

KANE COUNTY BUDGET



Fiscal Year
2026



KANE COUNTY ILLINOIS

FISCAL YEAR 2026 BUDGET



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

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 October 22, 2025, and was adopted by the County Board on November 10, 2025. 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, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. The County has earned the Distinguished Budget Presentation Award for the last 9 consecutive years (Fiscal Years 2016-2025). We believe the Fiscal Year 2026 budget document conforms to program requirements, and will be submitting it to GFOA for their review.

ACKNOWLEDGMENTS

The Kane County Budget is a cooperative effort of all County Elected Offices and Departments. County Board members Bill Lenert and Vern Tepe were instrumental in meeting with elected office holders and department heads as part of the budget process. The Finance Department team assisting with the budget process includes, Assistant Director of Finance Amy Ramer-Holmes, Director of Payroll Patricia Clark, Accounting Manager Juliet Ryzak, and Accounting Clerk Nicole Daccardo.

FOR ADDITIONAL INFORMATION

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

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

Internet Access: The Kane County budget is available for viewing or printing on the Internet at <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.



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KANE COUNTY MISSION AND VISION STATEMENT

Kane County Mission Statement

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



Kane County Vision Statement

Kane County is committed to being an innovative and strategic leader in providing essential and effective public services in a fiscally prudent manner; Being good stewards of the natural and economic resources that make up our unique urban and rural communities; Adapting to and providing governmental services to a growing and diverse population; Promoting 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 January 2026 U.S. Census Bureau population estimate is 524,780 which represents a 2% increase 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 January 2026 U.S. Census Bureau population of 181,766) and Elgin (with an estimated January 2026 U.S. Census Bureau population of 115,485), 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.

KANE COUNTY MISSION AND VISION STATEMENT

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.

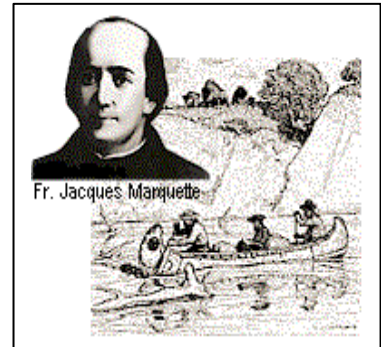


KANE COUNTY HISTORY

The History of Kane County

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 Formation of Kane County

When Illinois became a state in 1818, the area that would later become Kane County was inhabited solely by Native American tribes. This changed as settlers gradually moved in, displacing Indigenous communities—many of whom were forcibly relocated west across the Mississippi River into what is now Iowa.

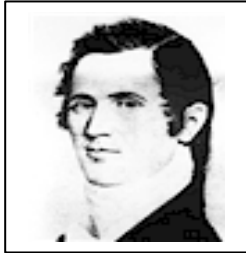
In 1832 a Sauk leader and warrior named Black Hawk (Makataimeshekiakiak) gathered together members of the Sauk and Fox tribes in an effort to regain their homelands. United States Army troops were sent from the east to Chicago, where they were delayed by a cholera epidemic. While there were no battles 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.



By 1834, settlers were using the same trail, laying the foundation for permanent communities.

KANE COUNTY HISTORY

Kane County Establishment



Kane County was officially created by the Illinois legislature on January 16, 1836, eighteen years after Illinois became a state. The county was named for Elias Kent Kane, Illinois' first U.S. Senator and a key figure in the state's early political history, helping draft the Illinois constitution and serving as the first Secretary of State. Initially, Kane County was part of LaSalle County, which also included what would later become DeKalb County (1837) and portions of Kendall County (1841).

Early Government

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, each with an elected supervisor. These supervisors together formed the Board of Supervisors, which governed the County. The original townships were:

Hampshire
Jackson (now Rutland)
Dundee
Burlington
Washington (now Plato)
Elgin
Frankling (now Virgil)
Fairfield (now Campton)

St. Charles
Royalton (now Kaneville)
Blackberry
Geneva
Batavia
Little Rock and Big Rock
Sugar Grove
Fox River (now Aurora)

In 1849, judicial responsibilities were reassigned to a Chief Judge and two associate judges. A County Clerk became an independently elected position.

Government Evolution

In 1972, the Illinois legislature replaced the Board of Supervisors with a County Board and divided Kane County into 26 electoral districts. The new 26 member County Board took office in May, 1972. In 2012, the number of districts was reduced to 24 following the 2010 Census. In 2022, the 24 County district boundaries were re-evaluated for fair representation based on population and were re-districted accordingly.

KANE COUNTY HISTORY

Kane County Government Today

Kane County is governed by a 24-member County Board, with members elected from single-member districts to staggered four-year terms. The Board Chair is elected countywide and oversees policy and budget decisions. Voters also elect nine other countywide officials:

Auditor
Circuit Clerk
County Clerk
Coroner
Recorder

Regional Superintendent of Schools
Sheriff
State's Attorney
Treasurer

As of 2025, Kane County includes all or part of 30 municipalities, (and the listed 16 townships above) including:

Cities and Villages:

Algonquin
Aurora
Barrington Hills
Bartlett
Batavia
Big Rock
Burlington
Campton Hills
Carpentersville
East Dundee
Elburn

Elgin
Geneva
Gilberts
Hampshire
Hoffman Estates
Huntley
Kaneville
Lily Lake
Maple Park
Montgomery
North Aurora

Pingree Grove
Sleepy Hollow
South Elgin
St. Charles
Sugar Grove
Virgil
Wayne
West Dundee

Courthouse and Judicial Development

Kane County's first courthouse was completed in 1837 at a cost of \$3,000. Continued growth led to several replacements in Geneva, culminating in the construction of a limestone courthouse in 1854, designed by architect John M. Van Osdel. The ornate, three-story limestone building was capped with a large cupola which became a favorite valley vantage point. A fire destroyed this building in 1890.



The Kane County Board commissioned Chicago architects W. J. Edbrooke and Franklin P. Burnham to design the Courthouse and jail which opened in 1892. Decorative ironwork railings encircle each floor and eleven murals, depicting various scenes from the County, are painted on the arches of the 4th floor. In 1975, after the County Government Center opened, the Third Street courthouse was renovated to serve the Circuit Court.



KANE COUNTY HISTORY

Judicial expansion continued into the 1980s with the acquisition of new facilities, including the former Sixth Street School and the Campana building. A major milestone came in 1993 with the opening of the Kane County Judicial Center, followed by the Adult Corrections Center in 2008 and the Multi-Use Facility in 2021. 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.



Kane County Government Center

In 1972, Kane County purchased the former Sacred Heart Seminary at Third Street and IL Route 31 in Geneva. After renovations, county offices moved there in 1975, forming the central administrative hub.

In 2024, to better serve northern residents, the County purchased a 46,093-square-foot satellite office at 2170 Point Boulevard in Elgin for \$2.8 million. It houses divisions of the Health Department, County Clerk, and Court Services.

Building Bridges, Expanding Roadways, Train Stops Added

Since the 1950s, rapid growth in riverfront communities increased traffic across the Fox River. With limited crossings, congestion worsened. In 1990, the Fox River Bridge Advisory Committee was formed to evaluate solutions.

Three major projects emerged:

- Red Gate Bridge, completed in 2012
- Stearns Road Bridge Corridor, completed in 2020
- Longmeadow Parkway Bridge Corridor, completed in 2024



Initially a toll bridge, Longmeadow Parkway was converted to a toll-free facility thanks to state funding secured by Kane County.

As for road expansions, Kane County took on two major projects; the expansion of Kirk Road and the Randall Road /Orchard Road project.

There was also the expansion west by the Metra commuter rail line, which added a station in LaFox and Elburn.



KANE COUNTY HISTORY

War Memorials

Kane County honors veterans through two major memorials:

- **Kane County Soldier and Sailor Monument** (1925): Located at 100 S. Third Street in Geneva, it honors veterans of all wars, with special focus on the Civil War and WWI. Features include naval guns from the U.S.S. *New Orleans* and U.S.S. *Albany*.
- **Kane County Veterans Memorial** (1997): Located at 719 S. Batavia Avenue in Geneva, it honors Kane County and U.S. Armed Forces veterans, especially those who sacrificed their lives in the 20th century. It also serves as an educational site.
- **Revolutionary War Veteran - William Bennett** enlisted in 1776 at age 18 and re-enlisted 3 more times serving until the end of 1782. He fought in a number of battles including the famous American victory at Saratoga. He lived to be almost 88 years old and is buried in God's Little Acre Cemetery, near Wasco (Campton Hills) in Kane County, Illinois.



Presidential Visits

The Fox Valley has hosted several notable presidential visits over the years, each leaving a lasting impression on the region.

In 1960, Senator John F. Kennedy campaigned in Aurora, Geneva, Elgin, St. Charles, and Carpentersville, urging residents to use the power of their vote just weeks before winning the presidency. Ronald Reagan visited Geneva's St. Peter Catholic School in 1982 to promote tuition tax credits for private schools—the first presidential visit to the city since Theodore Roosevelt's 1905 whistle-stop speech at the train depot. Roosevelt also made another quick stop in 1906.

President Dwight Eisenhower appeared outside Aurora's City Hall in 1952, and George W. Bush toured the Caterpillar plant in Montgomery in 2005 to sign a major transportation bill. Even Herbert Hoover visited the area twice after leaving office.



- **John F. Kennedy (1960)** – Campaigned in multiple cities just before his election.
- **Ronald Reagan (1982)** – Visited Geneva's St. Peter School.
- **Theodore Roosevelt (1905 & 1906)** – Made whistle-stop visits.
- **Dwight D. Eisenhower (1952)** – Campaigned in Aurora.
- **George W. Bush (2005)** – Toured Caterpillar in Montgomery.
- **Herbert Hoover** – Visited the area twice post-presidency.

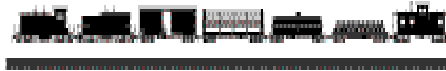
KANE COUNTY HISTORY

Economic and Population Growth

During the Civil War, Kane County provided financial support and volunteers for the Union Army. The county's involvement is commemorated on a plaque at the Geneva courthouse monument.

Post-war, industrialization and the arrival of railroads fueled population growth. The Galena and Chicago Union Railroad, later the Chicago and North Western, passed through Elgin and Geneva, connecting the lead mines near the Mississippi River to Chicago's industrial hub. Aurora became a major railroad hub, with the Chicago, Burlington and Quincy Railroad, now the Burlington Northern, and its historic roundhouse on North Broadway, once used for servicing locomotives, is still standing today as a restaurant.

Rail access helped establish Kane County as a leader in dairy production. Chicago hotels were among the primary consumers of milk, butter, and cheese produced in northern Kane County. Railroads enabled the rapid daily transport of these fresh products to the city. The Elgin Board of Trade even set national butter prices.



By 1940, the population reached 130,000, and by 1970, it had doubled again. In 1967, the federal government selected a 6,800-acre site in Batavia for **Fermilab**, a national laboratory for energy research, further boosting the region's profile.

Global Pandemic

The COVID-19 pandemic reached Illinois on January 24, 2020, with the state's first case confirmed in a Chicago woman returning from Wuhan, China. Governor J.B. Pritzker declared a state of emergency in March, closing schools, restaurants, and limiting gatherings. By January 2021, Illinois ranked fifth in the U.S. for total confirmed cases.

Modern Kane County

As of the 2024 U.S. Census, Kane County's population exceeds 516,000. The County continues to focus on responsible growth, balancing development with farmland preservation and open space conservation. The current economy has a diverse mix of industries including manufacturing, healthcare, and retail trade as top employers. The County has five major hospitals representing one of the top employers. Education, including Elgin and Waubesa Community Colleges, four-year universities, Aurora University and Judson University, as well as nine public school districts also top the list of major employers.

Farmland preservation, land-use, transportation, urban revitalization and tourism are areas the County continues to balance. Approximately 50% of the land is agricultural.

KANE COUNTY HISTORY





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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

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

Kane County Committees

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

COUNTY BOARD MEMBERS

County Board District 1



Myrna Molina

E-Mail: mmolina@kanecoboard.org

Office: (630) 444-1201

Term Expires: 11/30/2026

Kane County Committees

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

County Board District 2

Kimberley Young

E-Mail:

Office:

Term Expires: 11/30/2026

Kane County Committees

County Board District 3



Anita Lewis

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Term Expires: 11/30/2026

Kane County Committees

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

County Board District 4



Mavis Bates

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Term Expires: 11/30/2028

Kane County Committees

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

COUNTY BOARD MEMBERS

County Board District 5



Bill Lenert

E-Mail: blenert@kanecoboard.org

Office: (630) 444-1205

Term Expires: 11/30/2026

Kane County Committees

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

County Board District 6



Sonia Garcia

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Office: (630) 444-1206

Term Expires: 11/30/2028

Kane County Committees

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

County Board District 7



Alex Arroyo

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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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Office: (630) 444-1208

Term Expires: 11/30/2028

Kane County Committees

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

COUNTY BOARD MEMBERS

County Board District 9

Jennifer Abbatacola

E-Mail:

Office:

Term Expires: 11/30/2026

Kane County Committees

County Board District 10



Bill Tarver

E-Mail: BTarver@KaneCoBoard.org

Office: (630) 444-1210

Term Expires: 11/30/2028

Kane County Committees

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

County Board District 11



Leslie Juby

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Office: (630) 444-1211

Term Expires: 11/30/2026

Kane County Committees

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

County Board District 12



Bill Roth

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Office: (630) 444-1212

Term Expires: 11/30/2028

Kane County Committees

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

COUNTY BOARD MEMBERS

County Board District 13



Michael Linder

E-Mail: MLinder@KaneCoBoard.org

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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



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



David Young

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Term Expires: 11/30/2026

Kane County Committees

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

County Board District 16



Ted Penesis

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Term Expires: 11/30/2028

Kane County Committees

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

COUNTY BOARD MEMBERS

County Board District 17



Deborah Allan

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Term Expires: 11/30/2026

Kane County Committees

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

County Board District 18



Rick Williams

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Office: (630) 444-1218

Term Expires: 11/30/2028

Kane County Committees

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

County Board District 19



Mohammad "Mo" Iqbal

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Term Expires: 11/30/2026

Kane County Committees

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

County Board District 20



Cheryl Fritz Strathmann

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Term Expires: 11/30/2028

Kane County Committees

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

COUNTY BOARD MEMBERS

County Board District 21



Clifford Surges

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Term Expires: 11/30/2026

Kane County Committees

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

County Board District 22



Verner (Vern) Tepe

E-Mail: vtepe@kanecoboard.org

Office: (630) 444-1222

Term Expires: 11/30/2028

Kane County Committees

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

County Board District 23



Chris Kiious

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Office: (630) 444-1223

Term Expires: 11/30/2026

Kane County Committees

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

County Board District 24



Jarett Sanchez

E-Mail: jsanchez@kanecoboard.org

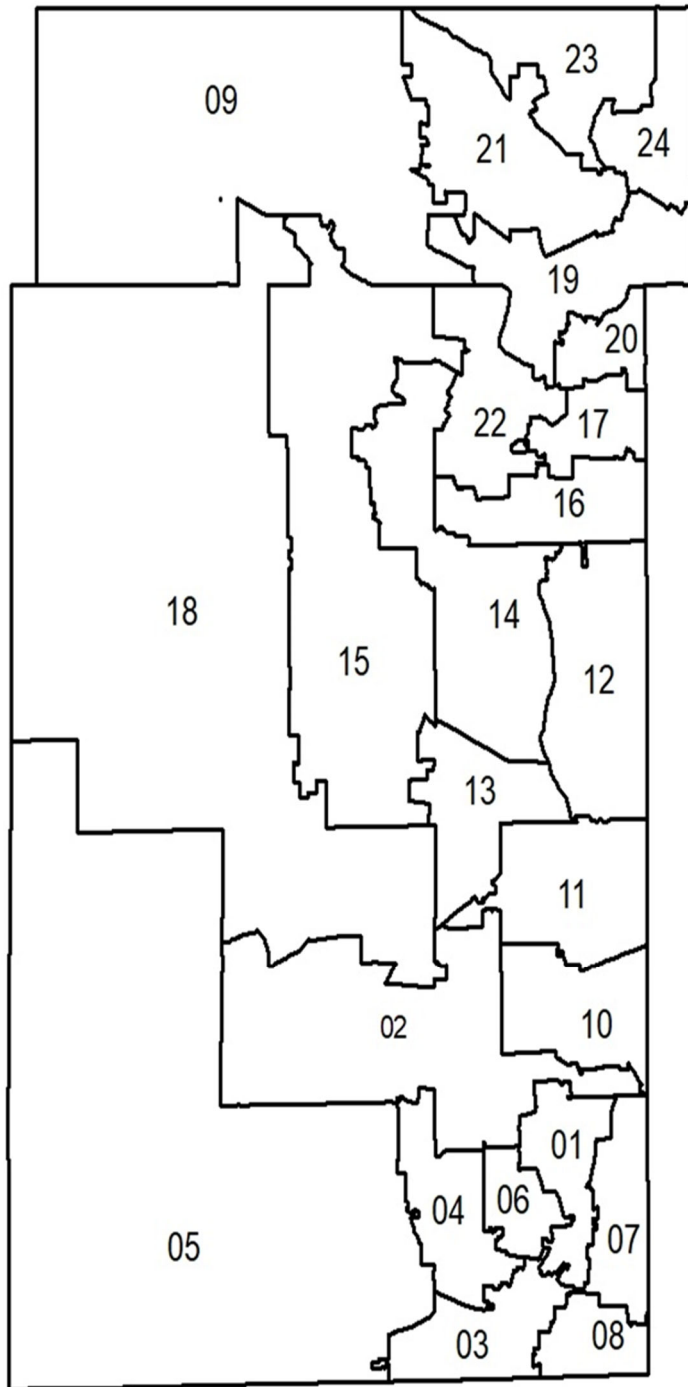
Office: (630) 444-1224

Term Expires: 11/30/2028

Kane County Committees

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

KANE COUNTY BOARD MEMBERS BY DISTRICT



KANE COUNTY BOARD MEMBERS

**Corinne Pierog, Madam Chair
County Board Chairman**

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

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

KANE COUNTY OFFICES



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



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



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



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



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



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



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



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

KANE COUNTY DEPARTMENTS

Animal Control

Brett Youngsteadt

Administrator

4060 Keslinger Rd

Geneva, IL 60134

Phone: 630-232-3555

Fax: 630-232-3585

Email: animalcontrol@co.kane.il.us



Elections

Raymond C. Esquivel

Director of Elections

719 S. Batavia Ave Bldg. B

Geneva, IL 60134

Phone: 630-232-5990

Fax: 630-208-5870

Email: esquivelraymond@KaneCountyIL.gov



Court Services



Emily Saylor, Director

Lisa Aust, Executive Director
Court Services

37W777 Route 38

St. Charles, IL 60175

Phone: 630-232-5805

Latanya Hill, Director

Environmental & Water Resources

Jodie L. Wollnik

Director

719 S. Batavia Ave Bldg. A

Geneva, IL 60134

Phone: 630-232-3499

Fax: 630-208-3837

Email: wollnikjodie@co.kane.il.us



Development & Community Services



Mark VanKerkhoff, AIA
Director

719 S. Batavia Ave Bldg. A

Geneva, IL 60134

Phone: 630-232-3451

Fax: 630-232-3411

Email: vankerkhoffmark@KaneCountyIL.gov

Facilities & Building Management



Kevin Harris

Chief Operations Officer

719 S. Batavia Ave Bldg. A

Geneva, IL 60134

Phone: 630-762-2174

Division of Transportation

Michael Zakosek

County Engineer

41W011 Burlington Rd

St. Charles, IL 60175

Phone: 630-584-1170

Fax: 630-584-5265

Email: kdotcomments@co.kane.il.us



Finance Department

Kathleen T. Hopkinson, CFO

Executive Director

719 S. Batavia Ave Bldg. A

Geneva, IL 60134

Phone: 630-208-5132

Email: HopkinsonKathleen@co.kane.il.us



Emergency Management



Scott Buziecki

Director

719 S. Batavia Ave Bldg. C

Geneva, IL 60134

Phone: 630-232-5985

Fax: 630-232-7408

Email: BuzieckiScott@KaneCountyIL.gov

GIS Technologies

Kurt Lebo

Director

719 S. Batavia Ave Bldg. C

Geneva, IL 60134

Phone: 630-208-8655

Fax: 630-208-8659

Email: lebokurt@kaneCountyIL.gov



KANE COUNTY DEPARTMENTS

Human Resource Management



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

KaneComm



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

Information Technologies

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



Law Library

Halle Eichert
Director
 37W777 Route 38
 St. Charles, IL 60175
 Phone: 630-406-7126
 Email: coxhalle@16thCircuit.IllinoisCourts.gov



Judiciary



Robert Villa, Chief Judge

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

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

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

Kane County Branch Ct. **Aurora Branch Court**
 530 S. Randall Road 1200 E. Indian Tr.
 St. Charles, IL 60174 Aurora, Illinois 60505

Carpentersville Branch Ct **Elgin Branch Court**
 1200 L W Besinger Drive 150 Dexter Court
 Carpentersville, IL 60110 Elgin, Illinois 60120



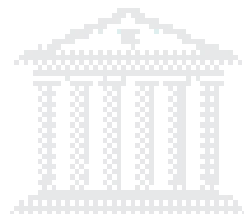
Merit Commission

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



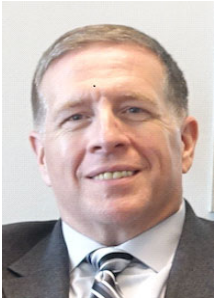
Public Defender

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



KANE COUNTY DEPARTMENTS

Supervisor of Assessments



Supervisor of Assessments

719 S. Batavia Ave Bldg. C
Geneva, IL 60134

Phone: 630-208-3818

Fax: 630-208-3824

Email: armstrongmark@KaneCountyIL.gov

Public Health



Michael Isaacson

Executive Director

1240 N. Highland

Aurora, IL 60506

Phone: 630-208-3801

Fax: 630-208-5147

Email: isaacsonmichael@KaneCountyIL.gov

Tax Extension & Vital Records

John Emerson

Director

719 S. Batavia Ave Bldg. B

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Phone: 630-232-5964

Fax: 630-232-5488

Email: emersonjohn@KaneCountyIL.gov



Purchasing

Timothy Keovongsak

Director

719 S. Batavia Ave Bldg. A

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Phone: 630-208-3803

Fax: 630-208-5107

Email: keovongsaktimothy@KaneCountyIL.gov



Veterans' Assistance Commission

Jacob A. Zimmerman

Superintendent

719 S. Batavia Ave Bldg.

Geneva, IL 60134

Phone: 630-232-3550

Fax: 630-232-5403

Email: zimmermanjacob@KaneCountyIL.gov



Workforce Development

Adam Schauer

Director

143 First Street

Batavia, IL 60510

Phone: 630-208-5351

Fax: 630-966-1172

Email: schaueradam@KaneCountyIL.gov

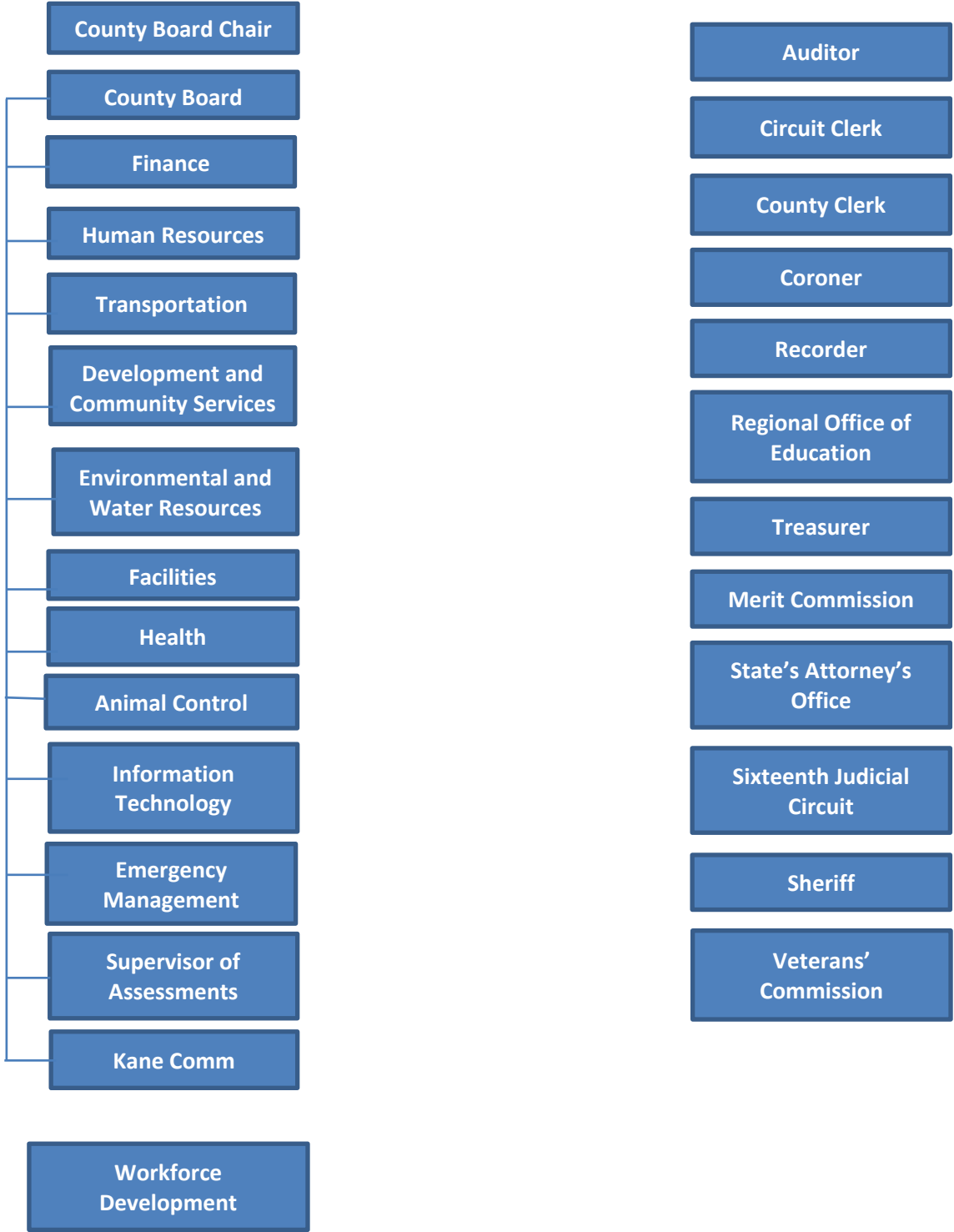


You can access Kane County's Department and Office individual websites here:

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



Kane County Citizens



SS.

COUNTY OF KANE)

RESOLUTION NO. 25-277

**AUTHORIZING EXPENSE BUDGET AMOUNT TO BE USED FOR THE 2026
GENERAL FUND GENERAL ACCOUNT BUDGET**

WHEREAS, the Kane County Finance and Budget Committee is responsible for recommending a balanced budget to the Kane County Executive Committee; and

WHEREAS, County Offices and Departments have submitted a draft of their FY2026 Budget; and

WHEREAS, the draft FY2026 budget for Fund 001 - the General Fund - General Account, which is the County's main operating account, is not balanced upon submittal of the 2026 draft budgets; and

WHEREAS, the Finance Committee recommends that in order to balance the General Fund - General Account revisions must be made to both the revenues and expenditures; and

WHEREAS, other resolutions will address the revenue side of the General Fund - General Account draft budget; and

NOW, THEREFORE, BE IT RESOLVED by the Kane County Board that it hereby recommends that the Office(s) and/or Department(s) revise their individually and/or collectively submitted 2026 budgets to be in accordance with the individual or collective amounts listed in Exhibit A.

Passed by the Kane County Board on September 9, 2025.


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

September 9, 2025.



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

Vote:

PASSED

Exhibit A

General Fund - General Account

			2026 Budget Proposal for General Fund - General Account
Dept #	Office/Department	Category	
2026 Expenses			
10	County Board	Office	\$1,231,518
140	County Auditor	Office	372,886
150	Treasurer/Collector	Office	760,405
190	County Clerk	Office	5,289,885
210	Recorder	Office	702,400
230	Regional Office of Education	Office	367,416
240	Judiciary and Courts	Office	4,128,899
250	Circuit Clerk	Office	4,833,690
300	State's Attorney	Office	10,249,616
360	Public Defender	Office	4,692,936
380	Sheriff	Office	37,229,079
420	Merit Commission	Office	130,911
430	Court Services	Office	12,877,899
490	Coroner	Office	1,535,573
	Total Offices		\$84,403,113
40	Finance	Department	1,271,439
60	Information Technologies	Department	4,691,243
80	Building Management	Department	7,292,549
120	Human Resource Management	Department	246,022
170	Supervisor of Assessments	Department	1,188,297
510	Emergency Management Services	Department	567,583
670	Environmental Management	Department	667,684
690	Development	Department	1,173,857
	Total Departments		\$17,098,674
800	Countywide - Technology	Technology - Software	\$2,799,955
800	Countywide - Postage	Postage	587,468
800	Transfer to Capital Projects	Transfer to Capital Projects	-
800	Countywide - Operational Support	ROE Lease	179,998
800	Transfer to KaneComm	Transfer to KaneComm	1,066,471
800	Debt Service	Debt Service	3,177,633
800	Transfer to other Special Revenue	Transfer to other Special Revenue	-
850	County Health Dental Contributions for Employees	Health/Dental	15,452,759
	Total Other		\$23,264,284
Total Expenses			\$124,766,071
Total Revenues			\$121,279,553
Surplus (Deficit) - Deficit to be paid for from fund balance reserves			(\$3,486,518)

STATE OF ILLINOIS)

SS.

COUNTY OF KANE)

ORDINANCE NO. 25-387

ADOPTING THE FISCAL YEAR 2026 ANNUAL APPROPRIATIONS AND BUDGET

NOW, THEREFORE, BE IT RESOLVED that the County Board of Kane County, State of Illinois, hereby adopts the schedule of appropriations and budget as detailed in the "Fiscal Year 2026 DRAFT Budget (as of 10.21.25)" for the fiscal period beginning December 1, 2025 and ending November 30, 2026; and

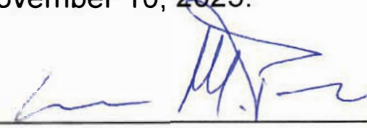
BE IT FURTHER ORDAINED THAT:

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 10, 2025.



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

STATE OF ILLINOIS)

SS.

COUNTY OF KANE)

ORDINANCE NO. 25-447

**EMERGENCY APPROPRIATION AND BUDGET ADJUSTMENT TO THE
FISCAL 2026 BUDGET**

WHEREAS, Ordinance 25-387 Adopted the Fiscal Year 2026 Annual Appropriations and Budget; and

WHEREAS, amendments to the General Fund - General Account (Fund #001) are required as listed on Exhibit A.

NOW, THEREFORE, BE IT ORDAINED that the Kane County Board approves the amendments to the Fiscal Year 2026 Budget as listed on Exhibit A in the General Fund - General Account (Fund #001).

Line Item: Various - See Exhibit A

Line Item Description: Various - See Exhibit A

Was Personnel/Item/Service approved in original budget or a subsequent budget revision? N/A

Are funds currently available for this Personnel/Item/Service in the specific line item? N/A

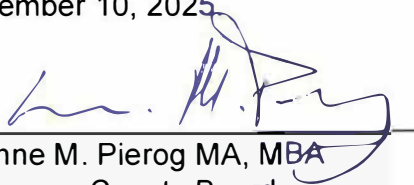
If funds are not currently available in the specified line item, where are the funds available?

General Fund - General Account Fund Balance Utilization

Passed by the Kane County Board on November 10, 2025



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

Exhibit A

G/L Account #	G/L Account Name	Amount
001.000.000.39900	Fund Balance Utilization	4,118,892.00
001.300.000.33902	Grants - State Government	(1,000,000.00)
001.230.230.85000	Allowance for Budget Expense	(367,416.00)
001.230.230.40000	Salaries and Wages	398,262.00
001.300.300.85000	Allowance for Budget Expense	(10,249,616.00)
001.300.300.40000	Salaries and Wages	10,999,860.00
001.300.300.40310	Bond Call	125,000.00
001.300.300.45500	Unallocated Reduction to Budget Request - Personnel	(1,343,503.00)
001.300.300.50150	Contractual/Consulting Services	87,000.00
001.300.300.50240	Trials and Costs of Hearing	20,000.00
001.300.300.50250	Legal Trial Notices	2,000.00
001.300.300.50260	Witness Costs	15,000.00
001.300.300.50270	Court Reporter Costs	60,000.00
001.300.300.52140	Repairs and Maint- Copiers	23,000.00
001.300.300.52160	Repairs and Maint- Equipment	1,000.00
001.300.300.52230	Repairs and Maint- Vehicles	14,000.00
001.300.300.53060	General Printing	500.00
001.300.300.53100	Conferences and Meetings	30,000.00
001.300.300.53110	Employee Training	37,205.00
001.300.300.53120	Employee Mileage Expense	3,500.00
001.300.300.53130	General Association Dues	41,103.00
001.300.300.60000	Office Supplies	50,000.00
001.300.300.60010	Operating Supplies	25,000.00
001.300.300.60050	Books and Subscriptions	7,850.00
001.300.300.60055	Office Equipment - Non Capital	10,000.00
001.300.300.60060	Computer Software- Non Capital	73,792.00
001.300.300.63040	Fuel- Vehicles	15,000.00
001.300.301.40000	Salaries and Wages	309,609.00
001.300.306.40000	Salaries and Wages	209,929.00
001.300.306.40335	Stipend for Diversion Program	5,001.00
001.300.306.50150	Contractual/Consulting Services	8,400.00
001.300.306.53040	General Advertising	250.00
001.300.306.53100	Conferences and Meetings	250.00
001.300.306.53104	Program Events	2,000.00
001.300.306.53110	Employee Training	2,500.00
001.300.306.63040	Fuel- Vehicles	2,000.00
001.300.307.40000	Salaries and Wages	732,891.00
001.300.307.50150	Contractual/Consulting Services	7,500.00
001.300.307.52230	Repairs and Maint- Vehicles	2,500.00
001.300.307.53100	Conferences and Meetings	24,500.00
001.300.307.53110	Employee Training	25,705.00
001.300.307.60060	Computer Software- Non Capital	23,863.00
001.300.307.60570	Office Furniture - Non-Capital	2,500.00
001.300.307.63040	Fuel- Vehicles	7,200.00
001.300.335.40000	Salaries and Wages	40,395.00
001.300.335.50150	Contractual/Consulting Services	20,000.00

Exhibit A

G/L Account #	G/L Account Name	Amount
001.300.335.53110	Employee Training	24,231.00
001.300.335.60010	Operating Supplies	1,085.00
001.360.360.85000	Allowance for Budget Expense	(4,692,936.00)
001.360.360.40000	Salaries and Wages	4,827,656.00
001.360.360.40310	Bond Call	80,600.00
001.360.360.50240	Trials and Costs of Hearing	45,000.00
001.360.360.52140	Repairs and Maint- Copiers	2,250.00
001.360.360.53110	Employee Training	20,000.00
001.360.360.53120	Employee Mileage Expense	4,500.00
001.360.360.53140	Attorney Association Dues	23,100.00
001.360.360.55000	Miscellaneous Contractual Exp	8,000.00
001.360.360.60000	Office Supplies	8,000.00
001.360.360.60050	Books and Subscriptions	81,130.00
001.380.380.85000	Allowance for Budget Expense	(37,229,079.00)
001.380.380.40000	Salaries and Wages	14,256,737.00
001.380.380.40200	Overtime Salaries	1,167,425.00
001.380.380.40320	Merit Employee Longevity	222,768.00
001.380.380.50150	Contractual/Consulting Services	184,541.00
001.380.380.50300	Extradition Costs	40,000.00
001.380.380.52140	Repairs and Maint- Copiers	11,000.00
001.380.380.52150	Repairs and Maint- Comm Equip	4,200.00
001.380.380.52160	Repairs and Maint- Equipment	2,000.00
001.380.380.52230	Repairs and Maint- Vehicles	100,000.00
001.380.380.53110	Employee Training	75,000.00
001.380.380.55500	Unallocated Reduction to Budget Request - Contractual	(1,000,000.00)
001.380.380.60000	Office Supplies	10,000.00
001.380.380.60010	Operating Supplies	50,000.00
001.380.380.60180	S.W.A.T. Supplies	25,000.00
001.380.380.60190	Bomb Squad Supplies	25,000.00
001.380.380.60210	Uniform Supplies	10,000.00
001.380.380.60220	Weapons and Ammunition	20,000.00
001.380.380.63040	Fuel- Vehicles	400,000.00
001.380.380.65500	Unallocated Reduction to Budget Request - Commodities	(1,000,000.00)
001.380.382.40000	Salaries and Wages	14,517,510.00
001.380.382.40200	Overtime Salaries	1,030,603.00
001.380.382.40320	Merit Employee Longevity	304,000.00
001.380.382.50210	Medical/Dental/Hospital Services	4,000,000.00
001.380.382.52000	Disposal and Water Softener Srvs	15,000.00
001.380.382.53110	Employee Training	50,000.00
001.380.382.55500	Unallocated Reduction to Budget Request - Contractual	(1,000,000.00)
001.380.382.60010	Operating Supplies	100,000.00
001.380.382.60210	Uniform Supplies	10,000.00
001.380.382.60230	Food	1,000,000.00
001.380.382.60240	Clothing Supplies	20,000.00
001.380.382.65500	Unallocated Reduction to Budget Request - Commodities	(1,000,000.00)
001.380.400.40000	Salaries and Wages	3,236,269.00

Exhibit A

G/L Account #	G/L Account Name	Amount
001.380.400.40200	Overtime Salaries	150,000.00
001.380.400.50150	Contractual/Consulting Services	16,100.00
001.380.400.52160	Repairs and Maint- Equipment	10,000.00
001.380.400.53110	Employee Training	20,000.00
001.380.400.53150	Pre-Employ Drug Testing and Labs	5,000.00
001.380.400.53160	Pre-Employment Physicals	5,000.00
001.380.400.60000	Office Supplies	4,200.00
001.380.400.60010	Operating Supplies	10,000.00
001.380.400.60210	Uniform Supplies	15,000.00
001.380.400.60220	Weapons and Ammunition	30,000.00
001.380.400.60250	Medical Supplies and Drugs	1,200.00
001.430.430.85000	Allowance for Budget Expense	(12,877,899.00)
001.430.430.40000	Salaries and Wages	969,840.00
001.430.430.50160	Legal Services	75,000.00
001.430.430.50340	Software Licensing Cost	200.00
001.430.430.52140	Repairs and Maint- Copiers	900.00
001.430.430.52240	Repairs and Maint- Office Equip	150.00
001.430.430.53100	Conferences and Meetings	4,500.00
001.430.430.53110	Employee Training	1,500.00
001.430.430.55000	Miscellaneous Contractual Exp	350.00
001.430.430.60000	Office Supplies	250.00
001.430.430.60020	Computer Related Supplies	500.00
001.430.430.60040	Postage	100.00
001.430.430.60050	Books and Subscriptions	200.00
001.430.430.63040	Fuel- Vehicles	50.00
001.430.431.40000	Salaries and Wages	3,244,757.00
001.430.431.40200	Overtime Salaries	6,500.00
001.430.431.50340	Software Licensing Cost	950.00
001.430.431.52010	Janitorial Services	7,200.00
001.430.431.52140	Repairs and Maint- Copiers	1,000.00
001.430.431.52150	Repairs and Maint- Comm Equip	3,360.00
001.430.431.52180	Building Space Rental	17,700.00
001.430.431.52190	Equipment Rental	1,600.00
001.430.431.52230	Repairs and Maint- Vehicles	10,000.00
001.430.431.52240	Repairs and Maint- Office Equip	500.00
001.430.431.53100	Conferences and Meetings	4,000.00
001.430.431.53110	Employee Training	4,000.00
001.430.431.53120	Employee Mileage Expense	400.00
001.430.431.53130	General Association Dues	900.00
001.430.431.55000	Miscellaneous Contractual Exp	6,500.00
001.430.431.60000	Office Supplies	2,000.00
001.430.431.60010	Operating Supplies	3,500.00
001.430.431.60020	Computer Related Supplies	5,000.00
001.430.431.60050	Books and Subscriptions	200.00
001.430.431.60210	Uniform Supplies	1,500.00
001.430.431.60220	Weapons and Ammunition	500.00

Exhibit A

G/L Account #	G/L Account Name	Amount
001.430.431.63040	Fuel- Vehicles	6,000.00
001.430.431.64010	Cellular Phone	8,100.00
001.430.432.40000	Salaries and Wages	98,167.00
001.430.432.50200	Psychological/Psychiatric Srvs	55,000.00
001.430.432.52240	Repairs and Maint- Office Equip	125.00
001.430.432.53100	Conferences and Meetings	2,000.00
001.430.432.53110	Employee Training	3,000.00
001.430.432.53120	Employee Mileage Expense	50.00
001.430.432.60000	Office Supplies	200.00
001.430.432.60050	Books and Subscriptions	250.00
001.430.432.60450	Drug Court Graduation Supplies	500.00
001.430.432.60520	Incentives	5,000.00
001.430.432.60550	Peer Group Activities Supplies	500.00
001.430.434.40000	Salaries and Wages	1,072,259.00
001.430.434.40200	Overtime Salaries	1,500.00
001.430.434.52110	Repairs and Maint- Buildings	2,406.00
001.430.434.52140	Repairs and Maint- Copiers	300.00
001.430.434.52180	Building Space Rental	17,700.00
001.430.434.52190	Equipment Rental	5,000.00
001.430.434.52230	Repairs and Maint- Vehicles	4,000.00
001.430.434.52240	Repairs and Maint- Office Equip	500.00
001.430.434.53100	Conferences and Meetings	1,000.00
001.430.434.53110	Employee Training	800.00
001.430.434.53120	Employee Mileage Expense	200.00
001.430.434.53130	General Association Dues	300.00
001.430.434.55000	Miscellaneous Contractual Exp	900.00
001.430.434.60000	Office Supplies	2,000.00
001.430.434.60010	Operating Supplies	1,200.00
001.430.434.60020	Computer Related Supplies	3,500.00
001.430.434.60050	Books and Subscriptions	200.00
001.430.434.60210	Uniform Supplies	750.00
001.430.434.63040	Fuel- Vehicles	2,000.00
001.430.434.64010	Cellular Phone	8,100.00
001.430.436.40000	Salaries and Wages	4,674,266.00
001.430.436.40200	Overtime Salaries	30,001.00
001.430.436.50150	Contractual/Consulting Services	16,800.00
001.430.436.50200	Psychological/Psychiatric Srvs	60,000.00
001.430.436.50210	Medical/Dental/Hospital Services	525,000.00
001.430.436.50420	Juvenile Board and Care	22,000.00
001.430.436.50480	Security Services	42,000.00
001.430.436.50500	Lab Services	2,300.00
001.430.436.52140	Repairs and Maint- Copiers	250.00
001.430.436.52150	Repairs and Maint- Comm Equip	33,000.00
001.430.436.52160	Repairs and Maint- Equipment	7,000.00
001.430.436.52230	Repairs and Maint- Vehicles	2,000.00
001.430.436.52240	Repairs and Maint- Office Equip	500.00

Exhibit A

G/L Account #	G/L Account Name	Amount
001.430.436.53050	Employment Advertising	500.00
001.430.436.53100	Conferences and Meetings	5,000.00
001.430.436.53110	Employee Training	4,000.00
001.430.436.53120	Employee Mileage Expense	500.00
001.430.436.53130	General Association Dues	500.00
001.430.436.55000	Miscellaneous Contractual Exp	5,000.00
001.430.436.60000	Office Supplies	3,000.00
001.430.436.60010	Operating Supplies	35,000.00
001.430.436.60020	Computer Related Supplies	7,500.00
001.430.436.60055	Office Equipment - Non Capital	5,000.00
001.430.436.60100	Utilities- Water	13,000.00
001.430.436.60210	Uniform Supplies	6,000.00
001.430.436.60230	Food	60,000.00
001.430.436.60240	Clothing Supplies	2,000.00
001.430.436.60250	Medical Supplies and Drugs	15,000.00
001.430.436.60460	Subscription Databases	1,000.00
001.430.436.60520	Incentives	2,500.00
001.430.436.63040	Fuel- Vehicles	1,200.00
001.430.437.40315	Kids First Stipend	18,001.00
001.430.437.50150	Contractual/Consulting Services	3,000.00
001.430.437.60000	Office Supplies	1,300.00
001.430.437.60010	Operating Supplies	200.00
001.430.437.60020	Computer Related Supplies	750.00
001.430.437.60050	Books and Subscriptions	150.00
001.430.438.40000	Salaries and Wages	1,136,349.00
001.430.438.50490	Destruction of Records Services	250.00
001.430.438.52140	Repairs and Maint- Copiers	500.00
001.430.438.52190	Equipment Rental	2,000.00
001.430.438.52240	Repairs and Maint- Office Equip	125.00
001.430.438.53000	Liability Insurance	3,000.00
001.430.438.53040	General Advertising	1,000.00
001.430.438.53060	General Printing	50.00
001.430.438.53100	Conferences and Meetings	8,500.00
001.430.438.53110	Employee Training	10,000.00
001.430.438.53120	Employee Mileage Expense	300.00
001.430.438.53130	General Association Dues	3,500.00
001.430.438.55000	Miscellaneous Contractual Exp	100.00
001.430.438.60000	Office Supplies	1,000.00
001.430.438.60020	Computer Related Supplies	1,000.00
001.430.438.60050	Books and Subscriptions	2,000.00
001.430.438.60250	Medical Supplies and Drugs	50.00
001.430.438.60540	Testing Materials	8,000.00
001.430.438.64010	Cellular Phone	2,600.00
001.430.438.65000	Miscellaneous Supplies	350.00
001.430.440.40000	Salaries and Wages	76,767.00
001.430.440.50200	Psychological/Psychiatric Srvs	3,600.00

Exhibit A

G/L Account #	G/L Account Name	Amount
001.430.440.53100	Conferences and Meetings	750.00
001.430.440.60550	Peer Group Activities Supplies	500.00
001.430.441.40000	Salaries and Wages	491,514.00
001.430.441.40200	Overtime Salaries	4,001.00
001.430.442.40000	Salaries and Wages	806,257.00
001.430.442.40200	Overtime Salaries	5,001.00
001.430.444.60235	National School Lunch Program	80,000.00
001.490.490.85000	Allowance for Budget Expense	(1,535,573.00)
001.490.490.40000	Salaries and Wages	1,071,148.00
001.490.490.40200	Overtime Salaries	163,000.00
001.490.490.50430	Autopsies/Consulting	335,500.00
001.490.490.50440	Forensic Expense	5,000.00
001.490.490.50450	Toxicology Expense	122,000.00
001.490.490.52230	Repairs and Maint- Vehicles	7,500.00
001.490.490.53100	Conferences and Meetings	3,000.00
001.490.490.53130	General Association Dues	3,200.00
001.490.490.55000	Miscellaneous Contractual Exp	10,500.00
001.490.490.60050	Books and Subscriptions	500.00
001.490.490.63040	Fuel- Vehicles	15,000.00

Budget Calendar

May 7-16, 2025	Budget Kick-off Meetings
June 27, 2025	Submitted Draft 2026 Budgets due
June 27, 2025	Mid-year projections from Offices and Departments due
July – August, 2025	Finance Department presents Draft 2026 Budget to Finance and Budget Committee
September 9, 2025	County Board sets budget amounts for County's General Fund via resolution 25-277
October 22, 2025	Draft 2026 Annual Appropriation and Budget Placed on Public Display
November 10, 2025	2026 Annual Appropriation and Budget adopted by County Board
November 10, 2025	Tax Levies adopted by County Board
November 10, 2025	2026 Budget Adjustment to the Fiscal 2026 Budget

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, 2025:

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:

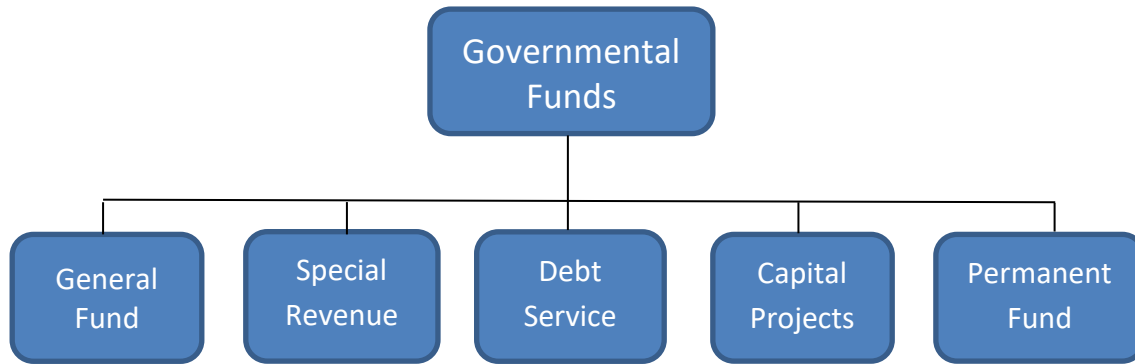
- General Corporate Account - #001
- Special Reserve Account - #112
- States Attorney's Office Domestic Violence Account - #223
- Economic Development Account - #400
- Cost Share Drainage Account - #405
- Public Building Commission Account - #601

Motor Fuel Tax Fund #302: This special revenue fund is used to account for allotments of State Motor Fuel taxes.

Transportation Sales Tax Fund #305: This special revenue fund is used to account for 50% 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.

American Rescue Plan Fund #355 and ARP Recoupment of Lost Revenue Fund #356: These two special revenue funds are used to record the necessary expenditures incurred due to the public health emergency with respect to the COVID-19 pandemic.

FUND TYPES



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

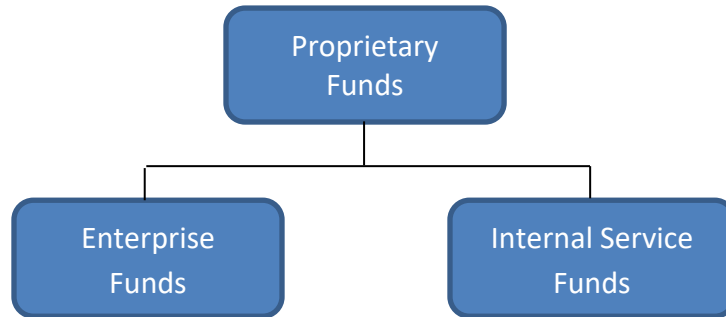
Special Revenue Funds: Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

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



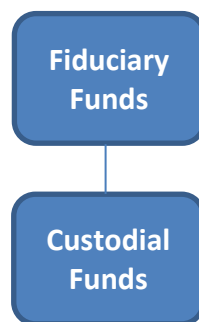
Proprietary Funds:

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 Housing & Economic Development	Environment & Conservation	General Government	Health and Welfare	Highways & Streets	Judicial	Public Safety	Public Service & Records	Other & Contingency
001 General Fund	X	X	X	X			X	X	X	X
010 Insurance Liability				X			X			
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			
243 Public Defender Special Fund							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 Housing & Economic Development	Environment & Conservation	General Government	Health and Welfare	Highways & Streets	Judicial	Public Safety	Public Service & Records	Other & Contingency
305 Transportation Sales Tax						X				
349 Opioid Settlement Fund					X					
350 County Health					X					
351 Kane Kares					X					
353 Coronavirus Relief Fund					X					
354 Mass Vaccination Fund					X					
355 American Rescue Plan					X					
356 ARP Recoupment of Lost Revenue				X						
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					
415 Homeless Prevention Program		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			
491 Tax Sale Purchase									X	
492 Marriage Fees							X			
500 Capital Projects				X						
501 Judicial Facility Construction							X			
510 Capital Improvement Bond Construction				X						
515 Longmeadow Bond Construction						X				
520 Mill Creek Special Service Area		X								
521 Bowes Creek Special Service Area		X								
5300 Sunvale SBA SW 37		X								
5301 Middle Creek SBA SW38		X								
5302 Shirewood Farm SSA SW39		X								
5303 Ogden Gardens SBA SW40		X								
5304 Wildwood West SBA SW41		X								
5306 Cheval DeSelle Venetian SBA SW43		X								
5308 Plank Road Estates SBA SW45		X								
5310 Exposition View SBA SW47		X								
5311 Pasadena Drive SBA SW48		X								
5312 Tamara Dittman SBA SW 50		X								
5313 Church Molitor SSA SA 52		X								
5314 45W185 Plank Road SSA SW 54		X								
5315 Boyer Road Special Service Area		X								
558 North Impact Fees						X				
559 Central Impact Fees						X				
560 South Impact Fees						X				
601 Public Building Commission	X									
610 Capital Improvement Debt Service	X									
622 Recovery Zone Bond Debt Service	X									
623 JJC/AJC Refunding Debt Service	X									
624 Longmeadow Debt Service	X									
625 Longmeadow Debt Service-Cap Interest	X									
650 Enterprise Surcharge			X							
652 Health Insurance Fund				X						
660 Working Cash										X
701 Elder Fatality Review Team								X		
702 Sheriff's Detail Escrow								X		
751 Subdivision Review Escrow		X								
759 Court Services Employee Education							X			

KANE COUNTY 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.

KANE COUNTY FUNDS

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

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

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

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

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

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

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

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

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

303 - County Highway Matching Fund - To account for revenues derived from a separate property tax levy 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. This fund was closed at the end of FY 2024.

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. This fund was closed at the end of FY 2024.

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. This fund was closed at the end of FY 2024.

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.

KANE COUNTY FUNDS

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.

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

KANE COUNTY FUNDS

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.

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.

KANE COUNTY FUNDS

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.

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. This fund was closed at the end of FY 2025.

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. This fund was closed at the end of FY 2025.

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.

KANE COUNTY FUNDS

515 - Longmeadow Bond Construction Fund - To account for bond proceeds for use for the construction of the Longmeadow Parkway Bridge over the Fox River. This fund was closed at the end of FY 2025.

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 Fund
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 2026 Budget was adopted by the County Board on November 10, 2025, by Ordinances numbered 25-387 and 25-447.

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.

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.

GLOSSARY

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.

Organization Chart

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

GLOSSARY

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.

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.

GLOSSARY

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

Kane County Financial Policies	Accounting, Auditing and Financial Reporting Policies
	Amended by the County Board: Resolution 24-195, May 14, 2024

ACCOUNTING, AUDITING and FINANCIAL REPORTING POLICIES

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

KANE COUNTY FINANCIAL POLICIES

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

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

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

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

KANE COUNTY FINANCIAL POLICIES

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

KANE COUNTY FINANCIAL POLICIES

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

CAPITAL IMPROVEMENT POLICIES

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

Scope, format, preparation, and update of CIP

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

2. Resources: Scope and funding sources

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

3. Spending priorities: New assets and asset replacement

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

KANE COUNTY FINANCIAL POLICIES

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

DEBT MANAGEMENT POLICIES

1. Bond rating objectives

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

2. Conditions/Restrictions/Limitations for debt issuance

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

3. Debt service limitations

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

KANE COUNTY FINANCIAL POLICIES

Kane County Financial Policies	Departmental Purchasing Policies
	Amended by the County Board: Resolution 24-083, March 12, 2024 Amended by the County Board: Resolution 24-194, May 14, 2024

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

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

DISBURSEMENT POLICIES

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

KANE COUNTY FINANCIAL POLICIES

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

KANE COUNTY FINANCIAL POLICIES

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

DISPOSAL OF COMPUTERS AND RELATED EQUIPMENT

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

KANE COUNTY FINANCIAL POLICIES

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

EDUCATIONAL ASSISTANCE

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

KANE COUNTY FINANCIAL POLICIES

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

GRANT ADMINISTRATION

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

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

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

KANE COUNTY FINANCIAL POLICIES

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

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

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

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

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

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

KANE COUNTY FINANCIAL POLICIES

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

INVESTMENT POLICIES

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

1. Scope of Investment Policy

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

2. Availability

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

3. Objectives

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

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

KANE COUNTY FINANCIAL POLICIES

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

4. Responsibility

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

5. Prudence

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

6. Accounting

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

7. Availability of Funds

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

8. Financial Institutions

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

KANE COUNTY FINANCIAL POLICIES

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

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

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

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

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

KANE COUNTY FINANCIAL POLICIES

9. Investment Vehicles

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

10. Collateral

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

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

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

KANE COUNTY FINANCIAL POLICIES

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

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

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

11. Security Controls

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

KANE COUNTY FINANCIAL POLICIES

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

LIABILITY and RISK MANAGEMENT POLICIES

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

KANE COUNTY FINANCIAL POLICIES

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

LUMP SUM DISTRIBUTION POLICY

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

KANE COUNTY FINANCIAL POLICIES

Kane County Financial Policies	Mass Transit Sales Tax
	Amended by the County Board: Resolution 25-259; August 12, 2025

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 35% 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 – 50 % of revenues.

KANE COUNTY FINANCIAL POLICIES

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

KANE COUNTY FINANCIAL POLICIES

Kane County Financial Policies	Operating Budget Policies
	Amended by the County Board: Resolution 24-083, March 12, 2024; Resolution 25-236; July 8, 2025

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, including elected officials with control of the internal operations of their office, 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, including elected officials with control of the internal operations of their office, 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

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

PETTY CASH ACCOUNTS

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

KANE COUNTY FINANCIAL POLICIES

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

POST DEBT ISSUANCE COMPLIANCE POLICY

1. Compliance Officer Is Responsible for Records

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

2. Closing Transcripts

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

3. Arbitrage Rebate Liability

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

4. Recommended Records

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

KANE COUNTY FINANCIAL POLICIES

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

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

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

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

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

8. Amendment and Waiver

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

KANE COUNTY FINANCIAL POLICIES

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

Procurement Card Policy

Departmental Credit Cards Issued by the County

1. Purpose of Procurement Card Policy
 - a) The County recognizes procurement cards are an essential tool for facilitating the purchase of certain goods and services, especially those that may only be procured online, or those required during travel or emergencies.
 - b) The County also recognizes procurement cards are beneficial for promoting competitive selection by expanding the range of vendors from which quotes may be solicited to include vendors that only accept credit card payments.
 - c) At the same time the County recognizes procurement cards may increase the possibility of unauthorized purchases or payments. Therefore it is the intent of the County to minimize this risk by limiting the number of procurement cards issued to each office and department or group of departments to the fewest number as is practical and by setting individual and monthly transaction limits for each card to the lowest levels that reasonably accommodate the procurement needs.
 - d) Appropriate internal controls must be established to assure responsible operations.
 - e) Written procedures shall be developed governing all operation issues.
2. Responsibility for Procurement Card Program
 - a) The overall County procurement card program (commonly known as the “credit card program”) shall fall under the purview of the Finance Committee.
 - b) The administration of the procurement card program shall be the responsibility of the Executive Director of Finance as executed through the Director of Purchasing and Purchasing Department staff.
 - c) The Director of Purchasing shall be designated the “system administrator” of the procurement card program for purposes of program maintenance and serving as the interface between the procurement card provider and the procurement cardholders.
 - d) The Assistant Director of Purchasing shall serve as the backup “system administrator”.
 - e) The Kane County Auditor shall serve as a “system administrator” to assist in the resolution of disputed charges
 - f) Elected officials and department heads shall be accountable for procurement card usage in their areas of responsibility.
 - g) Each office or department having procurement cards shall appoint a procurement card administrator responsible for the administrative function associated with the 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

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

RESERVE POLICIES

1. Objectives by fund

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

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

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

3. Contingency accounts by fund

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

4. Guidelines for capital expenditure set-asides

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

5. Year-end Encumbrances and Continuing Appropriations

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

KANE COUNTY FINANCIAL POLICIES

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

6. Special Reserve Fund

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

KANE COUNTY FINANCIAL POLICIES

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

REVENUE AND COLLECTION POLICIES

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

KANE COUNTY FINANCIAL POLICIES

Kane County Financial Policies	Travel Policy
	Amended by the County Board: Res. 24-277, July 9, 2024; Res. 25-168, May 13, 2025

TRAVEL POLICY

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

Overnight and Multi-Day Travel

a) Permitted Rates:

i. *Transportation:*

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

KANE COUNTY FINANCIAL POLICIES

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

ii. Reserved:

iii. Meals:

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

iv. Lodging:

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

v. 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 Approval:
- i. For County employees under a department head or elected official: Approval by the department head or elected official, or his/her designee must be 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.
 - ii. For County Board Members and the County Board Chairman: Expenses for travel within Kane County will not be reimbursed.
 - iii. For County Board Members and the County Board Chairman: Travel expenses for travel outside of Kane County for purposes that benefit Kane County Government or its residents may be reimbursed subject to the following provisions:

KANE COUNTY FINANCIAL POLICIES

- a. Travel Purpose and Evaluation Form must be completed summarizing the experience and its benefit to Kane County.
- b. Travel expenses in excess of \$300 total for a single purpose may be reimbursed subject to prior approval as follows:
 - i. Prior to travelling, Board Members and the Chairman of the Board must submit to the home committee with jurisdiction over the subject matter a Travel Purpose and Evaluation form with the purpose completed along with a reasonable estimate of the total expenses for the purpose. If the committee with jurisdiction over the subject matter deems the estimated expenses are a suitable use of County funds for the purpose provided, they shall approve the purpose and estimated expenses up to a maximum allowable amount for the purpose. If it is not clear which committee has jurisdiction over the subject matter, or if the traveler is the chair of said committee, such travel shall be pre-approved by the Executive Committee.
 - ii. Approval must be made by roll call vote of the approving committee.
 - iii. Committee Chairperson shall sign the Travel Purpose and Evaluation form indicating committee approval.
- iv. Following travel, County Board members and the County Board Chairman must submit the Travel Purpose and Evaluation Form, 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.
- v. 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.
- vi. 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

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Illinois**

For the Fiscal Year Beginning

December 01, 2024

Christopher P. Morill

Executive Director



Section II – Budget Summary

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FY2026 Budget Overview

INTRODUCTION

Financial Policies Governing the 2026 Budget Process

The County's budget process is governed by its financial policies and underlying principles. The County Board priorities for the 2026 Budget, and specifically for the County's General Fund – General Account, was to not use fund reserves to balance the budget. The 2026 Budget process was different from prior years in that the Board asked all non-elected departments and elected offices to cut their budgets by specific percentages. Nearly all departments and offices cut their budgets in time for the 2026 budget approval on November 10, 2025, except for certain offices. In the case where offices did not cut their budgets within the specific categories of personnel services, contractual services, commodities, and capital in time for the budget to be put on public display and subsequently adopted on November 10, 2025, the detail of those Office's General Fund – General Account budgets was removed and the amount authorized by the Board was budgeted under the category of "Allowance for Budget Expense. In the days leading up to the adoption of the budget on November 10, 2025, the offices that had originally not reduced their budgets in accordance with County Board requests, made some or all reductions, which were accepted by the County Board. In order to reflect these new reductions and recast the General Fund – General Account budget into the detail general ledger accounts, budget amendments were required and were approved also on November 10, 2025. In the pages that follow, both the Original 2026 Budget and the Amended 2026 Budget, both of which were approved by the County Board on November 10, 2025, are presented. In essence, the Amended 2026 Budget, which includes all of the detail by general ledger account and functional category, represents the 2026 Budget.

Kane County Budget - FY2026						
Budget Category	2024 Actual	2025 Amended Budget	2026 Original Budget	2026 Amended Budget	Total \$ Change in Budget	Total % Change in Budget
General Fund - General Account	\$ 124,099,470	\$ 144,059,627	\$ 126,954,783	\$ 130,073,675	\$ (13,985,952)	-9.71%
Special Revenue and Other	\$ 210,041,352	\$ 300,446,186	\$ 278,759,520	\$ 278,759,520	\$ (21,686,666)	-7.22%
Total County Budget	\$ 334,140,822	\$ 444,505,813	\$ 405,714,303	\$ 408,833,195	\$ (35,672,618)	-8.03%

The total 2026 County Budget is \$35.7 million lower than the 2025 Amended Budget. The General Fund – General Account budget is also lower due to budget reductions requested by the County Board. The Special Revenue fund budgets are lower in 2026 primarily due to reductions in the American Rescue Plan Act spending and debt service activity. In FY 2025, the Longmeadow Toll Revenue Bonds were fully defeased which included \$8.2 million in transfers to the escrow agent.

Issues Addressed During the 2026 Budget Process

General Fund Budget Deficit

The greatest challenge addressed in the Fiscal Year 2026 budget process was how to balance the budget in the General Fund – General Account. The 2025 Budget utilized \$29.3 million of fund balance reserves to balanced the General Fund – General Account. The estimated FY 2025 use of General Fund – General Account reserves is \$20 million and while less than budgeted, represents a continued use of reserves. 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 2026 budget being the second time in 12 years property taxes were raised to the consumer price index. The 2026 Budget was adopted by the County Board on November 10, 2025, including the property tax levies. In the originally adopted 2026 budget, the property tax revenue was increased over the prior year to the extent of the consumer price index rate published by the State of Illinois. The additional property tax revenue increase amount for the FY 2026 budget was \$1,758,746, with a \$1,746,233 increase in the General Fund – General Account and a \$12,513 increase in the Veteran's Assistance Commission Fund - #380. With increasing salaries across the County, the property tax levy for the Illinois Municipal Retirement Fund #110 was increased by \$1 million but the FICA/Social Security Fund #111 was able to be reduced by \$1 million due to a lesser reliance on fund balance reserves.

Even though the County Board voted to increase the property tax levy, the additional \$1,758,746 in revenue was not enough to fund the budget in the General Fund – General Account and therefore via Resolution 25-259, the County Board also voted to reallocate the amount of RTA Sales Tax revenue so that more of this revenue would fund the

FY2026 Budget Overview

General Fund – General Account. The chart below was included in the presentation for Resolution 25-259 estimating that by increasing the percentage of RTA Sales Tax allocated to the General Fund – General Account from 10% to 35%, the General Fund – General Account would have \$6.8 million more in revenue. Resolution 25-259 was adopted by the Board and the revised percentages and amounts incorporated into the 2026 Budget. The Board stated that this new allocation would be effective for FY 2026 and be evaluated each year.

The Original Adopted FY 2026 Budget utilized \$2,155,816 in General Fund – General Account reserves. The FY 2026 Amended Budget utilized \$6,274,708 in reserves which is far less than the \$29.3 million in reserves budgeted in FY 2025, but still a use of reserves. The most significant aspect of the decrease in the use of General Fund – General Account fund balance reserves is that total FY 2026 budgeted expenses are \$130 million compared to 2025 Amended Budget of \$144 million. This decrease in General Fund expenses from FY 2025 to FY 2026 represents a 9.71% reduction.

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

The County's General Fund – General Account is the primary operating fund for the County and 70% of the 2026 budgeted expenditures are salaries and benefits, 10.7% is contractual services, 4% is commodities, and 4.2% 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. However, with the FY 2026 General Fund – General Account, the County Board decided not to transfer any General Fund – General Account monies to the Capital Projects Fund as many of the facilities improvements projects across the County were utilizing American Rescue Plan (ARPA) funds.

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 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 \$24.3 million as of the fiscal year end 2025 and must be spent by December 31, 2026. One of the few bright spots in revenue for the County have been increases in the various sales tax revenues primarily due to inflation.

Salary Increases

Stresses on the County's overall budget from salaries and benefits continue. The change in salaries and wages from FY 2025 to FY 2026 is 2.78%, which reflects cost reductions made by all offices and departments. The County Board did not authorize cost of living increases for non-union employees in County non-elected departments until January 2026, therefore it is another amendment to the FY 2026 budget and is not reflected in the 2026 Amended Budget of the chart below. The approach for cost of living or other salary increases for non-union employees in elected offices was budgeted by each elected office separately. Benefit total costs are essentially the same for FY 2026 compared to the FY 2025 Budget as the County decided to charge the same employer and employee contribution amounts in FY 2026 that were charged in FY 2025. This decision to charge the same amounts was due to the strong fund balance in the County's Health Insurance Internal Service Fund, wherein fund balance reserves are sufficient to cover nearly 63% of annual forecasted expenditures.

FY2026 Budget Overview

Salaries and Benefits						
Budget Category	2024 Actual	2025 Amended Budget	2026 Original Budget	2026 Amended Budget	Total \$ Change in Budget	Change 2025 Amended to 2026 Amended Budget
Salaries and Wages	\$ 101,937,644	\$ 113,853,442	\$ 50,538,751	\$ 117,022,594	\$ 3,169,152	2.78%
Benefits	\$ 35,031,449	\$ 40,589,639	\$ 41,971,845	\$ 40,628,342	\$ 38,703	0.10%
Total Salaries and Benefits	\$ 136,969,092	\$ 154,443,081	\$ 92,510,596	\$ 157,650,936	\$ 3,207,855	2.08%

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. In October 2024, Kane County purchased a new building in Elgin for the primary purpose of housing Health Department and County Clerk election staff. Throughout 2025 and on into 2026, building improvements to this new Elgin building are underway.

Capital						
Budget Category	2024 Actual	2025 Amended Budget	2026 Original Budget	2026 Amended Budget	Total \$ Change in Budget	Change 2025 Amended to 2026 Amended Budget
Buildings	\$ 11,982,847	\$ 15,301,352	\$ 20,651,776	\$ 20,651,776	\$ 5,350,424	34.97%
Road and Bridge Construction	12,379,495	31,155,387	44,153,009	44,153,009	12,997,622	41.72%
Land	314,791	3,209,000	4,608,300	4,608,300	1,399,300	43.61%
Machinery and Equipment	13,683,598	9,446,667	9,680,405	9,680,405	233,738	2.47%
Farmland Preservation	-	5,713,096	5,710,336	5,710,336	(2,760)	-0.05%
Total	\$ 38,360,731	\$ 64,825,502	\$ 84,803,826	\$ 84,803,826	\$ 19,978,324	30.82%

Revenues

Revenue - All Funds						
Revenue Budget Category	2024 Actual	2025 Amended Budget	2026 Budget	2026 Amended Budget	Total \$ Change FY 25 Amended to FY 26 Amended Budget	Change 2025 Amended to 2026 Budget
Fund Balance Utilization	\$ -	\$ 126,262,573	\$ 121,105,550	\$ 125,224,442	\$ (1,038,131)	-0.82%
Other Taxes	91,538,019	93,590,974	94,062,131	94,062,131	\$ 471,157	0.50%
Property Taxes	59,189,084	61,869,957	63,627,403	63,627,403	\$ 1,757,446	2.84%
Reimbursements	35,696,277	28,776,271	15,137,013	15,137,013	\$ (13,639,258)	-47.40%
Other	28,670,445	32,832,982	33,247,815	33,247,815	\$ 414,833	1.26%
Charges for Services	23,901,950	24,000,623	24,702,502	24,702,502	\$ 701,879	2.92%
Transfers In	38,206,620	37,856,676	15,554,501	15,554,501	\$ (22,302,175)	-58.91%
Grants	30,334,147	17,996,892	20,821,865	19,821,865	\$ 1,824,973	10.14%
Interest Revenue	22,761,103	14,168,508	9,932,999	9,932,999	\$ (4,235,509)	-29.89%
Licenses and Permits	3,668,974	3,729,252	4,157,610	4,157,610	\$ 428,358	11.49%
Fines	4,234,883	3,421,105	3,364,914	3,364,914	\$ (56,191)	-1.64%
Total	\$ 338,201,501	\$ 444,505,813	\$ 405,714,303	\$ 408,833,195	\$ (35,672,618)	-8.73%

On the revenue side, the County submitted a 2026 Budget that is \$35.7 million lower than the 2025 Budget, primarily in reimbursements. In the Reimbursements category, the FY 2025 Budget included a \$12.5 million State grant reimbursing costs associated with the construction of the Longmeadow Toll Bridge. In the Transfer category in FY 2025 the Capital Projects Fund received \$8.2 million from the General Fund – General Account and in FY 2026 no transfers are planned from the General Fund to the Capital Projects Fund. Also, there were \$8.2 million in transfers made in the Transportation Department from capital projects funds to the Longmeadow debt service funds to pay the Longmeadow escrow agent to fully defease the Longmeadow Toll Revenue bonds. While transfers from one fund to another fund are recorded as revenues for budgetary purposes, “transfers in” do not represent new revenues. For example, \$12.5 million in FY 2025 “transfers in” was for the funding of the defeasance of the Longmeadow Toll

FY2026 Budget Overview

Bonds, as State grant monies received into Fund 305 – Transportation Sales Tax, Fund 515 – Longmeadow Bond Construction, and Fund 558 – North Impact Fees were transferred to Fund #624 Longmeadow Debt Service in order to pay the escrow agent. The use of fund balance reserves across all funds as well as interest revenue are expected to be lower in FY 2026 than FY 2025. Since the County’s total cash balance is decreasing slightly as the large ARPA grant revenues are spent down, less interest revenue is expected to be earned.

The change in property tax revenue from the FY 2025 Budget to the FY 2026 Amended Budget was an additional \$1,746,233 for the General Fund - #001 and \$12,513 for the Veteran’s Assistance Commission Fund - #380, as well as a reduction of \$1,300 for the Pasadena Drive Special Billing Area SW48 for a total net change of \$1,757,446 or 2.8%. The additional property tax revenue was limited by the consumer price index rate of 2.9% as published by the Illinois Department of Revenue to be used in computing the 2025 extensions (taxes payable in 2026) under PTELL.

County Property Tax Levies					
Fund	Fund Name	2024 Levy	2025 Levy	Original and Amended Budget 2026 Levy	Difference 2025-2026
000	General Fund	\$ 33,831,971	\$ 35,876,942	\$ 37,623,175	\$ 1,746,233
010	Insurance Liability	6,411,918	6,411,918	6,411,918	-
110	Illinois Municipal Retirement	4,917,586	4,917,586	5,917,586	1,000,000
111	FICA/Social Security	5,061,266	5,694,843	4,694,843	(1,000,000)
300	County Highway	5,010,909	5,010,909	5,010,909	-
301	County Bridge	312,695	312,695	312,695	-
303	County Highway Matching	65,125	65,125	65,125	-
350	County Health	1,972,455	1,972,455	1,972,455	-
380	Veterans' Commission	532,556	556,215	568,728	12,513
520	Special Service & Special Billing Areas	958,579	1,051,269	1,049,969	(1,300)
Total	County Property Tax Levy	\$ 59,075,060	\$ 61,869,957	\$ 63,627,403	\$ 1,757,446
	Change Over Prior Year	0.9%	4.7%	2.8%	

The increase in the 2026 Budget for Other Taxes is due to a consistent increasing in sales tax revenues, however it is slightly offset by a decrease in Local Use Tax revenue which is a result of a change in the law. Effective January 1, 2025, Public Act 103-0983 mandated that all retail sales made from outside Illinois to Illinois customers with physical presence nexus with Illinois are now subject to destination-based Retailers’ Occupation Tax rather than Use Tax. Grant revenue is budgeted to be higher in FY 2026 primarily due to an increase in monies from the State of Illinois for transportation projects.

FY2026 Budget Overview

Other Taxes - All Funds						
Revenue Budget Category	2024 Actual	2025 Amended		2026 Amended		Change 2025 Amended to 2026 Budget
		Budget	Budget	Budget	Total \$ Change FY 25 Amended to FY 26 Amended Budget	
Sales Tax*	\$ 25,920,915	\$ 27,000,000	\$ 28,000,000	\$ 28,000,000	\$ 1,000,000	3.70%
Local Use Tax	2,173,371	2,500,000	440,000	440,000	(2,060,000)	-82.40%
State Income Tax	10,283,982	10,000,000	11,000,000	11,000,000	1,000,000	10.00%
Personal Property Replacement Tax	2,812,713	3,250,000	2,500,000	2,500,000	(750,000)	-23.08%
RTA Transportation Sales Tax	26,091,497	26,877,449	27,414,997	27,414,997	537,548	2.00%
State Motor Fuel Tax	13,666,602	13,434,585	14,026,134	14,026,134	591,549	4.40%
Local Motor Fuel Tax	10,178,419	10,323,390	10,483,000	10,483,000	159,610	1.55%
Video Gaming	268,280	100,000	100,000	100,000	-	0.00%
Cannabis - State tax	96,685	90,000	90,000	90,000	-	0.00%
TIF Distribution	45,555	15,550	8,000	8,000	(7,550)	-48.55%
Total	\$ 91,538,019	\$ 93,590,974	\$ 94,062,131	\$ 94,062,131	\$ 471,157	0.50%
* Includes Local Cannabis sales taxes						

Expenses

Expenses - All Funds - by Classification						
Expense Budget Category	2024 Actual	2025 Amended		2026 Amended		Change 2025 Amended to 2026 Budget
		Budget	Budget	Budget	Total \$ Change FY 25 Amended to FY 26 Amended Budget	
Personnel Services- Salaries & Wages	\$ 101,937,644	\$ 113,853,442	\$ 50,538,751	\$ 117,022,594	\$ 3,169,152	2.78%
Personnel Services- Employee Benefits	35,031,449	40,589,639	41,971,845	40,628,342	38,703	0.10%
Contractual Services	83,981,448	121,242,994	129,153,200	133,729,751	12,486,757	10.30%
Commodities	12,866,036	15,830,426	11,102,952	11,457,472	(4,372,954)	-27.62%
Capital	38,360,731	64,825,502	84,803,826	84,803,826	19,978,324	30.82%
Debt Service	23,756,895	16,048,340	3,423,525	3,423,525	(12,624,815)	-78.67%
Transfers Out	38,206,620	37,854,104	15,554,501	15,554,501	(22,299,603)	-58.91%
Unallocated Budget Expense	-	25,029,000	66,952,519		(25,029,000)	-100.00%
Addition to Fund Balance	4,060,679	9,232,366	2,213,184	2,213,184	(7,019,182)	-76.03%
Total	\$ 338,201,501	\$ 444,505,813	\$ 405,714,303	\$ 408,833,195	\$ (35,672,618)	-8.73%

While the FY 2026 Budgeted expenses are 8.73% lower than the 2025 Amended Budgeted expenses it is important to note that for budgetary purposes, items such as “transfers out” and “addition to fund balance” are not cash disbursements. Transfers Out represents transfers of monies from one fund to another fund but for governmental budgetary purposes are classified as an expense. Addition to Fund Balance represents situations wherein a fund has budgeted more revenues than expenses and the “addition to fund balance” line item is used to balance that particular fund’s budget, in essence representing unspent revenues collected.

In addition, the budget is complicated by the line item category, “unallocated budget expense”, which essentially serves as a temporary holding account for expected expenses that have not been classified in time for the budget. Actual expenses are not posted against the “unallocated budget expense” account. In FY 2025, \$25 million of the unallocated budget expense represented ARPA planned spending, which was eventually charged to other expense accounts. In FY 2026, the \$67 million in “unallocated budget expense” represented the total County Board authorized (via Resolution 25-277) expenses for several elected offices, including the Regional Office of Education, State’s Attorney, Public Defender, Sheriff, Court Services, and Coroner, which did not allocate their County Board authorized budget amounts to specific account line items in time for the budget to be put on public display. The budget that was put on public display via Resolution 25-388 (October 21, 2025) is the budget that was adopted as required. Subsequent to the budget being put on public display and before the formal adoption of the budget on November 10, 2025, these elected offices did allocate their budgets to expense account line items which were incorporated into the 2026 budget as amendments, also adopted by the County Board on November 10, 2025.

FY2026 Budget Overview

From a cash disbursement standpoint, salaries and wages, contractual services, and capital spending are all increased in the FY 2026 budget compared to the FY 2025 budget. Compared to FY 2024 actual, FY 2026 Budget for salaries is up 15%, contractual services is up 59%, and capital is up 121%. Salaries and wages are up due to yearly cost of living increases for both union and non-union staff. Contractual services are up significantly primarily due to budgeted Transportation Department engineering services costs in FY 2026 of \$30 million compared to actual engineering expenses of \$8.6 million, an increase of \$21 million, as well as contractual services budgeted from ARPA funds for the Health Department's behavioral health services initiative and ARPA administrative costs. The ARPA monies must be spent by December 31, 2026. Capital is up in FY 2026 compared to FY 2024 primarily due to a \$32 million increase in the budget for Transportation Department road construction projects. The Addition to Fund Balance category represents funds where the revenue exceeds the expenses. In the FY 2026 Budget, various special revenue funds budgeted more budgeted revenue than budgeted expenses.

Salaries and Wages –

The budget for salaries and wages increased 2.78% from the 2025 Amended Budget to the 2026 Amended Budget. Salary increases, primarily cost-of-living, were handled by elected offices and departments differently as part of the FY 2026 Budget process. Each elected official made the determination to include salaries and wages changes on their own. The County Board authorized 3% FY 2026 cost-of-living increases for non-union County employees in non-elected offices subsequent to the adoption of the County Budget at the January 13, 2026 County Board meeting. The number of County employees continues to grow with 2,233 actual positions in FY 2019 to 2,914 positions budgeted in FY 2026. At the time of the 2026 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	Workforce Development	7-1-2017 to 6-30-2021
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	Sheriff Court Security	12-1-2025 to 11-30-2027
MAP	Sheriff Peace Officers	12-1-2024 to 11-30-2027
AFSCME	County Clerk	12-1-2024 to 11-30-2027
AFSCME	Health	12-1-2024 to 11-30-2027
Teamsters	KDOT	11-1-2025 to 10-31-2028

FY2026 Budget Overview

Employee Benefits

The 2026 rates for health and dental insurance are expected to increase on average by 5% and 0.00% respectively as the cost of health claims costs continues to increase, however since the County's Health Insurance Internal Service Fund's fund balance reserves have remained above the targeted fund balance, the decision was made as part of the FY 2026 budget process to maintain the employer and employee contribution rates the same in FY 2026 as FY 2025. This helps the County by keeping County expenses lower. 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 employer contribution health and dental insurance rates for fiscal year 2026 was flat as the County will utilize some of the reserves built up in the County's Health Insurance Fund which benefits the County's General and Special Revenue funds by not increasing these costs. 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 – 5.46% and Sheriff's Law Enforcement Plan – 17.38% in FY 2025 to Regular Plan – 6.54% and Sheriff's Law Enforcement Plan – 18.82% for FY 2026, but the amount internally charged for the employer share of health and dental remaining flat, employee benefits costs have remained flat at 0% comparing the FY 2025 Amended Budget to the FY 2026 Amended Budget.

Employee Benefits						
Budget Category	2024 Actual	2025 Amended Budget	2026 Budget	2026 Amended Budget	Total \$ Change FY 25 Amended to FY 26 Amended Budget	Change 2025 Amended to 2026 Budget
Healthcare Contribution	\$ 16,812,501	\$ 19,893,597	\$ 19,066,505	\$ 17,723,002	\$ (2,170,595)	-10.91%
Dental Contribution	459,253	536,010	524,720	524,720	(11,290)	-2.11%
FICA/SS Contribution	7,473,487	8,419,104	8,744,681	8,744,681	325,577	3.87%
IMRF Contribution	3,538,624	4,705,932	5,486,045	5,486,045	780,113	16.58%
SLEP Contribution	3,383,730	3,929,798	4,944,925	4,944,925	1,015,127	25.83%
Uniform Allowance	321,725	367,701			(367,701)	-100.00%
Teamsters Contribution	621,112	745,680	854,568	854,568	108,888	14.60%
Workers Compensation	2,397,659	1,956,817	2,315,401	2,315,401	358,584	18.32%
Financial Wellness	10,000	-	-	-	-	0.00%
Tuition Reimbursement	13,358	35,000	35,000	35,000	-	0.00%
Total	\$ 35,031,449	\$ 40,589,639	\$ 41,971,845	\$ 40,628,342	\$ 38,703	0.10%

Contractual Services

The decrease in Other Purchased Services is primarily due to a decrease in expenditures related to the Emergency Rental Assistance program grant of about \$3.4 million as well as budgeted reduction of \$1.4 million in spending related to the Elgin CDBG grant. The increase in Purchased Professional and Technical Services is primarily due to an increase of \$9.1 million in planned ARPA spending, \$4.8 of which is for a Behavioral Health Initiative. Purchased Property Services are up primarily due to an increase of \$4 million for bridge and traffic light repair and maintenance in the Transportation Department.

Contractual Services						
Budget Category	2024 Actual	2025 Amended Budget	2026 Budget	2026 Amended Budget	Total \$ Change FY 25 Amended to FY 26 Amended Budget	Change 2025 Amended to 2026 Budget
Other Purchased Services	\$ 36,705,884	\$ 49,107,170	\$ 44,079,009	\$ 42,571,153	\$ (6,536,017)	-13.31%
Purchased Professional and Technical Services	31,735,493	52,230,615	60,243,019	66,017,160	13,786,545	26.40%
Purchased Property Services	15,540,071	19,905,209	24,831,172	25,141,438	5,236,229	26.31%
Total	\$ 83,981,448	\$ 121,242,994	\$ 129,153,200	\$ 133,729,751	\$ 12,486,757	10.30%

FY2026 Budget Overview

Commodities

The commodities expenses across the County decreased primarily due to a decrease of \$2 million budgeted for intersection lighting utility costs in the Transportation Department.

Commodities						
Budget Category	2024 Actual	2025 Amended Budget	2026 Budget	2026 Amended Budget	Total \$ Change FY 25 Amended to FY 26 Amended Budget	Change 2025 Amended to 2026 Budget
Energy	\$ 4,048,384	\$ 4,740,429	\$ 2,130,852	\$ 2,579,302	\$ (2,161,127)	-45.59%
General Supplies	7,865,276	9,909,966	7,846,510	9,723,780	(186,186)	-1.88%
Other	61,798	74,855	27,500	37,500	(37,355)	-49.90%
Unallocated Budget Cuts				(2,000,000)	(2,000,000)	0.00%
Telephone and Cellphone	890,578	1,105,176	1,098,090	1,116,890	11,714	1.06%
Total	\$ 12,866,036	\$ 15,830,426	\$ 11,102,952	\$ 11,457,472	\$ (4,372,954)	-27.62%

Capital

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

Capital						
Budget Category	2024 Actual	2025 Amended Budget	2026 Original Budget	2026 Amended Budget	Total \$ Change in Budget	Change 2025 Amended to 2026 Amended Budget
Buildings	\$ 11,982,847	\$ 15,301,352	\$ 20,651,776	\$ 20,651,776	\$ 5,350,424	34.97%
Road and Bridge Construction	12,379,495	31,155,387	44,153,009	44,153,009	12,997,622	41.72%
Land	314,791	3,209,000	4,608,300	4,608,300	1,399,300	43.61%
Machinery and Equipment	13,683,598	9,446,667	9,680,405	9,680,405	233,738	2.47%
Farmland Preservation	-	5,713,096	5,710,336	5,710,336	(2,760)	-0.05%
Total	\$ 38,360,731	\$ 64,825,502	\$ 84,803,826	\$ 84,803,826	\$ 19,978,324	30.82%

Major construction projects in the Fiscal Year 2026 budget include: Additional tree plantings along the Longmeadow Parkway Corridor, Bunker Road Extension, Kirk Road over UP RR, Randall Road at IL 72, Randall Road at Big Timber Road, Randall Road at Hopps Road and over CN RR, Signal System Communication Redundancy, bridge maintenance, 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, Burlington Road at Silver Glen Road, Dauberman Road/Meredith Road realignment, Fabyan Parkway at Settler's Hill Road/Kingsland Drive, Fabyan Parkway at IL 31 and IL 25, 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 Highland Avenue, Randall Road at Hopps Road and over CN RR, Randall Road at US 20, Randall Road at Keslinger Road, Randall Road Multi-Modal Corridor Study, Rural Curve HSIP improvements, Tyrrell Road – Raymond Drive to Mason Road, Wenmoth Road at Fabyan Parkway and at Main Street Road, various safety enhancements, various bridge maintenance improvements, annual pavement preservation and roadway maintenance projects.

There are also other building improvements and Information Technology hardware and software investments associated with the 2026 Capital Improvement Plan.

FY2026 Budget Overview

Debt Service

The FY2026 budget meets County debt service requirements according to pre-established debt service schedules. In FY 2025, the County fully defeased the Longmeadow Toll Revenue Bonds with a \$9.3 million payment to the escrow agent. The Illinois Department of Commerce and Economic Opportunity provided a grant to the County which reimbursed some of the Longmeadow Toll Revenue Bond construction costs. With the full defeasance, the escrow agent now holds the funds to pay principal and interest to the bondholders until the first optional redemption date for the Longmeadow Toll Revenue Bonds on December 15, 2028. As such, the County no longer budgets for or makes principal and interest payments on the Longmeadow Toll Revenue Bonds. The two remaining bonds for which the County has debt service requirements are as follows:

Years	G.O. Refunding Bonds Series 2010		G.O. Refunding Bonds Series 2020	
	Principal	Interest	Principal	Interest
2026	\$ 85,000	\$ 33,884	\$ 2,995,000	\$ 179,141
2027	\$ 90,000	\$ 28,493	\$ 3,045,000	\$ 132,633
2028	\$ 90,000	\$ 22,598	\$ 3,090,000	\$ 85,393
2029	\$ 95,000	\$ 16,539	\$ 3,140,000	\$ 37,422
2030	\$ 100,000	\$ 10,153	\$ 860,000	\$ 6,622
2031	\$ 105,000	\$ 3,439	\$ -	\$ -
Total	\$ 565,000	\$ 115,105	\$ 13,130,000	\$ 441,211

General Fund – General Account - Revenues

The table below shows General Fund revenues by classification. While the General Fund 2026 revenues are down 9.71% compared to the 2025 Amended Budget revenues, it is because significantly less fund balance reserves were used for FY 2026. The change in property tax revenue from the FY 2025 Budget to the FY 2026 Amended Budget was an additional \$1,746,233 for the General Fund - #001 and \$12,513 for the Veteran's Assistance Commission Fund - #380, as well as a reduction of \$1,300 for the Pasadena Drive Special Billing Area SW48 for a total net change of \$1,757,446 or 2.8%. The additional property tax revenue was limited by the consumer price index rate of 2.9% as published by the Illinois Department of Revenue to be used in computing the 2025 extensions (taxes payable in 2026) under PTELL. While the overall increase to the County of property tax revenue is 2.8%, based on the levies allocation across multiple funds, the increase to the General Fund – General Account is 4.87%.

Other Taxes revenue increased 13.42% since even though the County Board voted to increase the property tax levy, the additional \$1,746,233 in revenue was not enough to fund the budget in the General Fund – General Account and therefore via Resolution 25-259, the County Board also voted to reallocate the amount of RTA Sales Tax revenue so that more of this revenue would fund the General Fund – General Account. Resolution 25-259 increased the percentage of RTA Sales Tax allocated to the General Fund – General Account from 10% to 35% which will provide the General Fund – General Account with an additional \$6.8 million more in revenue. Resolution 25-259 was adopted by the Board and the revised percentages and amounts incorporated into the 2026 Budget. The Board stated that this new allocation would be effective for FY 2026 and be evaluated each year.

Transfers from Other Funds decreased from 2025 Amended to 2026 Budget primarily due to one-time transfers totaling \$1.5 million into the General Fund – General Accounts from the closing of the COVID era Mass Vaccination, CARES Act, and FEMA funds.

FY2026 Budget Overview

General Fund - General Account - Revenue by Classification with Fund Balance Utilization						
Description	2024 Actual	2025 Amended Budget	2026 Budget	2026 Amended Budget	Total \$ Change FY 25 Amended to FY 26 Amended Budget	Change 2025 Amended to 2026 Budget
Property Taxes	\$ 33,898,848	\$ 35,876,942	\$ 37,623,175	\$ 37,623,175	\$ 1,746,233	4.87%
Other Taxes	43,826,060	45,445,745	51,543,249	51,543,249	6,097,504	13.42%
Licenses and Permits	1,588,611	1,750,350	1,798,200	1,798,200	47,850	2.73%
Grants	1,405,882	2,365,521	2,917,762	1,917,762	(447,759)	-18.93%
Charges for Services	11,493,544	10,384,829	11,220,734	11,220,734	835,905	8.05%
Fines	2,914,981	2,466,100	2,368,621	2,368,621	(97,479)	-3.95%
Reimbursements	10,109,692	9,371,716	10,800,612	10,800,612	1,428,896	15.25%
Interest Revenue	2,877,735	2,174,030	1,545,266	1,545,266	(628,764)	-28.92%
Other	365,331	305,215	408,731	408,731	103,516	33.92%
Fund Balance Utilization		27,212,807	2,155,816	6,274,708	(20,938,099)	-76.94%
Transfers from Other Funds	6,570,619	6,706,372	4,572,617	4,572,617	(2,133,755)	-31.82%
Total General Fund Revenues	\$ 115,051,305	\$ 144,059,627	\$ 126,954,783	\$ 130,073,675	(\$13,985,952)	-9.71%

The table below reflects the General Fund Revenues without the use of fund balance reserves and reflects a 5.95% increase in revenues primarily due to the increase in RTA Sales Tax revenue as a result of the County Board's decision to allocate more RTA Sales Tax to the General Fund – General Account for Public Safety functions of the County vs. Transportation projects.

General Fund - General Account - Revenue by Classification without Fund Balance Utilization						
Description	2024 Actual	2025 Amended Budget	2026 Budget	2026 Amended Budget	Total \$ Change FY 25 Amended to FY 26 Amended Budget	Change 2025 Amended to 2026 Budget
Property Taxes	\$ 33,898,848	\$ 35,876,942	\$ 37,623,175	\$ 37,623,175	\$ 1,746,233	4.87%
Other Taxes	43,826,060	45,445,745	51,543,249	51,543,249	6,097,504	13.42%
Licenses and Permits	1,588,611	1,750,350	1,798,200	1,798,200	47,850	2.73%
Grants	1,405,882	2,365,521	2,917,762	1,917,762	(447,759)	-18.93%
Charges for Services	11,493,544	10,384,829	11,220,734	11,220,734	835,905	8.05%
Fines	2,914,981	2,466,100	2,368,621	2,368,621	(97,479)	-3.95%
Reimbursements	10,109,692	9,371,716	10,800,612	10,800,612	1,428,896	15.25%
Interest Revenue	2,877,735	2,174,030	1,545,266	1,545,266	(628,764)	-28.92%
Other	365,331	305,215	408,731	408,731	103,516	33.92%
Transfers from Other Funds	6,570,619	6,706,372	4,572,617	4,572,617	(2,133,755)	-31.82%
Total General Fund Revenues	\$ 115,051,305	\$ 116,846,820	\$ 124,798,967	\$ 123,798,967	\$6,952,147	5.95%

FY2026 Budget Overview

General Fund – General Account - Expenditures

The 2026 General Fund – General Account Budget totals \$130,073,675, a decrease of 9.71% from the 2025 Amended Budget. Below is a table showing General Fund – General Account expenditures by classification:

General Fund - General Account - Expenses by Classification						
Description	2024 Actual	2025 Amended Budget	2026 Budget	2026 Amended Budget	Total \$ Change FY 25 Amended to FY 26 Amended Budget	Change 2025 Amended to 2026 Budget
Personnel Services - Salaries and Wages	\$ 79,775,453	\$ 87,990,096	\$ 25,051,547	\$ 91,535,390	\$ 3,545,294	4.03%
Personnel Services - Employee Benefits	13,948,725	16,251,389	15,302,644	13,959,141	(2,292,248)	-14.10%
Contractual Services	16,172,336	18,672,903	9,293,003	13,869,554	(4,803,349)	-25.72%
Commodities	7,779,540	8,280,435	4,860,966	5,215,486	(3,064,949)	-37.01%
Capital	135,037	331,915	-	-	(331,915)	-100.00%
Contingency and Other	-	-	66,952,519	-	-	0
Transfers To Other Funds	6,288,379	12,532,889	5,494,104	5,494,104	(7,038,785)	-56.16%
Total General Fund Expenses	\$ 124,099,470	\$ 144,059,627	\$ 126,954,783	\$ 130,073,675	\$ (13,985,952)	-9.71%

** 2026 Employee Benefits are more accurately presented in the 2026 Budget column rather than the 2026 Amended Budget. As part of last minute budget revisions by elected offices the employee benefits account line item was reduced by \$1,343,503 in the general category under Personnel Services*

The 2026 Amended Budget for Salaries and wages is 4.03% higher than the 2025 Amended Budget. As part of the FY 2026 budget process, each elected office independently decided whether to incorporate wage increases for the union and non-union employees in their office into the budget. At the time the 2026 original budget and amended budget were approved on November 10, 2025, the County Board had not yet authorized any wage increases for County employees in non-elected departments. In January 2026, the County Board did authorize 3% cost-of-living wage increases for the County department non-union employees but the financial impact to the General Fund – General Account was \$0 as cuts in technology expenses were made in order to accommodate the wage increases.

Employee benefits for the employer contribution for health and dental insurance are budgeted in a non-office/department called “Countywide”. The County budgets health and dental insurance separately from the budget of each office and department since this type of cost is budgeted as part of group insurance and not negotiated by each office/department with an outside broker. 2026 Employee Benefits are more accurately presented in the 2026 Budget column rather than the 2026 Amended Budget. As part of final budget revisions by elected offices the employee benefits account line item was reduced by \$1,343,503 in the general category under Personnel Services.

Contractual Services and Commodities are significantly lower in FY 2026 as compared to FY 2025 as a result of the County Board requested budget cuts. Specifically the Sheriff’s Office reduced its contractual services and commodities budget by \$4 million.

The \$66.9 million budgeted in the Contingency and Other category for the FY 2026 Original Budget for represents monies authorized by the County Board to be budgeted by elected officials, for which the elected officials had not yet allocated the amounts to specific account line items by the time the budget was placed on public display. Subsequent to the budget being placed on public display, these elected officials did allocate amounts to specific line items which were incorporated into the 2026 Amended Budget.

Transfers to Other Funds decreased significantly from 2025 Amended to 2026 Amended. In FY 2025 \$8,280,000 was transferred from the General Fund – General Account to the Capital Projects Fund for various facilities improvement projects. In FY 2026, the County Board did not budget any transfer from the General Fund to the Capital Projects Fund primarily because the Capital Projects fund still had approximately \$9 million in fund balance reserves and the Building Management Department was also still working on various facilities projects funded by the ARPA Fund.

FY2026 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	2024 Actual	2025 Amended Budget	2026 Budget	2026 Amended Budget	Total \$ Change FY 25 Amended to FY 26 Amended Budget	Change 2025 Amended to 2026 Budget
Property Taxes	\$ 25,290,235	\$ 25,993,015	\$ 26,004,228	\$ 26,004,228	\$ 11,213	0.04%
Other Taxes	47,711,959	48,145,229	42,518,882	42,518,882	(5,626,347)	-11.69%
Licenses and Permits	2,080,363	1,978,902	2,359,410	2,359,410	380,508	19.23%
Grants	28,928,265	15,631,371	17,904,103	17,904,103	2,272,732	14.54%
Charges for Services	12,408,406	13,615,794	13,481,768	13,481,768	(134,026)	-0.98%
Fines	1,319,901	955,005	996,293	996,293	41,288	4.32%
Reimbursements	25,586,585	19,404,555	4,336,401	4,336,401	(15,068,154)	-77.65%
Interest Revenue	19,883,368	11,994,478	8,387,733	8,387,733	(3,606,745)	-30.07%
Other	28,305,113	32,347,767	32,659,084	32,659,084	311,317	0.96%
Transfers from Other Funds	31,636,001	31,150,304	10,981,884	10,981,884	(20,168,420)	-64.75%
Fund Balance Utilization	-	99,049,766	118,949,734	118,949,734	19,899,968	20.09%
Insurance Recovery	-	180,000	180,000	180,000	-	0.00%
Total Special Revenue and Other Fund Revenues	\$ 223,150,196	\$ 300,446,186	\$ 278,759,520	\$ 278,759,520	\$ (21,686,666)	-7.22%

Other Taxes revenue is expected to decrease in FY 2026 due to the reallocation of some of the RTA Sales Tax revenue from the Transportation RTA Sales Tax Fund to the General Fund – General Account. Grant revenue is budgeted to increase in FY 2026 from expected Federal and State funding for the Transportation Department. Reimbursement revenue is down \$15 million from FY 2025 to FY 2026 primarily due to the receipt of a \$12.5 million grant in FY 2025 from the Illinois Department of Commerce and Economic Opportunity. This \$12.5 grant reimbursed the County for costs associated with the construction of the Longmeadow Bridge Corridor. Interest Revenue is budgeted to be lower in FY 2026 as a result of the decreasing balance of ARPA grant funds. Transfers from Other Funds was higher in FY 2025 primarily due to \$8.28 million transferred from the General Fund to the Capital Projects Fund and \$12.5 million transferred to the Longmeadow Debt Service Fund from other Transportation Department funds in order to fund the payment to the escrow agent to fully defease the Longmeadow Toll Revenue Bonds. The increase in the Fund Balance Utilization in FY 2026 as compared to FY 2025 is from Transportation Department funds including the Motor Fuel Tax, Motor Fuel Local Option, and Transportation RTA Sales Tax Funds.

Special Revenue and Other Fund Expenditures

The total appropriation for Special Revenue and Other Funds is \$278,759,520. This represents a decrease of 7.22% over the 2025 amended budget. Below is a table showing Special Revenue and Other Funds expenditures by classification

Special Revenue Funds - Expenses by Classification						
Description	2024 Actual	2025 Amended Budget	2026 Budget	2026 Amended Budget	Total \$ Change FY 25 Amended to FY 26 Amended Budget	Change 2025 Amended to 2026 Budget
Personnel Services - Salaries and Wages	\$ 22,162,191	\$ 25,863,346	\$ 25,487,204	\$ 25,487,204	\$ (376,142)	-1.45%
Personnel Services - Employee Benefits	21,082,724	24,338,250	26,669,201	26,669,201	2,330,951	9.58%
Contractual Services	67,809,112	102,570,091	119,860,197	119,860,197	17,290,106	16.86%
Commodities	5,086,496	7,549,991	6,241,986	6,241,986	(1,308,005)	-17.32%
Capital	38,225,694	64,493,587	84,803,826	84,803,826	20,310,239	31.49%
Debt Service	23,756,895	16,048,340	3,423,525	3,423,525	(12,624,815)	-78.67%
Contingency and Other	-	34,261,366	2,213,184	2,213,184	(32,048,182)	-93.54%
Transfers To Other Funds	31,918,241	25,321,215	10,060,397	10,060,397	(15,260,818)	-60.27%
Total Special Revenue and Other Fund Expenses	\$ 210,041,352	\$ 300,446,186	\$ 278,759,520	\$ 278,759,520	\$ (21,686,666)	-7.22%

FY2026 Budget Overview

Personnel Services- Employee Benefits increased 9.58% primarily due to increases in the amounts budgeted in the Illinois Municipal Retirement Fund (IMRF) expenses representing the employer contribution towards pension costs. For 2026 as compared to 2025, there is an increase in the pension contribution rate for the Regular Plan from 5.46% to 6.54% and for the Sheriff's Law Enforcement Plan (SLEP) 17.38% in FY 2025 to 18.82% for FY 2026. The increase in Contractual Services of 16.86% from 2025 to 2026 is from an increase of \$9 million in Transportation projects and \$10 million increase in ARPA funded projects. In FY 2025, \$25 million in ARPA funds were budgeted under the Contingency and Other category as it was not yet known what the funds would be used for. Debt service is down 78.67% from 2025 to 2026 due to the FY 2025 defeasance of the Longmeadow Toll Revenue Bond debt. Transfers to Other Funds is also down from FY 2025 to FY 2026 by 60.27% due to the defeasance of the Longmeadow debt as transfers from capital projects to debt service funds carrying the amounts required for the defeasance are no longer necessary.

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

Highways and Street

Transportation

Judicial

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

Debt Service

FY2026 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	2024 Actual	2025 Amended Budget	2026 Original Budget	2026 Amended Budget	Total \$ Change in Budget	Change 2025 Amended to 2026 Budget
Debt Service	\$ 22,569,399	\$ 20,743,507	\$ 3,460,355	\$ 3,460,355	\$ (17,283,152)	-83.32%
Development, Housing and Economic Development	9,598,528	17,518,643	12,399,830	12,399,830	(5,118,813)	-29.22%
Environment & Conservation	2,797,677	7,794,851	8,735,475	8,735,475	940,624	12.07%
General Government	142,772,981	195,479,942	167,476,029	171,594,921	(23,885,021)	-12.22%
Health and Welfare	30,284,285	40,008,190	40,857,051	40,857,051	848,861	2.12%
Highways and Streets	82,859,097	112,073,975	119,097,734	119,097,734	7,023,759	6.27%
Judicial	16,305,544	17,600,159	18,818,856	17,818,856	218,697	1.24%
Other	50	1,058	-	-	(1,058)	-100.00%
Public Safety	22,778,971	24,536,927	25,969,681	25,969,681	1,432,754	5.84%
Public Service and Records	8,234,970	8,748,561	8,899,292	8,899,292	150,731	1.72%
Total	\$ 338,201,501	\$ 444,505,813	\$ 405,714,303	\$ 408,833,195	\$ (35,672,618)	-8.73%

Revenues - All Funds - without Fund Balance Utilization - by Functional Area						
Budget Category	2024 Actual	2025 Amended Budget	2026 Original Budget	2026 Amended Budget	Total \$ Change in Budget	Change 2025 Amended to 2026 Budget
Debt Service	\$ 22,569,399	\$ 16,026,079	\$ 3,335,847	\$ 3,335,847	\$ (12,690,232)	-79.18%
Development, Housing and Economic Development	9,598,528	11,375,672	9,582,453	9,582,453	(1,793,219)	-15.76%
Environment & Conservation	2,797,677	4,627,711	4,464,613	4,464,613	(163,098)	-3.52%
General Government	142,772,981	153,634,500	149,790,336	149,790,336	(3,844,164)	-2.50%
Health and Welfare	30,284,285	10,757,978	11,970,667	11,970,667	1,212,689	11.27%
Highways and Streets	82,859,097	77,759,887	57,065,903	57,065,903	(20,693,984)	-26.61%
Judicial	16,305,544	15,836,138	17,018,592	16,018,592	182,454	1.15%
Other	50	1,058	-	-	(1,058)	-100.00%
Public Safety	22,778,971	21,360,169	23,006,516	23,006,516	1,646,347	7.71%
Public Service and Records	8,234,970	6,864,048	8,373,826	8,373,826	1,509,778	22.00%
Total	\$ 338,201,501	\$ 318,243,240	\$ 284,608,753	\$ 283,608,753	\$ (34,634,487)	-10.57%

FY2026 Budget Overview

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 revenues into functional areas, in the General Fund – General Account – the use of reserves is classified as General Government, which is the cause of the 13.28% decrease from FY 2025 Amended Budget to 2026 Amended Budget in General Government revenues in the chart below that includes Fund Balance Utilization.

Revenues

General Fund - General Account #001 - with Fund Balance Utilization - by Functional Area						
Budget Category	2024 Actual	2025 Amended Budget	2026 Original Budget	2026 Amended Budget	Total \$ Change in Budget	Change 2025 Amended to 2026 Budget
Development, Housing and Economic Development	\$ 2,050,129	\$ 2,253,350	\$ 2,333,050	\$ 2,333,050	\$ 79,700	3.54%
Environment & Conservation	115,468	65,321	75,815	75,815	10,494	16.07%
General Government	87,938,766	117,763,054	98,006,593	102,125,485	(15,637,569)	-13.28%
Judicial	6,550,276	7,216,850	7,542,688	6,542,688	(674,162)	-9.34%
Public Safety	11,399,588	10,884,204	11,718,889	11,718,889	834,685	7.67%
Public Service and Records	6,997,079	5,876,848	7,277,748	7,277,748	1,400,900	23.84%
Total	\$ 115,051,305	\$ 144,059,627	\$ 126,954,783	\$ 130,073,675	\$ (13,985,952)	-9.71%

In this chart below, the use of reserves is removed from the analysis and the General Government revenues increase 5.85% from FY 2025 to FY 2026 due to the additional allocation of RTA Sales Tax revenues from the Transportation Department funds.

Revenues

General Fund - General Account #001 - without Fund Balance Utilization - by Functional Area						
Budget Category	2024 Actual	2025 Amended Budget	2026 Original Budget	2026 Amended Budget	Total \$ Change in Budget	Change 2025 Amended to 2026 Budget
Development, Housing and Economic Development	\$ 2,050,129	\$ 2,253,350	\$ 2,333,050	\$ 2,333,050	\$ 79,700	3.54%
Environment & Conservation	115,468	65,321	75,815	75,815	10,494	16.07%
General Government	87,938,766	90,550,247	95,850,777	95,850,777	5,300,530	5.85%
Judicial	6,550,276	7,216,850	7,542,688	6,542,688	(674,162)	-9.34%
Public Safety	11,399,588	10,884,204	11,718,889	11,718,889	834,685	7.67%
Public Service and Records	6,997,079	5,876,848	7,277,748	7,277,748	1,400,900	23.84%
Total	\$ 115,051,305	\$ 116,846,820	\$ 124,798,967	\$ 123,798,967	\$ 7,952,147	6.81%

FY2026 Budget Overview

The following chart represents Special Revenue and Other Funds revenues by functional area including fund balance utilization:

Revenues

Special Revenue and Other Funds - Revenues including Fund Balance Utilization - by Functional Area						
Budget Category	2024 Actual	2025 Amended Budget	2026 Original Budget	2026 Amended Budget	Total \$ Change in Budget	Change 2025 Amended to 2026 Budget
Debt Service	\$ 22,569,399	\$ 20,743,507	\$ 3,460,355	\$ 3,460,355	\$ (17,283,152)	-83.32%
Development, Housing and Economic Development	7,548,399	15,265,293	10,066,780	10,066,780	(5,198,513)	-34.05%
Environment & Conservation	2,682,209	7,729,530	8,659,660	8,659,660	930,130	12.03%
General Government	54,834,214	77,716,888	69,469,436	69,469,436	(8,247,452)	-10.61%
Health and Welfare	30,284,285	40,008,190	40,857,051	40,857,051	848,861	2.12%
Highways and Streets	82,859,097	112,073,975	119,097,734	119,097,734	7,023,759	6.27%
Judicial	9,755,268	10,383,309	11,276,168	11,276,168	892,859	8.60%
Other	50	1,058	-	-	(1,058)	-100.00%
Public Safety	11,379,383	13,652,723	14,250,792	14,250,792	598,069	4.38%
Public Service and Records	1,237,891	2,871,713	1,621,544	1,621,544	(1,250,169)	-43.53%
Total	\$ 223,150,196	\$ 300,446,186	\$ 278,759,520	\$ 278,759,520	\$ (21,686,666)	-86.40%

Revenues

Special Revenue and Other Funds - Revenues without Fund Balance Utilization - by Functional Area						
Budget Category	2024 Actual	2025 Amended Budget	2026 Original Budget	2026 Amended Budget	Total \$ Change in Budget	Change 2025 Amended to 2026 Budget
Debt Service	\$ 22,569,399	\$ 16,026,079	\$ 3,335,847	\$ 3,335,847	\$ (12,690,232)	-79.18%
Development, Housing and Economic Development	7,548,399	9,122,322	7,249,403	7,249,403	(1,872,919)	-20.53%
Environment & Conservation	2,682,209	4,562,390	4,388,798	4,388,798	(173,592)	-3.80%
General Government	54,834,214	63,084,253	53,939,559	53,939,559	(9,144,694)	-14.50%
Health and Welfare	30,284,285	10,757,978	11,970,667	11,970,667	1,212,689	11.27%
Highways and Streets	82,859,097	77,759,887	57,065,903	57,065,903	(20,693,984)	-26.61%
Judicial	9,755,268	8,619,288	9,475,904	9,475,904	856,616	9.94%
Other	50	1,058	-	-	(1,058)	-100.00%
Public Safety	11,379,383	10,475,965	11,287,627	11,287,627	811,662	7.75%
Public Service and Records	1,237,891	987,200	1,096,078	1,096,078	108,878	11.03%
Total	\$ 223,150,196	\$ 201,396,420	\$ 159,809,786	\$ 159,809,786	\$ (41,586,634)	-20.65%

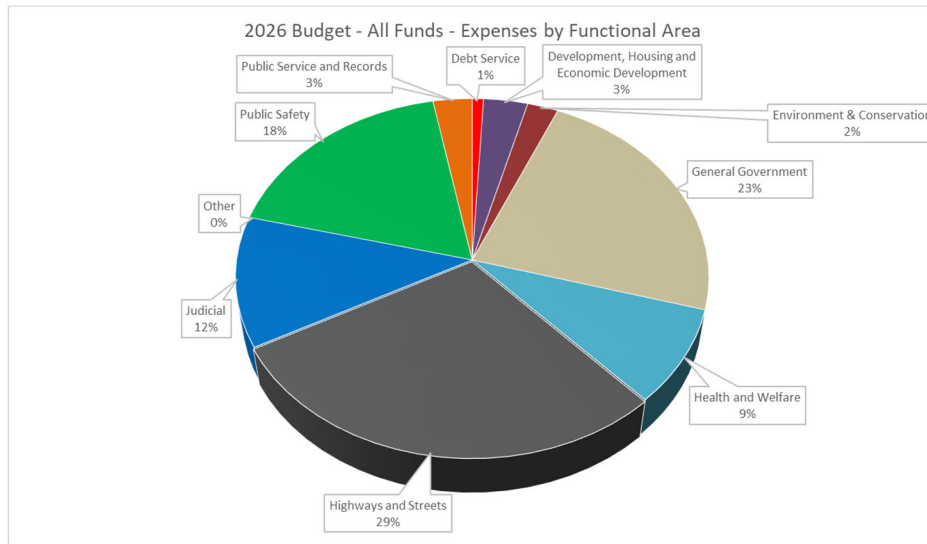
FY2026 Budget Overview

Expenses – All Funds – Functional Area

Expenses

Expenses - All Funds - by Functional Area							
Budget Category	2024 Actual	2025 Amended Budget	2026 Original Budget	2026 Amended Budget	Total \$ Change in Budget	Change 2025 Amended Budget to 2026 Budget	% of 2026 Budget
Debt Service	\$ 23,877,116	\$ 20,743,507	\$ 3,460,355	\$ 3,460,355	\$ (17,283,152)	-83.32%	0.85%
Development, Housing and Economic Development	8,987,822	16,911,618	13,532,382	13,532,382	(3,379,236)	-19.98%	3.31%
Environment & Conservation	1,518,587	8,597,754	9,469,393	9,469,393	871,639	10.14%	2.32%
General Government	88,009,485	109,771,210	93,815,729	93,815,729	(15,955,481)	-14.54%	22.95%
Health and Welfare	21,400,993	39,127,701	35,380,275	35,380,275	(3,747,426)	-9.58%	8.65%
Highways and Streets	66,431,066	112,073,975	119,097,734	119,097,734	7,023,759	6.27%	29.13%
Judicial	38,620,365	47,241,147	46,178,562	48,085,862	844,715	1.79%	11.76%
Other	324	1,058	-	-	(1,058)	-100.00%	0.00%
Public Safety	75,362,147	77,178,254	72,846,326	74,027,072	(3,151,182)	-4.08%	18.11%
Public Service and Records	9,932,918	12,859,589	11,933,547	11,964,393	(895,196)	-6.96%	2.93%
Total	\$ 334,140,822	\$ 444,505,813	\$ 405,714,303	\$ 408,833,195	\$ (35,672,618)	-8.03%	100.00%

Public Safety and Judicial expenses, not including the employer share of pension costs and payroll taxes are the largest part of the Kane County budget at \$122,112,934, or 30% of the 2026 Budget. (The pension costs and payroll taxes for positions in the General Fund are paid out of the FICA/Social Security and IMRF funds and are not currently tracked by function.) 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 \$119,097,734, 29% of the 2025 County Budget, is Highway and Streets, which is primarily capital costs associated with building, repairing, and maintaining County roads. Approximately 27% 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.



