 122,764             | \$ 41,950                                    |
| 50480 - Security Services                                      | \$ 10,752             | \$ 18,002              | \$ 18,000              | \$ (2)                                       |
| 52000 - Disposal and Water Softener Svcs                       | \$ 17,499             | \$ 26,000              | \$ 26,000              | \$ -                                         |
| 52010 - Janitorial Services                                    | \$ 40,726             | \$ 36,000              | \$ 42,000              | \$ 6,000                                     |
| 52110 - Repairs and Maint- Buildings                           | \$ 28,513             | \$ 88,608              | \$ 88,692              | \$ 84                                        |
| 52120 - Repairs and Maint- Grounds                             | \$ 15,041             | \$ 16,402              | \$ 16,895              | \$ 493                                       |
| 52140 - Repairs and Maint- Copiers                             | \$ 6,067              | \$ 6,120               | \$ 6,120               | \$ -                                         |
| 52160 - Repairs and Maint- Equipment                           | \$ 6,862              | \$ 5,677               | \$ 12,000              | \$ 6,323                                     |
| 52215 - Vehicle Lease                                          | \$ 68,252             | \$ -                   | \$ -                   | \$ -                                         |
| 52230 - Repairs and Maint- Vehicles                            | \$ 14,364             | \$ 9,095               | \$ 21,000              | \$ 11,905                                    |
| 52240 - Repairs and Maint- Office Equip                        | \$ 2,037              | \$ 3,577               | \$ 3,577               | \$ -                                         |
| 53000 - Liability Insurance                                    | \$ 95,794             | \$ 100,422             | \$ 132,518             | \$ 32,096                                    |
| 53020 - Unemployment Claims                                    | \$ 1,313              | \$ 1,615               | \$ 1,786               | \$ 171                                       |
| 53060 - General Printing                                       | \$ 75                 | \$ 108                 | \$ 150                 | \$ 42                                        |
| 53070 - Legal Printing                                         | \$ 1,419              | \$ 1,652               | \$ 2,000               | \$ 348                                       |
| 53080 - Mapping                                                | \$ 8,560              | \$ 13,000              | \$ 13,000              | \$ -                                         |
| 53100 - Conferences and Meetings                               | \$ 33,488             | \$ 33,000              | \$ 36,000              | \$ 3,000                                     |
| 53110 - Employee Training                                      | \$ 15,594             | \$ 15,000              | \$ 16,500              | \$ 1,500                                     |
| 53120 - Employee Mileage Expense                               | \$ 5,014              | \$ 4,454               | \$ 6,000               | \$ 1,546                                     |
| 53130 - General Association Dues                               | \$ 24,614             | \$ 26,856              | \$ 26,856              | \$ -                                         |
| 55000 - Miscellaneous Contractual Exp                          | \$ 336                | \$ 343                 | \$ 343                 | \$ -                                         |
| <b>Commodities</b>                                             | <b>\$ 625,789</b>     | <b>\$ 815,900</b>      | <b>\$ 836,781</b>      | <b>\$ 20,881</b>                             |
| 60000 - Office Supplies                                        | \$ 22,745             | \$ 17,000              | \$ 23,000              | \$ 6,000                                     |
| 60010 - Operating Supplies                                     | \$ 16,823             | \$ 21,000              | \$ 21,631              | \$ 631                                       |
| 60040 - Postage                                                | \$ 60                 | \$ 300                 | \$ 300                 | \$ -                                         |
| 60050 - Books and Subscriptions                                | \$ 801                | \$ 1,500               | \$ 1,500               | \$ -                                         |
| 60060 - Computer Software- Non Capital                         | \$ 1,940              | \$ -                   | \$ -                   | \$ -                                         |
| 60070 - Computer Hardware- Non Capital                         | \$ 32,159             | \$ 103,100             | \$ 103,100             | \$ -                                         |
| 60340 - Buildings and Grounds Supplies                         | \$ 32,881             | \$ 30,000              | \$ 34,000              | \$ 4,000                                     |
| 60380 - Liquid Salt                                            | \$ 26,120             | \$ 30,000              | \$ 40,000              | \$ 10,000                                    |
| 60400 - Crushed Stone                                          | \$ 3,250              | \$ 5,000               | \$ 5,250               | \$ 250                                       |
| 60430 - Sign Material                                          | \$ 48,659             | \$ 60,000              | \$ 60,000              | \$ -                                         |
| 63000 - Utilities- Natural Gas                                 | \$ 37,136             | \$ 45,000              | \$ 45,000              | \$ -                                         |
| 63010 - Utilities- Electric                                    | \$ 29,300             | \$ 38,000              | \$ 38,000              | \$ -                                         |
| 63020 - Utilities- Intersect Lighting                          | \$ 107,752            | \$ 120,000             | \$ 120,000             | \$ -                                         |
| 63040 - Fuel- Vehicles                                         | \$ 227,906            | \$ 300,000             | \$ 300,000             | \$ -                                         |
| 64000 - Telephone                                              | \$ 20,642             | \$ 25,000              | \$ 25,000              | \$ -                                         |
| 64010 - Cellular Phone                                         | \$ 17,613             | \$ 20,000              | \$ 20,000              | \$ -                                         |

**Transportation**  
**County Highway Fund – 300.520.520**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>520 Transportation Department Continued</b>                 |                       |                        |                        |                                              |
| <b>Capital</b>                                                 | <b>\$ 1,264,025</b>   | <b>\$ 2,933,628</b>    | <b>\$ 3,470,500</b>    | <b>\$ 536,872</b>                            |
| 70000 - Computers                                              | \$ -                  | \$ 1,500               | \$ 1,500               | \$ -                                         |
| 70020 - Computer Software- Capital                             | \$ 208,070            | \$ 264,500             | \$ 249,000             | \$ (15,500)                                  |
| 70060 - Communications Equipment                               | \$ -                  | \$ -                   | \$ 250,000             | \$ 250,000                                   |
| 70070 - Automotive Equipment                                   | \$ 882,077            | \$ 1,417,628           | \$ 2,025,000           | \$ 607,372                                   |
| 70080 - Office Furniture                                       | \$ 62,876             | \$ -                   | \$ -                   | \$ -                                         |
| 70110 - Machinery and Equipment                                | \$ 42,553             | \$ 490,000             | \$ 535,000             | \$ 45,000                                    |
| 70120 - Special Purpose Equipment                              | \$ -                  | \$ 180,000             | \$ -                   | \$ (180,000)                                 |
| 72010 - Building Improvements                                  | \$ 67,898             | \$ 330,000             | \$ 375,000             | \$ 45,000                                    |
| 74010 - Highway Right of Way                                   | \$ 551                | \$ 250,000             | \$ 35,000              | \$ (215,000)                                 |
| <b>Transfers Out</b>                                           | <b>\$ 184,111</b>     | <b>\$ 283,293</b>      | <b>\$ 280,216</b>      | <b>\$ (3,077)</b>                            |
| 99001 - Transfer to General Fund 001                           | \$ 184,111            | \$ 183,293             | \$ 180,216             | \$ (3,077)                                   |
| 99010 - Transfer To Insurance Liability Fund 010               | \$ -                  | \$ 100,000             | \$ 100,000             | \$ -                                         |

# Transportation County Bridge Fund – 301.520.521

## County Bridge 301.520.521

This fund is primarily used to provide resources for projects that involve bridge and structural inspections through the Kane County Division of Transportation.

## 2025 Goals and Objectives

Inspect various County and Township bridges

| Key Performance Measures                      | 2023 | 2024 |
|-----------------------------------------------|------|------|
| Bridge Construction / Rehabilitation Projects | 11   | 7    |
| Bridge Maintenance Projects                   | 48   | 38   |

| Projects                                                          | Funded with County Bridge Property Tax Funds |      |
|-------------------------------------------------------------------|----------------------------------------------|------|
|                                                                   | 2023                                         | 2024 |
| Structural inspections of various County and Township bridges     | ✓                                            | ✓    |
| Planning and design phases of various bridge maintenance projects | ✓                                            | ✓    |

| Account / Description<br>Revenue Special Revenue Funds | 2023 Actual Amount | 2024 Amended Budget | 2025 Adopted Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------|--------------------|---------------------|---------------------|----------------------------------------------|
| <b>520 Transportation Department</b>                   |                    |                     |                     |                                              |
| <b>301 County Bridge Fund</b>                          | \$ 329,382         | \$ 525,000          | \$ 525,000          | \$ -                                         |
| <b>000 Revenues Sub-Department</b>                     | \$ 329,382         | \$ 525,000          | \$ 525,000          | \$ -                                         |
| <b>Interest Revenue</b>                                | \$ 15,811          | \$ 11,746           | \$ 13,000           | \$ 1,254                                     |
| 38000 - Investment Income                              | \$ 15,811          | \$ 11,746           | \$ 13,000           | \$ 1,254                                     |
| <b>Other</b>                                           | \$ -               | \$ 185,559          | \$ 161,855          | \$ (23,704)                                  |
| 39900 - Fund Balance Utilization                       | \$ -               | \$ 185,559          | \$ 161,855          | \$ (23,704)                                  |
| <b>Other Taxes</b>                                     | \$ 465             | \$ -                | \$ 450              | \$ 450                                       |
| 30170 - TIF Distribution Tax                           | \$ 465             | \$ -                | \$ 450              | \$ 450                                       |
| <b>Property Taxes</b>                                  | \$ 313,106         | \$ 312,695          | \$ 312,695          | \$ -                                         |
| 30000 - Property Taxes                                 | \$ 312,003         | \$ 312,695          | \$ 312,695          | \$ -                                         |
| 30005 - Property Tax Revenue Recapture                 | \$ 1,103           | \$ -                | \$ -                | \$ -                                         |
| <b>Reimbursements</b>                                  | \$ -               | \$ 15,000           | \$ 37,000           | \$ 22,000                                    |
| 37152 - KDOT Service Reimbursement - Other             | \$ -               | \$ 15,000           | \$ 37,000           | \$ 22,000                                    |

| Account / Description<br>Expenses Special Revenue Funds | 2023 Actual Amount | 2024 Amended Budget | 2025 Adopted Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------|--------------------|---------------------|---------------------|----------------------------------------------|
| <b>520 Transportation Department</b>                    |                    |                     |                     |                                              |
| <b>301 County Bridge Fund</b>                           | \$ 403,338         | \$ 525,000          | \$ 525,000          | \$ -                                         |
| <b>521 County Bridge Sub-Department</b>                 | \$ 403,338         | \$ 525,000          | \$ 525,000          | \$ -                                         |
| <b>Contractual Services</b>                             | \$ 403,338         | \$ 525,000          | \$ 525,000          | \$ -                                         |
| 52100 - Bridge Inspection                               | \$ 403,338         | \$ 525,000          | \$ 525,000          | \$ -                                         |

**Transportation**  
**Motor Fuel Tax Fund – 302.520.522**

**Motor Fuel Tax 302.520.522**

This fund is primarily used for the Kane County Division of Transportation's maintenance activities which include removing snow and ice, monitoring traffic signals, replacing and installing traffic signs through our in-house sign shop, mowing right-of-ways, repairing pavement and shoulders, improving drainage systems, and administering the Kane County Adopt-A-Highway Program.

**2025 Goals and Objectives**

Continue to provide a wide range of maintenance services to the County and motoring public for safe and efficient use of County and local roadways

| Projects                                                                   | Funded with Motor Fuel Tax |      |
|----------------------------------------------------------------------------|----------------------------|------|
|                                                                            | 2023                       | 2024 |
| Anderson Road from IL38 to Keslinger Road (final payment)                  | ✓                          | ✓    |
| Bliss Road over I88 Deck Replacement                                       | ✓                          | ✓    |
| Bliss/Fabyan/Main                                                          | ✓                          | ✓    |
| Dauberman Road at US 30 and Granart Road                                   | ✓                          | ✓    |
| Fabyan Parkway at Route 31                                                 | ✓                          | ✓    |
| Kirk Road Over Union Pacific RR                                            | ✓                          | ✓    |
| Longmeadow Parkway (B-2) - East of White Chapel to IL 31 (final payment)   | ✓                          | ✓    |
| Longmeadow Parkway (C-2) - Sandbloom to IL 25                              | ✓                          | ✓    |
| Longmeadow Parkway (C-2b) - Final Roadway Improvements                     |                            | ✓    |
| Longmeadow Parkway (D) - IL 25 to IL 62 (final payment)                    | ✓                          | ✓    |
| Montgomery Road Virgil Gilman Highway Safety Improvement Program (HSIP)    | ✓                          | ✓    |
| Orchard Road US30 Intersection Improvements                                | ✓                          | ✓    |
| Pavement Resurfacing                                                       | ✓                          | ✓    |
| Peplow Over Virgil Ditch #3 Replacement (final payment)                    | ✓                          |      |
| Plank Road Engel to Waughon Highway Safety Improvement Program (HSIP)      | ✓                          | ✓    |
| Plank Road Highway Safety Improvement Program (HSIP) - Romke to Brier Hill |                            | ✓    |
| Ramm Road over Virgil #3 Replacement                                       | ✓                          |      |
| Randall and Hopps Intersection Realignment                                 |                            | ✓    |
| Randall Road at Hopps CNRR Grade Separation                                |                            | ✓    |
| Randall Road and IL 20                                                     |                            | ✓    |
| Randall Road at Big Timber Road                                            | ✓                          | ✓    |
| Randall Road at IL 72                                                      | ✓                          | ✓    |
| Randall Road at I-90 Maintenance                                           |                            | ✓    |
| Randall Road over UPRR Deck Replacement                                    | ✓                          | ✓    |
| Randall Road to Sleepy Hollow Road (Huntley)                               |                            | ✓    |

**Transportation**  
**Motor Fuel Tax Fund – 302.520.522**

| Position Summary                 |           |               |                |
|----------------------------------|-----------|---------------|----------------|
| Category                         | FY 2023   | FY 2024       | Projected 2025 |
| Full Time Regular                | 34        | 34            | 35             |
| Full Time Other*                 | 0         | 0             | 0              |
| Part Time Regular                | 6         | 4 (snowbirds) | 4 (snowbirds)  |
| Part Time Other*                 | 0         | 0             | 0              |
| <b>Total Budgeted Positions:</b> | <b>40</b> | <b>38</b>     | <b>39</b>      |