FY2026 Budget Overview

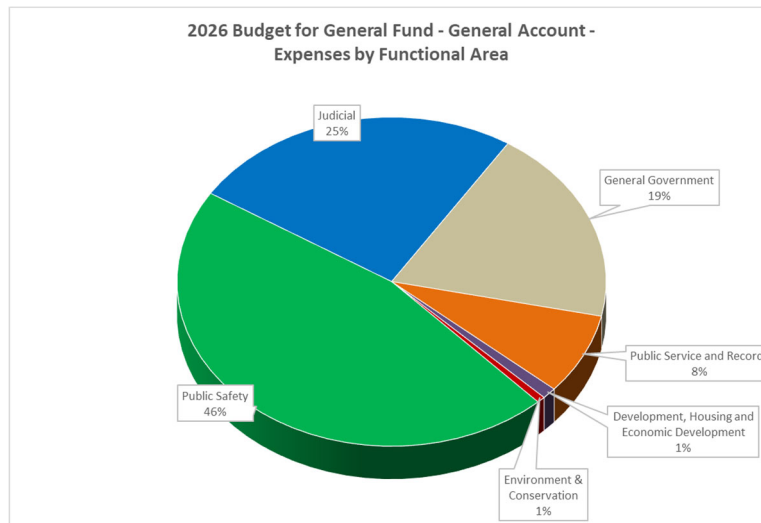
General Fund – General Account Expenditures by Functional Area

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

Expenses

Functional Expenses - General Fund - General Account #001								
Budget Category	2024 Actual	2025 Amended Budget	2026 Budget	2026 Amended Budget	Total \$ Change in Budget	Change 2025 Amended Budget to 2026 Budget	% of 2026 Budget	
Development, Housing and Economic Development	\$ 1,580,646	\$ 1,646,325	\$ 1,428,433	\$ 1,428,433	\$ (217,892)	-13.24%	1.10%	
Environment & Conservation	782,499	868,224	809,733	809,733	(58,491)	-6.74%	0.62%	
General Government	23,750,265	34,211,130	25,050,824	25,050,824	(9,160,306)	-26.78%	19.26%	
Judicial	26,254,718	33,798,041	30,758,256	32,665,556	(1,132,485)	-3.35%	25.11%	
Other	-	-	-	-	-	0.00%	0.00%	
Public Safety	62,752,369	63,538,531	58,595,534	59,776,280	(3,762,251)	-5.92%	45.96%	
Public Service and Records	8,978,972	9,997,376	10,312,003	10,342,849	345,473	3.46%	7.95%	
Total	\$ 124,099,470	\$ 144,059,627	\$ 126,954,783	\$ 130,073,675	\$ (13,985,952)	-52.56%	100.00%	

The overall decrease in the General Fund functional areas is due primarily to a 26.78% decrease in General Government expenses of \$9.1 million, \$8.28 million of which represents a FY 2025 transfer of General Fund monies to the Capital Projects Fund. No transfers from the General Fund to the Capital Projects Fund were budgeted for FY 2026. Public Safety expenses are budgeted 2.92% lower in FY 2026 compared to FY 2025 primarily due to a budgeted \$3 million reduction in contractual services.



FY2026 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:

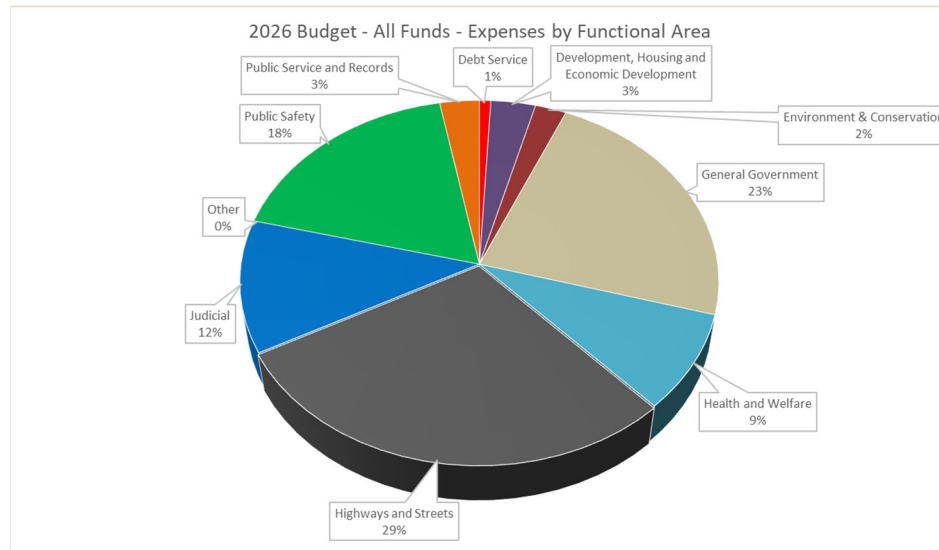
Expenses

Special Revenue and Other Funds - Expenses - by Functional Area							
Budget Category	2024 Actual	2025 Amended Budget	2026 Budget	2026 Amended Budget	Total \$ Change in Budget	Change 2025 Amended Budget to 2026 Budget	% of 2026 Budget
Debt Service	\$ 23,877,116	\$ 20,743,507	\$ 3,460,355	\$ 3,460,355	\$ (17,283,152)	-83.32%	1.24%
Development, Housing and Economic Development	7,407,176	15,265,293	12,103,949	12,103,949	(3,161,344)	-20.71%	4.34%
Environment & Conservation	736,088	7,729,530	8,659,660	8,659,660	930,130	12.03%	3.11%
General Government	64,259,220	75,560,080	68,764,905	68,764,905	(6,795,175)	-8.99%	24.67%
Health and Welfare	21,400,993	39,127,701	35,380,275	35,380,275	(3,747,426)	-9.58%	12.69%
Highways and Streets	66,431,066	112,073,975	119,097,734	119,097,734	7,023,759	6.27%	42.72%
Judicial	12,365,646	13,443,106	15,420,306	15,420,306	1,977,200	14.71%	5.53%
Other	324	1,058	-	-	(1,058)	-100.00%	0.00%
Public Safety	12,609,778	13,639,723	14,250,792	14,250,792	611,069	4.48%	5.11%
Public Service and Records	953,946	2,862,213	1,621,544	1,621,544	(1,240,669)	-43.35%	0.58%
Total	\$ 210,041,352	\$ 300,446,186	\$ 278,759,520	\$ 278,759,520	\$ (21,686,666)	-228.46%	100.00%

Debt Service in the Special Revenue Funds decreased in FY 2026 as compared to FY 2025 due to the full defeasance of the Longmeadow Toll Revenue Bonds.

Transportation is budgeted to increase in FY 2026 as compared to FY 2025 due to the multi-year nature of road and bridge projects.

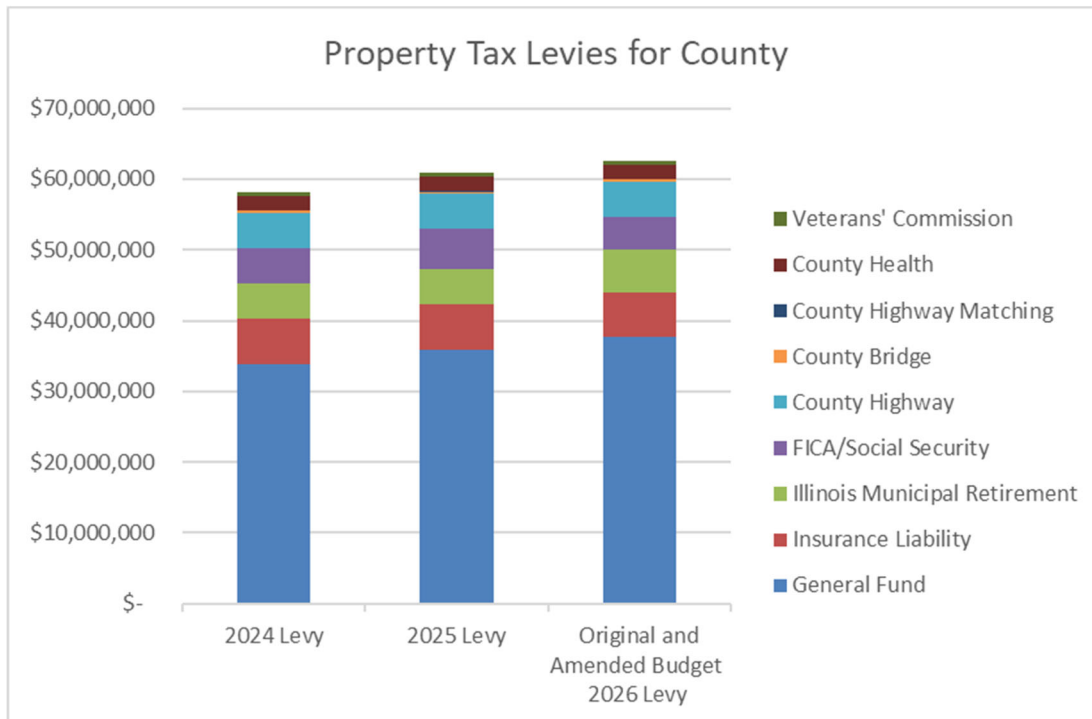
Below is a graph illustrating the percentage of the Special Revenue and Other Funds budget spent on each of the functional areas. Highways and Streets continues to be allocated the largest portion of the Special Revenue Funds budget followed by General Government and Judicial. Approximately 37% of the Special Revenue Funds General Government Fund expenses represents health and dental costs for County employees paid from the County's self-insured Health Insurance Fund. The 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 in the General Government category represents building improvements and repairs for County owned buildings.



SCHEDULE OF REQUESTED LEVIES

County Property Tax Levies				
Fund	Fund Name	2024 Levy	2025 Levy	Original and Amended Budget 2026 Levy
000	General Fund	\$ 33,831,971	\$ 35,876,942	\$ 37,623,175
010	Insurance Liability	\$ 6,411,918	\$ 6,411,918	\$ 6,411,918
110	Illinois Municipal Retirement	\$ 4,917,586	\$ 4,917,586	\$ 5,917,586
111	FICA/Social Security	\$ 5,061,266	\$ 5,694,843	\$ 4,694,843
300	County Highway	\$ 5,010,909	\$ 5,010,909	\$ 5,010,909
301	County Bridge	\$ 312,695	\$ 312,695	\$ 312,695
303	County Highway Matching	\$ 65,125	\$ 65,125	\$ 65,125
350	County Health	\$ 1,972,455	\$ 1,972,455	\$ 1,972,455
380	Veterans' Commission	\$ 532,556	\$ 556,215	\$ 568,728
Total	County Property Tax Levy	\$ 58,116,481	\$ 60,818,688	\$ 62,577,434
	Change Over Prior Year	0.9%	4.6%	2.9%

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 2025 extension will be budgeted and collected by the County in 2026.



Projected Fund Balance November 30, 2025

Fund	Description	FY25 Actual BOY Fund Balance	FY25 Forecasted Revenue	FY25 Forecasted Expenditures	FY25 Projected EOY Fund Balance	FY26 Budgeted Revenue	FY26 Budgeted Expenditures	FY26 Projected EOY Fund Balance
001	General Fund - General Account	\$ 53,166,599	\$ 120,181,198	\$ 138,709,312	\$ 34,638,485	\$ 123,798,967	\$ 130,073,675	\$ 28,363,777
010	Insurance Liability	11,130,860	7,491,918	7,289,422	11,333,356	7,004,012	8,373,504	9,963,864
020	The Stipend Fund	-	42,789	42,000	789	42,000	42,000	789
100	County Automation	90,253	-	-	90,253	8,894	8,894	90,253
101	Geographic Information Systems	940,274	2,237,320	1,876,514	1,301,080	2,291,806	2,291,806	1,301,080
110	Illinois Municipal Retirement	5,549,365	5,117,586	6,845,498	3,821,453	6,114,599	8,913,583	1,022,469
111	FICA/Social Security	3,306,601	5,784,843	6,112,727	2,978,717	4,789,466	6,812,886	955,297
112	General Fund - Special Reserve Account	25,182,573	1,000,000	-	26,182,573	417,379	417,379	26,182,573
120	Grand Victoria Casino Elgin	11,325,930	5,440,618	5,441,310	11,325,238	5,125,080	5,237,672	11,212,646
125	Public Safety Sales Tax	2,455,917	2,575,000	2,615,224	2,415,693	2,512,542	4,434,149	494,086
127	Judicial Technology Sales Tax	1,730,227	1,655,000	1,622,709	1,762,518	1,676,677	2,030,422	1,408,773
128	Sheriff's Vehicle & Equipment	445,318	1,299,000	904,663	839,655	1,275,663	1,795,066	320,252
150	Tax Sale Automation	898,070	140,200	-	1,038,270	140,200	278,210	900,260
160	Vital Records Automation	525,020	9,180	81,093	453,107	229,180	229,180	453,107
161	Election Equipment Fund	417,148	-	-	417,148	22,597	22,597	417,148
170	Recorder's Automation	1,142,917	544,000	712,519	974,398	578,601	966,057	586,942
171	Rental Housing Support Surcharge	580,014	-	-	580,014	-	-	580,014
195	Children's Waiting Room	-	205,000	162,000	43,000	212,001	212,001	43,000
196	D.U.I.	251,651	17,000	5,000	263,651	17,650	17,650	263,651
197	Foreclosure Mediation Fund	138,068	3,800	3,800	138,068	3,362	3,362	138,068
200	Court Automation	1,589,381	827,000	970,303	1,446,078	869,066	1,645,382	669,762
201	Court Document Storage	956,687	806,000	494,401	1,268,286	854,237	854,237	1,268,286
202	Child Support	341,514	87,028	75,865	352,677	95,502	158,460	289,719
203	Circuit Clerk Admin Services	1,014,337	303,000	364,195	953,142	293,303	547,913	698,532
204	Circuit Clk Electronic Citation	178,021	204,000	241,249	140,772	202,825	259,247	84,350
205	Circuit Ct Clerk Op and Admin	423,889	104,000	25,000	502,889	106,356	106,356	502,889
220	Title IV-D	514,954	723,217	862,377	375,794	815,789	907,789	283,794
221	Drug Prosecution	270,427	426,643	761,366	(64,296)	340,279	340,279	(64,296)
222	Victim Coordinator Services	4,736	388,608	261,641	131,703	396,540	396,540	131,703
223	General Fund - Domestic Violence Account	218,680	176,444	303,412	91,712	211,024	211,024	91,712
225	Auto Theft Task Force	43,796	2,161	-	45,957	1,413	1,413	45,957
226	Weed and Seed	22,647	1,116	3,875	19,888	436	10,000	10,324
230	Child Advocacy Center	220,568	2,501,211	2,644,304	77,475	2,465,874	2,465,874	77,475
231	Equitable Sharing Program	50,620	2,498	-	53,118	1,413	1,413	53,118
232	State's Atty Records Automation	68,878	22,757	21,806	69,829	17,825	17,825	69,829
233	Bad Check Restitution	52,088	2,570	-	54,658	1,413	1,413	54,658
234	Drug Asset Forfeiture	18,514	914	-	19,428	8,474	8,474	19,428
235	State's Attorney Employee Events	1,776	88	-	1,864	39	39	1,864
236	Child Advocacy Advisory Board	32,366	1,533	-	33,899	707	707	33,899
237	Money Laundering - State's Atty	521,937	25,688	-	547,625	7,062	168,313	386,374
243	Public Defender Special Fund	189,491	-	-	189,491	107,802	107,802	189,491
244	Public Defender Rec Automation	49,700	1,707	-	51,407	1,707	1,707	51,407
246	Employee Events Fund	24,659	-	984	23,675	1,301	1,301	23,675
247	EMA Volunteer Fund	47,154	3,000	9,300	40,854	3,707	11,700	32,861
248	KC Emergency Planning	39,116	3,000	2,390	39,726	3,707	3,707	39,726
249	Bomb Squad SWAT	2,680	-	-	2,680	5,052	5,052	2,680
250	Law Library	200,850	359,499	278,765	281,584	370,021	371,827	279,778
251	Canteen Commission	28,088	651,000	651,000	28,088	651,000	651,000	28,088
252	Sheriff DEF Federal - DOJ	3,876	11,000	10,000	4,876	11,000	11,000	4,876
253	County Sheriff DEF Local	-	20,000	20,000	-	20,000	20,000	-

Projected Fund Balance November 30, 2025

Fund	Description	FY25 Actual BOY Fund Balance	FY25 Forecasted Revenue	FY25 Forecasted Expenditures	FY25 Projected EOY Fund Balance	FY26 Budgeted Revenue	FY26 Budgeted Expenditures	FY26 Projected EOY Fund Balance
254	FATS	-	6,000	6,000	-	6,000	6,000	-
255	K-9 Unit	10,292	30,000	-	40,292	30,000	30,000	40,292
256	Vehicle Maintenance/Purchase	7,183	-	-	7,183	1,200	1,200	7,183
257	Sheriff DUI Fund	9,005	-	-	9,005	32,000	32,000	9,005
258	Sheriffs Office Money Laundering	26,108	6,000	5,000	27,108	6,000	6,000	27,108
259	Transportation Safety Highway HB	5,192	20,000	-	25,192	20,000	20,000	25,192
262	AJF Medical Cost	67,174	46,413	25,040	88,547	47,000	47,000	88,547
263	Sheriff Civil Operations	4,610	20,000	20,000	4,610	20,000	20,000	4,610
264	Cannabis Regulation - Local	28,690	91,413	89,503	30,600	91,413	89,503	32,510
265	Sheriff DEF Federal - Treasury	38,897	51,413	49,413	40,897	51,413	51,413	40,897
268	Sale & Error	646,404	103,000	89,840	659,564	103,000	103,000	659,564
269	Kane Comm	1,306,512	3,659,555	3,765,115	1,200,952	3,085,941	3,230,722	1,056,171
270	Probation Services	2,593,894	581,212	880,000	2,295,106	614,528	792,800	2,116,834
271	Substance Abuse Screening	573,872	20,000	-	593,872	24,829	70,000	548,701
273	Drug Court Special Resources	1,807,187	105,030	134,150	1,778,067	113,189	246,450	1,644,806
276	Probation Victim Services	63,142	7,200	-	70,342	8,413	10,000	68,755
277	Victim Impact Panel	8,283	160	-	8,443	200	200	8,443
278	Juvenile Justice Donation	10,835	3,730	100	14,465	2,089	2,089	14,465
279	DUI Court	977	150,800	120,100	-	228,300	228,300	-
289	Coroner Administration	533,375	275,000	100,000	708,375	1,048,268	1,061,268	695,375
290	Animal Control	1,191,725	1,300,954	1,316,654	1,176,025	1,389,378	1,389,378	1,176,025
300	County Highway	8,638,273	6,252,850	11,273,378	3,617,745	6,465,649	7,434,025	2,649,369
301	County Bridge	232,179	355,845	310,000	278,024	381,875	381,875	278,024
302	Motor Fuel Tax	50,052,188	17,714,079	17,226,254	50,540,013	15,579,962	39,687,011	26,432,964
303	County Highway Matching	160,514	66,545	155,530	71,529	75,011	75,011	71,529
304	Motor Fuel Local Option	16,546,666	11,073,390	12,203,433	15,416,623	10,971,947	20,323,347	6,065,223
305	Transportation Sales Tax	66,520,277	36,553,475	21,531,200	81,542,552	19,693,195	39,600,854	61,634,893
349	Opioid Settlement Fund	1,392,656	1,578,808	1,556,808	1,414,656	1,515,536	2,000,000	930,192
350	County Health	8,570,021	7,329,072	9,646,158	6,252,935	7,330,170	10,137,811	3,445,294
351	Kane Kares	589,919	618,662	686,670	521,911	650,806	719,256	453,461
355	American Rescue Plan	46,352,528	1,295,000	20,369,725	27,277,803	933,045	26,334,183	1,876,665
356	ARP Recoupment of Lost Revenue	5,607,871	262,000	4,056,104	1,813,767	168,098	1,652,500	329,365
380	Veterans' Commission	839,610	575,803	602,624	812,789	588,500	713,191	688,098
385	IL Counties Information Mgmt	687	-	-	687	-	-	687
390	Web Technical Services	393,454	-	343,500	49,954	316,386	331,500	34,840
400	General Fund - Economic Development	308,205	385,375	258,724	434,856	1,833,906	2,030,534	238,228
401	Community Dev Block Program	8,599	826,850	133,341	702,108	1,694,188	1,694,188	702,108
402	HOME Program	103,562	1,363,988	62,997	1,404,553	1,363,988	1,363,988	1,404,553
403	Unincorporated Stormwater Mgmt	268,914	11,000	-	279,914	9,240	39,240	249,914
404	Homeless Management Info Systems	27,541	-	-	27,541	147,651	147,651	27,541
405	General Fund - Cost Share Drainage	584,791	19,305	130,856	473,240	18,755	392,519	99,476
406	OCR & Recovery Act Programs	57,403	-	-	57,403	500,000	500,000	57,403
407	Quality of Kane Grants	66,533	12,000	31,457	47,076	11,413	30,870	27,619
408	Neighborhood Stabilization Progr	87,166	-	-	87,166	-	87,166	-
409	Continuum of Care Planning Grant	(1,330)	160,230	157,998	902	158,750	158,750	902
410	Elgin CDBG	(105,997)	1,612,000	1,505,754	249	-	-	249
411	Emergency Rental Assistance	30,073	1,500	-	31,573	8,474	40,047	-
412	Emergency Rental Assistance #2	6,696,353	250,000	4,475,000	2,471,353	85,443	2,554,241	2,555
413	CDBG-CV	-	-	-	-	562,103	562,103	-
414	Home - ARP	(8,011)	8,011	-	-	646,209	646,209	-
420	Stormwater Management	1,725,450	121,500	265,020	1,581,930	55,000	691,571	945,359

Projected Fund Balance November 30, 2025

Fund	Description	FY25 Actual BOY Fund Balance	FY25 Forecasted Revenue	FY25 Forecasted Expenditures	FY25 Projected EOY Fund Balance	FY26 Budgeted Revenue	FY26 Budgeted Expenditures	FY26 Projected EOY Fund Balance
421	Elec Agg Civic Contribution	531,013	92,000	-	623,013	92,000	207,494	507,519
425	Blighted Structure Demolition	192,542	127,000	126,262	193,280	124,943	124,205	194,018
430	Farmland Preservation	5,101,008	990,000	441,334	5,649,674	3,358,040	6,400,487	2,607,227
435	Growing for Kane	134,620	203,334	238,334	99,620	202,453	238,453	63,620
490	Kane County Law Enforcement	236,152	45,090	120,099	161,143	35,650	67,242	129,551
491	Tax Sale Purchase	236,152	-	-	236,152	-	-	236,152
492	Marriage Fees	3,923	3,050	3,050	3,923	3,086	3,086	3,923
500	Capital Projects	8,991,428	8,880,000	5,788,337	12,083,091	1,151,224	8,877,097	4,357,218
501	Judicial Facility Construction	1,922,690	-	516,620	1,406,070	904,000	904,000	1,406,070
510	Capital Improvement Bond Const	6,844	-	-	6,844	16,854	16,854	6,844
515	Longmeadow Bond Construction	-	933,205	933,205	-	-	-	-
520	Mill Creek Special Service Area	1,030,107	939,000	989,433	979,674	1,063,034	1,096,984	945,724
521	Bowes Creek Special Service Area	1,397	-	-	1,397	32	32	1,397
5300	Sunvale SBA SW 37	2,980	92	92	2,980	92	92	2,980
5301	Middle Creek SBA SW38	2,949	73	73	2,949	73	73	2,949
5302	Shirewood Farm SSA SW39	542	125	120	547	120	120	547
5303	Ogden Gardens SBA SW40	7,318	226	-	7,544	226	226	7,544
5304	Wildwood West SBA SW41	23,108	3,579	3,000	23,687	3,579	3,579	23,687
5306	Cheval DeSelle Venetian SBA SW43	4,803	150	-	4,953	81	81	4,953
5308	Plank Road Estates SBA SW45	4,541	1,725	1,575	4,691	1,634	1,634	4,691
5310	Exposition View SBA SW47	1,938	550	500	1,988	528	528	1,988
5311	Pasadena Drive SBA SW48	1,221	1,350	1,300	1,271	117	117	1,271
5312	Tamara Dittman SBA SW50	(4)	554	550	-	1,120	1,120	-
5313	Church Molitor SSA SA 52	26	501	500	27	1,020	1,020	27
5314	45W185 Plank Road SSA SW 54	(1,897)	6,000	4,000	103	4,002	4,002	103
5315	Boyer Road	(12)	712	700	-	700	700	-
540	Transportation Capital	628	-	628	-	-	-	-
558	North Impact Fees	6,374,281	5,603,967	5,042,670	6,935,578	1,932,184	4,686,730	4,181,032
559	Central Impact Fees	4,389,375	655,000	2,083,644	2,960,731	634,031	2,624,644	970,118
560	South Impact Fees	8,206,594	1,252,000	964,280	8,494,314	1,332,049	4,284,237	5,542,126
601	General Fund - Public Building Commission	1,218,206	4,000	1,210,000	12,206	1,000	1,000	12,206
610	Capital Improvement Debt Service	100,355	3,197,202	202,202	3,095,355	3,180,133	3,304,641	2,970,847
621	Transit Sales Tax Debt Service	1,258,826	-	-	1,258,826	-	-	1,258,826
622	Recovery Zone Bond Debt Service	-	158,663	123,228	35,435	154,714	154,714	35,435
623	JJC/AJC Refunding Debt Service	3,578,281	-	3,578,281	-	-	-	-
624	Longmeadow Debt Service	1,723	8,169,627	8,171,350	-	-	-	-
625	Longmeadow Debt Srv - Cap Int	22	8	30	-	-	-	-
650	Enterprise Surcharge	5,839,982	536,857	294,594	6,082,245	640,409	657,538	6,065,116
652	Health Insurance	11,571,929	26,956,573	26,410,909	12,117,593	25,674,286	25,674,286	12,117,593
660	Working Cash	3,662,912	120,000	-	3,782,912	79,674	79,674	3,782,912
701	Elder Fatality Review Team	4,337	150	-	4,487	95	95	4,487
702	Sheriff's Detail Escrow	-	175,000	175,000	-	200,000	200,000	-
751	Subdivision Review Escrow	15,826	550	-	16,376	1,488	1,488	16,376
759	Court Svcs Employee Education	-	10	-	10	71	71	10
	Projected Fund Balances	\$ 415,746,349	\$ 315,383,225	\$ 351,435,370	\$ 379,662,531	\$ 283,608,753	\$ 408,833,195	\$ 254,438,089

CAPITAL IMPROVEMENT FIVE YEAR PLAN FISCAL YEAR 2026

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 2026.
- 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 2026 to 2030, and the impact of the non-recurring capital projects on the operating budget as noted.

CAPITAL IMPROVEMENT FIVE YEAR PLAN

FISCAL YEAR 2026

CAPITAL IMPROVEMENT AND FIVE YEAR PLAN SUMMARY						
Fund/Account	Description	Capital Budget Classification	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Fund 101 - Geographic Information Systems						
101.060.070.70000	GIS Desktops, File Servers, Routers, Switches and Upgrades	Capital Equipment & Supplies	\$ 15,000			
101.060.070.70020	GIS Software and Software Upgrades	Capital Equipment & Supplies	\$ 80,000			
101.060.070.70030	ESRI GIS Software Maintenance	Capital Equipment & Supplies	\$ 320,000			
101.060.070.70030	Sidwell Parcel Builder Maintenance	Capital Equipment & Supplies	\$ 17,600			
101.060.070.70030	Nearmap Subscription	Capital Equipment & Supplies	\$ 25,000			
101.060.070.70030	Help Desk	Capital Equipment & Supplies	\$ 50,000			
101.060.070.70030	GIS Online Hosting	Capital Equipment & Supplies	\$ 40,000			
			\$ 547,600			
Fund 125 - Public Safety Sales Tax						
125.800.810.72010	Sheriff Impound Lot	Capital Equipment & Supplies	\$ 900,000			
125.800.810.70060	Fiber Build	Capital Equipment & Supplies	\$ 240,000			
125.800.810.70060	Fiber Maintenance \$5,000 Per Mile	Capital Equipment & Supplies	\$ 360,000			
125.800.810.70060	ITD Telecom / Network Equipment	Capital Equipment & Supplies	\$ 200,000			
125.800.810.70060	Locating Services	Capital Equipment & Supplies	\$ 18,000			
			\$ 1,718,000			
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	Sheriff's Vehicles	Capital Equipment & Supplies	\$ 800,000			
			\$ 1,265,929			
Fund 150 - Tax Sale Automation						
150.150.160.70090	Office Equipment	Capital Equipment & Supplies	\$ 10,000			
150.150.160.70100	Copiers	Capital Equipment & Supplies	\$ 10,000			
150.150.160.70050	Printers	Capital Equipment & Supplies	\$ 10,000			
			\$ 30,000			
Fund 160 - Vital Records Automation						
160.190.200.70020	Computer Software	Capital Equipment & Supplies	\$ 16,000			
160.190.200.70020	Devnet License-Vital Record Portion	Capital Equipment & Supplies	\$ 30,927			
			\$ 46,927			
Fund 200 - Court Automation						
200.250.280.70020	Tyler Document Automation Solution Software - AI Enabled	Capital Equipment & Supplies	\$ 193,812			
			\$ 193,812			
Fund 201 - Court Document Storage						
201.250.281.70020	Tyler Document Automation Solution Software - AI Enabled	Capital Equipment & Supplies	\$ 193,812			
			\$ 193,812			
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			
Fund 300 - County Highway						
300.520.520.70020	Advanced Traffic Monitoring (ATMS) - Transcore	Capital Equipment & Supplies	\$ 29,500			
300.520.520.70020	Budgeting and Forecasting Software - Workday (PO 2024-0422)	Capital Equipment & Supplies	\$ 35,000			
300.520.520.70020	Permit Software - Byrne (PO 2021-1643)	Capital Equipment & Supplies	\$ 20,000			
300.520.520.74010	On-Call Land Title Insurance Services / ROW Chicago Title	Capital, Land	\$ 35,000			
			\$ 119,500			
Fund 302 - Motor Fuel Tax						
302.520.522.74010	Kirk over UPRR	Capital, Land	\$ 500,000			
302.520.522.74010	Main Street over Welch Creek (045-3005) Replacement	Capital, Land	\$ 50,000			
302.520.522.74010	Ramm Road over Virgil #3 (045-3041) Replacement	Capital, Land	\$ 75,000			
302.520.522.74010	Randall Road at Hopps Intersection & CNRR Grade Separation	Capital, Land	\$ 1,000,000			
302.520.522.73000	Dauberman Rd - US30 to Granart (IDOT PO# 2023-488)	Construction/Development	\$ 2,171,752			
302.520.522.73000	Longmeadow (B-2) - East of White Chapel to 31 (IDOT PO# 2018-273)	Construction/Development	\$ 1,694,380			
302.520.522.73000	Longmeadow (C-2) - Sandbloom - Route 25 (IDOT PO# 2020-1123)	Construction/Development	\$ 1,326,424			
302.520.522.73000	Longmeadow Pkwy (D) - IL 25 to IL 62 (IDOT PO# 2018-274)	Construction/Development	\$ 1,889,131			
302.520.522.73000	Montgomery Rd Virgil Gilman SHEP (IDOT PO# 2022-1647)	Construction/Development	\$ 24,327			
302.520.522.73000	Orchard Rd at US30 Intersection Improvements (IDOT PO# 2024-327)	Construction/Development	\$ 1,193,147			
302.520.522.73000	Pian Road - Engel to Waughon HSIP (IDOT PO# 2024-327)	Construction/Development	\$ 218,427			
302.520.522.73000	Plank Road - Romeke to Briar Hill Road HSIP	Construction/Development	\$ 100,000			
302.520.522.73000	Randall at Big Timber	Construction/Development	\$ 1,000,000			
302.520.522.73000	Randall at Big Timber Wetland Credits	Construction/Development	\$ 200,000			
302.520.522.73000	Randall Road at Hopps Intersection & CNRR Grade Separation	Construction/Development	\$ 3,000,000			
302.520.522.73010	Kirk Road Over Union Pacific RR	Construction/Development	\$ 500,000			
			\$ 14,942,588			
Fund 304 - Motor Fuel Local Option						
304.520.524.74010	Main Street over I-88 (045-0083) Deck Replacement	Capital, Land	\$ 200,000			
304.520.524.72010	Bld A Doors / Front Glass	Construction/Development	\$ 30,000			
304.520.524.72010	Clean Fuel Tanks	Construction/Development	\$ 30,000			
304.520.524.72010	Paint Building E & Fuel Island	Construction/Development	\$ 60,000			
304.520.524.72010	Replace Salt Shed Doors	Construction/Development	\$ 25,000			
304.520.524.73000	Guardrail	Construction/Development	\$ 300,000			
304.520.524.73000	Orchard Road Fence Repair (PO# 2025-1194)	Construction/Development	\$ 509,000			
304.520.524.73000	Traffic Signal and Roadway Lighting Equipment	Construction/Development	\$ 250,000			
304.520.524.70110	Bomber Trailer	Construction/Development	\$ 195,000			
304.520.524.70110	Energy Abs Attenuator	Capital Equipment & Supplies	\$ 65,000			
304.520.524.70110	Hot Box Patcher	Capital Equipment & Supplies	\$ 50,000			
304.520.524.70110	Paint Truck	Capital Equipment & Supplies	\$ 550,000			
304.520.524.70110	Wheeled Excavator	Capital Equipment & Supplies	\$ 350,000			
304.520.524.70070	Veh #4 - Int. 7400 Tandem V-box w/wing - 2011	Capital Equipment & Supplies	\$ 350,000			
304.520.524.70070	Veh #47 - Ford F-250 utility box pickup - 2015	Capital Equipment & Supplies	\$ 100,000			
304.520.524.70070	Veh #5 - Int. 7400 tandem V-box 5th whl - 2011	Capital Equipment & Supplies	\$ 350,000			
304.520.524.70070	Veh #58 - Int. 7400 tandem V-box w/wing - 2011	Capital Equipment & Supplies	\$ 350,000			
304.520.524.70070	Veh #60 - Int. 7400 tandem V-box w/wing - 2011	Capital Equipment & Supplies	\$ 350,000			
304.520.524.70070	Veh #89 - Tractor Truck - New	Capital Equipment & Supplies	\$ 225,000			
			\$ 4,339,000			

CAPITAL IMPROVEMENT FIVE YEAR PLAN

FISCAL YEAR 2026

CAPITAL IMPROVEMENT AND FIVE YEAR PLAN SUMMARY							
Fund/Account	Description	Capital Budget Classification	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030
Fund 305 - Transportation Sales Tax							
305.520.527.74010	Bliss Road over I88 (045-9959) Deck Replacement	Capital, Land	\$ 100,000				
305.520.527.74010	County Line Road over I-88 (045-9953)	Capital, Land	\$ 50,000				
305.520.527.74010	Dauberman Road over I-88 (045-9956)	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 Road - Freeman Road to Binnie Road	Capital, Land	\$ 750,000				
305.520.527.74010	Plank Road - County Line Rd to Engel Road (HSIP)	Capital, Land	\$ 100,000				
305.520.527.74010	Plank Road - Romke to Brier Hill Road HSIP	Capital, Land	\$ 100,000				
305.520.527.74010	Randall Road at Big Timber	Capital, Land	\$ 773,300				
305.520.527.74010	Randall Road at I90 Interchange Improvement	Capital, Land	\$ 250,000				
305.520.527.74010	Randall Road Multi-Modal Corridor	Capital, Land	\$ 250,000				
305.520.527.73000	Bunker Road from Keslinger Road to LaFox Road	Construction/Development	\$ 4,009,881				
305.520.527.73000	Dauberman Rd - US 30 to Granart (IDOT PO# 2023-488)	Construction/Development	\$ 2,000,000				
305.520.527.73000	Fabyan Parkway at IL 31 (Safety Project) (IDOT PO# 2021-1318)	Construction/Development	\$ 83,929				
305.520.527.73000	IL 47/US 30 at Waterpark Way to Jericho Rd (IDOT PO# TBD)	Construction/Development	\$ 58,886				
305.520.527.73000	Kirk Rd at Douglas Rd Aidi (24-00377-01-CH) Const	Construction/Development	\$ 1,600,000				
305.520.527.73000	Kirk Road - IL56 to Cherry Lane	Construction/Development	\$ 100,738				
305.520.527.73000	Longmeadow Pkwy (B-2) - East of White Chapel to 31	Construction/Development	\$ 750,970				
305.520.527.73000	Longmeadow Pkwy (C-2a) - Soil Remediation	Construction/Development	\$ 2,023,782				
305.520.527.73000	Longmeadow Pkwy (C-3) - Route 25 Improvements	Construction/Development	\$ 521,184				
305.520.527.73000	Longmeadow Pkwy (C-5) - Tree Mitigation Grow Contract	Construction/Development	\$ 2,200,000				
305.520.527.73000	Main Street over Blackberry Creek at IL 47 (IDOT PO# 2019-525)	Construction/Development	\$ 182,706				
305.520.527.73000	Orchard Road - Jericho to US30 HSIP (IDOT PO# 2021-1318)	Construction/Development	\$ 17,452				
305.520.527.73000	Randall Road at Hopps CNRR Grade Sep - ComEd Relocation	Construction/Development	\$ 4,830,525				
305.520.527.73000	Randall Road at Weld US20 Ramp (IDOT PO# 2019-965)	Construction/Development	\$ 844,576				
305.520.527.73000	Randall Road Multi-Modal Corridor Study - Safety	Construction/Development	\$ 250,000				
305.520.527.73000	Recessed Reflective Pavement Marker HSIP (IDOT PO# TBD)	Construction/Development	\$ 65,435				
305.520.527.73000	Signal System Communication Redundancy - Fiber Optic Backup	Construction/Development	\$ 1,271,622				
305.520.527.73000	Stearns at Randal 5A (IDOT PO# 2019-519)	Construction/Development	\$ 340,904				
305.520.527.73010	Bliss Road over Blackberry Creek Maintenance	Construction/Development	\$ 25,000				
			\$ 23,750,890				
Fund 349 - Opioid Settlement Fund							
349.580.750.72010	Building Improvements	Capital, Other	\$ 1,000,000				
			\$ 1,000,000				
Fund 350 - County Health							
350.580.605.70120	Lead Paint Analyzer - W	Capital, Other	\$ 24,675				
			\$ 24,675				
Fund 355 - American Rescue Plan							
355.800.66813.70120	Access Control Program RES 24-309	Capital, Other	\$ 83,299				
355.800.66814.72010	HVAC Improvements at Juvenile Justice Center RES 24-179	Capital, Other	\$ 93,000				
355.800.66814.72010	Jail Tower A B HVAC Improvements RES 24-172	Capital, Other	\$ 5,911,202				
355.800.66814.72010	Judicial Center Replacement Chillers RES 24-173	Capital, Other	\$ 665,000				
355.800.66814.72010	KC Elgin Building HVAC RES 24-346, 442, 444, 448	Capital, Other	\$ 963,088				
355.800.66814.72010	Kitchen Laundry Improvements at KC JC RES 24-176, 510	Capital, Other	\$ 425,714				
355.800.66814.72010	Medical Intake HVAC Improvements at KC Jail RES 24-178	Capital, Other	\$ 380,000				
355.800.66814.72010	Sheriff's Office HVAC System Renovations RES 24-174, 442, 447	Capital, Other	\$ 1,113,448				
355.800.66814.72010	Shooting Range HVAC System Renov RES 24-177, 446, 510	Capital, Other	\$ 474,851				
355.800.66834.70000	Judicial Technology Modernization	Capital, Other	\$ 1,418,650				
355.800.66835.72010	Zoom Conference System General RES-23-355	Capital, Other	\$ 168,735				
355.800.66815.72010	Adult Justice Center Domestic Hot Water RES 24-348, 24-175	Capital, Other	\$ 698,342				
			\$ 12,395,329				
Fund 430 - Farmland Preservation							
430.010.021.75010	Farmland Preservation Rights - County Portion	Capital, Other	\$ 2,853,788				
430.010.021.75020	Farmland Preservation Rights - Federal Matching	Capital, Other	\$ 2,856,548				
			\$ 5,710,336				
Fund 500 - Capital Projects							
500.800.801.70000	Computer Equipment for New Elgin Building	Capital Equipment & Supplies	\$ 60,000				
500.800.801.70000	Network Closet Wiring	Capital Equipment & Supplies	\$ 50,000				
500.800.801.70000	New Network Cabling for Elgin Building	Capital Equipment & Supplies	\$ 200,000				
500.800.801.70000	New WiFi / Network Equipment for Elgin Building	Capital Equipment & Supplies	\$ 75,000				
500.800.801.70000	Printers & Copiers	Capital Equipment & Supplies	\$ 75,000				
500.800.801.70000	Switches and Routers	Capital Equipment & Supplies	\$ 150,000				
500.800.801.70000	UPS Network Closets	Capital Equipment & Supplies	\$ 25,000				
500.800.801.70000	WiFi Replacement	Capital Equipment & Supplies	\$ 11,000				
500.800.801.70020	New Time & Attendance Product - Estimate	Capital Equipment & Supplies	\$ 400,000				
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	FY25 Building Improvement: Courtroom and Chamber HVAC	Capital, Buildings	\$ 100,000				
500.800.805.72010	FY25 Building Improvement: Holding Cell Accessibility Renovation	Capital, Buildings	\$ 46,396				
500.800.805.72010	FY25 Life Safety & Fire: Fire Panel Upgrades	Capital, Buildings	\$ 1,133,000				
500.800.805.72010	FY25 Building Improvement: Jail Shower Renovations	Capital, Buildings	\$ 100,000				
500.800.805.72010	FY26 Building Improvement: HVAC Equipment	Capital, Buildings	\$ 600,000				
500.800.805.72010	FY26 Building Improvements: Jail Kitchen and Laundry Improvement	Capital, Buildings	\$ 2,400,000				
500.800.805.72010	FY26 Building Improvements: New Health Building Repairs	Capital, Buildings	\$ 250,000				
500.800.805.72010	FY26 Interior: Flooring	Capital, Buildings	\$ 100,000				
500.800.805.72010	FY26 Life Safety & Fire: Remediation (Asbestos/Mold)	Capital, Buildings	\$ 100,000				
500.800.805.72010	FY26 Roof Replacement Amasa White House	Capital, Buildings	\$ 100,000				
500.800.805.72010	FY26 Site Improvements: Concrete	Capital, Buildings	\$ 100,000				
500.800.805.72010	FY26 Site Improvements: Pavement Management Fabyan Recycle	Capital, Buildings	\$ 300,000				
500.800.805.72010	FY26 Site Improvements: Pavement Management SHF Impound	Capital, Buildings	\$ 600,000				
500.800.805.72010	FY26 Structural & Envelope: Tuckpoint/Mortar	Capital, Buildings	\$ 100,000				
500.800.805.70070	Vehicle Replacements	Capital Equipment & Supplies	\$ 165,000				
			\$ 8,131,396	\$ -	\$ -	\$ -	\$ -
Fund 501 - Judicial Facility Construction							
501.800.819.72010	Continuation of Additional Courtroom Project from FY21	Capital, Buildings	\$ 904,000				
			\$ 904,000				
Fund 558 - North Impact Fees							
558.520.558.73000	Longmeadow Pkwy (B-2) - East of White Chapel to 31	Construction/Development	\$ 112,923				
558.520.558.73000	Longmeadow Pkwy (C-2b) Final Roadway Improvement	Construction/Development	\$ 590,349				
558.520.558.73000	Randal Road at IL 72 (IDOT)	Construction/Development	\$ 2,395,958				
			\$ 3,099,230				
Fund 559 - Central Impact Fees							
559.520.559.73000	Bunker Road from Keslinger Road to LaFox Road	Construction/Development	\$ 1,689,321				
			\$ 1,689,321				
Fund 560 - South Impact Fees							
560.520.560.74010	Fabyan Parkway at Wenmoth Road	Construction/Development	\$ 50,000				
560.520.560.74010	Main Street Road at Wenmoth Road	Construction/Development	\$ 25,000				
560.520.560.74010	Montgomery Road at Howell Pl	Construction/Development	\$ 100,000				
560.520.560.73000	Dauberman Road Ext - US 30 to Granard Rd (IDOT PO# 2023-488)	Construction/Development	\$ 1,000,000				
560.520.560.73000	Fabyan Parkway at Kirk Road (IDOT PO# 2019-528)	Construction/Development	\$ 810,280				
560.520.560.73000	Fabyan Parkway at Wenmoth Road	Construction/Development	\$ 1,250,000				
560.520.560.73000	Main Street Road at Wenmoth Road	Construction/Development	\$ 750,000				
			\$ 3,985,280				
Grand Total			\$ 84,252,625	\$ -	\$ -	\$ -	\$ -

SCHEDULE OF LONG-TERM DEBT FISCAL YEAR 2026

Schedule of Funded Indebtedness

Type of Bond Issue	Issuance Date	Principal Balance 11/30/2024	FY2025 Principal Payments	Principal Balance 11/30/2025	FY2026 Principal Payments	Principal Balance 11/30/2026
General Obligation Bonds (Alternate Revenue Source)	December 2010	\$ 645,000	\$ (80,000)	\$ 565,000	\$ (85,000)	\$ 480,000
Toll Bridge Revenue Bonds (RTA Sales Tax Supported)*	December 2018 (Series 2018)	\$ 25,445,000	\$ (25,445,000)	\$ -		\$ -
General Obligation Bonds (Alternate Revenue Source)	June 2020 (Series 2020)	\$ 13,130,000	\$ -	\$ 13,130,000	\$ (2,995,000)	\$ 10,135,000
General Obligation Bonds (Alternate Revenue Source)	October 2021 (Series 2021)	\$ 3,130,000	\$ (3,130,000)	\$ -		\$ -
Total		\$ 42,350,000	\$ (28,655,000)	\$ 13,695,000	\$ (3,080,000)	\$ 10,615,000

* In FY 2024, the County received a \$17.5 million grant from the Illinois Department of Commerce and Economic Opportunity (DCEO) which was used to reimburse Longmeadow construction expenditures. The reimbursement resulted in additional funds available to partially defease the Longmeadow Toll Revenue Bond debt in the amount of \$18.6 million in FY 2024. In FY 2025, the County received a \$12.5 million grant from DCEO which was used to reimburse additional Longmeadow construction expenditures. The FY 2025 reimbursement resulted in additional funds available to fully defease the Longmeadow Toll Revenue Bond debt in the amount of \$8.2 million in FY 2025. The defeasances transferred monies are held in escrow by the trustee bank, until such time as the bonds can be called in 2028.

Type of Bond Issue	Issuance Date		FY2026 Interest Payments		FY2026 Interest Payments	
General Obligation Bonds (Alternate Revenue Source)	December 2010		\$ 18,164		\$ 15,720	
General Obligation Bonds (Alternate Revenue Source)	June 2020 (Series 2020)		\$ 101,101		\$ 78,040	
Total			\$ 119,265		\$ 93,760	

SCHEDULE OF LONG-TERM DEBT FISCAL YEAR 2026

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

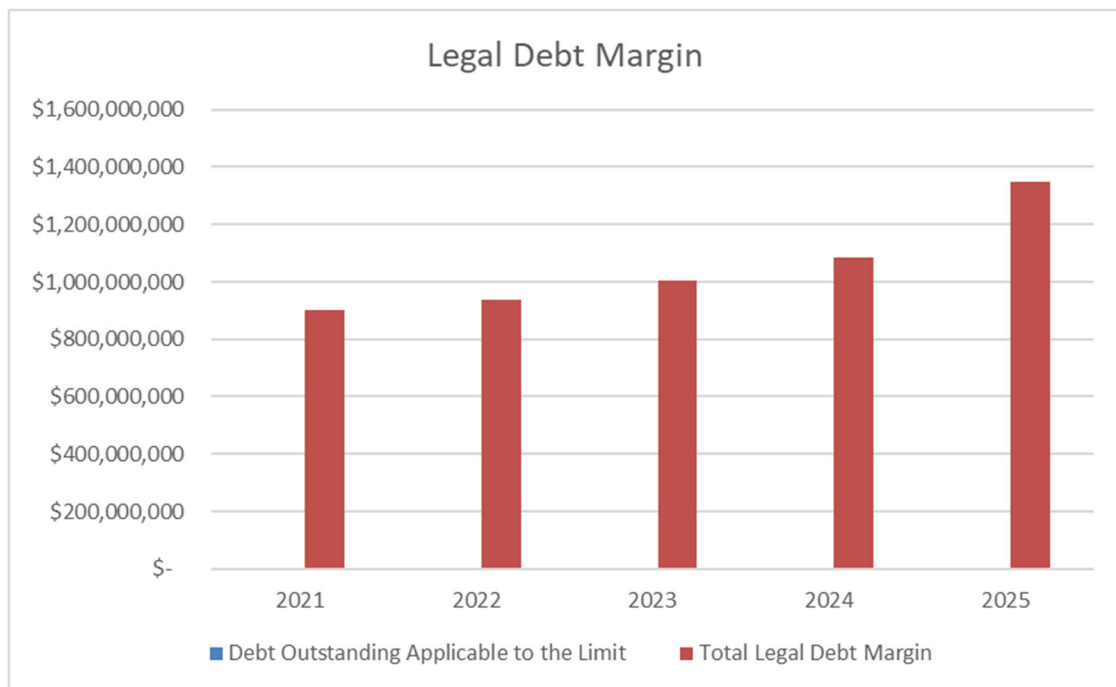
Type of Bond Issue	Issuance Date	Source of Funding
General Obligation Bonds (Alternate Revenue Source)	December 2010	Reimbursements from other entities, Riverboat revenue, or Property Tax revenue (Property Tax is abated every year)
Toll Bridge Revenue Bonds (RTA Sales Tax Supported)	December 2018 (Series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

LEGAL DEBT MARGIN FISCAL YEAR 2024

	2021	2022	2023	2024	2025
Assessed Valuation (Tax year)	\$ 15,644,971,883	\$ 16,273,176,358	\$ 17,436,561,538	\$ 18,859,823,500	\$ 23,429,946,729
Debt Limit (5.75%) of Assessed Value (Statute 55 ILCS 5/5-1012)	\$ 899,585,883	\$ 935,707,641	\$ 1,002,602,288	\$ 1,084,439,851	\$ 1,347,221,937
Debt Outstanding Applicable to the Limit:					
Total Net Debt Applicable to the Limit	\$ -	\$ -	\$ -	\$ -	\$ -

Total Legal Debt Margin	\$ 899,585,883	\$ 935,707,641	\$ 1,002,602,288	\$ 1,084,439,851	\$ 1,347,221,937

Total Net Debt Applicable to the limit as a percentage of Debt Limit	0.0%	0.0%	0.0%	0.0%	0.0%



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 Salaries and Headcount - Offices (Elected Official)										
Dept Number	Department Description	Account/Headcount	FY2019 Actual Amount	FY2020 Actual Amount	FY2021 Actual Amount	FY2022 Actual Amount	FY2023 Actual Amount	FY2024 Actual Amount	FY2025 Amended Budget	FY2026 Adopted Budget
140	County Auditor	Salaries	\$ 214,852	\$ 237,987	\$ 228,385	\$ 232,282	\$ 243,893	\$ 281,773	\$ 346,179	\$ 361,781
		Headcount - Actual	4.0	4.0	6.0	6.0	8.0	6.0	7.0	6.0
		Headcount - Budget	4.0	4.0	7.0	7.0	8.0	7.0	8.0	8.0
150	Treasurer	Salaries	\$ 561,926	\$ 605,516	\$ 660,071	\$ 679,309	\$ 755,674	\$ 788,606	\$ 969,317	\$ 988,879
		Headcount - Actual	15.0	14.0	13.0	13.0	12.0	10.0	12.0	16.0
		Headcount - Budget	12.0	12.0	13.0	13.0	14.0	15.0	16.0	17.0
190	County Clerk	Salaries	\$ 1,830,049	\$ 2,322,018	\$ 2,187,455	\$ 2,513,763	\$ 2,241,485	\$ 3,103,982	\$ 3,371,979	\$ 3,547,286
		Headcount - Actual	979.0	1,444.0	1,440.0	1,440.0	1,440.0	1,238.8	1,238.8	1,543.0
		Headcount - Budget	949.4	949.4	1,014.0	1,014.0	1,467.8	1,239.8	1,239.8	1,543.0
210	Recorder	Salaries	\$ 724,109	\$ 734,162	\$ 715,914	\$ 686,212	\$ 712,002	\$ 732,747	\$ 932,343	\$ 885,458
		Headcount - Actual	12.0	12.0	11.0	12.0	11.0	11.0	11.0	11.0
		Headcount - Budget	13.0	13.0	13.0	13.0	15.0	14.0	14.0	11.0
230	ROE	Salaries	\$ 261,700	\$ 270,614	\$ 263,893	\$ 337,158	\$ 362,305	\$ 376,276	\$ 397,110	\$ -
		Headcount - Actual	7.0	7.0	7.0	7.0	8.0	9.0	10.0	10.0
		Headcount - Budget	7.0	7.0	8.0	8.0	8.0	9.0	10.0	9.0
240	Judiciary and Courts	Salaries	\$ 1,353,008	\$ 1,492,345	\$ 1,554,500	\$ 1,680,214	\$ 1,845,740	\$ 2,073,114	\$ 2,327,747	\$ 2,376,238
		Headcount - Actual	80.0	80.0	87.0	87.0	75.0	85.0	81.0	80.0
		Headcount - Budget	47.0	47.0	47.0	47.0	46.0	56.0	48.0	48.0
250	Circuit Clerk	Salaries	\$ 4,373,507	\$ 4,367,779	\$ 4,209,643	\$ 4,231,775	\$ 4,605,598	\$ 4,956,026	\$ 5,774,271	\$ 6,048,678
		Headcount - Actual	104.0	104.0	89.0	89.0	93.0	100.0	95.0	93.0
		Headcount - Budget	106.0	106.0	114.5	114.5	119.0	124.0	124.0	124.0
300	State's Attorney's Office	Salaries	\$ 6,504,930	\$ 7,010,244	\$ 7,629,540	\$ 9,227,548	\$ 10,782,556	\$ 14,119,286	\$ 15,936,063	\$ 4,370,654
		Headcount - Actual	123.0	125.0	136.0	136.0	184.0	193.0	190.0	198.0
		Headcount - Budget	130.0	130.0	143.0	143.0	196.0	241.0	200.0	183.0
360	Public Defender	Salaries	\$ 3,155,239	\$ 3,174,475	\$ 3,209,777	\$ 3,484,151	\$ 3,556,138	\$ 4,321,866	\$ 4,856,033	\$ -
		Headcount - Actual	47.0	47.0	48.0	48.0	54.0	54.0	54.0	52.0
		Headcount - Budget	50.0	49.0	49.0	49.0	54.0	62.0	54.0	53.0
370	Law Library	Salaries	\$ 119,666	\$ 128,856	\$ 133,531	\$ 115,903	\$ 93,539	\$ 97,326	\$ 95,954	\$ 104,019
		Headcount - Actual	2.0	2.0	2.0	2.0	1.0	1.0	1.0	1.0
		Headcount - Budget	2.0	2.0	2.0	2.0	1.0	2.0	1.0	1.0
380	Sheriff	Salaries	\$ 19,440,940	\$ 21,527,004	\$ 21,989,608	\$ 24,449,848	\$ 26,102,703	\$ 27,520,021	\$ 30,331,115	\$ 6,500
		Headcount - Actual	314.0	306.0	328.0	328.0	303.0	305.0	305.0	316.0
		Headcount - Budget	302.0	302.0	305.0	311.0	306.0	364.0	347.0	332.0
420	Merit Commission	Salaries	\$ 32,053	\$ 31,548	\$ 36,128	\$ 34,347	\$ 35,681	\$ 41,488	\$ 80,469	\$ 35,604
		Headcount - Actual	4.0	4.0	3.0	3.0	1.0	1.0	1.0	3.0
		Headcount - Budget	4.0	4.0	4.0	4.0	1.0	1.0	1.0	3.0
430	Court Services	Salaries	\$ 8,980,539	\$ 9,340,817	\$ 9,368,352	\$ 9,696,426	\$ 10,524,782	\$ 11,624,476	\$ 12,181,356	\$ -
		Headcount - Actual	176.0	173.0	174.0	174.0	186.0	187.0	187.0	175.0
		Headcount - Budget	192.5	192.5	184.0	184.0	194.0	190.0	187.0	188.0
490	Coroner	Salaries	\$ 545,207	\$ 562,409	\$ 625,112	\$ 680,517	\$ 726,052	\$ 798,289	\$ 1,040,597	\$ 6,500
		Headcount - Actual	17.0	17.0	18.0	18.0	19.0	19.0	18.0	23.0
		Headcount - Budget	12.0	12.0	13.0	13.0	22.0	19.0	23.0	21.0
Total Salaries - Elected Official			\$ 48,097,725	\$ 51,805,773	\$ 52,811,908	\$ 58,049,453	\$ 62,588,148	\$ 70,835,275	\$ 78,640,533	\$ 18,731,597
Total Headcount - Actual			1,884.0	2,339.0	2,362.0	2,363.0	2,395.0	2,219.8	2,210.8	2,527.0
Total Headcount - Budget			1,830.9	1,829.9	1,916.5	1,922.5	2,441.8	2,343.8	2,272.8	2,541.0

BUDGETED POSITIONS COMPARISON FISCAL YEAR 2025

Kane County Salaries and Headcount - Departments (Non-Elected Official)										
Dept Number	Department Description	Account/Headcount	FY2019 Actual Amount	FY2020 Actual Amount	FY2021 Actual Amount	FY2022 Actual Amount	FY2023 Actual Amount	FY2024 Actual Amount	FY2025 Amended Budget	FY2026 Adopted Budget
010	County Board	Salaries	\$ 1,028,763	\$ 1,008,578	\$ 971,036	\$ 1,123,439	\$ 1,112,427	\$ 1,143,484	\$ 1,215,614	\$ 1,255,378
		Headcount - Actual	29.0	29.0	29.0	29.0	29.0	29.0	33.0	32.0
		Headcount - Budget	30.4	30.4	30.4	30.4	30.4	30.4	33.0	29.0
040	Finance	Salaries	\$ 722,853	\$ 744,961	\$ 789,410	\$ 943,884	\$ 963,242	\$ 1,062,571	\$ 1,168,382	\$ 891,906
		Headcount - Actual	10.0	10.0	11.0	11.0	12.0	12.5	13.5	11.0
		Headcount - Budget	10.0	10.0	12.0	12.0	12.0	12.5	13.5	-
060	Information Technology	Salaries	\$ 3,232,316	\$ 3,513,596	\$ 3,548,472	\$ 3,693,880	\$ 3,677,151	\$ 4,242,113	\$ 4,824,163	\$ 4,609,741
		Headcount - Actual	47.0	52.0	49.0	49.0	58.5	61.0	61.0	53.0
		Headcount - Budget	51.0	51.6	54.5	54.5	59.0	63.0	61.0	-
080	Building Management	Salaries	\$ 1,184,597	\$ 1,182,884	\$ 1,156,776	\$ 1,237,804	\$ 1,799,144	\$ 2,508,375	\$ 2,922,424	\$ 2,772,558
		Headcount - Actual	27.0	25.0	26.0	22.0	32.0	51.0	49.0	43.0
		Headcount - Budget	29.0	29.0	29.0	29.0	38.0	55.0	51.0	52.0
120	Human Resource Management	Salaries	\$ 288,165	\$ 317,906	\$ 272,873	\$ 293,113	\$ 354,340	\$ 392,272	\$ 498,507	\$ 499,739
		Headcount - Actual	5.0	5.0	4.0	4.0	5.0	5.0	6.0	6.0
		Headcount - Budget	6.3	6.3	6.3	6.3	5.0	5.0	6.0	6.0
170	Supervisor of Assessments	Salaries	\$ 776,937	\$ 810,868	\$ 831,849	\$ 837,872	\$ 868,937	\$ 995,259	\$ 1,049,121	\$ 1,061,012
		Headcount - Actual	30.0	29.0	28.0	24.2	13.2	14.2	14.2	28.0
		Headcount - Budget	27.2	27.2	27.2	27.2	18.0	18.0	18.0	25.2
425	Kane Comm	Salaries	\$ 1,165,497	\$ 1,244,328	\$ 1,210,278	\$ 1,253,304	\$ 1,449,075	\$ 1,617,071	\$ 1,931,026	\$ 1,915,865
		Headcount - Actual	19.0	19.0	18.0	18.0	22.0	20.0	22.0	18.0
		Headcount - Budget	21.0	21.0	21.0	21.0	22.0	22.0	24.0	25.0
500	Animal Control	Salaries	\$ 388,479	\$ 400,472	\$ 435,386	\$ 556,257	\$ 627,985	\$ 689,061	\$ 776,264	\$ 758,820
		Headcount - Actual	12.0	11.0	14.0	14.0	14.0	14.0	15.0	13.0
		Headcount - Budget	14.0	14.0	14.0	14.0	14.0	15.0	15.0	15.0
510	Emergency Management	Salaries	\$ -	\$ -	\$ -	\$ -	\$ 325,786	\$ 408,790	\$ 494,019	\$ 495,453
		Headcount - Actual	-	-	-	-	6.0	5.3	6.0	6.0
		Headcount - Budget	-	-	-	-	6.0	6.0	6.0	6.0
520	Transportation	Salaries	\$ 4,413,324	\$ 4,522,153	\$ 4,691,475	\$ 4,924,237	\$ 5,289,708	\$ 5,557,155	\$ 6,509,431	\$ 6,675,217
		Headcount - Actual	61.0	62.0	63.0	63.0	64.0	71.0	65.0	67.0
		Headcount - Budget	80.0	80.0	80.0	80.0	78.0	79.0	71.0	79.0
580	Health	Salaries	\$ 2,954,151	\$ 3,757,025	\$ 3,710,174	\$ 3,474,541	\$ 3,886,795	\$ 4,735,186	\$ 5,594,771	\$ 5,554,003
		Headcount - Actual	61.0	69.0	59.0	59.0	72.0	89.0	88.0	88.0
		Headcount - Budget	73.0	73.0	73.0	73.0	75.0	106.0	91.0	94.0
660	Veterans' Commission	Salaries	\$ 189,452	\$ 194,558	\$ 198,517	\$ 203,240	\$ 318,247	\$ 375,731	\$ 419,187	\$ 430,810
		Headcount - Actual	4.0	4.0	4.0	4.0	4.0	5.0	5.0	5.0
		Headcount - Budget	4.0	4.0	4.0	4.0	4.0	5.0	5.0	5.0
670	Environmental Management	Salaries	\$ 159,857	\$ 505,808	\$ 502,835	\$ 509,589	\$ 539,550	\$ 691,109	\$ 751,394	\$ 757,703
		Headcount - Actual	3.0	7.0	3.0	3.0	7.0	8.0	8.0	8.0
		Headcount - Budget	3.4	7.0	7.0	7.0	7.0	8.0	8.0	8.0
690	Development	Salaries	\$ 1,593,560	\$ 1,293,261	\$ 1,390,009	\$ 1,444,462	\$ 1,600,361	\$ 1,974,268	\$ 2,090,757	\$ 1,826,992
		Headcount - Actual	39.0	29.0	29.0	29.0	21.3	21.3	21.0	32.0
		Headcount - Budget	28.3	29.4	29.4	29.4	22.0	22.0	21.0	24.0
800	Judicial Technology Sales Tax	Salaries	\$ 191,302	\$ 104,898	\$ 96,930	\$ 121,066	\$ 218,468	\$ 293,466	\$ 326,726	\$ 352,893
		Headcount - Actual	2.0	1.0	1.0	1.0	3.0	5.0	5.0	5.0
		Headcount - Budget	3.0	3.0	3.0	3.0	3.0	5.0	5.0	5.0
800	Other County-Wide Expenses	Salaries	\$ -	\$ 51,047	\$ 217,535	\$ 134,518	\$ 225,985	\$ 483,935	\$ 602,582	\$ 603,004
		Headcount - Actual	-	-	-	-	-	-	-	-
		Headcount - Budget	-	-	-	-	-	-	-	-
Total Salaries - Non-Elected Official			\$ 18,289,252	\$ 19,652,341	\$ 20,023,556	\$ 20,751,206	\$ 23,257,203	\$ 27,169,846	\$ 31,174,368	\$ 30,461,094
Total Headcount - Actual			349.0	352.0	338.0	330.2	363.0	411.2	412.7	415.0
Total Headcount - Budget			380.6	385.9	390.9	390.9	393.4	451.9	428.5	373.2
Grand Total Salaries			\$ 66,386,978	\$ 71,458,114	\$ 72,835,464	\$ 78,800,660	\$ 85,845,351	\$ 98,005,121	\$ 109,814,901	\$ 49,192,691
Grand Total Headcount - Actual			2,233.0	2,691.0	2,700.0	2,693.2	2,758.0	2,631.0	2,623.5	2,942.0
Grand Total Headcount - Budget			2,211.5	2,215.8	2,307.4	2,313.4	2,835.2	2,795.7	2,701.3	2,914.2

Revenue and Expense Summary by Fund

Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Adopted - 2025 Amended
001 General Fund					
Revenue	\$ 115,051,305	\$ 144,059,627	\$ 126,954,783	\$ 130,073,675	\$ (13,985,952)
Expenses	\$ 124,099,470	\$ 144,059,627	\$ 126,954,783	\$ 130,073,675	\$ (13,985,952)
010 Insurance Liability					
Revenue	\$ 7,824,537	\$ 7,835,942	\$ 8,373,504	\$ 8,373,504	\$ 537,562
Expenses	\$ 8,152,265	\$ 7,835,942	\$ 8,373,504	\$ 8,373,504	\$ 537,562
020 The Stipend Fund					
Revenue	\$ 29,000	\$ 29,000	\$ 42,000	\$ 42,000	\$ 13,000
Expenses	\$ 29,000	\$ 29,000	\$ 42,000	\$ 42,000	\$ 13,000
100 County Automation					
Revenue	\$ 8,590	\$ 9,775	\$ 8,894	\$ 8,894	\$ (881)
Expenses	\$ -	\$ 9,775	\$ 8,894	\$ 8,894	\$ (881)
101 Geographic Information Systems					
Revenue	\$ 1,416,883	\$ 1,982,421	\$ 2,291,806	\$ 2,291,806	\$ 309,385
Expenses	\$ 1,497,445	\$ 1,982,421	\$ 2,291,806	\$ 2,291,806	\$ 309,385
110 Illinois Municipal Retirement					
Revenue	\$ 5,339,029	\$ 7,217,733	\$ 8,913,583	\$ 8,913,583	\$ 1,695,850
Expenses	\$ 5,947,938	\$ 7,217,733	\$ 8,913,583	\$ 8,913,583	\$ 1,695,850
111 FICA/Social Security					
Revenue	\$ 5,252,983	\$ 6,427,515	\$ 6,812,886	\$ 6,812,886	\$ 385,371
Expenses	\$ 5,832,122	\$ 6,427,515	\$ 6,812,886	\$ 6,812,886	\$ 385,371
112 Special Reserve					
Revenue	\$ 1,326,223	\$ 591,071	\$ 417,379	\$ 417,379	\$ (173,692)
Expenses	\$ -	\$ 591,071	\$ 417,379	\$ 417,379	\$ (173,692)
120 Grand Victoria Casino Elgin					
Revenue	\$ 5,696,948	\$ 5,441,310	\$ 5,237,672	\$ 5,237,672	\$ (203,638)
Expenses	\$ 4,908,492	\$ 5,441,310	\$ 5,237,672	\$ 5,237,672	\$ (203,638)
125 Public Safety Sales Tax					
Revenue	\$ 2,473,387	\$ 4,313,343	\$ 4,434,149	\$ 4,434,149	\$ 120,806
Expenses	\$ 2,412,477	\$ 4,313,343	\$ 4,434,149	\$ 4,434,149	\$ 120,806
127 Judicial Technology Sales Tax					
Revenue	\$ 1,647,394	\$ 1,877,962	\$ 2,030,422	\$ 2,030,422	\$ 152,460
Expenses	\$ 1,524,308	\$ 1,877,962	\$ 2,030,422	\$ 2,030,422	\$ 152,460

Revenue and Expense Summary by Fund

Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Adopted - 2025 Amended
128 Sheriff's Vehicle & Equipment					
Revenue	\$ 470,402	\$ 1,615,261	\$ 1,795,066	\$ 1,795,066	\$ 179,805
Expenses	\$ 552,818	\$ 1,615,261	\$ 1,795,066	\$ 1,795,066	\$ 179,805
150 Tax Sale Automation					
Revenue	\$ 149,047	\$ 588,579	\$ 278,210	\$ 278,210	\$ (310,369)
Expenses	\$ 50,438	\$ 588,579	\$ 278,210	\$ 278,210	\$ (310,369)
160 Vital Records Automation					
Revenue	\$ 206,429	\$ 186,825	\$ 229,180	\$ 229,180	\$ 42,355
Expenses	\$ 116,560	\$ 186,825	\$ 229,180	\$ 229,180	\$ 42,355
161 Election Equipment Fund					
Revenue	\$ 20,396	\$ 850,000	\$ 22,597	\$ 22,597	\$ (827,403)
Expenses	\$ -	\$ 850,000	\$ 22,597	\$ 22,597	\$ (827,403)
170 Recorder's Automation					
Revenue	\$ 600,721	\$ 1,133,809	\$ 966,057	\$ 966,057	\$ (167,752)
Expenses	\$ 648,070	\$ 1,133,809	\$ 966,057	\$ 966,057	\$ (167,752)
195 Children's Waiting Room					
Revenue	\$ 314,293	\$ 148,750	\$ 212,001	\$ 212,001	\$ 63,251
Expenses	\$ 161,290	\$ 148,750	\$ 212,001	\$ 212,001	\$ 63,251
196 D.U.I.					
Revenue	\$ 15,158	\$ 20,000	\$ 17,650	\$ 17,650	\$ (2,350)
Expenses	\$ -	\$ 20,000	\$ 17,650	\$ 17,650	\$ (2,350)
197 Foreclosure Mediation Fund					
Revenue	\$ 7,316	\$ 62,758	\$ 3,362	\$ 3,362	\$ (59,396)
Expenses	\$ -	\$ 62,758	\$ 3,362	\$ 3,362	\$ (59,396)
200 Court Automation					
Revenue	\$ 898,490	\$ 970,303	\$ 1,645,382	\$ 1,645,382	\$ 675,079
Expenses	\$ 341,008	\$ 970,303	\$ 1,645,382	\$ 1,645,382	\$ 675,079
201 Court Document Storage					
Revenue	\$ 861,980	\$ 757,371	\$ 854,237	\$ 854,237	\$ 96,866
Expenses	\$ 325,646	\$ 757,371	\$ 854,237	\$ 854,237	\$ 96,866
202 Child Support					
Revenue	\$ 83,233	\$ 99,456	\$ 158,460	\$ 158,460	\$ 59,004
Expenses	\$ 65,435	\$ 99,456	\$ 158,460	\$ 158,460	\$ 59,004

Revenue and Expense Summary by Fund

Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Adopted - 2025 Amended
203 Circuit Clerk Admin Services					
Revenue	\$ 308,561	\$ 364,195	\$ 547,913	\$ 547,913	\$ 183,718
Expenses	\$ 203,302	\$ 364,195	\$ 547,913	\$ 547,913	\$ 183,718
204 Circuit Clk Electronic Citation					
Revenue	\$ 221,989	\$ 241,249	\$ 259,247	\$ 259,247	\$ 17,998
Expenses	\$ 158,090	\$ 241,249	\$ 259,247	\$ 259,247	\$ 17,998
205 Circuit Ct Clerk Op and Admin					
Revenue	\$ 109,670	\$ 79,000	\$ 106,356	\$ 106,356	\$ 27,356
Expenses	\$ -	\$ 79,000	\$ 106,356	\$ 106,356	\$ 27,356
220 Title IV-D					
Revenue	\$ 821,557	\$ 927,796	\$ 907,789	\$ 907,789	\$ (20,007)
Expenses	\$ 860,382	\$ 927,796	\$ 907,789	\$ 907,789	\$ (20,007)
221 Drug Prosecution					
Revenue	\$ 617,532	\$ 676,104	\$ 340,279	\$ 340,279	\$ (335,825)
Expenses	\$ 638,130	\$ 676,104	\$ 340,279	\$ 340,279	\$ (335,825)
222 Victim Coordinator Services					
Revenue	\$ 349,579	\$ 406,439	\$ 396,540	\$ 396,540	\$ (9,899)
Expenses	\$ 343,938	\$ 406,439	\$ 396,540	\$ 396,540	\$ (9,899)
223 Domestic Violence					
Revenue	\$ 464,631	\$ 312,152	\$ 211,024	\$ 211,024	\$ (101,128)
Expenses	\$ 358,168	\$ 312,152	\$ 211,024	\$ 211,024	\$ (101,128)
225 Auto Theft Task Force					
Revenue	\$ 2,347	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
Expenses	\$ -	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
226 Weed and Seed					
Revenue	\$ 1,442	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Expenses	\$ 1,802	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
230 Child Advocacy Center					
Revenue	\$ 2,017,613	\$ 2,765,187	\$ 2,465,874	\$ 2,465,874	\$ (299,313)
Expenses	\$ 2,425,458	\$ 2,765,187	\$ 2,465,874	\$ 2,465,874	\$ (299,313)
231 Equitable Sharing Program					
Revenue	\$ 2,721	\$ 7,000	\$ 1,413	\$ 1,413	\$ (5,587)
Expenses	\$ -	\$ 7,000	\$ 1,413	\$ 1,413	\$ (5,587)

Revenue and Expense Summary by Fund

Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Adopted - 2025 Amended
232 State's Atty Records Automation					
Revenue	\$ 25,272	\$ 61,047	\$ 17,825	\$ 17,825	\$ (43,222)
Expenses	\$ 50,447	\$ 61,047	\$ 17,825	\$ 17,825	\$ (43,222)
233 Bad Check Restitution					
Revenue	\$ 2,791	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
Expenses	\$ -	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
234 Drug Asset Forfeiture					
Revenue	\$ 301	\$ 12,000	\$ 8,474	\$ 8,474	\$ (3,526)
Expenses	\$ -	\$ 12,000	\$ 8,474	\$ 8,474	\$ (3,526)
235 State's Attorney Employee Events					
Revenue	\$ 95	\$ 55	\$ 39	\$ 39	\$ (16)
Expenses	\$ -	\$ 55	\$ 39	\$ 39	\$ (16)
236 Child Advocacy Advisory Board					
Revenue	\$ 1,734	\$ 1,000	\$ 707	\$ 707	\$ (293)
Expenses	\$ -	\$ 1,000	\$ 707	\$ 707	\$ (293)
237 Money Laundering - State's Atty					
Revenue	\$ 261,378	\$ 15,000	\$ 168,313	\$ 168,313	\$ 153,313
Expenses	\$ 9,200	\$ 15,000	\$ 168,313	\$ 168,313	\$ 153,313
243 Public Defender Special Fund					
Revenue	\$ 212,858	\$ 104,198	\$ 107,802	\$ 107,802	\$ 3,604
Expenses	\$ 26,001	\$ 104,198	\$ 107,802	\$ 107,802	\$ 3,604
244 Public Defender Rec Automation					
Revenue	\$ 12,910	\$ 2,000	\$ 1,707	\$ 1,707	\$ (293)
Expenses	\$ -	\$ 2,000	\$ 1,707	\$ 1,707	\$ (293)
246 Employee Events Fund					
Revenue	\$ 2,284	\$ 1,509	\$ 1,301	\$ 1,301	\$ (208)
Expenses	\$ -	\$ 1,509	\$ 1,301	\$ 1,301	\$ (208)
247 EMA Volunteer Fund					
Revenue	\$ 12,787	\$ 10,000	\$ 11,700	\$ 11,700	\$ 1,700
Expenses	\$ 4,349	\$ 10,000	\$ 11,700	\$ 11,700	\$ 1,700
248 KC Emergency Planning					
Revenue	\$ 7,324	\$ 3,750	\$ 3,707	\$ 3,707	\$ (43)
Expenses	\$ 1,537	\$ 3,750	\$ 3,707	\$ 3,707	\$ (43)

Revenue and Expense Summary by Fund

Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Adopted - 2025 Amended
249 Bomb Squad SWAT					
Revenue	\$ 64,019	\$ 5,000	\$ 5,052	\$ 5,052	\$ 52
Expenses	\$ 7,020	\$ 5,000	\$ 5,052	\$ 5,052	\$ 52
250 Law Library					
Revenue	\$ 329,036	\$ 329,390	\$ 371,827	\$ 371,827	\$ 42,437
Expenses	\$ 457,006	\$ 329,390	\$ 371,827	\$ 371,827	\$ 42,437
251 Canteen Commission					
Revenue	\$ 366,804	\$ 651,000	\$ 651,000	\$ 651,000	\$ -
Expenses	\$ 386,947	\$ 651,000	\$ 651,000	\$ 651,000	\$ -
252 Sheriff DEF Federal - DOJ					
Revenue	\$ 171	\$ 11,000	\$ 11,000	\$ 11,000	\$ -
Expenses	\$ -	\$ 11,000	\$ 11,000	\$ 11,000	\$ -
253 County Sheriff DEF Local					
Revenue	\$ 81,277	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Expenses	\$ 436,721	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
254 FATS					
Revenue	\$ 3,613	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Expenses	\$ 5,715	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
255 K-9 Unit					
Revenue	\$ 294,582	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
Expenses	\$ 324,884	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
256 Vehicle Maintenance/Purchase					
Revenue	\$ 840	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
Expenses	\$ 717	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
257 Sheriff DUI Fund					
Revenue	\$ 490	\$ 32,000	\$ 32,000	\$ 32,000	\$ -
Expenses	\$ 46,581	\$ 32,000	\$ 32,000	\$ 32,000	\$ -
258 Sheriffs Office Money Laundering					
Revenue	\$ 1,599	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Expenses	\$ 22,688	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
259 Transportation Safety Highway HB					
Revenue	\$ 1,008	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Expenses	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ -

Revenue and Expense Summary by Fund

Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Adopted - 2025 Amended
262 AJF Medical Cost					
Revenue	\$ 28,216	\$ 47,000	\$ 47,000	\$ 47,000	\$ -
Expenses	\$ 25,040	\$ 47,000	\$ 47,000	\$ 47,000	\$ -
263 Sheriff Civil Operations					
Revenue	\$ 387,605	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Expenses	\$ 322,251	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
264 Cannabis Regulation - Local					
Revenue	\$ 98,492	\$ 90,090	\$ 89,503	\$ 89,503	\$ (587)
Expenses	\$ 86,370	\$ 90,090	\$ 89,503	\$ 89,503	\$ (587)
265 Sheriff DEF Federal - Treasury					
Revenue	\$ 157,377	\$ 52,000	\$ 51,413	\$ 51,413	\$ (587)
Expenses	\$ 177,756	\$ 52,000	\$ 51,413	\$ 51,413	\$ (587)
268 Sale & Error					
Revenue	\$ 143,420	\$ 103,000	\$ 103,000	\$ 103,000	\$ -
Expenses	\$ 21,000	\$ 103,000	\$ 103,000	\$ 103,000	\$ -
269 Kane Comm					
Revenue	\$ 3,054,765	\$ 3,109,678	\$ 3,230,722	\$ 3,230,722	\$ 121,044
Expenses	\$ 3,128,785	\$ 3,109,678	\$ 3,230,722	\$ 3,230,722	\$ 121,044
270 Probation Services					
Revenue	\$ 891,414	\$ 1,090,000	\$ 792,800	\$ 792,800	\$ (297,200)
Expenses	\$ 1,502,037	\$ 1,090,000	\$ 792,800	\$ 792,800	\$ (297,200)
271 Substance Abuse Screening					
Revenue	\$ 39,978	\$ 31,000	\$ 70,000	\$ 70,000	\$ 39,000
Expenses	\$ 459	\$ 31,000	\$ 70,000	\$ 70,000	\$ 39,000
273 Drug Court Special Resources					
Revenue	\$ 647,397	\$ 330,300	\$ 246,450	\$ 246,450	\$ (83,850)
Expenses	\$ 263,120	\$ 330,300	\$ 246,450	\$ 246,450	\$ (83,850)
276 Probation Victim Services					
Revenue	\$ 11,703	\$ 20,000	\$ 10,000	\$ 10,000	\$ (10,000)
Expenses	\$ -	\$ 20,000	\$ 10,000	\$ 10,000	\$ (10,000)
277 Victim Impact Panel					
Revenue	\$ 551	\$ -	\$ 200	\$ 200	\$ 200
Expenses	\$ 2,620	\$ -	\$ 200	\$ 200	\$ 200

Revenue and Expense Summary by Fund

Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Adopted - 2025 Amended
278 Juvenile Justice Donation Fund					
Revenue	\$ 5,379	\$ 400	\$ 2,089	\$ 2,089	\$ 1,689
Expenses	\$ 325	\$ 400	\$ 2,089	\$ 2,089	\$ 1,689
279 DUI Court					
Revenue	\$ 98,205	\$ -	\$ 228,300	\$ 228,300	\$ 228,300
Expenses	\$ 16,685	\$ -	\$ 228,300	\$ 228,300	\$ 228,300
289 Coroner Administration					
Revenue	\$ 363,333	\$ 582,660	\$ 1,061,268	\$ 1,061,268	\$ 478,608
Expenses	\$ 180,833	\$ 582,660	\$ 1,061,268	\$ 1,061,268	\$ 478,608
290 Animal Control					
Revenue	\$ 1,364,663	\$ 1,341,907	\$ 1,389,378	\$ 1,389,378	\$ 47,471
Expenses	\$ 1,282,921	\$ 1,341,907	\$ 1,389,378	\$ 1,389,378	\$ 47,471
300 County Highway					
Revenue	\$ 6,302,254	\$ 13,894,542	\$ 7,434,025	\$ 7,434,025	\$ (6,460,517)
Expenses	\$ 7,971,978	\$ 13,894,542	\$ 7,434,025	\$ 7,434,025	\$ (6,460,517)
301 County Bridge					
Revenue	\$ 394,365	\$ 525,000	\$ 381,875	\$ 381,875	\$ (143,125)
Expenses	\$ 409,222	\$ 525,000	\$ 381,875	\$ 381,875	\$ (143,125)
302 Motor Fuel Tax					
Revenue	\$ 16,638,339	\$ 29,012,731	\$ 39,687,011	\$ 39,687,011	\$ 10,674,280
Expenses	\$ 18,709,228	\$ 29,012,731	\$ 39,687,011	\$ 39,687,011	\$ 10,674,280
303 County Highway Matching					
Revenue	\$ 76,532	\$ 160,000	\$ 75,011	\$ 75,011	\$ (84,989)
Expenses	\$ 300,000	\$ 160,000	\$ 75,011	\$ 75,011	\$ (84,989)
304 Motor Fuel Local Option					
Revenue	\$ 11,430,021	\$ 14,854,492	\$ 20,323,347	\$ 20,323,347	\$ 5,468,855
Expenses	\$ 5,724,386	\$ 14,854,492	\$ 20,323,347	\$ 20,323,347	\$ 5,468,855
305 Transportation Sales Tax					
Revenue	\$ 25,289,863	\$ 40,574,359	\$ 39,600,854	\$ 39,600,854	\$ (973,505)
Expenses	\$ 13,192,455	\$ 40,574,359	\$ 39,600,854	\$ 39,600,854	\$ (973,505)
349 Opioid Settlement Fund					
Revenue	\$ 316,271	\$ 1,271,900	\$ 2,000,000	\$ 2,000,000	\$ 728,100
Expenses	\$ 9,071	\$ 1,271,900	\$ 2,000,000	\$ 2,000,000	\$ 728,100

Revenue and Expense Summary by Fund

Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Adopted - 2025 Amended
350 County Health					
Revenue	\$ 8,215,854	\$ 9,524,699	\$ 10,137,811	\$ 10,137,811	\$ 613,112
Expenses	\$ 10,673,223	\$ 9,524,699	\$ 10,137,811	\$ 10,137,811	\$ 613,112
351 Kane Kares					
Revenue	\$ 611,250	\$ 686,670	\$ 719,256	\$ 719,256	\$ 32,586
Expenses	\$ 570,714	\$ 686,670	\$ 719,256	\$ 719,256	\$ 32,586
353 Coronavirus Relief Fund					
Revenue	\$ 2,125	\$ 2,000	\$ -	\$ -	\$ (2,000)
Expenses	\$ 80,995	\$ 2,000	\$ -	\$ -	\$ (2,000)
354 Mass Vaccination Fund					
Revenue	\$ 573,466	\$ 16,000	\$ -	\$ -	\$ (16,000)
Expenses	\$ 1,228,609	\$ 16,000	\$ -	\$ -	\$ (16,000)
355 American Rescue Plan					
Revenue	\$ 20,566,093	\$ 27,838,772	\$ 26,334,183	\$ 26,334,183	\$ (1,504,589)
Expenses	\$ 11,866,839	\$ 27,838,772	\$ 26,334,183	\$ 26,334,183	\$ (1,504,589)
356 ARP Recoupment of Lost Revenue					
Revenue	\$ 378,782	\$ 3,770,552	\$ 1,652,500	\$ 1,652,500	\$ (2,118,052)
Expenses	\$ 2,116,950	\$ 3,770,552	\$ 1,652,500	\$ 1,652,500	\$ (2,118,052)
358 FEMA PA Administration					
Revenue	\$ 3,667	\$ 8,332	\$ -	\$ -	\$ (8,332)
Expenses	\$ 155,918	\$ 8,332	\$ -	\$ -	\$ (8,332)
380 Veterans' Commission					
Revenue	\$ 574,817	\$ 686,149	\$ 713,191	\$ 713,191	\$ 27,042
Expenses	\$ 543,787	\$ 686,149	\$ 713,191	\$ 713,191	\$ 27,042
385 IL Counties Information Mgmt					
Revenue	\$ 50	\$ 1,058	\$ -	\$ -	\$ (1,058)
Expenses	\$ 324	\$ 1,058	\$ -	\$ -	\$ (1,058)
390 Web Technical Services					
Revenue	\$ 322,270	\$ 406,500	\$ 331,500	\$ 331,500	\$ (75,000)
Expenses	\$ 280,567	\$ 406,500	\$ 331,500	\$ 331,500	\$ (75,000)
400 Economic Development					
Revenue	\$ 1,162,587	\$ 1,636,652	\$ 2,030,534	\$ 2,030,534	\$ 393,882
Expenses	\$ 768,298	\$ 1,636,652	\$ 2,030,534	\$ 2,030,534	\$ 393,882

Revenue and Expense Summary by Fund

Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Adopted - 2025 Amended
401 Community Dev Block Program					
Revenue	\$ 1,364,662	\$ 1,696,594	\$ 1,694,188	\$ 1,694,188	\$ (2,406)
Expenses	\$ 1,356,149	\$ 1,696,594	\$ 1,694,188	\$ 1,694,188	\$ (2,406)
402 HOME Program					
Revenue	\$ 1,446,846	\$ 1,365,236	\$ 1,363,988	\$ 1,363,988	\$ (1,248)
Expenses	\$ 1,401,331	\$ 1,365,236	\$ 1,363,988	\$ 1,363,988	\$ (1,248)
403 Unincorporated Stormwater Mgmt					
Revenue	\$ 63,119	\$ 11,000	\$ 39,240	\$ 39,240	\$ 28,240
Expenses	\$ -	\$ 11,000	\$ 39,240	\$ 39,240	\$ 28,240
404 Homeless Management Info Systems					
Revenue	\$ 150,518	\$ 142,230	\$ 147,651	\$ 147,651	\$ 5,421
Expenses	\$ 167,619	\$ 142,230	\$ 147,651	\$ 147,651	\$ 5,421
405 Cost Share Drainage					
Revenue	\$ 281,349	\$ 19,305	\$ 392,519	\$ 392,519	\$ 373,214
Expenses	\$ 12,382	\$ 19,305	\$ 392,519	\$ 392,519	\$ 373,214
406 OCR & Recovery Act Programs					
Revenue	\$ -	\$ 175,000	\$ 500,000	\$ 500,000	\$ 325,000
Expenses	\$ 43,779	\$ 175,000	\$ 500,000	\$ 500,000	\$ 325,000
407 Quality of Kane Grants					
Revenue	\$ 23,242	\$ 281,457	\$ 30,870	\$ 30,870	\$ (250,587)
Expenses	\$ 472	\$ 281,457	\$ 30,870	\$ 30,870	\$ (250,587)
408 Neighborhood Stabilization Progr					
Revenue	\$ -	\$ -	\$ 87,166	\$ 87,166	\$ 87,166
Expenses	\$ -	\$ -	\$ 87,166	\$ 87,166	\$ 87,166
409 Continuum of Care Planning Grant					
Revenue	\$ 81,275	\$ 157,173	\$ 158,750	\$ 158,750	\$ 1,577
Expenses	\$ 93,332	\$ 157,173	\$ 158,750	\$ 158,750	\$ 1,577
410 Elgin CDBG					
Revenue	\$ 545,772	\$ 1,507,314	\$ -	\$ -	\$ (1,507,314)
Expenses	\$ 545,772	\$ 1,507,314	\$ -	\$ -	\$ (1,507,314)
411 Emergency Rental Assistance					
Revenue	\$ 56,117	\$ 12,000	\$ 40,047	\$ 40,047	\$ 28,047
Expenses	\$ -	\$ 12,000	\$ 40,047	\$ 40,047	\$ 28,047

Revenue and Expense Summary by Fund

Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Adopted - 2025 Amended
412 Emergency Rental Assistance #2					
Revenue	\$ 1,182,364	\$ 6,247,670	\$ 2,554,241	\$ 2,554,241	\$ (3,693,429)
Expenses	\$ 778,054	\$ 6,247,670	\$ 2,554,241	\$ 2,554,241	\$ (3,693,429)
413 CDBG-CV					
Revenue	\$ 117,599	\$ 582,195	\$ 562,103	\$ 562,103	\$ (20,092)
Expenses	\$ 117,599	\$ 582,195	\$ 562,103	\$ 562,103	\$ (20,092)
414 Home - ARP					
Revenue	\$ 392,932	\$ 502,783	\$ 646,209	\$ 646,209	\$ 143,426
Expenses	\$ 392,932	\$ 502,783	\$ 646,209	\$ 646,209	\$ 143,426
420 Stormwater Management					
Revenue	\$ 312,319	\$ 101,645	\$ 691,571	\$ 691,571	\$ 589,926
Expenses	\$ 19,797	\$ 101,645	\$ 691,571	\$ 691,571	\$ 589,926
421 Elec Agg Civic Contribution					
Revenue	\$ 88,950	\$ 112,000	\$ 207,494	\$ 207,494	\$ 95,494
Expenses	\$ 103,421	\$ 112,000	\$ 207,494	\$ 207,494	\$ 95,494
425 Blighted Structure Demolition					
Revenue	\$ 15,050	\$ 126,262	\$ 124,205	\$ 124,205	\$ (2,057)
Expenses	\$ -	\$ 126,262	\$ 124,205	\$ 124,205	\$ (2,057)
430 Farmland Preservation					
Revenue	\$ 969,421	\$ 6,447,430	\$ 6,400,487	\$ 6,400,487	\$ (46,943)
Expenses	\$ 235,923	\$ 6,447,430	\$ 6,400,487	\$ 6,400,487	\$ (46,943)
435 Growing for Kane					
Revenue	\$ 133,182	\$ 239,334	\$ 238,453	\$ 238,453	\$ (881)
Expenses	\$ 122,872	\$ 239,334	\$ 238,453	\$ 238,453	\$ (881)
490 Kane County Law Enforcement					
Revenue	\$ 54,289	\$ 110,676	\$ 67,242	\$ 67,242	\$ (43,434)
Expenses	\$ 12,118	\$ 110,676	\$ 67,242	\$ 67,242	\$ (43,434)
491 Tax Sale Purchase					
Revenue	\$ 108,378	\$ -	\$ -	\$ -	\$ -
Expenses	\$ 108,378	\$ -	\$ -	\$ -	\$ -
492 Marriage Fees					
Revenue	\$ 10,890	\$ 3,121	\$ 3,086	\$ 3,086	\$ (35)
Expenses	\$ 10,774	\$ 3,121	\$ 3,086	\$ 3,086	\$ (35)

Revenue and Expense Summary by Fund

Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Adopted - 2025 Amended
500 Capital Projects					
Revenue	\$ 2,355,575	\$ 16,051,453	\$ 8,877,097	\$ 8,877,097	\$ (7,174,356)
Expenses	\$ 16,230,446	\$ 16,051,453	\$ 8,877,097	\$ 8,877,097	\$ (7,174,356)
501 Judicial Facility Construction					
Revenue	\$ 1,197,246	\$ 1,080,006	\$ 904,000	\$ 904,000	\$ (176,006)
Expenses	\$ 644,251	\$ 1,080,006	\$ 904,000	\$ 904,000	\$ (176,006)
510 Capital Improvement Bond Const					
Revenue	\$ 2,161	\$ 23,867	\$ 16,854	\$ 16,854	\$ (7,013)
Expenses	\$ -	\$ 23,867	\$ 16,854	\$ 16,854	\$ (7,013)
515 Longmeadow Bond Construction					
Revenue	\$ 17,514,984	\$ 941,205	\$ -	\$ -	\$ (941,205)
Expenses	\$ 18,112,917	\$ 941,205	\$ -	\$ -	\$ (941,205)
520 Mill Creek Special Service Area					
Revenue	\$ 1,013,866	\$ 1,095,493	\$ 1,096,984	\$ 1,096,984	\$ 1,491
Expenses	\$ 1,669,213	\$ 1,095,493	\$ 1,096,984	\$ 1,096,984	\$ 1,491
521 Bowes Creek Special Service Area					
Revenue	\$ 75	\$ 44	\$ 32	\$ 32	\$ (12)
Expenses	\$ -	\$ 44	\$ 32	\$ 32	\$ (12)
5300 Sunvale SBA SW 37					
Revenue	\$ 160	\$ 92	\$ 92	\$ 92	\$ -
Expenses	\$ -	\$ 92	\$ 92	\$ 92	\$ -
5301 Middle Creek SBA SW38					
Revenue	\$ 166	\$ 73	\$ 73	\$ 73	\$ -
Expenses	\$ -	\$ 73	\$ 73	\$ 73	\$ -
5302 Shirewood Farm SSA SW39					
Revenue	\$ 135	\$ 120	\$ 120	\$ 120	\$ -
Expenses	\$ -	\$ 120	\$ 120	\$ 120	\$ -
5303 Ogden Gardens SBA SW40					
Revenue	\$ 392	\$ 226	\$ 226	\$ 226	\$ -
Expenses	\$ -	\$ 226	\$ 226	\$ 226	\$ -
5304 Wildwood West SBA SW41					
Revenue	\$ 6,713	\$ 3,579	\$ 3,579	\$ 3,579	\$ -
Expenses	\$ 665	\$ 3,579	\$ 3,579	\$ 3,579	\$ -

Revenue and Expense Summary by Fund

Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Adopted - 2025 Amended
5306 Cheval DeSelle Venetian SBA SW43					
Revenue	\$ 263	\$ 81	\$ 81	\$ 81	\$ -
Expenses	\$ -	\$ 81	\$ 81	\$ 81	\$ -
5308 Plank Road Estates SBA SW45					
Revenue	\$ 1,759	\$ 1,634	\$ 1,634	\$ 1,634	\$ -
Expenses	\$ -	\$ 1,634	\$ 1,634	\$ 1,634	\$ -
5310 Exposition View SBA SW47					
Revenue	\$ 590	\$ 528	\$ 528	\$ 528	\$ -
Expenses	\$ -	\$ 528	\$ 528	\$ 528	\$ -
5311 Pasadena Drive SBA SW48					
Revenue	\$ 1,366	\$ 6,561	\$ 117	\$ 117	\$ (6,444)
Expenses	\$ 2,572	\$ 6,561	\$ 117	\$ 117	\$ (6,444)
5312 Tamara Dittman SBA SW 50					
Revenue	\$ 1,196	\$ 550	\$ 1,120	\$ 1,120	\$ 570
Expenses	\$ 1,215	\$ 550	\$ 1,120	\$ 1,120	\$ 570
5313 Church Molitor SSA SA 52					
Revenue	\$ 3,324	\$ 501	\$ 1,020	\$ 1,020	\$ 519
Expenses	\$ 3,334	\$ 501	\$ 1,020	\$ 1,020	\$ 519
5314 45W185 Plank Road SSA SW 54					
Revenue	\$ 1,985	\$ 4,002	\$ 4,002	\$ 4,002	\$ -
Expenses	\$ 3,928	\$ 4,002	\$ 4,002	\$ 4,002	\$ -
5315 Boyer Road Special Service Area					
Revenue	\$ 688	\$ 700	\$ 700	\$ 700	\$ -
Expenses	\$ 700	\$ 700	\$ 700	\$ 700	\$ -
540 Transportation Capital					
Revenue	\$ 1,150	\$ -	\$ -	\$ -	\$ -
Expenses	\$ 27,530	\$ -	\$ -	\$ -	\$ -
550 Aurora Area Impact Fees					
Revenue	\$ 7,414	\$ -	\$ -	\$ -	\$ -
Expenses	\$ 729,895	\$ -	\$ -	\$ -	\$ -
551 Campton Hills Impact Fees					
Revenue	\$ 411	\$ -	\$ -	\$ -	\$ -
Expenses	\$ 40,108	\$ -	\$ -	\$ -	\$ -

Revenue and Expense Summary by Fund

Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Adopted - 2025 Amended
552 Greater Elgin Impact Fees					
Revenue	\$ 656	\$ -	\$ -	\$ -	\$ -
Expenses	\$ 64,294	\$ -	\$ -	\$ -	\$ -
553 Northwest Impact Fees					
Revenue	\$ 191	\$ -	\$ -	\$ -	\$ -
Expenses	\$ 18,816	\$ -	\$ -	\$ -	\$ -
554 Southwest Impact Fees					
Revenue	\$ (1)	\$ -	\$ -	\$ -	\$ -
Expenses	\$ 1	\$ -	\$ -	\$ -	\$ -
555 Tri-Cities Impact Fees					
Revenue	\$ (0)	\$ -	\$ -	\$ -	\$ -
Expenses	\$ 1	\$ -	\$ -	\$ -	\$ -
556 Upper Fox Impact Fees					
Revenue	\$ 463	\$ -	\$ -	\$ -	\$ -
Expenses	\$ 45,356	\$ -	\$ -	\$ -	\$ -
557 West Central Impact Fees					
Revenue	\$ 402	\$ -	\$ -	\$ -	\$ -
Expenses	\$ 39,217	\$ -	\$ -	\$ -	\$ -
558 North Impact Fees					
Revenue	\$ 1,996,962	\$ 6,901,967	\$ 4,686,730	\$ 4,686,730	\$ (2,215,237)
Expenses	\$ 946,385	\$ 6,901,967	\$ 4,686,730	\$ 4,686,730	\$ (2,215,237)
559 Central Impact Fees					
Revenue	\$ 771,010	\$ 3,272,679	\$ 2,624,644	\$ 2,624,644	\$ (648,035)
Expenses	\$ -	\$ 3,272,679	\$ 2,624,644	\$ 2,624,644	\$ (648,035)
560 South Impact Fees					
Revenue	\$ 2,434,081	\$ 1,937,000	\$ 4,284,237	\$ 4,284,237	\$ 2,347,237
Expenses	\$ 99,275	\$ 1,937,000	\$ 4,284,237	\$ 4,284,237	\$ 2,347,237
601 Public Building Commission					
Revenue	\$ 65,276	\$ 1,210,000	\$ 1,000	\$ 1,000	\$ (1,209,000)
Expenses	\$ -	\$ 1,210,000	\$ 1,000	\$ 1,000	\$ (1,209,000)
610 Capital Improvement Debt Service					
Revenue	\$ 4	\$ 3,200,742	\$ 3,304,641	\$ 3,304,641	\$ 103,899
Expenses	\$ 202,202	\$ 3,200,742	\$ 3,304,641	\$ 3,304,641	\$ 103,899

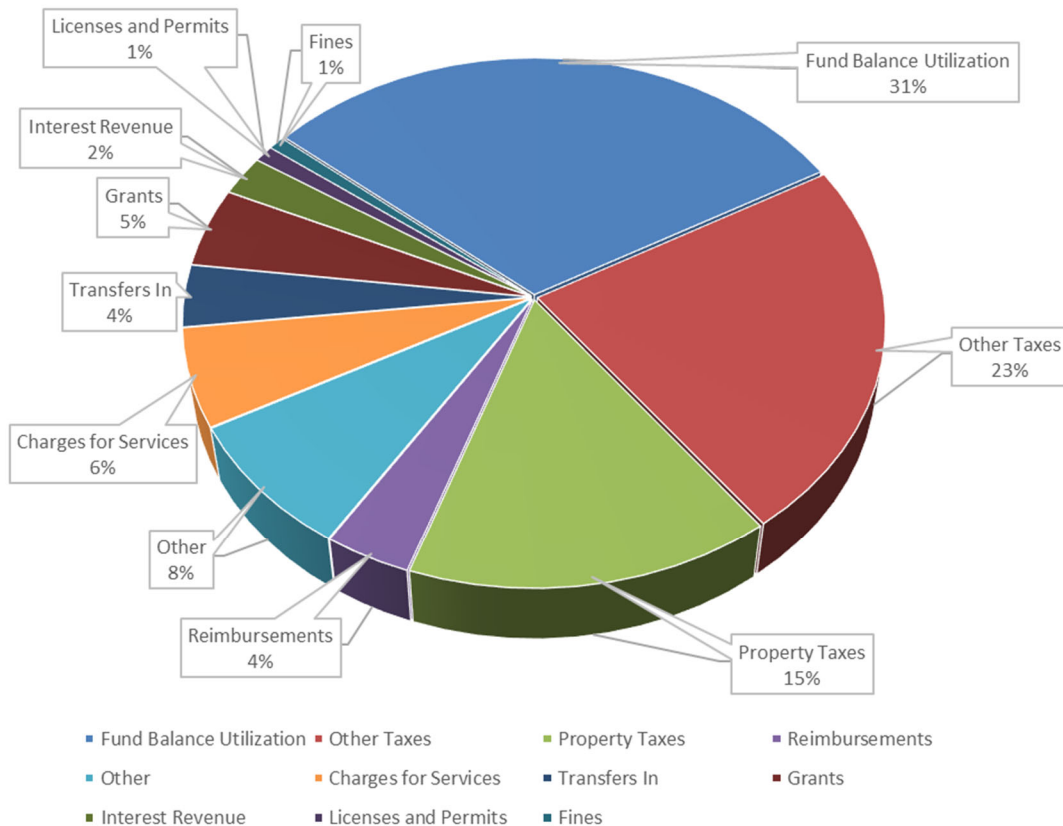
Revenue and Expense Summary by Fund

Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Adopted - 2025 Amended
622 Recovery Zone Bond Debt Service					
Revenue	\$ 117,760	\$ 166,379	\$ 154,714	\$ 154,714	\$ (11,665)
Expenses	\$ 123,778	\$ 166,379	\$ 154,714	\$ 154,714	\$ (11,665)
623 JJC/AJC Refunding Debt Service					
Revenue	\$ 3,041,851	\$ 3,592,218	\$ -	\$ -	\$ (3,592,218)
Expenses	\$ 3,035,741	\$ 3,592,218	\$ -	\$ -	\$ (3,592,218)
624 Longmeadow Debt Service					
Revenue	\$ 19,344,484	\$ 12,510,000	\$ -	\$ -	\$ (12,510,000)
Expenses	\$ 20,409,281	\$ 12,510,000	\$ -	\$ -	\$ (12,510,000)
625 Longmeadow Debt Srv - Cap Int					
Revenue	\$ 24	\$ 64,168	\$ -	\$ -	\$ (64,168)
Expenses	\$ 106,114	\$ 64,168	\$ -	\$ -	\$ (64,168)
650 Enterprise Surcharge					
Revenue	\$ 809,779	\$ 515,871	\$ 657,538	\$ 657,538	\$ 141,667
Expenses	\$ 241,221	\$ 515,871	\$ 657,538	\$ 657,538	\$ 141,667
652 Health Insurance Fund					
Revenue	\$ 22,928,675	\$ 26,756,573	\$ 25,674,286	\$ 25,674,286	\$ (1,082,287)
Expenses	\$ 20,607,136	\$ 26,756,573	\$ 25,674,286	\$ 25,674,286	\$ (1,082,287)
660 Working Cash					
Revenue	\$ 196,271	\$ 112,829	\$ 79,674	\$ 79,674	\$ (33,155)
Expenses	\$ -	\$ 112,829	\$ 79,674	\$ 79,674	\$ (33,155)
701 Elder Fatality Review Team					
Revenue	\$ 232	\$ 134	\$ 95	\$ 95	\$ (39)
Expenses	\$ -	\$ 134	\$ 95	\$ 95	\$ (39)
702 Sheriff's Detail Escrow					
Revenue	\$ 536,976	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
Expenses	\$ 165,728	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
751 Subdivision Review Escrow					
Revenue	\$ 848	\$ 1,488	\$ 1,488	\$ 1,488	\$ -
Expenses	\$ -	\$ 1,488	\$ 1,488	\$ 1,488	\$ -
759 Court Srvcs Employee Education					
Revenue	\$ 3	\$ 100	\$ 71	\$ 71	\$ (29)
Expenses	\$ 166	\$ 100	\$ 71	\$ 71	\$ (29)
Revenue Totals	\$ 338,201,501	\$ 444,505,813	\$ 405,714,303	\$ 408,833,195	\$ (35,672,618)
Expense Totals	\$ 334,140,822	\$ 444,505,813	\$ 405,714,303	\$ 408,833,195	\$ (35,672,618)

REVENUE SUMMARY BY CLASSIFICATION

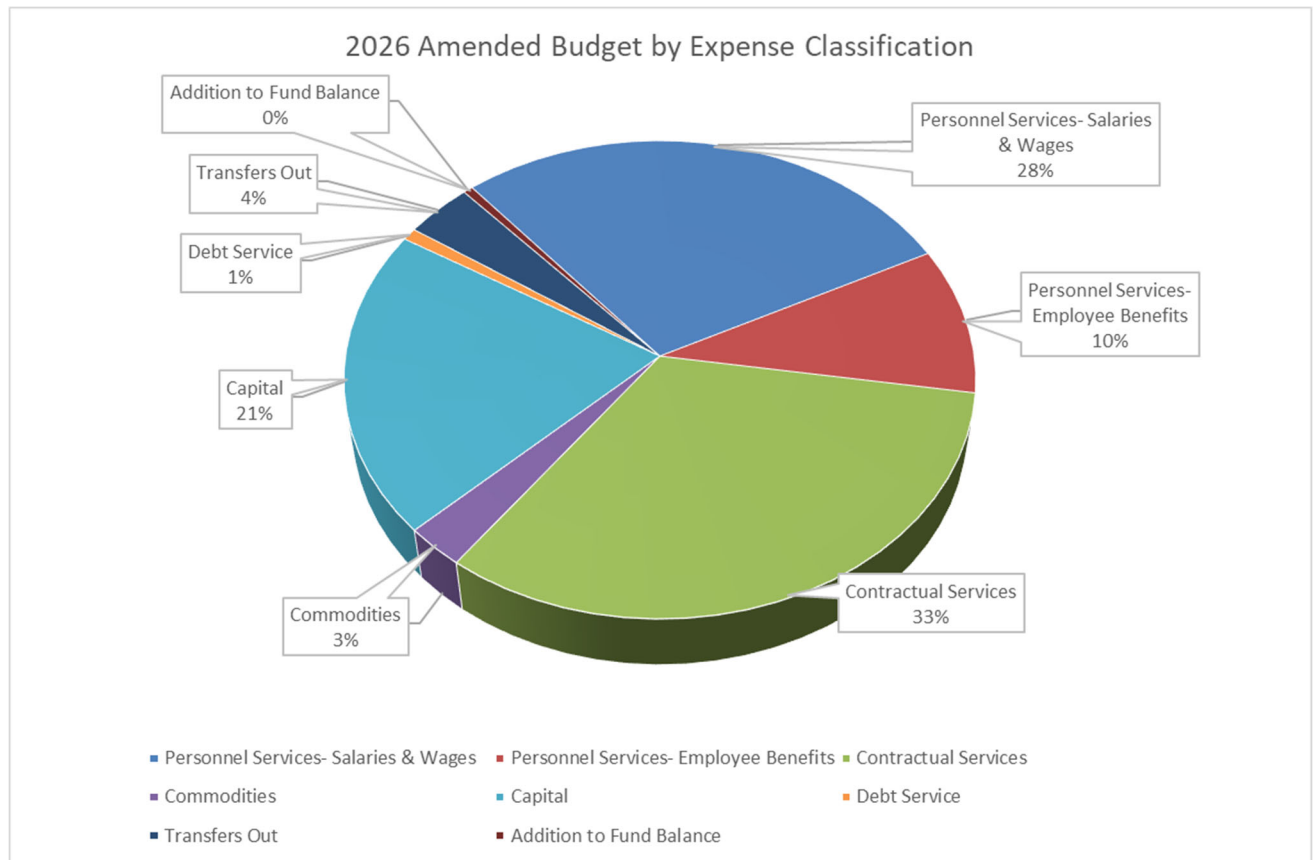
Revenue - All Funds						
Revenue Budget Category	2024 Actual	2025 Amended Budget	2026 Budget	2026 Amended Budget	Total \$ Change FY 25 Amended to FY 26 Amended Budget	Change 2025 Amended to 2026 Budget
Fund Balance Utilization	\$ -	\$ 126,262,573	\$ 121,105,550	\$ 125,224,442	\$ (1,038,131)	-0.82%
Other Taxes	91,538,019	93,590,974	94,062,131	94,062,131	\$ 471,157	0.50%
Property Taxes	59,189,084	61,869,957	63,627,403	63,627,403	\$ 1,757,446	2.84%
Reimbursements	35,696,277	28,776,271	15,137,013	15,137,013	\$ (13,639,258)	-47.40%
Other	28,670,445	32,832,982	33,247,815	33,247,815	\$ 414,833	1.26%
Charges for Services	23,901,950	24,000,623	24,702,502	24,702,502	\$ 701,879	2.92%
Transfers In	38,206,620	37,856,676	15,554,501	15,554,501	\$ (22,302,175)	-58.91%
Grants	30,334,147	17,996,892	20,821,865	19,821,865	\$ 1,824,973	10.14%
Interest Revenue	22,761,103	14,168,508	9,932,999	9,932,999	\$ (4,235,509)	-29.89%
Licenses and Permits	3,668,974	3,729,252	4,157,610	4,157,610	\$ 428,358	11.49%
Fines	4,234,883	3,421,105	3,364,914	3,364,914	\$ (56,191)	-1.64%
Total	\$ 338,201,501	\$ 444,505,813	\$ 405,714,303	\$ 408,833,195	\$ (35,672,618)	-8.73%

2026 Amended Budget by Revenue Classification



EXPENSE SUMMARY BY CLASSIFICATION

Expenses - All Funds - by Classification						
Expense Budget Category	2024 Actual	2025 Amended Budget	2026 Budget	2026 Amended Budget	Total \$ Change FY 25 Amended to FY 26 Amended Budget	Change 2025 Amended to 2026 Budget
Personnel Services- Salaries & Wages	\$ 101,937,644	\$ 113,853,442	\$ 50,538,751	\$ 117,022,594	\$ 3,169,152	2.78%
Personnel Services- Employee Benefits	35,031,449	40,589,639	41,971,845	40,628,342	38,703	0.10%
Contractual Services	83,981,448	121,249,594	129,153,200	133,729,751	12,480,157	10.29%
Commodities	12,866,036	15,823,826	11,102,952	11,457,472	(4,366,354)	-27.59%
Capital	38,360,731	64,825,502	84,803,826	84,803,826	19,978,324	30.82%
Debt Service	23,756,895	16,048,340	3,423,525	3,423,525	(12,624,815)	-78.67%
Transfers Out	38,206,620	37,854,104	15,554,501	15,554,501	(22,299,603)	-58.91%
Unallocated Budget Expense	-	25,029,000	66,952,519		(25,029,000)	-100.00%
Addition to Fund Balance	4,060,679	9,232,366	2,213,184	2,213,184	(7,019,182)	-76.03%
Total	\$ 338,201,501	\$ 444,505,813	\$ 405,714,303	\$ 408,833,195	\$ (35,672,618)	-8.73%



GENERAL FUND REVENUE AND EXPENSE SUMMARY BY DEPARTMENT

Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
001 General Fund					
Revenue	\$ 115,051,305	\$ 144,059,627	\$ 126,954,783	\$ 130,073,675	\$ (13,985,952)
000 General Government Revenue	\$ 86,434,098	\$ 116,516,661	\$ 96,602,307	\$ 100,721,199	\$ (15,795,462)
010 County Board	\$ 112,500	\$ 132,500	\$ 132,500	\$ 132,500	\$ -
040 Finance	\$ 21,718	\$ 10,000	\$ 15,000	\$ 15,000	\$ 5,000
060 Information Technologies	\$ 1,385,794	\$ 1,053,234	\$ 1,206,127	\$ 1,206,127	\$ 152,893
080 Building Management	\$ (15,344)	\$ 50,659	\$ 50,659	\$ 50,659	\$ -
150 Treasurer/Collector	\$ 2,040,107	\$ 1,835,190	\$ 1,757,711	\$ 1,757,711	\$ (77,479)
170 Supervisor of Assessments	\$ 82,078	\$ 84,484	\$ 85,957	\$ 85,957	\$ 1,473
190 County Clerk	\$ 1,697,118	\$ 1,267,144	\$ 2,253,040	\$ 2,253,040	\$ 985,896
210 Recorder	\$ 3,177,777	\$ 2,690,030	\$ 3,181,040	\$ 3,181,040	\$ 491,010
240 Judiciary and Courts	\$ 1,040,573	\$ 814,150	\$ 1,249,150	\$ 1,249,150	\$ 435,000
250 Circuit Clerk	\$ 3,582,824	\$ 3,342,000	\$ 3,380,000	\$ 3,380,000	\$ 38,000
300 State's Attorney	\$ 1,793,489	\$ 2,919,170	\$ 2,720,364	\$ 1,720,364	\$ (1,198,806)
360 Public Defender	\$ 133,389	\$ 141,530	\$ 193,174	\$ 193,174	\$ 51,644
380 Sheriff	\$ 2,893,067	\$ 3,065,057	\$ 2,868,639	\$ 2,868,639	\$ (196,418)
430 Court Services	\$ 8,352,737	\$ 7,744,147	\$ 8,778,000	\$ 8,778,000	\$ 1,033,853
510 Emergency Management Services	\$ 153,784	\$ 75,000	\$ 72,250	\$ 72,250	\$ (2,750)
670 Environmental Management	\$ 115,468	\$ 65,321	\$ 75,815	\$ 75,815	\$ 10,494
690 Development	\$ 2,050,129	\$ 2,253,350	\$ 2,333,050	\$ 2,333,050	\$ 79,700
Expenses	\$ 124,099,470	\$ 144,059,627	\$ 126,954,783	\$ 130,073,675	\$ (13,985,952)
010 County Board	\$ 1,209,757	\$ 1,343,808	\$ 1,231,515	\$ 1,231,515	\$ (112,293)
040 Finance	\$ 1,271,162	\$ 1,616,645	\$ 1,271,439	\$ 1,271,439	\$ (345,206)
060 Information Technologies	\$ 4,067,554	\$ 5,240,251	\$ 4,691,243	\$ 4,691,243	\$ (549,008)
080 Building Management	\$ 8,018,165	\$ 7,964,983	\$ 7,292,549	\$ 7,292,549	\$ (672,434)
120 Human Resource Management	\$ 245,588	\$ 289,731	\$ 246,022	\$ 246,022	\$ (43,709)
140 County Auditor	\$ 282,428	\$ 406,868	\$ 381,107	\$ 381,107	\$ (25,761)
150 Treasurer/Collector	\$ 924,563	\$ 830,277	\$ 1,078,276	\$ 1,078,276	\$ 247,999
170 Supervisor of Assessments	\$ 1,097,711	\$ 1,211,906	\$ 1,188,297	\$ 1,188,297	\$ (23,609)
190 County Clerk	\$ 5,062,179	\$ 5,755,408	\$ 5,878,776	\$ 5,878,776	\$ 123,368
210 Recorder	\$ 618,282	\$ 767,755	\$ 712,403	\$ 712,403	\$ (55,352)
230 Regional Office of Education	\$ 376,276	\$ 401,685	\$ 367,416	\$ 398,262	\$ (3,423)
240 Judiciary and Courts	\$ 3,651,612	\$ 4,502,070	\$ 4,171,199	\$ 4,171,199	\$ (330,871)
250 Circuit Clerk	\$ 4,482,421	\$ 5,260,498	\$ 4,997,491	\$ 4,997,491	\$ (263,007)
300 State's Attorney	\$ 10,096,821	\$ 12,355,896	\$ 10,249,616	\$ 11,749,616	\$ (606,280)
360 Public Defender	\$ 4,513,737	\$ 5,127,742	\$ 4,692,936	\$ 5,100,236	\$ (27,506)
380 Sheriff	\$ 38,289,894	\$ 40,407,722	\$ 37,229,079	\$ 37,153,553	\$ (3,254,169)
420 Merit Commission	\$ 85,735	\$ 142,520	\$ 88,654	\$ 88,654	\$ (53,866)
430 Court Services	\$ 13,939,808	\$ 14,025,727	\$ 12,877,899	\$ 13,933,396	\$ (92,331)
490 Coroner	\$ 1,511,284	\$ 1,695,620	\$ 1,535,573	\$ 1,736,348	\$ 40,728
510 Emergency Management Services	\$ 607,914	\$ 645,844	\$ 567,583	\$ 567,583	\$ (78,261)
670 Environmental Management	\$ 656,449	\$ 717,514	\$ 667,684	\$ 667,684	\$ (49,830)
690 Development	\$ 1,300,375	\$ 1,345,764	\$ 1,173,857	\$ 1,173,857	\$ (171,907)
800 Other- Countywide Expenses	\$ 21,789,755	\$ 16,283,050	\$ 9,061,525	\$ 9,061,525	\$ (7,221,525)
850 Other County-Wide Group Ins	\$ -	\$ 15,720,343	\$ 15,302,644	\$ 15,302,644	\$ (417,699)

EXPENSE SUMMARY BY DEPARTMENT
TOTAL ALL FUNDS

Department	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
010 County Board	\$ 6,462,550	\$ 13,232,548	\$ 12,869,674	\$ 12,869,674	\$ (362,874)
040 Finance	\$ 1,271,162	\$ 1,616,645	\$ 1,271,439	\$ 1,271,439	\$ (345,206)
060 Information Technologies	\$ 5,845,891	\$ 7,630,230	\$ 7,314,549	\$ 7,314,549	\$ (315,681)
080 Building Management	\$ 8,018,165	\$ 7,964,983	\$ 7,292,549	\$ 7,292,549	\$ (672,434)
120 Human Resource Management	\$ 5,684,740	\$ 5,308,930	\$ 5,720,304	\$ 5,720,304	\$ 411,374
140 County Auditor	\$ 288,928	\$ 406,868	\$ 387,607	\$ 387,607	\$ (19,261)
150 Treasurer/Collector	\$ 1,002,500	\$ 1,521,856	\$ 1,465,986	\$ 1,465,986	\$ (55,870)
170 Supervisor of Assessments	\$ 1,100,711	\$ 1,211,906	\$ 1,191,297	\$ 1,191,297	\$ (20,609)
190 County Clerk	\$ 5,178,740	\$ 6,792,233	\$ 6,137,053	\$ 6,137,053	\$ (655,180)
210 Recorder	\$ 1,266,352	\$ 1,901,564	\$ 1,684,960	\$ 1,684,960	\$ (216,604)
230 Regional Office of Education	\$ 376,276	\$ 401,685	\$ 367,416	\$ 398,262	\$ (3,423)
240 Judiciary and Courts	\$ 3,823,676	\$ 4,736,699	\$ 4,407,298	\$ 4,407,298	\$ (329,401)
250 Circuit Clerk	\$ 5,575,902	\$ 7,772,072	\$ 8,569,086	\$ 8,569,086	\$ 797,014
300 State's Attorney	\$ 17,509,576	\$ 20,472,604	\$ 17,748,484	\$ 19,248,484	\$ (1,224,120)
360 Public Defender	\$ 4,539,738	\$ 5,233,940	\$ 4,802,445	\$ 5,209,745	\$ (24,195)
370 Law Library	\$ 457,006	\$ 329,390	\$ 371,827	\$ 371,827	\$ 42,437
380 Sheriff	\$ 40,857,629	\$ 43,214,273	\$ 40,220,813	\$ 40,145,287	\$ (3,068,986)
420 Merit Commission	\$ 85,735	\$ 142,520	\$ 88,654	\$ 88,654	\$ (53,866)
425 Kane Comm	\$ 3,128,785	\$ 3,109,678	\$ 3,230,722	\$ 3,230,722	\$ 121,044
430 Court Services	\$ 15,725,221	\$ 15,497,527	\$ 14,227,809	\$ 15,283,306	\$ (214,221)
490 Coroner	\$ 1,698,616	\$ 2,278,414	\$ 2,603,436	\$ 2,804,211	\$ 525,797
500 Animal Control	\$ 1,282,921	\$ 1,341,907	\$ 1,389,378	\$ 1,389,378	\$ 47,471
510 Emergency Management Services	\$ 613,799	\$ 659,594	\$ 582,990	\$ 582,990	\$ (76,604)
520 Transportation	\$ 66,431,066	\$ 112,073,975	\$ 119,097,734	\$ 119,097,734	\$ 7,023,759
580 Health	\$ 11,913,654	\$ 11,675,552	\$ 19,066,677	\$ 19,066,677	\$ 7,391,125
660 Veterans' Commission	\$ 543,787	\$ 686,149	\$ 713,191	\$ 713,191	\$ 27,042
670 Environmental Management	\$ 1,020,888	\$ 1,448,518	\$ 2,225,775	\$ 2,225,775	\$ 777,257
690 Development	\$ 8,782,594	\$ 17,162,153	\$ 11,941,719	\$ 11,941,719	\$ (5,220,434)
760 Debt Service	\$ 23,877,116	\$ 20,743,507	\$ 3,460,355	\$ 3,460,355	\$ (17,283,152)
800 Other- Countywide Expenses	\$ 89,777,097	\$ 112,104,721	\$ 89,880,758	\$ 89,880,758	\$ (22,223,963)
850 Other County-Wide Group Ins	\$ -	\$ 15,720,343	\$ 15,302,644	\$ 15,302,644	\$ (417,699)
900 Contingency	\$ -	\$ 112,829	\$ 79,674	\$ 79,674	\$ (33,155)
Expenses Total	\$ 334,140,822	\$ 444,505,813	\$ 405,714,303	\$ 408,833,195	\$ (35,672,618)

EXPENSE SUMMARY BY DEPARTMENT AND FUND

TOTAL ALL FUNDS

Department/Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
010 County Board	\$ 6,462,550	\$ 13,232,548	\$ 12,869,674	\$ 12,869,674	\$ (362,874)
001 General Fund	\$ 1,209,757	\$ 1,343,808	\$ 1,231,515	\$ 1,231,515	\$ (112,293)
120 Grand Victoria Casino Elgin	\$ 4,908,492	\$ 5,441,310	\$ 5,237,672	\$ 5,237,672	\$ (203,638)
430 Farmland Preservation	\$ 235,923	\$ 6,447,430	\$ 6,400,487	\$ 6,400,487	\$ (46,943)
491 Tax Sale Purchase	\$ 108,378	\$ -	\$ -	\$ -	\$ -
040 Finance	\$ 1,271,162	\$ 1,616,645	\$ 1,271,439	\$ 1,271,439	\$ (345,206)
001 General Fund	\$ 1,271,162	\$ 1,616,645	\$ 1,271,439	\$ 1,271,439	\$ (345,206)
060 Information Technologies	\$ 5,845,891	\$ 7,630,230	\$ 7,314,549	\$ 7,314,549	\$ (315,681)
001 General Fund	\$ 4,067,554	\$ 5,240,251	\$ 4,691,243	\$ 4,691,243	\$ (549,008)
101 Geographic Information Systems	\$ 1,497,445	\$ 1,982,421	\$ 2,291,806	\$ 2,291,806	\$ 309,385
385 IL Counties Information Mgmt	\$ 324	\$ 1,058	\$ -	\$ -	\$ (1,058)
390 Web Technical Services	\$ 280,567	\$ 406,500	\$ 331,500	\$ 331,500	\$ (75,000)
080 Building Management	\$ 8,018,165	\$ 7,964,983	\$ 7,292,549	\$ 7,292,549	\$ (672,434)
001 General Fund	\$ 8,018,165	\$ 7,964,983	\$ 7,292,549	\$ 7,292,549	\$ (672,434)
120 Human Resource Management	\$ 5,684,740	\$ 5,308,930	\$ 5,720,304	\$ 5,720,304	\$ 411,374
001 General Fund	\$ 245,588	\$ 289,731	\$ 246,022	\$ 246,022	\$ (43,709)
010 Insurance Liability	\$ 5,439,152	\$ 5,017,690	\$ 5,472,981	\$ 5,472,981	\$ 455,291
246 Employee Events Fund	\$ -	\$ 1,509	\$ 1,301	\$ 1,301	\$ (208)
140 County Auditor	\$ 288,928	\$ 406,868	\$ 387,607	\$ 387,607	\$ (19,261)
001 General Fund	\$ 282,428	\$ 406,868	\$ 381,107	\$ 381,107	\$ (25,761)
020 The Stipend Fund	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
150 Treasurer/Collector	\$ 1,002,500	\$ 1,521,856	\$ 1,465,986	\$ 1,465,986	\$ (55,870)
001 General Fund	\$ 924,563	\$ 830,277	\$ 1,078,276	\$ 1,078,276	\$ 247,999
020 The Stipend Fund	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
150 Tax Sale Automation	\$ 50,438	\$ 588,579	\$ 278,210	\$ 278,210	\$ (310,369)
268 Sale & Error	\$ 21,000	\$ 103,000	\$ 103,000	\$ 103,000	\$ -
170 Supervisor of Assessments	\$ 1,100,711	\$ 1,211,906	\$ 1,191,297	\$ 1,191,297	\$ (20,609)
001 General Fund	\$ 1,097,711	\$ 1,211,906	\$ 1,188,297	\$ 1,188,297	\$ (23,609)
020 The Stipend Fund	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
190 County Clerk	\$ 5,178,740	\$ 6,792,233	\$ 6,137,053	\$ 6,137,053	\$ (655,180)
001 General Fund	\$ 5,062,179	\$ 5,755,408	\$ 5,878,776	\$ 5,878,776	\$ 123,368
020 The Stipend Fund	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
160 Vital Records Automation	\$ 116,560	\$ 186,825	\$ 229,180	\$ 229,180	\$ 42,355
161 Election Equipment Fund	\$ -	\$ 850,000	\$ 22,597	\$ 22,597	\$ (827,403)
210 Recorder	\$ 1,266,352	\$ 1,901,564	\$ 1,684,960	\$ 1,684,960	\$ (216,604)
001 General Fund	\$ 618,282	\$ 767,755	\$ 712,403	\$ 712,403	\$ (55,352)
020 The Stipend Fund	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
170 Recorder's Automation	\$ 648,070	\$ 1,133,809	\$ 966,057	\$ 966,057	\$ (167,752)
230 Regional Office of Education	\$ 376,276	\$ 401,685	\$ 367,416	\$ 398,262	\$ (3,423)
001 General Fund	\$ 376,276	\$ 401,685	\$ 367,416	\$ 398,262	\$ (3,423)
240 Judiciary and Courts	\$ 3,823,676	\$ 4,736,699	\$ 4,407,298	\$ 4,407,298	\$ (329,401)
001 General Fund	\$ 3,651,612	\$ 4,502,070	\$ 4,171,199	\$ 4,171,199	\$ (330,871)
195 Children's Waiting Room	\$ 161,290	\$ 148,750	\$ 212,001	\$ 212,001	\$ 63,251
196 D.U.I.	\$ -	\$ 20,000	\$ 17,650	\$ 17,650	\$ (2,350)
197 Foreclosure Mediation Fund	\$ -	\$ 62,758	\$ 3,362	\$ 3,362	\$ (59,396)
492 Marriage Fees	\$ 10,774	\$ 3,121	\$ 3,086	\$ 3,086	\$ (35)

EXPENSE SUMMARY BY DEPARTMENT AND FUND
TOTAL ALL FUNDS

Department/Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
250 Circuit Clerk	\$ 5,575,902	\$ 7,772,072	\$ 8,569,086	\$ 8,569,086	\$ 797,014
001 General Fund	\$ 4,482,421	\$ 5,260,498	\$ 4,997,491	\$ 4,997,491	\$ (263,007)
200 Court Automation	\$ 341,008	\$ 970,303	\$ 1,645,382	\$ 1,645,382	\$ 675,079
201 Court Document Storage	\$ 325,646	\$ 757,371	\$ 854,237	\$ 854,237	\$ 96,866
202 Child Support	\$ 65,435	\$ 99,456	\$ 158,460	\$ 158,460	\$ 59,004
203 Circuit Clerk Admin Services	\$ 203,302	\$ 364,195	\$ 547,913	\$ 547,913	\$ 183,718
204 Circuit Clk Electronic Citation	\$ 158,090	\$ 241,249	\$ 259,247	\$ 259,247	\$ 17,998
205 Circuit Ct Clerk Op and Admin	\$ -	\$ 79,000	\$ 106,356	\$ 106,356	\$ 27,356
300 State's Attorney	\$ 17,509,576	\$ 20,472,604	\$ 17,748,484	\$ 19,248,484	\$ (1,224,120)
001 General Fund	\$ 10,096,821	\$ 12,355,896	\$ 10,249,616	\$ 11,749,616	\$ (606,280)
010 Insurance Liability	\$ 2,713,113	\$ 2,818,252	\$ 2,900,523	\$ 2,900,523	\$ 82,271
220 Title IV-D	\$ 860,382	\$ 927,796	\$ 907,789	\$ 907,789	\$ (20,007)
221 Drug Prosecution	\$ 638,130	\$ 676,104	\$ 340,279	\$ 340,279	\$ (335,825)
222 Victim Coordinator Services	\$ 343,938	\$ 406,439	\$ 396,540	\$ 396,540	\$ (9,899)
223 Domestic Violence	\$ 358,168	\$ 312,152	\$ 211,024	\$ 211,024	\$ (101,128)
225 Auto Theft Task Force	\$ -	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
226 Weed and Seed	\$ 1,802	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
230 Child Advocacy Center	\$ 2,425,458	\$ 2,765,187	\$ 2,465,874	\$ 2,465,874	\$ (299,313)
231 Equitable Sharing Program	\$ -	\$ 7,000	\$ 1,413	\$ 1,413	\$ (5,587)
232 State's Atty Records Automation	\$ 50,447	\$ 61,047	\$ 17,825	\$ 17,825	\$ (43,222)
233 Bad Check Restitution	\$ -	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
234 Drug Asset Forfeiture	\$ -	\$ 12,000	\$ 8,474	\$ 8,474	\$ (3,526)
235 State's Attorney Employee Events	\$ -	\$ 55	\$ 39	\$ 39	\$ (16)
236 Child Advocacy Advisory Board	\$ -	\$ 1,000	\$ 707	\$ 707	\$ (293)
237 Money Laundering - State's Atty	\$ 9,200	\$ 15,000	\$ 168,313	\$ 168,313	\$ 153,313
490 Kane County Law Enforcement	\$ 12,118	\$ 110,676	\$ 67,242	\$ 67,242	\$ (43,434)
360 Public Defender	\$ 4,539,738	\$ 5,233,940	\$ 4,802,445	\$ 5,209,745	\$ (24,195)
001 General Fund	\$ 4,513,737	\$ 5,127,742	\$ 4,692,936	\$ 5,100,236	\$ (27,506)
243 Public Defender Special Fund	\$ 26,001	\$ 104,198	\$ 107,802	\$ 107,802	\$ 3,604
244 Public Defender Rec Automation	\$ -	\$ 2,000	\$ 1,707	\$ 1,707	\$ (293)
370 Law Library	\$ 457,006	\$ 329,390	\$ 371,827	\$ 371,827	\$ 42,437
250 Law Library	\$ 457,006	\$ 329,390	\$ 371,827	\$ 371,827	\$ 42,437

EXPENSE SUMMARY BY DEPARTMENT AND FUND
TOTAL ALL FUNDS

Department/Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff	\$ 40,857,629	\$ 43,214,273	\$ 40,220,813	\$ 40,145,287	\$ (3,068,986)
001 General Fund	\$ 38,289,894	\$ 40,407,722	\$ 37,229,079	\$ 37,153,553	\$ (3,254,169)
020 The Stipend Fund	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
128 Sheriff's Vehicle & Equipment	\$ 552,818	\$ 1,615,261	\$ 1,795,066	\$ 1,795,066	\$ 179,805
249 Bomb Squad SWAT	\$ 7,020	\$ 5,000	\$ 5,052	\$ 5,052	\$ 52
251 Canteen Commission	\$ 386,947	\$ 651,000	\$ 651,000	\$ 651,000	\$ -
252 Sheriff DEF Federal - DOJ	\$ -	\$ 11,000	\$ 11,000	\$ 11,000	\$ -
253 County Sheriff DEF Local	\$ 436,721	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
254 FATS	\$ 5,715	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
255 K-9 Unit	\$ 324,884	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
256 Vehicle Maintenance/Purchase	\$ 717	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
257 Sheriff DUI Fund	\$ 46,581	\$ 32,000	\$ 32,000	\$ 32,000	\$ -
258 Sheriffs Office Money Laundering	\$ 22,688	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
259 Transportation Safety Highway HB	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
262 AJF Medical Cost	\$ 25,040	\$ 47,000	\$ 47,000	\$ 47,000	\$ -
263 Sheriff Civil Operations	\$ 322,251	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
264 Cannabis Regulation - Local	\$ 86,370	\$ 90,090	\$ 89,503	\$ 89,503	\$ (587)
265 Sheriff DEF Federal - Treasury	\$ 177,756	\$ 52,000	\$ 51,413	\$ 51,413	\$ (587)
702 Sheriff's Detail Escrow	\$ 165,728	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
420 Merit Commission	\$ 85,735	\$ 142,520	\$ 88,654	\$ 88,654	\$ (53,866)
001 General Fund	\$ 85,735	\$ 142,520	\$ 88,654	\$ 88,654	\$ (53,866)
425 Kane Comm	\$ 3,128,785	\$ 3,109,678	\$ 3,230,722	\$ 3,230,722	\$ 121,044
269 Kane Comm	\$ 3,128,785	\$ 3,109,678	\$ 3,230,722	\$ 3,230,722	\$ 121,044
430 Court Services	\$ 15,725,221	\$ 15,497,527	\$ 14,227,809	\$ 15,283,306	\$ (214,221)
001 General Fund	\$ 13,939,808	\$ 14,025,727	\$ 12,877,899	\$ 13,933,396	\$ (92,331)
270 Probation Services	\$ 1,502,037	\$ 1,090,000	\$ 792,800	\$ 792,800	\$ (297,200)
271 Substance Abuse Screening	\$ 459	\$ 31,000	\$ 70,000	\$ 70,000	\$ 39,000
273 Drug Court Special Resources	\$ 263,120	\$ 330,300	\$ 246,450	\$ 246,450	\$ (83,850)
276 Probation Victim Services	\$ -	\$ 20,000	\$ 10,000	\$ 10,000	\$ (10,000)
277 Victim Impact Panel	\$ 2,620	\$ -	\$ 200	\$ 200	\$ 200
278 Juvenile Justice Donation Fund	\$ 325	\$ 400	\$ 2,089	\$ 2,089	\$ 1,689
279 DUI Court	\$ 16,685	\$ -	\$ 228,300	\$ 228,300	\$ 228,300
759 Court Srvcs Employee Education	\$ 166	\$ 100	\$ 71	\$ 71	\$ (29)
490 Coroner	\$ 1,698,616	\$ 2,278,414	\$ 2,603,436	\$ 2,804,211	\$ 525,797
001 General Fund	\$ 1,511,284	\$ 1,695,620	\$ 1,535,573	\$ 1,736,348	\$ 40,728
020 The Stipend Fund	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
289 Coroner Administration	\$ 180,833	\$ 582,660	\$ 1,061,268	\$ 1,061,268	\$ 478,608
701 Elder Fatality Review Team	\$ -	\$ 134	\$ 95	\$ 95	\$ (39)
500 Animal Control	\$ 1,282,921	\$ 1,341,907	\$ 1,389,378	\$ 1,389,378	\$ 47,471
290 Animal Control	\$ 1,282,921	\$ 1,341,907	\$ 1,389,378	\$ 1,389,378	\$ 47,471
510 Emergency Management Services	\$ 613,799	\$ 659,594	\$ 582,990	\$ 582,990	\$ (76,604)
001 General Fund	\$ 607,914	\$ 645,844	\$ 567,583	\$ 567,583	\$ (78,261)
247 EMA Volunteer Fund	\$ 4,349	\$ 10,000	\$ 11,700	\$ 11,700	\$ 1,700
248 KC Emergency Planning	\$ 1,537	\$ 3,750	\$ 3,707	\$ 3,707	\$ (43)

EXPENSE SUMMARY BY DEPARTMENT AND FUND

TOTAL ALL FUNDS

Department/Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
520 Transportation	\$ 66,431,066	\$ 112,073,975	\$ 119,097,734	\$ 119,097,734	\$ 7,023,759
300 County Highway	\$ 7,971,978	\$ 13,894,542	\$ 7,434,025	\$ 7,434,025	\$ (6,460,517)
301 County Bridge	\$ 409,222	\$ 525,000	\$ 381,875	\$ 381,875	\$ (143,125)
302 Motor Fuel Tax	\$ 18,709,228	\$ 29,012,731	\$ 39,687,011	\$ 39,687,011	\$ 10,674,280
303 County Highway Matching	\$ 300,000	\$ 160,000	\$ 75,011	\$ 75,011	\$ (84,989)
304 Motor Fuel Local Option	\$ 5,724,386	\$ 14,854,492	\$ 20,323,347	\$ 20,323,347	\$ 5,468,855
305 Transportation Sales Tax	\$ 13,192,455	\$ 40,574,359	\$ 39,600,854	\$ 39,600,854	\$ (973,505)
515 Longmeadow Bond Construction	\$ 18,112,917	\$ 941,205	\$ -	\$ -	\$ (941,205)
540 Transportation Capital	\$ 27,530	\$ -	\$ -	\$ -	\$ -
550 Aurora Area Impact Fees	\$ 729,895	\$ -	\$ -	\$ -	\$ -
551 Campton Hills Impact Fees	\$ 40,108	\$ -	\$ -	\$ -	\$ -
552 Greater Elgin Impact Fees	\$ 64,294	\$ -	\$ -	\$ -	\$ -
553 Northwest Impact Fees	\$ 18,816	\$ -	\$ -	\$ -	\$ -
554 Southwest Impact Fees	\$ 1	\$ -	\$ -	\$ -	\$ -
555 Tri-Cities Impact Fees	\$ 1	\$ -	\$ -	\$ -	\$ -
556 Upper Fox Impact Fees	\$ 45,356	\$ -	\$ -	\$ -	\$ -
557 West Central Impact Fees	\$ 39,217	\$ -	\$ -	\$ -	\$ -
558 North Impact Fees	\$ 946,385	\$ 6,901,967	\$ 4,686,730	\$ 4,686,730	\$ (2,215,237)
559 Central Impact Fees	\$ -	\$ 3,272,679	\$ 2,624,644	\$ 2,624,644	\$ (648,035)
560 South Impact Fees	\$ 99,275	\$ 1,937,000	\$ 4,284,237	\$ 4,284,237	\$ 2,347,237
580 Health	\$ 11,913,654	\$ 11,675,552	\$ 19,066,677	\$ 19,066,677	\$ 7,391,125
349 Opioid Settlement Fund	\$ 9,071	\$ 1,271,900	\$ 2,000,000	\$ 2,000,000	\$ 728,100
350 County Health	\$ 10,673,223	\$ 9,524,699	\$ 10,137,811	\$ 10,137,811	\$ 613,112
351 Kane Kares	\$ 570,714	\$ 686,670	\$ 719,256	\$ 719,256	\$ 32,586
355 American Rescue Plan	\$ 660,646	\$ 192,283	\$ 5,257,000	\$ 5,257,000	\$ 5,064,717
404 Homeless Management Info Systems	\$ -	\$ -	\$ 147,651	\$ 147,651	\$ 147,651
409 Continuum of Care Planning Grant	\$ -	\$ -	\$ 158,750	\$ 158,750	\$ 158,750
414 Home - ARP	\$ -	\$ -	\$ 646,209	\$ 646,209	\$ 646,209
660 Veterans' Commission	\$ 543,787	\$ 686,149	\$ 713,191	\$ 713,191	\$ 27,042
380 Veterans' Commission	\$ 543,787	\$ 686,149	\$ 713,191	\$ 713,191	\$ 27,042
670 Environmental Management	\$ 1,020,888	\$ 1,448,518	\$ 2,225,775	\$ 2,225,775	\$ 777,257
001 General Fund	\$ 656,449	\$ 717,514	\$ 667,684	\$ 667,684	\$ (49,830)
420 Stormwater Management	\$ 19,797	\$ 101,645	\$ 691,571	\$ 691,571	\$ 589,926
421 Elec Agg Civic Contribution	\$ 103,421	\$ 112,000	\$ 207,494	\$ 207,494	\$ 95,494
650 Enterprise Surcharge	\$ 241,221	\$ 515,871	\$ 657,538	\$ 657,538	\$ 141,667
751 Subdivision Review Escrow	\$ -	\$ 1,488	\$ 1,488	\$ 1,488	\$ -

EXPENSE SUMMARY BY DEPARTMENT AND FUND

TOTAL ALL FUNDS

Department/Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development	\$ 8,782,594	\$ 17,162,153	\$ 11,941,719	\$ 11,941,719	\$ (5,220,434)
001 General Fund	\$ 1,300,375	\$ 1,345,764	\$ 1,173,857	\$ 1,173,857	\$ (171,907)
400 Economic Development	\$ 768,298	\$ 1,636,652	\$ 2,030,534	\$ 2,030,534	\$ 393,882
401 Community Dev Block Program	\$ 1,356,149	\$ 1,696,594	\$ 1,694,188	\$ 1,694,188	\$ (2,406)
402 HOME Program	\$ 1,401,331	\$ 1,365,236	\$ 1,363,988	\$ 1,363,988	\$ (1,248)
403 Unincorporated Stormwater Mgmt	\$ -	\$ 11,000	\$ 39,240	\$ 39,240	\$ 28,240
404 Homeless Management Info Systems	\$ 167,619	\$ 142,230	\$ -	\$ -	\$ (142,230)
405 Cost Share Drainage	\$ 12,382	\$ 19,305	\$ 392,519	\$ 392,519	\$ 373,214
406 OCR & Recovery Act Programs	\$ 43,779	\$ 175,000	\$ 500,000	\$ 500,000	\$ 325,000
407 Quality of Kane Grants	\$ 472	\$ 281,457	\$ 30,870	\$ 30,870	\$ (250,587)
408 Neighborhood Stabilization Progr	\$ -	\$ -	\$ 87,166	\$ 87,166	\$ 87,166
409 Continuum of Care Planning Grant	\$ 93,332	\$ 157,173	\$ -	\$ -	\$ (157,173)
410 Elgin CDBG	\$ 545,772	\$ 1,507,314	\$ -	\$ -	\$ (1,507,314)
411 Emergency Rental Assistance	\$ -	\$ 12,000	\$ 40,047	\$ 40,047	\$ 28,047
412 Emergency Rental Assistance #2	\$ 778,054	\$ 6,247,670	\$ 2,554,241	\$ 2,554,241	\$ (3,693,429)
413 CDBG-CV	\$ 117,599	\$ 582,195	\$ 562,103	\$ 562,103	\$ (20,092)
414 Home - ARP	\$ 392,932	\$ 502,783	\$ -	\$ -	\$ (502,783)
425 Blighted Structure Demolition	\$ -	\$ 126,262	\$ 124,205	\$ 124,205	\$ (2,057)
435 Growing for Kane	\$ 122,872	\$ 239,334	\$ 238,453	\$ 238,453	\$ (881)
520 Mill Creek Special Service Area	\$ 1,669,213	\$ 1,095,493	\$ 1,096,984	\$ 1,096,984	\$ 1,491
521 Bowes Creek Special Service Area	\$ -	\$ 44	\$ 32	\$ 32	\$ (12)
5300 Sunvale SBA SW 37	\$ -	\$ 92	\$ 92	\$ 92	\$ -
5301 Middle Creek SBA SW38	\$ -	\$ 73	\$ 73	\$ 73	\$ -
5302 Shirewood Farm SSA SW39	\$ -	\$ 120	\$ 120	\$ 120	\$ -
5303 Ogden Gardens SBA SW40	\$ -	\$ 226	\$ 226	\$ 226	\$ -
5304 Wildwood West SBA SW41	\$ 665	\$ 3,579	\$ 3,579	\$ 3,579	\$ -
5306 Cheval DeSelle Venetian SBA SW43	\$ -	\$ 81	\$ 81	\$ 81	\$ -
5308 Plank Road Estates SBA SW45	\$ -	\$ 1,634	\$ 1,634	\$ 1,634	\$ -
5310 Exposition View SBA SW47	\$ -	\$ 528	\$ 528	\$ 528	\$ -
5311 Pasadena Drive SBA SW48	\$ 2,572	\$ 6,561	\$ 117	\$ 117	\$ (6,444)
5312 Tamara Dittman SBA SW 50	\$ 1,215	\$ 550	\$ 1,120	\$ 1,120	\$ 570
5313 Church Molitor SSA SA 52	\$ 3,334	\$ 501	\$ 1,020	\$ 1,020	\$ 519
5314 45W185 Plank Road SSA SW 54	\$ 3,928	\$ 4,002	\$ 4,002	\$ 4,002	\$ -
5315 Boyer Road Special Service Area	\$ 700	\$ 700	\$ 700	\$ 700	\$ -
760 Debt Service	\$ 23,877,116	\$ 20,743,507	\$ 3,460,355	\$ 3,460,355	\$ (17,283,152)
601 Public Building Commission	\$ -	\$ 1,210,000	\$ 1,000	\$ 1,000	\$ (1,209,000)
610 Capital Improvement Debt Service	\$ 202,202	\$ 3,200,742	\$ 3,304,641	\$ 3,304,641	\$ 103,899
622 Recovery Zone Bond Debt Service	\$ 123,778	\$ 166,379	\$ 154,714	\$ 154,714	\$ (11,665)
623 JJC/AJC Refunding Debt Service	\$ 3,035,741	\$ 3,592,218	\$ -	\$ -	\$ (3,592,218)
624 Longmeadow Debt Service	\$ 20,409,281	\$ 12,510,000	\$ -	\$ -	\$ (12,510,000)
625 Longmeadow Debt Srv - Cap Int	\$ 106,114	\$ 64,168	\$ -	\$ -	\$ (64,168)

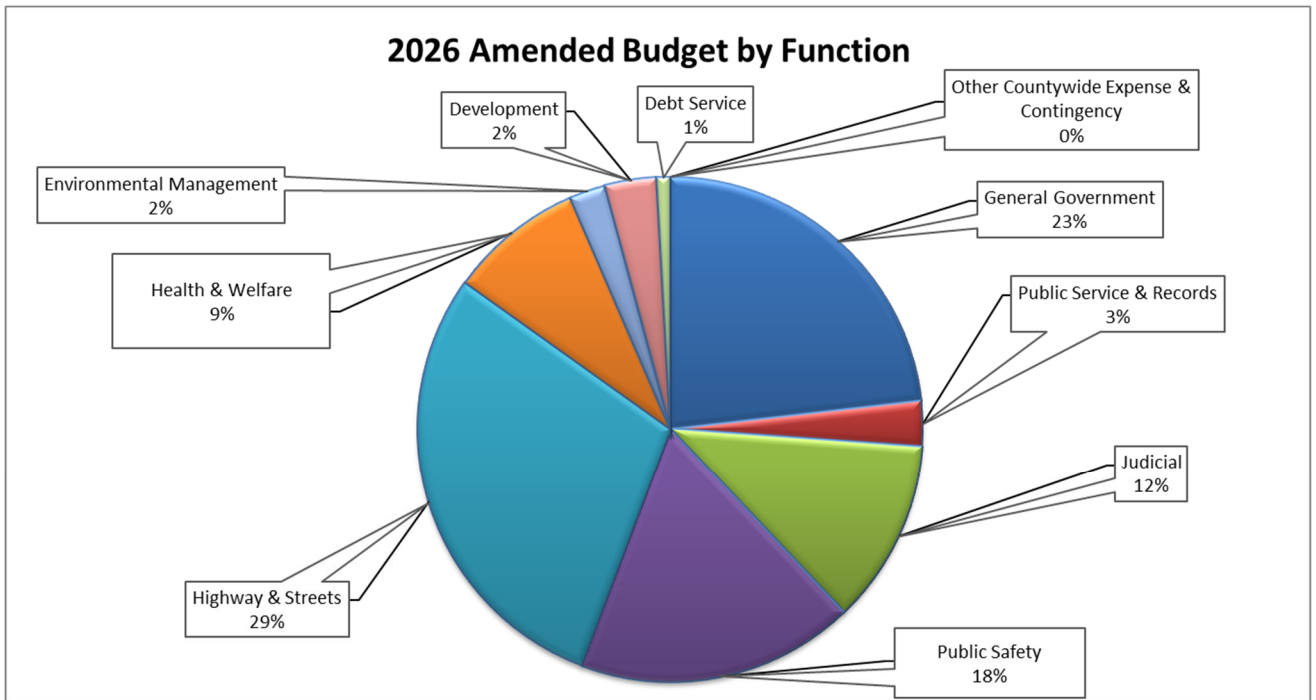
EXPENSE SUMMARY BY FUNCTION AND DEPARTMENT

TOTAL ALL FUNDS

Department/Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses	\$ 89,777,097	\$ 112,104,721	\$ 89,880,758	\$ 89,880,758	\$ (22,223,963)
001 General Fund	\$ 21,789,755	\$ 16,283,050	\$ 9,061,525	\$ 9,061,525	\$ (7,221,525)
020 The Stipend Fund		\$ 29,000	\$ -	\$ -	\$ (29,000)
100 County Automation	\$ -	\$ 9,775	\$ 8,894	\$ 8,894	\$ (881)
110 Illinois Municipal Retirement	\$ 5,947,938	\$ 7,217,733	\$ 8,913,583	\$ 8,913,583	\$ 1,695,850
111 FICA/Social Security	\$ 5,832,122	\$ 6,427,515	\$ 6,812,886	\$ 6,812,886	\$ 385,371
112 Special Reserve	\$ -	\$ 591,071	\$ 417,379	\$ 417,379	\$ (173,692)
125 Public Safety Sales Tax	\$ 2,412,477	\$ 4,313,343	\$ 4,434,149	\$ 4,434,149	\$ 120,806
127 Judicial Technology Sales Tax	\$ 1,524,308	\$ 1,877,962	\$ 2,030,422	\$ 2,030,422	\$ 152,460
353 Coronavirus Relief Fund	\$ 80,995	\$ 2,000	\$ -	\$ -	\$ (2,000)
354 Mass Vaccination Fund	\$ 1,228,609	\$ 16,000	\$ -	\$ -	\$ (16,000)
355 American Rescue Plan	\$ 11,206,193	\$ 27,646,489	\$ 21,077,183	\$ 21,077,183	\$ (6,569,306)
356 ARP Recoupment of Lost Revenue	\$ 2,116,950	\$ 3,770,552	\$ 1,652,500	\$ 1,652,500	\$ (2,118,052)
358 FEMA PA Administration	\$ 155,918	\$ 8,332	\$ -	\$ -	\$ (8,332)
500 Capital Projects	\$ 16,230,446	\$ 16,051,453	\$ 8,877,097	\$ 8,877,097	\$ (7,174,356)
501 Judicial Facility Construction	\$ 644,251	\$ 1,080,006	\$ 904,000	\$ 904,000	\$ (176,006)
510 Capital Improvement Bond Const	\$ -	\$ 23,867	\$ 16,854	\$ 16,854	\$ (7,013)
652 Health Insurance Fund	\$ 20,607,136	\$ 26,756,573	\$ 25,674,286	\$ 25,674,286	\$ (1,082,287)
850 Other County-Wide Group Ins	\$ -	\$ 15,720,343	\$ 15,302,644	\$ 15,302,644	\$ (417,699)
001 General Fund	\$ -	\$ 15,720,343	\$ 15,302,644	\$ 15,302,644	\$ (417,699)
900 Contingency	\$ -	\$ 112,829	\$ 79,674	\$ 79,674	\$ (33,155)
660 Working Cash	\$ -	\$ 112,829	\$ 79,674	\$ 79,674	\$ (33,155)
Expense Grand Total	\$ 334,140,822	\$ 444,505,813	\$ 405,714,303	\$ 408,833,195	\$ (35,672,618)

EXPENSE SUMMARY BY FUNCTION AND DEPARTMENT TOTAL ALL FUNDS

Description	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
General Government	\$ 101,143,629	\$ 110,786,897	\$ 94,882,200	\$ 94,882,200	\$ (15,904,697)
Public Service & Records	\$ 9,032,957	\$ 12,859,589	\$ 11,933,547	\$ 11,964,393	\$ (895,196)
Judicial	\$ 35,110,238	\$ 47,241,147	\$ 46,178,562	\$ 48,085,862	\$ 844,715
Public Safety	\$ 67,044,412	\$ 76,162,567	\$ 71,779,855	\$ 72,960,601	\$ (3,201,966)
Highway & Streets	\$ 66,431,066	\$ 112,073,975	\$ 119,097,734	\$ 119,097,734	\$ 7,023,759
Health & Welfare	\$ 21,400,993	\$ 39,127,701	\$ 35,380,275	\$ 35,380,275	\$ (3,747,426)
Environmental Management	\$ 1,392,537	\$ 8,597,754	\$ 9,469,393	\$ 9,469,393	\$ 871,639
Development	\$ 8,707,551	\$ 16,911,618	\$ 13,532,382	\$ 13,532,382	\$ (3,379,236)
Debt Service	\$ 23,877,116	\$ 20,743,507	\$ 3,460,355	\$ 3,460,355	\$ (17,283,152)
Other Countywide Expense & Contingency	\$ 324	\$ 1,058	\$ -	\$ -	\$ (1,058)
Total Expense by Function	\$ 334,140,822	\$ 444,505,813	\$ 405,714,303	\$ 408,833,195	\$ (35,672,618)



EXPENSE SUMMARY BY FUNCTION AND DEPARTMENT

TOTAL ALL FUNDS

Department/Function	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
010 County Board	\$ 6,118,249	\$ 6,785,118	\$ 6,469,187	\$ 6,469,187	\$ (315,931)
040 Finance	\$ 1,271,162	\$ 1,616,645	\$ 1,271,439	\$ 1,271,439	\$ (345,206)
060 Information Technologies	\$ 5,845,567	\$ 7,629,172	\$ 7,314,549	\$ 7,314,549	\$ (314,623)
080 Building Management	\$ 8,018,165	\$ 7,964,983	\$ 7,292,549	\$ 7,292,549	\$ (672,434)
120 Human Resource Management	\$ 5,684,740	\$ 5,308,930	\$ 5,720,304	\$ 5,720,304	\$ 411,374
140 County Auditor	\$ 288,928	\$ 406,868	\$ 387,607	\$ 387,607	\$ (19,261)
800 Other- Countywide Expenses	\$ 73,916,819	\$ 78,880,871	\$ 64,404,996	\$ 64,404,996	\$ (14,475,875)
850 Other County-Wide Group Ins	\$ -	\$ 2,081,481	\$ 1,941,895	\$ 1,941,895	\$ (139,586)
900 Contingency	\$ -	\$ 112,829	\$ 79,674	\$ 79,674	\$ (33,155)
Total General Government	\$ 101,143,629	\$ 110,786,897	\$ 94,882,200	\$ 94,882,200	\$ (15,904,697)
010 County Board	\$ 108,378	\$ -	\$ -	\$ -	\$ -
150 Treasurer/Collector	\$ 1,002,500	\$ 1,521,856	\$ 1,465,986	\$ 1,465,986	\$ (55,870)
170 Supervisor of Assessments	\$ 1,100,711	\$ 1,211,906	\$ 1,191,297	\$ 1,191,297	\$ (20,609)
190 County Clerk	\$ 5,178,740	\$ 6,792,233	\$ 6,137,053	\$ 6,137,053	\$ (655,180)
210 Recorder	\$ 1,266,352	\$ 1,901,564	\$ 1,684,960	\$ 1,684,960	\$ (216,604)
230 Regional Office of Education	\$ 376,276	\$ 401,685	\$ 367,416	\$ 398,262	\$ (3,423)
850 Other County-Wide Group Ins	\$ -	\$ 1,030,345	\$ 1,086,835	\$ 1,086,835	\$ 56,490
Total Public Service & Records	\$ 9,032,957	\$ 12,859,589	\$ 11,933,547	\$ 11,964,393	\$ (895,196)
240 Judiciary and Courts	\$ 3,823,676	\$ 4,736,699	\$ 4,407,298	\$ 4,407,298	\$ (329,401)
250 Circuit Clerk	\$ 5,575,902	\$ 7,772,072	\$ 8,569,086	\$ 8,569,086	\$ 797,014
300 State's Attorney	\$ 17,509,576	\$ 20,472,604	\$ 17,748,484	\$ 19,248,484	\$ (1,224,120)
360 Public Defender	\$ 4,539,738	\$ 5,233,940	\$ 4,802,445	\$ 5,209,745	\$ (24,195)
370 Law Library	\$ 457,006	\$ 329,390	\$ 371,827	\$ 371,827	\$ 42,437
430 Court Services	\$ 16,851	\$ 100	\$ 228,371	\$ 228,371	\$ 228,271
800 Other- Countywide Expenses	\$ 3,187,488	\$ 2,144,507	\$ 3,404,037	\$ 3,404,037	\$ 1,259,530
850 Other County-Wide Group Ins	\$ -	\$ 6,551,835	\$ 6,647,014	\$ 6,647,014	\$ 95,179
Total Judicial	\$ 35,110,238	\$ 47,241,147	\$ 46,178,562	\$ 48,085,862	\$ 844,715
380 Sheriff	\$ 40,857,629	\$ 43,214,273	\$ 40,220,813	\$ 40,145,287	\$ (3,068,986)
420 Merit Commission	\$ 85,735	\$ 142,520	\$ 88,654	\$ 88,654	\$ (53,866)
425 Kane Comm	\$ 3,128,785	\$ 3,109,678	\$ 3,230,722	\$ 3,230,722	\$ 121,044
430 Court Services	\$ 15,708,370	\$ 15,497,427	\$ 13,999,438	\$ 15,054,935	\$ (442,492)
490 Coroner	\$ 1,698,616	\$ 2,278,414	\$ 2,603,436	\$ 2,804,211	\$ 525,797
500 Animal Control	\$ 1,282,921	\$ 1,341,907	\$ 1,389,378	\$ 1,389,378	\$ 47,471
510 Emergency Management Services	\$ 613,799	\$ 659,594	\$ 582,990	\$ 582,990	\$ (76,604)
800 Other- Countywide Expenses	\$ 3,668,556	\$ 4,313,343	\$ 4,434,149	\$ 4,434,149	\$ 120,806
850 Other County-Wide Group Ins	\$ -	\$ 5,605,411	\$ 5,230,275	\$ 5,230,275	\$ (375,136)
Total Public Safety	\$ 67,044,412	\$ 76,162,567	\$ 71,779,855	\$ 72,960,601	\$ (3,201,966)
520 Transportation	\$ 66,431,066	\$ 112,073,975	\$ 119,097,734	\$ 119,097,734	\$ 7,023,759
Total Highway & Streets	\$ 66,431,066	\$ 112,073,975	\$ 119,097,734	\$ 119,097,734	\$ 7,023,759
580 Health	\$ 11,913,654	\$ 11,675,552	\$ 19,066,677	\$ 19,066,677	\$ 7,391,125
660 Veterans' Commission	\$ 543,787	\$ 686,149	\$ 713,191	\$ 713,191	\$ 27,042
800 Other- Countywide Expenses	\$ 8,943,551	\$ 26,766,000	\$ 15,600,407	\$ 15,600,407	\$ (11,165,593)
Total Health & Welfare	\$ 21,400,993	\$ 39,127,701	\$ 35,380,275	\$ 35,380,275	\$ (3,747,426)

EXPENSE SUMMARY BY FUNCTION AND DEPARTMENT
TOTAL ALL FUNDS

Department/Function	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
010 County Board	\$ 235,923	\$ 6,447,430	\$ 6,400,487	\$ 6,400,487	\$ (46,943)
670 Environmental Management	\$ 1,020,888	\$ 1,448,518	\$ 2,225,775	\$ 2,225,775	\$ 777,257
690 Development	\$ 135,726	\$ 551,096	\$ 701,082	\$ 701,082	\$ 149,986
850 Other County-Wide Group Ins	\$ -	\$ 150,710	\$ 142,049	\$ 142,049	\$ (8,661)
Total Environmental Management	\$ 1,392,537	\$ 8,597,754	\$ 9,469,393	\$ 9,469,393	\$ 871,639
690 Development	\$ 8,646,868	\$ 16,611,057	\$ 11,240,637	\$ 11,240,637	\$ (5,370,420)
800 Other- Countywide Expenses	\$ 60,683	\$ -	\$ 2,037,169	\$ 2,037,169	\$ 2,037,169
850 Other County-Wide Group Ins	\$ -	\$ 300,561	\$ 254,576	\$ 254,576	\$ (45,985)
Total Development	\$ 8,707,551	\$ 16,911,618	\$ 13,532,382	\$ 13,532,382	\$ (3,379,236)
760 Debt Service	\$ 23,877,116	\$ 20,743,507	\$ 3,460,355	\$ 3,460,355	\$ (17,283,152)
Total Debt Service	\$ 23,877,116	\$ 20,743,507	\$ 3,460,355	\$ 3,460,355	\$ (17,283,152)
060 Information Technologies	\$ 324	\$ 1,058	\$ -	\$ -	\$ (1,058)
Total Other -Countywide Expenses	\$ 324	\$ 1,058	\$ -	\$ -	\$ (1,058)
Expense Total	\$ 334,140,822	\$ 444,505,813	\$ 405,714,303	\$ 408,833,195	\$ (35,672,618)

COUNTY COMPARISON OF DEMOGRAPHIC AND ECONOMIC STATISTICS

Fiscal/Calendar 2024				
	Kane County	DuPage County	DeKalb County	McHenry County
Population	516,522	937,142	101,335	315,959
Per Capita Personal Income	\$67,922	N/A	N/A	\$68,945
(Total*) Personal Income	\$35,083,207,284	N/A	N/A	\$21,783,653,000
Unemployment Rate	4.1%	4.3%	4.9%	4.0%
Taxes Levied	\$58,345,127	\$70,701,919	\$26,739,100	\$64,995,097
\$ Collected within Year	\$58,236,866	\$70,456,982	\$26,749,832	\$64,995,097
% Collected within Year	99.8%	99.7%	100.0%	100.0%
Fiscal/Calendar 2023				
	Kane County	DuPage County	DeKalb County	McHenry County
Population	514,982	924,736	100,288	312,800
Per Capita Personal Income	\$64,676	\$95,811	N/A	\$65,807
(Total*) Personal Income	\$33,306,975,832	\$88,262,443	N/A	\$20,515,181,000
Unemployment Rate	4.5%	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	\$71,581,406
% Collected within Year	99.6%	99.9%	100.0%	100.0%
Fiscal/Calendar 2022				
	Kane County	DuPage County	DeKalb County	McHenry County
Population	516,822	930,759	100,232	311,747
Per Capita Personal Income	\$62,506	\$90,599	N/A	\$64,119
(Total*) Personal Income	\$32,304,475,932	\$81,580,608	N/A	\$19,988,905,893
Unemployment Rate	3.9%	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	99.7%	99.9%	99.6%	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	\$58,284	\$85,631	N/A	\$60,097
(Total*) Personal Income	\$30,050,530,992	\$79,076,011	N/A	\$18,643,832,213
Unemployment Rate	4.3%	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	99.8%	100.1%	99.8%	99.9%
Sources:				
Kane County ACFR 2024				
DuPage County ACFR 2024				
DeKalb County ACFR 2024				
McHenry County ACFR 2024				





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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

2025 Project Recap	Continuing	Completed
Continued assurance of rabies vaccine administration	X	
Continued positioning of department as the prime County resource and contact for education and intervention on issues of animal and rabies control	X	
Continued growth in low-cost rabies clinics around the County for the advantage of residents	X	
Continued to ensure all animals that have bitten a human follow proper state/county protocol for rabies quarantine	X	

Key Performance Measures	2024	2025
Issued rabies vaccination registration tags	47,460	49,000
Investigated animal bites	898	900
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	550

2026 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 2024	FY 2025	Projected 2026
Full Time Regular	11	11	11
Full Time Other*	0	0	0
Part Time Regular	3	4	4
Part Time Other*	0	0	0
Total Budgeted Positions:	14	15	15

*Other: Elected Officials, Per Diem, Commissioners

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
500 Animal Control					
290 Animal Control	\$ 1,364,663	\$ 1,341,907	\$ 1,389,378	\$ 1,389,378	\$ 47,471
000 Revenues	\$ 1,364,663	\$ 1,341,907	\$ 1,389,378	\$ 1,389,378	\$ 47,471
Charges for Services	\$ 1,285,601	\$ 1,248,554	\$ 1,339,778	\$ 1,339,778	\$ 91,224
34580 - Registration and Tag Fees	\$ 1,248,761	\$ 1,234,454	\$ 1,291,578	\$ 1,291,578	\$ 57,124
34590 - Animal Transportation Fees	\$ -	\$ 2,000	\$ -	\$ -	\$ (2,000)
34600 - Animal Pickup Fees	\$ 1,470	\$ 6,000	\$ -	\$ -	\$ (6,000)
34610 - Impound Fees	\$ 13,060	\$ 1,500	\$ 40,000	\$ 40,000	\$ 38,500
34620 - Adoption Fees	\$ 19,706	\$ 4,000	\$ 7,000	\$ 7,000	\$ 3,000
34630 - Microchip Fees	\$ 2,605	\$ 600	\$ 1,200	\$ 1,200	\$ 600
Fines	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
36100 - Court Fines	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
Interest Revenue	\$ 58,612	\$ 37,000	\$ 45,000	\$ 45,000	\$ 8,000
38000 - Investment Income	\$ 58,612	\$ 37,000	\$ 45,000	\$ 45,000	\$ 8,000
Other	\$ 1,739	\$ 43,031	\$ 2,600	\$ 2,600	\$ (40,431)
38520 - General Donations	\$ 1,317	\$ 10,720	\$ 2,000	\$ 2,000	\$ (8,720)
38900 - Miscellaneous Other	\$ 422	\$ 600	\$ 600	\$ 600	\$ -
39900 - Fund Balance Utilization	\$ -	\$ 31,711	\$ -	\$ -	\$ (31,711)
Reimbursements	\$ 18,712	\$ 11,322	\$ -	\$ -	\$ (11,322)
37230 - Service Reimbursements	\$ -	\$ 11,322	\$ -	\$ -	\$ (11,322)
37900 - Miscellaneous Reimbursement	\$ 18,712	\$ -	\$ -	\$ -	\$ -

Animal Control

Animal Control Fund - 290.500.500

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
500 Animal Control					
290 Animal Control Fund	\$ 1,282,921	\$ 1,341,907	\$ 1,389,378	\$ 1,389,378	\$ 47,471
500 Animal Control	\$ 1,282,921	\$ 1,341,907	\$ 1,389,378	\$ 1,389,378	\$ 47,471
Personnel Services- Salaries & Wages	\$ 736,051	\$ 806,265	\$ 798,820	\$ 798,820	\$ (7,445)
40000 - Salaries and Wages	\$ 689,061	\$ 776,264	\$ 758,820	\$ 758,820	\$ (17,444)
40200 - Overtime Salaries	\$ 46,989	\$ 30,001	\$ 40,000	\$ 40,000	\$ 9,999
Personnel Services- Employee Benefits	\$ 185,000	\$ 238,309	\$ 199,858	\$ 199,858	\$ (38,451)
45000 - Healthcare Contribution	\$ 83,445	\$ 117,544	\$ 70,116	\$ 70,116	\$ (47,428)
45010 - Dental Contribution	\$ 2,321	\$ 3,230	\$ 2,540	\$ 2,540	\$ (690)
45100 - FICA/SS Contribution	\$ 54,659	\$ 61,697	\$ 61,122	\$ 61,122	\$ (575)
45200 - IMRF Contribution	\$ 30,724	\$ 41,879	\$ 52,251	\$ 52,251	\$ 10,372
53010 - Workers Compensation	\$ 13,850	\$ 13,959	\$ 13,829	\$ 13,829	\$ (130)
Contractual Services	\$ 146,660	\$ 164,594	\$ 168,772	\$ 168,772	\$ 4,178
50150 - Contractual/Consulting Services	\$ 12,648	\$ 25,000	\$ 22,000	\$ 22,000	\$ (3,000)
50180 - Veterinarian Services	\$ 10,786	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
50340 - Software Licensing Cost	\$ 67,791	\$ 60,000	\$ 65,000	\$ 65,000	\$ 5,000
50380 - Cremation Services	\$ 198	\$ 750	\$ 750	\$ 750	\$ -
52000 - Disposal and Water Softener Srvs	\$ 279	\$ 1,700	\$ 1,700	\$ 1,700	\$ -
52020 - Repairs and Maintenance- Roads	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
52110 - Repairs and Maint- Buildings	\$ 9,148	\$ 6,000	\$ 7,000	\$ 7,000	\$ 1,000
52120 - Repairs and Maint- Grounds	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
52130 - Repairs and Maint- Computers	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
52140 - Repairs and Maint- Copiers	\$ 1,251	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
52150 - Repairs and Maint- Comm Equip	\$ -	\$ 500	\$ 500	\$ 500	\$ -
52160 - Repairs and Maint- Equipment	\$ 7,450	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
52230 - Repairs and Maint- Vehicles	\$ 5,191	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
53000 - Liability Insurance	\$ 20,128	\$ 28,800	\$ 28,304	\$ 28,304	\$ (496)
53020 - Unemployment Claims	\$ 324	\$ 389	\$ 456	\$ 456	\$ 67
53040 - General Advertising	\$ 4,377	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
53060 - General Printing	\$ 133	\$ 500	\$ 500	\$ 500	\$ -
53100 - Conferences and Meetings	\$ 1,057	\$ 1,500	\$ 2,000	\$ 2,000	\$ 500
53110 - Employee Training	\$ 4,074	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
53120 - Employee Mileage Expense	\$ 163	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
53130 - General Association Dues	\$ 507	\$ 455	\$ 500	\$ 500	\$ 45
53170 - Employee Medical Expense	\$ 1,157	\$ 2,500	\$ 3,562	\$ 3,562	\$ 1,062
55000 - Miscellaneous Contractual Exp	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Commodities	\$ 126,585	\$ 95,000	\$ 111,251	\$ 111,251	\$ 16,251
60000 - Office Supplies	\$ 5,304	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
60010 - Operating Supplies	\$ 24,270	\$ 12,000	\$ 16,000	\$ 16,000	\$ 4,000
60100 - Utilities- Water	\$ 5,257	\$ 4,000	\$ 5,500	\$ 5,500	\$ 1,500
60140 - Animal Care Supplies	\$ 21,062	\$ 26,000	\$ 25,245	\$ 25,245	\$ (755)
60160 - Cleaning Supplies	\$ 11,843	\$ 6,000	\$ 9,000	\$ 9,000	\$ 3,000
60210 - Uniform Supplies	\$ 410	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
60250 - Medical Supplies and Drugs	\$ 9,325	\$ 8,000	\$ 9,000	\$ 9,000	\$ 1,000
63000 - Utilities- Natural Gas	\$ 22,712	\$ 6,000	\$ 8,000	\$ 8,000	\$ 2,000
63010 - Utilities- Electric	\$ 6,043	\$ 7,000	\$ 9,406	\$ 9,406	\$ 2,406
63040 - Fuel- Vehicles	\$ 10,991	\$ 7,500	\$ 9,500	\$ 9,500	\$ 2,000
64000 - Telephone	\$ 5,469	\$ 4,600	\$ 5,100	\$ 5,100	\$ 500
64010 - Cellular Phone	\$ 3,901	\$ 3,900	\$ 4,500	\$ 4,500	\$ 600
Capital	\$ 50,000	\$ -	\$ 70,000	\$ 70,000	\$ 70,000
70070 - Automotive Equipment	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ 70,000
72010 - Building Improvements	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 38,626	\$ 37,739	\$ 40,677	\$ 40,677	\$ 2,938
99001 - Transfer to General Fund 001	\$ 38,626	\$ 37,739	\$ 40,677	\$ 40,677	\$ 2,938

***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

2026 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.

Key Performance Measures	Completed 2024	Projected 2025
Service Requests Total	6,748	9085
Preventative Maintenance Total	7,493	18045
Preventative Maintenance Completion Rate	100%	100%
Average Service Request Age	5.94 Days	7.95 Days
Environment of Care Rounds	150	280
Painting Projects Completed	72	267
Square Feet of Buildings Maintained	1,000,184	1,000,184

Outcomes

2. Clean Buildings

2026 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**

2026 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.

Key Performance Measures	Completed 2024	Projected 2025
Square Feet of Buildings Cleaned	880,136	880,136

Outcomes

3. Safe Buildings and Staff Safety

2026 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.

Key Performance Measures	Completed 2024	Projected 2025
Environment of Care Rounds	100%	100%
Safety Compliance Elevator Inspections Completion Rate	100%	100%
Fire Department Requests	183	13

**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

2026 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.

Key Performance Measures	Completed 2024	Projected 2025
Total Capital Project Spend Amount	\$7,580,135	\$9,157,980
Number of Capital Projects Completed/Continuing to next FY	31	43

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.

Key Performance Measures	Actual 2024	Projected 2025	Forecasted 2026
Total Number Fleet Vehicles	22	23	23
Total Fleet Vehicles Replaced	0	2	1
Total PM's Performed	286	364	375

Position Summary

Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	51	48	48
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	51	52	52

*Other: Elected Officials, Per Diem, Commissioners

Account / Description Revenues 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
080 Building Management					
000 Revenues Sub-Department	\$ (15,344)	\$ 50,659	\$ 50,659	\$ 50,659	\$ -
Other	\$ (15,344)	\$ 50,659	\$ 50,659	\$ 50,659	\$ -
38500 - Rental Income	\$ (15,344)	\$ 50,659	\$ 50,659	\$ 50,659	\$ -

Building Management General Fund 001.080

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
080 Building Management	\$ 8,018,165	\$ 7,964,983	\$ 7,292,549	\$ 7,292,549	\$ (672,434)
080 Building Mgmt- Government Center	\$ 7,851,747	\$ 7,834,983	\$ 7,292,549	\$ 7,292,549	\$ (542,434)
Personnel Services- Salaries & Wages	\$ 2,631,748	\$ 3,091,580	\$ 2,977,870	\$ 2,977,870	\$ (113,710)
40000 - Salaries and Wages	\$ 2,508,375	\$ 2,922,424	\$ 2,772,558	\$ 2,772,558	\$ (149,866)
40200 - Overtime Salaries	\$ 123,373	\$ 169,156	\$ 205,312	\$ 205,312	\$ 36,156
Personnel Services- Employee Benefits	\$ 505,080	\$ 1,074,240	\$ 1,055,053	\$ 1,055,053	\$ (19,187)
45000 - Healthcare Contribution	\$ 492,404	\$ 611,889	\$ 597,931	\$ 597,931	\$ (13,958)
45010 - Dental Contribution	\$ 12,676	\$ 14,195	\$ 13,845	\$ 13,845	\$ (350)
45100 - FICA/SS Contribution	\$ -	\$ 231,226	\$ 226,623	\$ 226,623	\$ (4,603)
45200 - IMRF Contribution	\$ -	\$ 164,241	\$ 165,116	\$ 165,116	\$ 875
53010 - Workers Compensation	\$ -	\$ 52,689	\$ 51,538	\$ 51,538	\$ (1,151)
Contractual Services	\$ 3,270,636	\$ 2,555,632	\$ 2,411,227	\$ 2,411,227	\$ (144,405)
50150 - Contractual/Consulting Services	\$ 22,499	\$ -	\$ -	\$ -	\$ -
52000 - Disposal and Water Softener Svcs	\$ 94,219	\$ 71,715	\$ 75,375	\$ 75,375	\$ 3,660
52010 - Janitorial Services	\$ 565,108	\$ 145,800	\$ 175,000	\$ 175,000	\$ 29,200
52020 - Repairs and Maintenance- Roads	\$ 229,680	\$ 490,100	\$ 325,000	\$ 325,000	\$ (165,100)
52110 - Repairs and Maint- Buildings	\$ 1,650,036	\$ 1,488,858	\$ 1,452,000	\$ 1,452,000	\$ (36,858)
52120 - Repairs and Maint- Grounds	\$ 222,068	\$ 236,750	\$ 250,000	\$ 250,000	\$ 13,250
52160 - Repairs and Maint- Equipment	\$ 385,764	\$ -	\$ -	\$ -	\$ -
52190 - Equipment Rental	\$ 6,546	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
52210 - Building Lease	\$ 17	\$ -	\$ -	\$ -	\$ -
52220 - Equipment Lease	\$ 14,372	\$ -	\$ -	\$ -	\$ -
52230 - Repairs and Maint- Vehicles	\$ 28,685	\$ 40,000	\$ 21,500	\$ 21,500	\$ (18,500)
52260 - Grease Trap- Septic Services	\$ 10,270	\$ 9,952	\$ 9,952	\$ 9,952	\$ -
53060 - General Printing	\$ 41,328	\$ 50,000	\$ 87,000	\$ 87,000	\$ 37,000
53110 - Employee Training	\$ 45	\$ 12,000	\$ 5,000	\$ 5,000	\$ (7,000)
53120 - Employee Mileage Expense	\$ -	\$ 457	\$ 400	\$ 400	\$ (57)
Commodities	\$ 1,949,363	\$ 2,187,771	\$ 1,903,452	\$ 1,903,452	\$ (284,319)
60010 - Operating Supplies	\$ 18,150	\$ 13,041	\$ 13,041	\$ 13,041	\$ -
60090 - Utilities- Sewer	\$ 134,264	\$ 100,000	\$ 130,000	\$ 130,000	\$ 30,000
60100 - Utilities- Water	\$ 131,688	\$ 363,439	\$ 105,000	\$ 105,000	\$ (258,439)
60110 - Printing Supplies	\$ 67,830	\$ 80,080	\$ 80,080	\$ 80,080	\$ -
60160 - Cleaning Supplies	\$ 127,154	\$ 200,000	\$ 166,000	\$ 166,000	\$ (34,000)
60210 - Uniform Supplies	\$ 5,183	\$ 8,331	\$ 8,331	\$ 8,331	\$ -
63000 - Utilities- Natural Gas	\$ 216,772	\$ 300,000	\$ 325,000	\$ 325,000	\$ 25,000
63010 - Utilities- Electric	\$ 1,235,688	\$ 1,100,000	\$ 1,064,000	\$ 1,064,000	\$ (36,000)
63040 - Fuel- Vehicles	\$ 12,634	\$ 22,880	\$ 12,000	\$ 12,000	\$ (10,880)
Services	\$ (505,080)	\$ (1,074,240)	\$ (1,055,053)	\$ (1,055,053)	\$ 19,187
45005 - Healthcare Contribution Contra Account	\$ (492,404)	\$ (611,889)	\$ (597,931)	\$ (597,931)	\$ 13,958
45015 - Dental Insurance Contra Account	\$ (12,676)	\$ (14,195)	\$ (13,845)	\$ (13,845)	\$ 350
45105 - FICA/SS Contribution Contra Account	\$ -	\$ (231,226)	\$ (226,623)	\$ (226,623)	\$ 4,603
45205 - IMRF Contribution Contra Account	\$ -	\$ (164,241)	\$ (165,116)	\$ (165,116)	\$ (875)
53015 - Worker's Comp Contra Account	\$ -	\$ (52,689)	\$ (51,538)	\$ (51,538)	\$ 1,151
088 Bldg Mgmt- ROE Office & Supplies	\$ 166,418	\$ 130,000	\$ -	\$ -	\$ (130,000)
Contractual Services	\$ 166,418	\$ 130,000	\$ -	\$ -	\$ (130,000)
52210 - Building Lease	\$ 166,418	\$ 130,000	\$ -	\$ -	\$ (130,000)

Building Management

Capital Projects Fund 500.800.801-802

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
500 Capital Projects	\$ 2,355,575	\$ 16,051,453	\$ 8,877,097	\$ 8,877,097	\$ (7,174,356)
000 Revenues	\$ 2,355,575	\$ 16,051,453	\$ 8,877,097	\$ 8,877,097	\$ (7,174,356)
Grants	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	\$ -
33900 - Grants - Other	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	\$ -
Interest Revenue	\$ 898,179	\$ 639,000	\$ 451,224	\$ 451,224	\$ (187,776)
38000 - Investment Income	\$ 898,179	\$ 639,000	\$ 451,224	\$ 451,224	\$ (187,776)
Other	\$ -	\$ 6,432,453	\$ 7,725,873	\$ 7,725,873	\$ 1,293,420
39900 - Fund Balance Utilization	\$ -	\$ 6,432,453	\$ 7,725,873	\$ 7,725,873	\$ 1,293,420
Other Taxes	\$ 268,280	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
30180 - Video Gaming Tax	\$ 268,280	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Transfers In	\$ 1,189,116	\$ 8,280,000	\$ -	\$ -	\$ (8,280,000)
39001 - Transfer from General Fund 001	\$ 867,116	\$ 8,280,000	\$ -	\$ -	\$ (8,280,000)
39120 - Transfer from Grand Victoria Casino Elgin Fund 120	\$ 250,000	\$ -	\$ -	\$ -	\$ -
39355 - Transfer from American Rescue Plan Fund 355	\$ 72,000	\$ -	\$ -	\$ -	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
500 Capital Projects Fund	\$ 16,230,446	\$ 16,051,453	\$ 8,877,097	\$ 8,877,097	\$ (7,174,356)
801 Communication/Technology	\$ 7,394,231	\$ 2,025,001	\$ 1,702,701	\$ 1,702,701	\$ (322,300)
Capital	\$ 7,394,231	\$ 2,025,001	\$ 1,702,701	\$ 1,702,701	\$ (322,300)
70000 - Computers	\$ 850,801	\$ 1,814,001	\$ 1,191,701	\$ 1,191,701	\$ (622,300)
70020 - Computer Software- Capital	\$ 31,889	\$ 211,000	\$ 511,000	\$ 511,000	\$ 300,000
70120 - Special Purpose Equipment	\$ 6,511,541	\$ -	\$ -	\$ -	\$ -
805 Capital Projects	\$ 7,580,136	\$ 14,026,452	\$ 7,174,396	\$ 7,174,396	\$ (6,852,056)
Contractual Services	\$ 138,110	\$ 400,000	\$ 200,000	\$ 200,000	\$ (200,000)
50150 - Contractual/Consulting Services	\$ 138,110	\$ 400,000	\$ 200,000	\$ 200,000	\$ (200,000)
Capital	\$ 7,347,916	\$ 13,626,452	\$ 6,974,396	\$ 6,974,396	\$ (6,652,056)
70070 - Automotive Equipment	\$ 248,408	\$ 250,000	\$ 165,000	\$ 165,000	\$ (85,000)
72010 - Building Improvements	\$ 7,099,508	\$ 13,376,452	\$ 6,809,396	\$ 6,809,396	\$ (6,567,056)
Transfers Out	\$ 94,110	\$ -	\$ -	\$ -	\$ -
99355 - Transfer to American Rescue Plan Fund 355	\$ 94,110	\$ -	\$ -	\$ -	\$ -
822 Capital Projects - Sheriff	\$ 1,256,079	\$ -	\$ -	\$ -	\$ -
Capital	\$ 1,256,079	\$ -	\$ -	\$ -	\$ -
70120 - Special Purpose Equipment	\$ 1,256,079	\$ -	\$ -	\$ -	\$ -

Building Management
Mill Creek Special Service Area
Mill Creek Special Service Area Fund 520.690.730

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
520 Mill Creek Special Service Area	\$ 1,013,866	\$ 1,095,493	\$ 1,096,984	\$ 1,096,984	\$ 1,491
000 Revenues	\$ 1,013,866	\$ 1,095,493	\$ 1,096,984	\$ 1,096,984	\$ 1,491
Interest Revenue	\$ 78,078	\$ 53,000	\$ 24,000	\$ 24,000	\$ (29,000)
38000 - Investment Income	\$ 78,078	\$ 53,000	\$ 24,000	\$ 24,000	\$ (29,000)
Other	\$ -	\$ 3,459	\$ 33,950	\$ 33,950	\$ 30,491
39900 - Fund Balance Utilization	\$ -	\$ 3,459	\$ 33,950	\$ 33,950	\$ 30,491
Property Taxes	\$ 935,788	\$ 1,039,034	\$ 1,039,034	\$ 1,039,034	\$ -
30000 - Property Taxes	\$ 935,788	\$ 1,039,034	\$ 1,039,034	\$ 1,039,034	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
520 Mill Creek Special Service Area Fund	\$ 1,669,213	\$ 1,095,493	\$ 1,096,984	\$ 1,096,984	\$ 1,491
730 Mill Creek Special Service Area	\$ 1,669,213	\$ 1,095,493	\$ 1,096,984	\$ 1,096,984	\$ 1,491
Personnel Services- Salaries & Wages	\$ 70,704	\$ 73,316	\$ 71,566	\$ 71,566	\$ (1,750)
40000 - Salaries and Wages	\$ 70,704	\$ 73,316	\$ 71,566	\$ 71,566	\$ (1,750)
Personnel Services- Employee Benefits	\$ 29,287	\$ 29,986	\$ 33,162	\$ 33,162	\$ 3,176
45000 - Healthcare Contribution	\$ 19,178	\$ 19,100	\$ 21,074	\$ 21,074	\$ 1,974
45010 - Dental Contribution	\$ -	\$ -	\$ 684	\$ 684	\$ 684
45100 - FICA/SS Contribution	\$ 5,403	\$ 5,612	\$ 5,480	\$ 5,480	\$ (132)
45200 - IMRF Contribution	\$ 3,244	\$ 4,004	\$ 4,683	\$ 4,683	\$ 679
53010 - Workers Compensation	\$ 1,462	\$ 1,270	\$ 1,241	\$ 1,241	\$ (29)
Contractual Services	\$ 1,523,660	\$ 939,372	\$ 939,327	\$ 939,327	\$ (45)
50150 - Contractual/Consulting Services	\$ 892,683	\$ 40,200	\$ 40,200	\$ 40,200	\$ -
50160 - Legal Services	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
50480 - Security Services	\$ -	\$ 9,000	\$ 9,000	\$ 9,000	\$ -
52020 - Repairs and Maintenance- Roads	\$ 116,916	\$ 128,000	\$ 128,000	\$ 128,000	\$ -
52120 - Repairs and Maint- Grounds	\$ 457,768	\$ 570,000	\$ 570,000	\$ 570,000	\$ -
52180 - Building Space Rental	\$ 11,791	\$ 17,000	\$ 17,000	\$ 17,000	\$ -
52230 - Repairs and Maint- Vehicles	\$ 1,311	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
52250 - Intersect Lighting Services	\$ 16,102	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
53000 - Liability Insurance	\$ 2,124	\$ 2,721	\$ 2,670	\$ 2,670	\$ (51)
53020 - Unemployment Claims	\$ 35	\$ 37	\$ 43	\$ 43	\$ 6
53060 - General Printing	\$ 104	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
53070 - Legal Printing	\$ -	\$ 500	\$ 500	\$ 500	\$ -
55000 - Miscellaneous Contractual Exp	\$ 24,826	\$ 136,914	\$ 136,914	\$ 136,914	\$ -
Commodities	\$ 20,072	\$ 27,400	\$ 27,400	\$ 27,400	\$ -
60000 - Office Supplies	\$ 1,835	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
60010 - Operating Supplies	\$ 3,102	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
60040 - Postage	\$ 1,217	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
63020 - Utilities- Intersect Lighting	\$ 10,949	\$ 17,100	\$ 17,100	\$ 17,100	\$ -
63040 - Fuel- Vehicles	\$ 1,972	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
64010 - Cellular Phone	\$ 998	\$ 800	\$ 800	\$ 800	\$ -
Transfers Out	\$ 25,490	\$ 25,419	\$ 25,529	\$ 25,529	\$ 110
99001 - Transfer to General Fund 001	\$ 25,490	\$ 25,419	\$ 25,529	\$ 25,529	\$ 110

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 Mercy Center. Deputy clerks are present, in person or by ZOOM, for each of these court calls to manage the recordkeeping responsibilities for this Court. Delnor Hospital and St. Joe's involuntary commitment cases are heard at Elgin Mental Health.
- 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 average phone calls monthly that Deputy Clerks receive and handle.
- 290 average 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 were 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.
- \$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.

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 continues to be a daily procedure in the office. 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. This project has been completed within the scope of work.
- 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. Phase 1 of this project has been completed per the scope of work. Phase 2 still needs some development and a project team put with it to get the documents that were all imaged onto the case management system.

Circuit Clerk **General Fund - 001.250**

Outcomes Continued

- 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. This is an ongoing initiative and there is an anticipated upgrade which will allow more flexibility once fully functional for use.
- Implemented Criminal E-file for customers to file documents. The Supreme Court has this as an option for filers however, it is not mandated. This area continues to grow based on the conveniences that it provides customers to do without coming into the office to do their filings.
- 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. Circuit Clerk customers continue to use this option. We have been exploring ways to better serve them when they need an interpreter to chat.
- For safety of employees and more efficient processes for depositing cash received by customers the Circuit Clerk has implemented a SmartSafe working with the bank. One SmartSafe has been implemented at the main office where deputy clerks do their daily deposits. 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. This will continue to be evaluated for adding at the court locations to further provide safety to clerks who must handle monies and travel with them back to the Circuit Clerk's office.

2026 Goals and Objectives

- Hire, develop and retain deputy clerks who can effectively and efficiently perform recordkeeping responsibilities per statutes or other office standards.
- Train, 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 continue to evaluate the efficiencies and cost for additional 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.
- 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.

Circuit Clerk General Fund - 001.250

2026 Goals and Objectives Continued

- Pre-Trial Hearings (formerly bond call), continues to see 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.
- Work with County ITD to redevelop our website to meet the ADA requirements which will go into effect April 1, 2026. This includes not only web pages but all documents and forms that are on the site for public use.

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	94.	94	84
Full Time Other*	0	0	0
Part Time Regular	2	2	1
Part Time Other*	7	7	1
Total Budgeted Positions:	103	103	86

*Other: Elected Officials, Per Diem, Commissioners

Account / Description Revenues 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
250 Circuit Clerk					
000 Revenues Sub-Department	\$ 3,582,824	\$ 3,342,000	\$ 3,380,000	\$ 3,380,000	\$ 38,000
Charges for Services	\$ 3,565,953	\$ 3,335,000	\$ 3,365,000	\$ 3,365,000	\$ 30,000
34200 - General Circuit Division Fees	\$ 2,782,747	\$ 2,870,000	\$ 2,870,000	\$ 2,870,000	\$ -
34210 - 10% Bond Fees	\$ 39,010	\$ -	\$ -	\$ -	\$ -
34220 - Mailing Fees	\$ 40,593	\$ 45,000	\$ 45,000	\$ 45,000	\$ -
34230 - County Court System Fees	\$ 456,505	\$ 420,000	\$ 450,000	\$ 450,000	\$ 30,000
35260 - Additional Circuit Division Fees	\$ 247,098	\$ -	\$ -	\$ -	\$ -
Fines	\$ 25	\$ -	\$ -	\$ -	\$ -
36050 - DUI Fines	\$ 25	\$ -	\$ -	\$ -	\$ -
Interest Revenue	\$ 16,846	\$ 7,000	\$ 15,000	\$ 15,000	\$ 8,000
38030 - Investment Income- Other Depts	\$ 16,846	\$ 7,000	\$ 15,000	\$ 15,000	\$ 8,000

Circuit Clerk

General Fund - 001.250

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
250 Circuit Clerk					
250 Circuit Clerk- Administration	\$ 4,406,548	\$ 4,986,061	\$ 4,844,154	\$ 4,844,154	\$ (141,907)
Personnel Services- Salaries & Wages	\$ 4,373,811	\$ 4,802,486	\$ 4,801,085	\$ 4,801,085	\$ (1,401)
40000 - Salaries and Wages	\$ 4,285,007	\$ 4,802,486	\$ 4,530,699	\$ 4,530,699	\$ (271,787)
40200 - Overtime Salaries	\$ 50,752	\$ -	\$ 205,380	\$ 205,380	\$ 205,380
40310 - Bond Call	\$ 38,051	\$ -	\$ 65,006	\$ 65,006	\$ 65,006
Personnel Services- Employee Benefits	\$ 944,096	\$ 1,754,213	\$ 1,690,628	\$ 1,690,628	\$ (63,585)
45000 - Healthcare Contribution	\$ 915,681	\$ 1,010,571	\$ 900,589	\$ 900,589	\$ (109,982)
45010 - Dental Contribution	\$ 28,415	\$ 31,818	\$ 27,332	\$ 27,332	\$ (4,486)
45100 - FICA/SS Contribution	\$ -	\$ 366,943	\$ 365,552	\$ 365,552	\$ (1,391)
45200 - IMRF Contribution	\$ -	\$ 261,871	\$ 314,037	\$ 314,037	\$ 52,166
53010 - Workers Compensation	\$ -	\$ 83,010	\$ 83,118	\$ 83,118	\$ 108
Contractual Services	\$ 19,297	\$ 71,545	\$ 37,869	\$ 37,869	\$ (33,676)
52160 - Repairs and Maint- Equipment	\$ -	\$ 3,800	\$ 3,800	\$ 3,800	\$ -
53060 - General Printing	\$ 9,275	\$ 35,500	\$ 2,500	\$ 2,500	\$ (33,000)
53100 - Conferences and Meetings	\$ 7,363	\$ 17,200	\$ 16,644	\$ 16,644	\$ (556)
53110 - Employee Training	\$ 96	\$ 8,800	\$ 8,800	\$ 8,800	\$ -
53120 - Employee Mileage Expense	\$ 1,493	\$ 4,650	\$ 4,650	\$ 4,650	\$ -
53130 - General Association Dues	\$ 1,070	\$ 1,595	\$ 1,475	\$ 1,475	\$ (120)
Commodities	\$ 13,439	\$ 29,800	\$ 5,200	\$ 5,200	\$ (24,600)
60000 - Office Supplies	\$ 13,439	\$ 29,200	\$ 4,200	\$ 4,200	\$ (25,000)
60050 - Books and Subscriptions	\$ -	\$ 600	\$ 1,000	\$ 1,000	\$ 400
Capital	\$ -	\$ 82,230	\$ -	\$ -	\$ (82,230)
70000 - Computers	\$ -	\$ 82,230	\$ -	\$ -	\$ (82,230)
Services	\$ (944,096)	\$ (1,754,213)	\$ (1,690,628)	\$ (1,690,628)	\$ 63,585
45005 - Healthcare Contribution Contra Account	\$ (915,681)	\$ (1,010,571)	\$ (900,589)	\$ (900,589)	\$ 109,982
45015 - Dental Insurance Contra Account	\$ (28,415)	\$ (31,818)	\$ (27,332)	\$ (27,332)	\$ 4,486
45105 - FICA/SS Contribution Contra Account	\$ -	\$ (366,943)	\$ (365,552)	\$ (365,552)	\$ 1,391
45205 - IMRF Contribution Contra Account	\$ -	\$ (261,871)	\$ (314,037)	\$ (314,037)	\$ (52,166)
53015 - Worker's Comp Contra Account	\$ -	\$ (83,010)	\$ (83,118)	\$ (83,118)	\$ (108)
251 Cir Clerk- COO Support-Criminal	\$ 979	\$ 50,900	\$ 45,161	\$ 45,161	\$ (5,739)
Contractual Services	\$ 979	\$ 47,400	\$ 42,800	\$ 42,800	\$ (4,600)
52160 - Repairs and Maint- Equipment	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
53100 - Conferences and Meetings	\$ 892	\$ 6,200	\$ 4,600	\$ 4,600	\$ (1,600)
53110 - Employee Training	\$ -	\$ 6,000	\$ 1,000	\$ 1,000	\$ (5,000)
53120 - Employee Mileage Expense	\$ 87	\$ 35,000	\$ 35,000	\$ 35,000	\$ -
53170 - Employee Medical Expense	\$ -	\$ 200	\$ 200	\$ 200	\$ -
Commodities	\$ -	\$ 3,500	\$ 2,361	\$ 2,361	\$ (1,139)
60000 - Office Supplies	\$ -	\$ 3,500	\$ 2,361	\$ 2,361	\$ (1,139)
252 Circuit Clerk- File Lib/Records	\$ 2,486	\$ 16,150	\$ 14,781	\$ 14,781	\$ (1,369)
Contractual Services	\$ 72	\$ 6,750	\$ 6,200	\$ 6,200	\$ (550)
52160 - Repairs and Maint- Equipment	\$ -	\$ 500	\$ 700	\$ 700	\$ 200
52230 - Repairs and Maint- Vehicles	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
53110 - Employee Training	\$ -	\$ 1,000	\$ 250	\$ 250	\$ (750)
53120 - Employee Mileage Expense	\$ 72	\$ 250	\$ 250	\$ 250	\$ -
Commodities	\$ 2,413	\$ 9,400	\$ 8,581	\$ 8,581	\$ (819)
60000 - Office Supplies	\$ 2,288	\$ 8,900	\$ 8,081	\$ 8,081	\$ (819)
63040 - Fuel- Vehicles	\$ 126	\$ 500	\$ 500	\$ 500	\$ -
254 Circuit Clerk- Civil	\$ 7,358	\$ 16,800	\$ -	\$ -	\$ (16,800)
Contractual Services	\$ 6,669	\$ 14,000	\$ -	\$ -	\$ (14,000)
53110 - Employee Training	\$ -	\$ 2,000	\$ -	\$ -	\$ (2,000)
53120 - Employee Mileage Expense	\$ 6,669	\$ 12,000	\$ -	\$ -	\$ (12,000)
Commodities	\$ 690	\$ 2,800	\$ -	\$ -	\$ (2,800)
60000 - Office Supplies	\$ 690	\$ 2,800	\$ -	\$ -	\$ (2,800)

Circuit Clerk

General Fund - 001.250

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
250 Circuit Clerk					
255 Circuit Clerk- Criminal	\$ 16,101	\$ 25,800	\$ -	\$ -	\$ (25,800)
Contractual Services	\$ 16,045	\$ 24,300	\$ -	\$ -	\$ (24,300)
53110 - Employee Training	\$ -	\$ 4,200	\$ -	\$ -	\$ (4,200)
53120 - Employee Mileage Expense	\$ 16,045	\$ 20,000	\$ -	\$ -	\$ (20,000)
53170 - Employee Medical Expense	\$ -	\$ 100	\$ -	\$ -	\$ (100)
Commodities	\$ 56	\$ 1,500	\$ -	\$ -	\$ (1,500)
60000 - Office Supplies	\$ 56	\$ 1,500	\$ -	\$ -	\$ (1,500)
256 Circuit Clerk- Records Support	\$ 24,474	\$ 49,500	\$ 9,585	\$ 9,585	\$ (39,915)
Contractual Services	\$ -	\$ 4,500	\$ 4,500	\$ 4,500	\$ -
53100 - Conferences and Meetings	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
53120 - Employee Mileage Expense	\$ -	\$ 500	\$ 500	\$ 500	\$ -
Commodities	\$ 24,474	\$ 45,000	\$ 5,085	\$ 5,085	\$ (39,915)
60000 - Office Supplies	\$ 24,474	\$ 45,000	\$ 5,085	\$ 5,085	\$ (39,915)
259 Circuit Clerk- Chief Deputy	\$ 22,034	\$ 81,162	\$ 54,301	\$ 54,301	\$ (26,861)
Contractual Services	\$ 8,049	\$ 42,650	\$ 41,790	\$ 41,790	\$ (860)
50160 - Legal Services	\$ 5,023	\$ 35,400	\$ 35,400	\$ 35,400	\$ -
52160 - Repairs and Maint- Equipment	\$ 2,688	\$ 3,000	\$ 2,640	\$ 2,640	\$ (360)
53100 - Conferences and Meetings	\$ 163	\$ 2,850	\$ 2,850	\$ 2,850	\$ -
53120 - Employee Mileage Expense	\$ -	\$ 500	\$ 400	\$ 400	\$ (100)
53130 - General Association Dues	\$ 175	\$ 900	\$ 500	\$ 500	\$ (400)
Commodities	\$ 13,985	\$ 38,512	\$ 12,511	\$ 12,511	\$ (26,001)
60000 - Office Supplies	\$ 13,985	\$ 38,512	\$ 12,511	\$ 12,511	\$ (26,001)
260 Circuit Clerk- Human Resources	\$ 2,347	\$ 21,645	\$ 16,194	\$ 16,194	\$ (5,451)
Contractual Services	\$ 465	\$ 10,345	\$ 6,115	\$ 6,115	\$ (4,230)
52160 - Repairs and Maint- Equipment	\$ 465	\$ 4,180	\$ -	\$ -	\$ (4,180)
53110 - Employee Training	\$ -	\$ 5,740	\$ 5,740	\$ 5,740	\$ -
53120 - Employee Mileage Expense	\$ -	\$ 250	\$ 200	\$ 200	\$ (50)
53130 - General Association Dues	\$ -	\$ 175	\$ 175	\$ 175	\$ -
Commodities	\$ 1,882	\$ 11,300	\$ 10,079	\$ 10,079	\$ (1,221)
60000 - Office Supplies	\$ 1,882	\$ 11,300	\$ 10,079	\$ 10,079	\$ (1,221)
261 Circuit Clerk- Customer Service	\$ 94	\$ 12,480	\$ 13,315	\$ 13,315	\$ 835
Contractual Services	\$ -	\$ 50	\$ 50	\$ 50	\$ -
53120 - Employee Mileage Expense	\$ -	\$ 50	\$ 50	\$ 50	\$ -
Commodities	\$ 94	\$ 12,430	\$ 13,265	\$ 13,265	\$ 835
60000 - Office Supplies	\$ 94	\$ 500	\$ 641	\$ 641	\$ 141
64000 - Telephone	\$ -	\$ 11,930	\$ 12,624	\$ 12,624	\$ 694

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. Those include any 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. Those include 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 tasks.

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.

2026 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 requirement 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

2026 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 and 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.
- Research is currently taking place to purchase AI Bots that would help with filing paperwork without human intervention. This is not anticipated to eliminate jobs but to help manage operations and keep within recordkeeping standards allowing for employees to utilize PTO time and better manage workloads. Once trained the Bots will be able to process filings 24/7 and allow employees (humans) to focus on the more complicated filings for accurate recordkeeping.

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	12	12	12
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	12	12	12

*Other: Elected Officials, Per Diem, Commissioners

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
250 Circuit Clerk					
200 Court Automation					
000 Revenues	\$ 898,490	\$ 970,303	\$ 1,645,382	\$ 1,645,382	\$ 675,079
Charges for Services	\$ 829,418	\$ 750,000	\$ 850,000	\$ 850,000	\$ 100,000
35900 - Miscellaneous Fees	\$ 829,418	\$ 750,000	\$ 850,000	\$ 850,000	\$ 100,000
Interest Revenue	\$ 69,072	\$ 27,000	\$ 19,066	\$ 19,066	\$ (7,934)
38000 - Investment Income	\$ 69,072	\$ 27,000	\$ 19,066	\$ 19,066	\$ (7,934)
Other	\$ -	\$ 193,303	\$ 776,316	\$ 776,316	\$ 583,013
39900 - Fund Balance Utilization	\$ -	\$ 193,303	\$ 776,316	\$ 776,316	\$ 583,013

Circuit Clerk

Court Automation Fund 200.250.280 – 200.250.285

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
250 Circuit Clerk					
200 Court Automation Fund	\$ 341,008	\$ 970,303	\$ 1,645,382	\$ 1,645,382	\$ 675,079
280 Court Automation- CJC	\$ 216,228	\$ 830,288	\$ 1,505,134	\$ 1,505,134	\$ 674,846
Personnel Services- Salaries & Wages	\$ 113,843	\$ 291,174	\$ 670,004	\$ 670,004	\$ 378,830
40000 - Salaries and Wages	\$ 113,843	\$ 291,174	\$ 670,004	\$ 670,004	\$ 378,830
Personnel Services- Employee Benefits	\$ 50,694	\$ 127,297	\$ 287,136	\$ 287,136	\$ 159,839
45000 - Healthcare Contribution	\$ 30,191	\$ 81,921	\$ 174,426	\$ 174,426	\$ 92,505
45010 - Dental Contribution	\$ 743	\$ 2,154	\$ 6,020	\$ 6,020	\$ 3,866
45100 - FICA/SS Contribution	\$ 8,298	\$ 22,281	\$ 51,269	\$ 51,269	\$ 28,988
45200 - IMRF Contribution	\$ 4,994	\$ 15,901	\$ 43,823	\$ 43,823	\$ 27,922
53010 - Workers Compensation	\$ 6,469	\$ 5,040	\$ 11,598	\$ 11,598	\$ 6,558
Contractual Services	\$ 24,177	\$ 131,149	\$ 163,416	\$ 163,416	\$ 32,267
52160 - Repairs and Maint- Equipment	\$ 2,138	\$ 80,200	\$ 80,200	\$ 80,200	\$ -
53000 - Liability Insurance	\$ 9,400	\$ 10,803	\$ 10,152	\$ 10,152	\$ (651)
53020 - Unemployment Claims	\$ 152	\$ 146	\$ 64	\$ 64	\$ (82)
53060 - General Printing	\$ -	\$ -	\$ 33,000	\$ 33,000	\$ 33,000
53100 - Conferences and Meetings	\$ 11,462	\$ 37,000	\$ 37,000	\$ 37,000	\$ -
53120 - Employee Mileage Expense	\$ 1,025	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Commodities	\$ 3,744	\$ 163,250	\$ 178,250	\$ 178,250	\$ 15,000
60000 - Office Supplies	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
60070 - Computer Hardware- Non Capital	\$ -	\$ 158,750	\$ 148,750	\$ 148,750	\$ (10,000)
64010 - Cellular Phone	\$ 3,744	\$ 4,500	\$ 4,500	\$ 4,500	\$ -
Capital	\$ -	\$ 100,000	\$ 193,812	\$ 193,812	\$ 93,812
70020 - Computer Software- Capital	\$ -	\$ -	\$ 193,812	\$ 193,812	\$ 193,812
70090 - Office Equipment	\$ -	\$ 100,000	\$ -	\$ -	\$ (100,000)
Transfers Out	\$ 23,770	\$ 17,418	\$ 12,516	\$ 12,516	\$ (4,902)
99001 - Transfer to General Fund 001	\$ 23,770	\$ 17,418	\$ 12,516	\$ 12,516	\$ (4,902)
285 Court Automation- CH JDG	\$ 124,780	\$ 140,015	\$ 140,248	\$ 140,248	\$ 233
Personnel Services- Salaries & Wages	\$ 87,942	\$ 88,746	\$ 92,296	\$ 92,296	\$ 3,550
40000 - Salaries and Wages	\$ 87,942	\$ 88,746	\$ 92,296	\$ 92,296	\$ 3,550
Personnel Services- Employee Benefits	\$ 34,093	\$ 35,931	\$ 37,453	\$ 37,453	\$ 1,522
45000 - Healthcare Contribution	\$ 21,741	\$ 22,459	\$ 22,459	\$ 22,459	\$ -
45010 - Dental Contribution	\$ 297	\$ 299	\$ 298	\$ 298	\$ (1)
45100 - FICA/SS Contribution	\$ 6,370	\$ 6,791	\$ 7,062	\$ 7,062	\$ 271
45200 - IMRF Contribution	\$ 3,825	\$ 4,846	\$ 6,037	\$ 6,037	\$ 1,191
53010 - Workers Compensation	\$ 1,859	\$ 1,536	\$ 1,597	\$ 1,597	\$ 61
Contractual Services	\$ 2,745	\$ 8,338	\$ 3,499	\$ 3,499	\$ (4,839)
53000 - Liability Insurance	\$ 2,701	\$ 3,293	\$ 3,443	\$ 3,443	\$ 150
53020 - Unemployment Claims	\$ 44	\$ 45	\$ 56	\$ 56	\$ 11
53100 - Conferences and Meetings	\$ -	\$ 5,000	\$ -	\$ -	\$ (5,000)
Commodities	\$ -	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
60020 - Computer Related Supplies	\$ -	\$ 7,000	\$ -	\$ -	\$ (7,000)
60070 - Computer Hardware- Non Capital	\$ -	\$ -	\$ 7,000	\$ 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 all 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. Those includes 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 tasks.

- 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 were 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 2024.

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.

Circuit Clerk

Court Document Storage Fund 201.250.281 – 201.250.286

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.
- 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.

2026 Goals and Objectives

- Continue working on the Microfilm grant converting microfilm to digital images. This project is to be completed in 2025.
- 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. The Circuit Clerk's office is currently working with the Chief Judge's Office, Court Reporter Supervisor, and Building Management on a solution to take over an existing secured vault. If this doesn't occur then another solution will need to be sought with budgetary impact to comply with Recordkeeping rules based on the evidence type.
- Research is currently taking place to purchase AI Bots that would help with filing paperwork without human intervention. This is not anticipated to eliminate jobs but to help manage operations and keep within recordkeeping standards allowing for employees to utilize PTO time and better manage workloads. Once trained the Bots will be able to process filings 24/7 and allow employees (humans) to focus on the more complicated filings for accurate recordkeeping.

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	3	3	3
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	3	3	3

*Other: Elected Officials, Per Diem, Commissioners

Circuit Clerk
Court Document Storage Fund 201.250.281 – 201.250.286

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
250 Circuit Clerk					
201 Court Document Storage	\$ 861,980	\$ 757,371	\$ 854,237	\$ 854,237	\$ 96,866
000 Revenues	\$ 861,980	\$ 757,371	\$ 854,237	\$ 854,237	\$ 96,866
Fines	\$ 827,509	\$ 750,000	\$ 850,000	\$ 850,000	\$ 100,000
36060 - Traffic Violation Fines	\$ 827,509	\$ 750,000	\$ 850,000	\$ 850,000	\$ 100,000
Interest Revenue	\$ 34,471	\$ 6,000	\$ 4,237	\$ 4,237	\$ (1,763)
38000 - Investment Income	\$ 34,471	\$ 6,000	\$ 4,237	\$ 4,237	\$ (1,763)
Other	\$ -	\$ 1,371	\$ -	\$ -	\$ (1,371)
39900 - Fund Balance Utilization	\$ -	\$ 1,371	\$ -	\$ -	\$ (1,371)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
250 Circuit Clerk					
201 Court Document Storage Fund	\$ 325,646	\$ 757,371	\$ 854,237	\$ 854,237	\$ 96,866
281 Court Document Storage	\$ 325,646	\$ 707,371	\$ 854,237	\$ 854,237	\$ 146,866
Personnel Services- Salaries & Wages	\$ 171,893	\$ 208,311	\$ 237,191	\$ 237,191	\$ 28,880
40000 - Salaries and Wages	\$ 171,893	\$ 207,311	\$ 237,191	\$ 237,191	\$ 29,880
40200 - Overtime Salaries	\$ -	\$ 1,000	\$ -	\$ -	\$ (1,000)
Personnel Services- Employee Benefits	\$ 81,593	\$ 111,465	\$ 107,164	\$ 107,164	\$ (4,301)
45000 - Healthcare Contribution	\$ 56,404	\$ 78,388	\$ 67,240	\$ 67,240	\$ (11,148)
45010 - Dental Contribution	\$ 1,458	\$ 2,154	\$ 2,154	\$ 2,154	\$ -
45100 - FICA/SS Contribution	\$ 12,197	\$ 15,940	\$ 18,150	\$ 18,150	\$ 2,210
45200 - IMRF Contribution	\$ 7,333	\$ 11,376	\$ 15,515	\$ 15,515	\$ 4,139
53010 - Workers Compensation	\$ 4,200	\$ 3,607	\$ 4,105	\$ 4,105	\$ 498
Contractual Services	\$ 57,796	\$ 87,116	\$ 50,958	\$ 50,958	\$ (36,158)
50490 - Destruction of Records Services	\$ 3,769	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
52140 - Repairs and Maint- Copiers	\$ 4,701	\$ 12,950	\$ 10,720	\$ 10,720	\$ (2,230)
52160 - Repairs and Maint- Equipment	\$ 43,124	\$ 51,370	\$ 18,340	\$ 18,340	\$ (33,030)
53000 - Liability Insurance	\$ 6,103	\$ 7,692	\$ 6,788	\$ 6,788	\$ (904)
53020 - Unemployment Claims	\$ 99	\$ 104	\$ 110	\$ 110	\$ 6
Commodities	\$ 2,479	\$ 25,897	\$ 94,020	\$ 94,020	\$ 68,123
60000 - Office Supplies	\$ 2,298	\$ 23,897	\$ 52,500	\$ 52,500	\$ 28,603
60020 - Computer Related Supplies	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
60070 - Computer Hardware- Non Capital	\$ -	\$ -	\$ 40,020	\$ 40,020	\$ 40,020
64010 - Cellular Phone	\$ 181	\$ 500	\$ -	\$ -	\$ (500)
Capital	\$ -	\$ -	\$ 193,812	\$ 193,812	\$ 193,812
70020 - Computer Software- Capital	\$ -	\$ -	\$ 193,812	\$ 193,812	\$ 193,812
Contingency and Other	\$ -	\$ 262,970	\$ 164,834	\$ 164,834	\$ (98,136)
89000 - Addition to Fund Balance	\$ -	\$ 262,970	\$ 164,834	\$ 164,834	\$ (98,136)
Transfers Out	\$ 11,885	\$ 11,612	\$ 6,258	\$ 6,258	\$ (5,354)
99001 - Transfer to General Fund 001	\$ 11,885	\$ 11,612	\$ 6,258	\$ 6,258	\$ (5,354)
286 Court Doc Storage- CIC- Projects	\$ -	\$ 50,000	\$ -	\$ -	\$ (50,000)
Contractual Services	\$ -	\$ 50,000	\$ -	\$ -	\$ (50,000)
53090 - Film Conversion/Book Binding	\$ -	\$ 50,000	\$ -	\$ -	\$ (50,000)

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.

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	1	1	2
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	1	1	2

*Other: Elected Officials, Per Diem, Commissioners

Circuit Clerk
Child Support Fund 202.250.282

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
250 Circuit Clerk					
202 Child Support	\$ 83,233	\$ 99,456	\$ 158,460	\$ 158,460	\$ 59,004
000 Revenues	\$ 83,233	\$ 99,456	\$ 158,460	\$ 158,460	\$ 59,004
Charges for Services	\$ 45,821	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
34830 - Child Support Annual Admin Fees	\$ 45,821	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Grants	\$ 19,614	\$ 37,028	\$ 37,028	\$ 37,028	\$ -
33903 - Grants - Federal Government	\$ -	\$ -	\$ 37,028	\$ 37,028	\$ 37,028
34835 - Court Clerk/HFS-SDU	\$ 19,614	\$ 37,028	\$ -	\$ -	\$ (37,028)
Interest Revenue	\$ 17,798	\$ 12,000	\$ 8,474	\$ 8,474	\$ (3,526)
38000 - Investment Income	\$ 17,798	\$ 12,000	\$ 8,474	\$ 8,474	\$ (3,526)
Other	\$ -	\$ 428	\$ 62,958	\$ 62,958	\$ 62,530
39900 - Fund Balance Utilization	\$ -	\$ 428	\$ 62,958	\$ 62,958	\$ 62,530

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
250 Circuit Clerk					
202 Child Support Fund	\$ 65,435	\$ 99,456	\$ 158,460	\$ 158,460	\$ 59,004
282 Child Support	\$ 65,435	\$ 99,456	\$ 158,460	\$ 158,460	\$ 59,004
Personnel Services- Salaries & Wages	\$ 50,622	\$ 59,428	\$ 102,618	\$ 102,618	\$ 43,190
40000 - Salaries and Wages	\$ 50,622	\$ 59,428	\$ 101,618	\$ 101,618	\$ 42,190
40200 - Overtime Salaries	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Personnel Services- Employee Benefits	\$ 7,300	\$ 7,844	\$ 37,494	\$ 37,494	\$ 29,650
45000 - Healthcare Contribution	\$ -	\$ -	\$ 20,432	\$ 20,432	\$ 20,432
45010 - Dental Contribution	\$ -	\$ -	\$ 718	\$ 718	\$ 718
45100 - FICA/SS Contribution	\$ 3,899	\$ 4,044	\$ 7,854	\$ 7,854	\$ 3,810
45200 - IMRF Contribution	\$ 2,337	\$ 2,885	\$ 6,713	\$ 6,713	\$ 3,828
53010 - Workers Compensation	\$ 1,064	\$ 915	\$ 1,777	\$ 1,777	\$ 862
Contractual Services	\$ 1,571	\$ 2,787	\$ 12,090	\$ 12,090	\$ 9,303
52160 - Repairs and Maint- Equipment	\$ -	\$ 800	\$ 800	\$ 800	\$ -
53000 - Liability Insurance	\$ 1,546	\$ 1,960	\$ 3,828	\$ 3,828	\$ 1,868
53020 - Unemployment Claims	\$ 25	\$ 27	\$ 62	\$ 62	\$ 35
53060 - General Printing	\$ -	\$ -	\$ 7,400	\$ 7,400	\$ 7,400
Contingency and Other	\$ -	\$ 23,591	\$ -	\$ -	\$ (23,591)
89000 - Addition to Fund Balance	\$ -	\$ 23,591	\$ -	\$ -	\$ (23,591)
Transfers Out	\$ 5,942	\$ 5,806	\$ 6,258	\$ 6,258	\$ 452
99001 - Transfer to General Fund 001	\$ 5,942	\$ 5,806	\$ 6,258	\$ 6,258	\$ 452

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.
- Smart Safe and check scanner implemented in 2024, allowing for almost immediate deposits.

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	3	3	5
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	3	3	5

*Other: Elected Officials, Per Diem, Commissioners

Account / Description	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
250 Circuit Clerk					
203 Circuit Clerk Admin Services	\$ 308,561	\$ 364,195	\$ 547,913	\$ 547,913	\$ 183,718
000 Revenues	\$ 308,561	\$ 364,195	\$ 547,913	\$ 547,913	\$ 183,718
Charges for Services	\$ 256,598	\$ 270,000	\$ 270,000	\$ 270,000	\$ -
35900 - Miscellaneous Fees	\$ 256,598	\$ 270,000	\$ 270,000	\$ 270,000	\$ -
Interest Revenue	\$ 51,963	\$ 33,000	\$ 23,303	\$ 23,303	\$ (9,697)
38000 - Investment Income	\$ 51,963	\$ 33,000	\$ 23,303	\$ 23,303	\$ (9,697)
Other	\$ -	\$ 61,195	\$ 254,610	\$ 254,610	\$ 193,415
39900 - Fund Balance Utilization	\$ -	\$ 61,195	\$ 254,610	\$ 254,610	\$ 193,415

Circuit Clerk

Administrative and Operations Fund 203.250.283

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
250 Circuit Clerk					
203 Circuit Clerk Admin Services Fund	\$ 203,302	\$ 364,195	\$ 547,913	\$ 547,913	\$ 183,718
283 Circuit Clerk Admin Services	\$ 203,302	\$ 364,195	\$ 547,913	\$ 547,913	\$ 183,718
Personnel Services- Salaries & Wages	\$ 141,886	\$ 186,316	\$ 311,943	\$ 311,943	\$ 125,627
40000 - Salaries and Wages	\$ 141,886	\$ 185,316	\$ 310,943	\$ 310,943	\$ 125,627
40200 - Overtime Salaries	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Personnel Services- Employee Benefits	\$ 35,755	\$ 73,751	\$ 139,016	\$ 139,016	\$ 65,265
45000 - Healthcare Contribution	\$ 14,219	\$ 44,381	\$ 87,114	\$ 87,114	\$ 42,733
45010 - Dental Contribution	\$ 560	\$ 1,712	\$ 2,545	\$ 2,545	\$ 833
45100 - FICA/SS Contribution	\$ 10,533	\$ 14,257	\$ 23,869	\$ 23,869	\$ 9,612
45200 - IMRF Contribution	\$ 6,335	\$ 10,175	\$ 20,088	\$ 20,088	\$ 9,913
53010 - Workers Compensation	\$ 4,109	\$ 3,226	\$ 5,400	\$ 5,400	\$ 2,174
Contractual Services	\$ 13,562	\$ 64,969	\$ 57,117	\$ 57,117	\$ (7,852)
52160 - Repairs and Maint- Equipment	\$ 2,981	\$ 38,000	\$ 23,000	\$ 23,000	\$ (15,000)
53000 - Liability Insurance	\$ 5,972	\$ 6,876	\$ 8,086	\$ 8,086	\$ 1,210
53020 - Unemployment Claims	\$ 96	\$ 93	\$ 131	\$ 131	\$ 38
53060 - General Printing	\$ 2,072	\$ 5,000	\$ 10,000	\$ 10,000	\$ 5,000
53100 - Conferences and Meetings	\$ 2,131	\$ 12,400	\$ 13,100	\$ 13,100	\$ 700
53110 - Employee Training	\$ 210	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
53120 - Employee Mileage Expense	\$ -	\$ 500	\$ 500	\$ 500	\$ -
53130 - General Association Dues	\$ 100	\$ 100	\$ 300	\$ 300	\$ 200
Commodities	\$ 3,185	\$ 30,450	\$ 30,450	\$ 30,450	\$ -
60000 - Office Supplies	\$ 2,735	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
64010 - Cellular Phone	\$ 450	\$ 450	\$ 450	\$ 450	\$ -
Transfers Out	\$ 8,914	\$ 8,709	\$ 9,387	\$ 9,387	\$ 678
99001 - Transfer to General Fund 001	\$ 8,914	\$ 8,709	\$ 9,387	\$ 9,387	\$ 678

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.