\*Other: Elected Officials, Per Diem, Commissioners

| Account / Description<br>Revenue Special Revenue Funds     | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>520 Transportation Department</b>                       |                       |                        |                        |                                              |
| <b>302 Motor Fuel Tax Fund</b>                             | <b>\$ 16,154,711</b>  | <b>\$ 37,654,861</b>   | <b>\$ 29,004,302</b>   | <b>\$ (8,650,559)</b>                        |
| <b>000 Revenues Sub-Department</b>                         | <b>\$ 16,154,711</b>  | <b>\$ 37,654,861</b>   | <b>\$ 29,004,302</b>   | <b>\$ (8,650,559)</b>                        |
| <b>Interest Revenue</b>                                    | <b>\$ 2,554,827</b>   | <b>\$ 1,820,418</b>    | <b>\$ 2,073,000</b>    | <b>\$ 252,582</b>                            |
| 38000 - Investment Income                                  | \$ 2,554,827          | \$ 1,820,418           | \$ 2,073,000           | \$ 252,582                                   |
| <b>Other</b>                                               | <b>\$ 5,089</b>       | <b>\$ 22,727,586</b>   | <b>\$ 12,970,519</b>   | <b>\$ (9,757,067)</b>                        |
| 38900 - Miscellaneous Other                                | \$ 5,089              | \$ -                   | \$ -                   | \$ -                                         |
| 39900 - Fund Balance Utilization                           | \$ -                  | \$ 22,727,586          | \$ 12,970,519          | \$ (9,757,067)                               |
| <b>Other Taxes</b>                                         | <b>\$ 13,167,695</b>  | <b>\$ 12,391,927</b>   | <b>\$ 13,434,585</b>   | <b>\$ 1,042,658</b>                          |
| 30140 - Motor Fuel Tax                                     | \$ 11,535,413         | \$ 12,391,927          | \$ 11,802,303          | \$ (589,624)                                 |
| 33895 - Supplemental State Distribution                    | \$ 1,632,282          | \$ -                   | \$ 1,632,282           | \$ 1,632,282                                 |
| <b>Reimbursements</b>                                      | <b>\$ 423,407</b>     | <b>\$ 714,930</b>      | <b>\$ 526,198</b>      | <b>\$ (188,732)</b>                          |
| 37150 - KDOT Service Reimbursement - Federal               | \$ 236,488            | \$ 428,000             | \$ 428,000             | \$ -                                         |
| 37160 - Cty Engineer Salary Reimbursemt                    | \$ 186,919            | \$ 286,930             | \$ 98,198              | \$ (188,732)                                 |
| <b>Transfers In</b>                                        | <b>\$ 3,693</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 39620 - Transfer from Motor Fuel Tax Debt Service Fund 620 | \$ 3,693              | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br>Expenses Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>520 Transportation Department</b>                    |                       |                        |                        |                                              |
| <b>302 Motor Fuel Tax Fund</b>                          | <b>\$ 18,910,094</b>  | <b>\$ 37,654,861</b>   | <b>\$ 29,004,302</b>   | <b>\$ (8,650,559)</b>                        |
| <b>522 Motor Fuel Tax Sub-Department</b>                | <b>\$ 18,910,094</b>  | <b>\$ 37,654,861</b>   | <b>\$ 29,004,302</b>   | <b>\$ (8,650,559)</b>                        |
| <b>Personnel Services- Salaries &amp; Wages</b>         | <b>\$ 2,680,793</b>   | <b>\$ 3,198,788</b>    | <b>\$ 3,180,268</b>    | <b>\$ (18,520)</b>                           |
| 40000 - Salaries and Wages                              | \$ 2,562,431          | \$ 2,740,434           | \$ 2,880,268           | \$ 139,834                                   |
| 40003 - Cost of Living Increase                         | \$ -                  | \$ 84,411              | \$ -                   | \$ (84,411)                                  |
| 40007 - Equity Study Adjustments                        | \$ -                  | \$ 73,253              | \$ -                   | \$ (73,253)                                  |
| 40200 - Overtime Salaries                               | \$ 118,361            | \$ 300,690             | \$ 300,000             | \$ (690)                                     |
| <b>Personnel Services- Employee Benefits</b>            | <b>\$ 480,058</b>     | <b>\$ 508,436</b>      | <b>\$ 557,550</b>      | <b>\$ 49,114</b>                             |
| 45000 - Healthcare Contribution                         | \$ 88,704             | \$ 91,766              | \$ 93,616              | \$ 1,850                                     |
| 45010 - Dental Contribution                             | \$ 2,946              | \$ 3,586               | \$ 2,872               | \$ (714)                                     |
| 45100 - FICA/SS Contribution                            | \$ 195,974            | \$ 221,705             | \$ 232,350             | \$ 10,645                                    |
| 45200 - IMRF Contribution                               | \$ 132,746            | \$ 132,733             | \$ 173,667             | \$ 40,934                                    |
| 53010 - Workers Compensation                            | \$ 59,688             | \$ 58,646              | \$ 55,045              | \$ (3,601)                                   |
| <b>Contractual Services</b>                             | <b>\$ 6,137,106</b>   | <b>\$ 15,182,016</b>   | <b>\$ 17,158,546</b>   | <b>\$ 1,976,530</b>                          |
| 50140 - Engineering Services                            | \$ 1,557,521          | \$ 8,095,417           | \$ 11,050,247          | \$ 2,954,830                                 |
| 52080 - Repairs and Maint- Resurfacing                  | \$ 4,500,000          | \$ 7,000,000           | \$ 6,000,000           | \$ (1,000,000)                               |
| 53000 - Liability Insurance                             | \$ 78,509             | \$ 85,228              | \$ 106,858             | \$ 21,630                                    |
| 53020 - Unemployment Claims                             | \$ 1,076              | \$ 1,371               | \$ 1,441               | \$ 70                                        |
| <b>Capital</b>                                          | <b>\$ 8,938,336</b>   | <b>\$ 17,965,023</b>   | <b>\$ 7,254,847</b>    | <b>\$ (10,710,176)</b>                       |
| 73000 - Road Construction                               | \$ 8,921,336          | \$ 12,785,023          | \$ 3,154,847           | \$ (9,630,176)                               |
| 73010 - Bridge Construction                             | \$ -                  | \$ 3,000,000           | \$ 3,000,000           | \$ -                                         |
| 74010 - Highway Right of Way                            | \$ 17,000             | \$ 2,180,000           | \$ 1,100,000           | \$ (1,080,000)                               |
| <b>Transfers Out</b>                                    | <b>\$ 104,868</b>     | <b>\$ 109,934</b>      | <b>\$ 107,411</b>      | <b>\$ (2,523)</b>                            |
| 99001 - Transfer to General Fund 001                    | \$ 104,868            | \$ 109,934             | \$ 107,411             | \$ (2,523)                                   |
| <b>Services</b>                                         | <b>\$ 568,934</b>     | <b>\$ 690,664</b>      | <b>\$ 745,680</b>      | <b>\$ 55,016</b>                             |
| 45410 - Teamsters Contribution                          | \$ 568,934            | \$ 690,664             | \$ 745,680             | \$ 55,016                                    |

# Transportation County Highway Matching Fund – 303.520.523

## County Highway Matching 303.520.523

This fund is used primarily by the Kane County Division of Transportation to match funds for rock salt in the Motor Fuel Local Option Fund.

### 2025 Goals and Objectives

Funds for maintenance material – rock salt

| Projects                                   | Funded with County Highway Matching Property Tax Funds |      |
|--------------------------------------------|--------------------------------------------------------|------|
|                                            | 2023                                                   | 2024 |
| Funds for maintenance material – rock salt | ✓                                                      | ✓    |

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>520 Transportation Department</b>                          |                       |                        |                        |                                              |
| <b>303 County Highway Matching Fund</b>                       | \$ 82,103             | \$ 300,000             | \$ 160,000             | \$ (140,000)                                 |
| <b>000 Revenues Sub-Department</b>                            | \$ 82,103             | \$ 300,000             | \$ 160,000             | \$ (140,000)                                 |
| <b>Interest Revenue</b>                                       | \$ 16,718             | \$ 13,075              | \$ 14,000              | \$ 925                                       |
| 38000 - Investment Income                                     | \$ 16,718             | \$ 13,075              | \$ 14,000              | \$ 925                                       |
| <b>Other</b>                                                  | \$ -                  | \$ 221,800             | \$ 80,775              | \$ (141,025)                                 |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 221,800             | \$ 80,775              | \$ (141,025)                                 |
| <b>Other Taxes</b>                                            | \$ 97                 | \$ -                   | \$ 100                 | \$ 100                                       |
| 30170 - TIF Distribution Tax                                  | \$ 97                 | \$ -                   | \$ 100                 | \$ 100                                       |
| <b>Property Taxes</b>                                         | \$ 65,288             | \$ 65,125              | \$ 65,125              | \$ -                                         |
| 30000 - Property Taxes                                        | \$ 65,044             | \$ 65,125              | \$ 65,125              | \$ -                                         |
| 30005 - Property Tax Revenue Recapture                        | \$ 244                | \$ -                   | \$ -                   | \$ -                                         |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>520 Transportation Department</b>                           |                       |                        |                        |                                              |
| <b>303 County Highway Matching Fund</b>                        | \$ 81,850             | \$ 300,000             | \$ 160,000             | \$ (140,000)                                 |
| <b>523 County Highway Matching Sub-Department</b>              | \$ 81,850             | \$ 300,000             | \$ 160,000             | \$ (140,000)                                 |
| <b>Commodities</b>                                             | \$ 81,850             | \$ 300,000             | \$ 160,000             | \$ (140,000)                                 |
| 60390 - Rock Salt                                              | \$ 81,850             | \$ 300,000             | \$ 160,000             | \$ (140,000)                                 |

**Transportation**  
**Motor Fuel Local Option Fund – 304.520.524**

**Motor Fuel Local Option 304.520.524**

This fund is primarily used by the Kane County Division of Transportation to provide resources for various road, bridge, and traffic signal and light maintenance.

**2025 Goals and Objectives**

- Bridge Maintenance Projects
- Bridge Monitoring
- Crack Sealing
- Culvert Lining
- Guardrail
- Pavement Marking
- Pavement Preservation
- Pavement Resurfacing
- Traffic Signal & Light Maintenance
- Traffic Signal and Roadway Lighting Equipment

| Projects                                                   | Funded with Motor Fuel Local Option Tax |      |
|------------------------------------------------------------|-----------------------------------------|------|
|                                                            | 2023                                    | 2024 |
| Allen Road Over Hampshire Creek Maintenance                | ✓                                       | ✓    |
| Big Timber Road over Tyler and Pingree Creeks Maintenance  | ✓                                       | ✓    |
| Bike Path (Old Dunham Road) over CNRR Maintenance          | ✓                                       | ✓    |
| Bliss Road over Blackberry Creek Maintenance               |                                         | ✓    |
| Bridge Monitoring                                          | ✓                                       | ✓    |
| Bridge Preservation                                        | ✓                                       | ✓    |
| Burlington Northern over Orchard Road Maintenance          | ✓                                       | ✓    |
| Burlington Road over Ferson Creek                          |                                         | ✓    |
| Burlington Road over Tributary to Ferson Creek Maintenance | ✓                                       | ✓    |
| Crack Sealing                                              | ✓                                       | ✓    |
| Culvert Lining                                             | ✓                                       | ✓    |
| Dauberman Road over Welch Creek Maintenance                | ✓                                       | ✓    |
| Engineering Assistance                                     | ✓                                       | ✓    |
| Fabyan Parkway at Western Avenue - Maintenance             | ✓                                       | ✓    |
| Fletcher Drive over Tyler Creek Maintenance                | ✓                                       | ✓    |
| French Road over Burlington Creek - Maintenance            |                                         | ✓    |
| Granart Road over Big Rock Creek Maintenance               |                                         | ✓    |
| Guardrail – Hughes Road                                    |                                         | ✓    |
| Harter Road over Welch Creek Maintenance                   | ✓                                       | ✓    |
| Hughes Road over Blackberry Creek Maintenance              |                                         | ✓    |
| Jericho Road over Big Rock Creek Maintenance               |                                         | ✓    |
| Jericho Road over Blackberry Creek Maintenance (045-3190)  |                                         | ✓    |
| Keslinger Road over Blackberry Creek Maintenance           |                                         | ✓    |
| Keslinger Road over Tributary to Mill Creek Maintenance    | ✓                                       | ✓    |
| Keslinger Road over Welch Creek Maintenance                | ✓                                       | ✓    |
| Keslinger Road over Mill Creek Maintenance                 | ✓                                       | ✓    |
| Keslinger Road west of Dauberman Road                      | ✓                                       |      |
| Kirk Road over UPRR Maintenance                            | ✓                                       | ✓    |
| La Fox Road over Mill Creek (south crossing) Maintenance   |                                         | ✓    |
| La Fox Road over Bike Path (Campton Hills) Maintenance     | ✓                                       | ✓    |
| La Fox Road over Mill Creek (north crossing) Maintenance   | ✓                                       | ✓    |