- 200,353 electronic court orders created in 2024
- 1,022,723 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 continues to be used 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

2026 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
- Overweight citation form for Quickit approved for use March 6, 2025

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	2	2	1
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	2	2	1

*Other: Elected Officials, Per Diem, Commissioners

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
250 Circuit Clerk					
204 Circuit Clk Electronic Citation	\$ 221,989	\$ 241,249	\$ 259,247	\$ 259,247	\$ 17,998
000 Revenues	\$ 221,989	\$ 241,249	\$ 259,247	\$ 259,247	\$ 17,998
Charges for Services	\$ 214,763	\$ 180,000	\$ 200,000	\$ 200,000	\$ 20,000
35210 - Electronic Citation Fee	\$ 214,763	\$ 180,000	\$ 200,000	\$ 200,000	\$ 20,000
Interest Revenue	\$ 7,226	\$ 4,000	\$ 2,825	\$ 2,825	\$ (1,175)
38000 - Investment Income	\$ 7,226	\$ 4,000	\$ 2,825	\$ 2,825	\$ (1,175)
Other	\$ -	\$ 57,249	\$ 56,422	\$ 56,422	\$ (827)
39900 - Fund Balance Utilization	\$ -	\$ 57,249	\$ 56,422	\$ 56,422	\$ (827)

Circuit Clerk
Electronic Citation Fund 204.250.287

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
250 Circuit Clerk					
204 Circuit Clk Electronic Citation Fund	\$ 158,090	\$ 241,249	\$ 259,247	\$ 259,247	\$ 17,998
287 Electronic Citation	\$ 158,090	\$ 241,249	\$ 259,247	\$ 259,247	\$ 17,998
Personnel Services- Salaries & Wages	\$ 104,833	\$ 140,810	\$ 105,927	\$ 105,927	\$ (34,883)
40000 - Salaries and Wages	\$ 104,833	\$ 139,810	\$ 105,927	\$ 105,927	\$ (33,883)
40200 - Overtime Salaries	\$ -	\$ 1,000	\$ -	\$ -	\$ (1,000)
Personnel Services- Employee Benefits	\$ 38,353	\$ 65,126	\$ 41,936	\$ 41,936	\$ (23,190)
45000 - Healthcare Contribution	\$ 22,571	\$ 42,786	\$ 24,349	\$ 24,349	\$ (18,437)
45010 - Dental Contribution	\$ 715	\$ 1,436	\$ 718	\$ 718	\$ (718)
45100 - FICA/SS Contribution	\$ 7,629	\$ 10,776	\$ 8,106	\$ 8,106	\$ (2,670)
45200 - IMRF Contribution	\$ 4,581	\$ 7,690	\$ 6,929	\$ 6,929	\$ (761)
53010 - Workers Compensation	\$ 2,857	\$ 2,438	\$ 1,834	\$ 1,834	\$ (604)
Contractual Services	\$ 7,963	\$ 27,257	\$ 24,268	\$ 24,268	\$ (2,989)
50340 - Software Licensing Cost	\$ -	\$ -	\$ 1,052	\$ 1,052	\$ 1,052
52160 - Repairs and Maint- Equipment	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
53000 - Liability Insurance	\$ 4,152	\$ 5,187	\$ 3,952	\$ 3,952	\$ (1,235)
53020 - Unemployment Claims	\$ 67	\$ 70	\$ 64	\$ 64	\$ (6)
53100 - Conferences and Meetings	\$ 3,165	\$ 16,500	\$ 13,800	\$ 13,800	\$ (2,700)
53110 - Employee Training	\$ -	\$ 2,000	\$ 1,800	\$ 1,800	\$ (200)
53120 - Employee Mileage Expense	\$ 479	\$ 2,000	\$ 2,100	\$ 2,100	\$ 100
53130 - General Association Dues	\$ 100	\$ 500	\$ 500	\$ 500	\$ -
Commodities	\$ 999	\$ 2,250	\$ 2,515	\$ 2,515	\$ 265
60000 - Office Supplies	\$ 296	\$ 1,500	\$ 1,575	\$ 1,575	\$ 75
64010 - Cellular Phone	\$ 703	\$ 750	\$ 940	\$ 940	\$ 190
Contingency and Other	\$ -	\$ -	\$ 81,472	\$ 81,472	\$ 81,472
89000 - Addition to Fund Balance	\$ -	\$ -	\$ 81,472	\$ 81,472	\$ 81,472
Transfers Out	\$ 5,942	\$ 5,806	\$ 3,129	\$ 3,129	\$ (2,677)
99001 - Transfer to General Fund 001	\$ 5,942	\$ 5,806	\$ 3,129	\$ 3,129	\$ (2,677)

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.

- \$388,719.51 in 2024 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 2024	FY 2025	Projected 2026
Full Time Regular	0	0	0
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	0	0	0

*Other: Elected Officials, Per Diem, Commissioners

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
250 Circuit Clerk					
205 Circuit Ct Clerk Op and Admin	\$ 109,670	\$ 79,000	\$ 106,356	\$ 106,356	\$ 27,356
000 Revenues	\$ 109,670	\$ 79,000	\$ 106,356	\$ 106,356	\$ 27,356
Charges for Services	\$ 89,662	\$ 70,000	\$ 100,000	\$ 100,000	\$ 30,000
35410 - Operation & Admin Fee	\$ 89,662	\$ 70,000	\$ 100,000	\$ 100,000	\$ 30,000
Interest Revenue	\$ 20,008	\$ 9,000	\$ 6,356	\$ 6,356	\$ (2,644)
38000 - Investment Income	\$ 20,008	\$ 9,000	\$ 6,356	\$ 6,356	\$ (2,644)

Circuit Clerk
Operation and Administration Fund 205.250.288

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
250 Circuit Clerk					
205 Circuit Ct Clerk Op and Admin Fund	\$ -	\$ 79,000	\$ 106,356	\$ 106,356	\$ 27,356
288 CIC Operations & Admin	\$ -	\$ 79,000	\$ 106,356	\$ 106,356	\$ 27,356
Contractual Services	\$ -	\$ 15,000	\$ 20,000	\$ 20,000	\$ 5,000
50150 - Contractual/Consulting Services	\$ -	\$ 15,000	\$ 20,000	\$ 20,000	\$ 5,000
Commodities	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
60010 - Operating Supplies	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Contingency and Other	\$ -	\$ 54,000	\$ 76,356	\$ 76,356	\$ 22,356
89000 - Addition to Fund Balance	\$ -	\$ 54,000	\$ 76,356	\$ 76,356	\$ 22,356

Coroner
General Fund 001.490.490

Mission

The Kane County Coroner's Office is responsible for the investigation of suspicious deaths and for determining the cause and manner of deaths occurring in Kane County. State law requires when certain types of deaths occur in Kane County, the Coroner's Office shall go to the site of the death to take control of the decedent's body and conduct an investigation into the cause and manner of death. The Coroner's Office reviews medical records, conducts interviews, takes photographs, orders toxicology (blood, urine, vitreous) or histology (tissue), and orders autopsies to assist in making the determinations in these mandated situations.

The Kane County Coroner's Office maintains full investigative and supportive services 24 hours a day.

All of the responsibilities related to the investigation of suspicious death and for determining the manner of deaths occurring in Kane County are mandated by Illinois State Statutes. Some of the mandated responsibilities include:

55 ILCS 5/3-3013

Conduct investigations surrounding certain types of deaths

Go to the scene of the death and take control of the decedent's body

Secure blood/urine samples and conduct toxicology

Report all overdose deaths, noting whether Fentanyl was involved.

55 ILCS 5/3-3015

Conduct autopsies

55 ILCS 5/3-3016

Investigate sudden infant deaths

55 ILCS 5/3-3017

Conduct cremations

55 ILCS 5/3-3018

Issue death certificates

55 ILCS 5/3-3019

Removal of bodies

NOTE: Not an extensive list of all state mandated responsibilities

2025 Project Recap	Continuing	Completed
Participating in countywide task forces (Opioid task force, DUI task force etc.)	X	
Community outreach and education presentations	X	
Distributed Narcan to the community as part of the opioid harm reduction program	X	
Developed no-cost internship program	X	
Re-accreditation of the office with the International Association of Coroners' and Medical Examiners	X	
Applied for and received both state and federal grants to leverage resources and reduce reliance on property tax dollars	X	

Coroner
General Fund 001.490.490

2025 Project Recap Continued	Continuing	Completed
Evaluating documentation processes and legal ramifications of the use of toxicology in the lab	X	
Successfully negotiated and extended collective bargaining agreement with staff		X

Key Performance Measures	2024	2025
Total deaths reported to the Kane County Coroner	3637	3866
Number of "on-scene" investigations	366	386
Number of cases requiring transports	376	400
Number of cases requiring toxicology	326	372
Number of cases requiring autopsy	278	312
Number of cases in which manner of death was Homicide	9	9*
Number of cases in which manner of death was Motor Vehicle	27	24*
Number of cases in which manner of death was Suicide	48	27*
Number of cases in which manner of death was "Other" (includes verdicts of "Underdetermined")	138	90*

* Number of cases reported as of July 18, 2025

2026 Goals and Objectives

- Evaluate case management with the goal of reducing the time needed to bring a case to completion
- Evaluate the need for necessary staff changes to reduce caseloads and optimize staff productivity
- Continue to implement and grow lab collaborative with the Kane County State's Attorney and the Kane County Sheriff's Office
- Expand death prevention education; specifically, infant, self-inflicted, and opioid related deaths

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	11	11	11
Full Time Other*	1	2	2
Part Time Regular	1	1	1
Part Time Other*	6	7	7
Total Budgeted Positions:	19	21	21

*Other: Elected Officials, Grant funded, Per diem

Coroner
General Fund 001.490.490

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
490 Coroner	\$ 1,511,284	\$ 1,695,620	\$ 1,535,573	\$ 1,736,348	\$ 40,728
001 General Fund	\$ 1,511,284	\$ 1,695,620	\$ 1,535,573	\$ 1,736,348	\$ 40,728
490 Coroner	\$ 1,511,284	\$ 1,695,620	\$ 1,535,573	\$ 1,736,348	\$ 40,728
Personnel Services- Salaries & Wages	\$ 911,772	\$ 1,068,420	\$ -	\$ 1,234,148	\$ 165,728
40000 - Salaries and Wages	\$ 791,789	\$ 959,437	\$ -	\$ 1,071,148	\$ 111,711
40200 - Overtime Salaries	\$ 119,983	\$ 108,983	\$ -	\$ 163,000	\$ 54,017
Personnel Services- Employee Benefits	\$ 206,564	\$ 368,949	\$ -	\$ -	\$ (368,949)
45000 - Healthcare Contribution	\$ 201,990	\$ 221,860	\$ -	\$ -	\$ (221,860)
45010 - Dental Contribution	\$ 4,574	\$ 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)
Contractual Services	\$ 589,394	\$ 611,700	\$ -	\$ 486,700	\$ (125,000)
50150 - Contractual/Consulting Services	\$ (30,000)	\$ -	\$ -	\$ -	\$ -
50430 - Autopsies/Consulting	\$ 460,650	\$ 460,500	\$ -	\$ 335,500	\$ (125,000)
50440 - Forensic Expense	\$ 1,434	\$ 5,000	\$ -	\$ 5,000	\$ -
50450 - Toxicology Expense	\$ 134,896	\$ 122,000	\$ -	\$ 122,000	\$ -
52230 - Repairs and Maint- Vehicles	\$ 5,592	\$ 7,500	\$ -	\$ 7,500	\$ -
53100 - Conferences and Meetings	\$ 3,355	\$ 3,000	\$ -	\$ 3,000	\$ -
53130 - General Association Dues	\$ 2,615	\$ 3,200	\$ -	\$ 3,200	\$ -
55000 - Miscellaneous Contractual Exp	\$ 10,852	\$ 10,500	\$ -	\$ 10,500	\$ -
Commodities	\$ 10,117	\$ 15,500	\$ -	\$ 15,500	\$ -
60050 - Books and Subscriptions	\$ 629	\$ 500	\$ -	\$ 500	\$ -
63040 - Fuel- Vehicles	\$ 9,488	\$ 15,000	\$ -	\$ 15,000	\$ -
Contingency and Other	\$ -	\$ -	\$ 1,535,573	\$ -	\$ -
85000 - Allowance for Budget Expense	\$ -	\$ -	\$ 1,535,573	\$ -	\$ -
Services	\$ (206,564)	\$ (368,949)	\$ -	\$ -	\$ 368,949
45005 - Healthcare Contribution Contra Account	\$ (201,990)	\$ (221,860)	\$ -	\$ -	\$ 221,860
45015 - Dental Insurance Contra Account	\$ (4,574)	\$ (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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
490 Coroner					
020 The Stipend Fund	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -
000 Revenues	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -
Reimbursements	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -
37115 - State Stipend Certain EO and DH	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
490 Coroner					
020 The Stipend Fund	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
490 Coroner	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
Personnel Services- Salaries & Wages	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
40000 - Salaries and Wages	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
Personnel Services- Employee Benefits	\$ -	\$ -	\$ 1,037	\$ 1,037	\$ 1,037
45100 - FICA/SS Contribution	\$ -	\$ -	\$ 498	\$ 498	\$ 498
45200 - IMRF Contribution	\$ -	\$ -	\$ 426	\$ 426	\$ 426
53010 - Workers Compensation	\$ -	\$ -	\$ 113	\$ 113	\$ 113
Services	\$ -	\$ -	\$ (1,037)	\$ (1,037)	\$ (1,037)
45105 - FICA/SS Contribution Contra Account	\$ -	\$ -	\$ (498)	\$ (498)	\$ (498)
45205 - IMRF Contribution Contra Account	\$ -	\$ -	\$ (426)	\$ (426)	\$ (426)
53015 - Worker's Comp Contra Account	\$ -	\$ -	\$ (113)	\$ (113)	\$ (113)

Coroner
Administration Fund 289.490.491/493/494

2026 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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
490 Coroner					
289 Coroner Administration	\$ 363,333	\$ 582,660	\$ 1,061,268	\$ 1,061,268	\$ 478,608
000 Revenues	\$ 363,333	\$ 382,660	\$ 298,268	\$ 298,268	\$ (84,392)
Charges for Services	\$ 284,405	\$ 270,000	\$ 270,000	\$ 270,000	\$ -
34560 - County Coroner Fees	\$ 274,455	\$ 260,000	\$ 260,000	\$ 260,000	\$ -
34570 - Body Bag Fees	\$ 9,950	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Grants	\$ 55,684	\$ 88,660	\$ 7,500	\$ 7,500	\$ (81,160)
32367 - Department of Justice Morgue Tech Grant	\$ 20,290	\$ 81,160	\$ -	\$ -	\$ (81,160)
33551 - Health Department Opiate Grant	\$ 30,000	\$ -	\$ -	\$ -	\$ -
33705 - Death Certificate Surcharge Grant	\$ 5,394	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
Interest Revenue	\$ 23,243	\$ 11,000	\$ 7,768	\$ 7,768	\$ (3,232)
38000 - Investment Income	\$ 23,243	\$ 11,000	\$ 7,768	\$ 7,768	\$ (3,232)
Other	\$ -	\$ 13,000	\$ 13,000	\$ 13,000	\$ -
39900 - Fund Balance Utilization	\$ -	\$ 13,000	\$ 13,000	\$ 13,000	\$ -
496 Forensics Lab		\$ 200,000	\$ 763,000	\$ 763,000	\$ 563,000
Grants		\$ 200,000	\$ 763,000	\$ 763,000	\$ 563,000
33903 - Grants - Federal Government		\$ 200,000	\$ 763,000	\$ 763,000	\$ 563,000

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
490 Coroner					
289 Coroner Administration Fund	\$ 180,833	\$ 582,660	\$ 1,061,268	\$ 1,061,268	\$ 478,608
491 Coroner Administration	\$ 180,833	\$ 301,500	\$ 298,268	\$ 298,268	\$ (3,232)
Contractual Services	\$ 27,247	\$ 73,000	\$ 73,000	\$ 73,000	\$ -
50385 - Direct Cremation	\$ 2,857	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
53100 - Conferences and Meetings	\$ 4,972	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
53110 - Employee Training	\$ 3,699	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
53130 - General Association Dues	\$ 1,030	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
55000 - Miscellaneous Contractual Exp	\$ 14,690	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Commodities	\$ 88,002	\$ 133,500	\$ 130,268	\$ 130,268	\$ (3,232)
60000 - Office Supplies	\$ 1,970	\$ 3,500	\$ 3,500	\$ 3,500	\$ -
60010 - Operating Supplies	\$ 78,624	\$ 86,000	\$ 82,768	\$ 82,768	\$ (3,232)
60025 - Lab Supplies	\$ -	\$ 24,000	\$ 24,000	\$ 24,000	\$ -
60210 - Uniform Supplies	\$ 2,889	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
60280 - Body Bags	\$ 4,519	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
Capital	\$ 65,583	\$ 95,000	\$ 95,000	\$ 95,000	\$ -
70070 - Automotive Equipment	\$ 65,583	\$ 95,000	\$ 95,000	\$ 95,000	\$ -
493 DOJ Morgue Tech Grant	\$ -	\$ 81,160	\$ -	\$ -	\$ (81,160)
Personnel Services- Salaries & Wages	\$ -	\$ 81,160	\$ -	\$ -	\$ (81,160)
40000 - Salaries and Wages	\$ -	\$ 81,160	\$ -	\$ -	\$ (81,160)
496 Forensics Lab	\$ -	\$ 200,000	\$ 763,000	\$ 763,000	\$ 563,000
Commodities	\$ -	\$ 200,000	\$ 763,000	\$ 763,000	\$ 563,000
60010 - Operating Supplies	\$ -	\$ 150,652	\$ 763,000	\$ 763,000	\$ 612,348
60025 - Lab Supplies	\$ -	\$ 25,348	\$ -	\$ -	\$ (25,348)
65000 - Miscellaneous Supplies	\$ -	\$ 24,000	\$ -	\$ -	\$ (24,000)

Coroner
Elder Fatality Review Team Fund 701.490.492

2026 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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
490 Coroner					
701 Elder Fatality Review Team	\$ 232	\$ 134	\$ 95	\$ 95	\$ (39)
000 Revenues	\$ 232	\$ 134	\$ 95	\$ 95	\$ (39)
Interest Revenue	\$ 232	\$ 134	\$ 95	\$ 95	\$ (39)
38000 - Investment Income	\$ 232	\$ 134	\$ 95	\$ 95	\$ (39)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
490 Coroner					
701 Elder Fatality Review Team Fund	\$ -	\$ 134	\$ 95	\$ 95	\$ (39)
492 Elder Fatality Review Team	\$ -	\$ 134	\$ 95	\$ 95	\$ (39)
Contingency and Other	\$ -	\$ 134	\$ 95	\$ 95	\$ (39)
89000 - Addition to Fund Balance	\$ -	\$ 134	\$ 95	\$ 95	\$ (39)

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.

2025 Project Recap	Continuing	Completed
Perform ongoing audit of claims against Kane County	X	
Provide County Board with monthly report of claims paid	X	
Maintain a continuous internal audit of Kane County operations	X	
Provide County Board with Auditor's Quarterly Financial Report	X	
Perform review of Economic Interest Statements	X	
Perform audit of claims for the American Rescue Plan Funds paid by the County	X	
Perform compliance Audit of Commissary	X	
Perform semi-annual Procurement Card Audit	X	
Perform bi-weekly audit of Kane County Payroll	X	
Perform Petty Cash Fund Audits	X	
Increased Vendor Visibility in P-card Transactions	X	
Performed County Vehicle Audit		X
Perform Personal Expense Voucher Audit	X	
Perform Amazon Purchase Audit	X	
Perform Menard's Rebate Audit	X	
Perform Duplicate Invoice Audit	X	
Perform Travel Policy Audit	X	

2026 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 and Staff Auditors.
- Continue to work with local colleges/universities for seasonal intern program.

Position Summary

Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	2	4	4
Full Time Other*	1	1	1
Part Time Regular	3	2	2
Part Time Other*	0	1	1
Total Budgeted Positions:	8	8	8

*Other: Elected Officials, Per Diem, Commissioners

County Auditor
General Fund 001.140.140

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
140 County Auditor					
140 County Auditor	\$ 282,428	\$ 406,868	\$ 381,107	\$ 381,107	\$ (25,761)
Personnel Services- Salaries & Wages	\$ 275,273	\$ 352,042	\$ 355,281	\$ 355,281	\$ 3,239
40000 - Salaries and Wages	\$ 275,273	\$ 346,179	\$ 355,281	\$ 355,281	\$ 9,102
40002 - Non-Union Wage Increase	\$ -	\$ 5,863	\$ -	\$ -	\$ (5,863)
Personnel Services- Employee Benefits	\$ 8,184	\$ 89,286	\$ 95,703	\$ 95,703	\$ 6,417
45000 - Healthcare Contribution	\$ 7,909	\$ 32,772	\$ 38,179	\$ 38,179	\$ 5,407
45010 - Dental Contribution	\$ 275	\$ 828	\$ 943	\$ 943	\$ 115
45100 - FICA/SS Contribution	\$ -	\$ 29,035	\$ 27,189	\$ 27,189	\$ (1,846)
45200 - IMRF Contribution	\$ -	\$ 20,083	\$ 23,241	\$ 23,241	\$ 3,158
53010 - Workers Compensation	\$ -	\$ 6,568	\$ 6,151	\$ 6,151	\$ (417)
Contractual Services	\$ 6,615	\$ 53,538	\$ 24,538	\$ 24,538	\$ (29,000)
50150 - Contractual/Consulting Services	\$ -	\$ 36,725	\$ 7,725	\$ 7,725	\$ (29,000)
52140 - Repairs and Maint- Copiers	\$ 79	\$ 412	\$ 412	\$ 412	\$ -
53100 - Conferences and Meetings	\$ 5,832	\$ 9,270	\$ 9,270	\$ 9,270	\$ -
53110 - Employee Training	\$ -	\$ 4,383	\$ 4,383	\$ 4,383	\$ -
53120 - Employee Mileage Expense	\$ 4	\$ 528	\$ 528	\$ 528	\$ -
53130 - General Association Dues	\$ 700	\$ 2,220	\$ 2,220	\$ 2,220	\$ -
Commodities	\$ 540	\$ 1,288	\$ 1,288	\$ 1,288	\$ -
60000 - Office Supplies	\$ 540	\$ 1,288	\$ 1,288	\$ 1,288	\$ -
Services	\$ (8,184)	\$ (89,286)	\$ (95,703)	\$ (95,703)	\$ (6,417)
45005 - Healthcare Contribution Contra Account	\$ (7,909)	\$ (32,772)	\$ (38,179)	\$ (38,179)	\$ (5,407)
45015 - Dental Insurance Contra Account	\$ (275)	\$ (828)	\$ (943)	\$ (943)	\$ (115)
45105 - FICA/SS Contribution Contra Account	\$ -	\$ (29,035)	\$ (27,189)	\$ (27,189)	\$ 1,846
45205 - IMRF Contribution Contra Account	\$ -	\$ (20,083)	\$ (23,241)	\$ (23,241)	\$ (3,158)
53015 - Worker's Comp Contra Account	\$ -	\$ (6,568)	\$ (6,151)	\$ (6,151)	\$ 417

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
140 County Auditor					
020 The Stipend Fund	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -
000 Revenues	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -
Reimbursements	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -
37115 - State Stipend Certain EO and DH	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
140 County Auditor					
020 The Stipend Fund	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
140 County Auditor	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
Personnel Services- Salaries & Wages	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
40000 - Salaries and Wages	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
Personnel Services- Employee Benefits	\$ -	\$ -	\$ 1,037	\$ 1,037	\$ 1,037
45100 - FICA/SS Contribution	\$ -	\$ -	\$ 498	\$ 498	\$ 498
45200 - IMRF Contribution	\$ -	\$ -	\$ 426	\$ 426	\$ 426
53010 - Workers Compensation	\$ -	\$ -	\$ 113	\$ 113	\$ 113
Services	\$ -	\$ -	\$ (1,037)	\$ (1,037)	\$ (1,037)
45105 - FICA/SS Contribution Contra Account	\$ -	\$ -	\$ (498)	\$ (498)	\$ (498)
45205 - IMRF Contribution Contra Account	\$ -	\$ -	\$ (426)	\$ (426)	\$ (426)
53015 - Worker's Comp Contra Account	\$ -	\$ -	\$ (113)	\$ (113)	\$ (113)

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, each of whom represents a specific district. The Board's primary responsibilities include setting policies, creating annual budgets, and levying taxes to support the County's operations and statutory requirements. The Board determines the rate of the County's property tax levy, manages zoning cases, and oversees key areas like public health, economic development, farmland protection, regional planning, road improvements, and environmental sustainability. The goal is to ensure residents receive the necessary services to maintain and provide for the County's public safety and overall well-being. Additionally, the Board supports the operations of the County's elected offices and divisions such as the Courts, the State's Attorney, Sheriff, and County Clerk. The Board's most important duty is to communicate openly and honestly with the community, so that all residents can participate equitably in the resources and opportunities provided by Kane County.

In doing so the Board confronts the dilemma of balancing a fiscally restrained budget while being confronted with an ever-changing landscape of State mandates and future growth. The County Board works diligently to ensure that enough revenue is provided for the necessary services such as overseeing the County's budget, personnel, and capital resources, economic development, job growth, farmland protection, open space, and the environment.

2025 Project Recap	Continuing	Completed
Established a Kane County Economic Development Council	X	
Recognition of the Fox River as a National Water Trail – Completed		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 – total grant \$30 million		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 – On Going	X	
Completed the Judicial Center solar field		X
Construction of 5 accessible boat launches on the Fox River	X	
Purchase and rehabilitate a multipurpose building for the Health Dept	X	
Stabilize and restore the Geneva Creek		X

Key Performance Measures	2024	2025
Number of Districts	24	24
Liquor Licenses Issued: Annual / Temporary (as of July 2025)	36/10	35/5
Number of Kane County Connects Newsletters (as of July 2025)	40	56
Number of Subscribers to Kane County Connects (as of July 2025)	22,575	21,839
Amount of External River Boat Funds Distributed (as of July 2025)	\$596,135	\$1,066,613
Amount of Internal River Boat Funds Distributed (as of July 2025)	\$3,817,750	\$3,373,263
Number of Resolutions passed by the County Board (as of July 2025)	349	261
Amount of ARPA Funds Disbursed (As of July 2025)	\$18,040,760	\$64,428,270.01

County Board
General Fund 001.010.010
Farmland Preservation Fund 430.010.021

2026 Goals and Objectives

- Establish the Kane County's Economic Development Council
- Finish the American Rescue Plan (ARPA) allocations
- Monitor the financial impact of the Safety Act
- Utilize the new Grant Administration Office
- Stabilize and establish best practices for future and continued success of Kane County's Workforce Development Division
- Review/Assess the outcome and impact of the RTA's revised policies
- Participate in the implementation of the County's strategic plan
- Review and update the County's 15-year-old Internship Policy
- Evaluate the County's Facilities Master Plan to establish priorities based on available capital resources
- Review/Assess/Monitor the outcomes of the County's financial position

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	5	5	5
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	24	24	24
Total Budgeted Positions:	29	29	29

*Other: Elected Officials, Per Diem, Commissioners

Account / Description	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
Revenues 001 General Fund					
010 County Board					
000 Revenues Sub-Department	\$ 112,500	\$ 132,500	\$ 132,500	\$ 132,500	\$ -
Licenses and Permits	\$ 112,500	\$ 132,500	\$ 132,500	\$ 132,500	\$ -
31000 - Liquor Licenses	\$ 106,150	\$ 130,000	\$ 130,000	\$ 130,000	\$ -
31390 - Gathering Permits	\$ 6,350	\$ 2,500	\$ 2,500	\$ 2,500	\$ -

County Board
General Fund 001.010.010
Tax Sale Purchase 491.070.010

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
010 County Board					
010 County Board/Liquor	\$ 1,209,757	\$ 1,343,808	\$ 1,231,515	\$ 1,231,515	\$ (112,293)
Personnel Services- Salaries & Wages	\$ 1,018,851	\$ 1,027,058	\$ 1,029,915	\$ 1,029,915	\$ 2,857
40000 - Salaries and Wages	\$ 1,018,851	\$ 1,027,058	\$ 1,029,915	\$ 1,029,915	\$ 2,857
Personnel Services- Employee Benefits	\$ 349,891	\$ 520,274	\$ 454,418	\$ 454,418	\$ (65,856)
45000 - Healthcare Contribution	\$ 339,609	\$ 381,805	\$ 322,103	\$ 322,103	\$ (59,702)
45010 - Dental Contribution	\$ 10,282	\$ 11,381	\$ 8,067	\$ 8,067	\$ (3,314)
45100 - FICA/SS Contribution	\$ -	\$ 78,180	\$ 78,806	\$ 78,806	\$ 626
45200 - IMRF Contribution	\$ -	\$ 31,218	\$ 27,609	\$ 27,609	\$ (3,609)
53010 - Workers Compensation	\$ -	\$ 17,690	\$ 17,833	\$ 17,833	\$ 143
Contractual Services	\$ 179,436	\$ 302,250	\$ 187,350	\$ 187,350	\$ (114,900)
50150 - Contractual/Consulting Services	\$ 130,500	\$ 249,750	\$ 134,850	\$ 134,850	\$ (114,900)
52140 - Repairs and Maint- Copiers	\$ 688	\$ 100	\$ 100	\$ 100	\$ -
53060 - General Printing	\$ 1,582	\$ -	\$ -	\$ -	\$ -
53100 - Conferences and Meetings	\$ 1,180	\$ -	\$ -	\$ -	\$ -
53105 - Conferences and Meetings - Board Members	\$ 6,730	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
53106 - Conferences & Meetings - Chairman	\$ 2,966	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
53110 - Employee Training	\$ 673	\$ -	\$ -	\$ -	\$ -
53120 - Employee Mileage Expense	\$ 171	\$ -	\$ -	\$ -	\$ -
53130 - General Association Dues	\$ 34,947	\$ 36,400	\$ 36,400	\$ 36,400	\$ -
Commodities	\$ 11,469	\$ 14,500	\$ 14,250	\$ 14,250	\$ (250)
60000 - Office Supplies	\$ 9,658	\$ 9,500	\$ 9,500	\$ 9,500	\$ -
60010 - Operating Supplies	\$ 871	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
60015 - Board Meeting Supplies	\$ 610	\$ 2,000	\$ 1,750	\$ 1,750	\$ (250)
60020 - Computer Related Supplies	\$ -	\$ 300	\$ 300	\$ 300	\$ -
60050 - Books and Subscriptions	\$ -	\$ 200	\$ 200	\$ 200	\$ -
60555 - Business Relationship Commodities	\$ 330	\$ 500	\$ 500	\$ 500	\$ -
Services	\$ (349,891)	\$ (520,274)	\$ (454,418)	\$ (454,418)	\$ 65,856
45005 - Healthcare Contribution Contra Account	\$ (339,609)	\$ (381,805)	\$ (322,103)	\$ (322,103)	\$ 59,702
45015 - Dental Insurance Contra Account	\$ (10,282)	\$ (11,381)	\$ (8,067)	\$ (8,067)	\$ 3,314
45105 - FICA/SS Contribution Contra Account	\$ -	\$ (78,180)	\$ (78,806)	\$ (78,806)	\$ (626)
45205 - IMRF Contribution Contra Account	\$ -	\$ (31,218)	\$ (27,609)	\$ (27,609)	\$ 3,609
53015 - Worker's Comp Contra Account	\$ -	\$ (17,690)	\$ (17,833)	\$ (17,833)	\$ (143)

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
010 County Board					
491 Tax Sale Purchase	\$ 108,378	\$ -	\$ -	\$ -	\$ -
000 Revenues	\$ 108,378	\$ -	\$ -	\$ -	\$ -
Proceeds from Sale of Property	\$ 108,378	\$ -	\$ -	\$ -	\$ -
38700 - Proceeds from Sale of Property	\$ 108,378	\$ -	\$ -	\$ -	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
010 County Board					
491 Tax Sale Purchase	\$ 108,378	\$ -	\$ -	\$ -	\$ -
010 County Board/Liquor	\$ 108,378	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 108,378	\$ -	\$ -	\$ -	\$ -
50150 - Contractual/Consulting Services	\$ 108,378	\$ -	\$ -	\$ -	\$ -

County Board

Farmland Preservation Fund 430.010.021

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

2026 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 Growing for Kane Program - Direct the implementation of programs and policies that expand the production of locally grown foods and improve community access to fresh and healthy food choices, and pursue funding.
- 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	2024	2025
Farm Acres in Protected Easements Closed	6,000	6,000
Approved and Pending Applications in Acres	1,000	1000
Interested Farms in Acres	800	800
Farmers connected to other preservation organizations	175	175

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
010 County Board					
430 Farmland Preservation	\$ 969,421	\$ 6,447,430	\$ 6,400,487	\$ 6,400,487	\$ (46,943)
000 Revenues	\$ 969,421	\$ 6,447,430	\$ 6,400,487	\$ 6,400,487	\$ (46,943)
Grants	\$ -	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ -
32360 - US Dept of Agriculture Grant	\$ -	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ -
Interest Revenue	\$ 269,421	\$ 153,000	\$ 108,040	\$ 108,040	\$ (44,960)
38000 - Investment Income	\$ 269,421	\$ 153,000	\$ 108,040	\$ 108,040	\$ (44,960)
Other	\$ -	\$ 3,044,430	\$ 3,042,447	\$ 3,042,447	\$ (1,983)
39900 - Fund Balance Utilization	\$ -	\$ 3,044,430	\$ 3,042,447	\$ 3,042,447	\$ (1,983)
Transfers In	\$ 700,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ -
39120 - Transfer from Grand Victoria Casino Elgin Fund 120	\$ 700,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ -

County Board
Farmland Preservation Fund 430.010.021

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
010 County Board					
430 Farmland Preservation	\$ 235,923	\$ 6,447,430	\$ 6,400,487	\$ 6,400,487	\$ (46,943)
021 Farmland Preservation	\$ 235,923	\$ 6,447,430	\$ 6,400,487	\$ 6,400,487	\$ (46,943)
Personnel Services- Salaries & Wages	\$ 87,364	\$ 100,458	\$ 66,266	\$ 66,266	\$ (34,192)
40000 - Salaries and Wages	\$ 87,364	\$ 100,458	\$ 66,266	\$ 66,266	\$ (34,192)
Personnel Services- Employee Benefits	\$ 26,379	\$ 31,921	\$ 23,196	\$ 23,196	\$ (8,725)
45000 - Healthcare Contribution	\$ 12,261	\$ 16,657	\$ 12,367	\$ 12,367	\$ (4,290)
45010 - Dental Contribution	\$ 287	\$ 345	\$ 276	\$ 276	\$ (69)
45100 - FICA/SS Contribution	\$ 6,652	\$ 7,691	\$ 5,071	\$ 5,071	\$ (2,620)
45200 - IMRF Contribution	\$ 3,694	\$ 5,487	\$ 4,335	\$ 4,335	\$ (1,152)
53010 - Workers Compensation	\$ 3,485	\$ 1,741	\$ 1,147	\$ 1,147	\$ (594)
Contractual Services	\$ 119,952	\$ 599,778	\$ 600,689	\$ 600,689	\$ 911
50150 - Contractual/Consulting Services	\$ 111,879	\$ 516,979	\$ 519,156	\$ 519,156	\$ 2,177
50160 - Legal Services	\$ 1,100	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
50170 - Appraisal Services	\$ 1,800	\$ 39,594	\$ 39,594	\$ 39,594	\$ -
53000 - Liability Insurance	\$ 5,064	\$ 3,727	\$ 2,472	\$ 2,472	\$ (1,255)
53020 - Unemployment Claims	\$ 82	\$ 51	\$ 40	\$ 40	\$ (11)
53100 - Conferences and Meetings	\$ 28	\$ 14,427	\$ 14,427	\$ 14,427	\$ -
Capital	\$ -	\$ 5,713,096	\$ 5,710,336	\$ 5,710,336	\$ (2,760)
75010 - Farmland Preservation Rights - County Portion	\$ -	\$ 2,856,548	\$ 2,853,788	\$ 2,853,788	\$ (2,760)
75020 - Farmland Preservation Rights - Federal Matching	\$ -	\$ 2,856,548	\$ 2,856,548	\$ 2,856,548	\$ -
Transfers Out	\$ 2,228	\$ 2,177	\$ -	\$ -	\$ (2,177)
99001 - Transfer to General Fund 001	\$ 2,228	\$ 2,177	\$ -	\$ -	\$ (2,177)

County Clerk
General Fund 001.190.200
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.

2025 Project Recap	Continuing	Completed
Performed all duties with accuracy and efficiency	X	
Improved employee skills and computer knowledge through ongoing training	X	
Completed extension process of the 2024 tax cycle using DevNet software		X
Prepared for the 2025 payable 2026 tax extension process	X	
Trained and developed staff skills in computerizing historical records, cross training of positions and serving the public in the most courteous, efficient and professional manner while complying with Federal, State and local laws	X	
Continued training employees in the usage of the Laserfiche record storage program	X	
Continued to expand and modernize the record storage system	X	
Continued to keep both the Geneva and Aurora offices open until 8:00 pm on Wednesdays to assist the public unable to visit the offices during normal working hours	X	

Key Performance Measures	2024	2025
Number of births recorded	5,751	5,832
Number of deaths recorded	3,625	3,853
Number of assumed names	154	118
Number of marriage licenses and civil unions	3,445	3,126
Number of passport applications processed	5,170	6,923

2026 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.
- Increase County Clerk Services Accessibility with opening of satellite office in Elgin.

County Clerk
General Fund 001.190.200
Vital Records Automation Fund 160.190.200

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	12	12	12
Full Time Other*	0	0	0
Part Time Regular	7	7	7
Part Time Other*	0	0	0
Total Budgeted Positions:	19	19	19

*Other: Elected Officials, Per Diem, Commissioners

Account / Description Revenues 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
190 County Clerk					
000 Revenues Sub-Department	\$ 1,697,118	\$ 1,267,144	\$ 2,253,040	\$ 2,253,040	\$ 985,896
Grants	\$ 549,473	\$ -	\$ 600,000	\$ 600,000	\$ 600,000
32270 - Help America Vote Act (HAVA) Grant	\$ 156,275	\$ -	\$ -	\$ -	\$ -
32745 - Tech & Civic Life Grant	\$ 393,198	\$ -	\$ 350,000	\$ 350,000	\$ 350,000
33690 - Illinois Voter Registration State (IVRS) Grant	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 250,000
Charges for Services	\$ 1,039,011	\$ 1,080,304	\$ 1,456,800	\$ 1,456,800	\$ 376,496
34070 - Notary Fees	\$ 240	\$ 23,230	\$ 200	\$ 200	\$ (23,030)
34080 - Business Fees	\$ 2,055	\$ 5,050	\$ 1,600	\$ 1,600	\$ (3,450)
34090 - Passport Fees	\$ 239,860	\$ 120,250	\$ 391,000	\$ 391,000	\$ 270,750
34100 - Certified Copy Fees	\$ 500,765	\$ 533,100	\$ 630,000	\$ 630,000	\$ 96,900
34110 - Tax Redemption Fees	\$ 112,518	\$ 92,275	\$ 148,000	\$ 148,000	\$ 55,725
34120 - Election Fees	\$ 113,944	\$ 255,800	\$ 160,000	\$ 160,000	\$ (95,800)
34130 - Tax Extension Fees	\$ 27,997	\$ 37,599	\$ 42,000	\$ 42,000	\$ 4,401
35900 - Miscellaneous Fees	\$ 41,632	\$ 13,000	\$ 84,000	\$ 84,000	\$ 71,000
Reimbursements	\$ 16,726	\$ 96,590	\$ 113,840	\$ 113,840	\$ 17,250
37580 - Death Surcharge Reimbursement	\$ 16,726	\$ 14,750	\$ 32,000	\$ 32,000	\$ 17,250
37583 - Illinois State Board of Elections - Election Judge Reimb	\$ -	\$ 78,840	\$ 78,840	\$ 78,840	\$ -
37900 - Miscellaneous Reimbursement	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Other	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
38900 - Miscellaneous Other	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Licenses and Permits	\$ 91,908	\$ 89,250	\$ 81,400	\$ 81,400	\$ (7,850)
31010 - Marriage Licenses	\$ 91,746	\$ 89,000	\$ 81,000	\$ 81,000	\$ (8,000)
31020 - Civil Union Licenses	\$ 162	\$ 250	\$ 400	\$ 400	\$ 150

County Clerk
General Fund 001.190.200
Vital Records Automation Fund 160.190.200

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
190 County Clerk					
190 County Clerk	\$ 1,117,084	\$ 1,212,808	\$ 1,277,561	\$ 1,277,561	\$ 64,753
Personnel Services- Salaries & Wages	\$ 1,069,889	\$ 1,166,350	\$ 1,198,451	\$ 1,198,451	\$ 32,101
40000 - Salaries and Wages	\$ 1,054,768	\$ 1,166,350	\$ 1,186,451	\$ 1,186,451	\$ 20,101
40200 - Overtime Salaries	\$ 15,121	\$ -	\$ 12,000	\$ 12,000	\$ 12,000
Personnel Services- Employee Benefits	\$ 305,917	\$ 375,710	\$ 381,806	\$ 381,806	\$ 6,096
45000 - Healthcare Contribution	\$ 296,709	\$ 198,407	\$ 190,314	\$ 190,314	\$ (8,093)
45010 - Dental Contribution	\$ 9,208	\$ 6,074	\$ 5,908	\$ 5,908	\$ (166)
45100 - FICA/SS Contribution	\$ -	\$ 89,019	\$ 91,704	\$ 91,704	\$ 2,685
45200 - IMRF Contribution	\$ -	\$ 62,074	\$ 73,135	\$ 73,135	\$ 11,061
53010 - Workers Compensation	\$ -	\$ 20,136	\$ 20,745	\$ 20,745	\$ 609
Contractual Services	\$ 15,509	\$ 19,858	\$ 26,810	\$ 26,810	\$ 6,952
50350 - Notary Services	\$ -	\$ 100	\$ 60	\$ 60	\$ (40)
52140 - Repairs and Maint- Copiers	\$ 15	\$ -	\$ -	\$ -	\$ -
53060 - General Printing	\$ -	\$ 500	\$ 500	\$ 500	\$ -
53070 - Legal Printing	\$ 3,778	\$ 5,000	\$ 13,000	\$ 13,000	\$ 8,000
53100 - Conferences and Meetings	\$ 6,727	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
53110 - Employee Training	\$ 29	\$ 750	\$ 750	\$ 750	\$ -
53120 - Employee Mileage Expense	\$ 3,096	\$ 4,808	\$ 3,000	\$ 3,000	\$ (1,808)
53130 - General Association Dues	\$ 1,865	\$ 1,200	\$ 2,000	\$ 2,000	\$ 800
Commodities	\$ 31,685	\$ 26,600	\$ 52,300	\$ 52,300	\$ 25,700
60000 - Office Supplies	\$ 8,489	\$ 6,000	\$ 9,000	\$ 9,000	\$ 3,000
60010 - Operating Supplies	\$ 10,073	\$ 12,000	\$ 35,000	\$ 35,000	\$ 23,000
60020 - Computer Related Supplies	\$ 12,905	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
60050 - Books and Subscriptions	\$ 218	\$ 600	\$ 300	\$ 300	\$ (300)
Services	\$ (305,917)	\$ (375,710)	\$ (381,806)	\$ (381,806)	\$ (6,096)
45005 - Healthcare Contribution Contra Account	\$ (296,709)	\$ (198,407)	\$ (190,314)	\$ (190,314)	\$ 8,093
45015 - Dental Insurance Contra Account	\$ (9,208)	\$ (6,074)	\$ (5,908)	\$ (5,908)	\$ 166
45105 - FICA/SS Contribution Contra Account	\$ -	\$ (89,019)	\$ (91,704)	\$ (91,704)	\$ (2,685)
45205 - IMRF Contribution Contra Account	\$ -	\$ (62,074)	\$ (73,135)	\$ (73,135)	\$ (11,061)
53015 - Worker's Comp Contra Account	\$ -	\$ (20,136)	\$ (20,745)	\$ (20,745)	\$ (609)

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
190 County Clerk					
160 Vital Records Automation	\$ 206,429	\$ 186,825	\$ 229,180	\$ 229,180	\$ 42,355
000 Revenues	\$ 206,429	\$ 186,825	\$ 229,180	\$ 229,180	\$ 42,355
Charges for Services	\$ 181,407	\$ 173,500	\$ 220,000	\$ 220,000	\$ 46,500
34100 - Certified Copy Fees	\$ 181,407	\$ 173,500	\$ 220,000	\$ 220,000	\$ 46,500
Interest Revenue	\$ 25,022	\$ 13,000	\$ 9,180	\$ 9,180	\$ (3,820)
38000 - Investment Income	\$ 25,022	\$ 13,000	\$ 9,180	\$ 9,180	\$ (3,820)
Other	\$ -	\$ 325	\$ -	\$ -	\$ (325)
39900 - Fund Balance Utilization	\$ -	\$ 325	\$ -	\$ -	\$ (325)

County Clerk
General Fund 001.190.200
Vital Records Automation Fund 160.190.200

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
190 County Clerk					
160 Vital Records Automation	\$ 116,560	\$ 186,825	\$ 229,180	\$ 229,180	\$ 42,355
200 Vital Records Automation	\$ 116,560	\$ 186,825	\$ 229,180	\$ 229,180	\$ 42,355
Personnel Services- Salaries & Wages	\$ 69,976	\$ 40,123	\$ 35,621	\$ 35,621	\$ (4,502)
40000 - Salaries and Wages	\$ 69,970	\$ 40,123	\$ 35,621	\$ 35,621	\$ (4,502)
40200 - Overtime Salaries	\$ 6	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 8,418	\$ 6,013	\$ 8,097	\$ 8,097	\$ 2,084
45000 - Healthcare Contribution	\$ 192	\$ -	\$ 2,474	\$ 2,474	\$ 2,474
45010 - Dental Contribution	\$ 80	\$ 56	\$ 56	\$ 56	\$ -
45100 - FICA/SS Contribution	\$ 5,299	\$ 3,070	\$ 2,728	\$ 2,728	\$ (342)
45200 - IMRF Contribution	\$ 2,045	\$ 2,192	\$ 2,222	\$ 2,222	\$ 30
53010 - Workers Compensation	\$ 803	\$ 695	\$ 617	\$ 617	\$ (78)
Contractual Services	\$ 6,310	\$ 31,510	\$ 31,551	\$ 31,551	\$ 41
52130 - Repairs and Maint- Computers	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
52140 - Repairs and Maint- Copiers	\$ -	\$ 3,000	\$ 3,200	\$ 3,200	\$ 200
52240 - Repairs and Maint- Office Equip	\$ 1,345	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
53000 - Liability Insurance	\$ 1,166	\$ 1,489	\$ 1,329	\$ 1,329	\$ (160)
53020 - Unemployment Claims	\$ 19	\$ 21	\$ 22	\$ 22	\$ 1
53060 - General Printing	\$ 3,780	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
53100 - Conferences and Meetings	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
53110 - Employee Training	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Commodities	\$ 335	\$ 6,045	\$ 17,045	\$ 17,045	\$ 11,000
60010 - Operating Supplies	\$ 335	\$ 4,000	\$ 15,000	\$ 15,000	\$ 11,000
60020 - Computer Related Supplies	\$ -	\$ 2,045	\$ 2,045	\$ 2,045	\$ -
Capital	\$ 30,927	\$ 38,927	\$ 46,927	\$ 46,927	\$ 8,000
70020 - Computer Software- Capital	\$ 30,927	\$ 38,927	\$ 46,927	\$ 46,927	\$ 8,000
Contingency and Other	\$ -	\$ 62,175	\$ 86,810	\$ 86,810	\$ 24,635
89000 - Addition to Fund Balance	\$ -	\$ 62,175	\$ 86,810	\$ 86,810	\$ 24,635
Transfers Out	\$ 594	\$ 2,032	\$ 3,129	\$ 3,129	\$ 1,097
99001 - Transfer to General Fund 001	\$ 594	\$ 2,032	\$ 3,129	\$ 3,129	\$ 1,097

**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.

2025 Project Recap	Continuing	Completed
Successfully administered the Consolidated election in April 2025		X
Prepared to administer the general primary election in March 2026 and the general election in November 2026	X	
Provided continuous training to all election judges and workers	X	
Continued to improve the election process by providing support to candidates, staff, election officials and the media	X	
Continued implementing Kane County voter registration	X	
Continued to implement the Voting Center cost management concept in and for Kane County	X	
Continued to seek and obtain grant funding for all special and mandated voting projects	X	
Continued to comply with all State mandates for early voting, same day voter registration and vote by mail	X	
Continued to improve service to a growing and diverse population	X	
Protected the safety of voters, election judges, workers and employees	X	
Implemented the upgrade for Hart Verity Duo Software to staff	X	
Educated public and voters on how to use the Hart Verity Duo equipment voting devices	X	

Key Performance Measures	2024	2025
Processed registration of new voters (total registered each year)	311,135	317,012
Updated registered voter records (personal information as needed)	311,135	317,012
Maintained Voting Center locations throughout the County (Vote Centers/Number of precincts)	76/292	74/292
Processed military ballots (number of registered military voters requesting ballots vs.number of ballots returned)	824/639	24/5
Process deputy registrar applications	1,500	2,500

**County Clerk
Elections
General Fund 001.190.191**

2026 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
- 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 2024	FY 2025	Projected 2026
Full Time Regular	15.5	15.5	8
Full Time Other*	0.5	0.5	0.5
Part Time Regular	2	4	4
Part Time Other*	0	0	0
Total Budgeted Positions:	18	20	12

*Other: Elected Officials, Per Diem, Commissioners

**County Clerk
Elections
General Fund 001.190.191**

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
191 Elections	\$ 3,850,878	\$ 4,445,869	\$ 4,504,112	\$ 4,504,112	\$ 58,243
Personnel Services- Salaries & Wages	\$ 2,025,633	\$ 2,188,211	\$ 2,361,611	\$ 2,361,611	\$ 173,400
40000 - Salaries and Wages	\$ 1,885,025	\$ 2,068,775	\$ 2,221,611	\$ 2,221,611	\$ 152,836
40200 - Overtime Salaries	\$ 140,608	\$ 119,436	\$ 140,000	\$ 140,000	\$ 20,564
Personnel Services- Employee Benefits	\$ -	\$ 277,534	\$ 341,429	\$ 341,429	\$ 63,895
45000 - Healthcare Contribution	\$ -	\$ 123,248	\$ 113,846	\$ 113,846	\$ (9,402)
45010 - Dental Contribution	\$ -	\$ 3,617	\$ 3,450	\$ 3,450	\$ (167)
45100 - FICA/SS Contribution	\$ -	\$ 78,999	\$ 114,638	\$ 114,638	\$ 35,639
45200 - IMRF Contribution	\$ -	\$ 53,801	\$ 68,627	\$ 68,627	\$ 14,826
53010 - Workers Compensation	\$ -	\$ 17,869	\$ 40,868	\$ 40,868	\$ 22,999
Contractual Services	\$ 883,855	\$ 1,143,258	\$ 1,087,001	\$ 1,087,001	\$ (56,257)
50110 - Election Services	\$ 27,193	\$ 30,000	\$ 40,000	\$ 40,000	\$ 10,000
50340 - Software Licensing Cost	\$ 422,823	\$ 433,658	\$ 430,000	\$ 430,000	\$ (3,658)
50480 - Security Services	\$ 20,672	\$ 60,000	\$ 35,000	\$ 35,000	\$ (25,000)
52130 - Repairs and Maint- Computers	\$ -	\$ 2,000	\$ 1	\$ 1	\$ (1,999)
52140 - Repairs and Maint- Copiers	\$ 10,845	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
52170 - Polling Place Rental	\$ 17,200	\$ 35,000	\$ 25,000	\$ 25,000	\$ (10,000)
52190 - Equipment Rental	\$ 160,338	\$ 90,000	\$ 180,000	\$ 180,000	\$ 90,000
52230 - Repairs and Maint- Vehicles	\$ 6,217	\$ 5,000	\$ 7,000	\$ 7,000	\$ 2,000
52300 - Repairs and Maintenance- Voting System Equipment	\$ 7,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
53040 - General Advertising	\$ 71	\$ 6,000	\$ 1,000	\$ 1,000	\$ (5,000)
53060 - General Printing	\$ 42,131	\$ 134,000	\$ 50,000	\$ 50,000	\$ (84,000)
53070 - Legal Printing	\$ 152,666	\$ 300,000	\$ 200,000	\$ 200,000	\$ (100,000)
53100 - Conferences and Meetings	\$ 3,598	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
53120 - Employee Mileage Expense	\$ 12,716	\$ 14,000	\$ 15,000	\$ 15,000	\$ 1,000
53130 - General Association Dues	\$ 385	\$ 600	\$ 1,000	\$ 1,000	\$ 400
55000 - Miscellaneous Contractual Exp	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ 70,000
Commodities	\$ 941,389	\$ 1,114,400	\$ 1,055,500	\$ 1,055,500	\$ (58,900)
60000 - Office Supplies	\$ 19,909	\$ 9,000	\$ 15,000	\$ 15,000	\$ 6,000
60010 - Operating Supplies	\$ 77,800	\$ 60,000	\$ 80,000	\$ 80,000	\$ 20,000
60020 - Computer Related Supplies	\$ 3,499	\$ 4,000	\$ 10,000	\$ 10,000	\$ 6,000
60040 - Postage	\$ 196,777	\$ 540,000	\$ 300,000	\$ 300,000	\$ (240,000)
60050 - Books and Subscriptions	\$ 657	\$ 1,400	\$ 500	\$ 500	\$ (900)
60320 - Voting Systems and Accessories	\$ 642,747	\$ 500,000	\$ 650,000	\$ 650,000	\$ 150,000
Services	\$ -	\$ (277,534)	\$ (341,429)	\$ (341,429)	\$ (63,895)
45005 - Healthcare Contribution Contra Account	\$ -	\$ (123,248)	\$ (113,846)	\$ (113,846)	\$ 9,402
45015 - Dental Insurance Contra Account	\$ -	\$ (3,617)	\$ (3,450)	\$ (3,450)	\$ 167
45105 - FICA/SS Contribution Contra Account	\$ -	\$ (78,999)	\$ (114,638)	\$ (114,638)	\$ (35,639)
45205 - IMRF Contribution Contra Account	\$ -	\$ (53,801)	\$ (68,627)	\$ (68,627)	\$ (14,826)
53015 - Worker's Comp Contra Account	\$ -	\$ (17,869)	\$ (40,868)	\$ (40,868)	\$ (22,999)

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.

2025 Project Recap	CONTINUING	COMPLETED
Recruited bilingual judges in precincts per applicable law	X	
Provided alternate means of language assistance by telephone, as required by law	X	
Translated ballots and other related election materials, as required by law	X	
Serving and supporting all minority precincts in Kane County	X	
Translated voting instruction for the new election equipment		X

Key Performance Measures	2025	2026
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

2026 Goals and Objectives

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

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	1	1	1
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	1	1	1

*Other: Elected Officials, Per Diem, Commissioners

County Clerk
Alternate Language Coordination
General Fund 001.190.192

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
192 Alternate Language Coordination	\$ 94,218	\$ 96,731	\$ 97,103	\$ 97,103	\$ 372
Personnel Services- Salaries & Wages	\$ 94,218	\$ 96,731	\$ 97,103	\$ 97,103	\$ 372
40000 - Salaries and Wages	\$ 94,218	\$ 96,731	\$ 97,103	\$ 97,103	\$ 372
Personnel Services- Employee Benefits	\$ -	\$ 26,303	\$ 26,462	\$ 26,462	\$ 159
45000 - Healthcare Contribution	\$ -	\$ 11,767	\$ 11,767	\$ 11,767	\$ -
45010 - Dental Contribution	\$ -	\$ 276	\$ 276	\$ 276	\$ -
45100 - FICA/SS Contribution	\$ -	\$ 7,351	\$ 7,431	\$ 7,431	\$ 80
45200 - IMRF Contribution	\$ -	\$ 5,246	\$ 5,307	\$ 5,307	\$ 61
53010 - Workers Compensation	\$ -	\$ 1,663	\$ 1,681	\$ 1,681	\$ 18
Services	\$ -	\$ (26,303)	\$ (26,462)	\$ (26,462)	\$ (159)
45005 - Healthcare Contribution Contra Account	\$ -	\$ (11,767)	\$ (11,767)	\$ (11,767)	\$ -
45015 - Dental Insurance Contra Account	\$ -	\$ (276)	\$ (276)	\$ (276)	\$ -
45105 - FICA/SS Contribution Contra Account	\$ -	\$ (7,351)	\$ (7,431)	\$ (7,431)	\$ (80)
45205 - IMRF Contribution Contra Account	\$ -	\$ (5,246)	\$ (5,307)	\$ (5,307)	\$ (61)
53015 - Worker's Comp Contra Account	\$ -	\$ (1,663)	\$ (1,681)	\$ (1,681)	\$ (18)

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
190 County Clerk					
161 Election Equipment Fund	\$ 20,396	\$ 850,000	\$ 22,597	\$ 22,597	\$ (827,403)
000 Revenues	\$ 20,396	\$ 850,000	\$ 22,597	\$ 22,597	\$ (827,403)
Interest Revenue	\$ 20,396	\$ 32,000	\$ 22,597	\$ 22,597	\$ (9,403)
38000 - Investment Income	\$ 20,396	\$ 32,000	\$ 22,597	\$ 22,597	\$ (9,403)
Other	\$ -	\$ 818,000	\$ -	\$ -	\$ (818,000)
39900 - Fund Balance Utilization	\$ -	\$ 818,000	\$ -	\$ -	\$ (818,000)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
190 County Clerk					
161 Election Equipment Fund	\$ -	\$ 850,000	\$ 22,597	\$ 22,597	\$ (827,403)
195 Election Equipment	\$ -	\$ 850,000	\$ 22,597	\$ 22,597	\$ (827,403)
Commodities	\$ -	\$ 850,000	\$ -	\$ -	\$ (850,000)
60320 - Voting Systems and Accessories	\$ -	\$ 850,000	\$ -	\$ -	\$ (850,000)
Contingency and Other	\$ -	\$ -	\$ 22,597	\$ 22,597	\$ 22,597
89000 - Addition to Fund Balance	\$ -	\$ -	\$ 22,597	\$ 22,597	\$ 22,597

County Clerk

County Clerk Stipend Fund 020.190.190

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, County Clerk, Coroner, Sheriff, Supervisor of Assessments, and Treasurer are to be deposited into a fund dedicated for that purpose.

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
190 County Clerk					
020 The Stipend Fund	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
000 Revenues	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
Reimbursements	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
37115 - State Stipend Certain EO and DH	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
190 County Clerk					
020 The Stipend Fund	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
190 County Clerk	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
Personnel Services- Salaries & Wages	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
40000 - Salaries and Wages	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
Personnel Services- Employee Benefits	\$ -	\$ -	\$ 1,037	\$ 1,037	\$ 1,037
45100 - FICA/SS Contribution	\$ -	\$ -	\$ 498	\$ 498	\$ 498
45200 - IMRF Contribution	\$ -	\$ -	\$ 426	\$ 426	\$ 426
53010 - Workers Compensation	\$ -	\$ -	\$ 113	\$ 113	\$ 113
Services	\$ -	\$ -	\$ (1,037)	\$ (1,037)	\$ (1,037)
45105 - FICA/SS Contribution Contra Account	\$ -	\$ -	\$ (498)	\$ (498)	\$ (498)
45205 - IMRF Contribution Contra Account	\$ -	\$ -	\$ (426)	\$ (426)	\$ (426)
53015 - Worker's Comp Contra Account	\$ -	\$ -	\$ (113)	\$ (113)	\$ (113)

**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**

Mission Continued

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.

2025 Project Recap	Continuing	Completed
Conducted interviews and established a hiring list twice per year	X	
Onboarded and trained new staff on a quarterly basis	X	
Revised 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	

Key Performance Measures	2024	2025
Number of quality assurance data review meetings to measure compliance and best practices	12	5*
Number of Effective Caseworks Model trainings Completed	13	7*
Number of policies revised or composed for the department	2	0*
Number of video reviews for CCP quality assurance	104	20*

*As of June 2025

**Court Services
Administration
General Fund 001.430.430**

2026 Goals and Objectives

- Conduct interviews and establish as necessary based on Departmental needs
- Onboard and train new staff as necessary based on Departmental needs
- Revise or compose policies to ensure compliance with AOIC standards, statutes, and best practices
- Implement a new case management system which includes training, developing business practices, and data migration reviews
- 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

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	10	10	10
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	10	10	10

*Other: Elected Officials, Per Diem, Commissioners

Account / Description Revenues 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
430 Court Services					
000 Revenues Sub-Department	\$ 8,352,737	\$ 7,744,147	\$ 8,778,000	\$ 8,778,000	\$ 1,033,853
Grants	\$ 2,500	\$ -	\$ -	\$ -	\$ -
32100 - Treatment Alt Court Grant	\$ 2,500	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 105,329	\$ 92,000	\$ 91,000	\$ 91,000	\$ (1,000)
34480 - KIDS Program Fees	\$ 101,858	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
34490 - Electronic Monitoring Fees	\$ 1,030	\$ 500	\$ -	\$ -	\$ (500)
34880 - Interstate Compact Fees	\$ 1,388	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
35050 - Domestic Violence GPS Fees	\$ 1,053	\$ 500	\$ -	\$ -	\$ (500)
Reimbursements	\$ 8,244,908	\$ 7,652,147	\$ 8,687,000	\$ 8,687,000	\$ 1,034,853
37080 - Probation Salary Reimbursement	\$ 7,094,614	\$ 6,666,147	\$ 7,400,000	\$ 7,400,000	\$ 733,853
37090 - Youth Home Reimbursement	\$ 1,008,300	\$ 900,000	\$ 1,200,000	\$ 1,200,000	\$ 300,000
37550 - Treatment Alt Court Reimbursement	\$ 4,661	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
37570 - IL State Board Education (ISBE) Reimbursement	\$ 110,459	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
37900 - Miscellaneous Reimbursement	\$ 26,874	\$ 1,000	\$ 2,000	\$ 2,000	\$ 1,000

**Court Services
Administration
General Fund 001.430.430**

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
430 Court Services					
430 Court Services Administration	\$ 904,873	\$ 925,379	\$ 12,877,899	\$ 1,053,540	\$ 128,161
Personnel Services- Salaries & Wages	\$ 873,250	\$ 841,379	\$ -	\$ 969,840	\$ 128,461
40000 - Salaries and Wages	\$ 873,250	\$ 841,379	\$ -	\$ 969,840	\$ 128,461
Personnel Services- Employee Benefits	\$ 1,334,716	\$ 277,340	\$ -	\$ -	\$ (277,340)
45000 - Healthcare Contribution	\$ 1,299,880	\$ 151,657	\$ -	\$ -	\$ (151,657)
45010 - Dental Contribution	\$ 34,836	\$ 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)
Contractual Services	\$ 25,804	\$ 82,650	\$ -	\$ 82,600	\$ (50)
50160 - Legal Services	\$ 3,870	\$ 75,000	\$ -	\$ 75,000	\$ -
50340 - Software Licensing Cost	\$ 280	\$ 200	\$ -	\$ 200	\$ -
52140 - Repairs and Maint- Copiers	\$ 1,555	\$ 1,000	\$ -	\$ 900	\$ (100)
52240 - Repairs and Maint- Office Equip	\$ 124	\$ 150	\$ -	\$ 150	\$ -
53100 - Conferences and Meetings	\$ 15,668	\$ 4,500	\$ -	\$ 4,500	\$ -
53110 - Employee Training	\$ 3,740	\$ 1,500	\$ -	\$ 1,500	\$ -
53120 - Employee Mileage Expense	\$ 249	\$ -	\$ -	\$ -	\$ -
53130 - General Association Dues	\$ -	\$ 300	\$ -	\$ -	\$ (300)
55000 - Miscellaneous Contractual Exp	\$ 319	\$ -	\$ -	\$ 350	\$ 350
Commodities	\$ 5,819	\$ 1,350	\$ -	\$ 1,100	\$ (250)
60000 - Office Supplies	\$ 58	\$ 500	\$ -	\$ 250	\$ (250)
60010 - Operating Supplies	\$ 370	\$ -	\$ -	\$ -	\$ -
60020 - Computer Related Supplies	\$ 1,020	\$ 500	\$ -	\$ 500	\$ -
60040 - Postage	\$ 172	\$ 100	\$ -	\$ 100	\$ -
60050 - Books and Subscriptions	\$ 625	\$ 200	\$ -	\$ 200	\$ -
60070 - Computer Hardware- Non Capital	\$ 1,200	\$ -	\$ -	\$ -	\$ -
60490 - Equipment < \$1000	\$ 218	\$ -	\$ -	\$ -	\$ -
63040 - Fuel- Vehicles	\$ 48	\$ 50	\$ -	\$ 50	\$ -
65000 - Miscellaneous Supplies	\$ 2,109	\$ -	\$ -	\$ -	\$ -
Contingency and Other	\$ -	\$ -	\$ 12,877,899	\$ -	\$ -
85000 - Allowance for Budget Expense	\$ -	\$ -	\$ 12,877,899	\$ -	\$ -
Services	\$ (1,334,716)	\$ (277,340)	\$ -	\$ -	\$ 277,340
45005 - Healthcare Contribution Contra Account	\$ (1,299,880)	\$ (151,657)	\$ -	\$ -	\$ 151,657
45015 - Dental Insurance Contra Account	\$ (34,836)	\$ (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

2025 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	2024	2025
Active probation caseload	2010	2032*
Number of new probation cases added	1290	353*

*As of March 2025

2026 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 utilizing data reports on the number of CCP skills implemented and the number of quality contacts performed in the office and field.

**Court Services
Adult Court Services
General Fund 001.430.431**

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	51	51	51
Full Time Other*	0	0	0
Part Time Regular	0	1	1
Part Time Other*	0	0	0
Total Budgeted Positions:	51	52	52

*Other: Elected Officials, Per Diem, Commissioners

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
431 Adult Court Services	\$ 3,286,040	\$ 3,338,725	\$ -	\$ 3,336,167	\$ (2,558)
Personnel Services- Salaries & Wages	\$ 3,018,564	\$ 3,188,285	\$ -	\$ 3,251,257	\$ 62,972
40000 - Salaries and Wages	\$ 3,014,757	\$ 3,188,285	\$ -	\$ 3,244,757	\$ 56,472
40200 - Overtime Salaries	\$ 3,807	\$ -	\$ -	\$ 6,500	\$ 6,500
Personnel Services- Employee Benefits	\$ -	\$ 1,240,154	\$ -	\$ -	\$ (1,240,154)
45000 - Healthcare Contribution	\$ -	\$ 740,699	\$ -	\$ -	\$ (740,699)
45010 - Dental Contribution	\$ -	\$ 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)
Contractual Services	\$ 151,579	\$ 122,401	\$ -	\$ 58,110	\$ (64,291)
50150 - Contractual/Consulting Services	\$ 3,051	\$ 18,000	\$ -	\$ -	\$ (18,000)
50340 - Software Licensing Cost	\$ 1,755	\$ 900	\$ -	\$ 950	\$ 50
50490 - Destruction of Records Services	\$ 1,890	\$ -	\$ -	\$ -	\$ -
50500 - Lab Services	\$ 38,460	\$ 24,000	\$ -	\$ -	\$ (24,000)
52010 - Janitorial Services	\$ 10,123	\$ 9,500	\$ -	\$ 7,200	\$ (2,300)
52140 - Repairs and Maint- Copiers	\$ 870	\$ 1,500	\$ -	\$ 1,000	\$ (500)
52150 - Repairs and Maint- Comm Equip	\$ 4,020	\$ 3,840	\$ -	\$ 3,360	\$ (480)
52180 - Building Space Rental	\$ 34,079	\$ 34,761	\$ -	\$ 17,700	\$ (17,061)
52190 - Equipment Rental	\$ 1,959	\$ 1,600	\$ -	\$ 1,600	\$ -
52230 - Repairs and Maint- Vehicles	\$ 18,678	\$ 8,000	\$ -	\$ 10,000	\$ 2,000
52240 - Repairs and Maint- Office Equip	\$ 124	\$ 500	\$ -	\$ 500	\$ -
53100 - Conferences and Meetings	\$ 24,425	\$ 8,000	\$ -	\$ 4,000	\$ (4,000)
53110 - Employee Training	\$ 5,345	\$ 4,000	\$ -	\$ 4,000	\$ -
53120 - Employee Mileage Expense	\$ 1,086	\$ 400	\$ -	\$ 400	\$ -
53130 - General Association Dues	\$ 1,100	\$ 900	\$ -	\$ 900	\$ -
55000 - Miscellaneous Contractual Exp	\$ 4,613	\$ 6,500	\$ -	\$ 6,500	\$ -
Commodities	\$ 56,766	\$ 28,039	\$ -	\$ 26,800	\$ (1,239)
60000 - Office Supplies	\$ 4,715	\$ 3,000	\$ -	\$ 2,000	\$ (1,000)
60010 - Operating Supplies	\$ 6,320	\$ 4,500	\$ -	\$ 3,500	\$ (1,000)
60020 - Computer Related Supplies	\$ 23,211	\$ 5,000	\$ -	\$ 5,000	\$ -
60050 - Books and Subscriptions	\$ 355	\$ 200	\$ -	\$ 200	\$ -
60210 - Uniform Supplies	\$ 2,809	\$ 750	\$ -	\$ 1,500	\$ 750
60220 - Weapons and Ammunition	\$ -	\$ 500	\$ -	\$ 500	\$ -
60250 - Medical Supplies and Drugs	\$ 2,114	\$ -	\$ -	\$ -	\$ -
60490 - Equipment < \$1000	\$ 2,448	\$ -	\$ -	\$ -	\$ -
63040 - Fuel- Vehicles	\$ 6,219	\$ 6,000	\$ -	\$ 6,000	\$ -
64010 - Cellular Phone	\$ 8,090	\$ 8,089	\$ -	\$ 8,100	\$ 11
65000 - Miscellaneous Supplies	\$ 485	\$ -	\$ -	\$ -	\$ -
Capital	\$ 59,132	\$ -	\$ -	\$ -	\$ -
70070 - Automotive Equipment	\$ 59,132	\$ -	\$ -	\$ -	\$ -
Services	\$ -	\$ (1,240,154)	\$ -	\$ -	\$ 1,240,154
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

2025 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	X	

Key Performance Measures	2024	2025
Number of participants enrolled	24	17
Number of participants graduated from the program	6	4*
Number of treatment provider agencies working with the program	2	2
Number of participants ordered to inpatient treatment	9	3*
New admissions to TAC court	6	6*

*As of May 2025

**Court Services
Treatment Alternative Court
General Fund 001.430.432**

2026 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 quality assurance measures for Core Correctional practices utilizing data reports on the number of CCP skills implemented and the number of quality contacts performed in the office and field.
- Continue to follow AOIC guidelines for Problem Solving Courts
- Participate in on-going training pertaining to the National Standards of Best Practices

Position Summary			
Category	FY 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
Total Budgeted Positions:	2	2	2

*Other: Elected Officials, Per Diem, Commissioners

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
432 Treatment Alternative Court	\$ 178,660	\$ 175,874	\$ -	\$ 164,792	\$ (11,082)
Personnel Services- Salaries & Wages	\$ 97,470	\$ 97,299	\$ -	\$ 98,167	\$ 868
40000 - Salaries and Wages	\$ 97,338	\$ 97,299	\$ -	\$ 98,167	\$ 868
40200 - Overtime Salaries	\$ 132	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ -	\$ 41,402	\$ -	\$ -	\$ (41,402)
45000 - Healthcare Contribution	\$ -	\$ 25,882	\$ -	\$ -	\$ (25,882)
45010 - Dental Contribution	\$ -	\$ 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)
Contractual Services	\$ 74,130	\$ 72,225	\$ -	\$ 60,175	\$ (12,050)
50200 - Psychological/Psychiatric Svcs	\$ 55,040	\$ 58,000	\$ -	\$ 55,000	\$ (3,000)
50500 - Lab Services	\$ 10,623	\$ 9,000	\$ -	\$ -	\$ (9,000)
52240 - Repairs and Maint- Office Equip	\$ 124	\$ 125	\$ -	\$ 125	\$ -
53100 - Conferences and Meetings	\$ 5,384	\$ 2,000	\$ -	\$ 2,000	\$ -
53110 - Employee Training	\$ 2,830	\$ 3,000	\$ -	\$ 3,000	\$ -
53120 - Employee Mileage Expense	\$ 130	\$ 100	\$ -	\$ 50	\$ (50)
Commodities	\$ 7,060	\$ 6,350	\$ -	\$ 6,450	\$ 100
60000 - Office Supplies	\$ 62	\$ 100	\$ -	\$ 200	\$ 100
60050 - Books and Subscriptions	\$ 324	\$ 250	\$ -	\$ 250	\$ -
60450 - Drug Court Graduation Supplies	\$ 827	\$ 500	\$ -	\$ 500	\$ -
60520 - Incentives	\$ 5,038	\$ 5,000	\$ -	\$ 5,000	\$ -
60550 - Peer Group Activities Supplies	\$ 675	\$ 500	\$ -	\$ 500	\$ -
65000 - Miscellaneous Supplies	\$ 134	\$ -	\$ -	\$ -	\$ -
Services	\$ -	\$ (41,402)	\$ -	\$ -	\$ 41,402
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
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

2025 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	2024	2025
Active caseload size	273	289*
Number of sanctions imposed	102	24**

*As of March 2025

**As of June 2025

**Court Services
Juvenile Court Services
General Fund 001.430.434**

2026 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 utilizing data reports on the number of CCP skills implemented and the number of quality contacts performed in the office and field.
- Continue quality assurance measures for Core Correctional Practices per AOIC standards and established policy

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	17	17	17
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	17	17	17

*Other: Elected Officials, Per Diem, Commissioners

Court Services
Juvenile Court Services
General Fund 001.430.434

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
434 Juvenile Court Services	\$ 1,069,701	\$ 1,104,257	\$ -	\$ 1,124,615	\$ 20,358
Personnel Services- Salaries & Wages	\$ 921,756	\$ 1,001,451	\$ -	\$ 1,073,759	\$ 72,308
40000 - Salaries and Wages	\$ 921,583	\$ 1,001,451	\$ -	\$ 1,072,259	\$ 70,808
40200 - Overtime Salaries	\$ 172	\$ -	\$ -	\$ 1,500	\$ 1,500
Personnel Services- Employee Benefits	\$ -	\$ 399,285	\$ -	\$ -	\$ (399,285)
45000 - Healthcare Contribution	\$ -	\$ 244,348	\$ -	\$ -	\$ (244,348)
45010 - Dental Contribution	\$ -	\$ 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)
Contractual Services	\$ 88,371	\$ 85,017	\$ -	\$ 33,106	\$ (51,911)
50150 - Contractual/Consulting Services	\$ 3,051	\$ 18,000	\$ -	\$ -	\$ (18,000)
50490 - Destruction of Records Services	\$ 180	\$ -	\$ -	\$ -	\$ -
50500 - Lab Services	\$ 19,043	\$ 8,000	\$ -	\$ -	\$ (8,000)
52010 - Janitorial Services	\$ 9,539	\$ 9,500	\$ -	\$ -	\$ (9,500)
52110 - Repairs and Maint- Buildings	\$ 2,698	\$ 2,406	\$ -	\$ 2,406	\$ -
52140 - Repairs and Maint- Copiers	\$ 573	\$ 300	\$ -	\$ 300	\$ -
52180 - Building Space Rental	\$ 34,079	\$ 34,761	\$ -	\$ 17,700	\$ (17,061)
52190 - Equipment Rental	\$ 5,308	\$ 5,000	\$ -	\$ 5,000	\$ -
52230 - Repairs and Maint- Vehicles	\$ 9,275	\$ 3,000	\$ -	\$ 4,000	\$ 1,000
52240 - Repairs and Maint- Office Equip	\$ 124	\$ 500	\$ -	\$ 500	\$ -
53100 - Conferences and Meetings	\$ 2,235	\$ 1,000	\$ -	\$ 1,000	\$ -
53110 - Employee Training	\$ 392	\$ 800	\$ -	\$ 800	\$ -
53120 - Employee Mileage Expense	\$ 222	\$ 500	\$ -	\$ 200	\$ (300)
53130 - General Association Dues	\$ 825	\$ 500	\$ -	\$ 300	\$ (200)
55000 - Miscellaneous Contractual Exp	\$ 826	\$ 750	\$ -	\$ 900	\$ 150
Commodities	\$ 30,009	\$ 17,789	\$ -	\$ 17,750	\$ (39)
60000 - Office Supplies	\$ 3,053	\$ 2,000	\$ -	\$ 2,000	\$ -
60010 - Operating Supplies	\$ 3,781	\$ 1,200	\$ -	\$ 1,200	\$ -
60020 - Computer Related Supplies	\$ 6,526	\$ 3,500	\$ -	\$ 3,500	\$ -
60050 - Books and Subscriptions	\$ 157	\$ 250	\$ -	\$ 200	\$ (50)
60210 - Uniform Supplies	\$ 2,638	\$ 750	\$ -	\$ 750	\$ -
60250 - Medical Supplies and Drugs	\$ 552	\$ -	\$ -	\$ -	\$ -
63040 - Fuel- Vehicles	\$ 2,116	\$ 2,000	\$ -	\$ 2,000	\$ -
64010 - Cellular Phone	\$ 8,090	\$ 8,089	\$ -	\$ 8,100	\$ 11
65000 - Miscellaneous Supplies	\$ 3,097	\$ -	\$ -	\$ -	\$ -
Capital	\$ 29,566	\$ -	\$ -	\$ -	\$ -
70070 - Automotive Equipment	\$ 29,566	\$ -	\$ -	\$ -	\$ -
Services	\$ -	\$ (399,285)	\$ -	\$ -	\$ 399,285
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

2025 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	2024	2025
Number of families serviced through Multi-Systemic Therapy	12	0
Number of adjudicated juveniles residentially placed outside of Kane County	0	0

*As of June 2025

2026 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 2024	FY 2025	Projected 2026
Full Time Regular	0	0	0
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	0	0	0

*Other: Elected Officials, Per Diem, Commissioners

**Court Services
Juvenile Custody
General Fund 001.430.435**

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
435 Juvenile Custody	\$ 217,116	\$ 410,300	\$ -	\$ -	\$ (410,300)
Contractual Services	\$ 217,116	\$ 410,100	\$ -	\$ -	\$ (410,100)
50420 - Juvenile Board and Care	\$ 217,116	\$ 410,000	\$ -	\$ -	\$ (410,000)
53120 - Employee Mileage Expense	\$ -	\$ 100	\$ -	\$ -	\$ (100)
Commodities	\$ -	\$ 200	\$ -	\$ -	\$ (200)
60050 - Books and Subscriptions	\$ -	\$ 200	\$ -	\$ -	\$ (200)

**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

2025 Project Recap	Continuing	Completed
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

Key Performance Measures	2024	2025*
Detention residents admitted – total	630	293
Detention residents admitted – sentenced offenders	55	38
Detention average daily population	35.61	26.6
Detention out-of-county residents admitted	264	173
Detention out-of-county residents service days	5888	2755

*As of 5/31/25

**Court Services
Juvenile Justice Center
General Fund 001.430.436**

2026 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
- Continue to procure State of Illinois Technology Grant dollars to obtain new and replace aging technology and electrical equipment
- Successfully complete the JJC's 4th PREA audit and maintain full federal compliance and certification
- Develop succession planning strategies due to the 2026 estimated retirement of 3 JJC administrators
- Ensure compliance with and train employees on AOIC Standard 9.8 (c) requiring the security screening of all JJC staff and contractors who be entering the detention secure perimeter; this policy becomes effective on September 1, 2025

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	72	72	72
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	72	72	72

*Other: Elected Officials, Per Diem, Commissioners

**Court Services
Juvenile Justice Center
General Fund 001.430.436**

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
436 Juvenile Justice Center	\$ 5,810,314	\$ 5,509,558	\$ -	\$ 5,581,817	\$ 72,259
Personnel Services- Salaries & Wages	\$ 4,491,948	\$ 4,633,221	\$ -	\$ 4,704,267	\$ 71,046
40000 - Salaries and Wages	\$ 4,444,373	\$ 4,568,221	\$ -	\$ 4,674,266	\$ 106,045
40200 - Overtime Salaries	\$ 47,575	\$ 65,000	\$ -	\$ 30,001	\$ (34,999)
Personnel Services- Employee Benefits	\$ 695,400	\$ 1,504,786	\$ -	\$ -	\$ (1,504,786)
45000 - Healthcare Contribution	\$ 676,928	\$ 791,760	\$ -	\$ -	\$ (791,760)
45010 - Dental Contribution	\$ 18,472	\$ 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)
Contractual Services	\$ 973,716	\$ 667,236	\$ -	\$ 726,350	\$ 59,114
50150 - Contractual/Consulting Services	\$ 20,008	\$ 16,800	\$ -	\$ 16,800	\$ -
50200 - Psychological/Psychiatric Svcs	\$ 47,358	\$ 51,896	\$ -	\$ 60,000	\$ 8,104
50210 - Medical/Dental/Hospital Services	\$ 421,441	\$ 473,590	\$ -	\$ 525,000	\$ 51,410
50340 - Software Licensing Cost	\$ 2,373	\$ -	\$ -	\$ -	\$ -
50420 - Juvenile Board and Care	\$ 46,427	\$ 22,000	\$ -	\$ 22,000	\$ -
50480 - Security Services	\$ 28,277	\$ 42,000	\$ -	\$ 42,000	\$ -
50500 - Lab Services	\$ 3,421	\$ 2,300	\$ -	\$ 2,300	\$ -
52140 - Repairs and Maint- Copiers	\$ 398	\$ 250	\$ -	\$ 250	\$ -
52150 - Repairs and Maint- Comm Equip	\$ 361,985	\$ 33,000	\$ -	\$ 33,000	\$ -
52160 - Repairs and Maint- Equipment	\$ 12,005	\$ 7,000	\$ -	\$ 7,000	\$ -
52230 - Repairs and Maint- Vehicles	\$ 1,099	\$ 2,000	\$ -	\$ 2,000	\$ -
52240 - Repairs and Maint- Office Equip	\$ 124	\$ 500	\$ -	\$ 500	\$ -
53050 - Employment Advertising	\$ -	\$ 1,000	\$ -	\$ 500	\$ (500)
53100 - Conferences and Meetings	\$ 5,966	\$ 5,000	\$ -	\$ 5,000	\$ -
53110 - Employee Training	\$ 6,539	\$ 4,000	\$ -	\$ 4,000	\$ -
53120 - Employee Mileage Expense	\$ 504	\$ 600	\$ -	\$ 500	\$ (100)
53130 - General Association Dues	\$ 190	\$ 300	\$ -	\$ 500	\$ 200
55000 - Miscellaneous Contractual Exp	\$ 15,601	\$ 5,000	\$ -	\$ 5,000	\$ -
Commodities	\$ 338,900	\$ 209,101	\$ -	\$ 151,200	\$ (57,901)
60000 - Office Supplies	\$ 6,519	\$ 3,000	\$ -	\$ 3,000	\$ -
60010 - Operating Supplies	\$ 41,711	\$ 28,000	\$ -	\$ 35,000	\$ 7,000
60020 - Computer Related Supplies	\$ 14,896	\$ 7,500	\$ -	\$ 7,500	\$ -
60050 - Books and Subscriptions	\$ 157	\$ -	\$ -	\$ -	\$ -
60055 - Office Equipment - Non Capital	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
60100 - Utilities- Water	\$ 14,353	\$ 13,000	\$ -	\$ 13,000	\$ -
60210 - Uniform Supplies	\$ 5,950	\$ 8,000	\$ -	\$ 6,000	\$ (2,000)
60230 - Food	\$ 185,110	\$ 130,000	\$ -	\$ 60,000	\$ (70,000)
60240 - Clothing Supplies	\$ 1,918	\$ -	\$ -	\$ 2,000	\$ 2,000
60250 - Medical Supplies and Drugs	\$ 60,706	\$ 15,401	\$ -	\$ 15,000	\$ (401)
60270 - Occupational Therapy Supplies	\$ 149	\$ -	\$ -	\$ -	\$ -
60460 - Subscription Databases	\$ 1,108	\$ 500	\$ -	\$ 1,000	\$ 500
60520 - Incentives	\$ 2,534	\$ 2,500	\$ -	\$ 2,500	\$ -
63040 - Fuel- Vehicles	\$ 1,675	\$ 1,200	\$ -	\$ 1,200	\$ -
65000 - Miscellaneous Supplies	\$ 2,114	\$ -	\$ -	\$ -	\$ -
Capital	\$ 5,750	\$ -	\$ -	\$ -	\$ -
70080 - Office Furniture	\$ 5,750	\$ -	\$ -	\$ -	\$ -
Services	\$ (695,400)	\$ (1,504,786)	\$ -	\$ -	\$ 1,504,786
45005 - Healthcare Contribution Contra Account	\$ (676,928)	\$ (791,760)	\$ -	\$ -	\$ 791,760
45015 - Dental Insurance Contra Account	\$ (18,472)	\$ (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.

2025 Project Recap	Continuing	Completed
Continued to improve the program through annual reviews	X	
Reorganized the program so that it is evidence-based		X
Updated the website for easier use		X

Key Performance Measures	2024	2025
Adult Program Participants	870	613*
Program fees collected	\$101,857.50	\$60,390.00*

*As of June 2025

2026 Goals and Objectives

- Update all materials and presentation formats to take advantage of new technology.
- Review program content to determine if class content should be adjusted to meet new conditions and evidence-based practices.

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	0	0	0
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	0	0	0

*Other: Elected Officials, Per Diem, Commissioners

Court Services
Kids Education Program
General Fund 001.430.437

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
437 KIDS Education Program	\$ 24,923	\$ 24,088	\$ -	\$ 23,401	\$ (687)
Personnel Services- Salaries & Wages	\$ 18,500	\$ 18,538	\$ -	\$ 18,001	\$ (537)
40315 - Kids First Stipend	\$ 18,500	\$ 18,538	\$ -	\$ 18,001	\$ (537)
Personnel Services- Employee Benefits	\$ -	\$ 2,753	\$ -	\$ -	\$ (2,753)
45100 - FICA/SS Contribution	\$ -	\$ 1,419	\$ -	\$ -	\$ (1,419)
45200 - IMRF Contribution	\$ -	\$ 1,013	\$ -	\$ -	\$ (1,013)
53010 - Workers Compensation	\$ -	\$ 321	\$ -	\$ -	\$ (321)
Contractual Services	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ -
50150 - Contractual/Consulting Services	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ -
Commodities	\$ 3,423	\$ 2,550	\$ -	\$ 2,400	\$ (150)
60000 - Office Supplies	\$ 1,382	\$ 1,300	\$ -	\$ 1,300	\$ -
60010 - Operating Supplies	\$ -	\$ 200	\$ -	\$ 200	\$ -
60020 - Computer Related Supplies	\$ 1,975	\$ 750	\$ -	\$ 750	\$ -
60050 - Books and Subscriptions	\$ 66	\$ 300	\$ -	\$ 150	\$ (150)
Services	\$ -	\$ (2,753)	\$ -	\$ -	\$ 2,753
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

2025 Project Recap	Continuing	Completed
Performed psychological evaluations as directed	X	
Provided individual and family psychotherapy as directed	X	
Trained 2 clinical interns and 4 diagnostic students	X	
Provided court testimony and consultation as requested by Judiciary, Probation Officers and Attorneys	X	
Provided psychological screening for Adult Court Services and the Merit Commission	X	
Participated in Circuit-wide Committees and Task Forces as required	X	
Reviewed the need for utilization of residential care and cost effectiveness of placement facilities	X	
Evaluated the outcome of objectives monthly through the utilization figures provided to the Director of the Center	X	
Annually compiled and issued a report of statistical measures and results		X
APA Accreditation finalized	X	

**Court Services
Diagnostic Center
General Fund 001.430.438**

Key Performance Measures	2024	2025
Full test battery reports (TX Recs, SOE, Sanity, Transfer, Merits)	239	137
Consultation reports (Consults, Fitness, Miranda, MHCC, Risk Assessments)	127	74
Total psychological reports	366	211
Consultation time - hours	1014.5	429
Individual therapy sessions - hours	616	347
Family therapy sessions - hours	1	0
Group therapy sessions - hours	0	0
Total treatment sessions provided - hours	617	347

*As of

2026 Goals and Objectives

- Provide psychological evaluations as directed
- Provide individual, family and group psychotherapy as directed
- Train 4 diagnostic students and 2 interns and one post-doctoral fellow
- 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
- APA Accreditation finalized

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	14	14	14
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	14	14	14

*Other: Elected Officials, Per Diem, Commissioners

Court Services
Diagnostic Center
General Fund 001.430.438

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
438 Diagnostic Center	\$ 1,058,344	\$ 1,158,536	\$ -	\$ 1,180,674	\$ 22,138
Personnel Services- Salaries & Wages	\$ 1,002,828	\$ 1,111,311	\$ -	\$ 1,136,349	\$ 25,038
40000 - Salaries and Wages	\$ 1,002,828	\$ 1,111,311	\$ -	\$ 1,136,349	\$ 25,038
Personnel Services- Employee Benefits	\$ 154,841	\$ 396,649	\$ -	\$ -	\$ (396,649)
45000 - Healthcare Contribution	\$ 150,656	\$ 211,062	\$ -	\$ -	\$ (211,062)
45010 - Dental Contribution	\$ 4,185	\$ 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)
Contractual Services	\$ 39,888	\$ 32,425	\$ -	\$ 29,325	\$ (3,100)
50490 - Destruction of Records Services	\$ 248	\$ 250	\$ -	\$ 250	\$ -
52140 - Repairs and Maint- Copiers	\$ 432	\$ 600	\$ -	\$ 500	\$ (100)
52190 - Equipment Rental	\$ 1,274	\$ 2,000	\$ -	\$ 2,000	\$ -
52240 - Repairs and Maint- Office Equip	\$ 124	\$ 125	\$ -	\$ 125	\$ -
53000 - Liability Insurance	\$ 751	\$ 6,000	\$ -	\$ 3,000	\$ (3,000)
53040 - General Advertising	\$ 66	\$ 1,500	\$ -	\$ 1,000	\$ (500)
53060 - General Printing	\$ -	\$ 50	\$ -	\$ 50	\$ -
53100 - Conferences and Meetings	\$ 19,761	\$ 8,500	\$ -	\$ 8,500	\$ -
53110 - Employee Training	\$ 10,476	\$ 10,000	\$ -	\$ 10,000	\$ -
53120 - Employee Mileage Expense	\$ 521	\$ 300	\$ -	\$ 300	\$ -
53130 - General Association Dues	\$ 5,241	\$ 3,000	\$ -	\$ 3,500	\$ 500
55000 - Miscellaneous Contractual Exp	\$ 996	\$ 100	\$ -	\$ 100	\$ -
Commodities	\$ 15,629	\$ 14,800	\$ -	\$ 15,000	\$ 200
60000 - Office Supplies	\$ 1,433	\$ 1,000	\$ -	\$ 1,000	\$ -
60010 - Operating Supplies	\$ 119	\$ -	\$ -	\$ -	\$ -
60020 - Computer Related Supplies	\$ 17	\$ 1,000	\$ -	\$ 1,000	\$ -
60050 - Books and Subscriptions	\$ 2,613	\$ 2,000	\$ -	\$ 2,000	\$ -
60250 - Medical Supplies and Drugs	\$ 49	\$ 50	\$ -	\$ 50	\$ -
60540 - Testing Materials	\$ 7,042	\$ 8,000	\$ -	\$ 8,000	\$ -
64010 - Cellular Phone	\$ 2,528	\$ 2,600	\$ -	\$ 2,600	\$ -
65000 - Miscellaneous Supplies	\$ 1,827	\$ 150	\$ -	\$ 350	\$ 200
Services	\$ (154,841)	\$ (396,649)	\$ -	\$ -	\$ 396,649
45005 - Healthcare Contribution Contra Account	\$ (150,656)	\$ (211,062)	\$ -	\$ -	\$ 211,062
45015 - Dental Insurance Contra Account	\$ (4,185)	\$ (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

2025 Project Recap	Continuing	Completed
Continued to follow AOIC guidelines for Problem-Solving Courts	X	
Implemented best practices for Problem-Solving Court, specifically Veteran Treatment Courts		X
Increased the utilization of the program by conducting training for the Kane County Bar Association and Public Defender's Office	X	
Continued quality assurance strategies to ensure the completion of accurate risk assessments and quality case supervision plans	X	
Implemented quality assurance measures for Core Correctional Practices	X	

**Court Services
Veteran's Court
General Fund 001.430.440**

Key Performance Measures	2024	2025
Number of participants enrolled	12	9
Number of participants graduated from the program	3	0
Number of treatment provider agencies working with the program	3	5
Number of Mentors in the mentor program	11	12

*As of 6/30/25

2026 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 2024	FY 2025	Projected 2026
Full Time Regular	1	1	1
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	1	1	1

*Other: Elected Officials, Per Diem, Commissioners

**Court Services
Veteran's Court
General Fund 001.430.440**

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
440 Veteran's Court	\$ 189,372	\$ 79,119	\$ -	\$ 81,617	\$ 2,498
Personnel Services- Salaries & Wages	\$ 75,134	\$ 73,519	\$ -	\$ 76,767	\$ 3,248
40000 - Salaries and Wages	\$ 75,134	\$ 73,519	\$ -	\$ 76,767	\$ 3,248
Personnel Services- Employee Benefits	\$ -	\$ 29,938	\$ -	\$ -	\$ (29,938)
45000 - Healthcare Contribution	\$ -	\$ 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)
Contractual Services	\$ 107,079	\$ 5,600	\$ -	\$ 4,350	\$ (1,250)
50150 - Contractual/Consulting Services	\$ 24,000	\$ -	\$ -	\$ -	\$ -
50200 - Psychological/Psychiatric Srvs	\$ 39,924	\$ 3,600	\$ -	\$ 3,600	\$ -
50500 - Lab Services	\$ 22,505	\$ 2,000	\$ -	\$ -	\$ (2,000)
52240 - Repairs and Maint- Office Equip	\$ 124	\$ -	\$ -	\$ -	\$ -
53100 - Conferences and Meetings	\$ 19,018	\$ -	\$ -	\$ 750	\$ 750
53110 - Employee Training	\$ 1,508	\$ -	\$ -	\$ -	\$ -
Commodities	\$ 7,159	\$ -	\$ -	\$ 500	\$ 500
60000 - Office Supplies	\$ 719	\$ -	\$ -	\$ -	\$ -
60010 - Operating Supplies	\$ 455	\$ -	\$ -	\$ -	\$ -
60050 - Books and Subscriptions	\$ 1,351	\$ -	\$ -	\$ -	\$ -
60520 - Incentives	\$ 4,557	\$ -	\$ -	\$ -	\$ -
60550 - Peer Group Activities Supplies	\$ 77	\$ -	\$ -	\$ 500	\$ 500
Services	\$ -	\$ (29,938)	\$ -	\$ -	\$ 29,938
45005 - Healthcare Contribution Contra Account	\$ -	\$ (19,100)	\$ -	\$ -	\$ 19,100
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

2025 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	2024	2025
Number of program graduates	21	8
New admissions to the Drug Court program	6	4*

*As of June 2025

**Court Services
Drug Court
General Fund 001.430.441**

2026 Goals and Objectives

- Continue quality assurance strategies to ensure the completion of accurate risk assessments and quality case supervision plans
- Continue quality assurance measures for Core Correctional Practices
- Collaborate with an entity to perform a program review of the Adult Drug Court Program
- Continue to follow the “10 Key Components” of drug courts
- Continue to follow AOIC certification requirements for Problem Solving Courts
- Participate in on-going training pertaining to the National Standards of Best Practices

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	7	7	7
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	7	7	7

*Other: Elected Officials, Per Diem, Commissioners

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
441 Drug Court	\$ 454,244	\$ 477,371	\$ -	\$ 495,515	\$ 18,144
Personnel Services- Salaries & Wages	\$ 451,778	\$ 477,371	\$ -	\$ 495,515	\$ 18,144
40000 - Salaries and Wages	\$ 450,686	\$ 477,371	\$ -	\$ 491,514	\$ 14,143
40200 - Overtime Salaries	\$ 1,092	\$ -	\$ -	\$ 4,001	\$ 4,001
Personnel Services- Employee Benefits	\$ 75,624	\$ 226,973	\$ -	\$ -	\$ (226,973)
45000 - Healthcare Contribution	\$ 73,781	\$ 146,688	\$ -	\$ -	\$ (146,688)
45010 - Dental Contribution	\$ 1,843	\$ 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)
Contractual Services	\$ 2,466	\$ -	\$ -	\$ -	\$ -
50500 - Lab Services	\$ 2,466	\$ -	\$ -	\$ -	\$ -
Services	\$ (75,624)	\$ (226,973)	\$ -	\$ -	\$ 226,973
45005 - Healthcare Contribution Contra Account	\$ (73,781)	\$ (146,688)	\$ -	\$ -	\$ 146,688
45015 - Dental Insurance Contra Account	\$ (1,843)	\$ (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

2025 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	2024	2025
Number of investigations Completed by Pretrial Services	4,602	2,329*
Number of defendants ordered to pretrial supervision	3,109	1,454*

As of June 2025

2026 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 2024	FY 2025	Projected 2026
Full Time Regular	13	13	13
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	13	13	13

*Other: Elected Officials, Per Diem, Commissioners

Court Services
Pretrial
General Fund 001.430.442

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
442 Pre-Trial	\$ 746,220	\$ 822,520	\$ -	\$ 811,258	\$ (11,262)
Personnel Services- Salaries & Wages	\$ 746,220	\$ 822,520	\$ -	\$ 811,258	\$ (11,262)
40000 - Salaries and Wages	\$ 744,527	\$ 822,520	\$ -	\$ 806,257	\$ (16,263)
40200 - Overtime Salaries	\$ 1,693	\$ -	\$ -	\$ 5,001	\$ 5,001
Personnel Services- Employee Benefits	\$ -	\$ 280,253	\$ -	\$ -	\$ (280,253)
45000 - Healthcare Contribution	\$ -	\$ 154,585	\$ -	\$ -	\$ (154,585)
45010 - Dental Contribution	\$ -	\$ 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)
Services	\$ -	\$ (280,253)	\$ -	\$ -	\$ 280,253
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
National School Lunch Program
General Fund 001.430.444

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
444 National School Lunch Program	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000
Commodities	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000
60235 - National School Lunch Program	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000

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.

2025 Project Recap	Continuing	Completed
Continued support for assessment, treatment and counseling for those unable to afford those services	X	
Utilized probation fees to support the continued development of evidence-based practices	X	
Continued development on our case management system	X	
Continued to assess for, and provide financial support for client's rehabilitative services	X	

Key Performance Measures	2024	2025
Number of contracts held with community agencies providing direct client services	16	15*
Field safety/de-escalation/OC spray/self-defense training sessions	5	0*
Bus passes purchased for defendants with transportation problems	2,150	1,500
Number of client's rehabilitative treatment financially supported	225	134*

*As of 07/31/25

2026 Goals and Objectives

- Continue support for assessment, treatment and counseling for those unable to afford those services
- Utilize probation fees to support continued development of evidence-based practices
- Continue development on our case management system
- Continue to assess for, and provide financial support for client's rehabilitative services

Court Services
Probation Services
Probation Services Fund 270.430.460

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
430 Court Services					
270 Probation Services	\$ 891,414	\$ 1,090,000	\$ 792,800	\$ 792,800	\$ (297,200)
000 Revenues	\$ 891,414	\$ 1,090,000	\$ 792,800	\$ 792,800	\$ (297,200)
Charges for Services	\$ 716,810	\$ 665,700	\$ 582,400	\$ 582,400	\$ (83,300)
34540 - DNA Indexing Fees	\$ 559	\$ 1,000	\$ 200	\$ 200	\$ (800)
34550 - GPS Monitoring Fees	\$ 99	\$ 2,500	\$ 100	\$ 100	\$ (2,400)
35060 - Risk Assessment Fees	\$ 181	\$ 200	\$ 100	\$ 100	\$ (100)
35200 - Protective Order Violation Fees	\$ 2,226	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
35290 - Probation Fee Court Cost	\$ 206,069	\$ 160,000	\$ 180,000	\$ 180,000	\$ 20,000
35900 - Miscellaneous Fees	\$ 507,676	\$ 500,000	\$ 400,000	\$ 400,000	\$ (100,000)
Interest Revenue	\$ 164,305	\$ 37,000	\$ 26,128	\$ 26,128	\$ (10,872)
38000 - Investment Income	\$ 164,305	\$ 37,000	\$ 26,128	\$ 26,128	\$ (10,872)
Other	\$ -	\$ 384,800	\$ 178,272	\$ 178,272	\$ (206,528)
39900 - Fund Balance Utilization	\$ -	\$ 384,800	\$ 178,272	\$ 178,272	\$ (206,528)
Reimbursements	\$ 10,298	\$ 2,500	\$ 6,000	\$ 6,000	\$ 3,500
37120 - Polygraph Testing Reimbursement	\$ 2,350	\$ 1,500	\$ 1,000	\$ 1,000	\$ (500)
37900 - Miscellaneous Reimbursement	\$ 7,948	\$ 1,000	\$ 5,000	\$ 5,000	\$ 4,000

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
430 Court Services					
270 Probation Services Fund	\$ 1,502,037	\$ 1,090,000	\$ 792,800	\$ 792,800	\$ (297,200)
460 Probation Services	\$ 1,502,037	\$ 1,090,000	\$ 792,800	\$ 792,800	\$ (297,200)
Contractual Services	\$ 1,105,990	\$ 1,079,000	\$ 763,400	\$ 763,400	\$ (315,600)
50150 - Contractual/Consulting Services	\$ 256,156	\$ 150,000	\$ 160,000	\$ 160,000	\$ 10,000
50200 - Psychological/Psychiatric Svcs	\$ 352,152	\$ 440,000	\$ 350,000	\$ 350,000	\$ (90,000)
50340 - Software Licensing Cost	\$ 491,246	\$ 75,000	\$ 239,400	\$ 239,400	\$ 164,400
50410 - Polygraph Testing	\$ 4,300	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
50420 - Juvenile Board and Care	\$ -	\$ 400,000	\$ -	\$ -	\$ (400,000)
50530 - Testing Services	\$ 158	\$ -	\$ -	\$ -	\$ -
53100 - Conferences and Meetings	\$ 1,978	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
53110 - Employee Training	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
53130 - General Association Dues	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
55000 - Miscellaneous Contractual Exp	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
Commodities	\$ 22,697	\$ 11,000	\$ 21,000	\$ 21,000	\$ 10,000
60020 - Computer Related Supplies	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
60520 - Incentives	\$ 17,720	\$ 5,000	\$ 15,000	\$ 15,000	\$ 10,000
60540 - Testing Materials	\$ 4,977	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Contingency and Other	\$ -	\$ -	\$ 8,400	\$ 8,400	\$ 8,400
89000 - Addition to Fund Balance	\$ -	\$ -	\$ 8,400	\$ 8,400	\$ 8,400
Transfers Out	\$ 373,350	\$ -	\$ -	\$ -	\$ -
99273 - Transfer to Drug Court Special Resources Fund 273	\$ 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.

2025 Project Recap	Continuing	Completed
Continued to determine the best approaches to the challenges of working with offenders who abuse synthetic and prescription drugs, as well as opiates	X	
Continued to provide proven methods of testing for the presence of drugs in offenders	X	

Key Performance Measures	2024	2025
Dollar amount of substance abuse fines collected	\$9,374.92	\$6,588.40*
Number of drug screens provided		

*As of 07/31/25

2026 Goals and Objectives

- Continue to determine the best approaches to the challenges of working with offenders who abuse synthetic and prescription drugs, as well as opiates
- To continue to provide proven methods of testing for the presence of drugs in offenders

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
430 Court Services					
271 Substance Abuse Screening	\$ 39,978	\$ 31,000	\$ 70,000	\$ 70,000	\$ 39,000
000 Revenues	\$ 39,978	\$ 31,000	\$ 70,000	\$ 70,000	\$ 39,000
Charges for Services	\$ 9,375	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
34530 - Substance Abuse Screening Fees	\$ 9,375	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Interest Revenue	\$ 30,603	\$ 21,000	\$ 14,829	\$ 14,829	\$ (6,171)
38000 - Investment Income	\$ 30,603	\$ 21,000	\$ 14,829	\$ 14,829	\$ (6,171)
Other	\$ -	\$ -	\$ 45,171	\$ 45,171	\$ 45,171
39900 - Fund Balance Utilization	\$ -	\$ -	\$ 45,171	\$ 45,171	\$ 45,171

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
430 Court Services					
271 Substance Abuse Screening Fund	\$ 459	\$ 31,000	\$ 70,000	\$ 70,000	\$ 39,000
461 Substance Abuse Screening	\$ 459	\$ 31,000	\$ 70,000	\$ 70,000	\$ 39,000
Contractual Services	\$ -	\$ 9,000	\$ 70,000	\$ 70,000	\$ 61,000
50500 - Lab Services	\$ -	\$ 9,000	\$ 70,000	\$ 70,000	\$ 61,000
Commodities	\$ 459	\$ 5,000	\$ -	\$ -	\$ (5,000)
60250 - Medical Supplies and Drugs	\$ 459	\$ 5,000	\$ -	\$ -	\$ (5,000)
Contingency and Other	\$ -	\$ 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.

2025 Project Recap	Continuing	Completed
Continued the implementation of quality assurance strategies to ensure the completion of accurate risk assessments and quality case supervision planning	X	
Collaborated with an entity to perform a program review of the Adult Drug Court Program	X	
Continued to follow the "10 Key Components" of Drug Courts	X	
Continued to follow AOIC guidelines for Problem Solving Courts	X	
Participated in ongoing training pertaining to the national standards of best practices	X	

Key Performance Measures	2024	2025
Number of participants ordered to inpatient treatment	53	18*
Number of program graduates	21	8*
New admissions to the Drug Court program	38	18*

*As of July 2025

2026 Goals and Objectives

- Continue the implementation of quality assurance strategies to ensure the completion of accurate risk assessments and quality case supervision planning
- Collaborate with an entity to perform a program review of the Adult Drug Court program
- Continue to follow the "10 Key Components" of Drug Courts
- Continue to follow AOIC guidelines for Problem Solving Courts
- Participate in on-going training pertaining to the national standards of best practices

Court Services
Adult Drug Court
Adult Drug Court Fund 273.430.464

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
430 Court Services					
273 Drug Court Special Resources	\$ 647,397	\$ 330,300	\$ 246,450	\$ 246,450	\$ (83,850)
000 Revenues	\$ 647,397	\$ 330,300	\$ 246,450	\$ 246,450	\$ (83,850)
Charges for Services	\$ 82,647	\$ 60,000	\$ 80,000	\$ 80,000	\$ 20,000
34820 - Drug Court Fees	\$ 82,647	\$ 60,000	\$ 80,000	\$ 80,000	\$ 20,000
Fines	\$ 30	\$ -	\$ -	\$ -	\$ -
36020 - Drug Fines	\$ 30	\$ -	\$ -	\$ -	\$ -
Grants	\$ 97,921	\$ -	\$ -	\$ -	\$ -
32115 - Bureau of Justice Assistance Grant	\$ 97,921	\$ -	\$ -	\$ -	\$ -
Interest Revenue	\$ 93,450	\$ 47,000	\$ 33,189	\$ 33,189	\$ (13,811)
38000 - Investment Income	\$ 93,450	\$ 47,000	\$ 33,189	\$ 33,189	\$ (13,811)
Other	\$ -	\$ 223,300	\$ 133,261	\$ 133,261	\$ (90,039)
39900 - Fund Balance Utilization	\$ -	\$ 223,300	\$ 133,261	\$ 133,261	\$ (90,039)
Transfers In	\$ 373,350	\$ -	\$ -	\$ -	\$ -
39270 - Transfer from Probation Services Fund 270	\$ 373,350	\$ -	\$ -	\$ -	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
430 Court Services					
273 Drug Court Special Resources Fund	\$ 263,120	\$ 330,300	\$ 246,450	\$ 246,450	\$ (83,850)
464 Adult Drug Court Spec Resources	\$ 263,120	\$ 330,300	\$ 246,450	\$ 246,450	\$ (83,850)
Contractual Services	\$ 242,169	\$ 313,750	\$ 228,750	\$ 228,750	\$ (85,000)
50150 - Contractual/Consulting Services	\$ 41,633	\$ 35,000	\$ 35,000	\$ 35,000	\$ -
50200 - Psychological/Psychiatric Srvs	\$ 6,358	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
50500 - Lab Services	\$ 61,656	\$ 65,000	\$ 55,000	\$ 55,000	\$ (10,000)
50630 - Halfway House	\$ 13,034	\$ 18,000	\$ 15,000	\$ 15,000	\$ (3,000)
50640 - Residential Treatment	\$ 107,417	\$ 180,000	\$ 100,000	\$ 100,000	\$ (80,000)
52230 - Repairs and Maint- Vehicles	\$ 2,055	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
52240 - Repairs and Maint- Office Equip	\$ 124	\$ -	\$ -	\$ -	\$ -
53100 - Conferences and Meetings	\$ 8,440	\$ 7,000	\$ 15,000	\$ 15,000	\$ 8,000
53110 - Employee Training	\$ 1,352	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
53120 - Employee Mileage Expense	\$ 100	\$ 100	\$ 100	\$ 100	\$ -
53130 - General Association Dues	\$ -	\$ 150	\$ 150	\$ 150	\$ -
Commodities	\$ 20,952	\$ 16,550	\$ 17,700	\$ 17,700	\$ 1,150
60000 - Office Supplies	\$ 282	\$ 750	\$ 400	\$ 400	\$ (350)
60010 - Operating Supplies	\$ 912	\$ 750	\$ 750	\$ 750	\$ -
60040 - Postage	\$ 10	\$ 50	\$ 50	\$ 50	\$ -
60050 - Books and Subscriptions	\$ 2,931	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
60250 - Medical Supplies and Drugs	\$ 782	\$ 500	\$ 750	\$ 750	\$ 250
60450 - Drug Court Graduation Supplies	\$ 1,472	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
60530 - Sanction Incentives	\$ 10,806	\$ 8,000	\$ 9,000	\$ 9,000	\$ 1,000
60550 - Peer Group Activities Supplies	\$ 3,334	\$ 2,000	\$ 3,000	\$ 3,000	\$ 1,000
63040 - Fuel- Vehicles	\$ 423	\$ 1,500	\$ 750	\$ 750	\$ (750)

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.

2025 Project Recap	Continuing	Completed
Continued to identify community agencies that work with victims of crime to receive funds and distribute them	X	

Key Performance Measures	2024	2025
Amount collected from probation services fund	\$8,565.19	\$4,234.69*

*As of June 2025

2026 Goals and Objectives

- Continue to identify community agencies that work with victims of crime to receive funds and distribute them

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
430 Court Services					
276 Probation Victim Services	\$ 11,703	\$ 20,000	\$ 10,000	\$ 10,000	\$ (10,000)
000 Revenues	\$ 11,703	\$ 20,000	\$ 10,000	\$ 10,000	\$ (10,000)
Charges for Services	\$ 8,565	\$ 7,500	\$ 7,000	\$ 7,000	\$ (500)
35180 - Probation Victim Services Fees	\$ 8,565	\$ 7,500	\$ 7,000	\$ 7,000	\$ (500)
Interest Revenue	\$ 3,138	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
38000 - Investment Income	\$ 3,138	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
Other	\$ -	\$ 10,500	\$ 1,587	\$ 1,587	\$ (8,913)
39900 - Fund Balance Utilization	\$ -	\$ 10,500	\$ 1,587	\$ 1,587	\$ (8,913)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
430 Court Services					
276 Probation Victim Services Fund	\$ -	\$ 20,000	\$ 10,000	\$ 10,000	\$ (10,000)
466 Probation Victim Services	\$ -	\$ 20,000	\$ 10,000	\$ 10,000	\$ (10,000)
Contractual Services	\$ -	\$ 20,000	\$ 10,000	\$ 10,000	\$ (10,000)
50590 - Professional Services	\$ -	\$ 20,000	\$ 10,000	\$ 10,000	\$ (10,000)

Court Services
Victim Impact Panel
Victim Impact Panel Fund 277.430.467

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.

Since 2020, Court Services has not hosted in-person Victim Impact Panels. Victim Impact Panels have moved to an online, on-demand format where individuals can complete the panel to satisfy Court requirements. Due to this shift, this fund's revenue stream has been eliminated. Court Services Administration will be exploring alternative uses for these funds at the direction of the Chief Judge.

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
430 Court Services					
277 Victim Impact Panel	\$ 551	\$ -	\$ 200	\$ 200	\$ 200
000 Revenues	\$ 551	\$ -	\$ 200	\$ 200	\$ 200
Interest Revenue	\$ 551	\$ -	\$ 200	\$ 200	\$ 200
38000 - Investment Income	\$ 551	\$ -	\$ 200	\$ 200	\$ 200

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
430 Court Services					
277 Victim Impact Panel Fund	\$ 2,620	\$ -	\$ 200	\$ 200	\$ 200
467 Victim Impact Panel	\$ 2,620	\$ -	\$ 200	\$ 200	\$ 200
Contractual Services	\$ 2,620	\$ -	\$ -	\$ -	\$ -
50150 - Contractual/Consulting Services	\$ 2,620	\$ -	\$ -	\$ -	\$ -
Contingency and Other	\$ -	\$ -	\$ 200	\$ 200	\$ 200
89000 - Addition to Fund Balance	\$ -	\$ -	\$ 200	\$ 200	\$ 200

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.

2025 Project Recap	Continuing	Completed
Continued to identify and source new outside agencies for donations to the Juvenile Justice Center	X	

Key Performance Measures	2024	2025
Donation amount collected	\$4,150.88	\$2,700.00*

*As of June 2025

2026 Goals and Objectives

- Continue to identify and source new outside agencies for donations to the Juvenile Justice Center

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
430 Court Services					
278 Juvenile Justice Donation Fund	\$ 5,379	\$ 400	\$ 2,089	\$ 2,089	\$ 1,689
000 Revenues	\$ 5,379	\$ 400	\$ 2,089	\$ 2,089	\$ 1,689
Interest Revenue	\$ 1,228	\$ 125	\$ 89	\$ 89	\$ (36)
38000 - Investment Income	\$ 1,228	\$ 125	\$ 89	\$ 89	\$ (36)
Other	\$ 4,151	\$ 275	\$ 2,000	\$ 2,000	\$ 1,725
38520 - General Donations	\$ 4,151	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
38900 - Miscellaneous Other	\$ -	\$ 275	\$ -	\$ -	\$ (275)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
430 Court Services					
278 Juvenile Justice Donation Fund	\$ 325	\$ 400	\$ 2,089	\$ 2,089	\$ 1,689
439 Juvenile Justice Donations	\$ 325	\$ 400	\$ 2,089	\$ 2,089	\$ 1,689
Commodities	\$ 325	\$ 400	\$ 400	\$ 400	\$ -
60050 - Books and Subscriptions	\$ 325	\$ 300	\$ 300	\$ 300	\$ -
65000 - Miscellaneous Supplies	\$ -	\$ 100	\$ 100	\$ 100	\$ -
Contingency and Other	\$ -	\$ -	\$ 1,689	\$ 1,689	\$ 1,689
89000 - Addition to Fund Balance	\$ -	\$ -	\$ 1,689	\$ 1,689	\$ 1,689

Court Services
DUI Court
DUI Court Fund 279.430.279

Objective

It is the mission of the Kane County DUI Court to reduce substance use disorder, reduce repeat DUI offenses, and to reduce crimes committed as a result of a substance use disorder. The program aims to achieve these goals through restorative care, treatment, and legal accountability for DUI offenders in Kane County through an immediate and highly structured judicial intervention program for substance abuse treatment for eligible defendants that brings together substance abuse professionals, local social programs, and intensive judicial monitoring in accordance with the Illinois Supreme Court Problem-Solving Court Standards. The Kane County DUI Court, hereinafter referred to as "DUI Court" is a pre and post adjudicatory program for defendants who have either admitted guilt or agreed to continue their case for the duration of the program and agree to enter a DUI Court program.

As the DUI Court Fund was established in late 2024, goals and objectives were not identified for the 2025 budget and there is no 2025 project recap or performance measures.

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
430 Court Services					
279 DUI Court	\$ 98,205	\$ -	\$ 228,300	\$ 228,300	\$ 228,300
000 Revenues	\$ 98,205	\$ -	\$ 228,300	\$ 228,300	\$ 228,300
Grants	\$ 98,195	\$ -	\$ 227,100	\$ 227,100	\$ 227,100
32724 - DUI Court IDOT Grant	\$ 98,195	\$ -	\$ 227,100	\$ 227,100	\$ 227,100
Interest Revenue	\$ 10	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
38000 - Investment Income	\$ 10	\$ -	\$ 1,200	\$ 1,200	\$ 1,200

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
430 Court Services					
279 DUI Court Fund	\$ 16,685	\$ -	\$ 228,300	\$ 228,300	\$ 228,300
279 DUI Court	\$ 16,685	\$ -	\$ 228,300	\$ 228,300	\$ 228,300
Contractual Services	\$ 11,500	\$ -	\$ 192,100	\$ 192,100	\$ 192,100
50200 - Psychological/Psychiatric Svcs	\$ 11,500	\$ -	\$ 80,000	\$ 80,000	\$ 80,000
50500 - Lab Services	\$ -	\$ -	\$ 72,000	\$ 72,000	\$ 72,000
53100 - Conferences and Meetings	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000
53120 - Employee Mileage Expense	\$ -	\$ -	\$ 100	\$ 100	\$ 100
Commodities	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
60520 - Incentives	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
Contingency and Other	\$ -	\$ -	\$ 32,200	\$ 32,200	\$ 32,200
89000 - Addition to Fund Balance	\$ -	\$ -	\$ 32,200	\$ 32,200	\$ 32,200
Transfers Out	\$ 5,185	\$ -	\$ -	\$ -	\$ -
99001 - Transfer to General Fund 001	\$ 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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
430 Court Services					
759 Court Svcs Employee Education	\$ 3	\$ 100	\$ 71	\$ 71	\$ (29)
000 Revenues	\$ 3	\$ 100	\$ 71	\$ 71	\$ (29)
Interest Revenue	\$ 3	\$ 100	\$ 71	\$ 71	\$ (29)
38000 - Investment Income	\$ 3	\$ 100	\$ 71	\$ 71	\$ (29)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
430 Court Services					
759 Court Svcs Employee Education Fund	\$ 166	\$ 100	\$ 71	\$ 71	\$ (29)
443 Ct. Svcs Employee Education	\$ 166	\$ 100	\$ 71	\$ 71	\$ (29)
Contractual Services	\$ 166	\$ -	\$ -	\$ -	\$ -
50165 - Court Services Distributions	\$ 166	\$ -	\$ -	\$ -	\$ -
Contingency and Other	\$ -	\$ 100	\$ 71	\$ 71	\$ (29)
89000 - Addition to Fund Balance	\$ -	\$ 100	\$ 71	\$ 71	\$ (29)

Development and Community Services Multiple 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 county-wide administration of special projects including the administration of several federally funded programs. 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

Changes in 2025

During 2025, the County Board dissolved the Office of Community Reinvestment. The Workforce Development Division was renamed the Workforce Development Department. The Community Development Division programs and staff were reassigned to either the Health Department of the Development & Community Services Department. The subsequent reassignments and reorganization of the Development & Community Services Department is ongoing, with several of the program reports being completed in early 2026 for the transferred programs, namely CDBG, HOME and the Emergency Rental Housing Program 2.

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

2026 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.
- 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.

Development and Community Services Multiple Funds

- 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.

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.

Indicators	Completed 2024	Projected 2025
Building Permit Applications Received and Reviewed	2,727	2,400
Building Permits Issued	2,162	2,030
Single Family Residence Permits Issued	24	35
Commercial Building Permits Issued	20	20
Agricultural Exempt Permits Issued	32	38
Special Event Permits Issued	30	21
Fireworks Permits Issued	4	5
Zoning Petitions - Rezoning	12	9
Zoning Petitions - Special Use (non-solar)	9	5
Zoning Petitions - Special Use for Solar Projects	9	8
Zoning Petitions - Variances	1	2
Zoning Petitions - Text Amendments	0	0
Blighted Structures Repaired	0	0
Blighted Structures Demolished	0	0
Administrative Adjudication – Building & Zoning	12	18

Development and Community Services Multiple 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

2026 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 in the Development department.
- 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.

Violation Types	Violation Subtypes
Nuisance/Property Maintenance	Lawn Maintenance/Noxious Weeds
	Junk/Debris/Garbage
	Storage of Building Materials
	Building Exterior
	Vacant Dwelling
	Mosquito Breeding Site
	Pools
Building Concerns	Fences
	Building (w/o a permit)
	Unsafe Structures
Zoning Concerns	Chicken/Rooster/ Livestock
	Domestic Animals
	Housing Bees
	Storage Containers on Property
	Commercial/ Inoperable Vehicles
	Boat/ Trailer/ RV
	Running a Business from Property
Other Concerns	Parking
	Noise
	Illegal Burning/ Fires
Multiple Department Violation	Health Department
	Water Resources
	Building/ Zoning Department

Indicators	Completed 2024	Projected 2025
New Cases	406	400
Closed Cases	389	370
Administrative Adjudication – Property Maintenance cases only	17	30

Development and Community Services Multiple Funds

Planning and Special Projects Division

Budgets for revenues and expenses: General Fund 001, Economic Development Fund 400, Community Development Block Grant 401, HOME Program 402, 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

2026 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 Environmental and Water Resources, KDOT and the Health Department.
- Research, apply for, and implement federal and private grant opportunities for funding.

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.

Indicators	2024	2025
Total Landmark Properties	45	46
Total Historic Districts and Rustic Road Corridors	5	5
Certificates of Appropriateness	2	3

2026 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.

Development and Community Services Multiple Funds

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.

Farmland Preservation Program

- 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.

Planning Programs and Projects Indicators	2024	Projected 2025
Farm Acres in Protected Easements Closed	6000	7100
Approved and Pending Applications in Acres	1100	500
Interested Farms in Acres	1100	550
Farmers connected to other preservation organizations	180	200

2026 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

Planning Programs and Projects Indicators	2024	Projected 2025
Grant dollars being used for all Planning Projects and Programs	\$550,000	\$2,250,000

Development and Community Services Multiple Funds

The Planning and Projects Divisions is now also 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.

As these programs were transferred to the Development & Community Services Department in the middle of 2025, program reports will be completed in early 2026.

Grand Victoria Riverboat Fund (GVRF)

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.

Community Development Block Grant Program (CDBG)

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)

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.

St. Charles Housing Trust Fund (SCHTF)

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.

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.

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.

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.

***Development and Community Services
Multiple Funds***

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	21	23	23
Full Time Other*	0	0	0
Part Time Regular	0.5	1	1
Part Time Other*	0	0	0
Total Budgeted Positions:	21.5	24	24

Development
County Development
General Fund 001.690.690-691

Account / Description Revenues 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
000 Revenues Sub-Department	\$ 2,050,129	\$ 2,253,350	\$ 2,333,050	\$ 2,333,050	\$ 79,700
Charges for Services	\$ 740,738	\$ 751,000	\$ 776,000	\$ 776,000	\$ 25,000
34710 - Cable Franchise Fees	\$ 608,306	\$ 635,000	\$ 640,000	\$ 640,000	\$ 5,000
34720 - Zoning Fees	\$ 52,275	\$ 40,000	\$ 60,000	\$ 60,000	\$ 20,000
34740 - Development/Planning Srv Fees	\$ -	\$ 100	\$ 100	\$ 100	\$ -
34750 - Adjudication Hearing Fees	\$ 400	\$ 600	\$ 600	\$ 600	\$ -
35375 - Vacant Dwelling Fees	\$ -	\$ 300	\$ 300	\$ 300	\$ -
35420 - KEEP/C-PACE Admin Fees	\$ 79,757	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
Fines	\$ -	\$ 750	\$ 750	\$ 750	\$ -
36090 - Adjudication Fines	\$ -	\$ 750	\$ 750	\$ 750	\$ -
Other	\$ 4,300	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
38900 - Miscellaneous Other	\$ 4,300	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
Licenses and Permits	\$ 1,305,091	\$ 1,501,600	\$ 1,552,300	\$ 1,552,300	\$ 50,700
31300 - Building and Inspection Permits	\$ 1,302,791	\$ 1,500,000	\$ 1,550,000	\$ 1,550,000	\$ 50,000
31380 - Publication Permits	\$ 300	\$ 100	\$ 300	\$ 300	\$ 200
31410 - Fireworks Permits	\$ 2,000	\$ 1,500	\$ 2,000	\$ 2,000	\$ 500

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
690 County Development	\$ 1,295,575	\$ 1,337,470	\$ 1,165,563	\$ 1,165,563	\$ (171,907)
Personnel Services- Salaries & Wages	\$ 1,191,631	\$ 1,191,032	\$ 1,023,125	\$ 1,023,125	\$ (167,907)
40000 - Salaries and Wages	\$ 1,184,566	\$ 1,184,930	\$ 1,023,125	\$ 1,023,125	\$ (161,805)
40200 - Overtime Salaries	\$ 44	\$ 101	\$ -	\$ -	\$ (101)
40300 - Employee Per Diem	\$ 7,020	\$ 6,001	\$ -	\$ -	\$ (6,001)
Personnel Services- Employee Benefits	\$ 280,271	\$ 470,361	\$ 417,371	\$ 417,371	\$ (52,990)
45000 - Healthcare Contribution	\$ 274,216	\$ 294,393	\$ 247,902	\$ 247,902	\$ (46,491)
45010 - Dental Contribution	\$ 6,055	\$ 6,168	\$ 6,674	\$ 6,674	\$ 506
45100 - FICA/SS Contribution	\$ -	\$ 89,629	\$ 78,167	\$ 78,167	\$ (11,462)
45200 - IMRF Contribution	\$ -	\$ 59,897	\$ 66,921	\$ 66,921	\$ 7,024
53010 - Workers Compensation	\$ -	\$ 20,274	\$ 17,707	\$ 17,707	\$ (2,567)
Contractual Services	\$ 44,777	\$ 67,652	\$ 63,652	\$ 63,652	\$ (4,000)
50150 - Contractual/Consulting Services	\$ 14,011	\$ 42,152	\$ 42,152	\$ 42,152	\$ -
52130 - Repairs and Maint- Computers	\$ 877	\$ -	\$ -	\$ -	\$ -
52140 - Repairs and Maint- Copiers	\$ 1,739	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
52230 - Repairs and Maint- Vehicles	\$ 8,848	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
53060 - General Printing	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
53070 - Legal Printing	\$ 9,032	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
53100 - Conferences and Meetings	\$ 5,939	\$ 8,000	\$ 2,000	\$ 2,000	\$ (6,000)
53110 - Employee Training	\$ -	\$ 500	\$ 500	\$ 500	\$ -
53120 - Employee Mileage Expense	\$ 309	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
53130 - General Association Dues	\$ 4,022	\$ 4,000	\$ 6,000	\$ 6,000	\$ 2,000
55000 - Miscellaneous Contractual Exp	\$ -	\$ 500	\$ 500	\$ 500	\$ -
Commodities	\$ 59,167	\$ 78,786	\$ 78,786	\$ 78,786	\$ -
60000 - Office Supplies	\$ 9,189	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
60010 - Operating Supplies	\$ 3,251	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
60020 - Computer Related Supplies	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
60050 - Books and Subscriptions	\$ -	\$ 500	\$ 500	\$ 500	\$ -
60060 - Computer Software- Non Capital	\$ 35,990	\$ 52,306	\$ 52,306	\$ 52,306	\$ -
60070 - Computer Hardware- Non Capital	\$ -	\$ 980	\$ 980	\$ 980	\$ -
63040 - Fuel- Vehicles	\$ 10,736	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
Services	\$ (280,271)	\$ (470,361)	\$ (417,371)	\$ (417,371)	\$ 52,990
45005 - Healthcare Contribution Contra Account	\$ (274,216)	\$ (294,393)	\$ (247,902)	\$ (247,902)	\$ 46,491
45015 - Dental Insurance Contra Account	\$ (6,055)	\$ (6,168)	\$ (6,674)	\$ (6,674)	\$ (506)
45105 - FICA/SS Contribution Contra Account	\$ -	\$ (89,629)	\$ (78,167)	\$ (78,167)	\$ 11,462
45205 - IMRF Contribution Contra Account	\$ -	\$ (59,897)	\$ (66,921)	\$ (66,921)	\$ (7,024)
53015 - Worker's Comp Contra Account	\$ -	\$ (20,274)	\$ (17,707)	\$ (17,707)	\$ 2,567

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
691 Administrative Adjudication Prog	\$ 4,800	\$ 8,294	\$ 8,294	\$ 8,294	\$ -
Contractual Services	\$ 4,800	\$ 8,294	\$ 8,294	\$ 8,294	\$ -
50150 - Contractual/Consulting Services	\$ 4,800	\$ 8,294	\$ 8,294	\$ 8,294	\$ -

Development Grand Victoria Casino Elgin Fund 120.010.020

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
010 County Board					
120 Grand Victoria Casino Elgin	\$ 5,696,948	\$ 5,441,310	\$ 5,237,672	\$ 5,237,672	\$ (203,638)
000 Revenues	\$ 5,696,948	\$ 5,441,310	\$ 5,237,672	\$ 5,237,672	\$ (203,638)
Interest Revenue	\$ 578,847	\$ 324,000	\$ 228,790	\$ 228,790	\$ (95,210)
38000 - Investment Income	\$ 578,847	\$ 324,000	\$ 228,790	\$ 228,790	\$ (95,210)
Other	\$ 5,116,618	\$ 5,117,310	\$ 5,008,882	\$ 5,008,882	\$ (108,428)
38550 - Riverboat Proceeds	\$ 5,116,618	\$ 5,116,618	\$ 4,896,290	\$ 4,896,290	\$ (220,328)
39900 - Fund Balance Utilization	\$ -	\$ 692	\$ 112,592	\$ 112,592	\$ 111,900
Reimbursements	\$ 1,483	\$ -	\$ -	\$ -	\$ -
37900 - Miscellaneous Reimbursement	\$ 1,483	\$ -	\$ -	\$ -	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
010 County Board					
120 Grand Victoria Casino Elgin	\$ 4,908,492	\$ 5,441,310	\$ 5,237,672	\$ 5,237,672	\$ (203,638)
020 Riverboat	\$ 4,908,492	\$ 5,441,310	\$ 5,237,672	\$ 5,237,672	\$ (203,638)
Personnel Services- Salaries & Wages	\$ 37,269	\$ 88,098	\$ 159,197	\$ 159,197	\$ 71,099
40000 - Salaries and Wages	\$ 37,269	\$ 88,098	\$ 159,197	\$ 159,197	\$ 71,099
Personnel Services- Employee Benefits	\$ 9,001	\$ 31,193	\$ 43,117	\$ 43,117	\$ 11,924
45000 - Healthcare Contribution	\$ 3,799	\$ 17,462	\$ 17,199	\$ 17,199	\$ (263)
45010 - Dental Contribution	\$ 149	\$ 647	\$ 576	\$ 576	\$ (71)
45100 - FICA/SS Contribution	\$ 2,775	\$ 6,744	\$ 12,172	\$ 12,172	\$ 5,428
45200 - IMRF Contribution	\$ 1,663	\$ 4,812	\$ 10,414	\$ 10,414	\$ 5,602
53010 - Workers Compensation	\$ 616	\$ 1,528	\$ 2,756	\$ 2,756	\$ 1,228
Contractual Services	\$ 1,022,240	\$ 1,090,901	\$ 1,084,721	\$ 1,084,721	\$ (6,180)
50340 - Software Licensing Cost	\$ 94	\$ 381	\$ 381	\$ 381	\$ -
50590 - Professional Services	\$ 24	\$ 75	\$ -	\$ -	\$ (75)
52010 - Janitorial Services	\$ 208	\$ 603	\$ -	\$ -	\$ (603)
52110 - Repairs and Maint- Buildings	\$ 23	\$ 171	\$ -	\$ -	\$ (171)
52140 - Repairs and Maint- Copiers	\$ 24	\$ 60	\$ -	\$ -	\$ (60)
52180 - Building Space Rental	\$ 1,965	\$ 4,634	\$ -	\$ -	\$ (4,634)
53000 - Liability Insurance	\$ 1,159	\$ 3,269	\$ 2,634	\$ 2,634	\$ (635)
53020 - Unemployment Claims	\$ 19	\$ 45	\$ 43	\$ 43	\$ (2)
53100 - Conferences and Meetings	\$ -	\$ 50	\$ 50	\$ 50	\$ -
53110 - Employee Training	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
55010 - External Grants	\$ 1,018,724	\$ 1,066,613	\$ 1,066,613	\$ 1,066,613	\$ -
Commodities	\$ 7,618	\$ 9,616	\$ 30	\$ 30	\$ (9,586)
60000 - Office Supplies	\$ 30	\$ 30	\$ 30	\$ 30	\$ -
60050 - Books and Subscriptions	\$ 5,167	\$ 8,500	\$ -	\$ -	\$ (8,500)
60070 - Computer Hardware- Non Capital	\$ 2,060	\$ -	\$ -	\$ -	\$ -
63000 - Utilities- Natural Gas	\$ 18	\$ 67	\$ -	\$ -	\$ (67)
63010 - Utilities- Electric	\$ 16	\$ 53	\$ -	\$ -	\$ (53)
64000 - Telephone	\$ 157	\$ 371	\$ -	\$ -	\$ (371)
64010 - Cellular Phone	\$ 121	\$ 467	\$ -	\$ -	\$ (467)
64020 - Internet	\$ 49	\$ 128	\$ -	\$ -	\$ (128)
Contingency and Other	\$ -	\$ 811,062	\$ -	\$ -	\$ (811,062)
89000 - Addition to Fund Balance	\$ -	\$ 811,062	\$ -	\$ -	\$ (811,062)
Transfers Out	\$ 3,819,007	\$ 3,375,440	\$ 3,915,607	\$ 3,915,607	\$ 540,167
99001 - Transfer to General Fund 001	\$ 1,253	\$ 2,177	\$ 2,177	\$ 2,177	\$ -
99220 - Transfer to Title IV-D Fund 220	\$ 29,828	\$ 4,933	\$ -	\$ -	\$ (4,933)
99221 - Transfer to Drug Prosecution Fund 221	\$ 356,327	\$ 246,976	\$ 288,226	\$ 288,226	\$ 41,250
99222 - Transfer to Victim Coordinator Services Fund 222	\$ 246,804	\$ 254,583	\$ 295,833	\$ 295,833	\$ 41,250
99223 - Transfer to Domestic Violence Fund 223	\$ 450,755	\$ 164,831	\$ 206,081	\$ 206,081	\$ 41,250
99230 - Transfer to Child Advocacy Center Fund 230	\$ 888,556	\$ 1,064,481	\$ 1,105,731	\$ 1,105,731	\$ 41,250
99351 - Transfer to Kane Kares Fund 351	\$ 213,229	\$ 213,229	\$ 213,229	\$ 213,229	\$ -
99390 - Transfer to Web Technical Services Fund 390	\$ 297,500	\$ 292,500	\$ 306,500	\$ 306,500	\$ 14,000
99400 - Transfer to Econ Develop Fund 400	\$ 280,375	\$ 280,375	\$ 580,375	\$ 580,375	\$ 300,000
99405 - Transfer to Cost Share Drainage Fund 405	\$ 4,555	\$ 4,555	\$ 5,055	\$ 5,055	\$ 500
99407 - Transfer to Quality of Kane Grants Fund 407	\$ 20,000	\$ -	\$ -	\$ -	\$ -
99430 - Transfer to Farmland Preservation Fund 430	\$ 700,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ -
99500 - Transfer to Capital Projects Fund 500	\$ 250,000	\$ -	\$ -	\$ -	\$ -
99650 - Transfer to Enterprise Surcharge Fund 650	\$ 79,825	\$ 96,800	\$ 162,400	\$ 162,400	\$ 65,600
Services	\$ 13,358	\$ 35,000	\$ 35,000	\$ 35,000	\$ -
45420 - Tuition Reimbursement	\$ 13,358	\$ 35,000	\$ 35,000	\$ 35,000	\$ -

Development
Economic Development
Economic Development Fund 400.690.710-740

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
400 Economic Development	\$ 1,162,587	\$ 1,636,652	\$ 2,030,534	\$ 2,030,534	\$ 393,882
000 Revenues	\$ 1,162,587	\$ 1,636,652	\$ 2,030,534	\$ 2,030,534	\$ 393,882
Grants	\$ 169,988	\$ 100,000	\$ -	\$ -	\$ (100,000)
32205 - DCEO-RISE Grant	\$ 169,988	\$ 100,000	\$ -	\$ -	\$ (100,000)
Interest Revenue	\$ 12,917	\$ 5,000	\$ 3,531	\$ 3,531	\$ (1,469)
38000 - Investment Income	\$ 12,917	\$ 5,000	\$ 3,531	\$ 3,531	\$ (1,469)
Other	\$ -	\$ 1,277	\$ 196,628	\$ 196,628	\$ 195,351
39900 - Fund Balance Utilization	\$ -	\$ 1,277	\$ 196,628	\$ 196,628	\$ 195,351
Reimbursements	\$ 199,307	\$ -	\$ -	\$ -	\$ -
37900 - Miscellaneous Reimbursement	\$ 199,307	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ 780,375	\$ 1,530,375	\$ 1,830,375	\$ 1,830,375	\$ 300,000
39001 - Transfer from General Fund 001	\$ 500,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ -
39120 - Transfer from Grand Victoria Casino Elgin Fund 120	\$ 280,375	\$ 280,375	\$ 580,375	\$ 580,375	\$ 300,000
39355 - Transfer from American Rescue Plan Fund 355	\$ -	\$ -	\$ -	\$ -	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
400 Economic Development Fund	\$ 768,298	\$ 1,636,652	\$ 2,030,534	\$ 2,030,534	\$ 393,882
710 Economic Development	\$ 484,407	\$ 1,636,652	\$ 780,534	\$ 780,534	\$ (856,118)
Personnel Services- Salaries & Wages	\$ 62,190	\$ 64,510	\$ 355,813	\$ 355,813	\$ 291,303
40000 - Salaries and Wages	\$ 62,190	\$ 64,510	\$ 355,813	\$ 355,813	\$ 291,303
Personnel Services- Employee Benefits	\$ 22,073	\$ 24,041	\$ 117,738	\$ 117,738	\$ 93,697
45000 - Healthcare Contribution	\$ 13,483	\$ 14,007	\$ 59,289	\$ 59,289	\$ 45,282
45010 - Dental Contribution	\$ 448	\$ 451	\$ 1,850	\$ 1,850	\$ 1,399
45100 - FICA/SS Contribution	\$ 4,453	\$ 4,939	\$ 27,167	\$ 27,167	\$ 22,228
45200 - IMRF Contribution	\$ 2,672	\$ 3,525	\$ 23,273	\$ 23,273	\$ 19,748
53010 - Workers Compensation	\$ 1,017	\$ 1,119	\$ 6,159	\$ 6,159	\$ 5,040
Contractual Services	\$ 397,915	\$ 1,430,057	\$ 306,583	\$ 306,583	\$ (1,123,474)
50150 - Contractual/Consulting Services	\$ 391,554	\$ 1,411,813	\$ 277,280	\$ 277,280	\$ (1,134,533)
53000 - Liability Insurance	\$ 1,337	\$ 2,394	\$ 13,272	\$ 13,272	\$ 10,878
53020 - Unemployment Claims	\$ 19	\$ 33	\$ 214	\$ 214	\$ 181
53060 - General Printing	\$ -	\$ 500	\$ 500	\$ 500	\$ -
53100 - Conferences and Meetings	\$ 4,826	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
53120 - Employee Mileage Expense	\$ 179	\$ 250	\$ 250	\$ 250	\$ -
53130 - General Association Dues	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
55000 - Miscellaneous Contractual Exp	\$ -	\$ 7,067	\$ 7,067	\$ 7,067	\$ -
Commodities	\$ -	\$ 400	\$ 400	\$ 400	\$ -
60000 - Office Supplies	\$ -	\$ 100	\$ 100	\$ 100	\$ -
60050 - Books and Subscriptions	\$ -	\$ 200	\$ 200	\$ 200	\$ -
60290 - Photography Supplies	\$ -	\$ 100	\$ 100	\$ 100	\$ -
Contingency and Other	\$ -	\$ 115,467	\$ -	\$ -	\$ (115,467)
89000 - Addition to Fund Balance	\$ -	\$ 115,467	\$ -	\$ -	\$ (115,467)
Transfers Out	\$ 2,228	\$ 2,177	\$ -	\$ -	\$ (2,177)
99001 - Transfer to General Fund 001	\$ 2,228	\$ 2,177	\$ -	\$ -	\$ (2,177)
740 EDO for Kane County	\$ 283,892	\$ -	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
Contractual Services	\$ 283,892	\$ -	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
50150 - Contractual/Consulting Services	\$ 283,892	\$ -	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000

Development
Community Development Block Grant Program
Community Dev Block Program Fund 401.690.711

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
401 Community Dev Block Program	\$ 1,364,662	\$ 1,696,594	\$ 1,694,188	\$ 1,694,188	\$ (2,406)
000 Revenues	\$ 1,364,662	\$ 1,696,594	\$ 1,694,188	\$ 1,694,188	\$ (2,406)
Grants	\$ 730,822	\$ 1,267,188	\$ 1,267,188	\$ 1,267,188	\$ -
32170 - CDBG Grant	\$ 730,822	\$ 1,267,188	\$ 1,267,188	\$ 1,267,188	\$ -
Other	\$ -	\$ 2,406	\$ -	\$ -	\$ (2,406)
39900 - Fund Balance Utilization	\$ -	\$ 2,406	\$ -	\$ -	\$ (2,406)
Reimbursements	\$ 633,840	\$ 427,000	\$ 427,000	\$ 427,000	\$ -
37900 - Miscellaneous Reimbursement	\$ 633,840	\$ 427,000	\$ 427,000	\$ 427,000	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
401 Community Dev Block Program Fund	\$ 1,356,149	\$ 1,696,594	\$ 1,694,188	\$ 1,694,188	\$ (2,406)
711 Community Developmt Block Grant	\$ 1,356,149	\$ 1,696,594	\$ 1,694,188	\$ 1,694,188	\$ (2,406)
Personnel Services- Salaries & Wages	\$ 109,721	\$ 133,341	\$ 291,586	\$ 291,586	\$ 158,245
40000 - Salaries and Wages	\$ 109,721	\$ 133,341	\$ 291,586	\$ 291,586	\$ 158,245
Personnel Services- Employee Benefits	\$ 25,618	\$ 37,278	\$ 108,438	\$ 108,438	\$ 71,160
45000 - Healthcare Contribution	\$ 10,506	\$ 16,823	\$ 60,011	\$ 60,011	\$ 43,188
45010 - Dental Contribution	\$ 479	\$ 653	\$ 2,006	\$ 2,006	\$ 1,353
45100 - FICA/SS Contribution	\$ 8,164	\$ 10,207	\$ 22,294	\$ 22,294	\$ 12,087
45200 - IMRF Contribution	\$ 4,903	\$ 7,284	\$ 19,076	\$ 19,076	\$ 11,792
53010 - Workers Compensation	\$ 1,566	\$ 2,311	\$ 5,051	\$ 5,051	\$ 2,740
Contractual Services	\$ 1,181,408	\$ 1,486,699	\$ 1,253,950	\$ 1,253,950	\$ (232,749)
50150 - Contractual/Consulting Services	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
50340 - Software Licensing Cost	\$ 94	\$ 514	\$ 514	\$ 514	\$ -
50350 - Notary Services	\$ 44	\$ -	\$ -	\$ -	\$ -
50590 - Professional Services	\$ 79	\$ 101	\$ 101	\$ 101	\$ -
52010 - Janitorial Services	\$ 754	\$ 814	\$ 814	\$ 814	\$ -
52110 - Repairs and Maint- Buildings	\$ 82	\$ 231	\$ 231	\$ 231	\$ -
52140 - Repairs and Maint- Copiers	\$ 71	\$ 80	\$ 80	\$ 80	\$ -
52180 - Building Space Rental	\$ 6,573	\$ 6,256	\$ -	\$ -	\$ (6,256)
52230 - Repairs and Maint- Vehicles	\$ 1,069	\$ 100	\$ 100	\$ 100	\$ -
53000 - Liability Insurance	\$ 3,412	\$ 4,947	\$ 10,877	\$ 10,877	\$ 5,930
53020 - Unemployment Claims	\$ 55	\$ 67	\$ 175	\$ 175	\$ 108
53070 - Legal Printing	\$ 35	\$ 300	\$ 300	\$ 300	\$ -
53100 - Conferences and Meetings	\$ 190	\$ 650	\$ 650	\$ 650	\$ -
53110 - Employee Training	\$ 5,490	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
53120 - Employee Mileage Expense	\$ -	\$ 250	\$ 250	\$ 250	\$ -
55000 - Miscellaneous Contractual Exp	\$ 1,163,459	\$ 1,439,889	\$ 1,207,358	\$ 1,207,358	\$ (232,531)
Commodities	\$ 6,990	\$ 4,164	\$ 3,502	\$ 3,502	\$ (662)
60000 - Office Supplies	\$ 1,182	\$ 100	\$ 100	\$ 100	\$ -
60040 - Postage	\$ -	\$ 100	\$ 100	\$ 100	\$ -
60050 - Books and Subscriptions	\$ 3,235	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
60070 - Computer Hardware- Non Capital	\$ 1,030	\$ -	\$ -	\$ -	\$ -
63000 - Utilities- Natural Gas	\$ 79	\$ 90	\$ -	\$ -	\$ (90)
63010 - Utilities- Electric	\$ 55	\$ 72	\$ -	\$ -	\$ (72)
64000 - Telephone	\$ 539	\$ 500	\$ -	\$ -	\$ (500)
64010 - Cellular Phone	\$ 683	\$ 629	\$ 629	\$ 629	\$ -
64020 - Internet	\$ 186	\$ 173	\$ 173	\$ 173	\$ -
Transfers Out	\$ 32,412	\$ 35,112	\$ 36,712	\$ 36,712	\$ 1,600
99001 - Transfer to General Fund 001	\$ 4,412	\$ 7,112	\$ 7,112	\$ 7,112	\$ -
99404 - Transfer to Homeless Mgmt Info Systems Fund 404	\$ 28,000	\$ 28,000	\$ 29,600	\$ 29,600	\$ 1,600

**Development
HOME Program
HOME Program Fund 402.690.712**

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
402 HOME Program	\$ 1,446,846	\$ 1,365,236	\$ 1,363,988	\$ 1,363,988	\$ (1,248)
000 Revenues	\$ 1,446,846	\$ 1,365,236	\$ 1,363,988	\$ 1,363,988	\$ (1,248)
Grants	\$ 1,251,095	\$ 820,627	\$ 820,627	\$ 820,627	\$ -
32160 - HOME Program Grant	\$ 1,251,095	\$ 820,627	\$ 820,627	\$ 820,627	\$ -
Other	\$ 195,751	\$ 544,609	\$ 543,361	\$ 543,361	\$ (1,248)
38900 - Miscellaneous Other	\$ 195,751	\$ 543,361	\$ 543,361	\$ 543,361	\$ -
39900 - Fund Balance Utilization	\$ -	\$ 1,248	\$ -	\$ -	\$ (1,248)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
402 HOME Program Fund	\$ 1,401,331	\$ 1,365,236	\$ 1,363,988	\$ 1,363,988	\$ (1,248)
712 HOME Program	\$ 1,401,331	\$ 1,365,236	\$ 1,363,988	\$ 1,363,988	\$ (1,248)
Personnel Services- Salaries & Wages	\$ 44,701	\$ 62,997	\$ 84,902	\$ 84,902	\$ 21,905
40000 - Salaries and Wages	\$ 44,701	\$ 62,997	\$ 84,902	\$ 84,902	\$ 21,905
Personnel Services- Employee Benefits	\$ 9,579	\$ 19,066	\$ 33,187	\$ 33,187	\$ 14,121
45000 - Healthcare Contribution	\$ 3,474	\$ 9,304	\$ 19,074	\$ 19,074	\$ 9,770
45010 - Dental Contribution	\$ 197	\$ 400	\$ 612	\$ 612	\$ 212
45100 - FICA/SS Contribution	\$ 3,337	\$ 4,826	\$ 6,475	\$ 6,475	\$ 1,649
45200 - IMRF Contribution	\$ 2,002	\$ 3,443	\$ 5,555	\$ 5,555	\$ 2,112
53010 - Workers Compensation	\$ 569	\$ 1,093	\$ 1,471	\$ 1,471	\$ 378
Contractual Services	\$ 1,344,890	\$ 1,279,596	\$ 1,242,640	\$ 1,242,640	\$ (36,956)
50150 - Contractual/Consulting Services	\$ -	\$ 15,000	\$ 50,000	\$ 50,000	\$ 35,000
50340 - Software Licensing Cost	\$ -	\$ 248	\$ 248	\$ 248	\$ -
50590 - Professional Services	\$ 28	\$ 49	\$ 49	\$ 49	\$ -
52010 - Janitorial Services	\$ 294	\$ 392	\$ 392	\$ 392	\$ -
52110 - Repairs and Maint- Buildings	\$ 26	\$ 111	\$ 111	\$ 111	\$ -
52140 - Repairs and Maint- Copiers	\$ 28	\$ 39	\$ 39	\$ 39	\$ -
52180 - Building Space Rental	\$ 2,345	\$ 3,012	\$ -	\$ -	\$ (3,012)
53000 - Liability Insurance	\$ 1,390	\$ 2,338	\$ 3,167	\$ 3,167	\$ 829
53020 - Unemployment Claims	\$ 22	\$ 31	\$ 51	\$ 51	\$ 20
53070 - Legal Printing	\$ 35	\$ 300	\$ 300	\$ 300	\$ -
53100 - Conferences and Meetings	\$ 178	\$ 550	\$ 550	\$ 550	\$ -
53110 - Employee Training	\$ 3,807	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
53120 - Employee Mileage Expense	\$ 61	\$ -	\$ -	\$ -	\$ -
55000 - Miscellaneous Contractual Exp	\$ 1,336,675	\$ 1,250,026	\$ 1,180,233	\$ 1,180,233	\$ (69,793)
Commodities	\$ 609	\$ 819	\$ 501	\$ 501	\$ (318)
60000 - Office Supplies	\$ -	\$ 50	\$ 50	\$ 50	\$ -
60040 - Postage	\$ -	\$ 100	\$ 100	\$ 100	\$ -
60050 - Books and Subscriptions	\$ 80	\$ -	\$ -	\$ -	\$ -
63000 - Utilities- Natural Gas	\$ 25	\$ 43	\$ -	\$ -	\$ (43)
63010 - Utilities- Electric	\$ 20	\$ 34	\$ -	\$ -	\$ (34)
64000 - Telephone	\$ 219	\$ 241	\$ -	\$ -	\$ (241)
64010 - Cellular Phone	\$ 197	\$ 268	\$ 268	\$ 268	\$ -
64020 - Internet	\$ 68	\$ 83	\$ 83	\$ 83	\$ -
Transfers Out	\$ 1,552	\$ 2,758	\$ 2,758	\$ 2,758	\$ -
99001 - Transfer to General Fund 001	\$ 1,552	\$ 2,758	\$ 2,758	\$ 2,758	\$ -

Development
OCR & Recovery Act Programs
OCR & Recovery Act Programs Fund 406.690.709-728

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
406 OCR & Recovery Act Programs	\$ -	\$ 175,000	\$ 500,000	\$ 500,000	\$ 325,000
000 Revenues	\$ -	\$ 175,000	\$ 500,000	\$ 500,000	\$ 325,000
Grants	\$ -	\$ 175,000	\$ 500,000	\$ 500,000	\$ 325,000
33897 - St. Charles Housing Trust Fund (Local Grant)	\$ -	\$ 175,000	\$ 500,000	\$ 500,000	\$ 325,000

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
406 OCR & Recovery Act Programs Fund	\$ 43,779	\$ 175,000	\$ 500,000	\$ 500,000	\$ 325,000
709 OCR Operating Pool	\$ 14,209	\$ -	\$ -	\$ -	\$ -
Personnel Services- Salaries & Wages	\$ 11,211	\$ -	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 11,211	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 2,998	\$ -	\$ -	\$ -	\$ -
45000 - Healthcare Contribution	\$ 1,557	\$ -	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 64	\$ -	\$ -	\$ -	\$ -
45100 - FICA/SS Contribution	\$ 823	\$ -	\$ -	\$ -	\$ -
45200 - IMRF Contribution	\$ 554	\$ -	\$ -	\$ -	\$ -
722 LHCP	\$ 29,569	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 29,569	\$ -	\$ -	\$ -	\$ -
55000 - Miscellaneous Contractual Exp	\$ 29,569	\$ -	\$ -	\$ -	\$ -
728 St. Charles Housing Trust Fund	\$ -	\$ 175,000	\$ 500,000	\$ 500,000	\$ 325,000
Contractual Services	\$ -	\$ 175,000	\$ 500,000	\$ 500,000	\$ 325,000
55000 - Miscellaneous Contractual Exp	\$ -	\$ 175,000	\$ 500,000	\$ 500,000	\$ 325,000

Development
Quality of Kane Grants
Quality of Kane Grants Fund 407.690.724

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
407 Quality of Kane Grants	\$ 23,242	\$ 281,457	\$ 30,870	\$ 30,870	\$ (250,587)
000 Revenues	\$ 23,242	\$ 281,457	\$ 30,870	\$ 30,870	\$ (250,587)
Grants	\$ -	\$ 250,000	\$ -	\$ -	\$ (250,000)
33670 - Federal NPS Grant	\$ -	\$ 250,000	\$ -	\$ -	\$ (250,000)
Interest Revenue	\$ 3,242	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
38000 - Investment Income	\$ 3,242	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
Other	\$ -	\$ 19,457	\$ 19,457	\$ 19,457	\$ -
39900 - Fund Balance Utilization	\$ -	\$ 19,457	\$ 19,457	\$ 19,457	\$ -
Reimbursements	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
37900 - Miscellaneous Reimbursement	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Transfers In	\$ 20,000	\$ -	\$ -	\$ -	\$ -
39120 - Transfer from Grand Victoria Casino Elgin Fund 120	\$ 20,000	\$ -	\$ -	\$ -	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
407 Quality of Kane Grants Fund	\$ 472	\$ 281,457	\$ 30,870	\$ 30,870	\$ (250,587)
724 Quality of Kane Grants	\$ 472	\$ 281,457	\$ 30,870	\$ 30,870	\$ (250,587)
Contractual Services	\$ 472	\$ 281,457	\$ 30,870	\$ 30,870	\$ (250,587)
50150 - Contractual/Consulting Services	\$ 472	\$ 250,000	\$ -	\$ -	\$ (250,000)
53100 - Conferences and Meetings	\$ -	\$ 31,457	\$ 30,870	\$ 30,870	\$ (587)

Development
Neighborhood Stabilization Program
Neighborhood Stabilization Program Fund 408.690.720

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
408 Neighborhood Stabilization Progr	\$ -	\$ -	\$ 87,166	\$ 87,166	\$ 87,166
000 Revenues	\$ -	\$ -	\$ 87,166	\$ 87,166	\$ 87,166
Other	\$ -	\$ -	\$ 87,166	\$ 87,166	\$ 87,166
39900 - Fund Balance Utilization	\$ -	\$ -	\$ 87,166	\$ 87,166	\$ 87,166

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
408 Neighborhood Stabilization Progr Fund	\$ -	\$ -	\$ 87,166	\$ 87,166	\$ 87,166
720 Neighborhood Stabilization Prgm	\$ -	\$ -	\$ 87,166	\$ 87,166	\$ 87,166
Contractual Services	\$ -	\$ -	\$ 87,166	\$ 87,166	\$ 87,166
55050 - Grant Services	\$ -	\$ -	\$ 87,166	\$ 87,166	\$ 87,166

**Development
Elgin CDBG
Elgin CDBG Fund 410.690.727**

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
410 Elgin CDBG	\$ 545,772	\$ 1,507,314	\$ -	\$ -	\$ (1,507,314)
000 Revenues	\$ 545,772	\$ 1,507,314	\$ -	\$ -	\$ (1,507,314)
Grants	\$ 545,772	\$ 1,505,903	\$ -	\$ -	\$ (1,505,903)
32175 - Elgin CDBG Grant	\$ 545,772	\$ 1,505,903	\$ -	\$ -	\$ (1,505,903)
Other	\$ -	\$ 1,411	\$ -	\$ -	\$ (1,411)
39900 - Fund Balance Utilization	\$ -	\$ 1,411	\$ -	\$ -	\$ (1,411)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
410 Elgin CDBG Fund	\$ 545,772	\$ 1,507,314	\$ -	\$ -	\$ (1,507,314)
727 Elgin CDBG	\$ 545,772	\$ 1,507,314	\$ -	\$ -	\$ (1,507,314)
Personnel Services- Salaries & Wages	\$ 42,621	\$ 82,775	\$ -	\$ -	\$ (82,775)
40000 - Salaries and Wages	\$ 42,621	\$ 82,775	\$ -	\$ -	\$ (82,775)
Personnel Services- Employee Benefits	\$ 9,327	\$ 24,982	\$ -	\$ -	\$ (24,982)
45000 - Healthcare Contribution	\$ 3,468	\$ 12,230	\$ -	\$ -	\$ (12,230)
45010 - Dental Contribution	\$ 190	\$ 453	\$ -	\$ -	\$ (453)
45100 - FICA/SS Contribution	\$ 3,181	\$ 6,338	\$ -	\$ -	\$ (6,338)
45200 - IMRF Contribution	\$ 1,909	\$ 4,524	\$ -	\$ -	\$ (4,524)
53010 - Workers Compensation	\$ 580	\$ 1,437	\$ -	\$ -	\$ (1,437)
Contractual Services	\$ 491,992	\$ 1,394,093	\$ -	\$ -	\$ (1,394,093)
50150 - Contractual/Consulting Services	\$ -	\$ 15,000	\$ -	\$ -	\$ (15,000)
50340 - Software Licensing Cost	\$ -	\$ 324	\$ -	\$ -	\$ (324)
50590 - Professional Services	\$ 26	\$ 64	\$ -	\$ -	\$ (64)
52010 - Janitorial Services	\$ 240	\$ 512	\$ -	\$ -	\$ (512)
52110 - Repairs and Maint- Buildings	\$ 25	\$ 145	\$ -	\$ -	\$ (145)
52140 - Repairs and Maint- Copiers	\$ 21	\$ 51	\$ -	\$ -	\$ (51)
52180 - Building Space Rental	\$ 2,082	\$ 3,939	\$ -	\$ -	\$ (3,939)
53000 - Liability Insurance	\$ 1,326	\$ 3,071	\$ -	\$ -	\$ (3,071)
53020 - Unemployment Claims	\$ 21	\$ 42	\$ -	\$ -	\$ (42)
53070 - Legal Printing	\$ 35	\$ 100	\$ -	\$ -	\$ (100)
53100 - Conferences and Meetings	\$ -	\$ 92	\$ -	\$ -	\$ (92)
55000 - Miscellaneous Contractual Exp	\$ 488,216	\$ 1,370,753	\$ -	\$ -	\$ (1,370,753)
Commodities	\$ 470	\$ 964	\$ -	\$ -	\$ (964)
60000 - Office Supplies	\$ -	\$ 60	\$ -	\$ -	\$ (60)
60040 - Postage	\$ 26	\$ 25	\$ -	\$ -	\$ (25)
63000 - Utilities- Natural Gas	\$ 25	\$ 57	\$ -	\$ -	\$ (57)
63010 - Utilities- Electric	\$ 18	\$ 45	\$ -	\$ -	\$ (45)
64000 - Telephone	\$ 196	\$ 315	\$ -	\$ -	\$ (315)
64010 - Cellular Phone	\$ 149	\$ 353	\$ -	\$ -	\$ (353)
64020 - Internet	\$ 57	\$ 109	\$ -	\$ -	\$ (109)
Transfers Out	\$ 1,362	\$ 4,500	\$ -	\$ -	\$ (4,500)
99001 - Transfer to General Fund 001	\$ 1,362	\$ 4,500	\$ -	\$ -	\$ (4,500)

Development
Emergency Rental Assistance
Blighted Structure Demolition Fund 411.690.735

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
411 Emergency Rental Assistance	\$ 56,117	\$ 12,000	\$ 40,047	\$ 40,047	\$ 28,047
000 Revenues	\$ 56,117	\$ 12,000	\$ 40,047	\$ 40,047	\$ 28,047
Interest Revenue	\$ 56,117	\$ 12,000	\$ 8,474	\$ 8,474	\$ (3,526)
38000 - Investment Income	\$ 56,117	\$ 12,000	\$ 8,474	\$ 8,474	\$ (3,526)
Other	\$ -	\$ -	\$ 31,573	\$ 31,573	\$ 31,573
39900 - Fund Balance Utilization	\$ -	\$ -	\$ 31,573	\$ 31,573	\$ 31,573

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
411 Emergency Rental Assistance Fund	\$ -	\$ 12,000	\$ 40,047	\$ 40,047	\$ 28,047
735 Emergency Rental Assistance	\$ -	\$ 12,000	\$ 40,047	\$ 40,047	\$ 28,047
Contractual Services	\$ -	\$ -	\$ 40,047	\$ 40,047	\$ 40,047
55000 - Miscellaneous Contractual Exp	\$ -	\$ -	\$ 40,047	\$ 40,047	\$ 40,047
Contingency and Other	\$ -	\$ 12,000	\$ -	\$ -	\$ (12,000)
89000 - Addition to Fund Balance	\$ -	\$ 12,000	\$ -	\$ -	\$ (12,000)

Development
Emergency Rental Assistance #2
Emergency Rental Assistance #2 Fund 412.690.736

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
412 Emergency Rental Assistance #2	\$ 1,182,364	\$ 6,247,670	\$ 2,554,241	\$ 2,554,241	\$ (3,693,429)
000 Revenues	\$ 1,182,364	\$ 6,247,670	\$ 2,554,241	\$ 2,554,241	\$ (3,693,429)
Grants	\$ 777,482	\$ -	\$ -	\$ -	\$ -
32906 - Emergency Assistance Grant #2	\$ 777,482	\$ -	\$ -	\$ -	\$ -
Interest Revenue	\$ 404,881	\$ 121,000	\$ 85,443	\$ 85,443	\$ (35,557)
38000 - Investment Income	\$ 404,881	\$ 121,000	\$ 85,443	\$ 85,443	\$ (35,557)
Other	\$ -	\$ 6,126,670	\$ 2,468,798	\$ 2,468,798	\$ (3,657,872)
39900 - Fund Balance Utilization	\$ -	\$ 6,126,670	\$ 2,468,798	\$ 2,468,798	\$ (3,657,872)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
412 Emergency Rental Assistance #2 Fund	\$ 778,054	\$ 6,247,670	\$ 2,554,241	\$ 2,554,241	\$ (3,693,429)
736 Emergency Rental Assistance #2	\$ 778,054	\$ 6,247,670	\$ 2,554,241	\$ 2,554,241	\$ (3,693,429)
Personnel Services- Salaries & Wages	\$ 193,985	\$ 213,327	\$ -	\$ -	\$ (213,327)
40000 - Salaries and Wages	\$ 193,985	\$ 213,327	\$ -	\$ -	\$ (213,327)
Personnel Services- Employee Benefits	\$ 54,859	\$ 63,790	\$ -	\$ -	\$ (63,790)
45000 - Healthcare Contribution	\$ 27,465	\$ 30,873	\$ -	\$ -	\$ (30,873)
45010 - Dental Contribution	\$ 1,146	\$ 1,242	\$ -	\$ -	\$ (1,242)
45100 - FICA/SS Contribution	\$ 14,282	\$ 16,327	\$ -	\$ -	\$ (16,327)
45200 - IMRF Contribution	\$ 8,582	\$ 11,653	\$ -	\$ -	\$ (11,653)
53010 - Workers Compensation	\$ 3,385	\$ 3,695	\$ -	\$ -	\$ (3,695)
Contractual Services	\$ 509,077	\$ 5,963,659	\$ 2,551,338	\$ 2,551,338	\$ (3,412,321)
50340 - Software Licensing Cost	\$ -	\$ 1,017	\$ -	\$ -	\$ (1,017)
50590 - Professional Services	\$ 2,042	\$ 200	\$ -	\$ -	\$ (200)
52010 - Janitorial Services	\$ 1,764	\$ 1,610	\$ -	\$ -	\$ (1,610)
52110 - Repairs and Maint- Buildings	\$ 175	\$ 456	\$ -	\$ -	\$ (456)
52140 - Repairs and Maint- Copiers	\$ 160	\$ 159	\$ -	\$ -	\$ (159)
52180 - Building Space Rental	\$ 15,108	\$ 12,372	\$ -	\$ -	\$ (12,372)
52230 - Repairs and Maint- Vehicles	\$ 2,425	\$ -	\$ -	\$ -	\$ -
53000 - Liability Insurance	\$ 6,033	\$ 7,915	\$ -	\$ -	\$ (7,915)
53020 - Unemployment Claims	\$ 97	\$ 107	\$ -	\$ -	\$ (107)
53110 - Employee Training	\$ 763	\$ -	\$ -	\$ -	\$ -
53120 - Employee Mileage Expense	\$ 1,373	\$ 500	\$ -	\$ -	\$ (500)
55000 - Miscellaneous Contractual Exp	\$ 479,137	\$ 5,939,323	\$ 2,551,338	\$ 2,551,338	\$ (3,387,985)
Commodities	\$ 10,245	\$ 3,991	\$ -	\$ -	\$ (3,991)
60000 - Office Supplies	\$ -	\$ 300	\$ -	\$ -	\$ (300)
60050 - Books and Subscriptions	\$ 5,833	\$ -	\$ -	\$ -	\$ -
60070 - Computer Hardware- Non Capital	\$ 1,030	\$ -	\$ -	\$ -	\$ -
63000 - Utilities- Natural Gas	\$ 147	\$ 179	\$ -	\$ -	\$ (179)
63010 - Utilities- Electric	\$ 126	\$ 142	\$ -	\$ -	\$ (142)
63040 - Fuel- Vehicles	\$ 545	\$ 800	\$ -	\$ -	\$ (800)
64000 - Telephone	\$ 913	\$ 989	\$ -	\$ -	\$ (989)
64010 - Cellular Phone	\$ 1,247	\$ 1,240	\$ -	\$ -	\$ (1,240)
64020 - Internet	\$ 404	\$ 341	\$ -	\$ -	\$ (341)
Transfers Out	\$ 9,887	\$ 2,903	\$ 2,903	\$ 2,903	\$ -
99001 - Transfer to General Fund 001	\$ 9,887	\$ 2,903	\$ 2,903	\$ 2,903	\$ -

Development
CDBG-CV
CDBG-CV Fund 413.690.737

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
413 CDBG-CV	\$ 117,599	\$ 582,195	\$ 562,103	\$ 562,103	\$ (20,092)
000 Revenues	\$ 117,599	\$ 582,195	\$ 562,103	\$ 562,103	\$ (20,092)
Grants	\$ 117,599	\$ 581,818	\$ 562,103	\$ 562,103	\$ (19,715)
32176 - CDBG-CV Grant (Covid)	\$ 117,599	\$ 581,818	\$ 562,103	\$ 562,103	\$ (19,715)
Other	\$ -	\$ 377	\$ -	\$ -	\$ (377)
39900 - Fund Balance Utilization	\$ -	\$ 377	\$ -	\$ -	\$ (377)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
413 CDBG-CV Fund	\$ 117,599	\$ 582,195	\$ 562,103	\$ 562,103	\$ (20,092)
737 CDBG-Covid	\$ 117,599	\$ 582,195	\$ 562,103	\$ 562,103	\$ (20,092)
Personnel Services- Salaries & Wages	\$ 28,318	\$ 18,843	\$ -	\$ -	\$ (18,843)
40000 - Salaries and Wages	\$ 28,318	\$ 18,843	\$ -	\$ -	\$ (18,843)
Personnel Services- Employee Benefits	\$ 8,438	\$ 5,370	\$ -	\$ -	\$ (5,370)
45000 - Healthcare Contribution	\$ 4,454	\$ 2,474	\$ -	\$ -	\$ (2,474)
45010 - Dental Contribution	\$ 142	\$ 91	\$ -	\$ -	\$ (91)
45100 - FICA/SS Contribution	\$ 2,085	\$ 1,445	\$ -	\$ -	\$ (1,445)
45200 - IMRF Contribution	\$ 1,255	\$ 1,032	\$ -	\$ -	\$ (1,032)
53010 - Workers Compensation	\$ 502	\$ 328	\$ -	\$ -	\$ (328)
Contractual Services	\$ 78,118	\$ 556,534	\$ 560,655	\$ 560,655	\$ 4,121
50340 - Software Licensing Cost	\$ -	\$ 95	\$ 95	\$ 95	\$ -
50590 - Professional Services	\$ 35	\$ 19	\$ 19	\$ 19	\$ -
52010 - Janitorial Services	\$ 353	\$ 151	\$ 151	\$ 151	\$ -
52110 - Repairs and Maint- Buildings	\$ 30	\$ 43	\$ 43	\$ 43	\$ -
52140 - Repairs and Maint- Copiers	\$ 23	\$ 15	\$ 15	\$ 15	\$ -
52180 - Building Space Rental	\$ 3,069	\$ 1,158	\$ 1,158	\$ 1,158	\$ -
53000 - Liability Insurance	\$ 881	\$ 700	\$ 687	\$ 687	\$ (13)
53020 - Unemployment Claims	\$ 14	\$ 10	\$ 9	\$ 9	\$ (1)
55000 - Miscellaneous Contractual Exp	\$ 73,713	\$ 554,343	\$ 558,478	\$ 558,478	\$ 4,135
Commodities	\$ 628	\$ 287	\$ 287	\$ 287	\$ -
63000 - Utilities- Natural Gas	\$ 39	\$ 17	\$ 17	\$ 17	\$ -
63010 - Utilities- Electric	\$ 28	\$ 13	\$ 13	\$ 13	\$ -
64000 - Telephone	\$ 185	\$ 93	\$ 93	\$ 93	\$ -
64010 - Cellular Phone	\$ 274	\$ 132	\$ 132	\$ 132	\$ -
64020 - Internet	\$ 102	\$ 32	\$ 32	\$ 32	\$ -
Transfers Out	\$ 2,097	\$ 1,161	\$ 1,161	\$ 1,161	\$ -
99001 - Transfer to General Fund 001	\$ 2,097	\$ 1,161	\$ 1,161	\$ 1,161	\$ -

Development
Blighted Structure Demolition
Blighted Structure Demolition Fund 425.690.694

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
425 Blighted Structure Demolition	\$ 15,050	\$ 126,262	\$ 124,205	\$ 124,205	\$ (2,057)
000 Revenues	\$ 15,050	\$ 126,262	\$ 124,205	\$ 124,205	\$ (2,057)
Grants	\$ -	\$ 120,000	\$ 120,000	\$ 120,000	\$ -
32718 - IHDA Abandoned Property Grant	\$ -	\$ 120,000	\$ 120,000	\$ 120,000	\$ -
Interest Revenue	\$ 15,050	\$ 7,000	\$ 4,943	\$ 4,943	\$ (2,057)
38000 - Investment Income	\$ 15,050	\$ 7,000	\$ 4,943	\$ 4,943	\$ (2,057)
Other	\$ -	\$ (738)	\$ (738)	\$ (738)	\$ -
39900 - Fund Balance Utilization	\$ -	\$ (738)	\$ (738)	\$ (738)	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
425 Blighted Structure Demolition Fund	\$ -	\$ 126,262	\$ 124,205	\$ 124,205	\$ (2,057)
694 Blighted Structure Demolition	\$ -	\$ 126,262	\$ 124,205	\$ 124,205	\$ (2,057)
Contractual Services	\$ -	\$ 126,262	\$ 124,205	\$ 124,205	\$ (2,057)
50650 - Blighted Structure Demolition	\$ -	\$ 126,262	\$ 124,205	\$ 124,205	\$ (2,057)

**Development
Growing for Kane
Growing for Kane Fund 435.690.022 and 025**

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
435 Growing for Kane	\$ 133,182	\$ 239,334	\$ 238,453	\$ 238,453	\$ (881)
000 Revenues	\$ 133,182	\$ 239,334	\$ 238,453	\$ 238,453	\$ (881)
Grants	\$ 108,851	\$ 175,334	\$ 175,334	\$ 175,334	\$ -
32355 - USDA Urban AG Prod Grant	\$ 103,851	\$ 175,334	\$ 175,334	\$ 175,334	\$ -
33892 - Farming with Pollinators Grant	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Interest Revenue	\$ 7,781	\$ 3,000	\$ 2,119	\$ 2,119	\$ (881)
38000 - Investment Income	\$ 7,781	\$ 3,000	\$ 2,119	\$ 2,119	\$ (881)
Other	\$ 16,550	\$ 61,000	\$ 61,000	\$ 61,000	\$ -
38900 - Miscellaneous Other	\$ 16,550	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
39900 - Fund Balance Utilization	\$ -	\$ 36,000	\$ 36,000	\$ 36,000	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
435 Growing for Kane Fund	\$ 122,872	\$ 239,334	\$ 238,453	\$ 238,453	\$ (881)
022 Growing for Kane	\$ 19,021	\$ 64,000	\$ 64,000	\$ 64,000	\$ -
Contractual Services	\$ 19,021	\$ 63,000	\$ 63,000	\$ 63,000	\$ -
50150 - Contractual/Consulting Services	\$ 17,550	\$ 51,500	\$ 51,500	\$ 51,500	\$ -
53100 - Conferences and Meetings	\$ 427	\$ 500	\$ 500	\$ 500	\$ -
55010 - External Grants	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
55050 - Grant Services	\$ 1,044	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Commodities	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
60010 - Operating Supplies	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
025 Urban AG Innovative Production	\$ 103,851	\$ 175,334	\$ 174,453	\$ 174,453	\$ (881)
Contractual Services	\$ 103,851	\$ 175,334	\$ 174,453	\$ 174,453	\$ (881)
50150 - Contractual/Consulting Services	\$ 103,851	\$ 175,334	\$ 174,453	\$ 174,453	\$ (881)

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.**

2026 Goals and Objectives

- Complete the 2026 update to Natural Hazard Mitigation Plan.

Emergency Management Services General Fund 001.510.510

Indicators	Completed 2024	Projected 2025
2024 Natural Hazard Mitigation Plan Completed & adopted by County and participating municipalities, and approved by the Federal Emergency Management Agency (FEMA)	X	X
Complete the 2025 Natural Hazard Mitigation Plan Annual Report.		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.

2026 Goals and Objectives

- Implement the anticipated new Emergency Management Administrative Code requirements (not yet released as of June 2025) and secure accreditation for the 2025-2028 cycle.
- Rewrite our Emergency Operations Plan, eliminating superfluous material, reducing page count by 1/3, and making the Plan more user-friendly by the due date in March 2026.
- After the completion of the Countywide strategic plan, develop a KCOEM department-level plan for the implementation of applicable objectives and identify long-term staffing, funding, facility, and equipment needs.
- Complete our Illinois Capabilities Assessment and THIRA (Threat and Hazard Identification and Risk Assessment) Tool (IL-CATT) and Integrated Preparedness Plan updates by semi-annual deadlines of February and August.

Indicators	Completed 2024	Projected 2025	Forecasted 2026
Implement the anticipated new Emergency Management Administrative Code requirements (<i>not yet released as of June 2025</i>) and secure accreditation for the next cycle.	X		
Develop a new Countywide Debris Management Plan			X
Rewrite our Emergency Operations Plan, utilizing the Emergency Support Function format, along with Continuity of Operations / Continuity of Government, and submit to IEMA by the deadline in March 2026.			X
Continue to develop our National Qualifications System plan. (<i>On hold for state requirements</i>)		X	
Complete a Multi-year strategic plan with mission, vision, & values. (<i>On hold for the County strategic planning initiative.</i>)			
Complete our Illinois Capabilities Assessment and THIRA (Threat and Hazard Identification and Risk Assessment) Tool (IL-CATT) and Integrated Preparedness Plan updates.			X

Emergency Management Services General Fund 001.510.510

3. Coordinate with and assist local communities in the development and certification of their emergency management programs and plans.

2026 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.

Indicators	Completed 2024	Projected 2025
Hold quarterly Kane County Emergency Management Council meetings with municipal, education, and other partners and increase municipal participation	X	X
Provide technical & planning assistance to municipalities upon request.		X
Develop 1-2 discussion-based and tabletop exercises to be delivered to municipalities to help them test their readiness.		X
Begin reviewing municipal emergency operations plans (<i>on hold for state requirements for municipal plans</i>)		

Key Performance Measures	Completed 2024	Projected 2025	Forecasted 2026
Quarterly Emergency Management Council Meetings Held	4	4	4
Attendees at Emergency Management Council Meetings (total for year)	48	93	106
Municipal <i>planning assistance</i> contact hours	n/a	0	18
Municipal plans reviewed	n/a	0	0
Exercises conducted for municipal or other local partners	0	1	1

4. Maintain a state of readiness to manage local and regional emergencies & disasters.

2026 Goals and Objectives

- Develop a functional EOC support team, including social media, Situation Unit, and Logistics.
- Hold functional EOC training for the Kane County Crisis Management Team.
- Continue working with GIS to map critical infrastructure, resources, shelter sites.
- Continue working with municipal and township partners to encourage adoption of the IEMMAS agreement and the IPWMAN agreement to enhance capabilities and resources during an emergency or disaster and achieve 75% adoption.

Emergency Management Services General Fund 001.510.510

Indicators	Completed 2024	Projected 2025
Develop a more robust communications team to increase EOC staffing coverage		X
Take delivery of a new mobile command post vehicle and train staff and volunteers for driving and operating vehicle.		X
Hold two tabletop exercises for Kane County Crisis Management Team. <i>(Shifted focus to building EOC staff & volunteers and improving software and hardware in EOC)</i>	X	
Continue working with GIS to map critical infrastructure, resources, shelter sites.	X	X
Continue working with municipal and township partners to encourage adoption of the IEMMAS agreement as well as the IPWMAN agreement to enhance capabilities and resources during an emergency or disaster.		X

Key Performance Measures	Completed 2024	Projected 2025	Forecasted 2026
Number of Crisis Team exercises	0	2	1
Number of Crisis Team exercise attendees	0	40	20
Number of OEM staff/volunteer exercises	1	6	10

5. Develop, conduct, or facilitate emergency management training programs

2026 Goals and Objectives

- Continue to provide public education and increase the number of volunteer instructors to reach more people.
- Conduct in-service volunteer training in the absence of a new member academy.
- Provide county-wide emergency management training including ICS-300 and ICS-400 for government & public safety officials within the County.
- Coordinate emergency management training between local officials and IEMA.

Indicators	Completed 2024	Projected 2025
Continue to provide public preparedness education classes, add volunteer instructors, and expand our offerings.		X
Conduct new volunteer recruiting and hold New Member Academy class.	X	X
Continue to develop ongoing in-service training offerings and requirements.		
Provide county-wide emergency management training including ICS-300 and ICS-400 for government & public safety officials within the County.	X	X
Coordinate emergency management training between local officials and IEMA	X	X

**Emergency Management Services
General Fund 001.510.510**

Key Performance Measures	Completed 2024	Projected 2025	Forecasted 2026
Number of Adult Preparedness classes held	6	15	14
Number of Adult Preparedness attendees	n/a	216	280
Number of Children's Preparedness classes held	17	51	50
Number of Children's Preparedness attendees	515	1,001	1,174
Number of staff & volunteer instructors teaching public preparedness classes	1	1	3
Number of students beginning New Member Academy	11	17	20
Number of students completing the New Member Academy	5	11	16
Number of training classes held, taught, or facilitated by KCOEM	4	17	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.**

2026 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.
- Utilize the Emergency Operations Center and/or Mobile Command vehicle as needed for incident support and coordination.
- Monitor severe weather threat, deploy weather spotters, and coordinate with National Weather Service and municipal public safety agencies.
- Work with host agencies for planned events in which we participate to help develop Incident Action Plans and implement safety requirements as a condition of KCOEM personnel participating.

Indicators	Completed 2024	Projected 2025
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.	X	X
Assist Sheriff's Office and other public safety agencies with planned events as volunteer availability allows.	X	X
Utilize the Emergency Operations Center and/or Mobile Command vehicle as needed for incident support and coordination.	X	X
Monitor severe weather threat, deploy weather spotters, and coordinate with National Weather Service and municipal public safety agencies.	X	X
Work with host agencies for planned events for events in which we participate to help develop Incident Action Plans.		X
Increase public outreach at community events in which we participate.		X

Emergency Management Services General Fund 001.510.510

Key Performance Measures	Completed 2024	Projected 2025	Forecasted 2026
Activity Hours – Severe Weather Events	356	679	273
Activity Hours – Assist the Kane County Sheriff's Office	2,258	2,381	2,320
Activity Hours – Assistance to other agencies	2,461	3,760	3,111
Activity Hours – Agency Training	2,182	2,818	3,406
Activity Hours – Administrative & Maintenance	3,086	3,341	3,506
Activity Hours – ITECS (State Asset)	773	443	469
Total Volunteers	45	50	70
Total Volunteer Hours	11,116	13,422	14,764
Total Volunteer Hours value in dollars	\$353,489	\$460,240	\$506,257
Total Unplanned Emergency Response Calls	204	236	95
Total Planned Calls for Assistance/Details	103	159	206
Number of Level EOC activations (level 1/2/3) *	0 / 0 / 14	0 / 0 / 25	0 / 0 / 18
Number of Mobile Command Post Vehicle Deployments	23	15	14
Number of confirmed tornados	2	10	0

* 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.

2026 Goals and Objectives

- Stay current with weekly and monthly vehicle, trailer, and equipment preventative maintenance (PM).
- Build a multi-year capital vehicle replacement plan.

Indicators	Completed 2024	Projected 2025
Stay current with weekly and monthly vehicle, trailer, and equipment preventative maintenance (PM).	X	X
Build a multi-year capital vehicle replacement plan. <i>(On hold to be completed with future strategic planning along with or concluding the overall Kane County strategic planning effort in 2025-2026)</i>		
Complete replacement of 2005 mobile command post with 2025 version		X
Replace 2006 model year UTV with 2025 model	X	
Replace 2001 and 2012 model year vehicles with 2025 models		X
Increase our StarComm portable radio inventory to accommodate growth in our Field Response Division.		X

**Emergency Management Services
General Fund 001.510.510**

Key Performance Measures	Completed 2024	Projected 2025	Forecasted 2026
Number of vehicles in the fleet	11	11	11
Average age (years) of vehicles in the fleet	14.3	14.3	9.3
Number of trailers in the fleet	12	11	11
Number of light towers in the fleet (included in trailer count above)	3	3	3
Number of trailered generators in fleet (included in trailer count above)	1	1	1
Cost of vehicle repairs & preventative maintenance	\$6,334	\$26,359	\$15,084
Number of StarComm portable radios	46	51	51
Number of StarComm mobile radios (in vehicles)	9	9	9
Number of cots in inventory	6	6	6

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.

2026 Goals and Objectives

- Continue to develop the new Kane County Recovery Group "Disaster Ready Kane" along with government, business, & non-profit organizations.

Indicators	Completed 2024	Projected 2025
Obtain Red Cross shelter trailer & complete agreement or MOU		X
Review & revise shelter list, execute shelter site MOUs, and update shelter procedures	X	X
Expand electronic Geographic Information System (GIS) damage assessment tracking beyond current IA (<i>Business, PA, SBA</i>)		X
Create a new Mass Care/Sheltering division or county VOAD/COAD and recruit auxiliary shelter volunteers, separate from the existing volunteer group.		X
Develop a countywide Debris Management Plan along with Kane County Department of Transportation and township road districts		X

Key Performance Measures	Completed 2024	Projected 2025	Forecasted 2026
Number of damage assessments Completed (each property)	227	270	??
Number of confirmed tornados	2	10	??
Number of shelter-trained countywide staff/volunteers	0	35	35

**Emergency Management Services
General Fund 001.510.510**

Key Performance Measures	Completed 2024	Projected 2025	Forecasted 2026
Number temporary emergency shelters operated by OEM	0	0	0
Number of temporary emergency shelters supported by OEM	0	1	2
Number of staff/volunteers who worked in a shelter	0	5	1

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.**

2026 Goals and Objectives

- Apply for Federal, State, and Private grants as available and complete required documentation.
- Annually purge unnecessary, outdated records according to retention policy.

Indicators	Completed 2024	Projected 2025
Complete records inventory and develop retention policy along with Illinois Secretary of State's Office		X
Begin purging unnecessary records according to retention policy		X
Develop a system for tracking staff time by budget outcome and other factors.	X	X
Begin tracking staff time by budget outcome and other factors for future workload analysis and management decision-making.		X
Apply for Federal, State, and Private grants as available and complete required documentation.	X	X
Organize and rearranged office furniture, records, and equipment for better efficiency and professionalism.		X

Key Performance Measures	Completed 2024	Projected 2025	Forecasted 2026
Number of reportable Chemical Facilities in LEPC database	n/a	251	349
Number of chemical spills/releases reported	24	28	10
Number of LEPC meetings held	4	3	4
Number of LEPC meeting attendees (total for year)	67	58	72

- 10. Maintain adequate headcount and develop best practice policies/procedures to meet national emergency management standards.**

Emergency Management Services General Fund 001.510.510

2026 Goals and Objectives

- Continue evaluation and revision (as needed) of existing agency policies.
- Evaluate long term staffing needs and discuss with JPS Committee.
- Celebrate our 50-year anniversary as an agency.

Indicators	Completed 2024	Projected 2025
Continue revising existing volunteer policy manual	X	
Identify model policies that comply with the National Emergency Management Accreditation Program (EMAP) Emergency Management Standard	X	
Hire a full-time operations manager to provide oversight of volunteer response operations (increase headcount from 5.25 to 6)		X
Increase the number of volunteers with County email addresses		X
Evaluate and revise (as needed) existing agency policies.		X
Begin Implementing an agency wide (not just volunteers) policy manual based on national emergency management standards		X

Key Performance Measures	Completed 2024	Projected 2025	Forecasted 2026
Number of policies revised	0	1	5
Number of new policies	0	3	10
Number of volunteers with County email addresses	3	45	70
Emergency Management Performance Grant (EMPG) awarded *	\$107,631	\$85,421.70	\$75,000
All other grants awarded	\$61,472.14**	\$0	\$0

* 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>)

** FEMA Hazard Mitigation Grant Program for consultant to assist with the 2024 Natural Hazard Mitigation Plan.

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	5	6	6
Full Time Other*	0	0	0
Part Time Regular	.25	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	5.25	6	6

All positions shown in Full Time Equivalent (FTE)

*Other: Elected Officials, Per Diem, Commissioners

Emergency Management Services

General Fund 001.510.510

Account / Description Revenues 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
510 Emergency Management Services					
000 Revenues Sub-Department	\$ 153,784	\$ 75,000	\$ 72,250	\$ 72,250	\$ (2,750)
Grants	\$ 65,705	\$ -	\$ 72,250	\$ 72,250	\$ 72,250
33613 - Natural Hazard Mitigation Grant	\$ 65,705	\$ -	\$ -	\$ -	\$ -
33903 - Grants - Federal Government	\$ -	\$ -	\$ 72,250	\$ 72,250	\$ 72,250
Reimbursements	\$ 85,578	\$ 75,000	\$ -	\$ -	\$ (75,000)
37130 - Emergency Mgmt Reimbursement	\$ 85,578	\$ 75,000	\$ -	\$ -	\$ (75,000)
Other	\$ 2,500	\$ -	\$ -	\$ -	\$ -
38900 - Miscellaneous Other	\$ 2,500	\$ -	\$ -	\$ -	\$ -

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
510 Emergency Management Services					
510 Emergency Management Services	\$ 607,914	\$ 645,844	\$ 567,583	\$ 567,583	\$ (78,261)
Personnel Services- Salaries & Wages	\$ 408,790	\$ 494,019	\$ 495,453	\$ 495,453	\$ 1,434
40000 - Salaries and Wages	\$ 408,790	\$ 494,019	\$ 495,453	\$ 495,453	\$ 1,434
Personnel Services- Employee Benefits	\$ 30,814	\$ 105,382	\$ 134,969	\$ 134,969	\$ 29,587
45000 - Healthcare Contribution	\$ 30,115	\$ 36,501	\$ 55,530	\$ 55,530	\$ 19,029
45010 - Dental Contribution	\$ 699	\$ 828	\$ 552	\$ 552	\$ (276)
45100 - FICA/SS Contribution	\$ -	\$ 37,171	\$ 37,908	\$ 37,908	\$ 737
45200 - IMRF Contribution	\$ -	\$ 22,474	\$ 32,406	\$ 32,406	\$ 9,932
53010 - Workers Compensation	\$ -	\$ 8,408	\$ 8,573	\$ 8,573	\$ 165
Contractual Services	\$ 118,745	\$ 65,480	\$ 36,905	\$ 36,905	\$ (28,575)
50150 - Contractual/Consulting Services	\$ 61,472	\$ -	\$ -	\$ -	\$ -
50340 - Software Licensing Cost	\$ -	\$ -	\$ 12,340	\$ 12,340	\$ 12,340
52150 - Repairs and Maint- Comm Equip	\$ 7,946	\$ 11,925	\$ 1,420	\$ 1,420	\$ (10,505)
52160 - Repairs and Maint- Equipment	\$ 3,063	\$ 3,100	\$ 3,100	\$ 3,100	\$ -
52230 - Repairs and Maint- Vehicles	\$ 26,359	\$ 15,800	\$ 11,500	\$ 11,500	\$ (4,300)
53100 - Conferences and Meetings	\$ 489	\$ 1,100	\$ 500	\$ 500	\$ (600)
53110 - Employee Training	\$ 3,971	\$ 11,575	\$ 2,800	\$ 2,800	\$ (8,775)
53130 - General Association Dues	\$ 349	\$ 905	\$ 645	\$ 645	\$ (260)
55000 - Miscellaneous Contractual Exp	\$ 15,095	\$ 21,075	\$ 4,600	\$ 4,600	\$ (16,475)
Commodities	\$ 80,379	\$ 86,345	\$ 35,225	\$ 35,225	\$ (51,120)
60000 - Office Supplies	\$ 9,931	\$ 12,600	\$ 2,600	\$ 2,600	\$ (10,000)
60010 - Operating Supplies	\$ 37,115	\$ 33,215	\$ 4,825	\$ 4,825	\$ (28,390)
60020 - Computer Related Supplies	\$ 9,127	\$ 6,100	\$ 1,000	\$ 1,000	\$ (5,100)
60080 - Employee Recognition Supplies	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
60210 - Uniform Supplies	\$ 12,010	\$ 8,625	\$ 1,500	\$ 1,500	\$ (7,125)
60230 - Food	\$ -	\$ -	\$ 600	\$ 600	\$ 600
60250 - Medical Supplies and Drugs	\$ -	\$ -	\$ 1,900	\$ 1,900	\$ 1,900
60590 - Communication Equip - Non-Capital	\$ 1,132	\$ 7,605	\$ 2,000	\$ 2,000	\$ (5,605)
63040 - Fuel- Vehicles	\$ 11,063	\$ 18,200	\$ 18,000	\$ 18,000	\$ (200)
64000 - Telephone	\$ -	\$ -	\$ 1,800	\$ 1,800	\$ 1,800
Services	\$ (30,814)	\$ (105,382)	\$ (134,969)	\$ (134,969)	\$ (29,587)
45005 - Healthcare Contribution Contra Account	\$ (30,115)	\$ (36,501)	\$ (55,530)	\$ (55,530)	\$ (19,029)
45015 - Dental Insurance Contra Account	\$ (699)	\$ (828)	\$ (552)	\$ (552)	\$ 276
45105 - FICA/SS Contribution Contra Account	\$ -	\$ (37,171)	\$ (37,908)	\$ (37,908)	\$ (737)
45205 - IMRF Contribution Contra Account	\$ -	\$ (22,474)	\$ (32,406)	\$ (32,406)	\$ (9,932)
53015 - Worker's Comp Contra Account	\$ -	\$ (8,408)	\$ (8,573)	\$ (8,573)	\$ (165)

***Emergency Management Services
General Fund 001.510.510***

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).

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).

Outcomes

- Funds donated to Fund 247 (EMA Volunteer Fund) are used to support volunteer efforts and build morale by providing recognition, supplemental equipment & uniforms, social opportunities, and general support to volunteers.**

2026 Goals and Objectives

- Increase volunteer engagement by adding a second volunteer social/recognition dinner and a picnic.
- Increase support of volunteers by providing snacks & soft drinks at each monthly membership meeting and select worknights.

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
247 EMA Volunteer Fund	\$ 3,190	\$ -	\$ -	\$ -	\$ -
000 Revenues	\$ 3,190	\$ -	\$ -	\$ -	\$ -
Interest Revenue	\$ 1,690	\$ -	\$ -	\$ -	\$ -
38000 - Investment Income	\$ 1,690	\$ -	\$ -	\$ -	\$ -
Other	\$ 1,500	\$ -	\$ -	\$ -	\$ -
38520 - General Donations	\$ 1,500	\$ -	\$ -	\$ -	\$ -

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
510 Emergency Management Services					
247 EMA Volunteer Fund	\$ 9,597	\$ 10,000	\$ 11,700	\$ 11,700	\$ 1,700
000 Revenues	\$ 9,597	\$ 10,000	\$ 11,700	\$ 11,700	\$ 1,700
Interest Revenue	\$ 797	\$ 1,000	\$ 707	\$ 707	\$ (293)
38000 - Investment Income	\$ 797	\$ 1,000	\$ 707	\$ 707	\$ (293)
Other	\$ 8,800	\$ 9,000	\$ 10,993	\$ 10,993	\$ 1,993
38520 - General Donations	\$ 8,800	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
39900 - Fund Balance Utilization		\$ 6,000	\$ 7,993	\$ 7,993	\$ 1,993

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
510 Emergency Management Services					
247 EMA Volunteer Fund Fund	\$ 4,349	\$ 10,000	\$ 11,700	\$ 11,700	\$ 1,700
511 EMA Volunteers	\$ 4,349	\$ 10,000	\$ 11,700	\$ 11,700	\$ 1,700
Contractual Services	\$ 3,103	\$ 5,300	\$ 6,800	\$ 6,800	\$ 1,500
55000 - Miscellaneous Contractual Exp	\$ 3,103	\$ 5,300	\$ 6,800	\$ 6,800	\$ 1,500
Commodities	\$ 1,246	\$ 4,700	\$ 4,900	\$ 4,900	\$ 200
60010 - Operating Supplies	\$ 1,246	\$ 4,700	\$ 4,900	\$ 4,900	\$ 200

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. LEPC functions are mandated by 29 IL Administrative Code 620, Emergency Planning and Community Right-to-Know.*

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
248 KC Emergency Planning	\$ 1,391	\$ -	\$ -	\$ -	\$ -
000 Revenues	\$ 1,391	\$ -	\$ -	\$ -	\$ -
Interest Revenue	\$ 1,391	\$ -	\$ -	\$ -	\$ -
38000 - Investment Income	\$ 1,391	\$ -	\$ -	\$ -	\$ -

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
510 Emergency Management Services					
248 KC Emergency Planning	\$ 5,932	\$ 3,750	\$ 3,707	\$ 3,707	\$ (43)
000 Revenues	\$ 5,932	\$ 3,750	\$ 3,707	\$ 3,707	\$ (43)
Interest Revenue	\$ 632	\$ 1,000	\$ 707	\$ 707	\$ (293)
38000 - Investment Income	\$ 632	\$ 1,000	\$ 707	\$ 707	\$ (293)
Other	\$ 4,550	\$ 2,750	\$ 3,000	\$ 3,000	\$ 250
38520 - General Donations	\$ 4,550	\$ 2,750	\$ 3,000	\$ 3,000	\$ 250
Reimbursements	\$ 750	\$ -	\$ -	\$ -	\$ -
37900 - Miscellaneous Reimbursement	\$ 750	\$ -	\$ -	\$ -	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
510 Emergency Management Services					
248 KC Emergency Planning Fund	\$ 1,537	\$ 3,750	\$ 3,707	\$ 3,707	\$ (43)
512 KC Emergency Planning	\$ 1,537	\$ 3,750	\$ 3,707	\$ 3,707	\$ (43)
Contractual Services	\$ 1,399	\$ 1,374	\$ 1,500	\$ 1,500	\$ 126
55000 - Miscellaneous Contractual Exp	\$ 1,399	\$ 1,374	\$ 1,500	\$ 1,500	\$ 126
Commodities	\$ 138	\$ 655	\$ 675	\$ 675	\$ 20
60010 - Operating Supplies	\$ 138	\$ 435	\$ 465	\$ 465	\$ 30
65000 - Miscellaneous Supplies	\$ -	\$ 220	\$ 210	\$ 210	\$ (10)
Contingency and Other	\$ -	\$ 1,721	\$ 1,532	\$ 1,532	\$ (189)
89000 - Addition to Fund Balance	\$ -	\$ 1,721	\$ 1,532	\$ 1,532	\$ (189)

Environmental and Water Resources

General Fund 001.670/692 and 693

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

General Fund 001.670/692 and 693

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 – NPDES, MS-4
- 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
- Water Resources: 55ILCS 5/5 Cpt 34, par 5-1062 Required Stormwater Plan
- 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
- Recycling & Waste Recovery: Battery Stewardship Act (Public Act 103-1033)
- Recycling & Waste Recovery: 35 IAC, Subtitle G, Part 811 & 812, 814.1094, 301 & 302 –Settler's Hill Landfill
- Recycling & Waste Recovery: Public Act 102 -1055 Compost Events
- 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 Unincorporated 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

Environmental and Water Resources

General Fund 001.670/692 and 693

- 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

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 2025	Projected 2026
Number of applications for stormwater permits	50	50
Number of stormwater permits issued	28	28
Dollar amount of stormwater permit fees collected	\$20,000	\$25,000
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

Environmental and Water Resources

General Fund 001.670/692 and 693

- 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

Key Performance Measures	Actual 2025	Projected 2026
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.

Environmental and Water Resources

General Fund 001.670/692 and 693

Outcomes (Continued)

- 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.
- 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 2025	Projected 2026
Number of copies of "Kane County Recycles" distributed	18,000	25,000
Number of downloads of the "Kane County Recycles" PDF	2,000	2,000
Number of County-sponsored recycling collection events held	15	15
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 requests from public for recycling information	2,000	2,000
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 2024	FY 2025	Projected 2026
Full Time 001.670.692	7.23	7.23	6.66
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.XXX*	0.34	0.34	0.91
Total Budgeted Positions:	8	8	8

*A USDA grant was awarded in mid-FY25 to be administered in FY25 and FY26. As a result, multiple sub-funds will be utilized in 650 during that time period.

Environmental and Water Resources

General Fund 001.670/692 and 693

Account / Description Revenues 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
670 Environmental Management					
000 Revenues Sub-Department	\$ 115,468	\$ 65,321	\$ 75,815	\$ 75,815	\$ 10,494
Charges for Services	\$ 3,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
34730 - Subdivision Approval Fees	\$ 3,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Reimbursements	\$ 5,225	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
37900 - Miscellaneous Reimbursement	\$ 5,225	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Transfers In	\$ 27,630	\$ 28,321	\$ 33,815	\$ 33,815	\$ 5,494
39421 - Transfer from Elec Agg Civic Contribution Fund 421	\$ 27,630	\$ 28,321	\$ 33,815	\$ 33,815	\$ 5,494
Licenses and Permits	\$ 79,113	\$ 27,000	\$ 32,000	\$ 32,000	\$ 5,000
31310 - Residential Grading Plan Permits	\$ 10,935	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
31320 - Stormwater Permits	\$ 67,178	\$ 20,000	\$ 25,000	\$ 25,000	\$ 5,000
31360 - Wetland Permits	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
670 Environmental Management					
692 Water Resources & Subdivisions	\$ 628,287	\$ 688,310	\$ 638,659	\$ 638,659	\$ (49,651)
Personnel Services- Salaries & Wages	\$ 624,119	\$ 681,660	\$ 632,809	\$ 632,809	\$ (48,851)
40000 - Salaries and Wages	\$ 624,119	\$ 681,660	\$ 632,809	\$ 632,809	\$ (48,851)
Personnel Services- Employee Benefits	\$ 118,133	\$ 241,837	\$ 228,198	\$ 228,198	\$ (13,639)
45000 - Healthcare Contribution	\$ 115,247	\$ 138,598	\$ 130,788	\$ 130,788	\$ (7,810)
45010 - Dental Contribution	\$ 2,886	\$ 3,589	\$ 2,738	\$ 2,738	\$ (851)
45100 - FICA/SS Contribution	\$ -	\$ 51,370	\$ 48,420	\$ 48,420	\$ (2,950)
45200 - IMRF Contribution	\$ -	\$ 36,661	\$ 35,300	\$ 35,300	\$ (1,361)
53010 - Workers Compensation	\$ -	\$ 11,619	\$ 10,952	\$ 10,952	\$ (667)
Contractual Services	\$ 3,266	\$ 5,650	\$ 4,650	\$ 4,650	\$ (1,000)
52140 - Repairs and Maint- Copiers	\$ -	\$ 350	\$ 350	\$ 350	\$ -
52160 - Repairs and Maint- Equipment	\$ -	\$ 100	\$ 100	\$ 100	\$ -
52230 - Repairs and Maint- Vehicles	\$ 143	\$ 1,200	\$ 200	\$ 200	\$ (1,000)
53070 - Legal Printing	\$ 145	\$ 250	\$ 250	\$ 250	\$ -
53100 - Conferences and Meetings	\$ 2,927	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
53110 - Employee Training	\$ -	\$ 250	\$ 250	\$ 250	\$ -
53120 - Employee Mileage Expense	\$ -	\$ 100	\$ 100	\$ 100	\$ -
53130 - General Association Dues	\$ 50	\$ 400	\$ 400	\$ 400	\$ -
Commodities	\$ 903	\$ 1,000	\$ 1,200	\$ 1,200	\$ 200
60000 - Office Supplies	\$ 45	\$ 400	\$ 400	\$ 400	\$ -
60010 - Operating Supplies	\$ 250	\$ 100	\$ 100	\$ 100	\$ -
60020 - Computer Related Supplies	\$ -	\$ 200	\$ 200	\$ 200	\$ -
63040 - Fuel- Vehicles	\$ 608	\$ 300	\$ 500	\$ 500	\$ 200
Services	\$ (118,133)	\$ (241,837)	\$ (228,198)	\$ (228,198)	\$ 13,639
45005 - Healthcare Contribution Contra Account	\$ (115,247)	\$ (138,598)	\$ (130,788)	\$ (130,788)	\$ 7,810
45015 - Dental Insurance Contra Account	\$ (2,886)	\$ (3,589)	\$ (2,738)	\$ (2,738)	\$ 851
45105 - FICA/SS Contribution Contra Account	\$ -	\$ (51,370)	\$ (48,420)	\$ (48,420)	\$ 2,950
45205 - IMRF Contribution Contra Account	\$ -	\$ (36,661)	\$ (35,300)	\$ (35,300)	\$ 1,361
53015 - Worker's Comp Contra Account	\$ -	\$ (11,619)	\$ (10,952)	\$ (10,952)	\$ 667

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
670 Environmental Management					
693 Electrical Aggregation	\$ 28,162	\$ 29,204	\$ 29,025	\$ 29,025	\$ (179)
Personnel Services- Salaries & Wages	\$ 28,162	\$ 29,204	\$ 29,025	\$ 29,025	\$ (179)
40000 - Salaries and Wages	\$ 28,162	\$ 29,204	\$ 29,025	\$ 29,025	\$ (179)
Personnel Services- Employee Benefits	\$ 7,917	\$ 12,787	\$ 13,147	\$ 13,147	\$ 360
45000 - Healthcare Contribution	\$ 7,674	\$ 8,279	\$ 8,279	\$ 8,279	\$ -
45010 - Dental Contribution	\$ 243	\$ 244	\$ 244	\$ 244	\$ -
45100 - FICA/SS Contribution	\$ -	\$ 2,198	\$ 2,222	\$ 2,222	\$ 24
45200 - IMRF Contribution	\$ -	\$ 1,569	\$ 1,899	\$ 1,899	\$ 330
53010 - Workers Compensation	\$ -	\$ 497	\$ 503	\$ 503	\$ 6
Services	\$ (7,917)	\$ (12,787)	\$ (13,147)	\$ (13,147)	\$ (360)
45005 - Healthcare Contribution Contra Account	\$ (7,674)	\$ (8,279)	\$ (8,279)	\$ (8,279)	\$ -
45015 - Dental Insurance Contra Account	\$ (243)	\$ (244)	\$ (244)	\$ (244)	\$ -
45105 - FICA/SS Contribution Contra Account	\$ -	\$ (2,198)	\$ (2,222)	\$ (2,222)	\$ (24)
45205 - IMRF Contribution Contra Account	\$ -	\$ (1,569)	\$ (1,899)	\$ (1,899)	\$ (330)
53015 - Worker's Comp Contra Account	\$ -	\$ (497)	\$ (503)	\$ (503)	\$ (6)

Environmental and Water Resources
Stormwater Management
Stormwater Management Fund 420.670.680

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
670 Environmental Management					
420 Stormwater Management	\$ 312,319	\$ 101,645	\$ 691,571	\$ 691,571	\$ 589,926
000 Revenues	\$ 312,319	\$ 101,645	\$ 691,571	\$ 691,571	\$ 589,926
Charges for Services	\$ 198,985	\$ -	\$ -	\$ -	\$ -
34700 - Wetland Fee in Lieu Fees	\$ 198,985	\$ -	\$ -	\$ -	\$ -
Interest Revenue	\$ 82,334	\$ 55,000	\$ 55,000	\$ 55,000	\$ -
38000 - Investment Income	\$ 82,334	\$ 55,000	\$ 55,000	\$ 55,000	\$ -
Licenses and Permits	\$ 1,000	\$ -	\$ -	\$ -	\$ -
31360 - Wetland Permits	\$ 1,000	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ 46,645	\$ 636,571	\$ 636,571	\$ 589,926
39900 - Fund Balance Utilization	\$ -	\$ 46,645	\$ 636,571	\$ 636,571	\$ 589,926
Transfers In	\$ 30,000	\$ -	\$ -	\$ -	\$ -
39001 - Transfer from General Fund 001	\$ 30,000	\$ -	\$ -	\$ -	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
670 Environmental Management					
420 Stormwater Management Fund	\$ 19,797	\$ 101,645	\$ 691,571	\$ 691,571	\$ 589,926
680 Stormwater Management	\$ 19,168	\$ 101,645	\$ 691,571	\$ 691,571	\$ 589,926
Personnel Services- Salaries & Wages	\$ 9,533	\$ 9,901	\$ 9,839	\$ 9,839	\$ (62)
40000 - Salaries and Wages	\$ 9,533	\$ 9,901	\$ 9,839	\$ 9,839	\$ (62)
Personnel Services- Employee Benefits	\$ 4,418	\$ 4,910	\$ 4,905	\$ 4,905	\$ (5)
45000 - Healthcare Contribution	\$ 3,129	\$ 3,375	\$ 3,375	\$ 3,375	\$ -
45010 - Dental Contribution	\$ 64	\$ 65	\$ 65	\$ 65	\$ -
45100 - FICA/SS Contribution	\$ 655	\$ 761	\$ 755	\$ 755	\$ (6)
45200 - IMRF Contribution	\$ 393	\$ 536	\$ 539	\$ 539	\$ 3
53010 - Workers Compensation	\$ 176	\$ 173	\$ 171	\$ 171	\$ (2)
Contractual Services	\$ 4,950	\$ 86,573	\$ 676,566	\$ 676,566	\$ 589,993
50150 - Contractual/Consulting Services	\$ 278	\$ 60,000	\$ 75,000	\$ 75,000	\$ 15,000
53000 - Liability Insurance	\$ 246	\$ 368	\$ 361	\$ 361	\$ (7)
53020 - Unemployment Claims	\$ 3	\$ 5	\$ 5	\$ 5	\$ -
53070 - Legal Printing	\$ 39	\$ -	\$ -	\$ -	\$ -
53100 - Conferences and Meetings	\$ 4,384	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
53130 - General Association Dues	\$ -	\$ 200	\$ 200	\$ 200	\$ -
55030 - Grant Pass Thru	\$ -	\$ 25,000	\$ 600,000	\$ 600,000	\$ 575,000
Transfers Out	\$ 267	\$ 261	\$ 261	\$ 261	\$ -
99001 - Transfer to General Fund 001	\$ 267	\$ 261	\$ 261	\$ 261	\$ -
682 CW Wetland Resources Map Update	\$ 629	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 629	\$ -	\$ -	\$ -	\$ -
50150 - Contractual/Consulting Services	\$ 629	\$ -	\$ -	\$ -	\$ -

Environmental and Water Resources
Electrical Aggregation
Electrical Aggregation Fund 421.670.693

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
670 Environmental Management					
421 Elec Agg Civic Contribution	\$ 88,950	\$ 112,000	\$ 207,494	\$ 207,494	\$ 95,494
000 Revenues	\$ 88,950	\$ 112,000	\$ 207,494	\$ 207,494	\$ 95,494
Interest Revenue	\$ 28,947	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
38000 - Investment Income	\$ 28,947	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
Other	\$ -	\$ 20,000	\$ 115,494	\$ 115,494	\$ 95,494
39900 - Fund Balance Utilization	\$ -	\$ 20,000	\$ 115,494	\$ 115,494	\$ 95,494
Reimbursements	\$ 60,003	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
35386 - Electrical Aggregation Civic Contribution	\$ 60,003	\$ 80,000	\$ 80,000	\$ 80,000	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
670 Environmental Management					
421 Elec Agg Civic Contribution Fund	\$ 103,421	\$ 112,000	\$ 207,494	\$ 207,494	\$ 95,494
693 Electrical Aggregation	\$ 103,421	\$ 112,000	\$ 207,494	\$ 207,494	\$ 95,494
Contractual Services	\$ 75,791	\$ 20,000	\$ 110,000	\$ 110,000	\$ 90,000
50150 - Contractual/Consulting Services	\$ 75,791	\$ 20,000	\$ 110,000	\$ 110,000	\$ 90,000
Contingency and Other	\$ -	\$ 63,679	\$ 63,679	\$ 63,679	\$ -
89000 - Addition to Fund Balance	\$ -	\$ 63,679	\$ 63,679	\$ 63,679	\$ -
Transfers Out	\$ 27,630	\$ 28,321	\$ 33,815	\$ 33,815	\$ 5,494
99001 - Transfer to General Fund 001	\$ 27,630	\$ 28,321	\$ 33,815	\$ 33,815	\$ 5,494

Environmental and Water Resources
Subdivision Review
Subdivision Review Escrow Fund 751.670.670

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
670 Environmental Management					
751 Subdivision Review Escrow	\$ 848	\$ 1,488	\$ 1,488	\$ 1,488	\$ -
000 Revenues	\$ 848	\$ 1,488	\$ 1,488	\$ 1,488	\$ -
Interest Revenue	\$ 848	\$ 488	\$ 488	\$ 488	\$ -
38000 - Investment Income	\$ 848	\$ 488	\$ 488	\$ 488	\$ -
Other	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
38538 - Collections	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
670 Environmental Management					
751 Subdivision Review Escrow	\$ -	\$ 1,488	\$ 1,488	\$ 1,488	\$ -
670 Environmental Management	\$ -	\$ 1,488	\$ 1,488	\$ 1,488	\$ -
Contractual Services	\$ -	\$ 1,488	\$ 1,488	\$ 1,488	\$ -
50168 - Distribution	\$ -	\$ 1,488	\$ 1,488	\$ 1,488	\$ -

Environmental and Water Resources
Enterprise Surcharge
Enterprise Surcharge Fund 650.670.670-685

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
670 Environmental Management					
650 Enterprise Surcharge	\$ 809,779	\$ 515,871	\$ 657,538	\$ 657,538	\$ 141,667
000 Revenues	\$ 809,779	\$ 515,871	\$ 657,538	\$ 657,538	\$ 141,667
Charges for Services	\$ 34,861	\$ 28,900	\$ 28,900	\$ 28,900	\$ -
34690 - Hauling Fees	\$ 33,600	\$ 18,000	\$ 18,000	\$ 18,000	\$ -
34715 - Franchise Fee	\$ -	\$ 10,400	\$ 10,400	\$ 10,400	\$ -
35405 - Electric Vehicle Charging Station Fee	\$ 1,261	\$ 500	\$ 500	\$ 500	\$ -
Grants	\$ -	\$ 125,563	\$ 287,652	\$ 287,652	\$ 162,089
33903 - Grants - Federal Government		\$ 125,563	\$ 287,652	\$ 287,652	\$ 162,089
Interest Revenue	\$ 308,101	\$ 189,000	\$ 86,457	\$ 86,457	\$ (102,543)
38000 - Investment Income	\$ 308,101	\$ 189,000	\$ 86,457	\$ 86,457	\$ (102,543)
Other	\$ 10,934	\$ 608	\$ 17,129	\$ 17,129	\$ 16,521
38900 - Miscellaneous Other	\$ 10,934	\$ -	\$ -	\$ -	\$ -
39900 - Fund Balance Utilization	\$ -	\$ 608	\$ 17,129	\$ 17,129	\$ 16,521
Reimbursements	\$ 91,058	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
37270 - House Hazard Waste Reimbursement	\$ 91,058	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
Transfers In	\$ 364,825	\$ 96,800	\$ 162,400	\$ 162,400	\$ 65,600
39001 - Transfer from General Fund 001	\$ 285,000	\$ -	\$ -	\$ -	\$ -
39120 - Transfer from Grand Victoria Casino Elgin Fund 120	\$ 79,825	\$ 96,800	\$ 162,400	\$ 162,400	\$ 65,600

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
670 Environmental Management					
650 Enterprise Surcharge Fund					
670 Environmental Management	\$ 241,221	\$ 390,308	\$ 369,384	\$ 369,384	\$ (20,924)
Personnel Services- Salaries & Wages	\$ 29,294	\$ 8,467	\$ 72,832	\$ 72,832	\$ 64,365
40000 - Salaries and Wages	\$ 29,294	\$ 8,467	\$ 72,832	\$ 72,832	\$ 64,365
Personnel Services- Employee Benefits	\$ 10,669	\$ 6,032	\$ 36,205	\$ 36,205	\$ 30,173
45000 - Healthcare Contribution	\$ 6,369	\$ 3,300	\$ 24,002	\$ 24,002	\$ 20,702
45010 - Dental Contribution	\$ 231	\$ 124	\$ 603	\$ 603	\$ 479
45100 - FICA/SS Contribution	\$ 2,223	\$ 1,211	\$ 5,575	\$ 5,575	\$ 4,364
45200 - IMRF Contribution	\$ 1,338	\$ 865	\$ 4,764	\$ 4,764	\$ 3,899
53010 - Workers Compensation	\$ 507	\$ 532	\$ 1,261	\$ 1,261	\$ 729
Contractual Services	\$ 185,655	\$ 177,713	\$ 188,896	\$ 188,896	\$ 11,183
50140 - Engineering Services	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
50150 - Contractual/Consulting Services	\$ 142,725	\$ 126,500	\$ 141,500	\$ 141,500	\$ 15,000
50590 - Professional Services	\$ 28,066	\$ 25,500	\$ 22,000	\$ 22,000	\$ (3,500)
50660 - Electric Vehicle Services	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
52230 - Repairs and Maint- Vehicles	\$ 2,411	\$ 500	\$ 1,000	\$ 1,000	\$ 500
53000 - Liability Insurance	\$ 667	\$ 1,137	\$ 2,717	\$ 2,717	\$ 1,580
53020 - Unemployment Claims	\$ 9	\$ 16	\$ 44	\$ 44	\$ 28
53060 - General Printing	\$ 6,595	\$ 3,500	\$ 500	\$ 500	\$ (3,000)
53100 - Conferences and Meetings	\$ 1,423	\$ 2,050	\$ 2,125	\$ 2,125	\$ 75
53120 - Employee Mileage Expense	\$ -	\$ 250	\$ 250	\$ 250	\$ -
53130 - General Association Dues	\$ 2,259	\$ 2,260	\$ 2,760	\$ 2,760	\$ 500
Commodities	\$ 14,593	\$ 17,425	\$ 18,225	\$ 18,225	\$ 800
60000 - Office Supplies	\$ 397	\$ 600	\$ 600	\$ 600	\$ -
60010 - Operating Supplies	\$ 13,845	\$ 11,875	\$ 14,175	\$ 14,175	\$ 2,300
60040 - Postage	\$ -	\$ 2,000	\$ 500	\$ 500	\$ (1,500)
60050 - Books and Subscriptions	\$ -	\$ 150	\$ 150	\$ 150	\$ -
63040 - Fuel- Vehicles	\$ 43	\$ 500	\$ 500	\$ 500	\$ -
64000 - Telephone	\$ 308	\$ 2,300	\$ 2,300	\$ 2,300	\$ -
Contingency and Other	\$ -	\$ 179,684	\$ 52,239	\$ 52,239	\$ (127,445)
89000 - Addition to Fund Balance	\$ -	\$ 179,684	\$ 52,239	\$ 52,239	\$ (127,445)
Transfers Out	\$ 1,010	\$ 987	\$ 987	\$ 987	\$ -
99001 - Transfer to General Fund 001	\$ 1,010	\$ 987	\$ 987	\$ 987	\$ -

Environmental and Water Resources
Enterprise Surcharge
Enterprise Surcharge Fund 650.670.670-685

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
670 Environmental Management					
650 Enterprise Surcharge Fund					
684 USDA Compost & Food Waste Grant	\$ -	\$ 125,563	\$ 250,309	\$ 250,309	\$ 124,746
Personnel Services- Salaries & Wages	\$ -	\$ 22,162	\$ 6,268	\$ 6,268	\$ (15,894)
40000 - Salaries and Wages	\$ -	\$ 22,162	\$ 6,268	\$ 6,268	\$ (15,894)
Personnel Services- Employee Benefits	\$ -	\$ 5,257	\$ 3,679	\$ 3,679	\$ (1,578)
45000 - Healthcare Contribution	\$ -	\$ 3,194	\$ 2,625	\$ 2,625	\$ (569)
45010 - Dental Contribution	\$ -	\$ 120	\$ 51	\$ 51	\$ (69)
45100 - FICA/SS Contribution	\$ -	\$ 1,134	\$ 482	\$ 482	\$ (652)
45200 - IMRF Contribution	\$ -	\$ 809	\$ 411	\$ 411	\$ (398)
53010 - Workers Compensation	\$ -	\$ -	\$ 110	\$ 110	\$ 110
Contractual Services	\$ -	\$ 85,198	\$ 223,238	\$ 223,238	\$ 138,040
50150 - Contractual/Consulting Services	\$ -	\$ 79,448	\$ 220,000	\$ 220,000	\$ 140,552
50590 - Professional Services	\$ -	\$ 5,750	\$ 3,000	\$ 3,000	\$ (2,750)
53000 - Liability Insurance	\$ -	\$ -	\$ 234	\$ 234	\$ 234
53020 - Unemployment Claims	\$ -	\$ -	\$ 4	\$ 4	\$ 4
Commodities	\$ -	\$ 12,946	\$ 17,124	\$ 17,124	\$ 4,178
60010 - Operating Supplies	\$ -	\$ 11,946	\$ 17,124	\$ 17,124	\$ 5,178
60040 - Postage	\$ -	\$ 1,000	\$ -	\$ -	\$ (1,000)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
670 Environmental Management					
650 Enterprise Surcharge Fund					
685 MMC REO	\$ -	\$ -	\$ 37,845	\$ 37,845	\$ 37,845
Personnel Services- Salaries & Wages	\$ -	\$ -	\$ 6,930	\$ 6,930	\$ 6,930
40000 - Salaries and Wages	\$ -	\$ -	\$ 6,930	\$ 6,930	\$ 6,930
Personnel Services- Employee Benefits	\$ -	\$ -	\$ 651	\$ 651	\$ 651
45100 - FICA/SS Contribution	\$ -	\$ -	\$ 531	\$ 531	\$ 531
53010 - Workers Compensation	\$ -	\$ -	\$ 120	\$ 120	\$ 120
Contractual Services	\$ -	\$ -	\$ 20,264	\$ 20,264	\$ 20,264
53000 - Liability Insurance	\$ -	\$ -	\$ 259	\$ 259	\$ 259
53020 - Unemployment Claims	\$ -	\$ -	\$ 5	\$ 5	\$ 5
53060 - General Printing	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
Commodities	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
60010 - Operating Supplies	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
60040 - Postage	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000

Environmental and Water Resources
Unincorporated Stormwater Management
Unincorporated Stormwater Management Fund 403.690.713

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
403 Unincorporated Stormwater Mgmt	\$ 63,119	\$ 11,000	\$ 39,240	\$ 39,240	\$ 28,240
000 Revenues	\$ 63,119	\$ 11,000	\$ 39,240	\$ 39,240	\$ 28,240
Charges for Services	\$ 45,394	\$ -	\$ -	\$ -	\$ -
34770 - In Lieu of Site Runoff Fees	\$ 45,394	\$ -	\$ -	\$ -	\$ -
Interest Revenue	\$ 13,797	\$ 7,000	\$ 5,240	\$ 5,240	\$ (1,760)
38000 - Investment Income	\$ 13,797	\$ 7,000	\$ 5,240	\$ 5,240	\$ (1,760)
Other	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
39900 - Fund Balance Utilization	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
Transfers In	\$ 3,928	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
395314 - Transfer from 45W185 Plank Rd SSA SW54 Fd5314	\$ 3,928	\$ 4,000	\$ 4,000	\$ 4,000	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
403 Unincorporated Stormwater Mgmt Fund	\$ -	\$ 11,000	\$ 39,240	\$ 39,240	\$ 28,240
713 Unincorporated Stormwater Mgmt	\$ -	\$ 11,000	\$ 39,240	\$ 39,240	\$ 28,240
Contractual Services	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
50150 - Contractual/Consulting Services	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
Contingency and Other	\$ -	\$ 11,000	\$ 9,240	\$ 9,240	\$ (1,760)
89000 - Addition to Fund Balance	\$ -	\$ 11,000	\$ 9,240	\$ 9,240	\$ (1,760)

Environmental and Water Resources
Cost Share Drainage
Cost Share Drainage Fund 405.690.715/732/746

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
405 Cost Share Drainage	\$ 281,349	\$ 19,305	\$ 392,519	\$ 392,519	\$ 373,214
000 Revenues	\$ 281,349	\$ 19,305	\$ 392,519	\$ 392,519	\$ 373,214
Interest Revenue	\$ 20,880	\$ 13,000	\$ 13,000	\$ 13,000	\$ -
38000 - Investment Income	\$ 20,880	\$ 13,000	\$ 13,000	\$ 13,000	\$ -
Other	\$ -	\$ -	\$ 373,764	\$ 373,764	\$ 373,764
39900 - Fund Balance Utilization	\$ -	\$ -	\$ 373,764	\$ 373,764	\$ 373,764
Transfers In	\$ 260,469	\$ 6,305	\$ 5,755	\$ 5,755	\$ (550)
39001 - Transfer from General Fund 001	\$ 250,000	\$ -	\$ -	\$ -	\$ -
39120 - Transfer from Grand Victoria Casino Elgin Fund 120	\$ 4,555	\$ 4,555	\$ 5,055	\$ 5,055	\$ 500
395304 - Transfer from Wildwood West SBA SW41 Fd 5304	\$ 665	\$ -	\$ -	\$ -	\$ -
395312 - Transfer from Tamara Dittman SBA SW 50 Fd 5312	\$ 1,215	\$ 550	\$ -	\$ -	\$ (550)
395313 - Transfer from Church Molitor SSA SA 52 Fund 5313	\$ 3,334	\$ 500	\$ -	\$ -	\$ (500)
395315 - Transfer from Boyer Road SSA Fund 5315	\$ 700	\$ 700	\$ 700	\$ 700	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
405 Cost Share Drainage Fund	\$ 12,382	\$ 19,305	\$ 392,519	\$ 392,519	\$ 373,214
715 Cost Share Drainage	\$ 2,952	\$ 14,750	\$ 247,464	\$ 247,464	\$ 232,714
Contractual Services	\$ 2,952	\$ 12,321	\$ 233,414	\$ 233,414	\$ 221,093
50020 - Special Studies	\$ 525	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
50140 - Engineering Services	\$ -	\$ 12,321	\$ 32,414	\$ 32,414	\$ 20,093
50590 - Professional Services	\$ 2,427	\$ -	\$ 200,000	\$ 200,000	\$ 200,000
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency and Other	\$ -	\$ 2,429	\$ 13,000	\$ 13,000	\$ 10,571
89000 - Addition to Fund Balance	\$ -	\$ 2,429	\$ 13,000	\$ 13,000	\$ 10,571
Transfers Out	\$ -	\$ -	\$ 1,050	\$ 1,050	\$ 1,050
995312 - Transfer To Tamara Dittman SBA SW 50 Fund 5312	\$ -	\$ -	\$ 550	\$ 550	\$ 550
995313 - Transfer To Church Molitor SSA SA 54 Fund 5313	\$ -	\$ -	\$ 500	\$ 500	\$ 500
732 NPDES - Stormwater Management	\$ 6,273	\$ 4,555	\$ 5,055	\$ 5,055	\$ 500
Contractual Services	\$ 6,022	\$ 3,715	\$ 4,215	\$ 4,215	\$ 500
50150 - Contractual/Consulting Services	\$ 4,797	\$ 2,500	\$ 3,000	\$ 3,000	\$ 500
53130 - General Association Dues	\$ 1,225	\$ 1,215	\$ 1,215	\$ 1,215	\$ -
Commodities	\$ 251	\$ 840	\$ 840	\$ 840	\$ -
60010 - Operating Supplies	\$ 251	\$ 840	\$ 840	\$ 840	\$ -
746 KC Unstudied Floodplain Mapping	\$ 3,157	\$ -	\$ 140,000	\$ 140,000	\$ 140,000
Contractual Services	\$ 3,157	\$ -	\$ 140,000	\$ 140,000	\$ 140,000
50150 - Contractual/Consulting Services	\$ 3,157	\$ -	\$ 140,000	\$ 140,000	\$ 140,000