**Transportation**  
**Motor Fuel Local Option Fund – 304.520.524**

| Projects                                                            | Funded with Motor Fuel Local Option Tax |      |
|---------------------------------------------------------------------|-----------------------------------------|------|
|                                                                     | 2023                                    | 2024 |
| Main Street over Big Rock Creek Maintenance                         | ✓                                       | ✓    |
| Main Street over I-88 Maintenance                                   | ✓                                       | ✓    |
| Main Street Over Welch Creek Maintenance                            | ✓                                       | ✓    |
| Main Street over Mill Creek Maintenance                             | ✓                                       | ✓    |
| Meredith Road over Union Ditch 3 Maintenance                        | ✓                                       | ✓    |
| Orchard Road over I-88 Maintenance                                  | ✓                                       | ✓    |
| Pavement Management System                                          | ✓                                       | ✓    |
| Pavement Marking                                                    | ✓                                       | ✓    |
| Pavement Preservation                                               | ✓                                       | ✓    |
| Pavement Resurfacing                                                | ✓                                       | ✓    |
| Peck and Keslinger Road over UPRR Maintenance                       |                                         | ✓    |
| Perry Road over Big Rock Creek Maintenance                          | ✓                                       | ✓    |
| Plank Road over Pingree Creek Maintenance                           | ✓                                       | ✓    |
| Ramm Road over Virgil #3 Maintenance                                | ✓                                       |      |
| Randall Road over Ferson Creek Maintenance                          |                                         | ✓    |
| Randall Road over Mill Creek Maintenance                            | ✓                                       | ✓    |
| Randall Road over Tyler Creek UPRR Maintenance                      |                                         | ✓    |
| Randall Road over UPRR Maintenance                                  |                                         | ✓    |
| Randall Road over US20 Maintenance                                  | ✓                                       |      |
| Stearns Road over Fox River Maintenance                             |                                         | ✓    |
| Stearns Road over Tributary of Brewster Creek Maintenance           | ✓                                       | ✓    |
| Stearns Road eastbound over north arm of Brewster Creek             |                                         | ✓    |
| Stearns Road over the Fox River                                     |                                         | ✓    |
| Stearns Road westbound over Tributary of Brewster Creek Maintenance | ✓                                       | ✓    |
| Structural Services                                                 |                                         | ✓    |
| Tanner Road over Lake Run Creek Maintenance                         |                                         | ✓    |
| Traffic Signal and Light Maintenance                                | ✓                                       | ✓    |
| Traffic Signal and Roadway Lighting Equipment                       | ✓                                       | ✓    |
| Walker Road over Burlington Creek Maintenance                       |                                         | ✓    |
| West County Line over Youngs Creek Maintenance                      | ✓                                       | ✓    |

| Account / Description<br>Revenue Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>520 Transportation Department</b>                   |                       |                        |                        |                                              |
| <b>304 Motor Fuel Local Option Fund</b>                | <b>\$ 10,809,891</b>  | <b>\$ 13,729,770</b>   | <b>\$ 14,854,492</b>   | <b>\$ 1,124,722</b>                          |
| <b>000 Revenues Sub-Department</b>                     | <b>\$ 10,809,891</b>  | <b>\$ 13,729,770</b>   | <b>\$ 14,854,492</b>   | <b>\$ 1,124,722</b>                          |
| <b>Charges for Services</b>                            | <b>\$ 42,530</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 34640 - Engineering Fees                               | \$ 42,530             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Interest Revenue</b>                                | <b>\$ 586,322</b>     | <b>\$ 421,008</b>      | <b>\$ 480,000</b>      | <b>\$ 58,992</b>                             |
| 38000 - Investment Income                              | \$ 586,322            | \$ 421,008             | \$ 480,000             | \$ 58,992                                    |
| <b>Other</b>                                           | <b>\$ -</b>           | <b>\$ 2,978,321</b>    | <b>\$ 3,901,102</b>    | <b>\$ 922,781</b>                            |
| 39900 - Fund Balance Utilization                       | \$ -                  | \$ 2,978,321           | \$ 3,901,102           | \$ 922,781                                   |
| <b>Other Taxes</b>                                     | <b>\$ 9,844,852</b>   | <b>\$ 10,180,441</b>   | <b>\$ 10,323,390</b>   | <b>\$ 142,949</b>                            |
| 30150 - County Local Option Tax                        | \$ 9,844,852          | \$ 10,180,441          | \$ 10,323,390          | \$ 142,949                                   |
| <b>Reimbursements</b>                                  | <b>\$ 336,187</b>     | <b>\$ 150,000</b>      | <b>\$ 150,000</b>      | <b>\$ -</b>                                  |
| 37900 - Miscellaneous Reimbursement                    | \$ 336,187            | \$ 150,000             | \$ 150,000             | \$ -                                         |

**Transportation**  
**Motor Fuel Local Option Fund – 304.520.524**

| Account / Description<br>Expenses Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>520 Transportation Department</b>                    |                       |                        |                        |                                              |
| <b>304 Motor Fuel Local Option Fund</b>                 | <b>\$ 11,217,227</b>  | <b>\$ 13,729,770</b>   | <b>\$ 14,854,492</b>   | <b>\$ 1,124,722</b>                          |
| <b>524 Motor Fuel Local Option Sub-Department</b>       | <b>\$ 11,217,227</b>  | <b>\$ 13,729,770</b>   | <b>\$ 14,854,492</b>   | <b>\$ 1,124,722</b>                          |
| <b>Contractual Services</b>                             | <b>\$ 7,919,342</b>   | <b>\$ 7,873,190</b>    | <b>\$ 9,619,492</b>    | <b>\$ 1,746,302</b>                          |
| 50140 - Engineering Services                            | \$ 404,378            | \$ 1,966,698           | \$ 2,603,000           | \$ 636,302                                   |
| 52020 - Repairs and Maintenance- Roads                  | \$ 22,606             | \$ 86,492              | \$ 86,492              | \$ -                                         |
| 52040 - Repairs and Maintenance- Bridges                | \$ 153,886            | \$ 2,595,000           | \$ 1,980,000           | \$ (615,000)                                 |
| 52050 - Repairs and Maint- Cracksealing                 | \$ 790,773            | \$ 625,000             | \$ 625,000             | \$ -                                         |
| 52070 - Repairs and Maint- Pavement Mark                | \$ 960,876            | \$ 1,350,000           | \$ 1,550,000           | \$ 200,000                                   |
| 52080 - Repairs and Maint- Resurfacing                  | \$ 5,586,822          | \$ 500,000             | \$ 2,000,000           | \$ 1,500,000                                 |
| 52280 - Pavement Preservation                           | \$ -                  | \$ 750,000             | \$ 775,000             | \$ 25,000                                    |
| <b>Commodities</b>                                      | <b>\$ 2,426,294</b>   | <b>\$ 2,789,140</b>    | <b>\$ 3,257,000</b>    | <b>\$ 467,860</b>                            |
| 60210 - Uniform Supplies                                | \$ 24,851             | \$ 25,000              | \$ 40,000              | \$ 15,000                                    |
| 60330 - Vehicle Parts/Supplies                          | \$ 160,693            | \$ 175,000             | \$ 175,000             | \$ -                                         |
| 60360 - Equipment Parts/Supplies                        | \$ 97,993             | \$ 100,000             | \$ 100,000             | \$ -                                         |
| 60370 - Tools                                           | \$ 12,074             | \$ 10,000              | \$ 15,000              | \$ 5,000                                     |
| 60390 - Rock Salt                                       | \$ 619,745            | \$ 632,140             | \$ 752,000             | \$ 119,860                                   |
| 60410 - Culverts                                        | \$ 3,424              | \$ 12,000              | \$ 15,000              | \$ 3,000                                     |
| 60420 - Road Material                                   | \$ 35,565             | \$ 30,000              | \$ 40,000              | \$ 10,000                                    |
| 60440 - Traffic Markers and Barricades                  | \$ 990                | \$ 10,000              | \$ 15,000              | \$ 5,000                                     |
| 63020 - Utilities- Intersect Lighting                   | \$ 1,470,958          | \$ 1,795,000           | \$ 2,105,000           | \$ 310,000                                   |
| <b>Capital</b>                                          | <b>\$ 871,591</b>     | <b>\$ 405,000</b>      | <b>\$ 1,978,000</b>    | <b>\$ 1,573,000</b>                          |
| 70110 - Machinery and Equipment                         | \$ 55,549             | \$ -                   | \$ -                   | \$ -                                         |
| 73000 - Road Construction                               | \$ 813,942            | \$ 400,000             | \$ 1,968,000           | \$ 1,568,000                                 |
| 74010 - Highway Right of Way                            | \$ 2,100              | \$ 5,000               | \$ 10,000              | \$ 5,000                                     |
| <b>Contingency and Other</b>                            | <b>\$ -</b>           | <b>\$ 2,662,440</b>    | <b>\$ -</b>            | <b>\$ (2,662,440)</b>                        |
| 89000 - Addition to Fund Balance                        | \$ -                  | \$ 2,662,440           | \$ -                   | \$ (2,662,440)                               |

**Transportation**  
**Transportation Sales Tax Fund – 305.520.527-531**

**Transportation Sales Tax 305.520.527 – 305.520.531**

This fund is the Kane County Division of Transportation's primary source of capital for various road and bridge construction projects.

**2025 Goals and Objectives**

Design and construction of capital road and bridge projects

| Projects                                                                     | Funded with Transportation Sales Tax |      |
|------------------------------------------------------------------------------|--------------------------------------|------|
|                                                                              | 2023                                 | 2024 |
| Allen Road at Glen Oak Drive Culvert Improv                                  |                                      | ✓    |
| Bicycle and Pedestrian Plan Update                                           | ✓                                    |      |
| Bliss Road Over Blackberry Creek (final payment)                             | ✓                                    |      |
| Bliss Road over Lake Run                                                     |                                      | ✓    |
| Bowes Road, Nesler Road, and Corron Road                                     | ✓                                    |      |
| Bunker Road from Keslinger Road to La Fox Road                               | ✓                                    | ✓    |
| Burlington Road Bicycle Accommodation                                        |                                      | ✓    |
| Dauberman Road and Meredith Realignment                                      | ✓                                    | ✓    |
| Dauberman Road at US 30 and Granart Road                                     |                                      | ✓    |
| Fabyan Parkway - Western to IL 31 Multi-use purpose (MUP)                    |                                      | ✓    |
| Fabyan Parkway at IL 31                                                      | ✓                                    | ✓    |
| Fabyan Parkway at Settler's Hill Kingsland Drive                             | ✓                                    | ✓    |
| Fabyan Parkway at Wenmoth Road                                               | ✓                                    | ✓    |
| Fabyan Parkway at Western Avenue                                             |                                      | ✓    |
| French Road and Harmony Road Extension                                       | ✓                                    | ✓    |
| Galligan from Freeman to Binnie                                              | ✓                                    | ✓    |
| Harmony Road over Harmony Creek                                              |                                      | ✓    |
| Harter Road Main to Lovell Drainage                                          | ✓                                    |      |
| IL 47 Kennedy Road to Cross Street                                           |                                      | ✓    |
| Intersection Safety and Operational Projects - New Starts                    | ✓                                    | ✓    |
| Jericho Road at IL 47                                                        | ✓                                    |      |
| Jericho Road over Granart Culvert Improvement                                |                                      | ✓    |
| Kirk Road at Douglas Road (final payment)                                    | ✓                                    |      |
| Kirk Road at Pine Street (final payment)                                     | ✓                                    |      |
| Kirk Road IL 56 to Cherry Lane (final payment)                               | ✓                                    | ✓    |
| Longmeadow Parkway - Debt Collection - Duncan                                | ✓                                    | ✓    |
| Longmeadow Parkway (B-1) - Randall to White Chapel (final payment)           | ✓                                    |      |
| Longmeadow Parkway (B-2) - East of White Chapel to 31 (final payment)        | ✓                                    | ✓    |
| Longmeadow Parkway (C-1) - Bridge                                            | ✓                                    |      |
| Longmeadow Parkway (C-2) - Sandbloom to Route 25                             | ✓                                    | ✓    |
| Longmeadow Parkway (C-2a) - Soil Remediation                                 | ✓                                    | ✓    |
| Longmeadow Parkway (C-3) - Route 25 Improvements                             | ✓                                    | ✓    |
| Longmeadow Parkway (C-4) - Stantec                                           | ✓                                    | ✓    |
| Longmeadow Parkway (C-4) - Tolling Facility electronic toll collection (ETC) | ✓                                    | ✓    |
| Longmeadow Parkway (C-4) - Tolling Facility (A-to-Be USA LLC)                | ✓                                    | ✓    |
| Longmeadow Parkway (C-4) - Tolling Facility Equipment                        |                                      | ✓    |

**Transportation**  
**Transportation Sales Tax Fund – 305.520.527-531**

| Projects                                                                                                    | Funded with Transportation Sales Tax |      |
|-------------------------------------------------------------------------------------------------------------|--------------------------------------|------|
|                                                                                                             | 2023                                 | 2024 |
| Longmeadow Parkway (C-4) - Tolling Facility Oversight                                                       | ✓                                    |      |
| Longmeadow Parkway (C-5) - Tree Replacement                                                                 | ✓                                    | ✓    |
| Longmeadow Parkway - E-ZPass Membership                                                                     | ✓                                    | ✓    |
| Main Street at Deerpath Road (final payment)                                                                | ✓                                    |      |
| Main Street Over Blackberry Creek at IL 47                                                                  | ✓                                    | ✓    |
| Main Street Road over I-88 Deck Replacement                                                                 | ✓                                    |      |
| Main Street Road at Wenmoth Road                                                                            | ✓                                    | ✓    |
| Montgomery Road at Howell Place                                                                             | ✓                                    |      |
| Orchard Road - Jericho to US30 Highway Safety Improvement Program (HSIP)                                    | ✓                                    | ✓    |
| Orchard Road, Randall, Fabyan, and Hughes Stage 2 Highway Safety Improvement Program (HSIP) (final payment) | ✓                                    |      |
| Pedestrian Federally Required ADA Improvement and Maintenance                                               | ✓                                    | ✓    |
| Plank Road - County Line to Engel Highway Safety Improvement Program (HSIP)                                 |                                      | ✓    |
| Plank Road – Romke to Brier Hill Highway Safety Improvement Program (HSIP)                                  | ✓                                    | ✓    |
| Randall Road and Weld US 20 Ramp (final payment)                                                            | ✓                                    | ✓    |
| Randall Road and Highland Intersection                                                                      | ✓                                    | ✓    |
| Randall Road at Alft Lane (with Elgin)                                                                      | ✓                                    | ✓    |
| Randall Road at I 90 Interchange Improvement                                                                | ✓                                    | ✓    |
| Randall Road at Keslinger Road                                                                              | ✓                                    | ✓    |
| Randall Road at Prairie Street                                                                              | ✓                                    | ✓    |
| Randall Road from Huntley Road to Big Timber Road                                                           | ✓                                    | ✓    |
| Randall Road Multi-Modal Corridor Study                                                                     |                                      | ✓    |
| Signal System Communication Expansion                                                                       | ✓                                    | ✓    |
| Silver Glen over Otter Creek Branch                                                                         | ✓                                    |      |
| Stearns Road at Randall Road (final payment)                                                                | ✓                                    | ✓    |
| Sugar Grove Bliss Road at IL 47 Intersection                                                                |                                      | ✓    |
| Tyrrell Road - Raymond Drive to Mason Road                                                                  |                                      | ✓    |

| Account / Description<br>Revenue Special Revenue Funds        | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>520 Transportation Department</b>                          |                       |                        |                        |                                              |
| <b>305 Transportation Sales Tax Fund</b>                      | <b>\$ 22,209,458</b>  | <b>\$ 45,489,852</b>   | <b>\$ 32,651,531</b>   | <b>\$ (12,838,321)</b>                       |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 22,209,458</b>  | <b>\$ 45,489,852</b>   | <b>\$ 32,651,531</b>   | <b>\$ (12,838,321)</b>                       |
| <b>Interest Revenue</b>                                       | <b>\$ 2,479,605</b>   | <b>\$ 1,729,726</b>    | <b>\$ 2,019,000</b>    | <b>\$ 289,274</b>                            |
| 38000 - Investment Income                                     | \$ 2,479,605          | \$ 1,729,726           | \$ 2,019,000           | \$ 289,274                                   |
| <b>Other</b>                                                  | <b>\$ -</b>           | <b>\$ 24,363,769</b>   | <b>\$ 7,223,916</b>    | <b>\$ (17,139,853)</b>                       |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 24,363,769          | \$ 7,223,916           | \$ (17,139,853)                              |
| <b>Other Taxes</b>                                            | <b>\$ 18,419,996</b>  | <b>\$ 18,825,171</b>   | <b>\$ 20,158,087</b>   | <b>\$ 1,332,916</b>                          |
| 30105 - Sales Tax- RTA                                        | \$ 18,419,996         | \$ 18,825,171          | \$ 20,158,087          | \$ 1,332,916                                 |
| <b>Reimbursements</b>                                         | <b>\$ 1,308,054</b>   | <b>\$ 530,099</b>      | <b>\$ 3,250,528</b>    | <b>\$ 2,720,429</b>                          |
| 37150 - KDOT Service Reimbursement - Federal                  | \$ 1,230,835          | \$ 530,099             | \$ 2,220,528           | \$ 1,690,429                                 |
| 37151 - KDOT Service Reimbursement - State                    | \$ 31,316             | \$ -                   | \$ -                   | \$ -                                         |
| 37152 - KDOT Service Reimbursement - Other                    | \$ 37,306             | \$ -                   | \$ 1,030,000           | \$ 1,030,000                                 |
| 37900 - Miscellaneous Reimbursement                           | \$ 8,598              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Transfers In</b>                                           | <b>\$ 1,803</b>       | <b>\$ 41,087</b>       | <b>\$ -</b>            | <b>\$ (41,087)</b>                           |
| 39540 - Transfer From Transportation Capital Fund 540         | \$ -                  | \$ 27,530              | \$ -                   | \$ (27,530)                                  |
| 39621 - Transfer from Transit Sales Tax Debt Service Fund 621 | \$ 1,803              | \$ -                   | \$ -                   | \$ -                                         |
| 39624 - Transfer from Longmeadow Debt Service Fund 624        | \$ -                  | \$ 13,557              | \$ -                   | \$ (13,557)                                  |

**Transportation**  
**Transportation Sales Tax Fund – 305.520.527-531**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>520 Transportation Department</b>                           |                       |                        |                        |                                              |
| <b>305 Transportation Sales Tax Fund</b>                       | <b>\$ 21,040,419</b>  | <b>\$ 45,489,852</b>   | <b>\$ 32,651,531</b>   | <b>\$ (12,838,321)</b>                       |
| <b>527 Transportation Sales Tax Sub-Department</b>             | <b>\$ 19,321,539</b>  | <b>\$ 43,770,083</b>   | <b>\$ 32,651,531</b>   | <b>\$ (11,118,552)</b>                       |
| <b>Contractual Services</b>                                    | <b>\$ 6,926,363</b>   | <b>\$ 16,685,655</b>   | <b>\$ 11,928,006</b>   | <b>\$ (4,757,649)</b>                        |
| 50140 - Engineering Services                                   | \$ 5,516,116          | \$ 14,880,308          | \$ 8,544,256           | \$ (6,336,052)                               |
| 50150 - Contractual/Consulting Services                        | \$ 57,648             | \$ 305,347             | \$ 203,750             | \$ (101,597)                                 |
| 52040 - Repairs and Maintenance- Bridges                       | \$ 167,453            | \$ -                   | \$ -                   | \$ -                                         |
| 55010 - External Grants                                        | \$ 1,185,146          | \$ 1,500,000           | \$ 3,180,000           | \$ 1,680,000                                 |
| <b>Capital</b>                                                 | <b>\$ 12,393,091</b>  | <b>\$ 27,056,898</b>   | <b>\$ 20,723,525</b>   | <b>\$ (6,333,373)</b>                        |
| 70120 - Special Purpose Equipment                              | \$ -                  | \$ -                   | \$ 100,251             | \$ 100,251                                   |
| 73000 - Road Construction                                      | \$ 10,606,660         | \$ 26,143,192          | \$ 18,813,274          | \$ (7,329,918)                               |
| 73010 - Bridge Construction                                    | \$ 1,419,376          | \$ 903,706             | \$ -                   | \$ (903,706)                                 |
| 74010 - Highway Right of Way                                   | \$ 367,055            | \$ 10,000              | \$ 1,810,000           | \$ 1,800,000                                 |
| <b>Contingency and Other</b>                                   | <b>\$ -</b>           | <b>\$ 27,530</b>       | <b>\$ -</b>            | <b>\$ (27,530)</b>                           |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 27,530              | \$ -                   | \$ (27,530)                                  |
| <b>Transfers Out</b>                                           | <b>\$ 2,085</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 99001 - Transfer to General Fund 001                           | \$ 2,085              | \$ -                   | \$ -                   | \$ -                                         |
| <b>531 Toll Bridge O &amp; M Sub-Department</b>                | <b>\$ 1,718,880</b>   | <b>\$ 1,719,769</b>    | <b>\$ -</b>            | <b>\$ (1,719,769)</b>                        |
| <b>Transfers Out</b>                                           | <b>\$ 1,718,880</b>   | <b>\$ 1,719,769</b>    | <b>\$ -</b>            | <b>\$ (1,719,769)</b>                        |
| 99624 - Transfer to Longmeadow Debt Service Fund 624           | \$ 1,718,880          | \$ 1,719,769           | \$ -                   | \$ (1,719,769)                               |

# Transportation

## Longmeadow Bond Construction Fund – 515.520.530

### Longmeadow Bond Construction 515.520.530

This capital fund is used by the Kane County Division of Transportation to hold the bond proceeds and handle the expenses for the construction of the Longmeadow Parkway bridge over the Fox River.

### 2025 Goals and Objectives

Longmeadow Parkway (C-1) - IL 31 to IL 25

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>520 Transportation Department</b>                          |                       |                        |                        |                                              |
| <b>515 Longmeadow Bond Construction Fund</b>                  | <b>\$ 16,872</b>      | <b>\$ 18,333,180</b>   | <b>\$ 12,508,000</b>   | <b>\$ (5,825,180)</b>                        |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 16,872</b>      | <b>\$ 18,333,180</b>   | <b>\$ 12,508,000</b>   | <b>\$ (5,825,180)</b>                        |
| <b>Interest Revenue</b>                                       | <b>\$ 16,872</b>      | <b>\$ 21,872</b>       | <b>\$ -</b>            | <b>\$ (21,872)</b>                           |
| 38000 - Investment Income                                     | \$ 16,872             | \$ 21,872              | \$ -                   | \$ (21,872)                                  |
| <b>Other</b>                                                  | <b>\$ -</b>           | <b>\$ 811,308</b>      | <b>\$ 8,000</b>        | <b>\$ (803,308)</b>                          |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 811,308             | \$ 8,000               | \$ (803,308)                                 |
| <b>Reimbursements</b>                                         | <b>\$ -</b>           | <b>\$ 17,500,000</b>   | <b>\$ 12,500,000</b>   | <b>\$ (5,000,000)</b>                        |
| 37151 - KDOT Service Reimbursement - State                    | \$ -                  | \$ 17,500,000          | \$ 12,500,000          | \$ (5,000,000)                               |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>520 Transportation Department</b>                           |                       |                        |                        |                                              |
| <b>515 Longmeadow Bond Construction Fund</b>                   | <b>\$ -</b>           | <b>\$ 18,333,180</b>   | <b>\$ 12,508,000</b>   | <b>\$ (5,825,180)</b>                        |
| <b>530 Longmeadow Bond Construction Sub-Department</b>         | <b>\$ -</b>           | <b>\$ 18,333,180</b>   | <b>\$ 12,508,000</b>   | <b>\$ (5,825,180)</b>                        |
| <b>Capital</b>                                                 | <b>\$ -</b>           | <b>\$ 220,263</b>      | <b>\$ -</b>            | <b>\$ (220,263)</b>                          |
| 73010 - Bridge Construction                                    | \$ -                  | \$ 220,263             | \$ -                   | \$ (220,263)                                 |
| <b>Debt Service</b>                                            | <b>\$ -</b>           | <b>\$ 18,112,917</b>   | <b>\$ 12,508,000</b>   | <b>\$ (5,604,917)</b>                        |
| 88980 - Transfer to Escrow Agent                               | \$ -                  | \$ 18,112,917          | \$ 12,508,000          | \$ (5,604,917)                               |

# Transportation Transportation Capital Fund – 540.520.525

## Transportation Capital 540.520.525

This capital fund is primarily used by the Kane County Division of Transportation for road and bridge construction projects.

| Capital Assets Statistics                      | 2023   | 2024   |
|------------------------------------------------|--------|--------|
| Roadway - Rural (Centerline Miles)             | 225.11 | 226.12 |
| Roadway - Urban (Centerline Miles)             | 94.88  | 94.88  |
| Roadway - New Construction (Center Line Miles) | 2.45   | 2.83   |
| Signs - New Installation                       | 95     | 126    |
| Bridges - Total                                | 67     | 68     |
| Street Lights - Total                          | 1,357  | 1,383  |
| Traffic Signals - Total                        | 125    | 127    |
| Warning Flashers - Total                       | 68     | 73     |
| Right-of-Way Parcels - Acquired                | 20     | 6      |

## 2025 Goals and Objectives

| Projects                                                                                                    | Funded with Transportation Capital Funds |      |
|-------------------------------------------------------------------------------------------------------------|------------------------------------------|------|
|                                                                                                             | 2023                                     | 2024 |
| Orchard Road, Randall, Fabyan, and Hughes Stage 2 Highway Safety Improvement Program (HSIP) (final payment) | ✓                                        |      |

| Account / Description<br>Revenue Special Revenue Funds | 2023 Actual Amount | 2024 Amended Budget | 2025 Adopted Budget | Difference<br>2025 Adopted - 2024 Amended |
|--------------------------------------------------------|--------------------|---------------------|---------------------|-------------------------------------------|
| <b>520 Transportation Department</b>                   |                    |                     |                     |                                           |
| <b>540 Transportation Capital Fund</b>                 | \$ 11,432          | \$ 35,225           | \$ -                | \$ (35,225)                               |
| 000 Revenues Sub-Department                            | \$ 11,432          | \$ 35,225           | \$ -                | \$ (35,225)                               |
| Interest Revenue                                       | \$ 11,432          | \$ 7,695            | \$ -                | \$ (7,695)                                |
| 38000 - Investment Income                              | \$ 11,432          | \$ 7,695            | \$ -                | \$ (7,695)                                |
| Other                                                  | \$ -               | \$ 27,530           | \$ -                | \$ (27,530)                               |
| 39900 - Fund Balance Utilization                       | \$ -               | \$ 27,530           | \$ -                | \$ (27,530)                               |

| Account / Description<br>Expenses Special Revenue Funds | 2023 Actual Amount | 2024 Amended Budget | 2025 Adopted Budget | Difference<br>2025 Adopted - 2024 Amended |
|---------------------------------------------------------|--------------------|---------------------|---------------------|-------------------------------------------|
| <b>520 Transportation Department</b>                    |                    |                     |                     |                                           |
| <b>540 Transportation Capital Fund</b>                  | \$ 211,677         | \$ 35,225           | \$ -                | \$ (35,225)                               |
| 525 Transportation Capital Sub-Department               | \$ 211,677         | \$ 35,225           | \$ -                | \$ (35,225)                               |
| Contractual Services                                    | \$ 11,677          | \$ -                | \$ -                | \$ -                                      |
| 50140 - Engineering Services                            | \$ 11,677          | \$ -                | \$ -                | \$ -                                      |
| Capital                                                 | \$ 200,000         | \$ -                | \$ -                | \$ -                                      |
| 73000 - Road Construction                               | \$ 200,000         | \$ -                | \$ -                | \$ -                                      |
| Contingency and Other                                   | \$ -               | \$ 7,695            | \$ -                | \$ (7,695)                                |
| 89000 - Addition to Fund Balance                        | \$ -               | \$ 7,695            | \$ -                | \$ (7,695)                                |
| Transfers Out                                           | \$ -               | \$ 27,530           | \$ -                | \$ (27,530)                               |
| 99305 - Transfer to Transportation Sales Tax Fund 305   | \$ -               | \$ 27,530           | \$ -                | \$ (27,530)                               |

**Transportation**  
**Impact Fee Funds – 550.520.550 – 560.520.560**

**Impact Fee Funds 550.520.550 – 560.520.560**

Impact fees are in support of the Road Improvement Impact Fee Program, which commenced on April 1, 2004, and amended on July 10, 2007, April 10, 2012, March 14, 2017, March 13, 2018, and January 11, 2022. The revenues within these funds are to be expended within the service areas they were collected from. Impact Fees collected will be utilized for engineering, construction, and right-of-way acquisition for various projects within the respective service areas. Project schedules can be affected by the level of revenue received within a given service area.

**2025 Goals and Objectives**

Utilize funds in the Impact Fee Fund for engineering, construction, and right-of-way acquisition for various projects within the respective service areas.

| Projects                                                 | Funded with Impact Fee Funds |      |
|----------------------------------------------------------|------------------------------|------|
|                                                          | 2023                         | 2024 |
| Bunker Road from Keslinger Road to La Fox Road           | ✓                            | ✓    |
| Dauberman Road at US 30 and Granart Road                 | ✓                            | ✓    |
| Fabyan Parkway at Kirk Road (final payment)              | ✓                            | ✓    |
| Galligan from Freeman to Binnie                          | ✓                            | ✓    |
| Huntley Road at Galligan Road (final payment)            | ✓                            |      |
| Longmeadow Parkway (B-2) - East of White Chapel to IL 31 |                              | ✓    |
| Longmeadow Parkway (C-2) - Sandbloom to IL 25            | ✓                            | ✓    |
| Longmeadow Parkway (C-2a) - Soil Remediation             |                              | ✓    |
| Longmeadow Parkway (C-2b) - Final Roadway Improvements   | ✓                            | ✓    |
| Montgomery Road at Howell Place                          |                              | ✓    |
| Randall Road at IL 72                                    | ✓                            | ✓    |
| Wenmoth Road at Fabyan Parkway                           |                              | ✓    |
| Wenmoth Road at Main Street Road                         |                              | ✓    |