**Environmental and Water Resources
Special Service and Special Billing Areas
Multiple Funds 5300 - 5315**

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
5300 Sunvale SBA SW 37	\$ 160	\$ 92	\$ 92	\$ 92	\$ -
000 Revenues	\$ 160	\$ 92	\$ 92	\$ 92	\$ -
Interest Revenue	\$ 160	\$ 92	\$ 92	\$ 92	\$ -
38000 - Investment Income	\$ 160	\$ 92	\$ 92	\$ 92	\$ -
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
5300 Sunvale SBA SW 37 Fund	\$ -	\$ 92	\$ 92	\$ 92	\$ -
7400 Sunvale SBA SW37	\$ -	\$ 92	\$ 92	\$ 92	\$ -
Contractual Services	\$ -	\$ 92	\$ 92	\$ 92	\$ -
52290 - Repairs and Maint- Stormwater	\$ -	\$ 92	\$ 92	\$ 92	\$ -

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
5301 Middle Creek SBA SW38	\$ 166	\$ 73	\$ 73	\$ 73	\$ -
000 Revenues	\$ 166	\$ 73	\$ 73	\$ 73	\$ -
Interest Revenue	\$ 166	\$ 73	\$ 73	\$ 73	\$ -
38000 - Investment Income	\$ 166	\$ 73	\$ 73	\$ 73	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
5301 Middle Creek SBA SW38 Fund	\$ -	\$ 73	\$ 73	\$ 73	\$ -
7401 Middle Creek SBA SW38	\$ -	\$ 73	\$ 73	\$ 73	\$ -
Contractual Services	\$ -	\$ 73	\$ 73	\$ 73	\$ -
52290 - Repairs and Maint- Stormwater	\$ -	\$ 73	\$ 73	\$ 73	\$ -

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
5302 Shirewood Farm SSA SW39	\$ 135	\$ 120	\$ 120	\$ 120	\$ -
000 Revenues	\$ 135	\$ 120	\$ 120	\$ 120	\$ -
Interest Revenue	\$ 25	\$ 10	\$ 10	\$ 10	\$ -
38000 - Investment Income	\$ 25	\$ 10	\$ 10	\$ 10	\$ -
Property Taxes	\$ 110	\$ 110	\$ 110	\$ 110	\$ -
30000 - Property Taxes	\$ 110	\$ 110	\$ 110	\$ 110	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
5302 Shirewood Farm SSA SW39 Fund	\$ -	\$ 120	\$ 120	\$ 120	\$ -
7402 Shirewood Farm SSA SW39	\$ -	\$ 120	\$ 120	\$ 120	\$ -
Contractual Services	\$ -	\$ 120	\$ 120	\$ 120	\$ -
52290 - Repairs and Maint- Stormwater	\$ -	\$ 120	\$ 120	\$ 120	\$ -

Environmental and Water Resources Special Service and Special Billing Areas Multiple Funds 5300 - 5315

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
5303 Ogden Gardens SBA SW40	\$ 392	\$ 226	\$ 226	\$ 226	\$ -
000 Revenues	\$ 392	\$ 226	\$ 226	\$ 226	\$ -
Interest Revenue	\$ 392	\$ 226	\$ 226	\$ 226	\$ -
38000 - Investment Income	\$ 392	\$ 226	\$ 226	\$ 226	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
5303 Ogden Gardens SBA SW40 Fund	\$ -	\$ 226	\$ 226	\$ 226	\$ -
7403 Ogden Gardens SBA SW40	\$ -	\$ 226	\$ 226	\$ 226	\$ -
Contingency and Other	\$ -	\$ 226	\$ 226	\$ 226	\$ -
89000 - Addition to Fund Balance	\$ -	\$ 226	\$ 226	\$ 226	\$ -

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
5304 Wildwood West SBA SW41	\$ 6,713	\$ 3,579	\$ 3,579	\$ 3,579	\$ -
000 Revenues	\$ 6,713	\$ 3,579	\$ 3,579	\$ 3,579	\$ -
Interest Revenue	\$ 1,036	\$ 579	\$ 579	\$ 579	\$ -
38000 - Investment Income	\$ 1,036	\$ 579	\$ 579	\$ 579	\$ -
Property Taxes	\$ 5,677	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
30000 - Property Taxes	\$ 5,677	\$ 3,000	\$ 3,000	\$ 3,000	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
5304 Wildwood West SBA SW41 Fund	\$ 665	\$ 3,579	\$ 3,579	\$ 3,579	\$ -
7404 Wildwood West SBA SW41	\$ 665	\$ 3,579	\$ 3,579	\$ 3,579	\$ -
Contractual Services	\$ -	\$ 3,000	\$ -	\$ -	\$ (3,000)
52290 - Repairs and Maint- Stormwater	\$ -	\$ 3,000	\$ -	\$ -	\$ (3,000)
Contingency and Other	\$ -	\$ 579	\$ 3,579	\$ 3,579	\$ 3,000
89000 - Addition to Fund Balance	\$ -	\$ 579	\$ 3,579	\$ 3,579	\$ 3,000
Transfers Out	\$ 665	\$ -	\$ -	\$ -	\$ -
99405 - Transfer to Cost Share Drainage Fund 405	\$ 665	\$ -	\$ -	\$ -	\$ -

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
5306 Cheval DeSelle Venetian SBA SW43	\$ 263	\$ 81	\$ 81	\$ 81	\$ -
000 Revenues	\$ 263	\$ 81	\$ 81	\$ 81	\$ -
Interest Revenue	\$ 263	\$ 81	\$ 81	\$ 81	\$ -
38000 - Investment Income	\$ 263	\$ 81	\$ 81	\$ 81	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
5306 Cheval DeSelle Venetian SBA SW43 Fund	\$ -	\$ 81	\$ 81	\$ 81	\$ -
7406 Cheval DeSelle Venetian SBA SW43	\$ -	\$ 81	\$ 81	\$ 81	\$ -
Contingency and Other	\$ -	\$ 81	\$ 81	\$ 81	\$ -
89000 - Addition to Fund Balance	\$ -	\$ 81	\$ 81	\$ 81	\$ -

Environmental and Water Resources

Special Service and Special Billing Areas

Multiple Funds 5300 - 5315

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
5308 Plank Road Estates SBA SW45	\$ 1,759	\$ 1,634	\$ 1,634	\$ 1,634	\$ -
000 Revenues	\$ 1,759	\$ 1,634	\$ 1,634	\$ 1,634	\$ -
Interest Revenue	\$ 180	\$ 59	\$ 59	\$ 59	\$ -
38000 - Investment Income	\$ 180	\$ 59	\$ 59	\$ 59	\$ -
Property Taxes	\$ 1,578	\$ 1,575	\$ 1,575	\$ 1,575	\$ -
30000 - Property Taxes	\$ 1,578	\$ 1,575	\$ 1,575	\$ 1,575	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
5308 Plank Road Estates SBA SW45 Fund	\$ -	\$ 1,634	\$ 1,634	\$ 1,634	\$ -
7408 Plank Road Estates SBA SW45	\$ -	\$ 1,634	\$ 1,634	\$ 1,634	\$ -
Contractual Services	\$ -	\$ 1,575	\$ 1,575	\$ 1,575	\$ -
52290 - Repairs and Maint- Stormwater	\$ -	\$ 1,575	\$ 1,575	\$ 1,575	\$ -
Contingency and Other	\$ -	\$ 59	\$ 59	\$ 59	\$ -
89000 - Addition to Fund Balance	\$ -	\$ 59	\$ 59	\$ 59	\$ -

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
5310 Exposition View SBA SW47	\$ 590	\$ 528	\$ 528	\$ 528	\$ -
000 Revenues	\$ 590	\$ 528	\$ 528	\$ 528	\$ -
Interest Revenue	\$ 86	\$ 28	\$ 28	\$ 28	\$ -
38000 - Investment Income	\$ 86	\$ 28	\$ 28	\$ 28	\$ -
Property Taxes	\$ 504	\$ 500	\$ 500	\$ 500	\$ -
30000 - Property Taxes	\$ 504	\$ 500	\$ 500	\$ 500	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
5310 Exposition View SBA SW47 Fund	\$ -	\$ 528	\$ 528	\$ 528	\$ -
7410 Exposition View SBA SW47	\$ -	\$ 528	\$ 528	\$ 528	\$ -
Contractual Services	\$ -	\$ 500	\$ 500	\$ 500	\$ -
52290 - Repairs and Maint- Stormwater	\$ -	\$ 500	\$ 500	\$ 500	\$ -
Contingency and Other	\$ -	\$ 28	\$ 28	\$ 28	\$ -
89000 - Addition to Fund Balance	\$ -	\$ 28	\$ 28	\$ 28	\$ -

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
5311 Pasadena Drive SBA SW48	\$ 1,366	\$ 6,561	\$ 117	\$ 117	\$ (6,444)
000 Revenues	\$ 1,366	\$ 6,561	\$ 117	\$ 117	\$ (6,444)
Interest Revenue	\$ 66	\$ 117	\$ 117	\$ 117	\$ -
38000 - Investment Income	\$ 66	\$ 117	\$ 117	\$ 117	\$ -
Property Taxes	\$ 1,300	\$ 1,300	\$ -	\$ -	\$ (1,300)
30000 - Property Taxes	\$ 1,300	\$ 1,300	\$ -	\$ -	\$ (1,300)
Transfers In	\$ -	\$ 5,144	\$ -	\$ -	\$ (5,144)
39622 - Transfer from Recovery Zone Bond Fund 622		\$ 5,144	\$ -	\$ -	\$ (5,144)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
5311 Pasadena Drive SBA SW48 Fund	\$ 2,572	\$ 6,561	\$ 117	\$ 117	\$ (6,444)
7411 Pasadena Drive SBA SW48	\$ 2,572	\$ 6,561	\$ 117	\$ 117	\$ (6,444)
Contractual Services	\$ -	\$ 1,300	\$ -	\$ -	\$ (1,300)
52290 - Repairs and Maint- Stormwater	\$ -	\$ 1,300	\$ -	\$ -	\$ (1,300)
Contingency and Other	\$ -	\$ 5,261	\$ 117	\$ 117	\$ (5,144)
89000 - Addition to Fund Balance	\$ -	\$ 5,261	\$ 117	\$ 117	\$ (5,144)
Transfers Out	\$ 2,572	\$ -	\$ -	\$ -	\$ -
99622 - Transfer to Recovery Zone Bond Debt Service Fd 622	\$ 2,572	\$ -	\$ -	\$ -	\$ -

**Environmental and Water Resources
Special Service and Special Billing Areas
Multiple Funds 5300 - 5315**

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
5312 Tamara Dittman SBA SW 50	\$ 1,196	\$ 550	\$ 1,120	\$ 1,120	\$ 570
000 Revenues	\$ 1,196	\$ 550	\$ 1,120	\$ 1,120	\$ 570
Interest Revenue	\$ (19)	\$ -	\$ 20	\$ 20	\$ 20
38000 - Investment Income	\$ (19)	\$ -	\$ 20	\$ 20	\$ 20
Property Taxes	\$ 1,214	\$ 550	\$ 550	\$ 550	\$ -
30000 - Property Taxes	\$ 1,214	\$ 550	\$ 550	\$ 550	\$ -
Transfers In	\$ -	\$ -	\$ 550	\$ 550	\$ 550
39405 - Transfer from Cost Share Drainage Fund 405			\$ 550	\$ 550	\$ 550

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
5312 Tamara Dittman SBA SW 50 Fund	\$ 1,215	\$ 550	\$ 1,120	\$ 1,120	\$ 570
7412 Tamara Dittman SBA SW 50	\$ 1,215	\$ 550	\$ 1,120	\$ 1,120	\$ 570
Contingency and Other	\$ -	\$ -	\$ 1,120	\$ 1,120	\$ 1,120
89000 - Addition to Fund Balance	\$ -	\$ -	\$ 1,120	\$ 1,120	\$ 1,120
Transfers Out	\$ 1,215	\$ 550	\$ -	\$ -	\$ (550)
99405 - Transfer to Cost Share Drainage Fund 405	\$ 1,215	\$ 550	\$ -	\$ -	\$ (550)

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
5313 Church Molitor SSA SA 52	\$ 3,324	\$ 501	\$ 1,020	\$ 1,020	\$ 519
000 Revenues	\$ 3,324	\$ 501	\$ 1,020	\$ 1,020	\$ 519
Interest Revenue	\$ (17)	\$ 1	\$ 20	\$ 20	\$ 19
38000 - Investment Income	\$ (17)	\$ 1	\$ 20	\$ 20	\$ 19
Property Taxes	\$ 3,341	\$ 500	\$ 500	\$ 500	\$ -
30000 - Property Taxes	\$ 3,341	\$ 500	\$ 500	\$ 500	\$ -
Transfers In	\$ -	\$ -	\$ 500	\$ 500	\$ 500
39405 - Transfer from Cost Share Drainage Fund 405			\$ 500	\$ 500	\$ 500

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
5313 Church Molitor SSA SA 52 Fund	\$ 3,334	\$ 501	\$ 1,020	\$ 1,020	\$ 519
7413 Church Molitor SSA SW 52	\$ 3,334	\$ 501	\$ 1,020	\$ 1,020	\$ 519
Contingency and Other	\$ -	\$ 1	\$ 1,020	\$ 1,020	\$ 1,019
89000 - Addition to Fund Balance	\$ -	\$ 1	\$ 1,020	\$ 1,020	\$ 1,019
Transfers Out	\$ 3,334	\$ 500	\$ -	\$ -	\$ (500)
99405 - Transfer to Cost Share Drainage Fund 405	\$ 3,334	\$ 500	\$ -	\$ -	\$ (500)

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
5314 45W185 Plank Road SSA SW 54	\$ 1,985	\$ 4,002	\$ 4,002	\$ 4,002	\$ -
000 Revenues	\$ 1,985	\$ 4,002	\$ 4,002	\$ 4,002	\$ -
Interest Revenue	\$ (19)	\$ 2	\$ 2	\$ 2	\$ -
38000 - Investment Income	\$ (19)	\$ 2	\$ 2	\$ 2	\$ -
Property Taxes	\$ 2,004	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
30000 - Property Taxes	\$ 2,004	\$ 4,000	\$ 4,000	\$ 4,000	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
5314 45W185 Plank Road SSA SW 54 Fund	\$ 3,928	\$ 4,002	\$ 4,002	\$ 4,002	\$ -
7414 SW-54 45W185 Plank Road	\$ 3,928	\$ 4,002	\$ 4,002	\$ 4,002	\$ -
Contingency and Other	\$ -	\$ 2	\$ 2	\$ 2	\$ -
89000 - Addition to Fund Balance	\$ -	\$ 2	\$ 2	\$ 2	\$ -
Transfers Out	\$ 3,928	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
99403 - Transfer to Unincorporated Stormwater Mgmt Fd 403	\$ 3,928	\$ 4,000	\$ 4,000	\$ 4,000	\$ -

**Environmental and Water Resources
Special Service and Special Billing Areas
Multiple Funds 5300 - 5315**

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
5315 Boyer Road Special Service Area	\$ 688	\$ 700	\$ 700	\$ 700	\$ -
000 Revenues	\$ 688	\$ 700	\$ 700	\$ 700	\$ -
Interest Revenue	\$ (12)	\$ -	\$ -	\$ -	\$ -
38000 - Investment Income	\$ (12)	\$ -	\$ -	\$ -	\$ -
Property Taxes	\$ 700	\$ 700	\$ 700	\$ 700	\$ -
30000 - Property Taxes	\$ 700	\$ 700	\$ 700	\$ 700	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
5315 Boyer Road Special Service Area Fund	\$ 700	\$ 700	\$ 700	\$ 700	\$ -
7415 Boyer Road Special Service Area	\$ 700	\$ 700	\$ 700	\$ 700	\$ -
Transfers Out	\$ 700	\$ 700	\$ 700	\$ 700	\$ -
99405 - Transfer to Cost Share Drainage Fund 405	\$ 700	\$ 700	\$ 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 was created in 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

2026 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 2024	Projected 2025
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

2026 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
- Work with Offices and Departments to ensure compliance with Federal and State grant requirements

Finance
General Fund 001.040.040

Indicators	Actual 2024	Projected 2025
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

Operational Measures	Completed 2024	Completed 2025
Number of IRS Form 1099's Processed	593	521
Number of IRS Form W2s Processed	2,740	2,382
Number of purchase orders processed	2,533	2,558
Number of bids processed	64	51

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

2026 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
- Ensure accounting transactions are processed timely and in the appropriate period

Indicators	Actual 2025	Projected 2026
Consistently present fund balance reserve status to Board		X
Present reports to County Board highlighting emergency appropriations and budget amendments		X
Generate Board reports for entire County using budgeting and forecasting software		X

Finance
General Fund 001.040.040

Operational Measures	2024	2025
Purchasing: Sale of surplus property	\$110,769	\$126,108

Outcomes

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

2026 Goals and Objectives

- Maintain technically trained staff
- Maintain a grants administration unit within the Finance Department, including a grant administrator
- 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

2026 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

Indicators	Completed 2025	Projected 2026
Received Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the 2024 Annual Comprehensive Financial Report	X	X
Received Distinguished Budget Presentation Award from the GFOA for the 2025 Budget	X	X
Published Procurement Ordinance booklets and distributed to County Offices, Departments, and Board Members	X	X
Provided Annual Procurement 101 Training	X	X
Added Terms and Conditions to Purchase Orders	X	X
Added the new Responsible Bidder Ordinance to all solicitation documents	X	X

Finance
General Fund 001.040.040

Outcomes

6. Improve effectiveness and cost efficiency of operations

2026 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**
 - Ensure Procurement Ordinance is updated to reflect revisions to laws and regulations
 - Revise solicitation boilerplate documents to keep updated
 - Begin work on developing procedural memos for routine operations including year-end procedures, audit preparation, account reconciliations, budget preparation, monthly reporting, 1099 processing, and payroll processing
 - Reduce number of budget adjustments and transfers through better budgeting

Indicators	Completed 2025	Forecasted 2026
Maintain system to provide advance notification of contract expirations and renewals	X	X
Implemented new change order module within accounting software to reduce emails and reduce time to process a change order	X	
Update County external and internal website Finance Department websites to provide current financial information, historical financial information, and best practice and training assistance to County Offices and Departments		X
Development of RFP for payroll processing		X

Finance
General Fund 001.040.040

Operational Measures	Completed 2024	Completed 2025
Number of Prior Fiscal Year Manual JE's Processed	1,145	794
Number of Prior Fiscal Year Budget Adjustments Processed	28	29

Outcomes

7. Ensure timely and accurate processing of payroll

2026 Goals and Objectives

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

Operational Measures	Completed 2024	Completed 2025
New Hires Processed	803	226
Terminations Processed	267	321
Rate Increases Processed	2,417	2,360
Department Transfers Processed	28	60
Number of Prior Calendar Year W2s Generated	2,740	2,382
Direct Deposit Account Changes Processed	695	661
Checks/Direct Deposits Processed	39,023	38,542

Position Summary

Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	12	9	9
Full Time Other*	0	0	0
Part Time Regular	1	2	2
Part Time Other*	0	0	0
Total Budgeted Positions:	13	11	11

*Other: Elected Officials, Per Diem, Commissioners

Account / Description Revenues 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
040 Finance					
000 Revenues Sub-Department	\$ 21,718	\$ 10,000	\$ 15,000	\$ 15,000	\$ 5,000
Other	\$ 21,718	\$ 10,000	\$ 15,000	\$ 15,000	\$ 5,000
38565 - Rebates	\$ 21,718	\$ 10,000	\$ 15,000	\$ 15,000	\$ 5,000

Finance
General Fund 001.040.040

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
040 Finance					
040 Finance	\$ 1,271,162	\$ 1,616,645	\$ 1,271,439	\$ 1,271,439	\$ (345,206)
Personnel Services- Salaries & Wages	\$ 1,062,571	\$ 1,168,382	\$ 891,906	\$ 891,906	\$ (276,476)
40000 - Salaries and Wages	\$ 1,062,571	\$ 1,168,382	\$ 891,906	\$ 891,906	\$ (276,476)
Personnel Services- Employee Benefits	\$ 205,263	\$ 392,732	\$ 323,104	\$ 323,104	\$ (69,628)
45000 - Healthcare Contribution	\$ 200,046	\$ 217,561	\$ 176,507	\$ 176,507	\$ (41,054)
45010 - Dental Contribution	\$ 5,217	\$ 5,578	\$ 4,584	\$ 4,584	\$ (994)
45100 - FICA/SS Contribution	\$ -	\$ 87,260	\$ 68,241	\$ 68,241	\$ (19,019)
45200 - IMRF Contribution	\$ -	\$ 62,436	\$ 58,336	\$ 58,336	\$ (4,100)
53010 - Workers Compensation	\$ -	\$ 19,897	\$ 15,436	\$ 15,436	\$ (4,461)
Contractual Services	\$ 200,141	\$ 442,719	\$ 373,749	\$ 373,749	\$ (68,970)
50130 - Certified Audit Contract	\$ 145,395	\$ 165,000	\$ 119,200	\$ 119,200	\$ (45,800)
50150 - Contractual/Consulting Services	\$ 39,310	\$ 241,000	\$ 228,700	\$ 228,700	\$ (12,300)
52140 - Repairs and Maint- Copiers	\$ 763	\$ 1,000	\$ 1,200	\$ 1,200	\$ 200
53070 - Legal Printing	\$ 91	\$ 256	\$ 200	\$ 200	\$ (56)
53100 - Conferences and Meetings	\$ 2,487	\$ 10,000	\$ 8,315	\$ 8,315	\$ (1,685)
53110 - Employee Training	\$ 7,154	\$ 15,142	\$ 9,824	\$ 9,824	\$ (5,318)
53120 - Employee Mileage Expense	\$ 558	\$ 300	\$ 150	\$ 150	\$ (150)
53130 - General Association Dues	\$ 4,383	\$ 10,021	\$ 6,160	\$ 6,160	\$ (3,861)
Commodities	\$ 8,450	\$ 5,544	\$ 5,784	\$ 5,784	\$ 240
60000 - Office Supplies	\$ 3,714	\$ 2,944	\$ 3,184	\$ 3,184	\$ 240
60020 - Computer Related Supplies	\$ 2,415	\$ 2,600	\$ 2,600	\$ 2,600	\$ -
60570 - Office Furniture - Non-Capital	\$ 2,321	\$ -	\$ -	\$ -	\$ -
Services	\$ (205,263)	\$ (392,732)	\$ (323,104)	\$ (323,104)	\$ 69,628
45005 - Healthcare Contribution Contra Account	\$ (200,046)	\$ (217,561)	\$ (176,507)	\$ (176,507)	\$ 41,054
45015 - Dental Insurance Contra Account	\$ (5,217)	\$ (5,578)	\$ (4,584)	\$ (4,584)	\$ 994
45105 - FICA/SS Contribution Contra Account	\$ -	\$ (87,260)	\$ (68,241)	\$ (68,241)	\$ 19,019
45205 - IMRF Contribution Contra Account	\$ -	\$ (62,436)	\$ (58,336)	\$ (58,336)	\$ 4,100
53015 - Worker's Comp Contra Account	\$ -	\$ (19,897)	\$ (15,436)	\$ (15,436)	\$ 4,461

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:

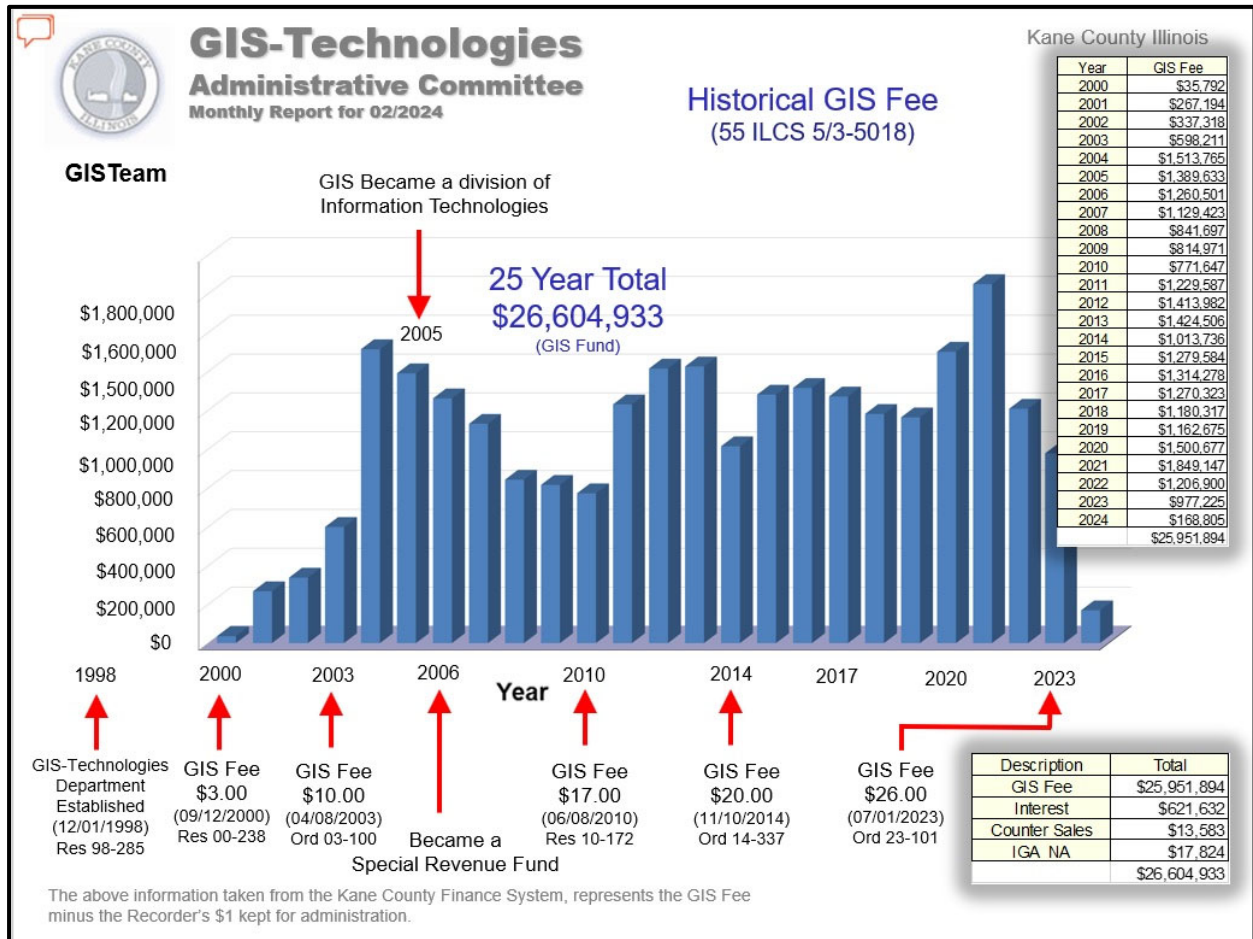
Public Act 91-0791 – Fees on Instruments Recorded by the County Recorder.

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)



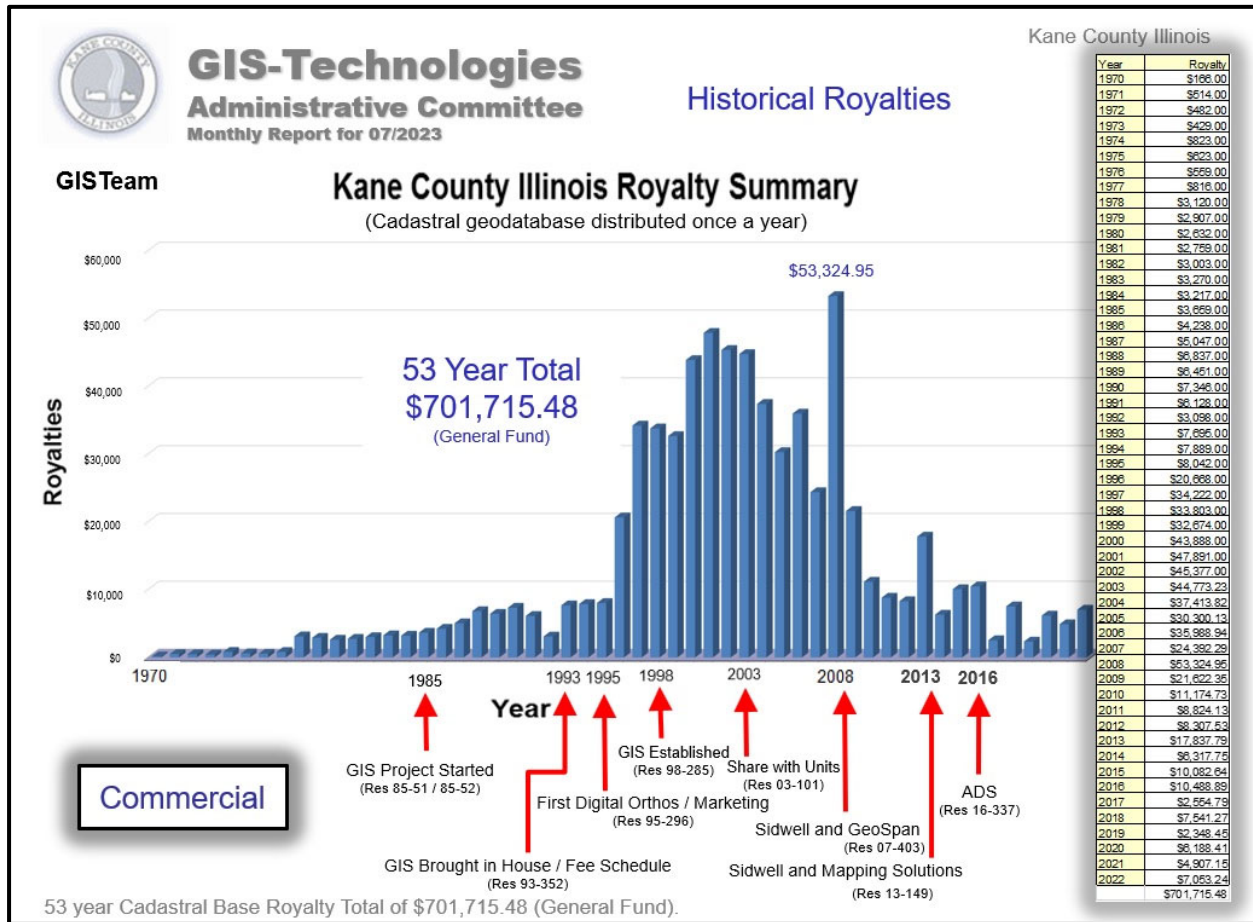
2024 final - \$1,369,680

2025 thru 06/26/2025 – \$1,268.812

Geographic Information Technologies

GIS Fund 101.060.070

Historical GIS Royalty Summary (General Fund)



2023 - \$6,491.22

2024 - \$5,477.62

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.

2026 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 27th Annual GIS Day
- Host GIS User group meetings

Key Performance Measures	2024	2025
Number of Cadastral divisions (divides or consolidates parcels)	684	218
Number of Cadastral exceptions (tax code changes, dedication, vacations, disconnects, annexations)	177	68
Number of Cadastral subdivisions (subdivisions and condominiums)	58	27
Number of Cadastral subdivisions preliminaries	86	21
Number of GIS installation/configurations/support calls/custom projects	784	304
Number of printing/plotting/PDF's (Cadastral line / composite prints and custom plots)	9510	9238
EnterpriseGIS/PublicGIS/LocalGIS Application Training (count of individuals trained)	2	0

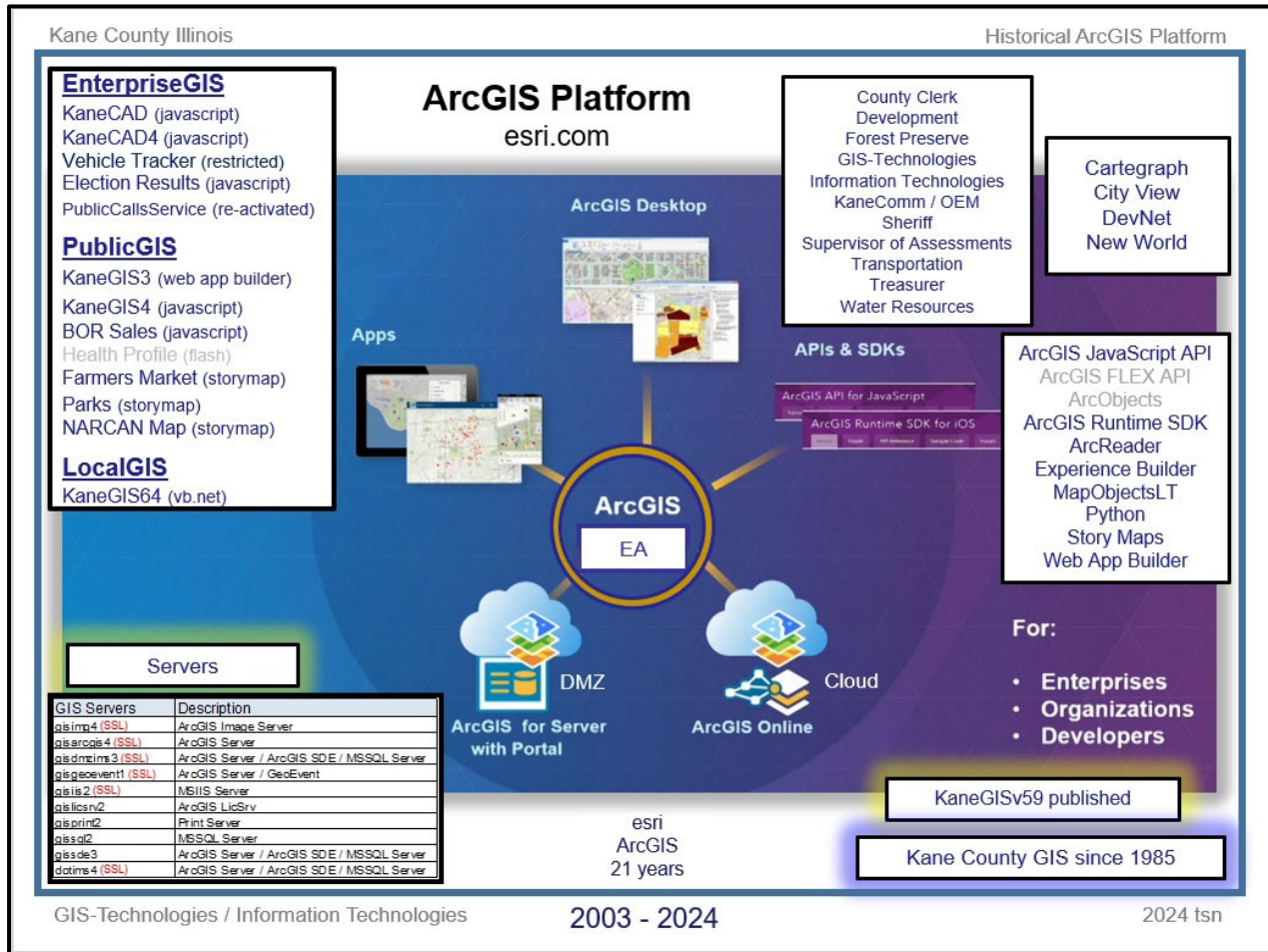
Some of the notable achievements of the office so far FY2025:

- Migration to new servers
- New PC's
- LiDAR acquisition
- Aerial photo acquisition
- Increase in the County's aerial drone capabilities
- Upgrades from ArcGIS Desktop to ArcGIS Pro (on-going)
- Migration from Python programming language from 2.7 to 3.11 (on-going)
- The transition of senior leadership, CAD Team leadership, and hiring of a new CAD Specialist

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.

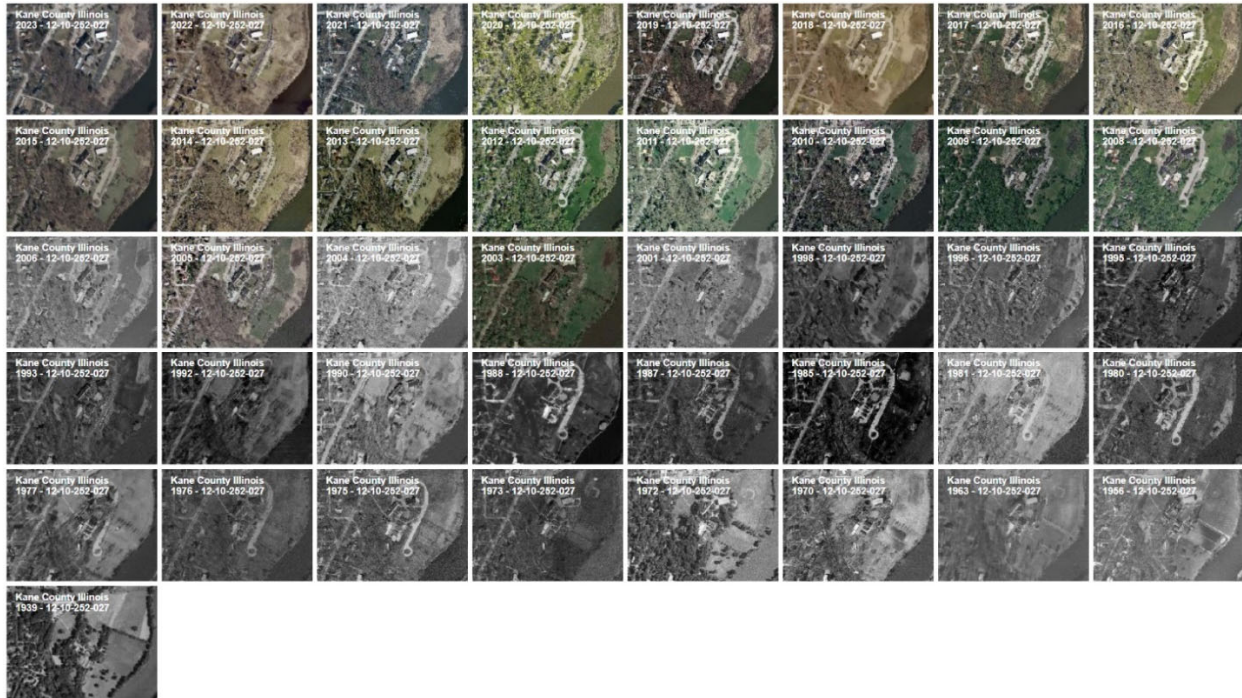
2026 Goals and Objectives

- Distribute KaneGISv66, v67 & v68 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.

2026 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 and Administration):

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 2024	FY 2025	Projected 2026
Full Time Regular	9	9	9
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	9	9	9

*Other: Elected Officials, Per Diem, Commissioners

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
060 Information Technologies					
101 Geographic Information Systems	\$ 1,416,883	\$ 1,982,421	\$ 2,291,806	\$ 2,291,806	\$ 309,385
000 Revenues	\$ 1,416,883	\$ 1,982,421	\$ 2,291,806	\$ 2,291,806	\$ 309,385
Charges for Services	\$ 1,369,850	\$ 1,025,500	\$ 2,256,500	\$ 2,256,500	\$ 1,231,000
34010 - GIS Counter Sale Fees	\$ 170	\$ 500	\$ 500	\$ 500	\$ -
34180 - GIS Fees	\$ 1,369,680	\$ 1,025,000	\$ 2,256,000	\$ 2,256,000	\$ 1,231,000
Interest Revenue	\$ 47,033	\$ 50,000	\$ 35,306	\$ 35,306	\$ (14,694)
38000 - Investment Income	\$ 47,033	\$ 50,000	\$ 35,306	\$ 35,306	\$ (14,694)
Other	\$ -	\$ 906,921	\$ -	\$ -	\$ (906,921)
39900 - Fund Balance Utilization	\$ -	\$ 906,921	\$ -	\$ -	\$ (906,921)

Geographic Information Technologies

GIS Fund 101.060.070

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
060 Information Technologies					
101 Geographic Information Systems	\$ 1,497,445	\$ 1,982,421	\$ 2,291,806	\$ 2,291,806	\$ 309,385
070 Geographic Information Systems	\$ 1,497,445	\$ 1,982,421	\$ 2,291,806	\$ 2,291,806	\$ 309,385
Personnel Services- Salaries & Wages	\$ 757,069	\$ 835,046	\$ 906,712	\$ 906,712	\$ 71,666
40000 - Salaries and Wages	\$ 756,609	\$ 834,046	\$ 906,712	\$ 906,712	\$ 72,666
40200 - Overtime Salaries	\$ 461	\$ 1,000	\$ -	\$ -	\$ (1,000)
Personnel Services- Employee Benefits	\$ 227,706	\$ 281,729	\$ 291,071	\$ 291,071	\$ 9,342
45000 - Healthcare Contribution	\$ 118,738	\$ 149,160	\$ 147,362	\$ 147,362	\$ (1,798)
45010 - Dental Contribution	\$ 3,661	\$ 4,108	\$ 4,329	\$ 4,329	\$ 221
45100 - FICA/SS Contribution	\$ 55,989	\$ 66,212	\$ 69,127	\$ 69,127	\$ 2,915
45200 - IMRF Contribution	\$ 33,640	\$ 47,270	\$ 54,557	\$ 54,557	\$ 7,287
53010 - Workers Compensation	\$ 15,678	\$ 14,979	\$ 15,696	\$ 15,696	\$ 717
Contractual Services	\$ 466,684	\$ 722,033	\$ 457,120	\$ 457,120	\$ (264,913)
50150 - Contractual/Consulting Services	\$ 154,956	\$ 353,850	\$ 384,575	\$ 384,575	\$ 30,725
50340 - Software Licensing Cost	\$ -	\$ -	\$ 20,500	\$ 20,500	\$ 20,500
52130 - Repairs and Maint- Computers	\$ 285,544	\$ 320,531	\$ 1,300	\$ 1,300	\$ (319,231)
53000 - Liability Insurance	\$ 22,785	\$ 32,069	\$ 33,821	\$ 33,821	\$ 1,752
53020 - Unemployment Claims	\$ 367	\$ 433	\$ 544	\$ 544	\$ 111
53100 - Conferences and Meetings	\$ 297	\$ 1,000	\$ 5,000	\$ 5,000	\$ 4,000
53110 - Employee Training	\$ 1,125	\$ 11,000	\$ 10,000	\$ 10,000	\$ (1,000)
53120 - Employee Mileage Expense	\$ -	\$ 150	\$ 150	\$ 150	\$ -
53130 - General Association Dues	\$ 1,610	\$ 3,000	\$ 1,230	\$ 1,230	\$ (1,770)
Commodities	\$ 11,401	\$ 29,800	\$ 51,756	\$ 51,756	\$ 21,956
60000 - Office Supplies	\$ 365	\$ 2,600	\$ 2,200	\$ 2,200	\$ (400)
60010 - Operating Supplies	\$ -	\$ -	\$ 2,100	\$ 2,100	\$ 2,100
60020 - Computer Related Supplies	\$ 2,765	\$ 2,600	\$ 2,500	\$ 2,500	\$ (100)
60050 - Books and Subscriptions	\$ 1,415	\$ -	\$ 500	\$ 500	\$ 500
60060 - Computer Software- Non Capital	\$ -	\$ 2,600	\$ 15,106	\$ 15,106	\$ 12,506
60070 - Computer Hardware- Non Capital	\$ 540	\$ 14,000	\$ 14,350	\$ 14,350	\$ 350
60570 - Office Furniture - Non-Capital	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
64000 - Telephone	\$ 3,965	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
64010 - Cellular Phone	\$ 2,352	\$ 2,000	\$ 3,000	\$ 3,000	\$ 1,000
Capital	\$ -	\$ 80,000	\$ 547,600	\$ 547,600	\$ 467,600
70000 - Computers	\$ -	\$ 60,000	\$ 15,000	\$ 15,000	\$ (45,000)
70020 - Computer Software- Capital	\$ -	\$ 20,000	\$ 80,000	\$ 80,000	\$ 60,000
70030 - Computer Software License Cost	\$ -	\$ -	\$ 452,600	\$ 452,600	\$ 452,600
Contingency and Other	\$ -	\$ 1,038	\$ -	\$ -	\$ (1,038)
89000 - Addition to Fund Balance	\$ -	\$ 1,038	\$ -	\$ -	\$ (1,038)
Transfers Out	\$ 34,585	\$ 32,775	\$ 37,547	\$ 37,547	\$ 4,772
99001 - Transfer to General Fund 001	\$ 34,585	\$ 32,775	\$ 37,547	\$ 37,547	\$ 4,772

Health

County Health Fund – 350.580.580 - 700

Mission

The mission of the Health Department is to improve health outcomes by working in partnership with the community to understand the cultural, environmental, historical and social issues impacting our residents' health so we can effectively direct resources and services in an equitable and inclusive manner.

Core Values

- Listening
- Respecting
- Helping
- Improving
- Excelling

The Kane County Health Department was created 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.

2025 Project Recap	Continuing	Completed
Monitored health status and understood health issues facing the community	X	
Protected people from health problems and health hazards	X	
Enforced public health laws	X	
Maintained a competent public health workforce	X	
Protected high-risk infants from health problems and health hazards	X	
Directed clinical/home visits and services	X	
Gave people information they needed to make healthy choices	X	
Engaged the community to identify and solve health problems	X	
Developed PH policies and plans	X	
Helped people receive health services	X	
Evaluated and improved programs and interventions	X	
Contributed to and applied evidence base of public health	X	

Health
County Health Fund – 350.580.580 - 700

Key Performance Measures	2024	2025
Number of responses to communicable disease reported cases	29,292	n/a
Number of potential foodborne illness investigations	76	n/a
Number of EH inspections	3,912	n/a
Number of direct clinical/home visit services offered	1,702	n/a
Number of Plan-Do-Check-Act Cycles used to advance KCHD public health activities	24	n/a
Number of presentations about public health offered in the community	159	n/a
Number of families served	2,112	n/a
Number of home visits	688	n/a
Number of maternal child screenings provided (includes PHQ-9, Edinburgh, ASQ-SE, Denver II, 4P's Plus)	465	n/a

Goals and Objectives

- **Goal 1.** Monitor health status and understand health issues facing community
 - **2026 Performance Measure:** Number of responses to Communicable Disease reported cases
- **Goal 2.** Protect people from health problems and health hazards
 - **2026 Performance Measure:** Number of potential foodborne illness investigations
- **Goal 3.** Enforce public health laws
 - **2026 Performance Measure:** Number of EH inspections
- **Goal 4.** Protect people from health problems and health hazards
 - **2026 Performance Measure:** Number of immunizations administered

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	74	119	83
Full Time Other*	0	0	0
Part Time Regular	15	6	11
Part Time Other*	0	0	0
Total Budgeted Positions:	89	125	94

*Other: Elected Officials, Per Diem, Commissioners

Health

County Health Fund – 350.580.580 - 700

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
580 Health					
350 County Health	\$ 8,215,854	\$ 9,524,699	\$ 10,137,811	\$ 10,137,811	\$ 613,112
000 Revenues	\$ 8,215,854	\$ 9,524,699	\$ 10,137,811	\$ 10,137,811	\$ 613,112
Charges for Services	\$ 85,089	\$ 96,966	\$ 97,345	\$ 97,345	\$ 379
34240 - Inspection Fees	\$ -	\$ -	\$ -	\$ -	\$ -
34970 - Food Plan Review Fees	\$ 63,126	\$ 55,000	\$ 67,000	\$ 67,000	\$ 12,000
34990 - Non-Compliance Well Fees	\$ 365	\$ 800	\$ 550	\$ 550	\$ (250)
35110 - Flu Shot Fees	\$ -	\$ 11,371	\$ -	\$ -	\$ (11,371)
35130 - Immunization Fees	\$ -	\$ 5,400	\$ 5,400	\$ 5,400	\$ -
35140 - TB Test Fees	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
35310 - Non-Community Well Inspection Fees	\$ 6,345	\$ 8,500	\$ 8,500	\$ 8,500	\$ -
35320 - Tanning Fees	\$ 3,225	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
35900 - Miscellaneous Fees	\$ 12,028	\$ 10,395	\$ 10,395	\$ 10,395	\$ -
Grants	\$ 3,817,369	\$ 3,866,357	\$ 3,141,751	\$ 3,141,751	\$ (724,606)
32004 - Infection Prevention & Control Learning Collaborative	\$ 80,000	\$ -	\$ -	\$ -	\$ -
32005 - Greater IL Violence Prevention Council	\$ 88,373	\$ 47,808	\$ 128,691	\$ 128,691	\$ 80,883
32331 - Strengthening IL Pub Hlth Admin - SIPA Grant	\$ 350,000	\$ -	\$ -	\$ -	\$ -
32366 - COVID-19 Vaccination Grant (C19VG)	\$ 1,234	\$ -	\$ -	\$ -	\$ -
32374 - State Opioid Response (SOR) Grant	\$ 445,926	\$ 466,620	\$ 475,000	\$ 475,000	\$ 8,380
32376 - Medical Reserve Corp Grant (MRC)	\$ 5,000	\$ 10,000	\$ -	\$ -	\$ (10,000)
32400 - IDHS Early Child Network Grant	\$ 144,736	\$ 180,000	\$ 180,000	\$ 180,000	\$ -
32410 - IDHS Family Case Mgmt Grant	\$ 148,028	\$ 49,830	\$ -	\$ -	\$ (49,830)
32460 - IDPH Preparedness Grant	\$ 286,663	\$ 246,057	\$ 246,057	\$ 246,057	\$ -
32470 - IDPH Lead Poison Case Mgmt Grant	\$ 238,170	\$ 228,480	\$ 271,500	\$ 271,500	\$ 43,020
32490 - IDPH Cities Readiness Grant	\$ 52,705	\$ 93,410	\$ 93,410	\$ 93,410	\$ -
32520 - IDPH Local Health Protect Grant	\$ 786,545	\$ 650,000	\$ 510,000	\$ 510,000	\$ (140,000)
32540 - IDPH Potable Water Supply Grant	\$ 11,025	\$ 11,200	\$ 11,000	\$ 11,000	\$ (200)
32570 - IDPH Tanning Protection Grant	\$ 100	\$ 1,550	\$ 1,400	\$ 1,400	\$ (150)
32590 - IDPH IL Tobacco Free Comm Grant	\$ 154,659	\$ 157,250	\$ 157,250	\$ 157,250	\$ -
32630 - IDPH West Nile Virus Prev Grant	\$ 66,201	\$ 72,922	\$ 84,383	\$ 84,383	\$ 11,461
32699 - Firearm Safe Storage (FASS) Grant	\$ -	\$ -	\$ 48,700	\$ 48,700	\$ 48,700
32702 - Family-Run Organization (FRO)	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000
32765 - Embedding Peers in Emergency Depts Grant	\$ 217,500	\$ -	\$ -	\$ -	\$ -
32777 - Respiratory Surveil & Outbreak Response (RSOR)	\$ 250,000	\$ 1,000,000	\$ -	\$ -	\$ (1,000,000)
32875 - TB Grant - Supplement	\$ -	\$ -	\$ 26,200	\$ 26,200	\$ 26,200
33893 - Early Childhood Mental Health GEER Grant	\$ 165,203	\$ 351,230	\$ 383,160	\$ 383,160	\$ 31,930
33898 - UIC Lead Research Project Grant	\$ 6,122	\$ -	\$ -	\$ -	\$ -
33899 - Childrens Mental Health Initiative Grant	\$ 150,000	\$ 300,000	\$ 25,000	\$ 25,000	\$ (275,000)
38970 - COVID-19 Outbreak Reimb	\$ 169,179	\$ -	\$ -	\$ -	\$ -
Interest Revenue	\$ 604,178	\$ 429,000	\$ 302,934	\$ 302,934	\$ (126,066)
38000 - Investment Income	\$ 604,178	\$ 429,000	\$ 302,934	\$ 302,934	\$ (126,066)
Licenses and Permits	\$ 1,701,588	\$ 1,653,902	\$ 1,784,410	\$ 1,784,410	\$ 130,508
31330 - Well Permits	\$ 37,505	\$ 40,000	\$ 41,000	\$ 41,000	\$ 1,000
31340 - Septic Permits	\$ 31,748	\$ 37,500	\$ 35,000	\$ 35,000	\$ (2,500)
31400 - Food Permits	\$ 1,632,335	\$ 1,576,402	\$ 1,708,410	\$ 1,708,410	\$ 132,008
Other	\$ 19,482	\$ 1,477,384	\$ 2,807,641	\$ 2,807,641	\$ 1,330,257
38900 - Miscellaneous Other	\$ 19,482	\$ -	\$ -	\$ -	\$ -
39900 - Fund Balance Utilization	\$ -	\$ 1,477,384	\$ 2,807,641	\$ 2,807,641	\$ 1,330,257
Other Taxes	\$ 1,568	\$ -	\$ -	\$ -	\$ -
30170 - TIF Distribution Tax	\$ 1,568	\$ -	\$ -	\$ -	\$ -
Property Taxes	\$ 1,976,699	\$ 1,972,455	\$ 1,972,455	\$ 1,972,455	\$ -
30000 - Property Taxes	\$ 1,968,889	\$ 1,972,455	\$ 1,972,455	\$ 1,972,455	\$ -
30005 - Property Tax Revenue Recapture	\$ 7,810	\$ -	\$ -	\$ -	\$ -
Reimbursements	\$ 9,883	\$ 28,635	\$ 31,275	\$ 31,275	\$ 2,640
37440 - Radon Kits Reimbursement	\$ 395	\$ 350	\$ 350	\$ 350	\$ -
37595 - Medical Billing	\$ 9,488	\$ 8,000	\$ 10,640	\$ 10,640	\$ 2,640
37900 - Miscellaneous Reimbursement	\$ -	\$ 20,285	\$ 20,285	\$ 20,285	\$ -

Health

County Health Fund – 350.580.580 - 700

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
580 Health Department					
350 County Health Fund	\$ 10,673,223	\$ 9,524,699	\$ 10,137,811	\$ 10,137,811	\$ 613,112
580 Community Health Resources	\$ 4,162,326	\$ 659,725	\$ 692,889	\$ 692,889	\$ 33,164
Personnel Services- Salaries & Wages	\$ 711,774	\$ -	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 711,774	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 284,695	\$ -	\$ -	\$ -	\$ -
45000 - Healthcare Contribution	\$ 200,049	\$ -	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 4,850	\$ -	\$ -	\$ -	\$ -
45100 - FICA/SS Contribution	\$ 50,739	\$ -	\$ -	\$ -	\$ -
45200 - IMRF Contribution	\$ 29,057	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 183,092	\$ 437,631	\$ 469,431	\$ 469,431	\$ 31,800
50150 - Contractual/Consulting Services	\$ 70,096	\$ 228,620	\$ 273,520	\$ 273,520	\$ 44,900
50340 - Software Licensing Cost	\$ 33,029	\$ 69,500	\$ 70,500	\$ 70,500	\$ 1,000
52000 - Disposal and Water Softener Svcs	\$ 3,634	\$ 4,500	\$ 5,400	\$ 5,400	\$ 900
52010 - Janitorial Services	\$ 5,864	\$ 9,720	\$ 9,720	\$ 9,720	\$ -
52110 - Repairs and Maint- Buildings	\$ 10,432	\$ 43,902	\$ 43,902	\$ 43,902	\$ -
52120 - Repairs and Maint- Grounds	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ -
52230 - Repairs and Maint- Vehicles	\$ 9,991	\$ 5,200	\$ 6,200	\$ 6,200	\$ 1,000
52240 - Repairs and Maint- Office Equip	\$ 14,907	\$ 17,100	\$ 17,100	\$ 17,100	\$ -
53040 - General Advertising	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
53100 - Conferences and Meetings	\$ 1,706	\$ 7,850	\$ 7,850	\$ 7,850	\$ -
53110 - Employee Training	\$ 8,639	\$ 9,700	\$ 9,700	\$ 9,700	\$ -
53120 - Employee Mileage Expense	\$ 143	\$ 3,039	\$ 3,039	\$ 3,039	\$ -
53130 - General Association Dues	\$ 24,650	\$ 32,500	\$ 16,500	\$ 16,500	\$ (16,000)
Commodities	\$ 52,874	\$ 138,692	\$ 192,891	\$ 192,891	\$ 54,199
60000 - Office Supplies	\$ 1,066	\$ 16,375	\$ 27,875	\$ 27,875	\$ 11,500
60010 - Operating Supplies	\$ 9,829	\$ 45,751	\$ 56,250	\$ 56,250	\$ 10,499
60040 - Postage	\$ -	\$ 100	\$ -	\$ -	\$ (100)
60050 - Books and Subscriptions	\$ 1,293	\$ 3,860	\$ 4,360	\$ 4,360	\$ 500
60060 - Computer Software- Non Capital	\$ -	\$ 15,168	\$ 24,168	\$ 24,168	\$ 9,000
60070 - Computer Hardware- Non Capital	\$ -	\$ 7,000	\$ 29,800	\$ 29,800	\$ 22,800
60110 - Printing Supplies	\$ 156	\$ -	\$ -	\$ -	\$ -
60160 - Cleaning Supplies	\$ -	\$ 500	\$ 500	\$ 500	\$ -
63010 - Utilities- Electric	\$ -	\$ 3,084	\$ 3,084	\$ 3,084	\$ -
63040 - Fuel- Vehicles	\$ 3,692	\$ 5,300	\$ 5,300	\$ 5,300	\$ -
64000 - Telephone	\$ 36,838	\$ 41,554	\$ 41,554	\$ 41,554	\$ -
Capital	\$ 2,780,704	\$ -	\$ -	\$ -	\$ -
72130 - Buildings- Health	\$ 2,780,704	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 149,187	\$ 83,402	\$ 30,567	\$ 30,567	\$ (52,835)
99001 - Transfer to General Fund 001	\$ 26,675	\$ 83,402	\$ 30,567	\$ 30,567	\$ (52,835)
99355 - Transfer to American Rescue Plan Fund 355	\$ 122,512	\$ -	\$ -	\$ -	\$ -

Health

County Health Fund – 350.580.580 - 700

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
580 Health Department					
581 Kane Public Health	\$ 243,472	\$ 7,234,727	\$ 7,247,407	\$ 7,247,407	\$ 12,680
Personnel Services- Salaries & Wages	\$ -	\$ 5,077,265	\$ 5,134,496	\$ 5,134,496	\$ 57,231
40000 - Salaries and Wages	\$ -	\$ 5,077,265	\$ 5,134,496	\$ 5,134,496	\$ 57,231
Personnel Services- Employee Benefits	\$ 98,074	\$ 1,954,503	\$ 1,914,543	\$ 1,914,543	\$ (39,960)
45000 - Healthcare Contribution	\$ -	\$ 1,174,008	\$ 1,129,709	\$ 1,129,709	\$ (44,299)
45010 - Dental Contribution	\$ -	\$ 31,501	\$ 29,298	\$ 29,298	\$ (2,203)
45100 - FICA/SS Contribution	\$ -	\$ 386,247	\$ 388,553	\$ 388,553	\$ 2,306
45200 - IMRF Contribution	\$ -	\$ 274,486	\$ 278,110	\$ 278,110	\$ 3,624
53010 - Workers Compensation	\$ 98,074	\$ 88,261	\$ 88,873	\$ 88,873	\$ 612
Contractual Services	\$ 145,398	\$ 202,959	\$ 198,368	\$ 198,368	\$ (4,591)
53000 - Liability Insurance	\$ 143,084	\$ 200,259	\$ 195,227	\$ 195,227	\$ (5,032)
53020 - Unemployment Claims	\$ 2,314	\$ 2,700	\$ 3,141	\$ 3,141	\$ 441
582 Health Resource	\$ 564,319	\$ 96,870	\$ 116,874	\$ 116,874	\$ 20,004
Personnel Services- Salaries & Wages	\$ 312,876	\$ -	\$ 4,478	\$ 4,478	\$ 4,478
40000 - Salaries and Wages	\$ 312,876	\$ -	\$ 4,478	\$ 4,478	\$ 4,478
Personnel Services- Employee Benefits	\$ 93,369	\$ -	\$ 2,782	\$ 2,782	\$ 2,782
45000 - Healthcare Contribution	\$ 55,504	\$ -	\$ 2,044	\$ 2,044	\$ 2,044
45010 - Dental Contribution	\$ 639	\$ -	\$ 72	\$ 72	\$ 72
45100 - FICA/SS Contribution	\$ 23,195	\$ -	\$ 343	\$ 343	\$ 343
45200 - IMRF Contribution	\$ 14,031	\$ -	\$ 245	\$ 245	\$ 245
53010 - Workers Compensation	\$ -	\$ -	\$ 78	\$ 78	\$ 78
Contractual Services	\$ 99,453	\$ 74,348	\$ 65,673	\$ 65,673	\$ (8,675)
50150 - Contractual/Consulting Services	\$ 24,915	\$ 56,000	\$ 50,500	\$ 50,500	\$ (5,500)
50340 - Software Licensing Cost	\$ 30,178	\$ 8,752	\$ 11,252	\$ 11,252	\$ 2,500
53100 - Conferences and Meetings	\$ 43,313	\$ 8,000	\$ 2,325	\$ 2,325	\$ (5,675)
53120 - Employee Mileage Expense	\$ 1,048	\$ 1,596	\$ 1,596	\$ 1,596	\$ -
Commodities	\$ 1,998	\$ 4,430	\$ 16,430	\$ 16,430	\$ 12,000
60010 - Operating Supplies	\$ 99	\$ 4,250	\$ 4,250	\$ 4,250	\$ -
60050 - Books and Subscriptions	\$ 1,899	\$ 180	\$ 12,180	\$ 12,180	\$ 12,000
Transfers Out	\$ 56,622	\$ 18,092	\$ 27,511	\$ 27,511	\$ 9,419
99001 - Transfer to General Fund 001	\$ 56,622	\$ 18,092	\$ 27,511	\$ 27,511	\$ 9,419
583 Local Health Protect Grant	\$ 574,954	\$ 557	\$ 538	\$ 538	\$ (19)
Personnel Services- Salaries & Wages	\$ 423,860	\$ -	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 423,860	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 149,219	\$ -	\$ -	\$ -	\$ -
45000 - Healthcare Contribution	\$ 97,048	\$ -	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 2,591	\$ -	\$ -	\$ -	\$ -
45100 - FICA/SS Contribution	\$ 30,844	\$ -	\$ -	\$ -	\$ -
45200 - IMRF Contribution	\$ 18,736	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 1,875	\$ 557	\$ 538	\$ 538	\$ (19)
53120 - Employee Mileage Expense	\$ 1,875	\$ 557	\$ 538	\$ 538	\$ (19)
586 Tobacco Free Community	\$ 152,854	\$ 17,932	\$ 16,827	\$ 16,827	\$ (1,105)
Personnel Services- Salaries & Wages	\$ 99,117	\$ -	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 99,117	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 26,488	\$ -	\$ -	\$ -	\$ -
45000 - Healthcare Contribution	\$ 14,334	\$ -	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 374	\$ -	\$ -	\$ -	\$ -
45100 - FICA/SS Contribution	\$ 7,339	\$ -	\$ -	\$ -	\$ -
45200 - IMRF Contribution	\$ 4,441	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 19,660	\$ 12,300	\$ 6,187	\$ 6,187	\$ (6,113)
50150 - Contractual/Consulting Services	\$ 19,660	\$ 12,300	\$ 3,887	\$ 3,887	\$ (8,413)
53120 - Employee Mileage Expense	\$ -	\$ -	\$ 2,300	\$ 2,300	\$ 2,300
Commodities	\$ 7,589	\$ 5,632	\$ 10,640	\$ 10,640	\$ 5,008
60010 - Operating Supplies	\$ 6,449	\$ 4,492	\$ 9,500	\$ 9,500	\$ 5,008
64000 - Telephone	\$ 1,140	\$ 1,140	\$ 1,140	\$ 1,140	\$ -
589 City Readiness Initiative	\$ 91,948	\$ 29,211	\$ 25,408	\$ 25,408	\$ (3,803)
Personnel Services- Salaries & Wages	\$ 49,855	\$ -	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 49,855	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 16,842	\$ -	\$ -	\$ -	\$ -
45000 - Healthcare Contribution	\$ 10,813	\$ -	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 229	\$ -	\$ -	\$ -	\$ -
45100 - FICA/SS Contribution	\$ 3,619	\$ -	\$ -	\$ -	\$ -
45200 - IMRF Contribution	\$ 2,181	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 53	\$ 1,179	\$ 1,345	\$ 1,345	\$ 166
53120 - Employee Mileage Expense	\$ 53	\$ 1,179	\$ 1,345	\$ 1,345	\$ 166
Commodities	\$ 25,198	\$ 28,032	\$ 24,063	\$ 24,063	\$ (3,969)
60010 - Operating Supplies	\$ 23,886	\$ 26,720	\$ 22,752	\$ 22,752	\$ (3,968)

Health

County Health Fund – 350.580.580 - 700

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
580 Health Department					
592 All Our Kids Early Childhood	\$ 121,467	\$ 19,822	\$ 31,809	\$ 31,809	\$ 11,987
Personnel Services- Salaries & Wages	\$ 89,617	\$ -	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 89,617	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 12,760	\$ -	\$ -	\$ -	\$ -
45000 - Healthcare Contribution	\$ 1,835	\$ -	\$ -	\$ -	\$ -
45100 - FICA/SS Contribution	\$ 6,825	\$ -	\$ -	\$ -	\$ -
45200 - IMRF Contribution	\$ 4,100	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 18,231	\$ 19,822	\$ 20,681	\$ 20,681	\$ 859
50150 - Contractual/Consulting Services	\$ 16,986	\$ 16,000	\$ 16,000	\$ 16,000	\$ -
53100 - Conferences and Meetings	\$ 40	\$ -	\$ -	\$ -	\$ -
53120 - Employee Mileage Expense	\$ 1,206	\$ 3,822	\$ 4,681	\$ 4,681	\$ 859
Commodities	\$ 859	\$ -	\$ 11,128	\$ 11,128	\$ 11,128
60010 - Operating Supplies	\$ 859	\$ -	\$ 11,128	\$ 11,128	\$ 11,128
598 West Nile Virus	\$ 59,927	\$ 63,176	\$ 74,326	\$ 74,326	\$ 11,150
Personnel Services- Salaries & Wages	\$ 10,630	\$ -	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 10,630	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 2,849	\$ -	\$ -	\$ -	\$ -
45000 - Healthcare Contribution	\$ 1,739	\$ -	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 36	\$ -	\$ -	\$ -	\$ -
45100 - FICA/SS Contribution	\$ 777	\$ -	\$ -	\$ -	\$ -
45200 - IMRF Contribution	\$ 296	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ 8,430	\$ 9,800	\$ 9,800	\$ 1,370
50150 - Contractual/Consulting Services	\$ -	\$ 8,300	\$ 9,600	\$ 9,600	\$ 1,300
53110 - Employee Training	\$ -	\$ 130	\$ 200	\$ 200	\$ 70
Commodities	\$ 46,448	\$ 54,746	\$ 64,526	\$ 64,526	\$ 9,780
60010 - Operating Supplies	\$ 46,448	\$ 54,746	\$ 64,526	\$ 64,526	\$ 9,780
599 MIH Special Project High Risk	\$ 104,276	\$ 432	\$ -	\$ -	\$ (432)
Personnel Services- Salaries & Wages	\$ 73,326	\$ -	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 73,326	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 28,205	\$ -	\$ -	\$ -	\$ -
45000 - Healthcare Contribution	\$ 18,842	\$ -	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 536	\$ -	\$ -	\$ -	\$ -
45100 - FICA/SS Contribution	\$ 5,483	\$ -	\$ -	\$ -	\$ -
45200 - IMRF Contribution	\$ 3,344	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 2,744	\$ 432	\$ -	\$ -	\$ (432)
53120 - Employee Mileage Expense	\$ 2,744	\$ 432	\$ -	\$ -	\$ (432)
603 Health Emergency Preparedness	\$ 219,632	\$ 49,379	\$ 95,171	\$ 95,171	\$ 45,792
Personnel Services- Salaries & Wages	\$ 132,006	\$ -	\$ 8,956	\$ 8,956	\$ 8,956
40000 - Salaries and Wages	\$ 132,006	\$ -	\$ 8,956	\$ 8,956	\$ 8,956
Personnel Services- Employee Benefits	\$ 48,202	\$ -	\$ 5,563	\$ 5,563	\$ 5,563
45000 - Healthcare Contribution	\$ 31,790	\$ -	\$ 4,087	\$ 4,087	\$ 4,087
45010 - Dental Contribution	\$ 811	\$ -	\$ 144	\$ 144	\$ 144
45100 - FICA/SS Contribution	\$ 9,705	\$ -	\$ 686	\$ 686	\$ 686
45200 - IMRF Contribution	\$ 5,896	\$ -	\$ 490	\$ 490	\$ 490
53010 - Workers Compensation	\$ -	\$ -	\$ 156	\$ 156	\$ 156
Contractual Services	\$ 6,499	\$ 7,992	\$ 15,040	\$ 15,040	\$ 7,048
50150 - Contractual/Consulting Services	\$ 701	\$ 2,046	\$ 2,498	\$ 2,498	\$ 452
53100 - Conferences and Meetings	\$ -	\$ 5,418	\$ -	\$ -	\$ (5,418)
53120 - Employee Mileage Expense	\$ 5,798	\$ 528	\$ 12,542	\$ 12,542	\$ 12,014
Commodities	\$ 32,924	\$ 41,387	\$ 65,612	\$ 65,612	\$ 24,225
60010 - Operating Supplies	\$ 5,800	\$ 12,780	\$ 36,152	\$ 36,152	\$ 23,372
64000 - Telephone	\$ 27,124	\$ 28,607	\$ 29,460	\$ 29,460	\$ 853
604 CH Health Promotion	\$ 394,283	\$ 156,273	\$ 168,822	\$ 168,822	\$ 12,549
Personnel Services- Salaries & Wages	\$ 291,008	\$ -	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 291,008	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 87,479	\$ -	\$ -	\$ -	\$ -
45000 - Healthcare Contribution	\$ 51,255	\$ -	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 1,801	\$ -	\$ -	\$ -	\$ -
45100 - FICA/SS Contribution	\$ 21,479	\$ -	\$ -	\$ -	\$ -
45200 - IMRF Contribution	\$ 12,944	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 11,950	\$ 55,450	\$ 53,200	\$ 53,200	\$ (2,250)
50150 - Contractual/Consulting Services	\$ 10,000	\$ 31,200	\$ 27,700	\$ 27,700	\$ (3,500)
50340 - Software Licensing Cost	\$ 982	\$ -	\$ -	\$ -	\$ -
53110 - Employee Training	\$ 968	\$ 22,500	\$ 22,500	\$ 22,500	\$ -
53120 - Employee Mileage Expense	\$ -	\$ 1,750	\$ 3,000	\$ 3,000	\$ 1,250
Commodities	\$ 3,846	\$ 64,639	\$ 60,600	\$ 60,600	\$ (4,039)
60010 - Operating Supplies	\$ 3,846	\$ 64,639	\$ 60,600	\$ 60,600	\$ (4,039)
Transfers Out	\$ -	\$ 36,184	\$ 55,022	\$ 55,022	\$ 18,838
99001 - Transfer to General Fund 001	\$ -	\$ 36,184	\$ 55,022	\$ 55,022	\$ 18,838

Health

County Health Fund – 350.580.580 - 700

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
580 Health Department					
605 Lead Poisoning Case Management	\$ 80,471	\$ 26,375	\$ 43,865	\$ 43,865	\$ 17,490
Personnel Services- Salaries & Wages	\$ 57,519	\$ -	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 57,519	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 19,438	\$ -	\$ -	\$ -	\$ -
45000 - Healthcare Contribution	\$ 12,564	\$ -	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 211	\$ -	\$ -	\$ -	\$ -
45100 - FICA/SS Contribution	\$ 4,162	\$ -	\$ -	\$ -	\$ -
45200 - IMRF Contribution	\$ 2,500	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 875	\$ 1,700	\$ 1,700	\$ 1,700	\$ -
53110 - Employee Training	\$ 875	\$ 1,700	\$ 1,700	\$ 1,700	\$ -
Commodities	\$ 2,639	\$ -	\$ 17,490	\$ 17,490	\$ 17,490
60010 - Operating Supplies	\$ 2,639	\$ -	\$ 17,490	\$ 17,490	\$ 17,490
Capital	\$ -	\$ 24,675	\$ 24,675	\$ 24,675	\$ -
70120 - Special Purpose Equipment	\$ -	\$ 24,675	\$ 24,675	\$ 24,675	\$ -
609 Environment	\$ 826,819	\$ 200,988	\$ 203,088	\$ 203,088	\$ 2,100
Personnel Services- Salaries & Wages	\$ 515,963	\$ -	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 515,963	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 191,584	\$ -	\$ -	\$ -	\$ -
45000 - Healthcare Contribution	\$ 128,264	\$ -	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 3,384	\$ -	\$ -	\$ -	\$ -
45100 - FICA/SS Contribution	\$ 37,321	\$ -	\$ -	\$ -	\$ -
45200 - IMRF Contribution	\$ 22,615	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 101,434	\$ 135,188	\$ 137,288	\$ 137,288	\$ 2,100
50150 - Contractual/Consulting Services	\$ 32,366	\$ 30,500	\$ 30,500	\$ 30,500	\$ -
50340 - Software Licensing Cost	\$ 35,990	\$ 52,306	\$ 52,306	\$ 52,306	\$ -
50500 - Lab Services	\$ 109	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
52180 - Building Space Rental	\$ 15,408	\$ 24,882	\$ 24,882	\$ 24,882	\$ -
53110 - Employee Training	\$ 3,322	\$ 7,000	\$ 7,500	\$ 7,500	\$ 500
53120 - Employee Mileage Expense	\$ 13,472	\$ 14,500	\$ 15,000	\$ 15,000	\$ 500
53130 - General Association Dues	\$ 767	\$ 3,500	\$ 4,600	\$ 4,600	\$ 1,100
Commodities	\$ 17,838	\$ 65,800	\$ 65,800	\$ 65,800	\$ -
60000 - Office Supplies	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
60010 - Operating Supplies	\$ 5,958	\$ 22,500	\$ 22,500	\$ 22,500	\$ -
60050 - Books and Subscriptions	\$ -	\$ 500	\$ 500	\$ 500	\$ -
60060 - Computer Software- Non Capital	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
60070 - Computer Hardware- Non Capital	\$ 11,880	\$ 33,800	\$ 33,800	\$ 33,800	\$ -
63040 - Fuel- Vehicles	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
613 Infection Prevention CL Col Proj	\$ 59,722	\$ -	\$ -	\$ -	\$ -
Personnel Services- Salaries & Wages	\$ 40,921	\$ -	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 40,921	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 17,272	\$ -	\$ -	\$ -	\$ -
45000 - Healthcare Contribution	\$ 10,487	\$ -	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 232	\$ -	\$ -	\$ -	\$ -
45100 - FICA/SS Contribution	\$ 2,952	\$ -	\$ -	\$ -	\$ -
45200 - IMRF Contribution	\$ 1,809	\$ -	\$ -	\$ -	\$ -
53010 - Workers Compensation	\$ 1,792	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 1,529	\$ -	\$ -	\$ -	\$ -
53000 - Liability Insurance	\$ 1,484	\$ -	\$ -	\$ -	\$ -
53020 - Unemployment Claims	\$ 45	\$ -	\$ -	\$ -	\$ -

Health

County Health Fund – 350.580.580 - 700

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
580 Health Department					
630 Division of Health Promotion	\$ 381,232	\$ 321,900	\$ 432,147	\$ 432,147	\$ 110,247
Personnel Services- Salaries & Wages	\$ 193,184	\$ -	\$ 41,656	\$ 41,656	\$ 41,656
40000 - Salaries and Wages	\$ 193,184	\$ -	\$ 41,656	\$ 41,656	\$ 41,656
Personnel Services- Employee Benefits	\$ 63,615	\$ -	\$ 27,333	\$ 27,333	\$ 27,333
45000 - Healthcare Contribution	\$ 40,759	\$ -	\$ 20,432	\$ 20,432	\$ 20,432
45010 - Dental Contribution	\$ 671	\$ -	\$ 718	\$ 718	\$ 718
45100 - FICA/SS Contribution	\$ 14,014	\$ -	\$ 3,187	\$ 3,187	\$ 3,187
45200 - IMRF Contribution	\$ 8,172	\$ -	\$ 2,275	\$ 2,275	\$ 2,275
53010 - Workers Compensation	\$ -	\$ -	\$ 721	\$ 721	\$ 721
Contractual Services	\$ 47,030	\$ 213,340	\$ 213,860	\$ 213,860	\$ 520
50150 - Contractual/Consulting Services	\$ 36,358	\$ 18,000	\$ 16,000	\$ 16,000	\$ (2,000)
50340 - Software Licensing Cost	\$ 343	\$ 175,940	\$ 177,360	\$ 177,360	\$ 1,420
53100 - Conferences and Meetings	\$ 1,054	\$ 15,500	\$ 15,500	\$ 15,500	\$ -
53110 - Employee Training	\$ 8,055	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
53120 - Employee Mileage Expense	\$ 1,221	\$ 900	\$ 900	\$ 900	\$ -
53130 - General Association Dues	\$ -	\$ -	\$ 1,100	\$ 1,100	\$ 1,100
Commodities	\$ 21,754	\$ 28,149	\$ 27,025	\$ 27,025	\$ (1,124)
60000 - Office Supplies	\$ 348	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
60010 - Operating Supplies	\$ 1,574	\$ 2,624	\$ 1,500	\$ 1,500	\$ (1,124)
60050 - Books and Subscriptions	\$ -	\$ 200	\$ 200	\$ 200	\$ -
63010 - Utilities- Electric	\$ 2,189	\$ 4,682	\$ 4,682	\$ 4,682	\$ -
64000 - Telephone	\$ 17,643	\$ 17,643	\$ 17,643	\$ 17,643	\$ -
Transfers Out	\$ 55,648	\$ 80,411	\$ 122,273	\$ 122,273	\$ 41,862
99001 - Transfer to General Fund 001	\$ 55,648	\$ 80,411	\$ 122,273	\$ 122,273	\$ 41,862
631 Division of Disease Prevention	\$ 846,624	\$ 88,555	\$ 245,886	\$ 245,886	\$ 157,331
Personnel Services- Salaries & Wages	\$ 580,914	\$ -	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 580,914	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 173,348	\$ -	\$ -	\$ -	\$ -
45000 - Healthcare Contribution	\$ 101,026	\$ -	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 3,717	\$ -	\$ -	\$ -	\$ -
45100 - FICA/SS Contribution	\$ 42,715	\$ -	\$ -	\$ -	\$ -
45200 - IMRF Contribution	\$ 25,889	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 9,747	\$ 17,800	\$ 92,500	\$ 92,500	\$ 74,700
50150 - Contractual/Consulting Services	\$ 5,948	\$ 8,900	\$ 83,600	\$ 83,600	\$ 74,700
50340 - Software Licensing Cost	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
50500 - Lab Services	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
53100 - Conferences and Meetings	\$ 672	\$ 1,600	\$ 1,600	\$ 1,600	\$ -
53120 - Employee Mileage Expense	\$ 2,149	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
53130 - General Association Dues	\$ 978	\$ 2,300	\$ 2,300	\$ 2,300	\$ -
Commodities	\$ 30,215	\$ 38,591	\$ 110,591	\$ 110,591	\$ 72,000
60000 - Office Supplies	\$ 978	\$ 4,400	\$ 4,400	\$ 4,400	\$ -
60010 - Operating Supplies	\$ 2,232	\$ 4,618	\$ 4,618	\$ 4,618	\$ -
60050 - Books and Subscriptions	\$ -	\$ 500	\$ 500	\$ 500	\$ -
60060 - Computer Software- Non Capital	\$ -	\$ -	\$ 72,000	\$ 72,000	\$ 72,000
60250 - Medical Supplies and Drugs	\$ 11,931	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
63040 - Fuel- Vehicles	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
64000 - Telephone	\$ 15,073	\$ 15,073	\$ 15,073	\$ 15,073	\$ -
Transfers Out	\$ 52,400	\$ 32,164	\$ 42,795	\$ 42,795	\$ 10,631
99001 - Transfer to General Fund 001	\$ 52,400	\$ 32,164	\$ 42,795	\$ 42,795	\$ 10,631
639 Community TB Program	\$ 118,305	\$ 62,242	\$ 87,342	\$ 87,342	\$ 25,100
Personnel Services- Salaries & Wages	\$ 51,103	\$ -	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 51,103	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 21,921	\$ -	\$ -	\$ -	\$ -
45000 - Healthcare Contribution	\$ 16,019	\$ -	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 28	\$ -	\$ -	\$ -	\$ -
45100 - FICA/SS Contribution	\$ 3,650	\$ -	\$ -	\$ -	\$ -
45200 - IMRF Contribution	\$ 2,224	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 32,301	\$ 40,550	\$ 65,650	\$ 65,650	\$ 25,100
50150 - Contractual/Consulting Services	\$ 26,304	\$ 31,400	\$ 55,500	\$ 55,500	\$ 24,100
50470 - X-Rays	\$ 81	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
50500 - Lab Services	\$ 5,808	\$ 8,000	\$ 9,000	\$ 9,000	\$ 1,000
53120 - Employee Mileage Expense	\$ 108	\$ 150	\$ 150	\$ 150	\$ -
Commodities	\$ 12,979	\$ 21,692	\$ 21,692	\$ 21,692	\$ -
60010 - Operating Supplies	\$ 621	\$ 1,092	\$ 1,092	\$ 1,092	\$ -
60250 - Medical Supplies and Drugs	\$ 12,358	\$ 20,600	\$ 20,600	\$ 20,600	\$ -
651 Medical Reserve Corps Program	\$ 5,320	\$ 10,000	\$ -	\$ -	\$ (10,000)
Contractual Services	\$ 2,868	\$ 8,000	\$ -	\$ -	\$ (8,000)
50150 - Contractual/Consulting Services	\$ 2,868	\$ 8,000	\$ -	\$ -	\$ (8,000)
Commodities	\$ 2,452	\$ 2,000	\$ -	\$ -	\$ (2,000)
60010 - Operating Supplies	\$ 2,452	\$ 2,000	\$ -	\$ -	\$ (2,000)

Health

County Health Fund – 350.580.580 - 700

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
580 Health Department					
655 Childrens Mental Hlth Initiative	\$ 450,483	\$ 118,927	\$ 25,000	\$ 25,000	\$ (93,927)
Personnel Services- Salaries & Wages	\$ 149,409	\$ -	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 149,409	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 48,857	\$ -	\$ -	\$ -	\$ -
45000 - Healthcare Contribution	\$ 30,700	\$ -	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 562	\$ -	\$ -	\$ -	\$ -
45100 - FICA/SS Contribution	\$ 10,936	\$ -	\$ -	\$ -	\$ -
45200 - IMRF Contribution	\$ 6,659	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 232,692	\$ 110,927	\$ 21,000	\$ 21,000	\$ (89,927)
50150 - Contractual/Consulting Services	\$ 230,025	\$ 104,052	\$ 16,102	\$ 16,102	\$ (87,950)
53100 - Conferences and Meetings	\$ 1,860	\$ -	\$ -	\$ -	\$ -
53110 - Employee Training	\$ -	\$ 5,000	\$ 3,023	\$ 3,023	\$ (1,977)
53120 - Employee Mileage Expense	\$ 807	\$ 1,875	\$ 1,875	\$ 1,875	\$ -
Commodities	\$ 19,525	\$ 8,000	\$ 4,000	\$ 4,000	\$ (4,000)
60010 - Operating Supplies	\$ 19,525	\$ 8,000	\$ 4,000	\$ 4,000	\$ (4,000)
656 State Opioid Response(SOR) Grant	\$ 480,704	\$ 315,286	\$ 326,831	\$ 326,831	\$ 11,545
Personnel Services- Salaries & Wages	\$ 66,766	\$ -	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 66,766	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 18,622	\$ -	\$ -	\$ -	\$ -
45000 - Healthcare Contribution	\$ 10,328	\$ -	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 371	\$ -	\$ -	\$ -	\$ -
45100 - FICA/SS Contribution	\$ 4,919	\$ -	\$ -	\$ -	\$ -
45200 - IMRF Contribution	\$ 3,004	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 311,537	\$ 296,179	\$ 307,650	\$ 307,650	\$ 11,471
50150 - Contractual/Consulting Services	\$ 310,527	\$ 295,000	\$ 306,000	\$ 306,000	\$ 11,000
53120 - Employee Mileage Expense	\$ 1,011	\$ 1,179	\$ 1,650	\$ 1,650	\$ 471
Commodities	\$ 20,038	\$ 19,107	\$ 19,181	\$ 19,181	\$ 74
60010 - Operating Supplies	\$ 20,038	\$ 19,107	\$ 19,181	\$ 19,181	\$ 74
Transfers Out	\$ 63,740	\$ -	\$ -	\$ -	\$ -
99001 - Transfer to General Fund 001	\$ 63,740	\$ -	\$ -	\$ -	\$ -
659 Immunization Coverage Level	\$ -	\$ -	\$ 7,260	\$ 7,260	\$ 7,260
Personnel Services- Salaries & Wages	\$ -	\$ -	\$ 4,478	\$ 4,478	\$ 4,478
40000 - Salaries and Wages	\$ -	\$ -	\$ 4,478	\$ 4,478	\$ 4,478
Personnel Services- Employee Benefits	\$ -	\$ -	\$ 2,782	\$ 2,782	\$ 2,782
45000 - Healthcare Contribution	\$ -	\$ -	\$ 2,044	\$ 2,044	\$ 2,044
45010 - Dental Contribution	\$ -	\$ -	\$ 72	\$ 72	\$ 72
45100 - FICA/SS Contribution	\$ -	\$ -	\$ 343	\$ 343	\$ 343
45200 - IMRF Contribution	\$ -	\$ -	\$ 245	\$ 245	\$ 245
53010 - Workers Compensation	\$ -	\$ -	\$ 78	\$ 78	\$ 78
661 LHD Overdose Surveillance & Resp	\$ 8	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 8	\$ -	\$ -	\$ -	\$ -
50150 - Contractual/Consulting Services	\$ 8	\$ -	\$ -	\$ -	\$ -
662 Early Childhood Mental Health CP	\$ -	\$ -	\$ 5,050	\$ 5,050	\$ 5,050
Contractual Services	\$ -	\$ -	\$ 2,200	\$ 2,200	\$ 2,200
53120 - Employee Mileage Expense	\$ -	\$ -	\$ 2,200	\$ 2,200	\$ 2,200
Commodities	\$ -	\$ -	\$ 2,850	\$ 2,850	\$ 2,850
60010 - Operating Supplies	\$ -	\$ -	\$ 2,850	\$ 2,850	\$ 2,850
664 COVID-19 Outbreak	\$ 105,480	\$ -	\$ 52,509	\$ 52,509	\$ 52,509
Personnel Services- Salaries & Wages	\$ 58,162	\$ -	\$ 27,299	\$ 27,299	\$ 27,299
40000 - Salaries and Wages	\$ 58,162	\$ -	\$ 27,299	\$ 27,299	\$ 27,299
Personnel Services- Employee Benefits	\$ 10,943	\$ -	\$ 25,210	\$ 25,210	\$ 25,210
45000 - Healthcare Contribution	\$ 5,070	\$ -	\$ 20,432	\$ 20,432	\$ 20,432
45010 - Dental Contribution	\$ 166	\$ -	\$ 718	\$ 718	\$ 718
45100 - FICA/SS Contribution	\$ 4,311	\$ -	\$ 2,090	\$ 2,090	\$ 2,090
45200 - IMRF Contribution	\$ 1,396	\$ -	\$ 1,496	\$ 1,496	\$ 1,496
53010 - Workers Compensation	\$ -	\$ -	\$ 474	\$ 474	\$ 474
Contractual Services	\$ 29,571	\$ -	\$ -	\$ -	\$ -
50150 - Contractual/Consulting Services	\$ 18,750	\$ -	\$ -	\$ -	\$ -
53110 - Employee Training	\$ 10,457	\$ -	\$ -	\$ -	\$ -
53120 - Employee Mileage Expense	\$ 364	\$ -	\$ -	\$ -	\$ -
Commodities	\$ 6,804	\$ -	\$ -	\$ -	\$ -
60010 - Operating Supplies	\$ 804	\$ -	\$ -	\$ -	\$ -
60060 - Computer Software- Non Capital	\$ 6,000	\$ -	\$ -	\$ -	\$ -

Health

County Health Fund – 350.580.580 - 700

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
580 Health Department					
667 Covid-19 Mass Vaccination Grant	\$ -	\$ -	\$ 43,547	\$ 43,547	\$ 43,547
Personnel Services- Salaries & Wages	\$ -	\$ -	\$ 26,868	\$ 26,868	\$ 26,868
40000 - Salaries and Wages	\$ -	\$ -	\$ 26,868	\$ 26,868	\$ 26,868
Personnel Services- Employee Benefits	\$ -	\$ -	\$ 16,679	\$ 16,679	\$ 16,679
45000 - Healthcare Contribution	\$ -	\$ -	\$ 12,260	\$ 12,260	\$ 12,260
45010 - Dental Contribution	\$ -	\$ -	\$ 431	\$ 431	\$ 431
45100 - FICA/SS Contribution	\$ -	\$ -	\$ 2,056	\$ 2,056	\$ 2,056
45200 - IMRF Contribution	\$ -	\$ -	\$ 1,467	\$ 1,467	\$ 1,467
53010 - Workers Compensation	\$ -	\$ -	\$ 465	\$ 465	\$ 465
66816 Behavioral Health Services (BHS)	\$ 500	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 500	\$ -	\$ -	\$ -	\$ -
50150 - Contractual/Consulting Services	\$ 500	\$ -	\$ -	\$ -	\$ -
674 Early Childhood MH CP GEER	\$ 284,499	\$ 28,914	\$ 3,373	\$ 3,373	\$ (25,541)
Personnel Services- Salaries & Wages	\$ 210,144	\$ -	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 210,144	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 62,638	\$ -	\$ -	\$ -	\$ -
45000 - Healthcare Contribution	\$ 37,564	\$ -	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 559	\$ -	\$ -	\$ -	\$ -
45100 - FICA/SS Contribution	\$ 15,320	\$ -	\$ -	\$ -	\$ -
45200 - IMRF Contribution	\$ 9,195	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 7,230	\$ 16,432	\$ 2,200	\$ 2,200	\$ (14,232)
53100 - Conferences and Meetings	\$ 316	\$ -	\$ -	\$ -	\$ -
53110 - Employee Training	\$ 1,945	\$ 10,000	\$ -	\$ -	\$ (10,000)
53120 - Employee Mileage Expense	\$ 4,968	\$ 6,432	\$ 2,200	\$ 2,200	\$ (4,232)
Commodities	\$ 4,486	\$ 12,482	\$ 1,173	\$ 1,173	\$ (11,309)
60010 - Operating Supplies	\$ 4,486	\$ 12,482	\$ 1,173	\$ 1,173	\$ (11,309)
677 Embedding Peers in Emerg Depts	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 50,000	\$ -	\$ -	\$ -	\$ -
50150 - Contractual/Consulting Services	\$ 50,000	\$ -	\$ -	\$ -	\$ -
678 Strengthening IL Pub Hlth Admin	\$ 5,150	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 5,150	\$ -	\$ -	\$ -	\$ -
55050 - Grant Services	\$ 5,150	\$ -	\$ -	\$ -	\$ -
679 Community Lead Program	\$ 121,736	\$ 3,250	\$ 3,250	\$ 3,250	\$ -
Personnel Services- Salaries & Wages	\$ 104,921	\$ -	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 104,921	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 13,713	\$ -	\$ -	\$ -	\$ -
45000 - Healthcare Contribution	\$ 1,087	\$ -	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 28	\$ -	\$ -	\$ -	\$ -
45100 - FICA/SS Contribution	\$ 8,002	\$ -	\$ -	\$ -	\$ -
45200 - IMRF Contribution	\$ 4,596	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 99	\$ 400	\$ 400	\$ 400	\$ -
53120 - Employee Mileage Expense	\$ 99	\$ 400	\$ 400	\$ 400	\$ -
Commodities	\$ 3,004	\$ 2,850	\$ 2,850	\$ 2,850	\$ -
60010 - Operating Supplies	\$ 3,004	\$ 2,850	\$ 2,850	\$ 2,850	\$ -
696 Greater IL Violence Prevention	\$ 70,836	\$ 20,158	\$ -	\$ -	\$ (20,158)
Personnel Services- Salaries & Wages	\$ 47,550	\$ -	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 47,550	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 5,858	\$ -	\$ -	\$ -	\$ -
45100 - FICA/SS Contribution	\$ 3,638	\$ -	\$ -	\$ -	\$ -
45200 - IMRF Contribution	\$ 2,220	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 17,428	\$ 11,808	\$ -	\$ -	\$ (11,808)
50150 - Contractual/Consulting Services	\$ 17,282	\$ 9,300	\$ -	\$ -	\$ (9,300)
53110 - Employee Training	\$ -	\$ 2,000	\$ -	\$ -	\$ (2,000)
53120 - Employee Mileage Expense	\$ 146	\$ 508	\$ -	\$ -	\$ (508)
Commodities	\$ -	\$ 8,350	\$ -	\$ -	\$ (8,350)
60010 - Operating Supplies	\$ -	\$ 8,350	\$ -	\$ -	\$ (8,350)
697 COVID-19 Vaccination Grant	\$ 679	\$ -	\$ -	\$ -	\$ -
Commodities	\$ 679	\$ -	\$ -	\$ -	\$ -
60010 - Operating Supplies	\$ 679	\$ -	\$ -	\$ -	\$ -
699 Firearm Safe Storage (FASS)	\$ 3,399	\$ -	\$ 48,700	\$ 48,700	\$ 48,700
Contractual Services	\$ -	\$ -	\$ 6,200	\$ 6,200	\$ 6,200
53110 - Employee Training	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
53120 - Employee Mileage Expense	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
Commodities	\$ 3,399	\$ -	\$ 42,500	\$ 42,500	\$ 42,500
60010 - Operating Supplies	\$ 3,399	\$ -	\$ 42,500	\$ 42,500	\$ 42,500

Health

County Health Fund – 350.580.580 - 707

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
580 Health Department					
700 Respiratory Surveil & Outbreak	\$ 91,623	\$ -	\$ -	\$ -	\$ -
Personnel Services- Salaries & Wages	\$ 52,805	\$ -	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 52,805	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 24,084	\$ -	\$ -	\$ -	\$ -
45000 - Healthcare Contribution	\$ 8,101	\$ -	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 203	\$ -	\$ -	\$ -	\$ -
45100 - FICA/SS Contribution	\$ 3,878	\$ -	\$ -	\$ -	\$ -
45200 - IMRF Contribution	\$ 2,322	\$ -	\$ -	\$ -	\$ -
53010 - Workers Compensation	\$ 9,580	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 14,734	\$ -	\$ -	\$ -	\$ -
53000 - Liability Insurance	\$ 13,922	\$ -	\$ -	\$ -	\$ -
53020 - Unemployment Claims	\$ 224	\$ -	\$ -	\$ -	\$ -
53100 - Conferences and Meetings	\$ 206	\$ -	\$ -	\$ -	\$ -
53110 - Employee Training	\$ 325	\$ -	\$ -	\$ -	\$ -
53120 - Employee Mileage Expense	\$ 57	\$ -	\$ -	\$ -	\$ -
701 Chaddock-Early Childhood MH Cons	\$ -	\$ -	\$ 6,357	\$ 6,357	\$ 6,357
Contractual Services	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
53110 - Employee Training	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
53120 - Employee Mileage Expense	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
Commodities	\$ -	\$ -	\$ 2,357	\$ 2,357	\$ 2,357
60010 - Operating Supplies	\$ -	\$ -	\$ 2,357	\$ 2,357	\$ 2,357
702 Family-Run Organization (FRO)	\$ -	\$ -	\$ 120,825	\$ 120,825	\$ 120,825
Contractual Services	\$ -	\$ -	\$ 119,500	\$ 119,500	\$ 119,500
50150 - Contractual/Consulting Services	\$ -	\$ -	\$ 119,500	\$ 119,500	\$ 119,500
Commodities	\$ -	\$ -	\$ 1,325	\$ 1,325	\$ 1,325
60010 - Operating Supplies	\$ -	\$ -	\$ 1,325	\$ 1,325	\$ 1,325
703 Project Firstline Tools	\$ 178	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 178	\$ -	\$ -	\$ -	\$ -
53110 - Employee Training	\$ 178	\$ -	\$ -	\$ -	\$ -
704 Childhood Mental Health CHDK-Fam	\$ -	\$ -	\$ 4,031	\$ 4,031	\$ 4,031
Contractual Services	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
53110 - Employee Training	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
53120 - Employee Mileage Expense	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
Commodities	\$ -	\$ -	\$ 1,031	\$ 1,031	\$ 1,031
60010 - Operating Supplies	\$ -	\$ -	\$ 1,031	\$ 1,031	\$ 1,031
706 Reimagine PSA Comm Convener	\$ -	\$ -	\$ 8,416	\$ 8,416	\$ 8,416
Contractual Services	\$ -	\$ -	\$ 1,163	\$ 1,163	\$ 1,163
53110 - Employee Training	\$ -	\$ -	\$ 750	\$ 750	\$ 750
53120 - Employee Mileage Expense	\$ -	\$ -	\$ 413	\$ 413	\$ 413
Commodities	\$ -	\$ -	\$ 7,253	\$ 7,253	\$ 7,253
60010 - Operating Supplies	\$ -	\$ -	\$ 7,253	\$ 7,253	\$ 7,253
707 Tuberculosis Prevention	\$ -	\$ -	\$ 263	\$ 263	\$ 263
Commodities	\$ -	\$ -	\$ 263	\$ 263	\$ 263
60010 - Operating Supplies	\$ -	\$ -	\$ 263	\$ 263	\$ 263

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
580 Health					
349 Opioid Settlement Fund	\$ 316,271	\$ 1,271,900	\$ 2,000,000	\$ 2,000,000	\$ 728,100
000 Revenues	\$ 316,271	\$ 1,271,900	\$ 2,000,000	\$ 2,000,000	\$ 728,100
Interest Revenue	\$ 65,893	\$ 22,000	\$ 15,536	\$ 15,536	\$ (6,464)
38000 - Investment Income	\$ 65,893	\$ 22,000	\$ 15,536	\$ 15,536	\$ (6,464)
Other	\$ 250,378	\$ 1,249,900	\$ 1,984,464	\$ 1,984,464	\$ 734,564
38555 - Opioid Settlement	\$ 250,378	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
39900 - Fund Balance Utilization	\$ -	\$ 1,249,900	\$ 484,464	\$ 484,464	\$ (765,436)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
580 Health					
349 Opioid Settlement Fund	\$ 9,071	\$ 1,271,900	\$ 2,000,000	\$ 2,000,000	\$ 728,100
750 Opioid Settlement	\$ 9,071	\$ 1,271,900	\$ 2,000,000	\$ 2,000,000	\$ 728,100
Contractual Services	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
50150 - Contractual/Consulting Services	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Commodities	\$ 9,071	\$ -	\$ -	\$ -	\$ -
60010 - Operating Supplies	\$ 9,071	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ 1,249,900	\$ 1,000,000	\$ 1,000,000	\$ (249,900)
72010 - Building Improvements	\$ -	\$ 1,249,900	\$ 1,000,000	\$ 1,000,000	\$ (249,900)
Contingency and Other	\$ -	\$ 22,000	\$ -	\$ -	\$ (22,000)
89000 - Addition to Fund Balance	\$ -	\$ 22,000	\$ -	\$ -	\$ (22,000)

Health
Kane Kares Fund – 351.580.640 - 646

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
580 Health					
351 Kane Kares	\$ 611,250	\$ 686,670	\$ 719,256	\$ 719,256	\$ 32,586
000 Revenues	\$ 611,250	\$ 686,670	\$ 719,256	\$ 719,256	\$ 32,586
Grants	\$ 354,684	\$ 385,433	\$ 423,454	\$ 423,454	\$ 38,021
32760 - Kane Kares- ISBE Grant	\$ 247,785	\$ 302,662	\$ 303,378	\$ 303,378	\$ 716
33640 - MIECHVP Grant	\$ 106,899	\$ 82,771	\$ 120,076	\$ 120,076	\$ 37,305
Interest Revenue	\$ 37,338	\$ 20,000	\$ 14,123	\$ 14,123	\$ (5,877)
38000 - Investment Income	\$ 37,338	\$ 20,000	\$ 14,123	\$ 14,123	\$ (5,877)
Other	\$ 5,999	\$ 68,008	\$ 68,450	\$ 68,450	\$ 442
38900 - Miscellaneous Other	\$ 5,999	\$ -	\$ -	\$ -	\$ -
39900 - Fund Balance Utilization	\$ -	\$ 68,008	\$ 68,450	\$ 68,450	\$ 442
Transfers In	\$ 213,229	\$ 213,229	\$ 213,229	\$ 213,229	\$ -
39120 - Transfer from Grand Victoria Casino Elgin Fund 120	\$ 213,229	\$ 213,229	\$ 213,229	\$ 213,229	\$ -

Health

Kane Kares Fund – 351.580.640 - 646

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
580 Health Department					
351 Kane Kares	\$ 570,714	\$ 686,670	\$ 719,256	\$ 719,256	\$ 32,586
640 Kane Kares	\$ 40,541	\$ 587,712	\$ 461,951	\$ 461,951	\$ (125,761)
Personnel Services- Salaries & Wages	\$ -	\$ 393,800	\$ -	\$ -	\$ (393,800)
40000 - Salaries and Wages	\$ -	\$ 393,800	\$ -	\$ -	\$ (393,800)
Personnel Services- Employee Benefits	\$ 7,227	\$ 176,155	\$ -	\$ -	\$ (176,155)
45000 - Healthcare Contribution	\$ -	\$ 114,549	\$ -	\$ -	\$ (114,549)
45010 - Dental Contribution	\$ -	\$ 3,148	\$ -	\$ -	\$ (3,148)
45100 - FICA/SS Contribution	\$ -	\$ 30,134	\$ -	\$ -	\$ (30,134)
45200 - IMRF Contribution	\$ -	\$ 21,507	\$ -	\$ -	\$ (21,507)
53010 - Workers Compensation	\$ 7,227	\$ 6,817	\$ -	\$ -	\$ (6,817)
Contractual Services	\$ 15,190	\$ 49	\$ 442,865	\$ 442,865	\$ 442,816
50150 - Contractual/Consulting Services	\$ 5,554	\$ -	\$ 439,197	\$ 439,197	\$ 439,197
52180 - Building Space Rental	\$ -	\$ -	\$ 3,668	\$ 3,668	\$ 3,668
53000 - Liability Insurance	\$ 9,506	\$ 49	\$ -	\$ -	\$ (49)
53020 - Unemployment Claims	\$ 130	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 18,124	\$ 17,708	\$ 19,086	\$ 19,086	\$ 1,378
99001 - Transfer to General Fund 001	\$ 18,124	\$ 17,708	\$ 19,086	\$ 19,086	\$ 1,378
642 Early Childhood Block Grant	\$ 261,483	\$ 24,257	\$ 22,135	\$ 22,135	\$ (2,122)
Personnel Services- Salaries & Wages	\$ 183,934	\$ -	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 183,934	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 67,064	\$ -	\$ -	\$ -	\$ -
45000 - Healthcare Contribution	\$ 44,381	\$ -	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 822	\$ -	\$ -	\$ -	\$ -
45100 - FICA/SS Contribution	\$ 13,598	\$ -	\$ -	\$ -	\$ -
45200 - IMRF Contribution	\$ 8,262	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 6,359	\$ 7,250	\$ 13,500	\$ 13,500	\$ 6,250
53110 - Employee Training	\$ 3,777	\$ 5,250	\$ 9,000	\$ 9,000	\$ 3,750
53120 - Employee Mileage Expense	\$ 2,583	\$ 2,000	\$ 4,500	\$ 4,500	\$ 2,500
Commodities	\$ 4,126	\$ 17,007	\$ 8,635	\$ 8,635	\$ (8,372)
60010 - Operating Supplies	\$ 4,126	\$ 17,007	\$ 8,635	\$ 8,635	\$ (8,372)
644 Maternal Infant Early Childhood	\$ 98,864	\$ 32,003	\$ 21,941	\$ 21,941	\$ (10,062)
Personnel Services- Salaries & Wages	\$ 53,958	\$ -	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 53,958	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 24,799	\$ -	\$ -	\$ -	\$ -
45000 - Healthcare Contribution	\$ 18,334	\$ -	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 332	\$ -	\$ -	\$ -	\$ -
45100 - FICA/SS Contribution	\$ 3,808	\$ -	\$ -	\$ -	\$ -
45200 - IMRF Contribution	\$ 2,325	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 17,299	\$ 20,523	\$ 20,240	\$ 20,240	\$ (283)
50150 - Contractual/Consulting Services	\$ 16,458	\$ 19,320	\$ 19,320	\$ 19,320	\$ -
53110 - Employee Training	\$ 162	\$ 600	\$ 500	\$ 500	\$ (100)
53120 - Employee Mileage Expense	\$ 680	\$ 603	\$ 420	\$ 420	\$ (183)
Commodities	\$ 2,808	\$ 11,480	\$ 1,701	\$ 1,701	\$ (9,779)
60010 - Operating Supplies	\$ 2,808	\$ 11,480	\$ 1,701	\$ 1,701	\$ (9,779)
646 Riverboat- Kane Kares	\$ 169,827	\$ 42,698	\$ 213,229	\$ 213,229	\$ 170,531
Personnel Services- Salaries & Wages	\$ 77,899	\$ -	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 77,899	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 32,195	\$ -	\$ -	\$ -	\$ -
45000 - Healthcare Contribution	\$ 22,571	\$ -	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 715	\$ -	\$ -	\$ -	\$ -
45100 - FICA/SS Contribution	\$ 5,563	\$ -	\$ -	\$ -	\$ -
45200 - IMRF Contribution	\$ 3,346	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 57,816	\$ 38,698	\$ 212,826	\$ 212,826	\$ 174,128
50150 - Contractual/Consulting Services	\$ 23,850	\$ 24,528	\$ 206,385	\$ 206,385	\$ 181,857
52180 - Building Space Rental	\$ 25,494	\$ 4,170	\$ 4,169	\$ 4,169	\$ (1)
53110 - Employee Training	\$ 7,719	\$ 9,000	\$ 1,772	\$ 1,772	\$ (7,228)
53120 - Employee Mileage Expense	\$ 753	\$ 1,000	\$ 500	\$ 500	\$ (500)
Commodities	\$ 1,917	\$ 4,000	\$ 403	\$ 403	\$ (3,597)
60010 - Operating Supplies	\$ 1,917	\$ 4,000	\$ 403	\$ 403	\$ (3,597)

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
580 Health					
355 American Rescue Plan	\$ -	\$ 189,841	\$ -	\$ -	\$ (189,841)
000 Revenues	\$ -	\$ 189,841	\$ -	\$ -	\$ (189,841)
Grants	\$ -	\$ 189,841	\$ -	\$ -	\$ (189,841)
32369 - American Rescue Plan Grant	\$ -	\$ 189,841	\$ -	\$ -	\$ (189,841)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
580 Health					
355 American Rescue Plan Fund	\$ 660,646	\$ 192,283	\$ 5,257,000	\$ 5,257,000	\$ 5,064,717
66816 Behavioral Health Services (BHS)	\$ 660,646	\$ 192,283	\$ 5,257,000	\$ 5,257,000	\$ 5,064,717
Personnel Services- Salaries & Wages	\$ 95,966	\$ 123,706	\$ 305,772	\$ 305,772	\$ 182,066
40000 - Salaries and Wages	\$ 95,966	\$ 123,706	\$ 305,772	\$ 305,772	\$ 182,066
Personnel Services- Employee Benefits	\$ 28,585	\$ 68,500	\$ 81,497	\$ 81,497	\$ 12,997
45000 - Healthcare Contribution	\$ 17,772	\$ 49,859	\$ 37,101	\$ 37,101	\$ (12,758)
45010 - Dental Contribution	\$ 308	\$ 276	\$ 828	\$ 828	\$ 552
45100 - FICA/SS Contribution	\$ 7,036	\$ 9,466	\$ 23,398	\$ 23,398	\$ 13,932
45200 - IMRF Contribution	\$ 3,469	\$ 6,756	\$ 14,878	\$ 14,878	\$ 8,122
53010 - Workers Compensation	\$ -	\$ 2,143	\$ 5,292	\$ 5,292	\$ 3,149
Contractual Services	\$ 516,972	\$ 77	\$ 4,869,731	\$ 4,869,731	\$ 4,869,654
50150 - Contractual/Consulting Services	\$ 516,972	\$ -	\$ 4,858,141	\$ 4,858,141	\$ 4,858,141
53000 - Liability Insurance	\$ -	\$ 76	\$ 11,406	\$ 11,406	\$ 11,330
53020 - Unemployment Claims	\$ -	\$ 1	\$ 184	\$ 184	\$ 183
Commodities	\$ 19,123	\$ -	\$ -	\$ -	\$ -
60010 - Operating Supplies	\$ 19,123	\$ -	\$ -	\$ -	\$ -

Health Department
Homeless Management Information Systems
Homeless Management Info Systems Fund 404.580.714