**Transportation**  
**Impact Fee Funds – 550.520.550 – 560.520.560**

| Account / Description<br>Revenue Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>520 Transportation Department</b>                   |                       |                        |                        |                                              |
| <b>550 Aurora Area Impact Fees Fund</b>                | \$ 32,472             | \$ 914,623             | \$ -                   | \$ (914,623)                                 |
| 000 Revenues Sub-Department                            | \$ 32,472             | \$ 914,623             | \$ -                   | \$ (914,623)                                 |
| Interest Revenue                                       | \$ 32,472             | \$ 23,505              | \$ -                   | \$ (23,505)                                  |
| 38000 - Investment Income                              | \$ 32,472             | \$ 23,505              | \$ -                   | \$ (23,505)                                  |
| Other                                                  | \$ -                  | \$ 891,118             | \$ -                   | \$ (891,118)                                 |
| 39900 - Fund Balance Utilization                       | \$ -                  | \$ 891,118             | \$ -                   | \$ (891,118)                                 |
| <b>551 Campton Hills Impact Fees Fund</b>              | \$ 7,084              | \$ 40,557              | \$ -                   | \$ (40,557)                                  |
| 000 Revenues Sub-Department                            | \$ 7,084              | \$ 40,557              | \$ -                   | \$ (40,557)                                  |
| Interest Revenue                                       | \$ 1,784              | \$ 1,292               | \$ -                   | \$ (1,292)                                   |
| 38000 - Investment Income                              | \$ 1,784              | \$ 1,292               | \$ -                   | \$ (1,292)                                   |
| Other                                                  | \$ -                  | \$ 39,265              | \$ -                   | \$ (39,265)                                  |
| 39900 - Fund Balance Utilization                       | \$ -                  | \$ 39,265              | \$ -                   | \$ (39,265)                                  |
| Transfers In                                           | \$ 5,300              | \$ -                   | \$ -                   | \$ -                                         |
| 39000 - Transfer From Other Funds                      | \$ 5,300              | \$ -                   | \$ -                   | \$ -                                         |
| <b>552 Greater Elgin Impact Fees Fund</b>              | \$ 15,481             | \$ 89,116              | \$ -                   | \$ (89,116)                                  |
| 000 Revenues Sub-Department                            | \$ 15,481             | \$ 89,116              | \$ -                   | \$ (89,116)                                  |
| Interest Revenue                                       | \$ 15,481             | \$ 15,880              | \$ -                   | \$ (15,880)                                  |
| 38000 - Investment Income                              | \$ 15,481             | \$ 15,880              | \$ -                   | \$ (15,880)                                  |
| Other                                                  | \$ -                  | \$ 73,236              | \$ -                   | \$ (73,236)                                  |
| 39900 - Fund Balance Utilization                       | \$ -                  | \$ 73,236              | \$ -                   | \$ (73,236)                                  |
| <b>553 Northwest Impact Fees Fund</b>                  | \$ 10,764             | \$ 38,539              | \$ -                   | \$ (38,539)                                  |
| 000 Revenues Sub-Department                            | \$ 10,764             | \$ 38,539              | \$ -                   | \$ (38,539)                                  |
| Interest Revenue                                       | \$ 10,764             | \$ 12,021              | \$ -                   | \$ (12,021)                                  |
| 38000 - Investment Income                              | \$ 10,764             | \$ 12,021              | \$ -                   | \$ (12,021)                                  |
| Other                                                  | \$ -                  | \$ 26,518              | \$ -                   | \$ (26,518)                                  |
| 39900 - Fund Balance Utilization                       | \$ -                  | \$ 26,518              | \$ -                   | \$ (26,518)                                  |
| <b>554 Southwest Impact Fees Fund</b>                  | \$ 29                 | \$ 110                 | \$ -                   | \$ (110)                                     |
| 000 Revenues Sub-Department                            | \$ 29                 | \$ 110                 | \$ -                   | \$ (110)                                     |
| Interest Revenue                                       | \$ 29                 | \$ -                   | \$ -                   | \$ -                                         |
| 38000 - Investment Income                              | \$ 29                 | \$ -                   | \$ -                   | \$ -                                         |
| Other                                                  | \$ -                  | \$ 110                 | \$ -                   | \$ (110)                                     |
| 39900 - Fund Balance Utilization                       | \$ -                  | \$ 110                 | \$ -                   | \$ (110)                                     |
| <b>555 Tri-Cities Impact Fees Fund</b>                 | \$ 10                 | \$ 52                  | \$ -                   | \$ (52)                                      |
| 000 Revenues Sub-Department                            | \$ 10                 | \$ 52                  | \$ -                   | \$ (52)                                      |
| Interest Revenue                                       | \$ 10                 | \$ -                   | \$ -                   | \$ -                                         |
| 38000 - Investment Income                              | \$ 10                 | \$ -                   | \$ -                   | \$ -                                         |
| Other                                                  | \$ -                  | \$ 52                  | \$ -                   | \$ (52)                                      |
| 39900 - Fund Balance Utilization                       | \$ -                  | \$ 52                  | \$ -                   | \$ (52)                                      |

**Transportation**  
**Impact Fee Funds – 550.520.550 – 560.520.560**

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>520 Transportation Department</b>                          |                       |                        |                        |                                              |
| <b>556 Upper Fox Impact Fees Fund</b>                         | \$ 10,880             | \$ 82,150              | \$ -                   | \$ (82,150)                                  |
| 000 Revenues Sub-Department                                   | \$ 10,880             | \$ 82,150              | \$ -                   | \$ (82,150)                                  |
| Interest Revenue                                              | \$ 10,880             | \$ 11,651              | \$ -                   | \$ (11,651)                                  |
| 38000 - Investment Income                                     | \$ 10,880             | \$ 11,651              | \$ -                   | \$ (11,651)                                  |
| Other                                                         | \$ -                  | \$ 70,499              | \$ -                   | \$ (70,499)                                  |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 70,499              | \$ -                   | \$ (70,499)                                  |
| <b>557 West Central Impact Fees Fund</b>                      | \$ 1,744              | \$ 75,510              | \$ -                   | \$ (75,510)                                  |
| 000 Revenues Sub-Department                                   | \$ 1,744              | \$ 75,510              | \$ -                   | \$ (75,510)                                  |
| Interest Revenue                                              | \$ 1,744              | \$ 1,263               | \$ -                   | \$ (1,263)                                   |
| 38000 - Investment Income                                     | \$ 1,744              | \$ 1,263               | \$ -                   | \$ (1,263)                                   |
| Other                                                         | \$ -                  | \$ 74,247              | \$ -                   | \$ (74,247)                                  |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 74,247              | \$ -                   | \$ (74,247)                                  |
| <b>558 North Impact Fees Fund</b>                             | \$ 2,800,381          | \$ 3,845,421           | \$ 3,258,000           | \$ (587,421)                                 |
| 000 Revenues Sub-Department                                   | \$ 2,800,381          | \$ 3,845,421           | \$ 3,258,000           | \$ (587,421)                                 |
| Charges for Services                                          | \$ 2,478,722          | \$ 3,115,096           | \$ 3,000,000           | \$ (115,096)                                 |
| 34660 - Impact Fees                                           | \$ 2,478,722          | \$ 3,115,096           | \$ 3,000,000           | \$ (115,096)                                 |
| Interest Revenue                                              | \$ 321,659            | \$ 232,859             | \$ 258,000             | \$ 25,141                                    |
| 38000 - Investment Income                                     | \$ 321,659            | \$ 232,859             | \$ 258,000             | \$ 25,141                                    |
| Other                                                         | \$ -                  | \$ 371,226             | \$ -                   | \$ (371,226)                                 |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 371,226             | \$ -                   | \$ (371,226)                                 |
| Transfers In                                                  | \$ -                  | \$ 126,240             | \$ -                   | \$ (126,240)                                 |
| 39552 - Transfer from Greater Elgin Impact Fees Fund 552      | \$ -                  | \$ 63,192              | \$ -                   | \$ (63,192)                                  |
| 39553 - Transfer from Northwest Impact Fees Fund 553          | \$ -                  | \$ 18,539              | \$ -                   | \$ (18,539)                                  |
| 39556 - Transfer from Upper Fox Impact Fees Fund 556          | \$ -                  | \$ 44,509              | \$ -                   | \$ (44,509)                                  |
| <b>559 Central Impact Fees Fund</b>                           | \$ 967,927            | \$ 1,581,436           | \$ 3,272,679           | \$ 1,691,243                                 |
| 000 Revenues Sub-Department                                   | \$ 967,927            | \$ 1,581,436           | \$ 3,272,679           | \$ 1,691,243                                 |
| Charges for Services                                          | \$ 824,375            | \$ 818,070             | \$ 800,000             | \$ (18,070)                                  |
| 34660 - Impact Fees                                           | \$ 824,375            | \$ 818,070             | \$ 800,000             | \$ (18,070)                                  |
| Interest Revenue                                              | \$ 143,500            | \$ 103,361             | \$ 119,000             | \$ 15,639                                    |
| 38000 - Investment Income                                     | \$ 143,500            | \$ 103,361             | \$ 119,000             | \$ 15,639                                    |
| Other                                                         | \$ -                  | \$ 582,295             | \$ 2,353,679           | \$ 1,771,384                                 |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 582,295             | \$ 2,353,679           | \$ 1,771,384                                 |
| Transfers In                                                  | \$ 52                 | \$ 77,710              | \$ -                   | \$ (77,710)                                  |
| 39551 - Transfer from Campton Hills Impact Fees Fund 551      | \$ -                  | \$ 39,265              | \$ -                   | \$ (39,265)                                  |
| 39555 - Transfer from Tri-Cities Impact Fees Fund 555         | \$ 52                 | \$ 52                  | \$ -                   | \$ (52)                                      |
| 39557 - Transfer from West Central Impact Fees Fund 557       | \$ -                  | \$ 38,393              | \$ -                   | \$ (38,393)                                  |
| <b>560 South Impact Fees Fund</b>                             | \$ 2,103,740          | \$ 5,683,358           | \$ 1,937,000           | \$ (3,746,358)                               |
| 000 Revenues Sub-Department                                   | \$ 2,103,740          | \$ 5,683,358           | \$ 1,937,000           | \$ (3,746,358)                               |
| Charges for Services                                          | \$ 1,877,983          | \$ 1,846,512           | \$ 1,750,000           | \$ (96,512)                                  |
| 34660 - Impact Fees                                           | \$ 1,877,983          | \$ 1,846,512           | \$ 1,750,000           | \$ (96,512)                                  |
| Interest Revenue                                              | \$ 225,647            | \$ 158,320             | \$ 187,000             | \$ 28,680                                    |
| 38000 - Investment Income                                     | \$ 225,647            | \$ 158,320             | \$ 187,000             | \$ 28,680                                    |
| Other                                                         | \$ -                  | \$ 2,963,793           | \$ -                   | \$ (2,963,793)                               |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 2,963,793           | \$ -                   | \$ (2,963,793)                               |
| Transfers In                                                  | \$ 110                | \$ 714,733             | \$ -                   | \$ (714,733)                                 |
| 39550 - Transfer from Aurora Area Impact Fees Fund 550        | \$ -                  | \$ 714,623             | \$ -                   | \$ (714,623)                                 |
| 39554 - Transfer from Southwest Impact Fees Fund 554          | \$ 110                | \$ 110                 | \$ -                   | \$ (110)                                     |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>520 Transportation Department</b>                           |                       |                        |                        |                                              |
| <b>550 Aurora Area Impact Fees Fund</b>                        | \$ -                  | \$ 914,623             | \$ -                   | \$ (914,623)                                 |
| 550 Aurora Impact Fee Sub-Department                           | \$ -                  | \$ 914,623             | \$ -                   | \$ (914,623)                                 |
| Contractual Services                                           | \$ -                  | \$ 200,000             | \$ -                   | \$ (200,000)                                 |
| 50140 - Engineering Services                                   | \$ -                  | \$ 200,000             | \$ -                   | \$ (200,000)                                 |
| Transfers Out                                                  | \$ -                  | \$ 714,623             | \$ -                   | \$ (714,623)                                 |
| 99560 - Transfer to South Impact Fees Fund 560                 | \$ -                  | \$ 714,623             | \$ -                   | \$ (714,623)                                 |

**Transportation**  
**Impact Fee Funds – 550.520.550 – 560.520.560**

| Account / Description<br>Expenses Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>520 Transportation Department</b>                    |                       |                        |                        |                                              |
| <b>551 Campton Hills Impact Fees Fund</b>               | \$ -                  | \$ 40,557              | \$ -                   | \$ (40,557)                                  |
| <b>551 Campton Hills Impact Fee Sub-Department</b>      | \$ -                  | \$ 40,557              | \$ -                   | \$ (40,557)                                  |
| <b>Contingency and Other</b>                            | \$ -                  | \$ 1,292               | \$ -                   | \$ (1,292)                                   |
| 89000 - Addition to Fund Balance                        | \$ -                  | \$ 1,292               | \$ -                   | \$ (1,292)                                   |
| <b>Transfers Out</b>                                    | \$ -                  | \$ 39,265              | \$ -                   | \$ (39,265)                                  |
| 99559 - Transfer to Central Impact Fees Fund 559        | \$ -                  | \$ 39,265              | \$ -                   | \$ (39,265)                                  |
| <b>552 Greater Elgin Impact Fees Fund</b>               | \$ 130,016            | \$ 89,116              | \$ -                   | \$ (89,116)                                  |
| <b>552 Greater Elgin Impact Fees Sub-Department</b>     | \$ 130,016            | \$ 89,116              | \$ -                   | \$ (89,116)                                  |
| <b>Capital</b>                                          | \$ 130,016            | \$ 25,924              | \$ -                   | \$ (25,924)                                  |
| 73000 - Road Construction                               | \$ 130,016            | \$ 25,924              | \$ -                   | \$ (25,924)                                  |
| <b>Transfers Out</b>                                    | \$ -                  | \$ 63,192              | \$ -                   | \$ (63,192)                                  |
| 99558 - Transfer to North Impact Fees Fund 558          | \$ -                  | \$ 63,192              | \$ -                   | \$ (63,192)                                  |
| <b>553 Northwest Impact Fees Fund</b>                   | \$ -                  | \$ 38,539              | \$ -                   | \$ (38,539)                                  |
| <b>553 Northwest Impact Fees Sub-Department</b>         | \$ -                  | \$ 38,539              | \$ -                   | \$ (38,539)                                  |
| <b>Capital</b>                                          | \$ -                  | \$ 20,000              | \$ -                   | \$ (20,000)                                  |
| 73000 - Road Construction                               | \$ -                  | \$ 20,000              | \$ -                   | \$ (20,000)                                  |
| <b>Transfers Out</b>                                    | \$ -                  | \$ 18,539              | \$ -                   | \$ (18,539)                                  |
| 99558 - Transfer to North Impact Fees Fund 558          | \$ -                  | \$ 18,539              | \$ -                   | \$ (18,539)                                  |
| <b>554 Southwest Impact Fees Fund</b>                   | \$ 110                | \$ 110                 | \$ -                   | \$ (110)                                     |
| <b>554 Southwest Impact Fees Sub-Department</b>         | \$ 110                | \$ 110                 | \$ -                   | \$ (110)                                     |
| <b>Transfers Out</b>                                    | \$ 110                | \$ 110                 | \$ -                   | \$ (110)                                     |
| 99560 - Transfer to South Impact Fees Fund 560          | \$ 110                | \$ 110                 | \$ -                   | \$ (110)                                     |
| <b>555 Tri-Cities Impact Fees Fund</b>                  | \$ 52                 | \$ 52                  | \$ -                   | \$ (52)                                      |
| <b>555 Tri-Cities Impact Fees Sub-Department</b>        | \$ 52                 | \$ 52                  | \$ -                   | \$ (52)                                      |
| <b>Transfers Out</b>                                    | \$ 52                 | \$ 52                  | \$ -                   | \$ (52)                                      |
| 99559 - Transfer to Central Impact Fees Fund 559        | \$ 52                 | \$ 52                  | \$ -                   | \$ (52)                                      |
| <b>556 Upper Fox Impact Fees Fund</b>                   | \$ -                  | \$ 82,150              | \$ -                   | \$ (82,150)                                  |
| <b>556 Upper Fox Impact Fees Sub-Department</b>         | \$ -                  | \$ 82,150              | \$ -                   | \$ (82,150)                                  |
| <b>Capital</b>                                          | \$ -                  | \$ 37,641              | \$ -                   | \$ (37,641)                                  |
| 73000 - Road Construction                               | \$ -                  | \$ 37,641              | \$ -                   | \$ (37,641)                                  |
| <b>Transfers Out</b>                                    | \$ -                  | \$ 44,509              | \$ -                   | \$ (44,509)                                  |
| 99558 - Transfer to North Impact Fees Fund 558          | \$ -                  | \$ 44,509              | \$ -                   | \$ (44,509)                                  |
| <b>557 West Central Impact Fees Fund</b>                | \$ -                  | \$ 75,510              | \$ -                   | \$ (75,510)                                  |
| <b>557 West Central Impact Fees Sub-Department</b>      | \$ -                  | \$ 75,510              | \$ -                   | \$ (75,510)                                  |
| <b>Capital</b>                                          | \$ -                  | \$ 37,117              | \$ -                   | \$ (37,117)                                  |
| 73000 - Road Construction                               | \$ -                  | \$ 37,117              | \$ -                   | \$ (37,117)                                  |
| <b>Transfers Out</b>                                    | \$ -                  | \$ 38,393              | \$ -                   | \$ (38,393)                                  |
| 99559 - Transfer to Central Impact Fees Fund 559        | \$ -                  | \$ 38,393              | \$ -                   | \$ (38,393)                                  |
| <b>558 North Impact Fees Fund</b>                       | \$ 4,021,443          | \$ 3,845,421           | \$ 3,258,000           | \$ (587,421)                                 |
| <b>558 North Impact Fees Sub-Department</b>             | \$ 4,021,443          | \$ 3,845,421           | \$ 3,258,000           | \$ (587,421)                                 |
| <b>Contractual Services</b>                             | \$ 21,377             | \$ 500,000             | \$ 350,000             | \$ (150,000)                                 |
| 50140 - Engineering Services                            | \$ 21,377             | \$ 500,000             | \$ 350,000             | \$ (150,000)                                 |
| <b>Capital</b>                                          | \$ 4,000,066          | \$ 3,219,181           | \$ 454,924             | \$ (2,764,257)                               |
| 73000 - Road Construction                               | \$ 4,000,000          | \$ 2,919,181           | \$ 275,924             | \$ (2,643,257)                               |
| 74010 - Highway Right of Way                            | \$ 66                 | \$ 300,000             | \$ 179,000             | \$ (121,000)                                 |
| <b>Contingency and Other</b>                            | \$ -                  | \$ 126,240             | \$ 2,453,076           | \$ 2,326,836                                 |
| 89000 - Addition to Fund Balance                        | \$ -                  | \$ 126,240             | \$ 2,453,076           | \$ 2,326,836                                 |
| <b>559 Central Impact Fees Fund</b>                     | \$ 357,277            | \$ 1,581,436           | \$ 3,272,679           | \$ 1,691,243                                 |
| <b>559 Central Impact Fees Sub-Department</b>           | \$ 357,277            | \$ 1,581,436           | \$ 3,272,679           | \$ 1,691,243                                 |
| <b>Contractual Services</b>                             | \$ 8,777              | \$ 301,895             | \$ 962,000             | \$ 660,105                                   |
| 50140 - Engineering Services                            | \$ 8,777              | \$ 301,895             | \$ 962,000             | \$ 660,105                                   |
| <b>Capital</b>                                          | \$ 348,500            | \$ 1,201,831           | \$ 2,310,679           | \$ 1,108,848                                 |
| 73000 - Road Construction                               | \$ 348,500            | \$ 1,201,831           | \$ 2,310,679           | \$ 1,108,848                                 |
| <b>Contingency and Other</b>                            | \$ -                  | \$ 77,710              | \$ -                   | \$ (77,710)                                  |
| 89000 - Addition to Fund Balance                        | \$ -                  | \$ 77,710              | \$ -                   | \$ (77,710)                                  |

**Transportation**  
**Impact Fee Funds – 550.520.550 – 560.520.560**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>520 Transportation Department</b>                           |                       |                        |                        |                                              |
| <b>560 South Impact Fees Fund</b>                              | <b>\$ 98,721</b>      | <b>\$ 5,683,358</b>    | <b>\$ 1,937,000</b>    | <b>\$ (3,746,358)</b>                        |
| <b>560 South Impact Fees Sub-Department</b>                    | <b>\$ 98,721</b>      | <b>\$ 5,683,358</b>    | <b>\$ 1,937,000</b>    | <b>\$ (3,746,358)</b>                        |
| <b>Contractual Services</b>                                    | <b>\$ 98,721</b>      | <b>\$ 158,346</b>      | <b>\$ 97,387</b>       | <b>\$ (60,959)</b>                           |
| 50140 - Engineering Services                                   | \$ 98,721             | \$ 158,346             | \$ 97,387              | \$ (60,959)                                  |
| <b>Capital</b>                                                 | <b>\$ -</b>           | <b>\$ 4,810,279</b>    | <b>\$ 885,280</b>      | <b>\$ (3,924,999)</b>                        |
| 73000 - Road Construction                                      | \$ -                  | \$ 4,810,279           | \$ 810,280             | \$ (3,999,999)                               |
| 74010 - Highway Right of Way                                   | \$ -                  | \$ -                   | \$ 75,000              | \$ 75,000                                    |
| <b>Contingency and Other</b>                                   | <b>\$ -</b>           | <b>\$ 714,733</b>      | <b>\$ 954,333</b>      | <b>\$ 239,600</b>                            |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 714,733             | \$ 954,333             | \$ 239,600                                   |

***Treasurer/Collector***  
***General Fund 001.150.150***

**Mission**

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

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

| <b>2024 Project Recap</b>                                                   | <b>Continuing</b> | <b>Completed</b> |
|-----------------------------------------------------------------------------|-------------------|------------------|
| Completed all state-required functions in a timely manner                   |                   | X                |
| Maintained the office website and made updates as needed                    |                   | X                |
| Continued to stay within the budget guidelines approved by the County Board |                   | X                |

| <b>Key Performance Measures</b>          | <b>2023</b>     | <b>2024</b>     |
|------------------------------------------|-----------------|-----------------|
| Property Taxes Collected                 | \$1,494,100,905 | \$1,583,832,844 |
| Number of property tax bills generated   | 198,377         | 199,363         |
| Number of taxing districts served        | 732             | 740             |
| Aggregate dollar amount of funds managed | \$429,190,197   | \$429,080,787   |
| Aggregate interest revenue earned        | \$8,790,280     | \$18,004,163    |
| Number of APC payments processed         | 9,339           | 10,874          |
| Number of Juror payments processed       | 2,158           | 3,225           |
| Number of Payroll payments processed     | 37,784          | 40,389          |
| Vendor additions and updates             | 1,526           | 2,090           |

**2025 Goals and Objectives**

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

# Treasurer/Collector General Fund 001.150.150

| Position Summary                 |           |           |                |
|----------------------------------|-----------|-----------|----------------|
| Category                         | FY 2023   | FY 2024   | Projected 2025 |
| Full Time Regular                | 10        | 9         | 11             |
| Full Time Other*                 | 1         | 1         | 1              |
| Part Time Regular                | 1         | 0         | 0              |
| Part Time Other*                 | 0         | 0         | 0              |
| <b>Total Budgeted Positions:</b> | <b>12</b> | <b>10</b> | <b>12</b>      |

\*Other: Elected Officials, Per Diem, Commissioners

| Account / Description<br><b>Revenue</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>150 Treasurer/Collector Department</b>                |                       |                        |                        |                                              |
| <b>000 Revenues Sub-Department</b>                       | <b>\$ 1,973,644</b>   | <b>\$ 1,545,000</b>    | <b>\$ 1,835,190</b>    | <b>\$ 290,190</b>                            |
| <b>Charges for Services</b>                              | <b>\$ -</b>           | <b>\$ 20,000</b>       | <b>\$ -</b>            | <b>\$ (20,000)</b>                           |
| 34850 - Treasurer/Collector Fees                         | \$ -                  | \$ 20,000              | \$ -                   | \$ (20,000)                                  |
| <b>Fines</b>                                             | <b>\$ 1,796,418</b>   | <b>\$ 1,500,000</b>    | <b>\$ 1,745,350</b>    | <b>\$ 245,350</b>                            |
| 30010 - Back Taxes- Interest and Penalty                 | \$ 1,796,418          | \$ 1,500,000           | \$ 1,745,350           | \$ 245,350                                   |
| <b>Other</b>                                             | <b>\$ -</b>           | <b>\$ 4,000</b>        | <b>\$ -</b>            | <b>\$ (4,000)</b>                            |
| 38900 - Miscellaneous Other                              | \$ -                  | \$ 4,000               | \$ -                   | \$ (4,000)                                   |
| <b>Transfers In</b>                                      | <b>\$ 177,226</b>     | <b>\$ 21,000</b>       | <b>\$ 89,840</b>       | <b>\$ 68,840</b>                             |
| 39268 - Transfer from Sale and Error Fund 268            | \$ 177,226            | \$ 21,000              | \$ 89,840              | \$ 68,840                                    |

| Account / Description<br><b>Expenses</b> 001 General Fund | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>150 Treasurer/Collector Department</b>                 |                       |                        |                        |                                              |
| <b>150 Treasurer/Collector Sub-Department</b>             | <b>\$ 906,093</b>     | <b>\$ 832,942</b>      | <b>\$ 826,437</b>      | <b>\$ (6,505)</b>                            |
| <b>Personnel Services- Salaries &amp; Wages</b>           | <b>\$ 717,435</b>     | <b>\$ 682,507</b>      | <b>\$ 671,489</b>      | <b>\$ (11,018)</b>                           |
| 40000 - Salaries and Wages                                | \$ 717,435            | \$ 662,981             | \$ 671,489             | \$ 8,508                                     |
| 40001 - Payroll Accrual                                   | \$ -                  | \$ -                   | \$ -                   | \$ -                                         |
| 40002 - Non-Union Wage Increase                           | \$ -                  | \$ -                   | \$ -                   | \$ -                                         |
| 40003 - Cost of Living Increase                           | \$ -                  | \$ 19,526              | \$ -                   | \$ (19,526)                                  |
| <b>Personnel Services- Employee Benefits</b>              | <b>\$ 111,979</b>     | <b>\$ -</b>            | <b>\$ 209,899</b>      | <b>\$ 209,899</b>                            |
| 45000 - Healthcare Contribution                           | \$ 109,503            | \$ -                   | \$ 113,764             | \$ 113,764                                   |
| 45010 - Dental Contribution                               | \$ 2,476              | \$ -                   | \$ 2,429               | \$ 2,429                                     |
| 45100 - FICA/SS Contribution                              | \$ -                  | \$ -                   | \$ 51,381              | \$ 51,381                                    |
| 45200 - IMRF Contribution                                 | \$ -                  | \$ -                   | \$ 30,704              | \$ 30,704                                    |
| 53010 - Workers Compensation                              | \$ -                  | \$ -                   | \$ 11,621              | \$ 11,621                                    |
| <b>Contractual Services</b>                               | <b>\$ 37,673</b>      | <b>\$ 141,735</b>      | <b>\$ 145,987</b>      | <b>\$ 4,252</b>                              |
| 52130 - Repairs and Maint- Computers                      | \$ 2,280              | \$ 1,825               | \$ 1,880               | \$ 55                                        |
| 52140 - Repairs and Maint- Copiers                        | \$ 83                 | \$ -                   | \$ -                   | \$ -                                         |
| 53060 - General Printing                                  | \$ 15,908             | \$ 22,000              | \$ 22,660              | \$ 660                                       |
| 53070 - Legal Printing                                    | \$ 18,404             | \$ 37,500              | \$ 38,625              | \$ 1,125                                     |
| 53100 - Conferences and Meetings                          | \$ -                  | \$ 5,610               | \$ 5,778               | \$ 168                                       |
| 53120 - Employee Mileage Expense                          | \$ 394                | \$ 2,500               | \$ 2,575               | \$ 75                                        |
| 53130 - General Association Dues                          | \$ 200                | \$ -                   | \$ -                   | \$ -                                         |
| 55000 - Miscellaneous Contractual Exp                     | \$ 404                | \$ 72,300              | \$ 74,469              | \$ 2,169                                     |
| <b>Commodities</b>                                        | <b>\$ 21,175</b>      | <b>\$ 8,700</b>        | <b>\$ 8,961</b>        | <b>\$ 261</b>                                |
| 60000 - Office Supplies                                   | \$ 6,447              | \$ 4,000               | \$ 4,120               | \$ 120                                       |
| 60010 - Operating Supplies                                | \$ 419                | \$ 1,000               | \$ 1,030               | \$ 30                                        |
| 60020 - Computer Related Supplies                         | \$ 2,387              | \$ 3,700               | \$ 3,811               | \$ 111                                       |
| 60050 - Books and Subscriptions                           | \$ 11,921             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Capital</b>                                            | <b>\$ 17,831</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 70050 - Printers                                          | \$ 17,831             | \$ -                   | \$ -                   | \$ -                                         |
| <b>Services</b>                                           | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ (209,899)</b>    | <b>\$ (209,899)</b>                          |
| 45005 - Healthcare Contribution Contra Account            | \$ -                  | \$ -                   | \$ (113,764)           | \$ (113,764)                                 |
| 45015 - Dental Insurance Contra Account                   | \$ -                  | \$ -                   | \$ (2,429)             | \$ (2,429)                                   |
| 45105 - FICA/SS Contribution Contra Account               | \$ -                  | \$ -                   | \$ (51,381)            | \$ (51,381)                                  |
| 45205 - IMRF Contribution Contra Account                  | \$ -                  | \$ -                   | \$ (30,704)            | \$ (30,704)                                  |
| 53015 - Worker's Comp Contra Account                      | \$ -                  | \$ -                   | \$ (11,621)            | \$ (11,621)                                  |