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
404 Homeless Management Info Systems	\$ 150,518	\$ 142,230	\$ -	\$ -	\$ (142,230)
000 Revenues	\$ 150,518	\$ 142,230	\$ -	\$ -	\$ (142,230)
Grants	\$ 121,822	\$ 111,945	\$ -	\$ -	\$ (111,945)
32370 - HUD Grant	\$ 121,822	\$ 111,945	\$ -	\$ -	\$ (111,945)
Other	\$ 696	\$ 2,285	\$ -	\$ -	\$ (2,285)
38900 - Miscellaneous Other	\$ 696	\$ 2,000	\$ -	\$ -	\$ (2,000)
39900 - Fund Balance Utilization	\$ -	\$ 285	\$ -	\$ -	\$ (285)
Transfers In	\$ 28,000	\$ 28,000	\$ -	\$ -	\$ (28,000)
39401 - Transfer from Community Development Block Grant Fund	\$ 28,000	\$ 28,000	\$ -	\$ -	\$ (28,000)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
404 Homeless Management Info Systems Fund	\$ 167,619	\$ 142,230	\$ -	\$ -	\$ (142,230)
714 Homeless Management Info Systems	\$ 167,619	\$ 142,230	\$ -	\$ -	\$ (142,230)
Personnel Services- Salaries & Wages	\$ 70,143	\$ 42,202	\$ -	\$ -	\$ (42,202)
40000 - Salaries and Wages	\$ 70,143	\$ 42,202	\$ -	\$ -	\$ (42,202)
Personnel Services- Employee Benefits	\$ 21,307	\$ 17,449	\$ -	\$ -	\$ (17,449)
45000 - Healthcare Contribution	\$ 11,066	\$ 10,737	\$ -	\$ -	\$ (10,737)
45010 - Dental Contribution	\$ 530	\$ 440	\$ -	\$ -	\$ (440)
45100 - FICA/SS Contribution	\$ 5,155	\$ 3,233	\$ -	\$ -	\$ (3,233)
45200 - IMRF Contribution	\$ 3,092	\$ 2,307	\$ -	\$ -	\$ (2,307)
53010 - Workers Compensation	\$ 1,465	\$ 732	\$ -	\$ -	\$ (732)
Contractual Services	\$ 70,293	\$ 77,006	\$ -	\$ -	\$ (77,006)
50150 - Contractual/Consulting Services	\$ 61,443	\$ 71,040	\$ -	\$ -	\$ (71,040)
50340 - Software Licensing Cost	\$ 154	\$ 240	\$ -	\$ -	\$ (240)
50590 - Professional Services	\$ 67	\$ 47	\$ -	\$ -	\$ (47)
52010 - Janitorial Services	\$ 653	\$ 380	\$ -	\$ -	\$ (380)
52110 - Repairs and Maint- Buildings	\$ 62	\$ 108	\$ -	\$ -	\$ (108)
52140 - Repairs and Maint- Copiers	\$ 57	\$ 38	\$ -	\$ -	\$ (38)
52180 - Building Space Rental	\$ 5,640	\$ 2,919	\$ -	\$ -	\$ (2,919)
53000 - Liability Insurance	\$ 2,181	\$ 1,612	\$ -	\$ -	\$ (1,612)
53020 - Unemployment Claims	\$ 35	\$ 22	\$ -	\$ -	\$ (22)
53070 - Legal Printing	\$ -	\$ 50	\$ -	\$ -	\$ (50)
53100 - Conferences and Meetings	\$ -	\$ 50	\$ -	\$ -	\$ (50)
53110 - Employee Training	\$ -	\$ 500	\$ -	\$ -	\$ (500)
Commodities	\$ 2,200	\$ 783	\$ -	\$ -	\$ (783)
60000 - Office Supplies	\$ -	\$ 75	\$ -	\$ -	\$ (75)
60070 - Computer Hardware- Non Capital	\$ 1,185	\$ -	\$ -	\$ -	\$ -
63000 - Utilities- Natural Gas	\$ 54	\$ 42	\$ -	\$ -	\$ (42)
63010 - Utilities- Electric	\$ 48	\$ 33	\$ -	\$ -	\$ (33)
64000 - Telephone	\$ 289	\$ 233	\$ -	\$ -	\$ (233)
64010 - Cellular Phone	\$ 472	\$ 319	\$ -	\$ -	\$ (319)
64020 - Internet	\$ 152	\$ 81	\$ -	\$ -	\$ (81)
Transfers Out	\$ 3,677	\$ 4,790	\$ -	\$ -	\$ (4,790)
99001 - Transfer to General Fund 001	\$ 3,677	\$ 4,790	\$ -	\$ -	\$ (4,790)

Health Department
Homeless Management Information Systems
Homeless Management Info Systems Fund 404.580.714

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
580 Health					
404 Homeless Management Info Systems			\$ 147,651	\$ 147,651	\$ 147,651
000 Revenues			\$ 147,651	\$ 147,651	\$ 147,651
Grants			\$ 118,051	\$ 118,051	\$ 118,051
33903 - Grants - Federal Government			\$ 118,051	\$ 118,051	\$ 118,051
Transfers In			\$ 29,600	\$ 29,600	\$ 29,600
39401 - Transfer from Community Develop Block Grant Fd401			\$ 29,600	\$ 29,600	\$ 29,600

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
580 Health					
404 Homeless Management Info Systems Fund	\$ -	\$ -	\$ 147,651	\$ 147,651	\$ 147,651
714 Homeless Management Info Systems	\$ -	\$ -	\$ 147,651	\$ 147,651	\$ 147,651
Contractual Services	\$ -	\$ -	\$ 144,950	\$ 144,950	\$ 144,950
50150 - Contractual/Consulting Services	\$ -	\$ -	\$ 141,955	\$ 141,955	\$ 141,955
53000 - Liability Insurance	\$ -	\$ -	\$ 1,937	\$ 1,937	\$ 1,937
53020 - Unemployment Claims	\$ -	\$ -	\$ 1,008	\$ 1,008	\$ 1,008
53070 - Legal Printing	\$ -	\$ -	\$ 50	\$ 50	\$ 50
Commodities	\$ -	\$ -	\$ 705	\$ 705	\$ 705
60000 - Office Supplies	\$ -	\$ -	\$ 100	\$ 100	\$ 100
64000 - Telephone	\$ -	\$ -	\$ 225	\$ 225	\$ 225
64010 - Cellular Phone	\$ -	\$ -	\$ 380	\$ 380	\$ 380
Transfers Out	\$ -	\$ -	\$ 1,996	\$ 1,996	\$ 1,996
99001 - Transfer to General Fund 001	\$ -	\$ -	\$ 1,996	\$ 1,996	\$ 1,996

Health Department
Continuum of Care Planning Grant
Continuum of Care Planning Grant Fund 409.580.725

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
409 Continuum of Care Planning Grant	\$ 81,275	\$ 157,173	\$ -	\$ -	\$ (157,173)
000 Revenues	\$ 81,275	\$ 157,173	\$ -	\$ -	\$ (157,173)
Grants	\$ 68,275	\$ 128,230	\$ -	\$ -	\$ (128,230)
33585 - COC Planning Grant	\$ 68,275	\$ 128,230	\$ -	\$ -	\$ (128,230)
Other	\$ 13,000	\$ 28,943	\$ -	\$ -	\$ (28,943)
38900 - Miscellaneous Other	\$ 13,000	\$ 25,150	\$ -	\$ -	\$ (25,150)
39900 - Fund Balance Utilization	\$ -	\$ 3,793	\$ -	\$ -	\$ (3,793)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
409 Continuum of Care Planning Grant Fund	\$ 93,332	\$ 157,173	\$ -	\$ -	\$ (157,173)
725 Continuum of Care	\$ 93,332	\$ 157,173	\$ -	\$ -	\$ (157,173)
Personnel Services- Salaries & Wages	\$ 41,152	\$ 73,603	\$ -	\$ -	\$ (73,603)
40000 - Salaries and Wages	\$ 41,152	\$ 73,603	\$ -	\$ -	\$ (73,603)
Personnel Services- Employee Benefits	\$ 11,367	\$ 28,377	\$ -	\$ -	\$ (28,377)
45000 - Healthcare Contribution	\$ 5,373	\$ 16,752	\$ -	\$ -	\$ (16,752)
45010 - Dental Contribution	\$ 238	\$ 694	\$ -	\$ -	\$ (694)
45100 - FICA/SS Contribution	\$ 3,047	\$ 5,635	\$ -	\$ -	\$ (5,635)
45200 - IMRF Contribution	\$ 1,828	\$ 4,020	\$ -	\$ -	\$ (4,020)
53010 - Workers Compensation	\$ 881	\$ 1,276	\$ -	\$ -	\$ (1,276)
Contractual Services	\$ 38,168	\$ 52,443	\$ -	\$ -	\$ (52,443)
50150 - Contractual/Consulting Services	\$ 33,450	\$ 43,432	\$ -	\$ -	\$ (43,432)
50340 - Software Licensing Cost	\$ -	\$ 381	\$ -	\$ -	\$ (381)
50590 - Professional Services	\$ 38	\$ 75	\$ -	\$ -	\$ (75)
52010 - Janitorial Services	\$ 354	\$ 603	\$ -	\$ -	\$ (603)
52110 - Repairs and Maint- Buildings	\$ 48	\$ 171	\$ -	\$ -	\$ (171)
52140 - Repairs and Maint- Copiers	\$ 40	\$ 60	\$ -	\$ -	\$ (60)
52180 - Building Space Rental	\$ 2,937	\$ 4,634	\$ -	\$ -	\$ (4,634)
53000 - Liability Insurance	\$ 1,280	\$ 2,799	\$ -	\$ -	\$ (2,799)
53020 - Unemployment Claims	\$ 21	\$ 38	\$ -	\$ -	\$ (38)
53070 - Legal Printing	\$ -	\$ 100	\$ -	\$ -	\$ (100)
53100 - Conferences and Meetings	\$ -	\$ 150	\$ -	\$ -	\$ (150)
Commodities	\$ 576	\$ 1,153	\$ -	\$ -	\$ (1,153)
60000 - Office Supplies	\$ -	\$ 25	\$ -	\$ -	\$ (25)
63000 - Utilities- Natural Gas	\$ 27	\$ 67	\$ -	\$ -	\$ (67)
63010 - Utilities- Electric	\$ 25	\$ 53	\$ -	\$ -	\$ (53)
64000 - Telephone	\$ 169	\$ 371	\$ -	\$ -	\$ (371)
64010 - Cellular Phone	\$ 273	\$ 509	\$ -	\$ -	\$ (509)
64020 - Internet	\$ 81	\$ 128	\$ -	\$ -	\$ (128)
Transfers Out	\$ 2,070	\$ 1,597	\$ -	\$ -	\$ (1,597)
99001 - Transfer to General Fund 001	\$ 2,070	\$ 1,597	\$ -	\$ -	\$ (1,597)

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
580 Health					
409 Continuum of Care Planning Grant			\$ 158,750	\$ 158,750	\$ 158,750
000 Revenues			\$ 158,750	\$ 158,750	\$ 158,750
Grants			\$ 133,600	\$ 133,600	\$ 133,600
33903 - Grants - Federal Government			\$ 133,600	\$ 133,600	\$ 133,600
Other			\$ 25,150	\$ 25,150	\$ 25,150
38900 - Miscellaneous Other			\$ 25,150	\$ 25,150	\$ 25,150

Health Department
Continuum of Care Planning Grant
Continuum of Care Planning Grant Fund 409.580.725

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
580 Health					
409 Continuum of Care Planning Grant Fund	\$ -	\$ -	\$ 158,750	\$ 158,750	\$ 158,750
725 Continuum of Care	\$ -	\$ -	\$ 158,750	\$ 158,750	\$ 158,750
Contractual Services	\$ -	\$ -	\$ 154,949	\$ 154,949	\$ 154,949
50150 - Contractual/Consulting Services	\$ -	\$ -	\$ 149,782	\$ 149,782	\$ 149,782
53000 - Liability Insurance	\$ -	\$ -	\$ 3,366	\$ 3,366	\$ 3,366
53020 - Unemployment Claims	\$ -	\$ -	\$ 1,751	\$ 1,751	\$ 1,751
53070 - Legal Printing	\$ -	\$ -	\$ 50	\$ 50	\$ 50
Commodities	\$ -	\$ -	\$ 475	\$ 475	\$ 475
60000 - Office Supplies	\$ -	\$ -	\$ 100	\$ 100	\$ 100
64000 - Telephone	\$ -	\$ -	\$ 375	\$ 375	\$ 375
Transfers Out	\$ -	\$ -	\$ 3,326	\$ 3,326	\$ 3,326
99001 - Transfer to General Fund 001	\$ -	\$ -	\$ 3,326	\$ 3,326	\$ 3,326

Health Department
HOME - ARP
HOME – ARP Grant Fund 414.580.738

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
414 Home - ARP	\$ 392,932	\$ 502,783	\$ -	\$ -	\$ (502,783)
000 Revenues	\$ 392,932	\$ 502,783	\$ -	\$ -	\$ (502,783)
Grants	\$ 392,932	\$ 500,000	\$ -	\$ -	\$ (500,000)
33635 - HOME - ARP Grant	\$ 392,932	\$ 500,000	\$ -	\$ -	\$ (500,000)
Other	\$ -	\$ 2,783	\$ -	\$ -	\$ (2,783)
39900 - Fund Balance Utilization	\$ -	\$ 2,783	\$ -	\$ -	\$ (2,783)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
414 Home - ARP Fund	\$ 392,932	\$ 502,783	\$ -	\$ -	\$ (502,783)
738 HOME - ARP Grant	\$ 392,932	\$ 502,783	\$ -	\$ -	\$ (502,783)
Personnel Services- Salaries & Wages	\$ 114,956	\$ 140,913	\$ -	\$ -	\$ (140,913)
40000 - Salaries and Wages	\$ 114,956	\$ 140,913	\$ -	\$ -	\$ (140,913)
Personnel Services- Employee Benefits	\$ 33,846	\$ 43,885	\$ -	\$ -	\$ (43,885)
45000 - Healthcare Contribution	\$ 17,270	\$ 22,200	\$ -	\$ -	\$ (22,200)
45010 - Dental Contribution	\$ 643	\$ 757	\$ -	\$ -	\$ (757)
45100 - FICA/SS Contribution	\$ 8,444	\$ 10,788	\$ -	\$ -	\$ (10,788)
45200 - IMRF Contribution	\$ 5,072	\$ 7,698	\$ -	\$ -	\$ (7,698)
53010 - Workers Compensation	\$ 2,417	\$ 2,442	\$ -	\$ -	\$ (2,442)
Contractual Services	\$ 234,299	\$ 309,617	\$ -	\$ -	\$ (309,617)
50340 - Software Licensing Cost	\$ -	\$ 800	\$ -	\$ -	\$ (800)
50590 - Professional Services	\$ 1,980	\$ 157	\$ -	\$ -	\$ (157)
52010 - Janitorial Services	\$ 1,183	\$ 1,266	\$ -	\$ -	\$ (1,266)
52110 - Repairs and Maint- Buildings	\$ 111	\$ 359	\$ -	\$ -	\$ (359)
52140 - Repairs and Maint- Copiers	\$ 109	\$ 125	\$ -	\$ -	\$ (125)
52180 - Building Space Rental	\$ 9,634	\$ 9,731	\$ -	\$ -	\$ (9,731)
52230 - Repairs and Maint- Vehicles	\$ 2,425	\$ 400	\$ -	\$ -	\$ (400)
53000 - Liability Insurance	\$ 3,575	\$ 5,228	\$ -	\$ -	\$ (5,228)
53020 - Unemployment Claims	\$ 57	\$ 71	\$ -	\$ -	\$ (71)
53110 - Employee Training	\$ 325	\$ -	\$ -	\$ -	\$ -
53120 - Employee Mileage Expense	\$ 3,104	\$ 1,000	\$ -	\$ -	\$ (1,000)
55000 - Miscellaneous Contractual Exp	\$ 211,796	\$ 290,480	\$ -	\$ -	\$ (290,480)
Commodities	\$ 3,458	\$ 3,433	\$ -	\$ -	\$ (3,433)
60000 - Office Supplies	\$ 50	\$ 100	\$ -	\$ -	\$ (100)
60070 - Computer Hardware- Non Capital	\$ 1,030	\$ -	\$ -	\$ -	\$ -
63000 - Utilities- Natural Gas	\$ 99	\$ 140	\$ -	\$ -	\$ (140)
63010 - Utilities- Electric	\$ 80	\$ 111	\$ -	\$ -	\$ (111)
63040 - Fuel- Vehicles	\$ 555	\$ 1,000	\$ -	\$ -	\$ (1,000)
64000 - Telephone	\$ 514	\$ 778	\$ -	\$ -	\$ (778)
64010 - Cellular Phone	\$ 866	\$ 1,036	\$ -	\$ -	\$ (1,036)
64020 - Internet	\$ 265	\$ 268	\$ -	\$ -	\$ (268)
Transfers Out	\$ 6,373	\$ 4,935	\$ -	\$ -	\$ (4,935)
99001 - Transfer to General Fund 001	\$ 6,373	\$ 4,935	\$ -	\$ -	\$ (4,935)

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
580 Health					
414 Home - ARP			\$ 646,209	\$ 646,209	\$ 646,209
000 Revenues			\$ 646,209	\$ 646,209	\$ 646,209
Grants			\$ 646,209	\$ 646,209	\$ 646,209
33903 - Grants - Federal Government			\$ 646,209	\$ 646,209	\$ 646,209

Health Department
HOME - ARP
HOME – ARP Grant Fund 414.580.738

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
580 Health					
414 Home - ARP Fund	\$ -	\$ -	\$ 646,209	\$ 646,209	\$ 646,209
738 HOME - ARP Grant	\$ -	\$ -	\$ 646,209	\$ 646,209	\$ 646,209
Contractual Services	\$ -	\$ -	\$ 635,188	\$ 635,188	\$ 635,188
50590 - Professional Services	\$ -	\$ -	\$ 254,950	\$ 254,950	\$ 254,950
53000 - Liability Insurance	\$ -	\$ -	\$ 7,393	\$ 7,393	\$ 7,393
53020 - Unemployment Claims	\$ -	\$ -	\$ 3,845	\$ 3,845	\$ 3,845
53120 - Employee Mileage Expense	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ 9,000
55000 - Miscellaneous Contractual Exp	\$ -	\$ -	\$ 360,000	\$ 360,000	\$ 360,000
Commodities	\$ -	\$ -	\$ 3,038	\$ 3,038	\$ 3,038
60000 - Office Supplies	\$ -	\$ -	\$ 500	\$ 500	\$ 500
60050 - Books and Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -
64000 - Telephone	\$ -	\$ -	\$ 900	\$ 900	\$ 900
64010 - Cellular Phone	\$ -	\$ -	\$ 1,638	\$ 1,638	\$ 1,638
Transfers Out	\$ -	\$ -	\$ 7,983	\$ 7,983	\$ 7,983
99001 - Transfer to General Fund 001	\$ -	\$ -	\$ 7,983	\$ 7,983	\$ 7,983

**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, 820 ILCS 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:** Maintain data and report and post annually to OSHA on form 300A for all work-related injuries. Certain workplace injuries such as fatalities, loss of limb, etc. require immediate notifications. Files must be maintained within regulations on the worksite for at least 5 years, and investigations must be completed as required by law.
- **Patient-Centered Outcomes Research Institute (PCORI) Excise Tax:** Per IRS, Tax must be calculated and paid annually to avoid penalties.
- **Workers Compensation Compliance:** Maintain compliance with the Illinois Worker's Compensation Act (820 ILCS 305/1 – 30) Determinations and payments 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 Compliance, Plan and Utilization Reports:** Maintain statutorily required statistics about the workforce. Ensure policies meet legal compliance with state and federal equal opportunity laws and that those laws are followed within Kane County departments. Respond to any workplace complaints filed with the County or with a state or federal regulating agency.
- **EEO-4 Data Reporting:** In compliance with 709(c) of Title VII of the Civil Rights Act of 1964, as amended: maintain and report demographic information to the EEOC via EEO-4 reporting. 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:** Ensure County compliance with the Family and Medical Leave Act (FMLA) 29 CFR Part 825 including family leave, medical leave, VESSA leave, and military leave. HR manages and tracks leaves to ensure County offices and departments are complying with leave and notice requirements.
- **Unemployment:** HR manages and responds to claims for unemployment, and ensures benefits are paid timely per 820 ILCS 405/100 et. seq.
- **Insurance Maintenance:** County Code mandates the Human Resources Department to maintain and secure statutorily required 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. HR ensures coverage meets statutory requirements such as mental health coverage mandate.

2025 Project Recap	Continuing	Completed
Job Descriptions in all files, compensation study and job grading	X	
Merger of Union and Non-union plans for efficiency		X
Updated MERP vendor for cost savings and compliance		X
Addition of HSA benefit plan option		X
Convert benefits administration to New World systems for efficiency	X	
Develop Risk Management Program and RFP insurance broker	X	
Evaluate and update Employee Handbook and policies	X	
Develop a Department Head Evaluation Form and process	X	
Vacation rollover and employment application systems updated electronically		X
Evaluate Health Plan vendors for alternate vendor for cost savings	X	

Key Performance Measures	2023	2024
Equal Employment Opportunity Plan and EEO-4 reporting	2	2
OSHA 300 log and summary 300A	3	3
COBRA packets	153	158
New Employees Onboarded	330	282
Orientations	12	12
Workers Comp Claims	68	72
Liability Claims	110	107

**Human Resource Management
General Fund - 001.120.120 -
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EEO/employee complaint investigations	n/a	11
Department Head Hiring	2	1

2026 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.
Risk Manager has been chosen and has begun keeping detailed information and reviewing sites.
Identify and mitigate high risk situations to reduce claim number and magnitude
- **Health Insurance Program:** Evaluate health insurance program vendor to identify potential cost savings for the County.

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	5	6	6
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	5	6	6

*Other: Elected Officials, Per Diem, Commissioners

**Human Resource Management
General Fund - 001.120.120 -
Insurance Liability Fund 010.120.130**

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
120 Human Resource Management					
120 Human Resource Management	\$ 245,588	\$ 289,731	\$ 246,022	\$ 246,022	\$ (43,709)
Personnel Services- Salaries & Wages	\$ 220,962	\$ 231,481	\$ 232,372	\$ 232,372	\$ 891
40000 - Salaries and Wages	\$ 220,962	\$ 231,481	\$ 232,372	\$ 232,372	\$ 891
Personnel Services- Employee Benefits	\$ 59,224	\$ 99,554	\$ 95,914	\$ 95,914	\$ (3,640)
45000 - Healthcare Contribution	\$ 57,116	\$ 63,646	\$ 59,644	\$ 59,644	\$ (4,002)
45010 - Dental Contribution	\$ 2,108	\$ 2,117	\$ 1,764	\$ 1,764	\$ (353)
45100 - FICA/SS Contribution	\$ -	\$ 17,420	\$ 17,782	\$ 17,782	\$ 362
45200 - IMRF Contribution	\$ -	\$ 12,431	\$ 12,701	\$ 12,701	\$ 270
53010 - Workers Compensation	\$ -	\$ 3,940	\$ 4,023	\$ 4,023	\$ 83
Contractual Services	\$ 16,905	\$ 48,500	\$ 7,750	\$ 7,750	\$ (40,750)
50000 - Project Administration Services	\$ -	\$ 10,000	\$ -	\$ -	\$ (10,000)
52140 - Repairs and Maint- Copiers	\$ 605	\$ 1,500	\$ 750	\$ 750	\$ (750)
53050 - Employment Advertising	\$ 4,752	\$ 6,800	\$ -	\$ -	\$ (6,800)
53100 - Conferences and Meetings	\$ 4,392	\$ 5,500	\$ -	\$ -	\$ (5,500)
53120 - Employee Mileage Expense	\$ 248	\$ 150	\$ 150	\$ 150	\$ -
53130 - General Association Dues	\$ 528	\$ 1,200	\$ -	\$ -	\$ (1,200)
55000 - Miscellaneous Contractual Exp	\$ 6,380	\$ 23,350	\$ 6,850	\$ 6,850	\$ (16,500)
Commodities	\$ 5,575	\$ 7,500	\$ 5,900	\$ 5,900	\$ (1,600)
60000 - Office Supplies	\$ 2,740	\$ 4,800	\$ 3,000	\$ 3,000	\$ (1,800)
60010 - Operating Supplies	\$ 2,381	\$ 2,200	\$ 2,400	\$ 2,400	\$ 200
60080 - Employee Recognition Supplies	\$ 455	\$ 500	\$ 500	\$ 500	\$ -
Capital	\$ 2,145	\$ 2,250	\$ -	\$ -	\$ (2,250)
70080 - Office Furniture	\$ -	\$ 2,250	\$ -	\$ -	\$ (2,250)
70090 - Office Equipment	\$ 2,145	\$ -	\$ -	\$ -	\$ -
Services	\$ (59,224)	\$ (99,554)	\$ (95,914)	\$ (95,914)	\$ 3,640
45005 - Healthcare Contribution Contra Account	\$ (57,116)	\$ (63,646)	\$ (59,644)	\$ (59,644)	\$ 4,002
45015 - Dental Insurance Contra Account	\$ (2,108)	\$ (2,117)	\$ (1,764)	\$ (1,764)	\$ 353
45105 - FICA/SS Contribution Contra Account	\$ -	\$ (17,420)	\$ (17,782)	\$ (17,782)	\$ (362)
45205 - IMRF Contribution Contra Account	\$ -	\$ (12,431)	\$ (12,701)	\$ (12,701)	\$ (270)
53015 - Worker's Comp Contra Account	\$ -	\$ (3,940)	\$ (4,023)	\$ (4,023)	\$ (83)

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
000 General Government Revenue					
010 Insurance Liability	\$ 7,824,537	\$ 7,810,942	\$ 8,243,504	\$ 8,243,504	\$ 432,562
000 Revenues	\$ 7,824,537	\$ 7,810,942	\$ 8,243,504	\$ 8,243,504	\$ 432,562
Charges for Services	\$ 3,864	\$ -	\$ -	\$ -	\$ -
35900 - Miscellaneous Fees	\$ 3,864	\$ -	\$ -	\$ -	\$ -
Insurance Recovery	\$ -	\$ 180,000	\$ 180,000	\$ 180,000	\$ -
38905 - Insurance Recovery	\$ -	\$ 180,000	\$ 180,000	\$ 180,000	\$ -
Interest Revenue	\$ 500,341	\$ 329,000	\$ 232,320	\$ 232,320	\$ (96,680)
38000 - Investment Income	\$ 500,341	\$ 329,000	\$ 232,320	\$ 232,320	\$ (96,680)
Other	\$ -	\$ 740,250	\$ 1,369,492	\$ 1,369,492	\$ 629,242
39900 - Fund Balance Utilization	\$ -	\$ 740,250	\$ 1,369,492	\$ 1,369,492	\$ 629,242
Other Taxes	\$ 4,477	\$ -	\$ -	\$ -	\$ -
30170 - TIF Distribution Tax	\$ 4,477	\$ -	\$ -	\$ -	\$ -
Property Taxes	\$ 6,422,407	\$ 6,411,918	\$ 6,411,918	\$ 6,411,918	\$ -
30000 - Property Taxes	\$ 6,400,065	\$ 6,411,918	\$ 6,411,918	\$ 6,411,918	\$ -
30005 - Property Tax Revenue Recapture	\$ 22,342	\$ -	\$ -	\$ -	\$ -
Reimbursements	\$ 793,448	\$ 49,774	\$ 49,774	\$ 49,774	\$ -
37900 - Miscellaneous Reimbursement	\$ 793,448	\$ 49,774	\$ 49,774	\$ 49,774	\$ -
Transfers In	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ (100,000)
39300 - Transfer from County Highway Fund 300	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ (100,000)

Human Resource Management
General Fund - 001.120.120 -
Insurance Liability Fund 010.120.130

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
120 Human Resource Management					
010 Insurance Liability	\$ 5,439,152	\$ 5,017,690	\$ 5,472,981	\$ 5,472,981	\$ 455,291
130 Insurance Liability- HRM	\$ 5,439,152	\$ 5,017,690	\$ 5,472,981	\$ 5,472,981	\$ 455,291
Personnel Services- Salaries & Wages	\$ 171,310	\$ 267,026	\$ 267,367	\$ 267,367	\$ 341
40000 - Salaries and Wages	\$ 171,310	\$ 267,026	\$ 267,367	\$ 267,367	\$ 341
Personnel Services- Employee Benefits	\$ 1,964,756	\$ 84,181	\$ 86,040	\$ 86,040	\$ 1,859
45000 - Healthcare Contribution	\$ 21,219	\$ 42,796	\$ 44,150	\$ 44,150	\$ 1,354
45010 - Dental Contribution	\$ 1,027	\$ 1,749	\$ 1,220	\$ 1,220	\$ (529)
45100 - FICA/SS Contribution	\$ 12,515	\$ 20,433	\$ 20,458	\$ 20,458	\$ 25
45200 - IMRF Contribution	\$ 7,516	\$ 14,581	\$ 15,584	\$ 15,584	\$ 1,003
53010 - Workers Compensation	\$ 1,922,480	\$ 4,622	\$ 4,628	\$ 4,628	\$ 6
Contractual Services	\$ 3,299,104	\$ 3,159,104	\$ 3,239,640	\$ 3,239,640	\$ 80,536
50000 - Project Administration Services	\$ 79,432	\$ 108,975	\$ 135,500	\$ 135,500	\$ 26,525
50150 - Contractual/Consulting Services	\$ 1,094	\$ 185,000	\$ 185,000	\$ 185,000	\$ -
53000 - Liability Insurance	\$ 3,140,823	\$ 2,838,049	\$ 2,837,940	\$ 2,837,940	\$ (109)
53020 - Unemployment Claims	\$ 77,756	\$ 27,080	\$ 80,000	\$ 80,000	\$ 52,920
53130 - General Association Dues	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
Transfers Out	\$ 3,981	\$ 4,935	\$ 4,935	\$ 4,935	\$ -
99001 - Transfer to General Fund 001	\$ 3,981	\$ 4,935	\$ 4,935	\$ 4,935	\$ -
Services	\$ -	\$ 1,502,444	\$ 1,874,999	\$ 1,874,999	\$ 372,555
53011 - Worker's Compensation Claims	\$ -	\$ 1,502,444	\$ 1,874,999	\$ 1,874,999	\$ 372,555

Human Resource Management

Employee Events Fund 246.120.135

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
120 Human Resource Management					
246 Employee Events Fund	\$ 2,284	\$ 1,509	\$ 1,301	\$ 1,301	\$ (208)
000 Revenues	\$ 2,284	\$ 1,509	\$ 1,301	\$ 1,301	\$ (208)
Interest Revenue	\$ 1,280	\$ 709	\$ 501	\$ 501	\$ (208)
38000 - Investment Income	\$ 1,280	\$ 709	\$ 501	\$ 501	\$ (208)
Reimbursements	\$ 1,004	\$ 800	\$ 800	\$ 800	\$ -
37900 - Miscellaneous Reimbursement	\$ 1,004	\$ 800	\$ 800	\$ 800	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
120 Human Resource Management					
246 Employee Events Fund	\$ -	\$ 1,509	\$ 1,301	\$ 1,301	\$ (208)
135 EE Events	\$ -	\$ 1,509	\$ 1,301	\$ 1,301	\$ (208)
Commodities	\$ -	\$ 984	\$ 984	\$ 984	\$ -
60080 - Employee Recognition Supplies	\$ -	\$ 984	\$ 984	\$ 984	\$ -
Contingency and Other	\$ -	\$ 525	\$ 317	\$ 317	\$ (208)
89000 - Addition to Fund Balance	\$ -	\$ 525	\$ 317	\$ 317	\$ (208)

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, 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
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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

2026 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 2024	Projected 2025
Total Databases	994	1,000
- SQL Internal Databases	857	863
- SQL External (DMZ) Databases	137	146
Custom Applications Supported	68	66
SQL Server Reports	1,818	1,850
Laserfiche Forms	175	200

Information Technologies
General Fund 001.060.060
IL Counties Information Management Fund 385.060.336
Web Technical Services Fund 390.060.337

Indicators	Actual 2024	Projected 2025
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

2026 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

Operational Measures	Completed 2024	Projected 2025
Network Devices (Layer 1, 2, and 3)	290	290
Wireless Access Points	230	255
Desk Phones (Devices)	1,564	1,580
Cellular Devices	1,220	1,209
Miles of Fiber Maintained and Supported	66.7	67.4
Number of Stand Miles Maintained and Supported	9,850	9,951
Email Accounts Supported and Maintained	3,009	3,857
Email Groups Supported and Maintained	513	567
SharePoint Internal Sites	23	23
SharePoint External Sites	29	29
Website Internal Sites	50	50
Website External Sites	21	20

Information Technologies
General Fund 001.060.060
IL Counties Information Management Fund 385.060.336
Web Technical Services Fund 390.060.337

Indicators	Actual 2024	Projected 2025
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

2026 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 2024	Projected 2025
Virtual Machines (Total Servers/Desktops)	604	625
- Servers	440	445
- Desktops	164	180
Physical Servers	33	34
CPU Usage - ESX Virtual Machine CPU's	1,843	1,935
Memory Usage – ESX Virtual Machines	7.45 TB	7.8 TB
SAN Usage (Total Data Stored)	727 TB	746 TB
- CIFS (County Staff Data)	394 TB	410 TB
- Virtual Machines	281 TB	290 TB
- Video	52 TB	56 TB
Exchange Mailboxes	36 TB	40 TB
Number of Backup Jobs	41	42
Size of Monthly Backups	140 TB	145 TB
Size of Onsite Backups	747 TB	760 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 2024	Projected 2025
Desktop Computers Supported	1,724	1,735
- Desktops Replaced	383	300
Laptops Supported	815	825
- Laptops Replaced (Includes Ruggedized)	65	100
Chromebooks Supported	50	50
- Chromebooks Replaced	50	50
Printers Supported	1,050	1,060

Indicators	Actual 2024	Projected 2025
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.

2026 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 2024	Projected 2025
Help Desk Tickets Closed	11,396	11,510
Number of User Accounts Supported	2,957	2,975
- Individual Accounts	1,893	1,900
- Service Accounts	1,064	1,075

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 2024	Projected 2025
Number of Backup Jobs	45	55
- Size of Monthly Backups	110 TB	217 TB
- Size of Onsite Backups	550 TB	724.5 TB

Indicators	Actual 2024	Projected 2025
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
Total Budgeted Positions:	50	54	54

*Other: Elected Officials, Per Diem, Commissioners

Information Technologies
General Fund 001.060.060

Account / Description Revenues 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
060 Information Technologies					
000 Revenues Sub-Department	\$ 1,385,794	\$ 1,053,234	\$ 1,206,127	\$ 1,206,127	\$ 152,893
Charges for Services	\$ 390,446	\$ 98,934	\$ 98,934	\$ 98,934	\$ -
34020 - Computer Services Fees	\$ 390,376	\$ 98,934	\$ 98,934	\$ 98,934	\$ -
34870 - GIS Mapping Fees	\$ 70	\$ -	\$ -	\$ -	\$ -
Other	\$ 154,118	\$ 167,215	\$ 186,731	\$ 186,731	\$ 19,516
38900 - Miscellaneous Other	\$ 154,118	\$ 167,215	\$ 186,731	\$ 186,731	\$ 19,516
Transfers In	\$ 841,230	\$ 787,085	\$ 920,462	\$ 920,462	\$ 133,377
39010 - Transfer from Insurance Liability Fund 010	\$ 3,981	\$ 4,935	\$ 8,104	\$ 8,104	\$ 3,169
39101 - Transfer from Geographic Information Systems Fund 101	\$ 34,585	\$ 32,775	\$ 37,547	\$ 37,547	\$ 4,772
39120 - Transfer from Grand Victoria Casino Elgin Fund 120	\$ 1,253	\$ 2,177	\$ 2,177	\$ 2,177	\$ -
39127 - Transfer from Judicial Technology Sales Tax Fund 127	\$ 13,370	\$ 8,709	\$ 15,644	\$ 15,644	\$ 6,935
39150 - Transfer from Sales Tax Automation Fund 150	\$ 2,971	\$ 5,806	\$ 5,806	\$ 5,806	\$ -
39160 - Transfer from Vital Record Automation Fund 160	\$ 594	\$ 2,032	\$ 3,129	\$ 3,129	\$ 1,097
39200 - Transfer from Court Automation Fund 200	\$ 23,770	\$ 17,418	\$ 12,516	\$ 12,516	\$ (4,902)
39201 - Transfer from Court Document Storage Fund 201	\$ 11,885	\$ 11,612	\$ 6,258	\$ 6,258	\$ (5,354)
39202 - Transfer from Child Support Fund 202	\$ 5,942	\$ 5,806	\$ 6,258	\$ 6,258	\$ 452
39203 - Transfer from Circuit Clerk Admin Services Fund 203	\$ 8,914	\$ 8,709	\$ 9,387	\$ 9,387	\$ 678
39204 - Transfer from Circuit Clerk Electronic Citation Fund 204	\$ 5,942	\$ 5,806	\$ 3,129	\$ 3,129	\$ (2,677)
39250 - Transfer from Law Library Fund 250	\$ 2,971	\$ 2,903	\$ 3,129	\$ 3,129	\$ 226
39269 - Transfer from KaneComm Fund 269	\$ 105,650	\$ 63,866	\$ 68,835	\$ 68,835	\$ 4,969
39290 - Transfer from Animal Control Fund 290	\$ 38,626	\$ 37,739	\$ 40,677	\$ 40,677	\$ 2,938
39300 - Transfer from County Highway Fund 300	\$ 183,293	\$ 180,216	\$ 202,662	\$ 202,662	\$ 22,446
39302 - Transfer from Motor Fuel Tax Fund 302	\$ 109,934	\$ 107,411	\$ 115,773	\$ 115,773	\$ 8,362
39350 - Transfer from County Health Fund 350	\$ 191,345	\$ 186,953	\$ 278,168	\$ 278,168	\$ 91,215
39351 - Transfer from Kane Kares Fund 351	\$ 18,124	\$ 17,708	\$ 19,086	\$ 19,086	\$ 1,378
39355 - Transfer from American Rescue Plan Fund 355	\$ 5,942	\$ 11,612	\$ 12,516	\$ 12,516	\$ 904
39380 - Transfer from Veterans' Commission Fund 380	\$ 11,885	\$ 14,515	\$ 15,645	\$ 15,645	\$ 1,130
39400 - Transfer from Economic Development Fund 400	\$ 2,228	\$ 2,177	\$ -	\$ -	\$ (2,177)
39401 - Transfer from Community Develop Block Grant Fund 401	\$ 4,412	\$ 7,112	\$ 7,112	\$ 7,112	\$ -
39402 - Transfer from HOME Program Fund 402	\$ 1,552	\$ 2,758	\$ 2,758	\$ 2,758	\$ -
39404 - Transfer from Homeless Mgmt Info Systems Fund 404	\$ 3,677	\$ 4,790	\$ 1,996	\$ 1,996	\$ (2,794)
39409 - Transfer from Continuum of Care Planning Grant Fd 409	\$ 2,070	\$ 1,597	\$ 3,326	\$ 3,326	\$ 1,729
39410 - Transfer from Elgin CDBG Fund 410	\$ 1,362	\$ 4,500	\$ -	\$ -	\$ (4,500)
39412 - Transfer from Emergency Rental Assistance #2 Fd 412	\$ 9,887	\$ 2,903	\$ 2,903	\$ 2,903	\$ -
39413 - Transfer from CDBG-CV Fund 413	\$ 2,097	\$ 1,161	\$ 1,161	\$ 1,161	\$ -
39414 - Transfer from Home - ARP Fund 414	\$ 6,373	\$ 4,935	\$ 7,983	\$ 7,983	\$ 3,048
39420 - Transfer from Stormwater Management Fund 420	\$ 267	\$ 261	\$ 261	\$ 261	\$ -
39430 - Transfer from Farmland Preservation Fund 430	\$ 2,228	\$ 2,177	\$ -	\$ -	\$ (2,177)
39520 - Transfer from Mill Creek Special Service Area Fund 520	\$ 23,090	\$ 23,019	\$ 25,529	\$ 25,529	\$ 2,510
39650 - Transfer from Enterprise Surcharge Fund 650	\$ 1,010	\$ 987	\$ 987	\$ 987	\$ -

Information Technologies
General Fund 001.060.060

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
060 Information Technologies	\$ 4,067,554	\$ 5,240,251	\$ 4,691,243	\$ 4,691,243	\$ (549,008)
060 Information Technologies	\$ 4,067,554	\$ 5,240,251	\$ 4,691,243	\$ 4,691,243	\$ (549,008)
Personnel Services- Salaries & Wages	\$ 3,518,899	\$ 4,052,597	\$ 3,775,789	\$ 3,775,789	\$ (276,808)
40000 - Salaries and Wages	\$ 3,485,504	\$ 3,990,117	\$ 3,703,029	\$ 3,703,029	\$ (287,088)
40200 - Overtime Salaries	\$ 33,396	\$ 62,480	\$ 72,760	\$ 72,760	\$ 10,280
Personnel Services- Employee Benefits	\$ 652,652	\$ 1,324,802	\$ 1,303,209	\$ 1,303,209	\$ (21,593)
45000 - Healthcare Contribution	\$ 636,114	\$ 720,649	\$ 702,112	\$ 702,112	\$ (18,537)
45010 - Dental Contribution	\$ 16,538	\$ 19,060	\$ 16,216	\$ 16,216	\$ (2,844)
45100 - FICA/SS Contribution	\$ -	\$ 303,524	\$ 287,892	\$ 287,892	\$ (15,632)
45200 - IMRF Contribution	\$ -	\$ 212,499	\$ 231,643	\$ 231,643	\$ 19,144
53010 - Workers Compensation	\$ -	\$ 69,070	\$ 65,346	\$ 65,346	\$ (3,724)
Contractual Services	\$ 436,247	\$ 1,064,904	\$ 808,704	\$ 808,704	\$ (256,200)
50150 - Contractual/Consulting Services	\$ 208,151	\$ 447,400	\$ 349,400	\$ 349,400	\$ (98,000)
52130 - Repairs and Maint- Computers	\$ 95,341	\$ 148,003	\$ 148,003	\$ 148,003	\$ -
52140 - Repairs and Maint- Copiers	\$ -	\$ 7,500	\$ -	\$ -	\$ (7,500)
52150 - Repairs and Maint- Comm Equip	\$ 103,183	\$ 368,000	\$ 269,300	\$ 269,300	\$ (98,700)
52230 - Repairs and Maint- Vehicles	\$ 3,811	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
53040 - General Advertising	\$ -	\$ 1,500	\$ 1,000	\$ 1,000	\$ (500)
53100 - Conferences and Meetings	\$ 21,457	\$ 40,000	\$ 15,000	\$ 15,000	\$ (25,000)
53110 - Employee Training	\$ 3,402	\$ 45,501	\$ 20,501	\$ 20,501	\$ (25,000)
53120 - Employee Mileage Expense	\$ 903	\$ 3,000	\$ 1,500	\$ 1,500	\$ (1,500)
Commodities	\$ 112,408	\$ 122,750	\$ 106,750	\$ 106,750	\$ (16,000)
60000 - Office Supplies	\$ 26,372	\$ 27,300	\$ 27,300	\$ 27,300	\$ -
60020 - Computer Related Supplies	\$ 51,966	\$ 55,450	\$ 55,450	\$ 55,450	\$ -
60110 - Printing Supplies	\$ 31,235	\$ 36,000	\$ 20,000	\$ 20,000	\$ (16,000)
63040 - Fuel- Vehicles	\$ 2,835	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
Services	\$ (652,652)	\$ (1,324,802)	\$ (1,303,209)	\$ (1,303,209)	\$ 21,593
45005 - Healthcare Contribution Contra Account	\$ (636,114)	\$ (720,649)	\$ (702,112)	\$ (702,112)	\$ 18,537
45015 - Dental Insurance Contra Account	\$ (16,538)	\$ (19,060)	\$ (16,216)	\$ (16,216)	\$ 2,844
45105 - FICA/SS Contribution Contra Account	\$ -	\$ (303,524)	\$ (287,892)	\$ (287,892)	\$ 15,632
45205 - IMRF Contribution Contra Account	\$ -	\$ (212,499)	\$ (231,643)	\$ (231,643)	\$ (19,144)
53015 - Worker's Comp Contra Account	\$ -	\$ (69,070)	\$ (65,346)	\$ (65,346)	\$ 3,724

Information Technologies
IL Counties Information Management Fund 385.060.336

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
060 Information Technologies					
385 IL Counties Information Mgmt	\$ 50	\$ 1,058	\$ -	\$ -	\$ (1,058)
000 Revenues	\$ 50	\$ 1,058	\$ -	\$ -	\$ (1,058)
Charges for Services	\$ -	\$ 1,000	\$ -	\$ -	\$ (1,000)
35400 - ICIM Association Fees	\$ -	\$ 1,000	\$ -	\$ -	\$ (1,000)
Interest Revenue	\$ 50	\$ 58	\$ -	\$ -	\$ (58)
38000 - Investment Income	\$ 50	\$ 58	\$ -	\$ -	\$ (58)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
060 Information Technologies					
385 IL Counties Information Mgmt	\$ 324	\$ 1,058	\$ -	\$ -	\$ (1,058)
336 IL Counties Information Mgmt	\$ 324	\$ 1,058	\$ -	\$ -	\$ (1,058)
Contractual Services	\$ 324	\$ 1,058	\$ -	\$ -	\$ (1,058)
53100 - Conferences and Meetings	\$ 324	\$ 1,058	\$ -	\$ -	\$ (1,058)

Information Technologies
Web Technical Services Fund 390.060.337

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
060 Information Technologies					
390 Web Technical Services	\$ 322,270	\$ 406,500	\$ 331,500	\$ 331,500	\$ (75,000)
000 Revenues	\$ 322,270	\$ 406,500	\$ 331,500	\$ 331,500	\$ (75,000)
Interest Revenue	\$ 24,770	\$ 14,000	\$ 9,886	\$ 9,886	\$ (4,114)
38000 - Investment Income	\$ 24,770	\$ 14,000	\$ 9,886	\$ 9,886	\$ (4,114)
Other	\$ -	\$ 100,000	\$ 15,114	\$ 15,114	\$ (84,886)
39900 - Fund Balance Utilization	\$ -	\$ 100,000	\$ 15,114	\$ 15,114	\$ (84,886)
Transfers In	\$ 297,500	\$ 292,500	\$ 306,500	\$ 306,500	\$ 14,000
39120 - Transfer from Grand Victoria Casino Elgin Fund 120	\$ 297,500	\$ 292,500	\$ 306,500	\$ 306,500	\$ 14,000

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
060 Information Technologies					
390 Web Technical Services	\$ 280,567	\$ 406,500	\$ 331,500	\$ 331,500	\$ (75,000)
337 Web Technical Services	\$ 280,567	\$ 406,500	\$ 331,500	\$ 331,500	\$ (75,000)
Contractual Services	\$ 280,567	\$ 406,500	\$ 331,500	\$ 331,500	\$ (75,000)
50150 - Contractual/Consulting Services	\$ 47,618	\$ 73,000	\$ 100,000	\$ 100,000	\$ 27,000
50235 - Public Health Services - Coronavirus	\$ -	\$ -	\$ -	\$ -	\$ -
50340 - Software Licensing Cost	\$ 232,598	\$ 325,500	\$ 221,500	\$ 221,500	\$ (104,000)
52130 - Repairs and Maint- Computers	\$ 350	\$ 8,000	\$ 10,000	\$ 10,000	\$ 2,000

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

2025 Project Recap	Continuing	Completed
Implement facilities 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	
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	
Continue evaluation of our SAFE-T Act Procedures	X	
Upgrade JC Judiciary furniture	X	
Evaluate implemented procedures for remote Orders of Protection	X	

Key Performance Measures	2024	2025*
Interpreter Assisted Cases	22,743	10,813
Jury Trials	68	42
Drug Court Participants	63	55
Drug Court Graduates	21	8
Mental Health Court Participants	15	17
Mental Health Court Graduates	6	5
Veteran's Court Participants	11	9
Veteran's Court Graduates	3	0
DUI Court Participants	42	60
Court Assisted Protective Orders	1,807	824

*2025 is YTD as of April

2026 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

Judiciary and Courts

General Fund 001.240.240

2026 Goals and Objectives (continued)

- 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
- Illinois Supreme Court Policy on Remote Court Appearances- Supreme Court Rule 45

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 in compliance with Supreme Court Rule 45

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
- In coordination with the Administrative Office of Illinois Courts (AOIC) and the Illinois Supreme Court, work to enhance the remote court user experience for self-represented litigants.

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
- Fill the Criminal Data Analyst position in an effort to improve court processes and case flow in criminal court,

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

2026 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:

- 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
- In coordination with the Administrative Office of Illinois Courts (AOIC) and the Illinois Supreme Court, work to enhance the remote court user experience for self-represented litigants.

Judiciary and Courts

General Fund 001.240.240

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	39	43	43
Full Time Other*	1	1	1
Part Time Regular	2	1	1
Part Time Other*	5	3	3
Total Budgeted Positions:	47	48	48

*Other: Elected Officials, Per Diem, Commissioners

Account / Description Revenues 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
240 Judiciary and Courts					
000 Revenues Sub-Department	\$ 1,040,573	\$ 814,150	\$ 1,249,150	\$ 1,249,150	\$ 435,000
Grants	\$ 2,928	\$ 4,150	\$ 4,150	\$ 4,150	\$ -
33700 - Child Protection Data Court Grant	\$ 2,928	\$ 4,150	\$ -	\$ -	\$ (4,150)
33902 - Grants - State Government	\$ -	\$ -	\$ 4,150	\$ 4,150	\$ 4,150
Charges for Services	\$ 103,638	\$ 95,000	\$ 90,000	\$ 90,000	\$ (5,000)
34520 - Mental Health/Specialty Court Fees	\$ 103,638	\$ 95,000	\$ 90,000	\$ 90,000	\$ (5,000)
Fines	\$ 279,628	\$ 225,000	\$ 250,000	\$ 250,000	\$ 25,000
36115 - Judicial Technology Fine	\$ 279,628	\$ 225,000	\$ 250,000	\$ 250,000	\$ 25,000
Reimbursements	\$ 645,926	\$ 485,000	\$ 900,000	\$ 900,000	\$ 415,000
37630 - Interpreter Service Reimbursements	\$ 645,926	\$ 485,000	\$ 900,000	\$ 900,000	\$ 415,000
Other	\$ 8,454	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
38900 - Miscellaneous Other	\$ 8,454	\$ 5,000	\$ 5,000	\$ 5,000	\$ -

Judiciary and Courts

General Fund 001.240.240

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
240 Judiciary and Courts	\$ 3,651,612	\$ 4,502,070	\$ 4,171,199	\$ 4,171,199	\$ (330,871)
001 General Fund	\$ 3,651,612	\$ 4,502,070	\$ 4,171,199	\$ 4,171,199	\$ (330,871)
240 Judiciary and Courts	\$ 3,651,612	\$ 4,502,070	\$ 4,171,199	\$ 4,171,199	\$ (330,871)
Personnel Services- Salaries & Wages	\$ 2,078,263	\$ 2,337,748	\$ 2,386,239	\$ 2,386,239	\$ 48,491
40000 - Salaries and Wages	\$ 2,073,114	\$ 2,327,747	\$ 2,376,238	\$ 2,376,238	\$ 48,491
40200 - Overtime Salaries	\$ 4,555	\$ 10,001	\$ 10,001	\$ 10,001	\$ -
40300 - Employee Per Diem	\$ 595	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 388,987	\$ 832,054	\$ 860,885	\$ 860,885	\$ 28,831
45000 - Healthcare Contribution	\$ 377,205	\$ 478,626	\$ 469,655	\$ 469,655	\$ (8,971)
45010 - Dental Contribution	\$ 11,782	\$ 14,565	\$ 15,189	\$ 15,189	\$ 624
45100 - FICA/SS Contribution	\$ -	\$ 176,901	\$ 182,196	\$ 182,196	\$ 5,295
45200 - IMRF Contribution	\$ -	\$ 121,758	\$ 152,536	\$ 152,536	\$ 30,778
53010 - Workers Compensation	\$ -	\$ 40,204	\$ 41,309	\$ 41,309	\$ 1,105
Contractual Services	\$ 1,484,302	\$ 2,045,922	\$ 1,684,960	\$ 1,684,960	\$ (360,962)
50040 - State of Illinois Salaries	\$ 15,334	\$ 16,000	\$ 16,000	\$ 16,000	\$ -
50050 - Jurors- Circuit Court	\$ 137,700	\$ 300,000	\$ 150,000	\$ 150,000	\$ (150,000)
50060 - Jurors- Grand Jury	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
50070 - Jurors' Expense	\$ 112,991	\$ 266,722	\$ 205,000	\$ 205,000	\$ (61,722)
50120 - Per Diem Expense	\$ 75,561	\$ 169,000	\$ 100,000	\$ 100,000	\$ (69,000)
50150 - Contractual/Consulting Services	\$ 679,305	\$ 625,000	\$ 415,960	\$ 415,960	\$ (209,040)
50190 - Court Appointed Counsel	\$ 295,892	\$ 241,000	\$ 300,000	\$ 300,000	\$ 59,000
50200 - Psychological/Psychiatric Svcs	\$ 6,553	\$ 70,000	\$ 40,000	\$ 40,000	\$ (30,000)
50665 - Judicial Technology Fine Expenses	\$ 47,952	\$ 112,700	\$ 273,500	\$ 273,500	\$ 160,800
52160 - Repairs and Maint- Equipment	\$ 3,375	\$ 17,500	\$ 10,000	\$ 10,000	\$ (7,500)
52190 - Equipment Rental	\$ 12,800	\$ 17,500	\$ 15,000	\$ 15,000	\$ (2,500)
53000 - Liability Insurance	\$ 4,366	\$ 5,000	\$ 6,000	\$ 6,000	\$ 1,000
53060 - General Printing	\$ 208	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
53100 - Conferences and Meetings	\$ 11,066	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
53110 - Employee Training	\$ 1,478	\$ 5,000	\$ 3,000	\$ 3,000	\$ (2,000)
53120 - Employee Mileage Expense	\$ 696	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
53130 - General Association Dues	\$ 364	\$ 500	\$ 500	\$ 500	\$ -
55000 - Miscellaneous Contractual Exp	\$ 78,661	\$ 175,000	\$ 125,000	\$ 125,000	\$ (50,000)
Commodities	\$ 89,047	\$ 118,400	\$ 100,000	\$ 100,000	\$ (18,400)
60000 - Office Supplies	\$ 8,428	\$ 13,500	\$ 9,000	\$ 9,000	\$ (4,500)
60010 - Operating Supplies	\$ 13,750	\$ 20,000	\$ 10,500	\$ 10,500	\$ (9,500)
60020 - Computer Related Supplies	\$ 2,724	\$ 15,000	\$ 5,000	\$ 5,000	\$ (10,000)
60040 - Postage	\$ 93	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
60050 - Books and Subscriptions	\$ 59,370	\$ 60,000	\$ 66,100	\$ 66,100	\$ 6,100
60080 - Employee Recognition Supplies	\$ 2,796	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
60210 - Uniform Supplies	\$ 1,886	\$ 2,400	\$ 2,400	\$ 2,400	\$ -
64000 - Telephone	\$ -	\$ 1,000	\$ 500	\$ 500	\$ (500)
Services	\$ (388,987)	\$ (832,054)	\$ (860,885)	\$ (860,885)	\$ (28,831)
45005 - Healthcare Contribution Contra Account	\$ (377,205)	\$ (478,626)	\$ (469,655)	\$ (469,655)	\$ 8,971
45015 - Dental Insurance Contra Account	\$ (11,782)	\$ (14,565)	\$ (15,189)	\$ (15,189)	\$ (624)
45105 - FICA/SS Contribution Contra Account	\$ -	\$ (176,901)	\$ (182,196)	\$ (182,196)	\$ (5,295)
45205 - IMRF Contribution Contra Account	\$ -	\$ (121,758)	\$ (152,536)	\$ (152,536)	\$ (30,778)
53015 - Worker's Comp Contra Account	\$ -	\$ (40,204)	\$ (41,309)	\$ (41,309)	\$ (1,105)

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.

2025 Project Recap	Continuing	Completed
Reviewed staffing and hired an additional part-time staff during high use periods	X	
Expanded cooperation with local libraries in St. Charles and Geneva to provide a book to take home for every child that spent time in the waiting room	X	

Key Performance Measures	2024	2025
Number of children that have utilized the waiting room	624	241

2026 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

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
240 Judiciary and Courts					
195 Children's Waiting Room	\$ 314,293	\$ 148,750	\$ 212,001	\$ 212,001	\$ 63,251
000 Revenues	\$ 314,293	\$ 148,750	\$ 212,001	\$ 212,001	\$ 63,251
Charges for Services	\$ 287,480	\$ 136,750	\$ 200,000	\$ 200,000	\$ 63,250
34270 - Children's Waiting Room Fees	\$ 287,480	\$ 136,750	\$ 200,000	\$ 200,000	\$ 63,250
Interest Revenue	\$ 26,813	\$ 12,000	\$ 12,001	\$ 12,001	\$ 1
38000 - Investment Income	\$ 26,813	\$ 12,000	\$ 12,001	\$ 12,001	\$ 1

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
240 Judiciary and Courts					
195 Children's Waiting Room Fund	\$ 161,290	\$ 148,750	\$ 212,001	\$ 212,001	\$ 63,251
245 Children's Waiting Room	\$ 161,290	\$ 148,750	\$ 212,001	\$ 212,001	\$ 63,251
Contractual Services	\$ 149,290	\$ 132,755	\$ 200,000	\$ 200,000	\$ 67,245
50150 - Contractual/Consulting Services	\$ 149,290	\$ 132,755	\$ 200,000	\$ 200,000	\$ 67,245
Contingency and Other	\$ -	\$ 3,995	\$ 1	\$ 1	\$ (3,994)
89000 - Addition to Fund Balance	\$ -	\$ 3,995	\$ 1	\$ 1	\$ (3,994)
Transfers Out	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
99001 - Transfer to General Fund 001	\$ 12,000	\$ 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.

2025 Project Recap	Continuing	Completed
Built a financial base to work from	X	
Funded DUI Educational Programs in the schools	X	

Key Performance Measures	2024	2025
Total fees collected	\$13,259	\$2,225.09

2026 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

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
240 Judiciary and Courts					
196 D.U.I.	\$ 15,158	\$ 20,000	\$ 17,650	\$ 17,650	\$ (2,350)
000 Revenues	\$ 15,158	\$ 20,000	\$ 17,650	\$ 17,650	\$ (2,350)
Fines	\$ 1,717	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
36050 - DUI Fines	\$ 1,717	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
Interest Revenue	\$ 13,441	\$ 8,000	\$ 5,650	\$ 5,650	\$ (2,350)
38000 - Investment Income	\$ 13,441	\$ 8,000	\$ 5,650	\$ 5,650	\$ (2,350)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
240 Judiciary and Courts					
196 D.U.I. Fund	\$ -	\$ 20,000	\$ 17,650	\$ 17,650	\$ (2,350)
246 D.U.I.	\$ -	\$ 20,000	\$ 17,650	\$ 17,650	\$ (2,350)
Contractual Services	\$ -	\$ 5,230	\$ 12,000	\$ 12,000	\$ 6,770
50150 - Contractual/Consulting Services	\$ -	\$ 5,230	\$ 12,000	\$ 12,000	\$ 6,770
Contingency and Other	\$ -	\$ 14,770	\$ 5,650	\$ 5,650	\$ (9,120)
89000 - Addition to Fund Balance	\$ -	\$ 14,770	\$ 5,650	\$ 5,650	\$ (9,120)

**Judiciary and Courts
Foreclosures Mediation
Foreclosures Mediation Fund 197.240.247**

Mission

This program was discontinued in 2023 by RSI

2023 Project Recap	Continuing	Completed
Trained mediators		X
Trained program partners on data collection and case flow		X
Developed and updated relevant program forms and documents		X
Monitored program success through empirical data and survey results		X

Key Performances Measures	2024	2025
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

2026 Goals and Objectives

- Program was discontinued in 2023 by RSI

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
240 Judiciary and Courts					
197 Foreclosure Mediation Fund	\$ 7,316	\$ 62,758	\$ 3,362	\$ 3,362	\$ (59,396)
000 Revenues	\$ 7,316	\$ 62,758	\$ 3,362	\$ 3,362	\$ (59,396)
Charges for Services	\$ -	\$ 58,000	\$ 2	\$ 2	\$ (57,998)
34375 - Foreclosure Filing Fee	\$ -	\$ 58,000	\$ 2	\$ 2	\$ (57,998)
Interest Revenue	\$ 7,316	\$ 4,758	\$ 3,360	\$ 3,360	\$ (1,398)
38000 - Investment Income	\$ 7,316	\$ 4,758	\$ 3,360	\$ 3,360	\$ (1,398)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
240 Judiciary and Courts					
197 Foreclosure Mediation Fund	\$ -	\$ 62,758	\$ 3,362	\$ 3,362	\$ (59,396)
247 Foreclosure Mediation	\$ -	\$ 62,758	\$ 3,362	\$ 3,362	\$ (59,396)
Contractual Services	\$ -	\$ 56,590	\$ 3,359	\$ 3,359	\$ (53,231)
50150 - Contractual/Consulting Services	\$ -	\$ 56,590	\$ 3,359	\$ 3,359	\$ (53,231)
Commodities	\$ -	\$ 2,000	\$ 1	\$ 1	\$ (1,999)
60000 - Office Supplies	\$ -	\$ 2,000	\$ 1	\$ 1	\$ (1,999)
Contingency and Other	\$ -	\$ 4,168	\$ 2	\$ 2	\$ (4,166)
89000 - Addition to Fund Balance	\$ -	\$ 4,168	\$ 2	\$ 2	\$ (4,166)

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
240 Judiciary and Courts					
492 Marriage Fees	\$ 10,890	\$ 3,121	\$ 3,086	\$ 3,086	\$ (35)
000 Revenues	\$ 10,890	\$ 3,121	\$ 3,086	\$ 3,086	\$ (35)
Charges for Services	\$ 10,680	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
35390 - Wedding Fee	\$ 10,680	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Interest Revenue	\$ 210	\$ 121	\$ 86	\$ 86	\$ (35)
38000 - Investment Income	\$ 210	\$ 121	\$ 86	\$ 86	\$ (35)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
240 Judiciary and Courts					
492 Marriage Fees Fund	\$ 10,774	\$ 3,121	\$ 3,086	\$ 3,086	\$ (35)
248 Judicial Operating Support	\$ 10,774	\$ 3,121	\$ 3,086	\$ 3,086	\$ (35)
Commodities	\$ 10,774	\$ 3,121	\$ 3,086	\$ 3,086	\$ (35)
60010 - Operating Supplies	\$ 10,774	\$ 3,121	\$ 3,086	\$ 3,086	\$ (35)

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

2026 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

2026 Goals and Objectives Continued

- 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 FY2025	Continuing FY2026
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	2024	2025
Total inbound calls	79,638	77,619
Total abandoned (911 hang-up) calls	4,289	1771
Total calls (911, Administrative Lines, Inbound/Outbound, Abandoned)	118,811	109,603
Total fire calls dispatched	8,948	8,278
Total police calls dispatched	80,237	81,586
Total calls for service dispatched	89,168	89,864

(*estimated/projected performance measures based on trends from 6 months of the year)

Outcomes

2. Efficiency, effectiveness, and redundancy in technology and infrastructure

2026 Goals and Objectives

- Using recommendations from the Radio Coverage and Infrastructure study, KaneComm began implementing radio system redundancy, efficiencies, P25 compliance and cost-saving solutions for the KaneComm–owned VHF radio system in 2025,
- Expand the use of microwave and fiber links to reduce cost by eliminating costly telephone circuits and increase the reliability of the radio system.
- 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 talk group.
 - 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.
- 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. The project began in 2025 and will be complete in 2026.
 - Portable and mobile radios will have the ability to upload updates through wifi connection to the network

Kane County Emergency Communications (Kane Comm)
Kane Comm Fund 269.425.426

Indicators	Projected FY2025	Continuing FY2026
Work with Information Technologies, Purchasing and the Emergency Systems Telephone Board (ETSB) on microwave network at primary radio system sites	X	
Implement the Motorola Radio Management System for over-the-air/WiFi programming of mobile and portable radios. The Radio Management System will save hours for the Radio System Administrator. He will not have to physically program every radio – it can be completed via WiFi	X	
KaneComm received a grant for Total Response Emergency Medical Dispatch Protocols and integration into the computer-aided dispatch system (CAD)	X	X
Work with the Illinois State mandates to meet the requirements for the Community Emergency Services and Support Act (CESSA). New legislation will require 9-1-1 to refer calls for mental and behavioral health support to 9-8-8 and a mental health crisis team	X	X
Court Services and Civil Process Servers are projected to go-live in 2025 following a CAD software upgrade	X	

Outcomes

3. Evaluate KaneComm's budget process and administrative records

2026 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

Indicators	Projected FY2025	Continuing FY2026
Revise and approve KaneComm Subscriber Agreement	X	
Implement tracking system for service agreements, maintenance contracts and tower agreements	X	X

Outcomes

4. Identify solutions for additional KaneComm building space

2026 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.

Kane County Emergency Communications (Kane Comm)
Kane Comm Fund 269.425.426

Indicators	Projected FY2025	Continuing FY2026
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	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
The Deputy Director and LEADS QA/QI Coordinator are sharing an office. Additional space is needed for management offices.		X

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	22	20	22
Full Time Other	0	0	0
Part Time Regular	0	0	1
Part Time Other**	0	2	2
Total Budgeted Positions:	22	22	25

**Part-Time positions were utilized in FY24 for new Telecommunicators with experience to fill vacancies and staffing needs as KaneComm continued the hiring process for full-time Telecommunicators.

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
425 Kane Comm					
269 Kane Comm	\$ 3,054,765	\$ 3,109,678	\$ 3,230,722	\$ 3,230,722	\$ 121,044
000 Revenues	\$ 3,054,765	\$ 3,109,678	\$ 3,230,722	\$ 3,230,722	\$ 121,044
Charges for Services	\$ 564,388	\$ 650,944	\$ 683,456	\$ 683,456	\$ 32,512
34420 - Radio Communication Fees	\$ 563,788	\$ 650,244	\$ 682,756	\$ 682,756	\$ 32,512
35220 - Emergency Communications Audio Recording Fees	\$ 600	\$ 700	\$ 700	\$ 700	\$ -
Interest Revenue	\$ 74,091	\$ 51,000	\$ 36,014	\$ 36,014	\$ (14,986)
38000 - Investment Income	\$ 74,091	\$ 51,000	\$ 36,014	\$ 36,014	\$ (14,986)
Other	\$ -	\$ 356,723	\$ 144,781	\$ 144,781	\$ (211,942)
39900 - Fund Balance Utilization	\$ -	\$ 356,723	\$ 144,781	\$ 144,781	\$ (211,942)
Reimbursements	\$ 1,448,964	\$ 1,035,324	\$ 1,300,000	\$ 1,300,000	\$ 264,676
37070 - Cell 911 Surcharge Reimbursement	\$ 1,088,200	\$ 900,000	\$ 900,000	\$ 900,000	\$ -
37075 - ETSB Reimbursement	\$ 348,167	\$ 135,324	\$ 400,000	\$ 400,000	\$ 264,676
37470 - VoIP Surcharge Reimbursement	\$ 12,597	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ 967,321	\$ 1,015,687	\$ 1,066,471	\$ 1,066,471	\$ 50,784
39001 - Transfer from General Fund 001	\$ 967,321	\$ 1,015,687	\$ 1,066,471	\$ 1,066,471	\$ 50,784

Kane County Emergency Communications (Kane Comm)
Kane Comm Fund 269.425.426

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
425 Kane Comm					
269 Kane Comm Fund	\$ 3,128,785	\$ 3,109,678	\$ 3,230,722	\$ 3,230,722	\$ 121,044
426 Kane Comm	\$ 3,128,785	\$ 3,109,678	\$ 3,230,722	\$ 3,230,722	\$ 121,044
Personnel Services- Salaries & Wages	\$ 1,960,023	\$ 2,031,026	\$ 2,015,865	\$ 2,015,865	\$ (15,161)
40000 - Salaries and Wages	\$ 1,617,071	\$ 1,931,026	\$ 1,915,865	\$ 1,915,865	\$ (15,161)
40200 - Overtime Salaries	\$ 342,951	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Personnel Services- Employee Benefits	\$ 540,765	\$ 622,183	\$ 636,278	\$ 636,278	\$ 14,095
45000 - Healthcare Contribution	\$ 255,649	\$ 313,965	\$ 304,897	\$ 304,897	\$ (9,068)
45010 - Dental Contribution	\$ 7,101	\$ 9,181	\$ 11,752	\$ 11,752	\$ 2,571
45100 - FICA/SS Contribution	\$ 155,015	\$ 155,398	\$ 154,240	\$ 154,240	\$ (1,158)
45200 - IMRF Contribution	\$ 90,616	\$ 108,483	\$ 130,504	\$ 130,504	\$ 22,021
53010 - Workers Compensation	\$ 32,384	\$ 35,156	\$ 34,885	\$ 34,885	\$ (271)
Contractual Services	\$ 410,621	\$ 318,755	\$ 417,298	\$ 417,298	\$ 98,543
50150 - Contractual/Consulting Services	\$ 58,483	\$ 57,043	\$ 57,129	\$ 57,129	\$ 86
52130 - Repairs and Maint- Computers	\$ 4,673	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
52140 - Repairs and Maint- Copiers	\$ 1,668	\$ 400	\$ 400	\$ 400	\$ -
52150 - Repairs and Maint- Comm Equip	\$ 230,317	\$ 135,324	\$ 232,169	\$ 232,169	\$ 96,845
52160 - Repairs and Maint- Equipment	\$ 16,750	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
52190 - Equipment Rental	\$ 29,493	\$ 29,080	\$ 30,100	\$ 30,100	\$ 1,020
52220 - Equipment Lease	\$ 48	\$ -	\$ -	\$ -	\$ -
53000 - Liability Insurance	\$ 47,062	\$ 71,642	\$ 71,462	\$ 71,462	\$ (180)
53020 - Unemployment Claims	\$ 757	\$ 966	\$ 1,150	\$ 1,150	\$ 184
53040 - General Advertising	\$ 1,081	\$ 500	\$ 500	\$ 500	\$ -
53100 - Conferences and Meetings	\$ 10,136	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
53110 - Employee Training	\$ 4,836	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
53120 - Employee Mileage Expense	\$ 2,323	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
53130 - General Association Dues	\$ 646	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
53160 - Pre-Employment Physicals	\$ 2,348	\$ 800	\$ 1,388	\$ 1,388	\$ 588
Commodities	\$ 97,227	\$ 73,848	\$ 92,446	\$ 92,446	\$ 18,598
60000 - Office Supplies	\$ 2,929	\$ 2,000	\$ 2,250	\$ 2,250	\$ 250
60010 - Operating Supplies	\$ 11,264	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
60020 - Computer Related Supplies	\$ 1,315	\$ 2,500	\$ 2,000	\$ 2,000	\$ (500)
60080 - Employee Recognition Supplies	\$ 1,376	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
64000 - Telephone	\$ 80,343	\$ 66,348	\$ 85,196	\$ 85,196	\$ 18,848
Capital	\$ 14,500	\$ -	\$ -	\$ -	\$ -
70120 - Special Purpose Equipment	\$ 14,500	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 105,650	\$ 63,866	\$ 68,835	\$ 68,835	\$ 4,969
99001 - Transfer to General Fund 001	\$ 105,650	\$ 63,866	\$ 68,835	\$ 68,835	\$ 4,969

Law Library

Law Library Fund 250.370.370

Mission

The Kane County Law Library & Self Help Legal Center's staff strives to provide outstanding customer service, recognizing, supporting, and furthering open and equal access to legal information and the court system.

Vision

Toward 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 legal information and the court system through:

- Supporting not only the Judiciary, county personnel, and those in the legal professions but assisting the public in their efforts to understand and use the legal system effectively and efficiently while creating informed consumers with realistic expectations.
- Continuing to ensure equal access to legal information through educating ourselves about new services and technologies and supplying those deemed to be the most beneficial for our users in the most cost-effective manner.
- Actively advocating through professional associations for open and equal access to legal information and the court system.
- Creating positive contacts and experiences between the public and the court system.

Function

Mandated by IL State Statute 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

The outcomes, achievements, and objectives of the Kane County Law Library & Self Help Legal Center (Library) are driven by its four vision statements.

Supporting not only the Judiciary, county personnel and those in the legal professions, but assisting the public in their efforts to understand and use the legal system effectively and efficiently while creating informed consumers with realistic expectations.

Law Library

Law Library Fund 250.370.370

2025 Highlights

- The Library Director spoke at the Sixteenth Judicial Circuit's, *An Insider's Look: Kane County's Judicial System*.
- The Library staff facilitated monthly *Lawyer in the Public Library* programs at Gail Borden and Santori Libraries, assisting **359 people** in FY 2024.
- The Library staff recruited volunteer attorneys to fill **204 shifts** across four legal help programs.
- The Library provided Spanish interpretation by hiring a tri-lingual (English, Polish, Spanish) library assistant to enhance community outreach.
- The Library staff organized and scheduled volunteer attorneys for weekly *Lawyer in the Public Library* and *Divorce & Family Law Help* programs, assisting **604 individuals** in FY 2024.
- The Library Director supported the relaunch of the Kane County Bar Association's weekly *Lawyer in the Lobby* program.
- The Library provided space for the *Kane County Bar's Driver's Privilege Clinic*, serving **37 clients** in FY 2024.
- The Librarian served on the *Kane County Bar Briefs* editorial board and contributed articles to the journal.
- The Library Director supervised the Illinois JusticeCorps Fellow in the Sixteenth Judicial Circuit.

2026 Objectives

- Maintain all outcomes outlined in the 2025 Highlights.
- Leverage InterpreNet and other resources to enhance support for Spanish-speaking patrons.
- Collaborate with local libraries and organizations to offer basic legal research classes and promote awareness of available legal aid services.
- Redesign and maintain the websites of the Sixteenth Judicial Circuit and the Law Library to meet new ADA standards while bolstering the court's social media presence.
- Enhance the Law Library environment by upgrading furniture and redesigning spaces to create a more welcoming and user-friendly atmosphere.
- Continue and expand existing partnerships while actively developing new collaborations.
- Sustain active participation in the Court Navigator Network.

Continuing to ensure equal access to legal information through educating ourselves about new services and technologies and supplying those deemed appropriate in the most cost-effective manner.

2025 Highlights

- The Library Director secured a **\$20,000 Access to Justice Improvement grant** from the Illinois Supreme Court Commission on Access to Justice to enhance services for self-represented litigants.
- The Librarian attended the NIU Law Review Symposium: *Coded Liberties: The Impact of AI on the Legal Field and Governance*.
- The Library participated in the Illinois State Library's E-Resources initiative to provide free access to essential legal databases.

Law Library

Law Library Fund 250.370.370

- The Librarian engaged in Illinois Libraries AI Ambassadors training to explore innovative AI applications.
- The Librarian attended the Legal Services Corporation's Innovations in Technology Conference.
- The Librarian remained an active member of the editorial board for Information Technology and Libraries (ITAL), the peer-reviewed journal of the American Library Association.
- The Librarian commissioned the National Center for State Courts to review and recommend improvements for public information and access on the Sixteenth Judicial Circuit websites.

2026 Objectives

- Apply for the fullest funding available through the Access to Justice Improvement grant.
- Continue to actively participate on boards and in continuing education opportunities.

Actively advocating through professional associations for open and equal access to legal information and the court system

2025 Highlights

- The Library Director was invited to co-teach *Self-Represented Litigants: Best Practices and Tips for Working with SRLs* at the 2026 Judicial Education Conference.
- The Library Director attended the Illinois Appellate Justices Second District roundtable luncheon and advocated for self-represented litigant resources.
- The Library, in conjunction with the Kane County Bar Association, hosted the annual *Brunch with the Best*, honoring attorney volunteers.
- The Library Director participated in a statewide Court-Library Partnership Steering Committee.
- The Library Director was interviewed regarding Law Library resources and volunteer opportunities for the *On the Bar* podcast of the Kane County Bar Association.
- The Library Director participated in the Kane County Bar Association's *Access to Legal Services Seminar* panel.
- The Library Director participated in the Twenty-Third Judicial Circuit Pro Bono Committee panel presentation.

2026 Objectives

- Continue to actively participate in the statewide Court-Library Partnership Steering Committee.
- Continue to seek out opportunities to highlight the importance of open and equal access to legal information and the court system.

Creating positive contacts and experiences between the public and the legal system

2025 Highlights

- The Library staff assisted the Judiciary in conceptualizing, planning, and facilitating the inaugural Law Day Essay Contest and celebration in collaboration with the American Bar Association.

Law Library

Law Library Fund 250.370.370

- The Librarian collaborated with eviction court judges and personnel to develop resources and populate a webpage on the Sixteenth Judicial Circuit website, providing information on attending eviction court in Kane County.
- The Library staff operated a table and gave out hundreds of free (donated) children's books at the Kane County Sheriff's *National Night Out* event.
- The Library hosted the quarterly Drug Court New Beginnings Book Club.
- The Librarian, in partnership with the Judiciary, created and distributed the ongoing publication *Kane Courts Quarterly*.
- The Library staff participated in the Kane County Circuit Clerk's Expungement Clinics.
- The Library staff assisted during both high school and collegiate mock trials held at the Judicial Center.
- The Library staff participated in the Kane County Circuit Clerk's County Employee *Spooktacular* event to educate our colleagues about law library services.
- The Librarian developed and made available to the public (digitally and in print) the Sixteenth Judicial Circuit Court Annual Report.

2026 Objectives

- Continue to participate in existing partnerships and programs.
- Seek out new partnerships and 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 the Kane County Law Library & Self Help Legal Center.

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	1	1	1
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	1	1	1

*Other: Elected Officials, Per Diem, Commissioners

Law Library

Law Library Fund 250.370.370

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
370 Law Library					
250 Law Library	\$ 329,036	\$ 329,390	\$ 371,827	\$ 371,827	\$ 42,437
000 Revenues	\$ 329,036	\$ 329,390	\$ 371,827	\$ 371,827	\$ 42,437
Charges for Services	\$ 294,783	\$ 288,005	\$ 333,871	\$ 333,871	\$ 45,866
34275 - Conference Room Fees	\$ 30	\$ 10	\$ 10	\$ 10	\$ -
34280 - Photocopy Fees	\$ 6	\$ 30	\$ 180	\$ 180	\$ 150
34290 - Invoicing Fees	\$ -	\$ 10	\$ 10	\$ 10	\$ -
34300 - Document Delivery Fees	\$ -	\$ 10	\$ 10	\$ 10	\$ -
34320 - Boy Scout Law Merit Badge Fees	\$ -	\$ 450	\$ 450	\$ 450	\$ -
34330 - Law Library Fees	\$ 292,398	\$ 286,800	\$ 332,556	\$ 332,556	\$ 45,756
34340 - Computer Printout Fees	\$ 730	\$ 675	\$ 645	\$ 645	\$ (30)
35900 - Miscellaneous Fees	\$ 1,619	\$ 20	\$ 10	\$ 10	\$ (10)
Fines	\$ -	\$ 5	\$ -	\$ -	\$ (5)
36110 - Overdue Item Fines	\$ -	\$ 5	\$ -	\$ -	\$ (5)
Interest Revenue	\$ 13,686	\$ 8,000	\$ 5,650	\$ 5,650	\$ (2,350)
38000 - Investment Income	\$ 13,686	\$ 8,000	\$ 5,650	\$ 5,650	\$ (2,350)
Other	\$ 20,408	\$ 33,180	\$ 32,306	\$ 32,306	\$ (874)
35080 - Law Library Donations	\$ 58	\$ 600	\$ 500	\$ 500	\$ (100)
38900 - Miscellaneous Other	\$ 20,350	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
39900 - Fund Balance Utilization	\$ -	\$ 2,580	\$ 1,806	\$ 1,806	\$ (774)
Reimbursements	\$ 158	\$ 200	\$ -	\$ -	\$ (200)
37900 - Miscellaneous Reimbursement	\$ 158	\$ 200	\$ -	\$ -	\$ (200)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
370 Law Library					
250 Law Library Fund	\$ 457,006	\$ 329,390	\$ 371,827	\$ 371,827	\$ 42,437
370 Law Library	\$ 457,006	\$ 329,390	\$ 371,827	\$ 371,827	\$ 42,437
Personnel Services- Salaries & Wages	\$ 97,326	\$ 95,954	\$ 104,019	\$ 104,019	\$ 8,065
40000 - Salaries and Wages	\$ 97,326	\$ 95,954	\$ 104,019	\$ 104,019	\$ 8,065
Personnel Services- Employee Benefits	\$ 25,029	\$ 26,886	\$ 29,206	\$ 29,206	\$ 2,320
45000 - Healthcare Contribution	\$ 11,448	\$ 12,367	\$ 12,367	\$ 12,367	\$ -
45010 - Dental Contribution	\$ 275	\$ 276	\$ 276	\$ 276	\$ -
45100 - FICA/SS Contribution	\$ 7,107	\$ 7,342	\$ 7,959	\$ 7,959	\$ 617
45200 - IMRF Contribution	\$ 4,267	\$ 5,240	\$ 6,803	\$ 6,803	\$ 1,563
53010 - Workers Compensation	\$ 1,932	\$ 1,661	\$ 1,801	\$ 1,801	\$ 140
Contractual Services	\$ 31,569	\$ 26,825	\$ 38,211	\$ 38,211	\$ 11,386
50590 - Professional Services	\$ 10,456	\$ 10,000	\$ 12,000	\$ 12,000	\$ 2,000
52140 - Repairs and Maint- Copiers	\$ 2,916	\$ 1,000	\$ 3,000	\$ 3,000	\$ 2,000
53000 - Liability Insurance	\$ 2,808	\$ 3,560	\$ 3,737	\$ 3,737	\$ 177
53020 - Unemployment Claims	\$ 46	\$ 48	\$ 61	\$ 61	\$ 13
53100 - Conferences and Meetings	\$ -	\$ 3,000	\$ 5,000	\$ 5,000	\$ 2,000
53120 - Employee Mileage Expense	\$ 1,070	\$ 800	\$ 1,200	\$ 1,200	\$ 400
53130 - General Association Dues	\$ 649	\$ 1,165	\$ 1,165	\$ 1,165	\$ -
55000 - Miscellaneous Contractual Exp	\$ 13,623	\$ 7,252	\$ 12,048	\$ 12,048	\$ 4,796
Commodities	\$ 300,112	\$ 173,522	\$ 195,262	\$ 195,262	\$ 21,740
60000 - Office Supplies	\$ 2,373	\$ 3,500	\$ 800	\$ 800	\$ (2,700)
60010 - Operating Supplies	\$ 2,466	\$ 13,500	\$ 16,400	\$ 16,400	\$ 2,900
60020 - Computer Related Supplies	\$ 10,271	\$ 11,390	\$ 7,430	\$ 7,430	\$ (3,960)
60040 - Postage	\$ 42	\$ -	\$ 300	\$ 300	\$ 300
60050 - Books and Subscriptions	\$ 281,937	\$ 142,412	\$ 168,077	\$ 168,077	\$ 25,665
60230 - Food	\$ 1,865	\$ 1,220	\$ 956	\$ 956	\$ (264)
64000 - Telephone	\$ 594	\$ 900	\$ 699	\$ 699	\$ (201)
64010 - Cellular Phone	\$ 566	\$ 600	\$ 600	\$ 600	\$ -
Capital	\$ -	\$ 3,300	\$ 2,000	\$ 2,000	\$ (1,300)
70050 - Printers	\$ -	\$ 300	\$ 2,000	\$ 2,000	\$ 1,700
70080 - Office Furniture	\$ -	\$ 3,000	\$ -	\$ -	\$ (3,000)
Transfers Out	\$ 2,971	\$ 2,903	\$ 3,129	\$ 3,129	\$ 226
99001 - Transfer to General Fund 001	\$ 2,971	\$ 2,903	\$ 3,129	\$ 3,129	\$ 226

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. Interviews for lateral patrol and corrections are held the 1st and 3rd Tuesday of the month

2025 Project Recap	Continuing	Completed
Tested twice for corrections	X	
Posted list of 20 for Lateral Deputy positions	X	X

Key Performances Measures	2024	2025
Correction Officers placed on list	35	50
Patrol Officers placed on list	56	0
Lateral Patrol Officers	22	15
Corrections Sergeants tested, interviewed and placed on list	0	4
Corrections Lieutenants tested, interviewed and placed on list	2	0
Patrol Sergeants tested, interviewed and placed on list	20	0
Patrol Lieutenants tested, interviewed and placed on list	9	0

2026 Goals and Objectives

- Test and interview candidates for Corrections Officers
- Test and interviews for promotions Patrol and Corrections
- Interviews for lateral Corrections and lateral Patrol

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	0	0	0
Full Time Other*	0	0	0
Part Time Regular	1	1	1
Part Time Other*	0	0	0
Per Diem			
Total Budgeted Positions:	3	3	3

*Other: Elected Officials, Per Diem, Commissioners

Merit Commission General Fund 001.420.420

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
420 Merit Commission					
420 Merit Commission	\$ 85,735	\$ 142,520	\$ 88,654	\$ 88,654	\$ (53,866)
Personnel Services- Salaries & Wages	\$ 67,144	\$ 125,470	\$ 73,604	\$ 73,604	\$ (51,866)
40000 - Salaries and Wages	\$ 41,488	\$ 80,469	\$ 35,604	\$ 35,604	\$ (44,865)
40200 - Overtime Salaries	\$ 71	\$ -	\$ -	\$ -	\$ -
40300 - Employee Per Diem	\$ 25,585	\$ 45,001	\$ 38,000	\$ 38,000	\$ (7,001)
Personnel Services- Employee Benefits	\$ 8,012	\$ 18,547	\$ 13,726	\$ 13,726	\$ (4,821)
45000 - Healthcare Contribution	\$ 7,737	\$ 8,038	\$ 7,507	\$ 7,507	\$ (531)
45010 - Dental Contribution	\$ 275	\$ 276	\$ 276	\$ 276	\$ -
45100 - FICA/SS Contribution	\$ -	\$ 6,140	\$ 2,725	\$ 2,725	\$ (3,415)
45200 - IMRF Contribution	\$ -	\$ 1,924	\$ 1,944	\$ 1,944	\$ 20
53010 - Workers Compensation	\$ -	\$ 2,169	\$ 1,274	\$ 1,274	\$ (895)
Contractual Services	\$ 16,918	\$ 15,050	\$ 13,050	\$ 13,050	\$ (2,000)
53050 - Employment Advertising	\$ -	\$ 500	\$ -	\$ -	\$ (500)
53120 - Employee Mileage Expense	\$ 3,614	\$ 6,000	\$ 4,000	\$ 4,000	\$ (2,000)
53190 - Entrance/Promotional Testing	\$ 13,303	\$ 8,550	\$ 9,050	\$ 9,050	\$ 500
Commodities	\$ 1,673	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
60000 - Office Supplies	\$ 1,673	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
Services	\$ (8,012)	\$ (18,547)	\$ (13,726)	\$ (13,726)	\$ 4,821
45005 - Healthcare Contribution Contra Account	\$ (7,737)	\$ (8,038)	\$ (7,507)	\$ (7,507)	\$ 531
45015 - Dental Insurance Contra Account	\$ (275)	\$ (276)	\$ (276)	\$ (276)	\$ -
45105 - FICA/SS Contribution Contra Account	\$ -	\$ (6,140)	\$ (2,725)	\$ (2,725)	\$ 3,415
45205 - IMRF Contribution Contra Account	\$ -	\$ (1,924)	\$ (1,944)	\$ (1,944)	\$ (20)
53015 - Worker's Comp Contra Account	\$ -	\$ (2,169)	\$ (1,274)	\$ (1,274)	\$ 895

Non-Departmental Funds

General Government Revenue Fund 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 Revenues 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
000 General Government Revenue Department					
000 Revenues Sub-Department	\$ 86,434,098	\$ 116,516,661	\$ 96,602,307	\$ 100,721,199	\$ (15,795,462)
Property Taxes	\$ 33,898,848	\$ 35,876,942	\$ 37,623,175	\$ 37,623,175	\$ 1,746,233
30000 - Property Taxes	\$ 33,768,872	\$ 35,876,942	\$ 37,623,175	\$ 37,623,175	\$ 1,746,233
30005 - Property Tax Revenue Recapture	\$ 129,976	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ 43,826,060	\$ 45,445,745	\$ 51,543,249	\$ 51,543,249	\$ 6,097,504
30100 - Sales Tax	\$ 25,920,915	\$ 27,000,000	\$ 28,000,000	\$ 28,000,000	\$ 1,000,000
30105 - Sales Tax- RTA	\$ 2,609,150	\$ 2,687,745	\$ 9,595,249	\$ 9,595,249	\$ 6,907,504
30110 - Income Tax	\$ 10,283,982	\$ 10,000,000	\$ 11,000,000	\$ 11,000,000	\$ 1,000,000
30120 - Local Use Tax	\$ 2,173,371	\$ 2,500,000	\$ 440,000	\$ 440,000	\$ (2,060,000)
30160 - Personal Property ReplaceTax	\$ 2,812,713	\$ 3,250,000	\$ 2,500,000	\$ 2,500,000	\$ (750,000)
30170 - TIF Distribution Tax	\$ 25,930	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
Charges for Services	\$ 93,973	\$ 45,000	\$ 95,000	\$ 95,000	\$ 50,000
34000 - Off Track Wagering Fees	\$ 46,993	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
34890 - Indemnity Fees	\$ 46,980	\$ 45,000	\$ 45,000	\$ 45,000	\$ -
Reimbursements	\$ 18,734	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
37900 - Miscellaneous Reimbursement	\$ 18,734	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
Interest Revenue	\$ 2,860,857	\$ 2,167,000	\$ 1,530,226	\$ 1,530,226	\$ (636,774)
38000 - Investment Income	\$ 2,860,857	\$ 2,167,000	\$ 1,530,226	\$ 1,530,226	\$ (636,774)
Other	\$ 123,791	\$ 27,244,148	\$ 2,262,157	\$ 6,381,049	\$ (20,863,099)
30999 - Lease Revenue	\$ 51,746	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
38500 - Rental Income	\$ (24,509)	\$ -	\$ -	\$ -	\$ -
38530 - Auction Sales	\$ 15,381	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
38570 - Refunds	\$ 28,612	\$ -	\$ -	\$ -	\$ -
38580 - Cell Tower Lease	\$ 25,064	\$ 26,341	\$ 26,341	\$ 26,341	\$ -
38900 - Miscellaneous Other	\$ 27,498	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
39900 - Fund Balance Utilization	\$ -	\$ 27,212,807	\$ 2,155,816	\$ 6,274,708	\$ (20,938,099)
Transfers In	\$ 5,611,834	\$ 5,737,826	\$ 3,528,500	\$ 3,528,500	\$ (2,209,326)
39125 - Transfer from Public Safety Sales Tax Fund 125	\$ 185,702	\$ -	\$ -	\$ -	\$ -
39127 - Transfer from Judicial Technology Sales Tax Fund 127	\$ 111,187	\$ -	\$ -	\$ -	\$ -
39195 - Transfer from Children's Waiting Room Fund 195	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
39353 - Transfer From Cares Act Fund 353	\$ 80,995	\$ -	\$ -	\$ -	\$ -
39354 - Transfer from Mass Vaccination Fund 354	\$ 1,228,609	\$ -	\$ -	\$ -	\$ -
39355 - Transfer from American Rescue Plan Fund 355	\$ 1,900,407	\$ 1,750,000	\$ 1,864,000	\$ 1,864,000	\$ 114,000
39356 - Transfer from Lost Rev Recoup Fund 356	\$ 1,934,616	\$ 3,532,500	\$ 1,652,500	\$ 1,652,500	\$ (1,880,000)
39358 - Transfer from FEMA PA Fund 358	\$ 155,918	\$ -	\$ -	\$ -	\$ -
39520 - Transfer from Mill Creek Special Service Area Fund 520	\$ 2,400	\$ 2,400	\$ -	\$ -	\$ (2,400)
39623 - Transfer From JJC/AJC Refunding Debt Service Fd 623	\$ -	\$ 440,926	\$ -	\$ -	\$ (440,926)

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
521 Bowes Creek Special Service Area	\$ 75	\$ 44	\$ 32	\$ 32	\$ (12)
000 Revenues	\$ 75	\$ 44	\$ 32	\$ 32	\$ (12)
Interest Revenue	\$ 75	\$ 44	\$ 32	\$ 32	\$ (12)
38000 - Investment Income	\$ 75	\$ 44	\$ 32	\$ 32	\$ (12)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
690 Development					
521 Bowes Creek Special Service Area Fund	\$ -	\$ 44	\$ 32	\$ 32	\$ (12)
731 Bowes Creek Special Service Area	\$ -	\$ 44	\$ 32	\$ 32	\$ (12)
Contingency and Other	\$ -	\$ 44	\$ 32	\$ 32	\$ (12)
89000 - Addition to Fund Balance	\$ -	\$ 44	\$ 32	\$ 32	\$ (12)

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
760 Debt Service					
601 Public Building Commission	\$ 65,276	\$ 1,210,000	\$ 1,000	\$ 1,000	\$ (1,209,000)
000 Revenues	\$ 65,276	\$ 1,210,000	\$ 1,000	\$ 1,000	\$ (1,209,000)
Interest Revenue	\$ 65,276	\$ 37,524	\$ 1,000	\$ 1,000	\$ (36,524)
38000 - Investment Income	\$ 65,276	\$ 37,524	\$ 1,000	\$ 1,000	\$ (36,524)
Other	\$ -	\$ 1,172,476	\$ -	\$ -	\$ (1,172,476)
39900 - Fund Balance Utilization	\$ -	\$ 1,172,476	\$ -	\$ -	\$ (1,172,476)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
760 Debt Service					
601 Public Building Commission Fund	\$ -	\$ 1,210,000	\$ 1,000	\$ 1,000	\$ (1,209,000)
764 Public Building Commission	\$ -	\$ 1,210,000	\$ 1,000	\$ 1,000	\$ (1,209,000)
Contingency and Other	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
89000 - Addition to Fund Balance	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Transfers Out	\$ -	\$ 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 Debt Service 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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
760 Debt Service					
610 Capital Improvement Debt Service	\$ 4	\$ 3,200,742	\$ 3,304,641	\$ 3,304,641	\$ 103,899
000 Revenues	\$ 4	\$ 3,200,742	\$ 3,304,641	\$ 3,304,641	\$ 103,899
Interest Revenue	\$ 4	\$ 3,540	\$ 2,500	\$ 2,500	\$ (1,040)
38000 - Investment Income	\$ 4	\$ 3,540	\$ 2,500	\$ 2,500	\$ (1,040)
Other	\$ -	\$ -	\$ 124,508	\$ 124,508	\$ 124,508
39900 - Fund Balance Utilization	\$ -	\$ -	\$ 124,508	\$ 124,508	\$ 124,508
Transfers In	\$ -	\$ 3,197,202	\$ 3,177,633	\$ 3,177,633	\$ (19,569)
39001 - Transfer from General Fund 001		\$ 1,987,202	\$ 3,177,633	\$ 3,177,633	\$ 1,190,431
39601 - Transfer From Public Building Commission Fund 601		\$ 1,210,000	\$ -	\$ -	\$ (1,210,000)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
760 Debt Service					
610 Capital Improvement Debt Service Fund	\$ 202,202	\$ 3,200,742	\$ 3,304,641	\$ 3,304,641	\$ 103,899
762 Capital Improv Bond Debt Service	\$ 202,202	\$ 3,200,742	\$ 3,304,641	\$ 3,304,641	\$ 103,899
Contingency and Other	\$ -	\$ 2,998,540	\$ -	\$ -	\$ (2,998,540)
89000 - Addition to Fund Balance	\$ -	\$ 2,998,540	\$ -	\$ -	\$ (2,998,540)
Debt Service	\$ 202,202	\$ 202,202	\$ 3,304,641	\$ 3,304,641	\$ 3,102,439
80000 - Bond Principal	\$ -	\$ -	\$ 2,995,000	\$ 2,995,000	\$ 2,995,000
80020 - Interest- Bonds	\$ 202,202	\$ 202,202	\$ 179,141	\$ 179,141	\$ (23,061)
80500 - Debt Service Requirement	\$ -	\$ -	\$ 130,500	\$ 130,500	\$ 130,500

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
760 Debt Service					
622 Recovery Zone Bond Debt Service	\$ 117,760	\$ 166,379	\$ 154,714	\$ 154,714	\$ (11,665)
000 Revenues	\$ 117,760	\$ 166,379	\$ 154,714	\$ 154,714	\$ (11,665)
Interest Revenue	\$ 64,200	\$ 36,048	\$ 25,455	\$ 25,455	\$ (10,593)
38000 - Investment Income	\$ 64,200	\$ 36,048	\$ 25,455	\$ 25,455	\$ (10,593)
Other	\$ -	\$ 5,144	\$ -	\$ -	\$ (5,144)
39900 - Fund Balance Utilization	\$ -	\$ 5,144	\$ -	\$ -	\$ (5,144)
Reimbursements	\$ 50,988	\$ 122,615	\$ 129,259	\$ 129,259	\$ 6,644
37540 - BAB/RZB Interest Reimbursement	\$ 18,416	\$ 22,004	\$ 24,404	\$ 24,404	\$ 2,400
37560 - Loan Reimbursement	\$ 32,572	\$ 100,611	\$ 104,855	\$ 104,855	\$ 4,244
Transfers In	\$ 2,572	\$ 2,572	\$ -	\$ -	\$ (2,572)
395311 - Transfer from Pasadena Drive SBA SW48 Fd 5311	\$ 2,572	\$ 2,572	\$ -	\$ -	\$ (2,572)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
760 Debt Service					
622 Recovery Zone Bond Debt Service Fund	\$ 123,778	\$ 166,379	\$ 154,714	\$ 154,714	\$ (11,665)
766 Recovery Zone Bond Debt Service	\$ 123,778	\$ 166,379	\$ 154,714	\$ 154,714	\$ (11,665)
Contractual Services	\$ 550	\$ 550	\$ 550	\$ 550	\$ -
50510 - Debt Administration Cost	\$ 550	\$ 550	\$ 550	\$ 550	\$ -
Contingency and Other	\$ -	\$ 37,457	\$ 35,280	\$ 35,280	\$ (2,177)
89010 - Addition to Fund Balance - Encumbered	\$ -	\$ 37,457	\$ 35,280	\$ 35,280	\$ (2,177)
Debt Service	\$ 123,228	\$ 123,228	\$ 118,884	\$ 118,884	\$ (4,344)
80000 - Bond Principal	\$ 80,000	\$ 80,000	\$ 85,000	\$ 85,000	\$ 5,000
80020 - Interest- Bonds	\$ 43,228	\$ 43,228	\$ 33,884	\$ 33,884	\$ (9,344)
Transfers Out	\$ -	\$ 5,144	\$ -	\$ -	\$ (5,144)
995311 - Transfer to Pasadena Drive SBA SW48 Fund 5311	\$ -	\$ 5,144	\$ -	\$ -	\$ (5,144)

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
760 Debt Service					
623 JJC/AJC Refunding Debt Service	\$ 3,041,851	\$ 3,592,218	\$ -	\$ -	\$ (3,592,218)
000 Revenues	\$ 3,041,851	\$ 3,592,218	\$ -	\$ -	\$ (3,592,218)
Interest Revenue	\$ 80	\$ 116,578	\$ -	\$ -	\$ (116,578)
38000 - Investment Income	\$ 80	\$ 116,578	\$ -	\$ -	\$ (116,578)
Other	\$ -	\$ 3,475,640	\$ -	\$ -	\$ (3,475,640)
39900 - Fund Balance Utilization	\$ -	\$ 3,475,640	\$ -	\$ -	\$ (3,475,640)
Transfers In	\$ 3,041,771	\$ -	\$ -	\$ -	\$ -
39001 - Transfer from General Fund 001	\$ 3,041,771	\$ -	\$ -	\$ -	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
760 Debt Service					
623 JJC/AJC Refunding Debt Service Fund	\$ 3,035,741	\$ 3,592,218	\$ -	\$ -	\$ (3,592,218)
767 JJC/AJC Refunding Debt Service	\$ 3,035,741	\$ 3,592,218	\$ -	\$ -	\$ (3,592,218)
Contractual Services	\$ -	\$ 550	\$ -	\$ -	\$ (550)
50510 - Debt Administration Cost	\$ -	\$ 550	\$ -	\$ -	\$ (550)
Debt Service	\$ 3,035,741	\$ 3,150,742	\$ -	\$ -	\$ (3,150,742)
80000 - Bond Principal	\$ 3,015,000	\$ 3,130,000	\$ -	\$ -	\$ (3,130,000)
80020 - Interest- Bonds	\$ 20,741	\$ 20,742	\$ -	\$ -	\$ (20,742)
Transfers Out	\$ -	\$ 440,926	\$ -	\$ -	\$ (440,926)
99001 - Transfer to General Fund 001	\$ -	\$ 440,926	\$ -	\$ -	\$ (440,926)

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. On July 2, 2024, the County received \$17,500,000 of grant payment from the State of Illinois for reimbursement of costs associated with the Longmeadow Parkway Bridge project originally paid from the proceeds from the Toll Bridge Revenue Bonds, Series 2018. On April 22, 2025, the County received an additional \$12,500,000 of grant payment for further reimbursement of costs associated with the Longmeadow Bridget Project. The grant funds have been paid into escrow for the final defeasance of the Toll Bridge Revenue Bonds, which eliminates the pledge of future toll revenues to make debt service payments.

On May 13, 2025, via County Board Resolution 25-159, Fund 624 was closed.

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
760 Debt Service					
624 Longmeadow Debt Service	\$ 19,344,484	\$ 12,510,000	\$ -	\$ -	\$ (12,510,000)
000 Revenues	\$ 19,344,484	\$ 12,510,000	\$ -	\$ -	\$ (12,510,000)
Interest Revenue	\$ 29,779	\$ -	\$ -	\$ -	\$ -
38000 - Investment Income	\$ 29,779	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ 19,314,706	\$ 12,510,000	\$ -	\$ -	\$ (12,510,000)
39305 - Transfer from Transportation Sales Tax Fund 305	\$ 1,095,675	\$ 7,922,828	\$ -	\$ -	\$ (7,922,828)
39515 - Transfer from Longmeadow Bond Construction Fd515	\$ 18,217,307	\$ 933,205	\$ -	\$ -	\$ (933,205)
39558 - Transfer from North Impact Fees Fund 558		\$ 3,643,967	\$ -	\$ -	\$ (3,643,967)
39625 - Transfer from Longmeadow Debt Service Fund 625	\$ 1,724	\$ 10,000	\$ -	\$ -	\$ (10,000)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
760 Debt Service					
624 Longmeadow Debt Service Fund	\$ 20,409,281	\$ 12,510,000	\$ -	\$ -	\$ (12,510,000)
768 Longmeadow Debt Service	\$ 20,409,281	\$ 12,510,000	\$ -	\$ -	\$ (12,510,000)
Debt Service	\$ 20,395,725	\$ 12,510,000	\$ -	\$ -	\$ (12,510,000)
80000 - Bond Principal	\$ 17,230,000	\$ 12,510,000	\$ -	\$ -	\$ (12,510,000)
80020 - Interest- Bonds	\$ 3,165,725	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 13,557	\$ -	\$ -	\$ -	\$ -
99305 - Transfer to Transportation Sales Tax Fund 305	\$ 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.

On May 13, 2025, via County Board Resolution 25-159, Fund 625 was closed.

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
760 Debt Service					
625 Longmeadow Debt Srv - Cap Int	\$ 24	\$ 64,168	\$ -	\$ -	\$ (64,168)
000 Revenues	\$ 24	\$ 64,168	\$ -	\$ -	\$ (64,168)
Interest Revenue	\$ 24	\$ -	\$ -	\$ -	\$ -
38000 - Investment Income	\$ 24	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ 64,168	\$ -	\$ -	\$ (64,168)
39900 - Fund Balance Utilization	\$ -	\$ 64,168	\$ -	\$ -	\$ (64,168)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
760 Debt Service					
625 Longmeadow Debt Srv - Cap Int Fund	\$ 106,114	\$ 64,168	\$ -	\$ -	\$ (64,168)
769 Longmeadow Capitalized Interest	\$ 106,114	\$ 64,168	\$ -	\$ -	\$ (64,168)
Debt Service	\$ -	\$ 54,168	\$ -	\$ -	\$ (54,168)
80020 - Interest- Bonds	\$ -	\$ 54,168	\$ -	\$ -	\$ (54,168)
Transfers Out	\$ 106,114	\$ 10,000	\$ -	\$ -	\$ (10,000)
99624 - Transfer to Longmeadow Debt Service Fund 624	\$ 106,114	\$ 10,000	\$ -	\$ -	\$ (10,000)

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 Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
800 Internal Service	\$ 578,396	\$ 587,468	\$ 587,468	\$ 587,468	\$ -
Commodities	\$ 578,396	\$ 587,468	\$ 587,468	\$ 587,468	\$ -
60030 - Self-Mailer	\$ 2,982	\$ 8,800	\$ 8,800	\$ 8,800	\$ -
60040 - Postage	\$ 575,414	\$ 578,668	\$ 578,668	\$ 578,668	\$ -

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 Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
801 Communication/Technology	\$ 1,943,201	\$ 3,162,693	\$ 2,799,955	\$ 2,799,955	\$ (362,738)
Contractual Services	\$ 1,334,263	\$ 2,351,127	\$ 1,988,389	\$ 1,988,389	\$ (362,738)
50340 - Software Licensing Cost	\$ 1,183,073	\$ 1,543,288	\$ 1,988,389	\$ 1,988,389	\$ 445,101
52130 - Repairs and Maint- Computers	\$ -	\$ 365,289	\$ -	\$ -	\$ (365,289)
55000 - Miscellaneous Contractual Exp	\$ 151,190	\$ 442,550	\$ -	\$ -	\$ (442,550)
Commodities	\$ 608,938	\$ 811,566	\$ 811,566	\$ 811,566	\$ -
64000 - Telephone	\$ 188,956	\$ 319,609	\$ 319,609	\$ 319,609	\$ -
64010 - Cellular Phone	\$ 311,164	\$ 359,200	\$ 359,200	\$ 359,200	\$ -
64020 - Internet	\$ 100,884	\$ 126,800	\$ 126,800	\$ 126,800	\$ -
65000 - Miscellaneous Supplies	\$ 7,933	\$ 5,957	\$ 5,957	\$ 5,957	\$ -

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 Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
808 Operational Support	\$ 5,641,208	\$ 12,532,889	\$ 5,674,102	\$ 5,674,102	\$ (6,858,787)
Contractual Services	\$ -	\$ -	\$ 179,998	\$ 179,998	\$ 179,998
52210 - Building Lease	\$ -	\$ -	\$ 179,998	\$ 179,998	\$ 179,998
Transfers Out	\$ 5,641,208	\$ 12,532,889	\$ 5,494,104	\$ 5,494,104	\$ (7,038,785)
99269 - Transfer to KaneComm Fund 269	\$ 967,321	\$ 1,015,687	\$ 1,066,471	\$ 1,066,471	\$ 50,784
99400 - Transfer to Econ Develop Fund 400	\$ 500,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ -
99405 - Transfer to Cost Share Drainage Fund 405	\$ 250,000	\$ -	\$ -	\$ -	\$ -
99420 - Transfer to Stormwater Management Fund 420	\$ 30,000	\$ -	\$ -	\$ -	\$ -
99500 - Transfer to Capital Projects Fund 500	\$ 567,116	\$ 8,280,000	\$ -	\$ -	\$ (8,280,000)
99610 - Transfer to Capital Improvement Debt Service Fund 610	\$ -	\$ 1,987,202	\$ 3,177,633	\$ 3,177,633	\$ 1,190,431
99623 - Transfer to JJC/AJC Refunding Debt Service Fund 623	\$ 3,041,771	\$ -	\$ -	\$ -	\$ -
99650 - Transfer to Enterprise Surcharge Fund 650	\$ 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 Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
809 Central Services	\$ 13,626,951	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 13,626,951	\$ -	\$ -	\$ -	\$ -
45000 - Healthcare Contribution	\$ 13,263,378	\$ -	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 363,573	\$ -	\$ -	\$ -	\$ -

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 Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
020 The Stipend Fund	\$ -	\$ 29,000	\$ -	\$ -	\$ (29,000)
800 Internal Service	\$ -	\$ 29,000	\$ -	\$ -	\$ (29,000)
Contingency and Other	\$ -	\$ 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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
100 County Automation	\$ 8,590	\$ 9,775	\$ 8,894	\$ 8,894	\$ (881)
000 Revenues	\$ 8,590	\$ 9,775	\$ 8,894	\$ 8,894	\$ (881)
Charges for Services	\$ 3,862	\$ 6,775	\$ 6,775	\$ 6,775	\$ -
34150 - Recording Fees	\$ 3,862	\$ 6,775	\$ 6,775	\$ 6,775	\$ -
Interest Revenue	\$ 4,728	\$ 3,000	\$ 2,119	\$ 2,119	\$ (881)
38000 - Investment Income	\$ 4,728	\$ 3,000	\$ 2,119	\$ 2,119	\$ (881)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
100 County Automation Fund	\$ -	\$ 9,775	\$ 8,894	\$ 8,894	\$ (881)
804 County Automation	\$ -	\$ 9,775	\$ 8,894	\$ 8,894	\$ (881)
Contractual Services	\$ -	\$ 7,475	\$ 8,894	\$ 8,894	\$ 1,419
52130 - Repairs and Maint- Computers	\$ -	\$ 7,475	\$ 8,894	\$ 8,894	\$ 1,419
Contingency and Other	\$ -	\$ 2,300	\$ -	\$ -	\$ (2,300)
89000 - Addition to Fund Balance	\$ -	\$ 2,300	\$ -	\$ -	\$ (2,300)

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
110 Illinois Municipal Retirement	\$ 5,339,029	\$ 7,217,733	\$ 8,913,583	\$ 8,913,583	\$ 1,695,850
000 Revenues	\$ 5,339,029	\$ 7,217,733	\$ 8,913,583	\$ 8,913,583	\$ 1,695,850
Interest Revenue	\$ 398,324	\$ 279,000	\$ 197,013	\$ 197,013	\$ (81,987)
38000 - Investment Income	\$ 398,324	\$ 279,000	\$ 197,013	\$ 197,013	\$ (81,987)
Other	\$ -	\$ 2,021,147	\$ 2,798,984	\$ 2,798,984	\$ 777,837
39900 - Fund Balance Utilization	\$ -	\$ 2,021,147	\$ 2,798,984	\$ 2,798,984	\$ 777,837
Other Taxes	\$ 5,366	\$ -	\$ -	\$ -	\$ -
30170 - TIF Distribution Tax	\$ 5,366	\$ -	\$ -	\$ -	\$ -
Property Taxes	\$ 4,935,339	\$ 4,917,586	\$ 5,917,586	\$ 5,917,586	\$ 1,000,000
30000 - Property Taxes	\$ 4,908,574	\$ 4,917,586	\$ 5,917,586	\$ 5,917,586	\$ 1,000,000
30005 - Property Tax Revenue Recapture	\$ 26,765	\$ -	\$ -	\$ -	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
110 Illinois Municipal Retirement Fund	\$ 5,947,938	\$ 7,217,733	\$ 8,913,583	\$ 8,913,583	\$ 1,695,850
802 Illinois Municipal Retirement	\$ 5,947,938	\$ 7,217,733	\$ 8,913,583	\$ 8,913,583	\$ 1,695,850
Personnel Services- Employee Benefits	\$ 5,947,938	\$ 1,323	\$ -	\$ -	\$ (1,323)
45200 - IMRF Contribution	\$ 2,564,208	\$ 1,323	\$ -	\$ -	\$ (1,323)
45210 - SLEP Contribution	\$ 3,383,730	\$ -	\$ -	\$ -	\$ -
Services	\$ -	\$ 7,216,410	\$ 8,913,583	\$ 8,913,583	\$ 1,697,173
45201 - IMRF Contribution From General Fund	\$ -	\$ 3,286,612	\$ 3,968,658	\$ 3,968,658	\$ 682,046
45211 - SLEP Contribution from the General Fund	\$ -	\$ 3,929,798	\$ 4,944,925	\$ 4,944,925	\$ 1,015,127

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
111 FICA/Social Security	\$ 5,252,983	\$ 6,427,515	\$ 6,812,886	\$ 6,812,886	\$ 385,371
000 Revenues	\$ 5,252,983	\$ 6,427,515	\$ 6,812,886	\$ 6,812,886	\$ 385,371
Interest Revenue	\$ 178,013	\$ 134,000	\$ 94,623	\$ 94,623	\$ (39,377)
38000 - Investment Income	\$ 178,013	\$ 134,000	\$ 94,623	\$ 94,623	\$ (39,377)
Other	\$ -	\$ 598,672	\$ 2,023,420	\$ 2,023,420	\$ 1,424,748
39900 - Fund Balance Utilization	\$ -	\$ 598,672	\$ 2,023,420	\$ 2,023,420	\$ 1,424,748
Other Taxes	\$ 3,688	\$ -	\$ -	\$ -	\$ -
30170 - TIF Distribution Tax	\$ 3,688	\$ -	\$ -	\$ -	\$ -
Property Taxes	\$ 5,070,460	\$ 5,694,843	\$ 4,694,843	\$ 4,694,843	\$ (1,000,000)
30000 - Property Taxes	\$ 5,052,019	\$ 5,694,843	\$ 4,694,843	\$ 4,694,843	\$ (1,000,000)
30005 - Property Tax Revenue Recapture	\$ 18,441	\$ -	\$ -	\$ -	\$ -
Reimbursements	\$ 821	\$ -	\$ -	\$ -	\$ -
37900 - Miscellaneous Reimbursement	\$ 821	\$ -	\$ -	\$ -	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
111 FICA/Social Security Fund	\$ 5,832,122	\$ 6,427,515	\$ 6,812,886	\$ 6,812,886	\$ 385,371
803 FICA/Social Security	\$ 5,832,122	\$ 6,427,515	\$ 6,812,886	\$ 6,812,886	\$ 385,371
Personnel Services- Employee Benefits	\$ 5,832,122	\$ 1,854	\$ -	\$ -	\$ (1,854)
45100 - FICA/SS Contribution	\$ 5,832,122	\$ 1,854	\$ -	\$ -	\$ (1,854)
Services	\$ -	\$ 6,425,661	\$ 6,812,886	\$ 6,812,886	\$ 387,225
45101 - FICA/SS Contribution from General Fund	\$ -	\$ 6,425,661	\$ 6,812,886	\$ 6,812,886	\$ 387,225

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
112 Special Reserve	\$ 1,326,223	\$ 591,071	\$ 417,379	\$ 417,379	\$ (173,692)
000 Revenues	\$ 1,326,223	\$ 591,071	\$ 417,379	\$ 417,379	\$ (173,692)
Interest Revenue	\$ 1,326,223	\$ 591,071	\$ 417,379	\$ 417,379	\$ (173,692)
38000 - Investment Income	\$ 1,326,223	\$ 591,071	\$ 417,379	\$ 417,379	\$ (173,692)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
112 Special Reserve Fund	\$ -	\$ 591,071	\$ 417,379	\$ 417,379	\$ (173,692)
806 Special Reserve	\$ -	\$ 591,071	\$ 417,379	\$ 417,379	\$ (173,692)
Contingency and Other	\$ -	\$ 591,071	\$ 417,379	\$ 417,379	\$ (173,692)
89000 - Addition to Fund Balance	\$ -	\$ 591,071	\$ 417,379	\$ 417,379	\$ (173,692)

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 2026:

- Fiber Optic Cable
- Computer Software Licensing

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
125 Public Safety Sales Tax	\$ 2,473,387	\$ 4,313,343	\$ 4,434,149	\$ 4,434,149	\$ 120,806
000 Revenues	\$ 2,473,387	\$ 4,313,343	\$ 4,434,149	\$ 4,434,149	\$ 120,806
Interest Revenue	\$ 125,152	\$ 64,000	\$ 45,193	\$ 45,193	\$ (18,807)
38000 - Investment Income	\$ 125,152	\$ 64,000	\$ 45,193	\$ 45,193	\$ (18,807)
Other	\$ -	\$ 1,830,373	\$ 1,921,607	\$ 1,921,607	\$ 91,234
39900 - Fund Balance Utilization	\$ -	\$ 1,830,373	\$ 1,921,607	\$ 1,921,607	\$ 91,234
Other Taxes	\$ 2,348,235	\$ 2,418,970	\$ 2,467,349	\$ 2,467,349	\$ 48,379
30105 - Sales Tax- RTA	\$ 2,348,235	\$ 2,418,970	\$ 2,467,349	\$ 2,467,349	\$ 48,379

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
125 Public Safety Sales Tax Fund	\$ 2,412,477	\$ 4,313,343	\$ 4,434,149	\$ 4,434,149	\$ 120,806
810 Public Safety Sales Tax - IT	\$ 1,978,477	\$ 3,079,343	\$ 3,200,149	\$ 3,200,149	\$ 120,806
Personnel Services- Salaries & Wages	\$ 80,166	\$ 146,147	\$ 196,116	\$ 196,116	\$ 49,969
40000 - Salaries and Wages	\$ 79,566	\$ 146,147	\$ 196,116	\$ 196,116	\$ 49,969
40200 - Overtime Salaries	\$ 600	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 27,544	\$ 45,045	\$ 75,255	\$ 75,255	\$ 30,210
45000 - Healthcare Contribution	\$ 17,912	\$ 22,982	\$ 42,054	\$ 42,054	\$ 19,072
45010 - Dental Contribution	\$ 228	\$ 285	\$ 1,380	\$ 1,380	\$ 1,095
45100 - FICA/SS Contribution	\$ 5,837	\$ 11,183	\$ 15,008	\$ 15,008	\$ 3,825
45200 - IMRF Contribution	\$ 3,566	\$ 8,066	\$ 13,419	\$ 13,419	\$ 5,353
53010 - Workers Compensation	\$ -	\$ 2,529	\$ 3,394	\$ 3,394	\$ 865
Contractual Services	\$ 1,177,254	\$ 1,170,151	\$ 1,210,778	\$ 1,210,778	\$ 40,627
50150 - Contractual/Consulting Services	\$ 219,073	\$ 218,000	\$ 218,000	\$ 218,000	\$ -
50340 - Software Licensing Cost	\$ 958,181	\$ 949,851	\$ 985,344	\$ 985,344	\$ 35,493
53000 - Liability Insurance	\$ -	\$ 2,269	\$ 7,316	\$ 7,316	\$ 5,047
53020 - Unemployment Claims	\$ -	\$ 31	\$ 118	\$ 118	\$ 87
Capital	\$ 507,812	\$ 1,718,000	\$ 1,718,000	\$ 1,718,000	\$ -
70060 - Communications Equipment	\$ 507,812	\$ 1,718,000	\$ 818,000	\$ 818,000	\$ (900,000)
72010 - Building Improvements	\$ -	\$ -	\$ 900,000	\$ 900,000	\$ 900,000
Transfers Out	\$ 185,702	\$ -	\$ -	\$ -	\$ -
99001 - Transfer to General Fund 001	\$ 185,702	\$ -	\$ -	\$ -	\$ -
821 Public Safety Sales Tax - Sheriff	\$ 434,000	\$ 1,234,000	\$ 1,234,000	\$ 1,234,000	\$ -
Transfers Out	\$ 434,000	\$ 1,234,000	\$ 1,234,000	\$ 1,234,000	\$ -
99128 - Transfer to Sheriff's Vehicle & Equipment Fund 128	\$ 434,000	\$ 1,234,000	\$ 1,234,000	\$ 1,234,000	\$ -

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.