# **Treasurer/Collector** **Stipend Fund 020.150.000**

## Objective

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

| Account / Description<br>Revenue Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>150 Treasurer/Collector Department</b>              |                       |                        |                        |                                              |
| <b>020 The Stipend Fund</b>                            | \$ -                  | \$ -                   | \$ 6,500               | \$ 6,500                                     |
| <b>000 Revenues Sub-Department</b>                     | \$ -                  | \$ -                   | \$ 6,500               | \$ 6,500                                     |
| <b>Reimbursements</b>                                  | \$ -                  | \$ -                   | \$ 6,500               | \$ 6,500                                     |
| 37115 - State Stipend Certain EO and DH                | \$ -                  | \$ -                   | \$ 6,500               | \$ 6,500                                     |

# Treasurer/Collector Sale in Error Fund 268.150.155

## Objective

The Kane County Treasurer/Collector completes all state-required mandated functions in an efficient and accurate manner. The Sale in Error fund is mandated by the Illinois Property Tax Code 35ILCS200.

| 2024 Project Recap                                                             | Continuing | Completed |
|--------------------------------------------------------------------------------|------------|-----------|
| Complied with all state-required functions in an efficient and accurate manner |            | X         |
| Any monies over \$500,000 moved yearly to General Fund prior to tax sale       |            | X         |

## 2025 Goals and Objectives

- Complete all state-required functions in an efficient and accurate manner
- Any monies over \$500,000 moved yearly to General Fund prior to tax sale

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>150 Treasurer/Collector Department</b>                     |                       |                        |                        |                                              |
| <b>268 Sale &amp; Error Fund</b>                              | \$ 112,200            | \$ 31,000              | \$ 103,000             | \$ 72,000                                    |
| <b>000 Revenues Sub-Department</b>                            | \$ 112,200            | \$ 31,000              | \$ 103,000             | \$ 72,000                                    |
| <b>Charges for Services</b>                                   | \$ 83,547             | \$ 21,000              | \$ 80,000              | \$ 59,000                                    |
| 34115 - Sale in Error Fee                                     | \$ 83,547             | \$ 21,000              | \$ 80,000              | \$ 59,000                                    |
| <b>Interest Revenue</b>                                       | \$ 28,653             | \$ 6,000               | \$ 23,000              | \$ 17,000                                    |
| 38000 - Investment Income                                     | \$ 28,653             | \$ 6,000               | \$ 23,000              | \$ 17,000                                    |
| <b>Other</b>                                                  | \$ -                  | \$ 4,000               | \$ -                   | \$ (4,000)                                   |
| 38900 - Miscellaneous Other                                   | \$ -                  | \$ 4,000               | \$ -                   | \$ (4,000)                                   |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>150 Treasurer/Collector</b>                                 |                       |                        |                        |                                              |
| <b>268 Sale &amp; Error</b>                                    | \$ 177,226            | \$ 31,000              | \$ 103,000             | \$ 72,000                                    |
| <b>155 Sale &amp; Error</b>                                    | \$ 177,226            | \$ 31,000              | \$ 103,000             | \$ 72,000                                    |
| <b>Contingency and Other</b>                                   | \$ -                  | \$ 10,000              | \$ 13,160              | \$ 3,160                                     |
| 89000 - Addition to Fund Balance                               | \$ -                  | \$ 10,000              | \$ 13,160              | \$ 3,160                                     |
| <b>Transfers Out</b>                                           | \$ 177,226            | \$ 21,000              | \$ 89,840              | \$ 68,840                                    |
| 99001 - Transfer to General Fund 001                           | \$ 177,226            | \$ 21,000              | \$ 89,840              | \$ 68,840                                    |



**Treasurer/Collector**  
**Tax Sale Automation Fund 150.150.160**

**Objective**

Fees collected under (35ILCS 200/21-245) by the County Collector shall be placed in a fund designated as the Tax Sale Automation Fund. Expenditures from this fund shall be used to pay any costs related to the automation of property tax collections and delinquent property tax sales, including the cost of hardware, software, research and development, and personnel.

| <b>2024 Project Recap</b>                                                 | <b>Continuing</b> | <b>Completed</b> |
|---------------------------------------------------------------------------|-------------------|------------------|
| Continued on an annual basis to update the Tax Groups informational guide | X                 |                  |
| Reviewed security camera needs both inside and outside                    | X                 |                  |
| Updated and enhanced security and safety measures                         | X                 |                  |

| <b>Key Performance Measures</b>                                        | <b>2023</b> | <b>2024</b> |
|------------------------------------------------------------------------|-------------|-------------|
| Duplicate, electronic and misc. bill fees collected - mail and counter | \$5,299     | \$4,650     |
| Delinquent tax sale automation fees                                    | \$25,040    | \$26,510    |
| Percentage of tax bills collected                                      | 99.96%      | 99.97%      |
| Interest earned on collector accounts                                  | \$2,175,842 | 3,488,784   |
| Number of Senior Tax Deferral applications                             | 47          | 53          |
| Number of courtesy bills mailed                                        | 1,499       | 1,399       |
| Number of reminder notice yellow cards mailed                          | 4,738       | 6,568       |

**2025 Goals and Objectives**

- Continue, on an annual basis, to update the Tax Groups informational guide
- Review security camera needs both inside and outside
- Update and enhance security and safety measures

| <b>Position Summary</b>          |                |                |                       |
|----------------------------------|----------------|----------------|-----------------------|
| <b>Category</b>                  | <b>FY 2023</b> | <b>FY 2024</b> | <b>Projected 2025</b> |
| Full Time Regular                | 0              | 1              | 1                     |
| Full Time Other*                 | 0              | 0              | 0                     |
| Part Time Regular                | 4              | 4              | 4                     |
| Part Time Other*                 | 0              | 0              | 0                     |
| <b>Total Budgeted Positions:</b> | <b>4</b>       | <b>5</b>       | <b>5</b>              |

\*Other: Elected Officials, Per Diem, Commissioners

# Treasurer/Collector

## Tax Sale Automation Fund 150.150.160

| Account / Description<br><b>Revenue</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>150 Treasurer/Collector Department</b>                     |                       |                        |                        |                                              |
| <b>150 Tax Sale Automation Fund</b>                           | <b>\$ 127,950</b>     | <b>\$ 319,664</b>      | <b>\$ 586,912</b>      | <b>\$ 267,248</b>                            |
| <b>000 Revenues Sub-Department</b>                            | <b>\$ 127,950</b>     | <b>\$ 319,664</b>      | <b>\$ 586,912</b>      | <b>\$ 267,248</b>                            |
| <b>Charges for Services</b>                                   | <b>\$ 87,100</b>      | <b>\$ 109,000</b>      | <b>\$ 106,100</b>      | <b>\$ (2,900)</b>                            |
| 34040 - Electronic Information Svcs Fees                      | \$ 25,130             | \$ 20,000              | \$ 25,300              | \$ 5,300                                     |
| 34850 - Treasurer/Collector Fees                              | \$ 54,850             | \$ 42,000              | \$ 55,100              | \$ 13,100                                    |
| 35420 - KEEP/C-PACE Admin Fees                                | \$ 2,400              | \$ 42,000              | \$ 21,000              | \$ (21,000)                                  |
| 35900 - Miscellaneous Fees                                    | \$ 4,720              | \$ 5,000               | \$ 4,700               | \$ (300)                                     |
| <b>Interest Revenue</b>                                       | <b>\$ 34,701</b>      | <b>\$ 25,561</b>       | <b>\$ 28,000</b>       | <b>\$ 2,439</b>                              |
| 38000 - Investment Income                                     | \$ 34,701             | \$ 25,561              | \$ 28,000              | \$ 2,439                                     |
| <b>Other</b>                                                  | <b>\$ 6,149</b>       | <b>\$ 185,103</b>      | <b>\$ 452,812</b>      | <b>\$ 267,709</b>                            |
| 38900 - Miscellaneous Other                                   | \$ 6,149              | \$ 4,000               | \$ 6,100               | \$ 2,100                                     |
| 39900 - Fund Balance Utilization                              | \$ -                  | \$ 181,103             | \$ 446,712             | \$ 265,609                                   |

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>150 Treasurer/Collector Department</b>                      |                       |                        |                        |                                              |
| <b>150 Tax Sale Automation Fund</b>                            | <b>\$ 82,527</b>      | <b>\$ 319,664</b>      | <b>\$ 586,912</b>      | <b>\$ 267,248</b>                            |
| <b>160 Tax Sale Automation Sub-Department</b>                  | <b>\$ 82,527</b>      | <b>\$ 319,664</b>      | <b>\$ 586,912</b>      | <b>\$ 267,248</b>                            |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 38,239</b>      | <b>\$ 93,486</b>       | <b>\$ 292,584</b>      | <b>\$ 199,098</b>                            |
| 40000 - Salaries and Wages                                     | \$ 38,239             | \$ 90,763              | \$ 292,584             | \$ 201,821                                   |
| 40003 - Cost of Living Increase                                | \$ -                  | \$ 2,723               | \$ -                   | \$ (2,723)                                   |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 3,702</b>       | <b>\$ 12,909</b>       | <b>\$ 75,308</b>       | <b>\$ 62,399</b>                             |
| 45000 - Healthcare Contribution                                | \$ -                  | \$ -                   | \$ 37,502              | \$ 37,502                                    |
| 45010 - Dental Contribution                                    | \$ -                  | \$ -                   | \$ 1,105               | \$ 1,105                                     |
| 45100 - FICA/SS Contribution                                   | \$ 2,925              | \$ 7,152               | \$ 22,390              | \$ 15,238                                    |
| 45200 - IMRF Contribution                                      | \$ -                  | \$ 4,282               | \$ 9,245               | \$ 4,963                                     |
| 53010 - Workers Compensation                                   | \$ 777                | \$ 1,475               | \$ 5,066               | \$ 3,591                                     |
| <b>Contractual Services</b>                                    | <b>\$ 4,273</b>       | <b>\$ 166,798</b>      | <b>\$ 169,414</b>      | <b>\$ 2,616</b>                              |
| 50150 - Contractual/Consulting Services                        | \$ -                  | \$ 10,210              | \$ 10,516              | \$ 306                                       |
| 52130 - Repairs and Maint- Computers                           | \$ -                  | \$ 3,000               | \$ 3,090               | \$ 90                                        |
| 52140 - Repairs and Maint- Copiers                             | \$ -                  | \$ 2,500               | \$ 2,575               | \$ 75                                        |
| 52240 - Repairs and Maint- Office Equip                        | \$ -                  | \$ 2,000               | \$ 2,060               | \$ 60                                        |
| 53000 - Liability Insurance                                    | \$ 1,022              | \$ 2,143               | \$ 7,543               | \$ 5,400                                     |
| 53020 - Unemployment Claims                                    | \$ 14                 | \$ 35                  | \$ 102                 | \$ 67                                        |
| 53060 - General Printing                                       | \$ -                  | \$ 22,000              | \$ 22,660              | \$ 660                                       |
| 53070 - Legal Printing                                         | \$ -                  | \$ 37,500              | \$ 38,625              | \$ 1,125                                     |
| 53100 - Conferences and Meetings                               | \$ 2,366              | \$ 5,610               | \$ 5,778               | \$ 168                                       |
| 53110 - Employee Training                                      | \$ -                  | \$ 2,500               | \$ 2,575               | \$ 75                                        |
| 53120 - Employee Mileage Expense                               | \$ 351                | \$ 3,000               | \$ 3,090               | \$ 90                                        |
| 53130 - General Association Dues                               | \$ 520                | \$ 4,000               | \$ 4,120               | \$ 120                                       |
| 55000 - Miscellaneous Contractual Exp                          | \$ -                  | \$ 72,300              | \$ 66,680              | \$ (5,620)                                   |
| <b>Commodities</b>                                             | <b>\$ 31,942</b>      | <b>\$ 10,000</b>       | <b>\$ 10,300</b>       | <b>\$ 300</b>                                |
| 60000 - Office Supplies                                        | \$ -                  | \$ 3,000               | \$ 3,090               | \$ 90                                        |
| 60010 - Operating Supplies                                     | \$ -                  | \$ 2,500               | \$ 2,575               | \$ 75                                        |
| 60020 - Computer Related Supplies                              | \$ -                  | \$ 2,500               | \$ 2,575               | \$ 75                                        |
| 60040 - Postage                                                | \$ 31,942             | \$ -                   | \$ -                   | \$ -                                         |
| 60050 - Books and Subscriptions                                | \$ -                  | \$ 2,000               | \$ 2,060               | \$ 60                                        |
| <b>Capital</b>                                                 | <b>\$ -</b>           | <b>\$ 33,500</b>       | <b>\$ 33,500</b>       | <b>\$ -</b>                                  |
| 70050 - Printers                                               | \$ -                  | \$ 10,000              | \$ 10,000              | \$ -                                         |
| 70080 - Office Furniture                                       | \$ -                  | \$ 3,500               | \$ 3,500               | \$ -                                         |
| 70090 - Office Equipment                                       | \$ -                  | \$ 10,000              | \$ 10,000              | \$ -                                         |
| 70100 - Copiers                                                | \$ -                  | \$ 10,000              | \$ 10,000              | \$ -                                         |
| <b>Transfers Out</b>                                           | <b>\$ 4,370</b>       | <b>\$ 2,971</b>        | <b>\$ 5,806</b>        | <b>\$ 2,835</b>                              |
| 99001 - Transfer to General Fund 001                           | \$ 4,370              | \$ 2,971               | \$ 5,806               | \$ 2,835                                     |

## ***Veteran's Assistance Commission***

### ***Veteran's Assistance Commission Fund - 380.660.660***

#### **Mission**

The Veterans Assistance Commission of Kane County, Illinois is an independent Unit of Local Government established under the Illinois Military Veterans Assistance Act (330 ILCS 45/). The mission of the Commission is to maximize benefits for and improve the welfare of veterans in the County of Kane by serving as the central assistance and advocacy agency for veterans residing therein. The Commission administers benefits provided under Article VI and IX of the Illinois Public Aid Code for military veterans and their families. The Commission represents veterans in their applications for benefits through local, state, and federal agencies, including representing veterans in their appeals of adverse decisions. The Commission is the foremost veterans' advocacy agency in the County of Kane for veterans, their dependents, and their survivors and assists the same in obtaining the benefits that they duly deserve to the maximum extent allowable by law. The County is required by statute to fund the Commission at .02% of the last known Equalized Assessed Value of taxable property in the County unless the Delegates of the Commission determine a lesser amount is necessary.

#### **Benefits Applications Assistance**

The Veterans Assistance Commission's mission includes maximizing benefits for veterans who live in Kane County and their dependents. This includes applying to a wide array of local, state, and federal agencies for the myriad of benefits available to veterans. Predominantly, our benefits applications assistance revolve around the following:

- Applying to the U.S. Department of Veterans Affairs (VA) for service-connected disability compensation, non-service connected pension, health care, burial, and/or survivor's benefits.
- Applying to the National Archives and Records Administration or other custodian of records for military discharge, personnel, and/or medical records.
- Applying to branches of the armed forces for records corrections, discharge upgrades, or decorations/awards requests.
- Applying to various agencies for ancillary benefits based on the positive outcome of a VA service-connected disability claim.

#### **Financial Assistance for Indigent Veterans**

The Veterans Assistance Commission's mission includes administering benefits provided under Article VI and IX of the Illinois Public Aid Code. To that effect, the Commission maintains a policy-based assistance program to support the short-term welfare of veterans and/or their dependents. Regardless of outcome on a decision we issue, we work with the applicant to ensure their needs are holistically met, which may result in staff providing Benefits Applications Assistance to them to apply for other programs that may enhance their welfare.

#### **Advocacy**

The Veterans Assistance Commission is the foremost veterans' advocacy agency in the County for veterans, their dependents, and their survivors. Our advocacy starts with outreach to build awareness of the universe of veterans' benefits available and to ensure veterans and their dependents are aware our office exists to provide assistance. This work also includes building and maintaining strong relationships with a multitude of partner agencies from the non-governmental organizations, local, state, and federal governmental agencies that can be called upon when a veteran needs assistance that they can provide.

**Veteran's Assistance Commission**  
**Veteran's Assistance Commission Fund - 380.660.660**

**Transportation**

In partnership with the Kane County Division of Transportation, the Veterans Assistance Commission participates as a pilot quasi-sponsor in the Division's Ride-in-Kane program. The Commission registers veterans for eligibility to receive rides to four locations in and around Kane County, that provides medical treatment through the U.S. Department of Veterans Affairs.

**Outcome**

Achieve a return on investment measured in new federal U.S. Department of Veterans Affairs benefits awarded to clients compared to the amount of property tax revenue received by at least 400%.

**Goals and Objectives**

- Maintain accredited staff to provide benefits applications assistance to clients
- Resource Veteran Service Officers to ensure they are able to file applications efficiently
- Train Veteran Service Officers to ensure they are able to file applications effectively
- Maintain partner systems access allowing for the applications submission and tracking

| Indicators                                                                                                               | Actual 2023 | Projected 2024 |
|--------------------------------------------------------------------------------------------------------------------------|-------------|----------------|
| Provide Continuing accreditation training opportunities for staff                                                        | X           | X              |
| Provide hyper-specialized training for staff areas of expertise                                                          | X           | X              |
| Submit annual report to Governor with application assistance statistics                                                  | X           | X              |
| Increase percentage of veteran's utilizing U.S. Department of Veterans Affairs service-connected disability compensation | X           | X              |
| Increase percentage of veteran's utilizing U.S. Department of Veterans Affairs health care benefits                      |             | X              |
| Conduct effective outreach throughout the County                                                                         | X           | X              |

| Operational Measures                                                                    | Actual 2023  | Projected 2024 |
|-----------------------------------------------------------------------------------------|--------------|----------------|
| New U.S. Department of Veterans Affairs monetary benefits received by claimants         | \$7,005,476  | \$9,955,524    |
| Value of U.S. Department of Veterans Affairs health care benefits received by claimants | \$987,554.40 | \$1,777,598    |
| New benefits claims filed to the U.S. Department of Veterans Affairs                    | 750          | 748            |
| New appeals filed to the U.S. Department of Veterans Affairs                            | 202          | 220            |
| New intents-to-file submitted to the U.S. Department of Veterans Affairs                | 321          | 449            |
| New forms filed in support of veteran benefits claims or appeals                        | 3,623        | 3,839          |
| Average service-connected disability compensation claim processing time in days         | 127.9        | 143.9          |
| Average non-service connected pension claim processing time in days                     | 68.1         | 68.8           |
| Percentage of new service-connected disability compensation claims approved             | 75%          | 75%            |
| Percentage of new non-service connected pension claims approved                         | 92%          | 90%            |
| Outreach events conducted throughout the County                                         | 51           | 101            |

**Veteran's Assistance Commission**  
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**Outcome**

Provide Kane County veterans who have a barrier to transportation the ability to get to their U.S. Department of Veterans Affairs medical appointments.

**Goals and Objectives**

- Maintain an efficient application and adjudication process
- Maintain an effective application and adjudication process
- Create awareness by conducting effective outreach to veterans
- Create awareness by conducting effective outreach to strategic partners
- Monitor monthly reports for trip non-conformity

| Indicators                                                    | Actual<br>2023 | Projected<br>2024 |
|---------------------------------------------------------------|----------------|-------------------|
| Submit annual report to Governor with Ride-in-Kane statistics | X              | X                 |
| Maintain complete list of registered riders                   | X              | X                 |
| Audit monthly reports for non-conforming trips                | X              | X                 |

| Operational Measures                                 | Actual<br>2023 | Projected<br>2024 |
|------------------------------------------------------|----------------|-------------------|
| Veterans registered for Ride-in-Kane                 | 15             | 38                |
| Total trips Completed                                | 17             | 40                |
| Non-conforming trips reported to Pace for recoupment | 8              | 9                 |
| Outreach events conducted throughout the County      | 51             | 101               |

**Outcome**

Enhance the lives of veterans who are participating in the 16<sup>th</sup> Judicial Circuit's Servicemembers and Veterans Treatment Court.

**Goals and Objectives**

- Create a profile in the Veterans System for each veteran in the Court
- Create a veteran benefits job aid to screen veterans for holistic benefits assistance
- Strive for a 100% graduation rate for veteran participants
- Provide intensive casework with veterans throughout their time in the program
- Participate in comprehensive client-focused stakeholder meetings to ensure veterans' needs are being met
- Participate in program analysis meetings to formulate opportunities for improvement

| Indicators                                                           | Actual<br>2023 | Projected<br>2024 |
|----------------------------------------------------------------------|----------------|-------------------|
| Submit annual report to Governor with Veterans Court statistics      | X              | X                 |
| Use of a standardized job aid tool in screening veteran participants |                | X                 |
| Participate in weekly staffing meetings with Veterans Court Team     | X              | X                 |

**Veteran's Assistance Commission**  
**Veteran's Assistance Commission Fund - 380.660.660**

| Indicators                                                            | Actual<br>2023 | Projected<br>2024 |
|-----------------------------------------------------------------------|----------------|-------------------|
| Participate in semi-annual breakout sessions with Veterans Court Team | X              | X                 |
| Provide hyper-specialized training for staff areas of expertise       | X              | X                 |

| Operational Measures                                                                  | Actual<br>2023 | Projected<br>2024 |
|---------------------------------------------------------------------------------------|----------------|-------------------|
| Veterans graduating Veterans Court                                                    | 0              | 3                 |
| Number of veteran participants provided with casework resulting in a positive outcome | 8              | 9                 |

| Position Summary                 |          |          |                |
|----------------------------------|----------|----------|----------------|
| Category                         | FY 2023  | FY 2024  | Projected 2025 |
| Full Time Regular                | 4        | 5        | 5              |
| Full Time Other*                 | 0        | 0        | 0              |
| Part Time Regular                | 0        | 0        | 0              |
| Part Time Other*                 | 0        | 0        | 0              |
| <b>Total Budgeted Positions:</b> | <b>4</b> | <b>5</b> | <b>5</b>       |

\*Other: Elected Officials, Per Diem, Commissioners

| Account / Description<br>Revenue Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|--------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>660 Veterans' Commission Department</b>             |                       |                        |                        |                                              |
| <b>380 Veterans' Commission Fund</b>                   | <b>\$ 496,520</b>     | <b>\$ 610,852</b>      | <b>\$ 677,884</b>      | <b>\$ 67,032</b>                             |
| <b>000 Revenues Sub-Department</b>                     | <b>\$ 496,520</b>     | <b>\$ 610,852</b>      | <b>\$ 677,884</b>      | <b>\$ 67,032</b>                             |
| <b>Interest Revenue</b>                                | <b>\$ 34,055</b>      | <b>\$ 24,573</b>       | <b>\$ 28,000</b>       | <b>\$ 3,427</b>                              |
| 38000 - Investment Income                              | \$ 34,055             | \$ 24,573              | \$ 28,000              | \$ 3,427                                     |
| <b>Other</b>                                           | <b>\$ 950</b>         | <b>\$ 53,723</b>       | <b>\$ 93,669</b>       | <b>\$ 39,946</b>                             |
| 38900 - Miscellaneous Other                            | \$ 950                | \$ 945                 | \$ 945                 | \$ -                                         |
| 39900 - Fund Balance Utilization                       | \$ -                  | \$ 52,778              | \$ 92,724              | \$ 39,946                                    |
| <b>Other Taxes</b>                                     | <b>\$ 454</b>         | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 30170 - TIF Distribution Tax                           | \$ 454                | \$ -                   | \$ -                   | \$ -                                         |
| <b>Property Taxes</b>                                  | <b>\$ 461,061</b>     | <b>\$ 532,556</b>      | <b>\$ 556,215</b>      | <b>\$ 23,659</b>                             |
| 30000 - Property Taxes                                 | \$ 460,004            | \$ 532,556             | \$ 556,215             | \$ 23,659                                    |
| 30005 - Property Tax Revenue Recapture                 | \$ 1,057              | \$ -                   | \$ -                   | \$ -                                         |

**Veteran's Assistance Commission**  
**Veteran's Assistance Commission Fund - 380.660.660**

| Account / Description<br><b>Expenses</b> Special Revenue Funds | 2023 Actual<br>Amount | 2024 Amended<br>Budget | 2025 Adopted<br>Budget | Difference<br>2025 Adopted -<br>2024 Amended |
|----------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------------------------------------|
| <b>660 Veterans' Commission Department</b>                     |                       |                        |                        |                                              |
| <b>380 Veterans' Commission Fund</b>                           | <b>\$ 478,773</b>     | <b>\$ 610,852</b>      | <b>\$ 677,884</b>      | <b>\$ 67,032</b>                             |
| <b>660 Veterans' Commission Sub-Department</b>                 | <b>\$ 478,773</b>     | <b>\$ 610,852</b>      | <b>\$ 677,884</b>      | <b>\$ 67,032</b>                             |
| <b>Personnel Services- Salaries &amp; Wages</b>                | <b>\$ 318,247</b>     | <b>\$ 361,632</b>      | <b>\$ 412,220</b>      | <b>\$ 50,588</b>                             |
| 40000 - Salaries and Wages                                     | \$ 318,247            | \$ 343,773             | \$ 412,220             | \$ 68,447                                    |
| 40002 - Non-Union Wage Increase                                | \$ -                  | \$ 17,859              | \$ -                   | \$ (17,859)                                  |
| <b>Personnel Services- Employee Benefits</b>                   | <b>\$ 107,892</b>     | <b>\$ 126,060</b>      | <b>\$ 138,180</b>      | <b>\$ 12,120</b>                             |
| 45000 - Healthcare Contribution                                | \$ 60,537             | \$ 72,108              | \$ 75,010              | \$ 2,902                                     |
| 45010 - Dental Contribution                                    | \$ 1,706              | \$ 1,985               | \$ 1,988               | \$ 3                                         |
| 45100 - FICA/SS Contribution                                   | \$ 22,884             | \$ 27,665              | \$ 31,539              | \$ 3,874                                     |
| 45200 - IMRF Contribution                                      | \$ 15,496             | \$ 16,563              | \$ 22,510              | \$ 5,947                                     |
| 53010 - Workers Compensation                                   | \$ 7,269              | \$ 7,739               | \$ 7,133               | \$ (606)                                     |
| <b>Contractual Services</b>                                    | <b>\$ 28,056</b>      | <b>\$ 102,796</b>      | <b>\$ 104,722</b>      | <b>\$ 1,926</b>                              |
| 50160 - Legal Services                                         | \$ 6,009              | \$ 50,000              | \$ 50,000              | \$ -                                         |
| 52140 - Repairs and Maint- Copiers                             | \$ 269                | \$ 200                 | \$ 277                 | \$ 77                                        |
| 53000 - Liability Insurance                                    | \$ 9,561              | \$ 11,247              | \$ 15,294              | \$ 4,047                                     |
| 53020 - Unemployment Claims                                    | \$ 132                | \$ 181                 | \$ 207                 | \$ 26                                        |
| 53060 - General Printing                                       | \$ 302                | \$ 500                 | \$ 300                 | \$ (200)                                     |
| 53100 - Conferences and Meetings                               | \$ 2,067              | \$ 1,802               | \$ 1,982               | \$ 180                                       |
| 53110 - Employee Training                                      | \$ 8,082              | \$ 13,376              | \$ 11,125              | \$ (2,251)                                   |
| 53120 - Employee Mileage Expense                               | \$ 1,185              | \$ 1,040               | \$ 1,087               | \$ 47                                        |
| 53130 - General Association Dues                               | \$ 450                | \$ 450                 | \$ 450                 | \$ -                                         |
| 55000 - Miscellaneous Contractual Exp                          | \$ -                  | \$ 24,000              | \$ 24,000              | \$ -                                         |
| <b>Commodities</b>                                             | <b>\$ 2,804</b>       | <b>\$ 8,479</b>        | <b>\$ 8,247</b>        | <b>\$ (232)</b>                              |
| 60000 - Office Supplies                                        | \$ 577                | \$ 642                 | \$ 642                 | \$ -                                         |
| 60050 - Books and Subscriptions                                | \$ 369                | \$ 288                 | \$ 382                 | \$ 94                                        |
| 60060 - Computer Software- Non Capital                         | \$ -                  | \$ 4,960               | \$ 4,960               | \$ -                                         |
| 60070 - Computer Hardware- Non Capital                         | \$ 21                 | \$ -                   | \$ -                   | \$ -                                         |
| 64000 - Telephone                                              | \$ 1,675              | \$ 2,109               | \$ 1,783               | \$ (326)                                     |
| 64010 - Cellular Phone                                         | \$ 161                | \$ 480                 | \$ 480                 | \$ -                                         |
| <b>Capital</b>                                                 | <b>\$ 9,406</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                  |
| 70080 - Office Furniture                                       | \$ 9,406              | \$ -                   | \$ -                   | \$ -                                         |
| <b>Transfers Out</b>                                           | <b>\$ 12,368</b>      | <b>\$ 11,885</b>       | <b>\$ 14,515</b>       | <b>\$ 2,630</b>                              |
| 99001 - Transfer to General Fund 001                           | \$ 12,368             | \$ 11,885              | \$ 14,515              | \$ 2,630                                     |