2025 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	2024	2025
System upgrades scheduled and completed	100%	100%

2026 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 2024	FY 2025	Projected 2026
Full Time Regular	5	5	5
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	5	5	5

*Other: Elected Officials, Per Diem, Commissioners

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
127 Judicial Technology Sales Tax	\$ 1,647,394	\$ 1,877,962	\$ 2,030,422	\$ 2,030,422	\$ 152,460
000 Revenues	\$ 1,647,394	\$ 1,877,962	\$ 2,030,422	\$ 2,030,422	\$ 152,460
Interest Revenue	\$ 81,904	\$ 45,000	\$ 31,777	\$ 31,777	\$ (13,223)
38000 - Investment Income	\$ 81,904	\$ 45,000	\$ 31,777	\$ 31,777	\$ (13,223)
Other	\$ -	\$ 220,315	\$ 353,745	\$ 353,745	\$ 133,430
39900 - Fund Balance Utilization	\$ -	\$ 220,315	\$ 353,745	\$ 353,745	\$ 133,430
Other Taxes	\$ 1,565,490	\$ 1,612,647	\$ 1,644,900	\$ 1,644,900	\$ 32,253
30105 - Sales Tax- RTA	\$ 1,565,490	\$ 1,612,647	\$ 1,644,900	\$ 1,644,900	\$ 32,253

Non-Departmental Funds
Judicial Technology Sales Tax Fund 127.800.812

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
127 Judicial Technology Sales Tax Fund	\$ 1,524,308	\$ 1,877,962	\$ 2,030,422	\$ 2,030,422	\$ 152,460
812 Judicial Technology Sales Tax	\$ 1,524,308	\$ 1,877,962	\$ 2,030,422	\$ 2,030,422	\$ 152,460
Personnel Services- Salaries & Wages	\$ 294,666	\$ 326,726	\$ 352,893	\$ 352,893	\$ 26,167
40000 - Salaries and Wages	\$ 293,466	\$ 326,726	\$ 352,893	\$ 352,893	\$ 26,167
40200 - Overtime Salaries	\$ 1,200	\$ -	\$ -	\$ -	\$ -
Personnel Services- Employee Benefits	\$ 100,953	\$ 116,241	\$ 111,510	\$ 111,510	\$ (4,731)
45000 - Healthcare Contribution	\$ 56,689	\$ 65,248	\$ 55,048	\$ 55,048	\$ (10,200)
45010 - Dental Contribution	\$ 2,020	\$ 2,321	\$ 1,836	\$ 1,836	\$ (485)
45100 - FICA/SS Contribution	\$ 22,035	\$ 25,000	\$ 27,001	\$ 27,001	\$ 2,001
45200 - IMRF Contribution	\$ 13,449	\$ 18,016	\$ 21,516	\$ 21,516	\$ 3,500
53010 - Workers Compensation	\$ 6,760	\$ 5,656	\$ 6,109	\$ 6,109	\$ 453
Contractual Services	\$ 1,004,131	\$ 1,426,286	\$ 1,550,375	\$ 1,550,375	\$ 124,089
50150 - Contractual/Consulting Services	\$ 154,071	\$ 260,000	\$ 260,000	\$ 260,000	\$ -
50340 - Software Licensing Cost	\$ 818,031	\$ 1,124,000	\$ 1,247,000	\$ 1,247,000	\$ 123,000
53000 - Liability Insurance	\$ 9,160	\$ 12,122	\$ 13,163	\$ 13,163	\$ 1,041
53020 - Unemployment Claims	\$ 126	\$ 164	\$ 212	\$ 212	\$ 48
53100 - Conferences and Meetings	\$ 22,742	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
Transfers Out	\$ 124,557	\$ 8,709	\$ 15,644	\$ 15,644	\$ 6,935
99001 - Transfer to General Fund 001	\$ 124,557	\$ 8,709	\$ 15,644	\$ 15,644	\$ 6,935

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
353 Coronavirus Relief Fund	\$ 2,125	\$ 2,000	\$ -	\$ -	\$ (2,000)
000 Revenues	\$ 2,125	\$ 2,000	\$ -	\$ -	\$ (2,000)
Interest Revenue	\$ 2,125	\$ 2,000	\$ -	\$ -	\$ (2,000)
38000 - Investment Income	\$ 2,125	\$ 2,000	\$ -	\$ -	\$ (2,000)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
353 Coronavirus Relief Fund	\$ 80,995	\$ 2,000	\$ -	\$ -	\$ (2,000)
6658 CARES Act County Departments	\$ 80,995	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 80,995	\$ -	\$ -	\$ -	\$ -
99001 - Transfer to General Fund 001	\$ 80,995	\$ -	\$ -	\$ -	\$ -
6659 CARES Act Contingency	\$ -	\$ 2,000	\$ -	\$ -	\$ (2,000)
Contingency and Other	\$ -	\$ 2,000	\$ -	\$ -	\$ (2,000)
89000 - Addition to Fund Balance	\$ -	\$ 2,000	\$ -	\$ -	\$ (2,000)

Non-Departmental Funds
Mass Vaccination Fund 354.000.000 - 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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
000 General Government Revenue					
354 Mass Vaccination Fund	\$ 573,466	\$ 16,000	\$ -	\$ -	\$ (16,000)
000 Revenues	\$ 573,466	\$ 16,000	\$ -	\$ -	\$ (16,000)
Grants	\$ 555,817	\$ -	\$ -	\$ -	\$ -
32190 - FEMA Grant	\$ 555,817	\$ -	\$ -	\$ -	\$ -
Interest Revenue	\$ 17,649	\$ 16,000	\$ -	\$ -	\$ (16,000)
38000 - Investment Income	\$ 17,649	\$ 16,000	\$ -	\$ -	\$ (16,000)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
354 Mass Vaccination Fund	\$ 1,228,609	\$ 16,000	\$ -	\$ -	\$ (16,000)
669 Mass Vaccination	\$ 1,228,609	\$ 16,000	\$ -	\$ -	\$ (16,000)
Contingency and Other	\$ -	\$ 16,000	\$ -	\$ -	\$ (16,000)
89000 - Addition to Fund Balance	\$ -	\$ 16,000	\$ -	\$ -	\$ (16,000)
Transfers Out	\$ 1,228,609	\$ -	\$ -	\$ -	\$ -
99001 - Transfer to General Fund 001	\$ 1,228,609	\$ -	\$ -	\$ -	\$ -

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 2024	FY 2025	Projected 2026
Full Time Regular	4	4	4
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	4	4	4

*Other: Elected Officials, Per Diem, Commissioners

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
355 American Rescue Plan Fund					
000 Revenues	\$ 20,566,093	\$ 27,648,931	\$ 26,334,183	\$ 26,334,183	\$ (1,314,748)
Grants	\$ 17,421,933	\$ -	\$ -	\$ -	\$ -
32910 - American Rescue Plan Grant	\$ 17,421,933	\$ -	\$ -	\$ -	\$ -
Interest Revenue	\$ 2,927,538	\$ 1,295,000	\$ 933,045	\$ 933,045	\$ (361,955)
38000 - Investment Income	\$ 2,927,538	\$ 1,295,000	\$ 933,045	\$ 933,045	\$ (361,955)
Other	\$ -	\$ 26,353,931	\$ 25,401,138	\$ 25,401,138	\$ (952,793)
39900 - Fund Balance Utilization	\$ -	\$ 26,353,931	\$ 25,401,138	\$ 25,401,138	\$ (952,793)
Transfers In	\$ 216,622	\$ -	\$ -	\$ -	\$ -
39350 - Transfer from County Health Fund 350	\$ 122,512	\$ -	\$ -	\$ -	\$ -
39500 - Transfer from Capital Projects Fund 500	\$ 94,110	\$ -	\$ -	\$ -	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
355 American Rescue Plan Fund					
668 American Rescue Plan	\$ 1,900,407	\$ 26,750,000	\$ 1,864,000	\$ 1,864,000	\$ (24,886,000)
Contingency and Other	\$ -	\$ 25,000,000	\$ -	\$ -	\$ (25,000,000)
85000 - Allowance for Budget Expense	\$ -	\$ 25,000,000	\$ -	\$ -	\$ (25,000,000)
Transfers Out	\$ 1,900,407	\$ 1,750,000	\$ 1,864,000	\$ 1,864,000	\$ 114,000
99001 - Transfer to General Fund 001	\$ 1,900,407	\$ 1,750,000	\$ 1,864,000	\$ 1,864,000	\$ 114,000
66811 ARP Mass Vaccination	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
Contractual Services	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
50150 - Contractual/Consulting Services	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
668110 ARP Mental Health Services	\$ 1,289,703	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 1,289,703	\$ -	\$ -	\$ -	\$ -
55010 - External Grants	\$ 1,289,703	\$ -	\$ -	\$ -	\$ -
668111 ARP Community Violence Intervnt	\$ 843,935	\$ -	\$ 653,000	\$ 653,000	\$ 653,000
Contractual Services	\$ 71,728	\$ -	\$ 644,000	\$ 644,000	\$ 644,000
50150 - Contractual/Consulting Services	\$ -	\$ -	\$ 72,000	\$ 72,000	\$ 72,000
50620 - Counseling Services	\$ 70,500	\$ -	\$ 572,000	\$ 572,000	\$ 572,000
56030 - Transportation	\$ 1,228	\$ -	\$ -	\$ -	\$ -
Commodities	\$ 3,220	\$ -	\$ 9,000	\$ 9,000	\$ 9,000
60010 - Operating Supplies	\$ 3,220	\$ -	\$ 9,000	\$ 9,000	\$ 9,000
Capital	\$ 768,987	\$ -	\$ -	\$ -	\$ -
70040 - Mobile Data Units	\$ 758,613	\$ -	\$ -	\$ -	\$ -
72010 - Building Improvements	\$ 10,374	\$ -	\$ -	\$ -	\$ -
66813 ARP Contact Tracing	\$ 230,912	\$ -	\$ 83,299	\$ 83,299	\$ 83,299
Capital	\$ 230,912	\$ -	\$ 83,299	\$ 83,299	\$ 83,299
70120 - Special Purpose Equipment	\$ 230,912	\$ -	\$ 83,299	\$ 83,299	\$ 83,299
66814 ARP Prev in Congregate Settings	\$ 1,795,798	\$ -	\$ 10,215,036	\$ 10,215,036	\$ 10,215,036
Contractual Services	\$ 118,231	\$ -	\$ 188,733	\$ 188,733	\$ 188,733
50150 - Contractual/Consulting Services	\$ 118,231	\$ -	\$ 188,733	\$ 188,733	\$ 188,733
Capital	\$ 1,677,567	\$ -	\$ 10,026,303	\$ 10,026,303	\$ 10,026,303
72010 - Building Improvements	\$ 1,677,567	\$ -	\$ 10,026,303	\$ 10,026,303	\$ 10,026,303

Non-Departmental Funds

American Rescue Plan Fund 355.800.668 – 355.800.668813

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
66818 ARP Other COVID Pub Health	\$ 117,220	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 117,220	\$ -	\$ -	\$ -	\$ -
55010 - External Grants	\$ 117,220	\$ -	\$ -	\$ -	\$ -
668235 Aid to Tourism, Travel, Hospita	\$ 60,683	\$ -	\$ 2,037,169	\$ 2,037,169	\$ 2,037,169
Contractual Services	\$ 60,683	\$ -	\$ 2,037,169	\$ 2,037,169	\$ 2,037,169
50150 - Contractual/Consulting Services	\$ 60,683	\$ -	\$ 2,037,169	\$ 2,037,169	\$ 2,037,169
668237 ARP Negative Econ Impact-Other	\$ 14,251	\$ -	\$ 60,020	\$ 60,020	\$ 60,020
Contractual Services	\$ 14,251	\$ -	\$ 60,020	\$ 60,020	\$ 60,020
55010 - External Grants	\$ 9,439	\$ -	\$ 60,020	\$ 60,020	\$ 60,020
55012 - General Donations	\$ 4,812	\$ -	\$ -	\$ -	\$ -
66834 ARP Effective Service Delivery	\$ 941,168	\$ -	\$ 2,496,317	\$ 2,496,317	\$ 2,496,317
Contractual Services	\$ 107,693	\$ -	\$ 1,077,667	\$ 1,077,667	\$ 1,077,667
50150 - Contractual/Consulting Services	\$ 107,693	\$ -	\$ 1,077,667	\$ 1,077,667	\$ 1,077,667
Capital	\$ 833,475	\$ -	\$ 1,418,650	\$ 1,418,650	\$ 1,418,650
70000 - Computers	\$ 833,475	\$ -	\$ 1,418,650	\$ 1,418,650	\$ 1,418,650
66835 ARP Administrative Needs	\$ 495,547	\$ -	\$ 168,735	\$ 168,735	\$ 168,735
Contractual Services	\$ 413,789	\$ -	\$ -	\$ -	\$ -
50150 - Contractual/Consulting Services	\$ 413,789	\$ -	\$ -	\$ -	\$ -
Capital	\$ 9,758	\$ -	\$ 168,735	\$ 168,735	\$ 168,735
70000 - Computers	\$ 9,758	\$ -	\$ -	\$ -	\$ -
72010 - Building Improvements	\$ -	\$ -	\$ 168,735	\$ 168,735	\$ 168,735
Transfers Out	\$ 72,000	\$ -	\$ -	\$ -	\$ -
99500 - Transfer to Capital Projects Fund 500	\$ 72,000	\$ -	\$ -	\$ -	\$ -
66836 ARP Aid to Other Imp Industries	\$ 26,000	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 26,000	\$ -	\$ -	\$ -	\$ -
50150 - Contractual/Consulting Services	\$ 26,000	\$ -	\$ -	\$ -	\$ -
668515 ARP Other Water Infrastructure	\$ 669,005	\$ -	\$ 1,210,815	\$ 1,210,815	\$ 1,210,815
Contractual Services	\$ 669,005	\$ -	\$ 512,473	\$ 512,473	\$ 512,473
50020 - Special Studies	\$ 94,425	\$ -	\$ 190,548	\$ 190,548	\$ 190,548
50150 - Contractual/Consulting Services	\$ 574,580	\$ -	\$ 321,925	\$ 321,925	\$ 321,925
Capital	\$ -	\$ -	\$ 698,342	\$ 698,342	\$ 698,342
72010 - Building Improvements	\$ -	\$ -	\$ 698,342	\$ 698,342	\$ 698,342
66871 ARP Administration	\$ 1,097,338	\$ 629,944	\$ 809,802	\$ 809,802	\$ 179,858
Personnel Services- Salaries & Wages	\$ 231,741	\$ 276,940	\$ 220,100	\$ 220,100	\$ (56,840)
40000 - Salaries and Wages	\$ 231,741	\$ 276,940	\$ 220,100	\$ 220,100	\$ (56,840)
Personnel Services- Employee Benefits	\$ 49,920	\$ 49,719	\$ 55,853	\$ 55,853	\$ 6,134
45000 - Healthcare Contribution	\$ 19,061	\$ 8,038	\$ 22,459	\$ 22,459	\$ 14,421
45010 - Dental Contribution	\$ 875	\$ 718	\$ 718	\$ 718	\$ -
45100 - FICA/SS Contribution	\$ 16,851	\$ 21,193	\$ 16,842	\$ 16,842	\$ (4,351)
45200 - IMRF Contribution	\$ 10,133	\$ 14,974	\$ 12,025	\$ 12,025	\$ (2,949)
53010 - Workers Compensation	\$ 3,001	\$ 4,796	\$ 3,809	\$ 3,809	\$ (987)
Contractual Services	\$ 806,002	\$ 289,173	\$ 518,833	\$ 518,833	\$ 229,660
50150 - Contractual/Consulting Services	\$ 802,002	\$ 285,000	\$ 510,490	\$ 510,490	\$ 225,490
53000 - Liability Insurance	\$ 3,946	\$ 4,117	\$ 8,210	\$ 8,210	\$ 4,093
53020 - Unemployment Claims	\$ 54	\$ 56	\$ 133	\$ 133	\$ 77
Commodities	\$ 3,733	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
60000 - Office Supplies	\$ 2,610	\$ 500	\$ 500	\$ 500	\$ -
60020 - Computer Related Supplies	\$ 66	\$ -	\$ -	\$ -	\$ -
60070 - Computer Hardware- Non Capital	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
64000 - Telephone	\$ 490	\$ -	\$ -	\$ -	\$ -
64010 - Cellular Phone	\$ 567	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 5,942	\$ 11,612	\$ 12,516	\$ 12,516	\$ 904
99001 - Transfer to General Fund 001	\$ 5,942	\$ 11,612	\$ 12,516	\$ 12,516	\$ 904
668813 OER: Nat Disaster Threat Future	\$ 1,045	\$ -	\$ 45,375	\$ 45,375	\$ 45,375
Contractual Services	\$ 1,045	\$ -	\$ 45,375	\$ 45,375	\$ 45,375
50150 - Contractual/Consulting Services	\$ 1,045	\$ -	\$ 45,375	\$ 45,375	\$ 45,375

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
356 ARP Recoupment of Lost Revenue	\$ 378,782	\$ 3,770,552	\$ 1,652,500	\$ 1,652,500	\$ (2,118,052)
000 Revenues	\$ 378,782	\$ 3,770,552	\$ 1,652,500	\$ 1,652,500	\$ (2,118,052)
Interest Revenue	\$ 378,782	\$ 238,052	\$ 168,098	\$ 168,098	\$ (69,954)
38000 - Investment Income	\$ 378,782	\$ 238,052	\$ 168,098	\$ 168,098	\$ (69,954)
Other	\$ -	\$ 3,532,500	\$ 1,484,402	\$ 1,484,402	\$ (2,048,098)
39900 - Fund Balance Utilization	\$ -	\$ 3,532,500	\$ 1,484,402	\$ 1,484,402	\$ (2,048,098)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
356 ARP Recoupment of Lost Revenue Fund	\$ 2,116,950	\$ 3,770,552	\$ 1,652,500	\$ 1,652,500	\$ (2,118,052)
672 ARP Recoupment of Lost Revenue	\$ 2,116,950	\$ 3,770,552	\$ 1,652,500	\$ 1,652,500	\$ (2,118,052)
Contractual Services	\$ 182,334	\$ -	\$ -	\$ -	\$ -
50020 - Special Studies	\$ 182,334	\$ -	\$ -	\$ -	\$ -
Contingency and Other	\$ -	\$ 238,052	\$ -	\$ -	\$ (238,052)
89000 - Addition to Fund Balance	\$ -	\$ 238,052	\$ -	\$ -	\$ (238,052)
Transfers Out	\$ 1,934,616	\$ 3,532,500	\$ 1,652,500	\$ 1,652,500	\$ (1,880,000)
99001 - Transfer to General Fund 001	\$ 1,934,616	\$ 3,532,500	\$ 1,652,500	\$ 1,652,500	\$ (1,880,000)

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
358 FEMA PA Administration	\$ 3,667	\$ 8,332	\$ -	\$ -	\$ (8,332)
000 Revenues	\$ 3,667	\$ 8,332	\$ -	\$ -	\$ (8,332)
Interest Revenue	\$ 3,667	\$ 8,332	\$ -	\$ -	\$ (8,332)
38000 - Investment Income	\$ 3,667	\$ 8,332	\$ -	\$ -	\$ (8,332)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
358 FEMA PA Administration Fund	\$ 155,918	\$ 8,332	\$ -	\$ -	\$ (8,332)
676 FEMA PA Admin	\$ 155,918	\$ 8,332	\$ -	\$ -	\$ (8,332)
Contingency and Other	\$ -	\$ 8,332	\$ -	\$ -	\$ (8,332)
89000 - Addition to Fund Balance	\$ -	\$ 8,332	\$ -	\$ -	\$ (8,332)
Transfers Out	\$ 155,918	\$ -	\$ -	\$ -	\$ -
99001 - Transfer to General Fund 001	\$ 155,918	\$ -	\$ -	\$ -	\$ -

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
501 Judicial Facility Construction	\$ 1,197,246	\$ 1,080,006	\$ 904,000	\$ 904,000	\$ (176,006)
000 Revenues	\$ 1,197,246	\$ 1,080,006	\$ 904,000	\$ 904,000	\$ (176,006)
Charges for Services	\$ 833,175	\$ 600,000	\$ 864,000	\$ 864,000	\$ 264,000
35415 - Facility Construction Fee	\$ 833,175	\$ 600,000	\$ 864,000	\$ 864,000	\$ 264,000
Grants	\$ 279,557	\$ 140,229	\$ -	\$ -	\$ (140,229)
32382 - AOIC Modernization Grant	\$ 279,557	\$ 140,229	\$ -	\$ -	\$ (140,229)
Interest Revenue	\$ 84,514	\$ 39,777	\$ 40,000	\$ 40,000	\$ 223
38000 - Investment Income	\$ 84,514	\$ 39,777	\$ 40,000	\$ 40,000	\$ 223
Other	\$ -	\$ 300,000	\$ -	\$ -	\$ (300,000)
39900 - Fund Balance Utilization	\$ -	\$ 300,000	\$ -	\$ -	\$ (300,000)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
501 Judicial Facility Construction Fund	\$ 644,251	\$ 1,080,006	\$ 904,000	\$ 904,000	\$ (176,006)
819 Judicial Facility	\$ 364,694	\$ 939,777	\$ 904,000	\$ 904,000	\$ (35,777)
Capital	\$ 364,694	\$ 300,000	\$ 904,000	\$ 904,000	\$ 604,000
72010 - Building Improvements	\$ 364,694	\$ 300,000	\$ 904,000	\$ 904,000	\$ 604,000
Contingency and Other	\$ -	\$ 639,777	\$ -	\$ -	\$ (639,777)
89000 - Addition to Fund Balance	\$ -	\$ 639,777	\$ -	\$ -	\$ (639,777)
823 Judicial Facility Modernization	\$ 279,557	\$ 140,229	\$ -	\$ -	\$ (140,229)
Contractual Services	\$ 279,557	\$ 140,229	\$ -	\$ -	\$ (140,229)
50150 - Contractual/Consulting Services	\$ 279,557	\$ 140,229	\$ -	\$ -	\$ (140,229)

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
510 Capital Improvement Bond Const	\$ 2,161	\$ 23,867	\$ 16,854	\$ 16,854	\$ (7,013)
000 Revenues	\$ 2,161	\$ 23,867	\$ 16,854	\$ 16,854	\$ (7,013)
Interest Revenue	\$ 2,161	\$ 23,867	\$ 16,854	\$ 16,854	\$ (7,013)
38000 - Investment Income	\$ 2,161	\$ 23,867	\$ 16,854	\$ 16,854	\$ (7,013)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
510 Capital Improvement Bond Const Fund	\$ -	\$ 23,867	\$ 16,854	\$ 16,854	\$ (7,013)
781 Capital Improv Bond Construction	\$ -	\$ 23,867	\$ 16,854	\$ 16,854	\$ (7,013)
Contingency and Other	\$ -	\$ 23,867	\$ 16,854	\$ 16,854	\$ (7,013)
89000 - Addition to Fund Balance	\$ -	\$ 23,867	\$ 16,854	\$ 16,854	\$ (7,013)

Non-Departmental Funds

Health Insurance Fund 652.800.814 - 825

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
652 Health Insurance Fund	\$ 22,928,675	\$ 26,756,573	\$ 25,674,286	\$ 25,674,286	\$ (1,082,287)
000 Revenues	\$ 22,928,675	\$ 26,756,573	\$ 25,674,286	\$ 25,674,286	\$ (1,082,287)
Interest Revenue	\$ 576,782	\$ 279,000	\$ 197,013	\$ 197,013	\$ (81,987)
38000 - Investment Income	\$ 576,782	\$ 279,000	\$ 197,013	\$ 197,013	\$ (81,987)
Other	\$ 22,351,893	\$ 26,477,573	\$ 25,477,273	\$ 25,477,273	\$ (1,000,300)
38910 - Healthcare Employer Portion	\$ 16,153,512	\$ 19,864,916	\$ 19,153,444	\$ 19,153,444	\$ (711,472)
38915 - Dental Employer Portion	\$ 473,351	\$ 534,432	\$ 526,708	\$ 526,708	\$ (7,724)
38920 - Healthcare Employee Portion	\$ 3,385,325	\$ 4,038,296	\$ 3,922,995	\$ 3,922,995	\$ (115,301)
38921 - Dental Employee Portion	\$ 299,829	\$ 339,830	\$ 107,880	\$ 107,880	\$ (231,950)
38927 - MERP Employer Portion	\$ 1,324,816	\$ 1,088,099	\$ 1,154,246	\$ 1,154,246	\$ 66,147
38930 - Retiree Payments	\$ 689,732	\$ 580,000	\$ 580,000	\$ 580,000	\$ -
38935 - Retiree Payments - Dental	\$ 2,886	\$ 32,000	\$ 32,000	\$ 32,000	\$ -
38940 - Cobra Payments	\$ 20,799	\$ -	\$ -	\$ -	\$ -
38945 - Cobra Payments - Dental	\$ 1,644	\$ -	\$ -	\$ -	\$ -

Non-Departmental Funds

Health Insurance Fund 652.800.814 - 825

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
652 Health Insurance Fund Fund	\$ 20,607,136	\$ 26,756,573	\$ 25,674,286	\$ 25,674,286	\$ (1,082,287)
814 Health Insurance General	\$ (751,835)	\$ 26,756,573	\$ 24,375,296	\$ 24,375,296	\$ (2,381,277)
Personnel Services- Employee Benefits	\$ 16,596	\$ -	\$ -	\$ -	\$ -
45010 - Dental Contribution	\$ 132	\$ -	\$ -	\$ -	\$ -
45100 - FICA/SS Contribution	\$ 6,465	\$ -	\$ -	\$ -	\$ -
53385 - Financial Wellness	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ (768,431)	\$ 26,541,409	\$ 24,159,132	\$ 24,159,132	\$ (2,382,277)
50150 - Contractual/Consulting Services	\$ 110,250	\$ 121,000	\$ 117,000	\$ 117,000	\$ (4,000)
50340 - Software Licensing Cost	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
50520 - Healthcare Admin Services	\$ 15,703	\$ -	\$ 17,000	\$ 17,000	\$ 17,000
53005 - Healthcare - Stop Loss Insurance	\$ (2,027,628)	\$ -	\$ 2,186,083	\$ 2,186,083	\$ 2,186,083
53031 - Self Insured Healthcare Claims	\$ -	\$ -	\$ 21,903,694	\$ 21,903,694	\$ 21,903,694
53032 - Self Insured Healthcare Claims Administration	\$ -	\$ -	\$ (1,177,112)	\$ (1,177,112)	\$ (1,177,112)
53038 - Healthcare - Vision Insurance	\$ 83,696	\$ 101,471	\$ 96,288	\$ 96,288	\$ (5,183)
53039 - Affordable Care Act Fee	\$ 5,699	\$ -	\$ 7,000	\$ 7,000	\$ 7,000
53300 - Healthcare - Health Insurance	\$ -	\$ 24,296,681	\$ -	\$ -	\$ (24,296,681)
53310 - Healthcare - Dental Insurance	\$ 742,246	\$ 893,987	\$ 899,679	\$ 899,679	\$ 5,692
53320 - Healthcare - Life Insurance	\$ 57,705	\$ 41,171	\$ -	\$ -	\$ (41,171)
53330 - Healthcare - Medical Expense Reimbursement	\$ 535,057	\$ 826,388	\$ -	\$ -	\$ (826,388)
53340 - Healthcare - Medical Premium Reimbursement	\$ 83,841	\$ 60,000	\$ -	\$ -	\$ (60,000)
53350 - Healthcare - MERP Shared Savings	\$ -	\$ 200,711	\$ -	\$ -	\$ (200,711)
53380 - Healthcare - Wellness	\$ (375,000)	\$ -	\$ -	\$ -	\$ -
53400 - Employee Assistance Plan	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000
53405 - HSA Employee Accounts	\$ -	\$ -	\$ 91,500	\$ 91,500	\$ 91,500
Commodities	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
60010 - Operating Supplies	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Contingency and Other	\$ -	\$ 215,164	\$ 215,164	\$ 215,164	\$ -
89000 - Addition to Fund Balance	\$ -	\$ 215,164	\$ 215,164	\$ 215,164	\$ -
817 Health Insurance PPO	\$ 11,061,530	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 11,061,530	\$ -	\$ -	\$ -	\$ -
53005 - Healthcare - Stop Loss Insurance	\$ 893,817	\$ -	\$ -	\$ -	\$ -
53031 - Self Insured Healthcare Claims	\$ 10,233,290	\$ -	\$ -	\$ -	\$ -
53032 - Self Insured Healthcare Claims Administration	\$ 289,635	\$ -	\$ -	\$ -	\$ -
53033 - Healthcare Facility Access Fee	\$ 231,063	\$ -	\$ -	\$ -	\$ -
53037 - Healthcare Credits	\$ (586,275)	\$ -	\$ -	\$ -	\$ -
818 Health Insurance HMO	\$ 10,136,802	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 10,136,802	\$ -	\$ -	\$ -	\$ -
53005 - Healthcare - Stop Loss Insurance	\$ 604,545	\$ -	\$ -	\$ -	\$ -
53031 - Self Insured Healthcare Claims	\$ 7,279,419	\$ -	\$ -	\$ -	\$ -
53032 - Self Insured Healthcare Claims Administration	\$ 368,937	\$ -	\$ -	\$ -	\$ -
53034 - Healthcare HMO Managed Care Fee	\$ 104,847	\$ -	\$ -	\$ -	\$ -
53035 - Healthcare Physician Services Fee	\$ 2,612,488	\$ -	\$ -	\$ -	\$ -
53037 - Healthcare Credits	\$ (833,433)	\$ -	\$ -	\$ -	\$ -
820 Medicare Eligible Retirees	\$ 160,639	\$ -	\$ 213,390	\$ 213,390	\$ 213,390
Contractual Services	\$ 160,639	\$ -	\$ 213,390	\$ 213,390	\$ 213,390
53300 - Healthcare - Health Insurance	\$ 160,639	\$ -	\$ 213,390	\$ 213,390	\$ 213,390
825 MERP	\$ -	\$ -	\$ 1,085,600	\$ 1,085,600	\$ 1,085,600
Contractual Services	\$ -	\$ -	\$ 1,085,600	\$ 1,085,600	\$ 1,085,600
53332 - MERP Claim Reimbursements	\$ -	\$ -	\$ 1,055,600	\$ 1,055,600	\$ 1,055,600
53334 - MERP Administration Fees	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
900 Contingency	\$ -	\$ 112,829	\$ 79,674	\$ 79,674	\$ (33,155)

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 Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
850 Other County-Wide Group Ins	\$ -	\$ 15,720,343	\$ 15,302,644	\$ 15,302,644	\$ (417,699)
010 County Board/Liquor	\$ -	\$ 393,186	\$ 330,170	\$ 330,170	\$ (63,016)
Services	\$ -	\$ 393,186	\$ 330,170	\$ 330,170	\$ (63,016)
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 381,805	\$ 322,103	\$ 322,103	\$ (59,702)
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 11,381	\$ 8,067	\$ 8,067	\$ (3,314)
040 Finance	\$ -	\$ 223,139	\$ 181,091	\$ 181,091	\$ (42,048)
Services	\$ -	\$ 223,139	\$ 181,091	\$ 181,091	\$ (42,048)
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 217,561	\$ 176,507	\$ 176,507	\$ (41,054)
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 5,578	\$ 4,584	\$ 4,584	\$ (994)
060 Information Technologies	\$ -	\$ 739,709	\$ 718,328	\$ 718,328	\$ (21,381)
Services	\$ -	\$ 739,709	\$ 718,328	\$ 718,328	\$ (21,381)
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 720,649	\$ 702,112	\$ 702,112	\$ (18,537)
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 19,060	\$ 16,216	\$ 16,216	\$ (2,844)
080 Building Mgmt- Government Center	\$ -	\$ 626,084	\$ 611,776	\$ 611,776	\$ (14,308)
Services	\$ -	\$ 626,084	\$ 611,776	\$ 611,776	\$ (14,308)
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 611,889	\$ 597,931	\$ 597,931	\$ (13,958)
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 14,195	\$ 13,845	\$ 13,845	\$ (350)
120 Human Resource Management	\$ -	\$ 65,763	\$ 61,408	\$ 61,408	\$ (4,355)
Services	\$ -	\$ 65,763	\$ 61,408	\$ 61,408	\$ (4,355)
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 63,646	\$ 59,644	\$ 59,644	\$ (4,002)
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 2,117	\$ 1,764	\$ 1,764	\$ (353)
140 County Auditor	\$ -	\$ 33,600	\$ 39,122	\$ 39,122	\$ 5,522
Services	\$ -	\$ 33,600	\$ 39,122	\$ 39,122	\$ 5,522
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 32,772	\$ 38,179	\$ 38,179	\$ 5,407
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 828	\$ 943	\$ 943	\$ 115
150 Treasurer/Collector	\$ -	\$ 116,193	\$ 177,296	\$ 177,296	\$ 61,103
Services	\$ -	\$ 116,193	\$ 177,296	\$ 177,296	\$ 61,103
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 113,764	\$ 172,878	\$ 172,878	\$ 59,114
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 2,429	\$ 4,418	\$ 4,418	\$ 1,989
170 Supervisor of Assessments	\$ -	\$ 261,248	\$ 281,664	\$ 281,664	\$ 20,416
Services	\$ -	\$ 261,248	\$ 281,664	\$ 281,664	\$ 20,416
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 253,399	\$ 273,654	\$ 273,654	\$ 20,255
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 7,849	\$ 8,010	\$ 8,010	\$ 161
171 Board of Review	\$ -	\$ 36,116	\$ 36,716	\$ 36,716	\$ 600
Services	\$ -	\$ 36,116	\$ 36,716	\$ 36,716	\$ 600
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 36,116	\$ 36,716	\$ 36,716	\$ 600
190 County Clerk	\$ -	\$ 204,481	\$ 196,222	\$ 196,222	\$ (8,259)
Services	\$ -	\$ 204,481	\$ 196,222	\$ 196,222	\$ (8,259)
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 198,407	\$ 190,314	\$ 190,314	\$ (8,093)
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 6,074	\$ 5,908	\$ 5,908	\$ (166)
191 Elections	\$ -	\$ 126,865	\$ 117,296	\$ 117,296	\$ (9,569)
Services	\$ -	\$ 126,865	\$ 117,296	\$ 117,296	\$ (9,569)
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 123,248	\$ 113,846	\$ 113,846	\$ (9,402)
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 3,617	\$ 3,450	\$ 3,450	\$ (167)
192 Alternate Language Coordination	\$ -	\$ 12,043	\$ 12,043	\$ 12,043	\$ -
Services	\$ -	\$ 12,043	\$ 12,043	\$ 12,043	\$ -
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 11,767	\$ 11,767	\$ 11,767	\$ -
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 276	\$ 276	\$ 276	\$ -
210 Recorder	\$ -	\$ 164,664	\$ 147,504	\$ 147,504	\$ (17,160)
Services	\$ -	\$ 164,664	\$ 147,504	\$ 147,504	\$ (17,160)
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 159,280	\$ 142,838	\$ 142,838	\$ (16,442)
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 5,384	\$ 4,666	\$ 4,666	\$ (718)
230 Regional Office of Education	\$ -	\$ 108,735	\$ 118,094	\$ 118,094	\$ 9,359
Services	\$ -	\$ 108,735	\$ 118,094	\$ 118,094	\$ 9,359
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 106,747	\$ 117,542	\$ 117,542	\$ 10,795
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 1,988	\$ 552	\$ 552	\$ (1,436)
240 Judiciary and Courts	\$ -	\$ 493,191	\$ 484,844	\$ 484,844	\$ (8,347)
Services	\$ -	\$ 493,191	\$ 484,844	\$ 484,844	\$ (8,347)
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 478,626	\$ 469,655	\$ 469,655	\$ (8,971)
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 14,565	\$ 15,189	\$ 15,189	\$ 624

Non-Departmental Funds
Other County Wide Group Insurance
General Fund 001.850.010-693

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
850 Other County-Wide Group Ins					
250 Circuit Clerk- Administration	\$ -	\$ 1,042,389	\$ 927,921	\$ 927,921	\$ (114,468)
Services	\$ -	\$ 1,042,389	\$ 927,921	\$ 927,921	\$ (114,468)
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 1,010,571	\$ 900,589	\$ 900,589	\$ (109,982)
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 31,818	\$ 27,332	\$ 27,332	\$ (4,486)
300 State's Attorney- Criminal Div	\$ -	\$ 1,554,664	\$ 1,747,061	\$ 1,747,061	\$ 192,397
Services	\$ -	\$ 1,554,664	\$ 1,747,061	\$ 1,747,061	\$ 192,397
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 1,517,339	\$ 1,700,560	\$ 1,700,560	\$ 183,221
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 37,325	\$ 46,501	\$ 46,501	\$ 9,176
301 Child Advocacy Center	\$ -	\$ -	\$ 41,577	\$ 41,577	\$ 41,577
Services	\$ -	\$ -	\$ 41,577	\$ 41,577	\$ 41,577
45006 - General Fund Health Insurance County-Wide	\$ -	\$ -	\$ 40,859	\$ 40,859	\$ 40,859
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ -	\$ 718	\$ 718	\$ 718
306 Collaborative Diversion Program	\$ -	\$ 61,131	\$ 19,826	\$ 19,826	\$ (41,305)
Services	\$ -	\$ 61,131	\$ 19,826	\$ 19,826	\$ (41,305)
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 59,585	\$ 19,274	\$ 19,274	\$ (40,311)
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 1,546	\$ 552	\$ 552	\$ (994)
360 Public Defender	\$ -	\$ 853,878	\$ 767,384	\$ 767,384	\$ (86,494)
Services	\$ -	\$ 853,878	\$ 767,384	\$ 767,384	\$ (86,494)
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 830,978	\$ 749,660	\$ 749,660	\$ (81,318)
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 22,900	\$ 17,724	\$ 17,724	\$ (5,176)
380 Sheriff	\$ -	\$ 2,237,719	\$ 2,072,671	\$ 2,072,671	\$ (165,048)
Services	\$ -	\$ 2,237,719	\$ 2,072,671	\$ 2,072,671	\$ (165,048)
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 2,176,529	\$ 2,013,915	\$ 2,013,915	\$ (162,614)
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 61,190	\$ 58,756	\$ 58,756	\$ (2,434)
382 Adult Corrections	\$ -	\$ 2,411,737	\$ 2,212,648	\$ 2,212,648	\$ (199,089)
Services	\$ -	\$ 2,411,737	\$ 2,212,648	\$ 2,212,648	\$ (199,089)
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 2,343,895	\$ 2,150,567	\$ 2,150,567	\$ (193,328)
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 67,842	\$ 62,081	\$ 62,081	\$ (5,761)
400 Court Security	\$ -	\$ 684,172	\$ 613,838	\$ 613,838	\$ (70,334)
Services	\$ -	\$ 684,172	\$ 613,838	\$ 613,838	\$ (70,334)
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 665,930	\$ 595,570	\$ 595,570	\$ (70,360)
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 18,242	\$ 18,268	\$ 18,268	\$ 26
420 Merit Commission	\$ -	\$ 8,314	\$ 7,783	\$ 7,783	\$ (531)
Services	\$ -	\$ 8,314	\$ 7,783	\$ 7,783	\$ (531)
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 8,038	\$ 7,507	\$ 7,507	\$ (531)
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 276	\$ 276	\$ 276	\$ -
430 Court Services Administration	\$ -	\$ 153,645	\$ 191,390	\$ 191,390	\$ 37,745
Services	\$ -	\$ 153,645	\$ 191,390	\$ 191,390	\$ 37,745
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 151,657	\$ 188,386	\$ 188,386	\$ 36,729
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 1,988	\$ 3,004	\$ 3,004	\$ 1,016
431 Adult Court Services	\$ -	\$ 760,791	\$ 704,224	\$ 704,224	\$ (56,567)
Services	\$ -	\$ 760,791	\$ 704,224	\$ 704,224	\$ (56,567)
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 740,699	\$ 683,857	\$ 683,857	\$ (56,842)
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 20,092	\$ 20,367	\$ 20,367	\$ 275
432 Treatment Alternative Court	\$ -	\$ 26,959	\$ 21,392	\$ 21,392	\$ (5,567)
Services	\$ -	\$ 26,959	\$ 21,392	\$ 21,392	\$ (5,567)
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 25,882	\$ 20,536	\$ 20,536	\$ (5,346)
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 1,077	\$ 856	\$ 856	\$ (221)
434 Juvenile Court Services	\$ -	\$ 250,800	\$ 299,230	\$ 299,230	\$ 48,430
Services	\$ -	\$ 250,800	\$ 299,230	\$ 299,230	\$ 48,430
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 244,348	\$ 291,781	\$ 291,781	\$ 47,433
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 6,452	\$ 7,449	\$ 7,449	\$ 997
436 Juvenile Justice Center	\$ -	\$ 812,162	\$ 782,482	\$ 782,482	\$ (29,680)
Services	\$ -	\$ 812,162	\$ 782,482	\$ 782,482	\$ (29,680)
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 791,760	\$ 762,055	\$ 762,055	\$ (29,705)
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 20,402	\$ 20,427	\$ 20,427	\$ 25
438 Diagnostic Center	\$ -	\$ 215,171	\$ 247,146	\$ 247,146	\$ 31,975
Services	\$ -	\$ 215,171	\$ 247,146	\$ 247,146	\$ 31,975
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 211,062	\$ 240,740	\$ 240,740	\$ 29,678
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 4,109	\$ 6,406	\$ 6,406	\$ 2,297
440 Veteran's Court	\$ -	\$ 19,100	\$ 18,400	\$ 18,400	\$ (700)
Services	\$ -	\$ 19,100	\$ 18,400	\$ 18,400	\$ (700)
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 19,100	\$ 18,400	\$ 18,400	\$ (700)
441 Drug Court	\$ -	\$ 149,610	\$ 113,859	\$ 113,859	\$ (35,751)
Services	\$ -	\$ 149,610	\$ 113,859	\$ 113,859	\$ (35,751)
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 146,688	\$ 111,159	\$ 111,159	\$ (35,529)
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 2,922	\$ 2,700	\$ 2,700	\$ (222)
442 Pre-Trial	\$ -	\$ 158,344	\$ 176,700	\$ 176,700	\$ 18,356
Services	\$ -	\$ 158,344	\$ 176,700	\$ 176,700	\$ 18,356
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 154,585	\$ 172,499	\$ 172,499	\$ 17,914
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 3,759	\$ 4,201	\$ 4,201	\$ 442

Non-Departmental Funds
Other County Wide Group Insurance
General Fund 001.850.010-693

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
850 Other County-Wide Group Ins					
490 Coroner	\$ -	\$ 226,140	\$ 267,253	\$ 267,253	\$ 41,113
Services	\$ -	\$ 226,140	\$ 267,253	\$ 267,253	\$ 41,113
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 221,860	\$ 259,245	\$ 259,245	\$ 37,385
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 4,280	\$ 8,008	\$ 8,008	\$ 3,728
510 Emergency Management Services	\$ -	\$ 37,329	\$ 56,082	\$ 56,082	\$ 18,753
Services	\$ -	\$ 37,329	\$ 56,082	\$ 56,082	\$ 18,753
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 36,501	\$ 55,530	\$ 55,530	\$ 19,029
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 828	\$ 552	\$ 552	\$ (276)
690 County Development	\$ -	\$ 300,561	\$ 254,576	\$ 254,576	\$ (45,985)
Services	\$ -	\$ 300,561	\$ 254,576	\$ 254,576	\$ (45,985)
45006 - General Fund Health Insurance County-Wide	\$ -	\$ 294,393	\$ 247,902	\$ 247,902	\$ (46,491)
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ 6,168	\$ 6,674	\$ 6,674	\$ 506
692 Water Resources & Subdivisions	\$ -	\$ 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)
693 Electrical Aggregation	\$ -	\$ 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)
307 Human Exploitation Unit	\$ -	\$ -	\$ 103,578	\$ 103,578	\$ 103,578
Services	\$ -	\$ -	\$ 103,578	\$ 103,578	\$ 103,578
45006 - General Fund Health Insurance County-Wide	\$ -	\$ -	\$ 101,475	\$ 101,475	\$ 101,475
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ -	\$ 2,103	\$ 2,103	\$ 2,103
670 Environmental Management	\$ -	\$ -	\$ 142,049	\$ 142,049	\$ 142,049
Services	\$ -	\$ -	\$ 142,049	\$ 142,049	\$ 142,049
45006 - General Fund Health Insurance County-Wide	\$ -	\$ -	\$ 139,067	\$ 139,067	\$ 139,067
45016 - General Fund Departments Dental Insurance County-Wide	\$ -	\$ -	\$ 2,982	\$ 2,982	\$ 2,982

***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.

**Non-Departmental Funds
Contingency
Working Cash Fund 660.800-900.910**

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
900 Contingency					
660 Working Cash	\$ 196,271	\$ 112,829	\$ 79,674	\$ 79,674	\$ (33,155)
000 Revenues	\$ 196,271	\$ 112,829	\$ 79,674	\$ 79,674	\$ (33,155)
Interest Revenue	\$ 196,271	\$ 112,829	\$ 79,674	\$ 79,674	\$ (33,155)
38000 - Investment Income	\$ 196,271	\$ 112,829	\$ 79,674	\$ 79,674	\$ (33,155)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
660 Working Cash Fund	\$ -	\$ 112,829	\$ 79,674	\$ 79,674	\$ (33,155)
910 Working Cash	\$ -	\$ 112,829	\$ 79,674	\$ 79,674	\$ (33,155)
Contingency and Other	\$ -	\$ 112,829	\$ 79,674	\$ 79,674	\$ (33,155)
89000 - Addition to Fund Balance	\$ -	\$ 112,829	\$ 79,674	\$ 79,674	\$ (33,155)

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	X	X
Staff a full-time social worker	Ongoing	Ongoing

**Public Defender
General Fund 001.360.360**

Outcomes

2. 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.
- In order to obtain quality interns who will transition into quality attorneys for our office, we need to be compete with other counties who are currently paying interns.

Indicators	Completed	Projected
Attended and spoke at several law school events	X	X
Recruited and welcomed a class of interns in summer of 2025	X	X
Hire quality interns who we have the ability to compensate for their services	Ongoing	Ongoing

Outcomes

3. Continue to offer outstanding legal training to our staff 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.

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

Public Defender
General Fund 001.360.360

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
Continue the elimination of paper files held within our office and other locations	Ongoing	Ongoing
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.	Ongoing	Ongoing

Key Performance Measures	2024	2025 As of 6-13-25	Projected 2025
Court Appointed Defendants	8,015	4,341	8,200
Closed Felony Cases	3,333	1,570	3,200
Closed Misdemeanor/Traffic Cases	3,832	2,440	4,200
Closed Juvenile Cases	540	248	500
Closed Mental Health Cases	259	130	260
Closed Other (extradition, contempt, order of protection, sexually violent person petition)	122	76	120

Position Summary

Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	53	53	52
Full Time Other*	0	0	0
Part Time Regular	1	1	0
Part Time Other*	0	0	0
Total Budgeted Positions:	54	54	52

*Other: Elected Officials, Per Diem, Commissioners

Account / Description Revenues 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
360 Public Defender					
000 Revenues Sub-Department	\$ 133,389	\$ 141,530	\$ 193,174	\$ 193,174	\$ 51,644
Grants	\$ -	\$ -	\$ 51,092	\$ 51,092	\$ 51,092
33902 - Grants - State Government	\$ -	\$ -	\$ 51,092	\$ 51,092	\$ 51,092
Charges for Services	\$ 1,493	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
34790 - Public Defender Fees	\$ 1,493	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
Reimbursements	\$ 126,710	\$ 139,030	\$ 139,582	\$ 139,582	\$ 552
37050 - Public Def Salary Reimbursement	\$ 120,306	\$ 124,030	\$ 131,582	\$ 131,582	\$ 7,552
37610 - SVP Reimbursement	\$ 6,405	\$ 15,000	\$ 8,000	\$ 8,000	\$ (7,000)
Transfers In	\$ 5,185	\$ -	\$ -	\$ -	\$ -
39279 - Transfer from DUI Court Fund 279	\$ 5,185	\$ -	\$ -	\$ -	\$ -

Public Defender
General Fund 001.360.360

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
360 Public Defender					
360 Public Defender	\$ 4,513,737	\$ 5,127,742	\$ 4,692,936	\$ 5,100,236	\$ (27,506)
Personnel Services- Salaries & Wages	\$ 4,384,316	\$ 4,937,833	\$ -	\$ 4,908,256	\$ (29,577)
40000 - Salaries and Wages	\$ 4,321,866	\$ 4,856,033	\$ -	\$ 4,827,656	\$ (28,377)
40310 - Bond Call	\$ 62,450	\$ 81,800	\$ -	\$ 80,600	\$ (1,200)
Personnel Services- Employee Benefits	\$ 726,552	\$ 1,579,150	\$ -	\$ -	\$ (1,579,150)
45000 - Healthcare Contribution	\$ 707,088	\$ 830,978	\$ -	\$ -	\$ (830,978)
45010 - Dental Contribution	\$ 19,464	\$ 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)
Contractual Services	\$ 52,966	\$ 106,737	\$ -	\$ 102,850	\$ (3,887)
50240 - Trials and Costs of Hearing	\$ 17,856	\$ 45,000	\$ -	\$ 45,000	\$ -
52140 - Repairs and Maint- Copiers	\$ 453	\$ 2,250	\$ -	\$ 2,250	\$ -
53100 - Conferences and Meetings	\$ 458	\$ 1,000	\$ -	\$ -	\$ (1,000)
53110 - Employee Training	\$ 19,387	\$ 20,000	\$ -	\$ 20,000	\$ -
53120 - Employee Mileage Expense	\$ 1,506	\$ 4,500	\$ -	\$ 4,500	\$ -
53140 - Attorney Association Dues	\$ 5,121	\$ 23,100	\$ -	\$ 23,100	\$ -
55000 - Miscellaneous Contractual Exp	\$ 8,186	\$ 10,887	\$ -	\$ 8,000	\$ (2,887)
Commodities	\$ 76,455	\$ 83,172	\$ -	\$ 89,130	\$ 5,958
60000 - Office Supplies	\$ 6,171	\$ 10,000	\$ -	\$ 8,000	\$ (2,000)
60050 - Books and Subscriptions	\$ 70,284	\$ 73,172	\$ -	\$ 81,130	\$ 7,958
Contingency and Other	\$ -	\$ -	\$ 4,692,936	\$ -	\$ -
85000 - Allowance for Budget Expense	\$ -	\$ -	\$ 4,692,936	\$ -	\$ -
Services	\$ (726,552)	\$ (1,579,150)	\$ -	\$ -	\$ 1,579,150
45005 - Healthcare Contribution Contra Account	\$ (707,088)	\$ (830,978)	\$ -	\$ -	\$ 830,978
45015 - Dental Insurance Contra Account	\$ (19,464)	\$ (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 receives a portion of the money the legislature appropriates 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 programs that will allow attorneys to create videos and other audio or visual aids that are professional and effective

Indicators	Completed	Projected
Purchase computer 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. Supply attorneys with work cell phones

Goals

- Work cell phones allow attorneys to call their clients at any time while maintaining the privacy of the attorney. The ability to contact a client from the courtroom helps to cut down on failure to appear rates as attorneys can get clients onto zoom if they have not yet appeared for their court date.

Indicators	Completed	Projected
Supply attorney with work cell phones	X	X

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
360 Public Defender					
243 Public Defender Special Fund	\$ 212,858	\$ 104,198	\$ 107,802	\$ 107,802	\$ 3,604
000 Revenues	\$ 212,858	\$ 104,198	\$ 107,802	\$ 107,802	\$ 3,604
Grants	\$ 208,295	\$ 104,198	\$ 104,198	\$ 104,198	\$ -
33701 - Pub Defender IL Supreme Court Allocation	\$ 208,295	\$ 104,198	\$ -	\$ -	\$ (104,198)
33902 - Grants - State Government			\$ 104,198	\$ 104,198	\$ 104,198
Interest Revenue	\$ 4,563	\$ -	\$ 3,604	\$ 3,604	\$ 3,604
38000 - Investment Income	\$ 4,563	\$ -	\$ 3,604	\$ 3,604	\$ 3,604

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
360 Public Defender					
243 Public Defender Special Fund	\$ 26,001	\$ 104,198	\$ 107,802	\$ 107,802	\$ 3,604
360 Public Defender	\$ 26,001	\$ 104,198	\$ 107,802	\$ 107,802	\$ 3,604
Contractual Services	\$ 1,123	\$ -	\$ -	\$ -	\$ -
53100 - Conferences and Meetings	\$ 1,123	\$ -	\$ -	\$ -	\$ -
Commodities	\$ 24,878	\$ -	\$ -	\$ -	\$ -
60010 - Operating Supplies	\$ 966	\$ -	\$ -	\$ -	\$ -
60055 - Office Equipment - Non Capital	\$ 23,913	\$ -	\$ -	\$ -	\$ -
Contingency and Other	\$ -	\$ 104,198	\$ 107,802	\$ 107,802	\$ 3,604
89000 - Addition to Fund Balance	\$ -	\$ 104,198	\$ 107,802	\$ 107,802	\$ 3,604

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
360 Public Defender					
244 Public Defender Rec Automation	\$ 12,910	\$ 2,000	\$ 1,707	\$ 1,707	\$ (293)
000 Revenues	\$ 12,910	\$ 2,000	\$ 1,707	\$ 1,707	\$ (293)
Charges for Services	\$ 10,561	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
35300 - Records Automation Fees	\$ 10,561	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Interest Revenue	\$ 2,350	\$ 1,000	\$ 707	\$ 707	\$ (293)
38000 - Investment Income	\$ 2,350	\$ 1,000	\$ 707	\$ 707	\$ (293)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
360 Public Defender					
244 Public Defender Rec Automation Fund	\$ -	\$ 2,000	\$ 1,707	\$ 1,707	\$ (293)
362 PD Records Automation	\$ -	\$ 2,000	\$ 1,707	\$ 1,707	\$ (293)
Contractual Services	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
50150 - Contractual/Consulting Services	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Contingency and Other	\$ -	\$ 1,000	\$ 707	\$ 707	\$ (293)
89000 - Addition to Fund Balance	\$ -	\$ 1,000	\$ 707	\$ 707	\$ (293)

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, and Veteran's 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.

2025 Project Recap	Continuing	Completed
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	

Key Performance Measures	Completed 2024	Projected 2025
Documents recorded annually	47,674	51,580
Real Estate documents recorded annually	46,402	50,325
Real Estate transfer tax transactions	8,460	8,459
Revenue generated through recording fees	\$1,049,948	\$1,163,261

2026 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

Position Summary			
Category	FY 2023	FY 2024	Projected 2025
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
Total Budgeted Positions:	9.5	9.5	9.5

*Other: Elected Officials, Per Diem, Commissioners

Recorder General Fund 001.210.210

Account / Description Revenues 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
210 Recorder					
000 Revenues Sub-Department	\$ 3,177,777	\$ 2,690,030	\$ 3,181,040	\$ 3,181,040	\$ 491,010
Charges for Services	\$ 3,177,745	\$ 2,690,000	\$ 3,181,000	\$ 3,181,000	\$ 491,000
34140 - Financing Statement Fees	\$ 19,565	\$ 15,000	\$ 20,000	\$ 20,000	\$ 5,000
34150 - Recording Fees	\$ 1,050,115	\$ 965,000	\$ 1,050,000	\$ 1,050,000	\$ 85,000
34160 - Certified Record Copy Fees	\$ 11,433	\$ 10,000	\$ 11,000	\$ 11,000	\$ 1,000
34170 - Revenue Tax Stamp Fees	\$ 2,096,632	\$ 1,700,000	\$ 2,100,000	\$ 2,100,000	\$ 400,000
Interest Revenue	\$ 32	\$ 30	\$ 40	\$ 40	\$ 10
38000 - Investment Income	\$ 32	\$ 30	\$ 40	\$ 40	\$ 10

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
210 Recorder					
210 Recorder	\$ 618,282	\$ 767,755	\$ 712,403	\$ 712,403	\$ (55,352)
Personnel Services- Salaries & Wages	\$ 616,146	\$ 754,720	\$ 698,568	\$ 698,568	\$ (56,152)
40000 - Salaries and Wages	\$ 616,146	\$ 754,720	\$ 698,568	\$ 698,568	\$ (56,152)
Personnel Services- Employee Benefits	\$ 120,008	\$ 276,043	\$ 258,740	\$ 258,740	\$ (17,303)
45000 - Healthcare Contribution	\$ 116,077	\$ 159,280	\$ 142,838	\$ 142,838	\$ (16,442)
45010 - Dental Contribution	\$ 3,931	\$ 5,384	\$ 4,666	\$ 4,666	\$ (718)
45100 - FICA/SS Contribution	\$ -	\$ 57,416	\$ 53,453	\$ 53,453	\$ (3,963)
45200 - IMRF Contribution	\$ -	\$ 40,975	\$ 45,692	\$ 45,692	\$ 4,717
53010 - Workers Compensation	\$ -	\$ 12,988	\$ 12,091	\$ 12,091	\$ (897)
Contractual Services	\$ 954	\$ 4,965	\$ 5,165	\$ 5,165	\$ 200
52140 - Repairs and Maint- Copiers	\$ -	\$ -	\$ 200	\$ 200	\$ 200
53100 - Conferences and Meetings	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
53120 - Employee Mileage Expense	\$ 854	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
53130 - General Association Dues	\$ 100	\$ 1,465	\$ 1,465	\$ 1,465	\$ -
Commodities	\$ 1,182	\$ 8,070	\$ 8,670	\$ 8,670	\$ 600
60000 - Office Supplies	\$ 1,182	\$ 2,070	\$ 2,070	\$ 2,070	\$ -
60055 - Office Equipment - Non Capital	\$ -	\$ 6,000	\$ 6,600	\$ 6,600	\$ 600
Services	\$ (120,008)	\$ (276,043)	\$ (258,740)	\$ (258,740)	\$ 17,303
45005 - Healthcare Contribution Contra Account	\$ (116,077)	\$ (159,280)	\$ (142,838)	\$ (142,838)	\$ 16,442
45015 - Dental Insurance Contra Account	\$ (3,931)	\$ (5,384)	\$ (4,666)	\$ (4,666)	\$ 718
45105 - FICA/SS Contribution Contra Account	\$ -	\$ (57,416)	\$ (53,453)	\$ (53,453)	\$ 3,963
45205 - IMRF Contribution Contra Account	\$ -	\$ (40,975)	\$ (45,692)	\$ (45,692)	\$ (4,717)
53015 - Worker's Comp Contra Account	\$ -	\$ (12,988)	\$ (12,091)	\$ (12,091)	\$ 897

Recorder
Recorder of Deeds Stipend Fund
Recorder of Deeds Stipend Fund 020.210.210

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
210 Recorder					
020 The Stipend Fund	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
000 Revenues	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
Reimbursements	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
37115 - State Stipend Certain EO and DH	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
210 Recorder					
020 The Stipend Fund	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
210 Recorder	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
Personnel Services- Salaries & Wages	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
40000 - Salaries and Wages	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
Personnel Services- Employee Benefits	\$ -	\$ -	\$ 1,037	\$ 1,037	\$ 1,037
45100 - FICA/SS Contribution	\$ -	\$ -	\$ 498	\$ 498	\$ 498
45200 - IMRF Contribution	\$ -	\$ -	\$ 426	\$ 426	\$ 426
53010 - Workers Compensation	\$ -	\$ -	\$ 113	\$ 113	\$ 113
Services	\$ -	\$ -	\$ (1,037)	\$ (1,037)	\$ (1,037)
45105 - FICA/SS Contribution Contra Account	\$ -	\$ -	\$ (498)	\$ (498)	\$ (498)
45205 - IMRF Contribution Contra Account	\$ -	\$ -	\$ (426)	\$ (426)	\$ (426)
53015 - Worker's Comp Contra Account	\$ -	\$ -	\$ (113)	\$ (113)	\$ (113)

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.

2025 Project Recap	Continuing	Completed
We are conducting 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
We continue to adapt our technology security processes to meet the latest threats and ensure the safety and stability of our operations.	X	
County Staff LRS – provides non-recorder county staff with the same powerful search, retrieval, viewing and printing of public records documents, but without any watermarks. It still blocks viewing of certain non-public document types such as military discharge forms.	X	
New Receipting System – We have implemented a new receipting software system to support a new generation of receipt printers used in our documents recording process.	X	
New Computer Monitors – We are upgrading the computer workstation monitors for all of our Recording Staff to improve productivity, ergonomics, reduce eye strain, and reduce electricity consumption	X	
Implementing New Staff Cyber Security Training Program – We are implementing new cyber security awareness training programs to empower our employees to better protect the digital assets of our county, instituting proactive cyber security practices, and expanding employee awareness of the latest cyber threats.	X	

Key Performance Measures	2024	2025
Number of searchers in office daily	0	0
Number of phone inquiries daily	35	40
Number of annual electronic filings	40,500	44,244
Property Watch Users	382	439

Recorder

Recorder's Automation Fund 170.210.220

2025 Goals and Objectives

- We will further increase the efficiency of this office by enabling our staff to harness the power of artificial intelligence for improved accuracy and faster document turnaround. Our goal is not to replace staff with AI but to improve the efficiency of our staff and their ability to better serve our customers.

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
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
Total Budgeted Positions:	1.5	1.5	1.5

*Other: Elected Officials, Per Diem, Commissioners

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
210 Recorder					
170 Recorder's Automation	\$ 600,721	\$ 1,133,809	\$ 966,057	\$ 966,057	\$ (167,752)
000 Revenues	\$ 600,721	\$ 1,133,809	\$ 966,057	\$ 966,057	\$ (167,752)
Charges for Services	\$ 543,558	\$ 467,000	\$ 544,000	\$ 544,000	\$ 77,000
34150 - Recording Fees	\$ 495,958	\$ 426,000	\$ 496,000	\$ 496,000	\$ 70,000
34180 - GIS Fees	\$ 47,600	\$ 41,000	\$ 48,000	\$ 48,000	\$ 7,000
Interest Revenue	\$ 57,163	\$ 49,000	\$ 34,601	\$ 34,601	\$ (14,399)
38000 - Investment Income	\$ 57,163	\$ 49,000	\$ 34,601	\$ 34,601	\$ (14,399)
Other	\$ -	\$ 617,809	\$ 387,456	\$ 387,456	\$ (230,353)
39900 - Fund Balance Utilization	\$ -	\$ 617,809	\$ 387,456	\$ 387,456	\$ (230,353)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
210 Recorder					
170 Recorder's Automation Fund	\$ 648,070	\$ 1,133,809	\$ 966,057	\$ 966,057	\$ (167,752)
220 Recorder's Automation	\$ 648,070	\$ 1,133,809	\$ 966,057	\$ 966,057	\$ (167,752)
Personnel Services- Salaries & Wages	\$ 116,601	\$ 177,623	\$ 180,390	\$ 180,390	\$ 2,767
40000 - Salaries and Wages	\$ 116,601	\$ 177,623	\$ 180,390	\$ 180,390	\$ 2,767
Personnel Services- Employee Benefits	\$ 30,948	\$ 59,625	\$ 63,979	\$ 63,979	\$ 4,354
45000 - Healthcare Contribution	\$ 12,967	\$ 32,128	\$ 34,123	\$ 34,123	\$ 1,995
45010 - Dental Contribution	\$ 412	\$ 1,132	\$ 1,132	\$ 1,132	\$ -
45100 - FICA/SS Contribution	\$ 8,696	\$ 13,591	\$ 13,803	\$ 13,803	\$ 212
45200 - IMRF Contribution	\$ 5,229	\$ 9,700	\$ 11,799	\$ 11,799	\$ 2,099
53010 - Workers Compensation	\$ 3,643	\$ 3,074	\$ 3,122	\$ 3,122	\$ 48
Contractual Services	\$ 464,916	\$ 517,329	\$ 517,488	\$ 517,488	\$ 159
50150 - Contractual/Consulting Services	\$ 455,183	\$ 493,000	\$ 493,000	\$ 493,000	\$ -
52130 - Repairs and Maint- Computers	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
52140 - Repairs and Maint- Copiers	\$ 2,533	\$ 6,150	\$ 6,150	\$ 6,150	\$ -
53000 - Liability Insurance	\$ 5,294	\$ 6,590	\$ 6,729	\$ 6,729	\$ 139
53020 - Unemployment Claims	\$ 86	\$ 89	\$ 109	\$ 109	\$ 20
53090 - Film Conversion/Book Binding	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
53100 - Conferences and Meetings	\$ 1,820	\$ 500	\$ 500	\$ 500	\$ -
53110 - Employee Training	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
Commodities	\$ 35,605	\$ 204,232	\$ 204,200	\$ 204,200	\$ (32)
60000 - Office Supplies	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
60010 - Operating Supplies	\$ 4,481	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
60020 - Computer Related Supplies	\$ 29,902	\$ 190,500	\$ 190,500	\$ 190,500	\$ -
60050 - Books and Subscriptions	\$ 670	\$ 800	\$ 800	\$ 800	\$ -
64000 - Telephone	\$ 552	\$ 932	\$ 900	\$ 900	\$ (32)
Capital	\$ -	\$ 175,000	\$ -	\$ -	\$ (175,000)
70020 - Computer Software- Capital	\$ -	\$ 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 2025	Projected 2026
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 2025	Projected 2026
Provided truancy prevention programs as mandated by law	X	X

Key Performance Measures	Completed 2025	Projected 2026
Number of Truancy Referrals	2,411	2,500
Number of School / Home Visits	2,015	2,100

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 2025	Projected 2026
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 2024	Projected 2025
Number of General Education Diploma's (GED) and Transcripts Issued	855	800
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 2025	Projected 2065
Fingerprinted school employees as mandated by law	X	X

Key Performance Measures	Completed 2024	Projected 2025
Number of School District / County Employees / Volunteers Fingerprinted	4,241	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 2025	Projected 2026
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 2024	Projected 2025
Number of Building Permits Issued	139	180
Number of Life/Safety Compliance Visits	336	350

**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 2025	Projected 2026
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 2024	Projected 2025
Number of Teacher and Paraprofessional Registrations / Renewals	15,545	15,550

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 2025	Projected 2026
Provided teacher initial and refresher training courses for all school bus drivers as mandated by law	X	X

Key Performance Measures	Completed 2024	Projected 2025
Number of Bus Driver Initial / Refresher Courses Held	88	90
Number of Bus Drivers who attended training	2,109	2,000

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	6	7	8
Full Time Other*	1	1	2
Part Time Regular	1	1	1
Part Time Other*	1	1	0
Total Budgeted Positions:	9	10	11

*Other: Elected Officials, Per Diem, Commissioners

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
230 Regional Office of Education	\$ 376,276	\$ 401,685	\$ 367,416	\$ 398,262	\$ (3,423)
001 General Fund	\$ 376,276	\$ 401,685	\$ 367,416	\$ 398,262	\$ (3,423)
230 Regional Office of Education	\$ 376,276	\$ 401,685	\$ 367,416	\$ 398,262	\$ (3,423)
Personnel Services- Salaries & Wages	\$ 376,276	\$ 397,110	\$ -	\$ 398,262	\$ 1,152
40000 - Salaries and Wages	\$ 376,276	\$ 397,110	\$ -	\$ 398,262	\$ 1,152
Personnel Services- Employee Benefits	\$ 80,480	\$ 167,328	\$ -	\$ -	\$ (167,328)
45000 - Healthcare Contribution	\$ 79,389	\$ 106,747	\$ -	\$ -	\$ (106,747)
45010 - Dental Contribution	\$ 1,091	\$ 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)
Contractual Services	\$ -	\$ 4,575	\$ -	\$ -	\$ (4,575)
50150 - Contractual/Consulting Services	\$ -	\$ 4,575	\$ -	\$ -	\$ (4,575)
Contingency and Other	\$ -	\$ -	\$ 367,416	\$ -	\$ -
85000 - Allowance for Budget Expense	\$ -	\$ -	\$ 367,416	\$ -	\$ -
Services	\$ (80,480)	\$ (167,328)	\$ -	\$ -	\$ 167,328
45005 - Healthcare Contribution Contra Account	\$ (79,389)	\$ (106,747)	\$ -	\$ -	\$ 106,747
45015 - Dental Insurance Contra Account	\$ (1,091)	\$ (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	2024	2025*
Calls for service	51,815	29,074
Vehicle crashes	1,641	759
Burglary	84	48
Theft	109	97
Domestic	668	353
Warrant arrest	997	822
Traffic stop	11,983	6,708
Suspicious vehicle	236	135
Electronic home monitoring defendants served	438	368
Bomb unit responses	105	49

*YTD, July 2025

**Sheriff
Public Safety
General Fund 001.380.380**

2026 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 unite 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 2024	FY 2025	Projected 2026
Full Time Regular	122	130	96
Full Time Other*	0	0	36
Part Time Regular	2	2	0
Part Time Other*	0	0	0
Total Budgeted Positions:	124	132	132

*Other: Elected Officials, Per Diem, Commissioners

Account / Description Revenues 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
000 Revenues Sub-Department	\$ 2,864,327	\$ 3,065,057	\$ 2,868,639	\$ 2,868,639	\$ (196,418)
Grants	\$ 375,886	\$ 733,401	\$ 733,401	\$ 733,401	\$ -
32077 - Sheriff DCFS Grant	\$ -	\$ 236,401	\$ 236,401	\$ 236,401	\$ -
32078 - Sheriff RSAT Grant	\$ 140,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ -
32220 - State Alien Assistance Grant	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
32650 - Justice Assistance Grant	\$ 35,069	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
32719 - CLEPD Grant	\$ 182,220	\$ 175,000	\$ 175,000	\$ 175,000	\$ -
33900 - Grants - Other	\$ 18,597	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
Charges for Services	\$ 1,508,830	\$ 1,477,000	\$ 1,277,000	\$ 1,277,000	\$ (200,000)
34350 - Detail Fees	\$ 168,154	\$ 185,000	\$ 185,000	\$ 185,000	\$ -
34360 - Net Civil Processing Fees	\$ 217,630	\$ 240,000	\$ 240,000	\$ 240,000	\$ -
34370 - Chancery Foreclosure Fees	\$ 118,400	\$ 110,000	\$ 110,000	\$ 110,000	\$ -
34380 - Body Writ Fees	\$ 11,456	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
34390 - Accident Copy Fees	\$ 6,067	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
34400 - Weekend Prisoner Fees	\$ 6,023	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
34430 - Inmate Telephone Fees- AJF	\$ 244,661	\$ 250,000	\$ 50,000	\$ 50,000	\$ (200,000)
34440 - Fingerprinting Fees	\$ 1,845	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
34450 - Bond Fees	\$ 19,110	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
34470 - Court Security Fees	\$ 625,386	\$ 600,000	\$ 600,000	\$ 600,000	\$ -
34490 - Electronic Monitoring Fees	\$ 89,027	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
35900 - Miscellaneous Fees	\$ 1,070	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Fines	\$ 235,088	\$ 180,000	\$ 180,000	\$ 180,000	\$ -
36060 - Traffic Violation Fines	\$ 65,497	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
36080 - Eviction Fines	\$ 169,591	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
Reimbursements	\$ 678,730	\$ 634,656	\$ 638,238	\$ 638,238	\$ 3,582
37060 - Prisoner Transfer Reimbursement	\$ 3,596	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
37082 - Sheriff PCard Reimbursement	\$ 100,196	\$ -	\$ -	\$ -	\$ -
37085 - Sheriff Salary Reimbursement	\$ 107,850	\$ 106,656	\$ 110,238	\$ 110,238	\$ 3,582
37130 - Emergency Mgmt Reimbursement	\$ 8,800	\$ -	\$ -	\$ -	\$ -
37240 - Sheriff Training Reimbursement	\$ 38,596	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
37500 - Board and Care Reimbursements	\$ 24,225	\$ 400,000	\$ 400,000	\$ 400,000	\$ -
37625 - Overtime Reimbursement	\$ 14,313	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
37900 - Miscellaneous Reimbursement	\$ 381,154	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
Other	\$ 65,793	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
38530 - Auction Sales	\$ 65,793	\$ 40,000	\$ 40,000	\$ 40,000	\$ -

**Sheriff
Public Safety
General Fund 001.380.380**

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
380 Sheriff	\$ 16,236,493	\$ 15,742,107	\$ 37,229,079	\$ 14,603,671	\$ (1,138,436)
Personnel Services- Salaries & Wages	\$ 13,582,202	\$ 14,413,264	\$ -	\$ 15,646,930	\$ 1,233,666
40000 - Salaries and Wages	\$ 12,550,064	\$ 13,240,506	\$ -	\$ 14,256,737	\$ 1,016,231
40200 - Overtime Salaries	\$ 928,198	\$ 1,032,631	\$ -	\$ 1,167,425	\$ 134,794
40320 - Merit Employee Longevity	\$ 103,940	\$ 140,127	\$ -	\$ 222,768	\$ 82,641
Personnel Services- Employee Benefits	\$ 2,101,960	\$ 5,689,475	\$ -	\$ -	\$ (5,689,475)
45000 - Healthcare Contribution	\$ 1,909,391	\$ 2,176,529	\$ -	\$ -	\$ (2,176,529)
45010 - Dental Contribution	\$ 53,169	\$ 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	\$ 139,400	\$ 145,102	\$ -	\$ -	\$ (145,102)
53010 - Workers Compensation	\$ -	\$ 253,160	\$ -	\$ -	\$ (253,160)
Contractual Services	\$ 1,000,577	\$ 496,741	\$ -	\$ (583,259)	\$ (1,080,000)
50150 - Contractual/Consulting Services	\$ 359,601	\$ 184,541	\$ -	\$ 184,541	\$ -
50210 - Medical/Dental/Hospital Services	\$ 22,291	\$ 15,000	\$ -	\$ -	\$ (15,000)
50300 - Extradition Costs	\$ 47,132	\$ 40,000	\$ -	\$ 40,000	\$ -
52140 - Repairs and Maint- Copiers	\$ 7,637	\$ 11,000	\$ -	\$ 11,000	\$ -
52150 - Repairs and Maint- Comm Equip	\$ 8,777	\$ 4,200	\$ -	\$ 4,200	\$ -
52160 - Repairs and Maint- Equipment	\$ 1,673	\$ 2,000	\$ -	\$ 2,000	\$ -
52230 - Repairs and Maint- Vehicles	\$ 253,142	\$ 165,000	\$ -	\$ 100,000	\$ (65,000)
53110 - Employee Training	\$ 193,754	\$ 75,000	\$ -	\$ 75,000	\$ -
53150 - Pre-Employ Drug Testing and Labs	\$ 1,945	\$ -	\$ -	\$ -	\$ -
55032 - Sheriff Reimbursable Expense	\$ 104,627	\$ -	\$ -	\$ -	\$ -
55500 - Unallocated Reduction to Budget Request - Contractual	\$ -	\$ -	\$ -	\$ (1,000,000)	\$ (1,000,000)
Commodities	\$ 867,143	\$ 687,000	\$ -	\$ (460,000)	\$ (1,147,000)
60000 - Office Supplies	\$ 6,561	\$ 10,000	\$ -	\$ 10,000	\$ -
60010 - Operating Supplies	\$ 209,902	\$ 65,000	\$ -	\$ 50,000	\$ (15,000)
60180 - S.W.A.T. Supplies	\$ 48,966	\$ 50,000	\$ -	\$ 25,000	\$ (25,000)
60190 - Bomb Squad Supplies	\$ 45,542	\$ 50,000	\$ -	\$ 25,000	\$ (25,000)
60210 - Uniform Supplies	\$ 38,804	\$ 20,000	\$ -	\$ 10,000	\$ (10,000)
60220 - Weapons and Ammunition	\$ 35,079	\$ 42,000	\$ -	\$ 20,000	\$ (22,000)
63040 - Fuel- Vehicles	\$ 482,287	\$ 450,000	\$ -	\$ 400,000	\$ (50,000)
65500 - Unallocated Reduction to Budget Request - Commodities	\$ -	\$ -	\$ -	\$ (1,000,000)	\$ (1,000,000)
Contingency and Other	\$ -	\$ -	\$ 37,229,079	\$ -	\$ -
85000 - Allowance for Budget Expense	\$ -	\$ -	\$ 37,229,079	\$ -	\$ -
Transfers Out	\$ 647,171	\$ -	\$ -	\$ -	\$ -
99500 - Transfer to Capital Projects Fund 500	\$ 300,000	\$ -	\$ -	\$ -	\$ -
99702 - Transfer To Sheriff's Detail Escrow Fund 702	\$ 347,171	\$ -	\$ -	\$ -	\$ -
Services	\$ (1,962,560)	\$ (5,544,373)	\$ -	\$ -	\$ 5,544,373
45005 - Healthcare Contribution Contra Account	\$ (1,909,391)	\$ (2,176,529)	\$ -	\$ -	\$ 2,176,529
45015 - Dental Insurance Contra Account	\$ (53,169)	\$ (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 FY2025	Continuing FY2026
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 2025	Projected 2026
Average number of detainees housed outside the county	44	10
Average number of detainees housed in the county	304	400
Average number of detainees on Electric Home Monitoring	98	110
Average number of detainees tablets in facility	630	640

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	140	124	124
Full Time Other*	0	31	31
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	140	155	155

*Other: Elected Officials, Per Diem, Commissioners

Account / Description Revenues 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
382 Adult Corrections					
382 Revenues Sub-Department	\$ 28,740	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ 28,740	\$ -	\$ -	\$ -	\$ -
39350 - Transfer from County Health Fund 350	\$ 28,740	\$ -	\$ -	\$ -	\$ -

Sheriff
Adult Corrections
General Fund 001.380.382

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
382 Adult Corrections	\$ 18,947,952	\$ 20,946,450	\$ -	\$ 19,047,113	\$ (1,899,337)
Personnel Services- Salaries & Wages	\$ 13,517,765	\$ 15,031,549	\$ -	\$ 15,852,113	\$ 820,564
40000 - Salaries and Wages	\$ 12,173,589	\$ 13,824,268	\$ -	\$ 14,517,510	\$ 693,242
40200 - Overtime Salaries	\$ 1,070,169	\$ 891,243	\$ -	\$ 1,030,603	\$ 139,360
40320 - Merit Employee Longevity	\$ 274,007	\$ 316,038	\$ -	\$ 304,000	\$ (12,038)
Personnel Services- Employee Benefits	\$ 2,211,462	\$ 6,046,029	\$ -	\$ -	\$ (6,046,029)
45000 - Healthcare Contribution	\$ 2,012,210	\$ 2,343,895	\$ -	\$ -	\$ (2,343,895)
45010 - Dental Contribution	\$ 56,752	\$ 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	\$ 142,500	\$ 164,403	\$ -	\$ -	\$ (164,403)
53010 - Workers Compensation	\$ -	\$ 262,705	\$ -	\$ -	\$ (262,705)
Contractual Services	\$ 3,877,839	\$ 4,483,360	\$ -	\$ 3,065,000	\$ (1,418,360)
50210 - Medical/Dental/Hospital Services	\$ 3,764,925	\$ 4,387,570	\$ -	\$ 4,000,000	\$ (387,570)
52000 - Disposal and Water Softener Srvs	\$ 16,895	\$ 21,290	\$ -	\$ 15,000	\$ (6,290)
52150 - Repairs and Maint- Comm Equip	\$ 10,222	\$ 4,500	\$ -	\$ -	\$ (4,500)
52160 - Repairs and Maint- Equipment	\$ 8,076	\$ 10,000	\$ -	\$ -	\$ (10,000)
53110 - Employee Training	\$ 77,722	\$ 60,000	\$ -	\$ 50,000	\$ (10,000)
55500 - Unallocated Reduction to Budget Request - Contractual	\$ -	\$ -	\$ -	\$ (1,000,000)	\$ (1,000,000)
Commodities	\$ 1,409,848	\$ 1,267,138	\$ -	\$ 130,000	\$ (1,137,138)
60000 - Office Supplies	\$ 4,790	\$ 1,350	\$ -	\$ -	\$ (1,350)
60010 - Operating Supplies	\$ 199,212	\$ 108,150	\$ -	\$ 100,000	\$ (8,150)
60210 - Uniform Supplies	\$ 30,027	\$ 20,000	\$ -	\$ 10,000	\$ (10,000)
60220 - Weapons and Ammunition	\$ 49,311	\$ 15,000	\$ -	\$ -	\$ (15,000)
60230 - Food	\$ 1,111,933	\$ 1,097,638	\$ -	\$ 1,000,000	\$ (97,638)
60240 - Clothing Supplies	\$ 14,576	\$ 25,000	\$ -	\$ 20,000	\$ (5,000)
65500 - Unallocated Reduction to Budget Request - Commodities	\$ -	\$ -	\$ -	\$ (1,000,000)	\$ (1,000,000)
Services	\$ (2,068,962)	\$ (5,881,626)	\$ -	\$ -	\$ 5,881,626
45005 - Healthcare Contribution Contra Account	\$ (2,012,210)	\$ (2,343,895)	\$ -	\$ -	\$ 2,343,895
45015 - Dental Insurance Contra Account	\$ (56,752)	\$ (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.

The Court Security Division is responsible for the Physical Security and safety of all Court facilities in the County.

Outcomes and Goals

1. **Outcome:** Maintain safety and security of seven 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 plans 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 FY2025	Continuing FY2026
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/pat down)

4. **Outcome:** Ensure accurate recording of key performance measures

Goals:

- Keep monthly totals of each measure to ensure accuracy

Operational Measures	Actual 2024	Projected 2025*
Number of Individuals Screened	326,042	389,052
Number of Items Confiscated	804	1,242
Number of People Taken into Custody	457	464
Warrants	75	60
Ambulance Assists/Medical Emergencies	30	26
Fire Alarms	5	34
Disturbances	16	15
Assaults/Batteries	3	4
Miscellaneous Incidents	725	534
Escorts	506	346

*2025 are estimated totals

**Sheriff
Court Security
General Fund 001.380.400**

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	38	38	41
Full Time Other*	0	0	4
Part Time Regular	3	3	0
Part Time Other*	0	0	0
Total Budgeted Positions:	41	41	45

*Other: Elected Officials, Per Diem, Commissioners

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
400 Court Security	\$ 3,105,449	\$ 3,719,165	\$ -	\$ 3,502,769	\$ (216,396)
Personnel Services- Salaries & Wages	\$ 2,882,640	\$ 3,467,379	\$ -	\$ 3,386,269	\$ (81,110)
40000 - Salaries and Wages	\$ 2,789,868	\$ 3,266,341	\$ -	\$ 3,236,269	\$ (30,072)
40200 - Overtime Salaries	\$ 92,772	\$ 193,862	\$ -	\$ 150,000	\$ (43,862)
40310 - Bond Call	\$ -	\$ 7,176	\$ -	\$ -	\$ (7,176)
Personnel Services- Employee Benefits	\$ 531,021	\$ 1,238,215	\$ -	\$ -	\$ (1,238,215)
45000 - Healthcare Contribution	\$ 478,919	\$ 665,930	\$ -	\$ -	\$ (665,930)
45010 - Dental Contribution	\$ 12,277	\$ 18,242	\$ -	\$ -	\$ (18,242)
45100 - FICA/SS Contribution	\$ -	\$ 262,933	\$ -	\$ -	\$ (262,933)
45200 - IMRF Contribution	\$ -	\$ 171,956	\$ -	\$ -	\$ (171,956)
45400 - Uniform Allowance	\$ 39,825	\$ 58,196	\$ -	\$ -	\$ (58,196)
53010 - Workers Compensation	\$ -	\$ 60,958	\$ -	\$ -	\$ (60,958)
Contractual Services	\$ 66,590	\$ 117,100	\$ -	\$ 56,100	\$ (61,000)
50150 - Contractual/Consulting Services	\$ 15,400	\$ 16,100	\$ -	\$ 16,100	\$ -
52150 - Repairs and Maint- Comm Equip	\$ -	\$ 15,000	\$ -	\$ -	\$ (15,000)
52160 - Repairs and Maint- Equipment	\$ 6,855	\$ 50,000	\$ -	\$ 10,000	\$ (40,000)
53110 - Employee Training	\$ 34,241	\$ 25,000	\$ -	\$ 20,000	\$ (5,000)
53120 - Employee Mileage Expense	\$ -	\$ 1,000	\$ -	\$ -	\$ (1,000)
53150 - Pre-Employ Drug Testing and Labs	\$ 2,399	\$ 5,000	\$ -	\$ 5,000	\$ -
53160 - Pre-Employment Physicals	\$ 7,696	\$ 5,000	\$ -	\$ 5,000	\$ -
Commodities	\$ 116,394	\$ 76,490	\$ -	\$ 60,400	\$ (16,090)
60000 - Office Supplies	\$ 9,227	\$ 4,200	\$ -	\$ 4,200	\$ -
60010 - Operating Supplies	\$ 34,458	\$ 15,590	\$ -	\$ 10,000	\$ (5,590)
60210 - Uniform Supplies	\$ 25,812	\$ 30,000	\$ -	\$ 15,000	\$ (15,000)
60220 - Weapons and Ammunition	\$ 40,617	\$ 20,000	\$ -	\$ 30,000	\$ 10,000
60250 - Medical Supplies and Drugs	\$ -	\$ 1,200	\$ -	\$ 1,200	\$ -
64000 - Telephone	\$ 6,280	\$ 5,500	\$ -	\$ -	\$ (5,500)
Services	\$ (491,196)	\$ (1,180,019)	\$ -	\$ -	\$ 1,180,019
45005 - Healthcare Contribution Contra Account	\$ (478,919)	\$ (665,930)	\$ -	\$ -	\$ 665,930
45015 - Dental Insurance Contra Account	\$ (12,277)	\$ (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 020.380.380

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
020 The Stipend Fund	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -
000 Revenues	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -
Reimbursements	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -
37115 - State Stipend Certain EO and DH	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
020 The Stipend Fund	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
380 Sheriff	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
Personnel Services- Salaries & Wages	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
40000 - Salaries and Wages	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
Personnel Services- Employee Benefits	\$ -	\$ -	\$ 1,835	\$ 1,835	\$ 1,835
45100 - FICA/SS Contribution	\$ -	\$ -	\$ 498	\$ 498	\$ 498
45210 - SLEP Contribution	\$ -	\$ -	\$ 1,224	\$ 1,224	\$ 1,224
53010 - Workers Compensation	\$ -	\$ -	\$ 113	\$ 113	\$ 113
Services	\$ -	\$ -	\$ (1,835)	\$ (1,835)	\$ (1,835)
45105 - FICA/SS Contribution Contra Account	\$ -	\$ -	\$ (498)	\$ (498)	\$ (498)
45215 - SLEP Contribution Contra Account	\$ -	\$ -	\$ (1,224)	\$ (1,224)	\$ (1,224)
53015 - Worker's Comp Contra Account	\$ -	\$ -	\$ (113)	\$ (113)	\$ (113)
382 Adult Corrections	\$ 6,500	\$ -	\$ -	\$ -	\$ -
Personnel Services- Salaries & Wages	\$ 6,500	\$ -	\$ -	\$ -	\$ -
40000 - Salaries and Wages	\$ 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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
128 Sheriff's Vehicle & Equipment	\$ 470,402	\$ 1,615,261	\$ 1,795,066	\$ 1,795,066	\$ 179,805
000 Revenues	\$ 470,402	\$ 1,615,261	\$ 1,795,066	\$ 1,795,066	\$ 179,805
Interest Revenue	\$ 36,402	\$ 59,000	\$ 41,663	\$ 41,663	\$ (17,337)
38000 - Investment Income	\$ 36,402	\$ 59,000	\$ 41,663	\$ 41,663	\$ (17,337)
Other	\$ -	\$ 322,261	\$ 519,403	\$ 519,403	\$ 197,142
39900 - Fund Balance Utilization	\$ -	\$ 322,261	\$ 519,403	\$ 519,403	\$ 197,142
Transfers In	\$ 434,000	\$ 1,234,000	\$ 1,234,000	\$ 1,234,000	\$ -
39125 - Transfer from Public Safety Sales Tax Fund 125	\$ 434,000	\$ 1,234,000	\$ 1,234,000	\$ 1,234,000	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
128 Sheriff's Vehicle & Equipment Fund	\$ 552,818	\$ 1,615,261	\$ 1,795,066	\$ 1,795,066	\$ 179,805
395 Sheriff's Vehicle & Equipment	\$ 552,818	\$ 1,615,261	\$ 1,795,066	\$ 1,795,066	\$ 179,805
Contractual Services	\$ 148,221	\$ 204,663	\$ 529,137	\$ 529,137	\$ 324,474
52220 - Equipment Lease	\$ 148,221	\$ 204,663	\$ 529,137	\$ 529,137	\$ 324,474
Capital	\$ 404,596	\$ 1,410,598	\$ 1,265,929	\$ 1,265,929	\$ (144,669)
70070 - Automotive Equipment	\$ 404,596	\$ 1,410,598	\$ 1,265,929	\$ 1,265,929	\$ (144,669)
Contingency and Other	\$ -	\$ -	\$ -	\$ -	\$ -
89000 - Addition to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
249 Bomb Squad SWAT	\$ 64,019	\$ 5,000	\$ 5,052	\$ 5,052	\$ 52
000 Revenues	\$ 64,019	\$ 5,000	\$ 5,052	\$ 5,052	\$ 52
Interest Revenue	\$ 121	\$ -	\$ 52	\$ 52	\$ 52
38000 - Investment Income	\$ 121	\$ -	\$ 52	\$ 52	\$ 52
Other	\$ 63,898	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
38900 - Miscellaneous Other	\$ 63,898	\$ 5,000	\$ 5,000	\$ 5,000	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
249 Bomb Squad SWAT Fund	\$ 7,020	\$ 5,000	\$ 5,052	\$ 5,052	\$ 52
385 Bomb Squad SWAT	\$ 7,020	\$ 5,000	\$ 5,052	\$ 5,052	\$ 52
Contractual Services	\$ -	\$ 2,500	\$ 2,552	\$ 2,552	\$ 52
50150 - Contractual/Consulting Services	\$ -	\$ 2,500	\$ 2,552	\$ 2,552	\$ 52
Commodities	\$ 7,020	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
65000 - Miscellaneous Supplies	\$ 7,020	\$ 2,500	\$ 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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
251 Canteen Commission	\$ 366,804	\$ 651,000	\$ 651,000	\$ 651,000	\$ -
000 Revenues	\$ 366,804	\$ 651,000	\$ 651,000	\$ 651,000	\$ -
Charges for Services	\$ 656	\$ -	\$ -	\$ -	\$ -
34450 - Bond Fees	\$ 656	\$ -	\$ -	\$ -	\$ -
Interest Revenue	\$ 1,319	\$ 1,000	\$ 707	\$ 707	\$ (293)
38000 - Investment Income	\$ 1,319	\$ 1,000	\$ 707	\$ 707	\$ (293)
Other	\$ 300	\$ -	\$ -	\$ -	\$ -
38520 - General Donations	\$ 300	\$ -	\$ -	\$ -	\$ -
Reimbursements	\$ 364,529	\$ 650,000	\$ 650,293	\$ 650,293	\$ 293
37900 - Miscellaneous Reimbursement	\$ 364,529	\$ 650,000	\$ 650,293	\$ 650,293	\$ 293

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
251 Canteen Commission Fund	\$ 386,947	\$ 651,000	\$ 651,000	\$ 651,000	\$ -
386 Canteen Commission	\$ 386,947	\$ 651,000	\$ 651,000	\$ 651,000	\$ -
Contractual Services	\$ 124,210	\$ 325,000	\$ 325,000	\$ 325,000	\$ -
50150 - Contractual/Consulting Services	\$ 118,963	\$ 325,000	\$ 325,000	\$ 325,000	\$ -
56010 - Bond	\$ 259	\$ -	\$ -	\$ -	\$ -
56020 - Bond Fee	\$ 660	\$ -	\$ -	\$ -	\$ -
63050 - Cable TV	\$ 4,328	\$ -	\$ -	\$ -	\$ -
Commodities	\$ 262,737	\$ 326,000	\$ 326,000	\$ 326,000	\$ -
60000 - Office Supplies	\$ 50,195	\$ -	\$ -	\$ -	\$ -
60050 - Books and Subscriptions	\$ 69	\$ -	\$ -	\$ -	\$ -
60230 - Food	\$ 60,558	\$ -	\$ -	\$ -	\$ -
60240 - Clothing Supplies	\$ 15,259	\$ -	\$ -	\$ -	\$ -
65000 - Miscellaneous Supplies	\$ 136,656	\$ 326,000	\$ 326,000	\$ 326,000	\$ -

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
252 Sheriff DEF Federal - DOJ	\$ 171	\$ 11,000	\$ 11,000	\$ 11,000	\$ -
000 Revenues	\$ 171	\$ 11,000	\$ 11,000	\$ 11,000	\$ -
Interest Revenue	\$ 171	\$ 1,000	\$ 707	\$ 707	\$ (293)
38000 - Investment Income	\$ 171	\$ 1,000	\$ 707	\$ 707	\$ (293)
Other	\$ -	\$ 10,000	\$ 10,293	\$ 10,293	\$ 293
38900 - Miscellaneous Other	\$ -	\$ 10,000	\$ 10,293	\$ 10,293	\$ 293

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
252 Sheriff DEF Federal - DOJ Fund	\$ -	\$ 11,000	\$ 11,000	\$ 11,000	\$ -
387 DEF Federal - DOJ	\$ -	\$ 11,000	\$ 11,000	\$ 11,000	\$ -
Contractual Services	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
50150 - Contractual/Consulting Services	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Contingency and Other	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
89000 - Addition to Fund Balance	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
253 County Sheriff DEF Local	\$ 81,277	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
000 Revenues	\$ 81,277	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Fines	\$ 81,277	\$ -	\$ -	\$ -	\$ -
36020 - Drug Fines	\$ 81,277	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
38900 - Miscellaneous Other	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
253 County Sheriff DEF Local Fund	\$ 436,721	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
388 DEF Local	\$ 436,721	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Contractual Services	\$ 405,672	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
50150 - Contractual/Consulting Services	\$ 405,672	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Commodities	\$ 31,049	\$ -	\$ -	\$ -	\$ -
60580 - Special Purpose Equip - Non-Capital	\$ 7,277	\$ -	\$ -	\$ -	\$ -
65000 - Miscellaneous Supplies	\$ 23,772	\$ -	\$ -	\$ -	\$ -

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
254 FATS	\$ 3,613	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
000 Revenues	\$ 3,613	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Charges for Services	\$ 3,613	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
35900 - Miscellaneous Fees	\$ 3,613	\$ 6,000	\$ 6,000	\$ 6,000	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
254 Firearms and Training Simulator (FATS) Fund	\$ 5,715	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
389 FATS	\$ 5,715	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Contractual Services	\$ 2,300	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
50150 - Contractual/Consulting Services	\$ 2,300	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Commodities	\$ 3,415	\$ -	\$ -	\$ -	\$ -
65000 - Miscellaneous Supplies	\$ 3,415	\$ -	\$ -	\$ -	\$ -

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
255 K-9 Unit	\$ 294,582	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
000 Revenues	\$ 294,582	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
Charges for Services	\$ 274,260	\$ -	\$ -	\$ -	\$ -
35480 - K-9 Training	\$ 274,260	\$ -	\$ -	\$ -	\$ -
Interest Revenue	\$ 465	\$ -	\$ -	\$ -	\$ -
38000 - Investment Income	\$ 465	\$ -	\$ -	\$ -	\$ -
Other	\$ 19,857	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
38520 - General Donations	\$ 19,542	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
38900 - Miscellaneous Other	\$ 315	\$ -	\$ -	\$ -	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
255 K-9 Unit Fund	\$ 324,884	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
390 K-9	\$ 324,884	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
Personnel Services- Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 222,304	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
50150 - Contractual/Consulting Services	\$ 212,825	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
55015 - General Donations	\$ 9,478	\$ -	\$ -	\$ -	\$ -
Commodities	\$ 102,580	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
65000 - Miscellaneous Supplies	\$ 102,580	\$ 15,000	\$ 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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
256 Vehicle Maintenance/Purchase	\$ 840	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
000 Revenues	\$ 840	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
Interest Revenue	\$ 325	\$ -	\$ -	\$ -	\$ -
38000 - Investment Income	\$ 325	\$ -	\$ -	\$ -	\$ -
Other	\$ 516	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
38900 - Miscellaneous Other	\$ 516	\$ 1,200	\$ 1,200	\$ 1,200	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
256 Vehicle Maintenance/Purchase Fund	\$ 717	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
391 Vehicle Maintenance/Purchase	\$ 717	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
Commodities	\$ 717	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
65000 - Miscellaneous Supplies	\$ 717	\$ 1,200	\$ 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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
257 Sheriff DUI Fund	\$ 490	\$ 32,000	\$ 32,000	\$ 32,000	\$ -
000 Revenues	\$ 490	\$ 32,000	\$ 32,000	\$ 32,000	\$ -
Fines	\$ -	\$ 32,000	\$ 32,000	\$ 32,000	\$ -
36050 - DUI Fines	\$ -	\$ 32,000	\$ 32,000	\$ 32,000	\$ -
Interest Revenue	\$ 490	\$ -	\$ -	\$ -	\$ -
38000 - Investment Income	\$ 490	\$ -	\$ -	\$ -	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
257 Sheriff DUI Fund	\$ 46,581	\$ 32,000	\$ 32,000	\$ 32,000	\$ -
392 DUI Fund	\$ 46,581	\$ 32,000	\$ 32,000	\$ 32,000	\$ -
Contractual Services	\$ 38,451	\$ 22,000	\$ 22,000	\$ 22,000	\$ -
50150 - Contractual/Consulting Services	\$ 26,061	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
53115 - Law Enforcement Training	\$ 11,400	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
53130 - General Association Dues	\$ 990	\$ -	\$ -	\$ -	\$ -
Commodities	\$ 8,130	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
65000 - Miscellaneous Supplies	\$ 8,130	\$ 10,000	\$ 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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
258 Sheriffs Office Money Laundering	\$ 1,599	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
000 Revenues	\$ 1,599	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Fines	\$ -	\$ 5,000	\$ 5,293	\$ 5,293	\$ 293
36020 - Drug Fines	\$ -	\$ 5,000	\$ 5,293	\$ 5,293	\$ 293
Interest Revenue	\$ 1,599	\$ 1,000	\$ 707	\$ 707	\$ (293)
38000 - Investment Income	\$ 1,599	\$ 1,000	\$ 707	\$ 707	\$ (293)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
258 Sheriffs Office Money Laundering Fund	\$ 22,688	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
393 Sheriff's Money Laundering	\$ 22,688	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Contractual Services	\$ 22,688	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
50150 - Contractual/Consulting Services	\$ 22,688	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Contingency and Other	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
89000 - Addition to Fund Balance	\$ -	\$ 1,000	\$ 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.

2025 Project Recap	Continuing	Completed
Worked at conducting enough details using regular patrol deputies to create a surplus in the fund to begin to support special details		X
Worked with the State's Attorney's Office and Circuit Clerk to ensure the proper fines are being collected and routed to the appropriate fund	X	
Worked with KDOT and IDOT to begin to provide targeted speed enforcement in construction zones to help ensure the safety of workers, and to help facilitate the safe and efficient flow of traffic through construction zones	X	

2025 Goals and Objectives

- To conduct enough details using regular patrol deputies to create a surplus in the fund to support special details
- Work with State's Attorney's Office and Circuit Clerk to ensure the proper fines are being collected and routed to the appropriate fund
- Once the fund has a sufficient balance, work with KDOT and IDOT to begin to provide targeted speed enforcement in construction zones to help ensure the safety of workers, and to help facilitate the safe and efficient flow of traffic through the construction zones

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
259 Transportation Safety Highway HB	\$ 1,008	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
000 Revenues	\$ 1,008	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Fines	\$ 750	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
36065 - Speed Zone Fines	\$ 750	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Interest Revenue	\$ 258	\$ -	\$ -	\$ -	\$ -
38000 - Investment Income	\$ 258	\$ -	\$ -	\$ -	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
259 Transportation Safety Highway HB Fund	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
384 Highway Safety Hire Back	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Contingency and Other	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
89000 - Addition to Fund Balance	\$ -	\$ 20,000	\$ 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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
262 AJF Medical Cost	\$ 28,216	\$ 47,000	\$ 47,000	\$ 47,000	\$ -
000 Revenues	\$ 28,216	\$ 47,000	\$ 47,000	\$ 47,000	\$ -
Charges for Services	\$ 24,994	\$ 45,000	\$ 45,587	\$ 45,587	\$ 587
34460 - Arrestee Medical Cost Fees	\$ 24,994	\$ 45,000	\$ 45,587	\$ 45,587	\$ 587
Interest Revenue	\$ 3,222	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
38000 - Investment Income	\$ 3,222	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
262 AJF Medical Cost Fund	\$ 25,040	\$ 47,000	\$ 47,000	\$ 47,000	\$ -
411 AJF Medical Cost	\$ 25,040	\$ 47,000	\$ 47,000	\$ 47,000	\$ -
Contractual Services	\$ 25,040	\$ 25,040	\$ 25,040	\$ 25,040	\$ -
50210 - Medical/Dental/Hospital Services	\$ 25,040	\$ 25,040	\$ 25,040	\$ 25,040	\$ -
Contingency and Other	\$ -	\$ 21,960	\$ 21,960	\$ 21,960	\$ -
89000 - Addition to Fund Balance	\$ -	\$ 21,960	\$ 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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
263 Sheriff Civil Operations	\$ 387,605	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
000 Revenues	\$ 387,605	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Charges for Services	\$ 365,777	\$ -	\$ -	\$ -	\$ -
34360 - Net Civil Processing Fees	\$ 332,610	\$ -	\$ -	\$ -	\$ -
35210 - Electronic Citation Fee	\$ 33,167	\$ -	\$ -	\$ -	\$ -
Fines	\$ 12,774	\$ -	\$ -	\$ -	\$ -
36020 - Drug Fines	\$ 12,774	\$ -	\$ -	\$ -	\$ -
Interest Revenue	\$ 251	\$ -	\$ -	\$ -	\$ -
38000 - Investment Income	\$ 251	\$ -	\$ -	\$ -	\$ -
Other	\$ 8,803	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
38520 - General Donations	\$ 2,308	\$ -	\$ -	\$ -	\$ -
38900 - Miscellaneous Other	\$ 6,495	\$ 20,000	\$ 20,000	\$ 20,000	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
263 Sheriff Civil Operations Fund	\$ 322,251	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
412 Sheriff Civil Operations	\$ 322,251	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Contractual Services	\$ 241,747	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
53115 - Law Enforcement Training	\$ 18,569	\$ -	\$ -	\$ -	\$ -
55000 - Miscellaneous Contractual Exp	\$ 223,177	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Commodities	\$ 80,504	\$ -	\$ -	\$ -	\$ -
60010 - Operating Supplies	\$ 15,692	\$ -	\$ -	\$ -	\$ -
60210 - Uniform Supplies	\$ 910	\$ -	\$ -	\$ -	\$ -
65000 - Miscellaneous Supplies	\$ 63,902	\$ -	\$ -	\$ -	\$ -

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
264 Cannabis Regulation - Local	\$ 98,492	\$ 90,090	\$ 89,503	\$ 89,503	\$ (587)
000 Revenues	\$ 98,492	\$ 90,090	\$ 89,503	\$ 89,503	\$ (587)
Interest Revenue	\$ 1,807	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
38000 - Investment Income	\$ 1,807	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
Other	\$ -	\$ (1,910)	\$ (1,910)	\$ (1,910)	\$ -
39900 - Fund Balance Utilization	\$ -	\$ (1,910)	\$ (1,910)	\$ (1,910)	\$ -
Other Taxes	\$ 96,685	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
30185 - Cannabis Regulation Tax	\$ 96,685	\$ 90,000	\$ 90,000	\$ 90,000	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
264 Cannabis Regulation - Local Fund	\$ 86,370	\$ 90,090	\$ 89,503	\$ 89,503	\$ (587)
264 Cannabis Regulation-Local	\$ 86,370	\$ 90,090	\$ 89,503	\$ 89,503	\$ (587)
Contractual Services	\$ 15,500	\$ 45,000	\$ 44,413	\$ 44,413	\$ (587)
50150 - Contractual/Consulting Services	\$ 15,500	\$ 45,000	\$ 44,413	\$ 44,413	\$ (587)
Commodities	\$ 70,870	\$ 45,090	\$ 45,090	\$ 45,090	\$ -
60010 - Operating Supplies	\$ 70,870	\$ 45,090	\$ 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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
265 Sheriff DEF Federal - Treasury	\$ 157,377	\$ 52,000	\$ 51,413	\$ 51,413	\$ (587)
000 Revenues	\$ 157,377	\$ 52,000	\$ 51,413	\$ 51,413	\$ (587)
Grants	\$ 152,608	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
32226 - Equitable Sharing Program-DEF Federal Treasury	\$ 152,608	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Interest Revenue	\$ 4,769	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
38000 - Investment Income	\$ 4,769	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
265 Sheriff DEF Federal - Treasury Fund	\$ 177,756	\$ 52,000	\$ 51,413	\$ 51,413	\$ (587)
394 DEF Federal - Treasury	\$ 177,756	\$ 52,000	\$ 51,413	\$ 51,413	\$ (587)
Contractual Services	\$ 8,873	\$ -	\$ -	\$ -	\$ -
50150 - Contractual/Consulting Services	\$ 8,873	\$ -	\$ -	\$ -	\$ -
Commodities	\$ 168,883	\$ 50,000	\$ 49,413	\$ 49,413	\$ (587)
60010 - Operating Supplies	\$ 168,883	\$ 50,000	\$ 49,413	\$ 49,413	\$ (587)
Contingency and Other	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
89000 - Addition to Fund Balance	\$ -	\$ 2,000	\$ 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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
702 Sheriff's Detail Escrow	\$ 536,976	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
000 Revenues	\$ 536,976	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
Charges for Services	\$ 196,660	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
34350 - Detail Fees	\$ 196,660	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
Interest Revenue	\$ (6,855)	\$ -	\$ -	\$ -	\$ -
38000 - Investment Income	\$ (6,855)	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ 347,171	\$ -	\$ -	\$ -	\$ -
39001 - Transfer from General Fund 001	\$ 347,171	\$ -	\$ -	\$ -	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
380 Sheriff					
702 Sheriff's Detail Escrow Fund	\$ 165,728	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
380 Sheriff	\$ 165,728	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
Contractual Services	\$ 165,728	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
50150 - Contractual/Consulting Services	\$ 165,728	\$ 200,000	\$ 200,000	\$ 200,000	\$ -

**State's Attorney
Criminal Division
General Fund 001.300.300**

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 2025	Projected 2026
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 001.300.300**

Operational Measures	Completed 2024	Projected 2025
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 001.300.300**

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	118.87	114.05	**124.2
Full Time Other*	0.5	0.5	0.5
Part Time Regular	7	11	***9
Part Time Other*	0	0	0
Total Budgeted	126.37	125.55	125.60

*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 Revenues 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
000 Revenues Sub-Department	\$ 1,758,489	\$ 2,919,170	\$ 2,720,364	\$ 1,720,364	\$ (1,198,806)
Grants	\$ 409,390	\$ 1,627,970	\$ 1,456,869	\$ 456,869	\$ (1,171,101)
32079 - SAO JAG Grant	\$ -	\$ 150,000	\$ -	\$ -	\$ (150,000)
32095 - JJC Council Grant	\$ 39,255	\$ 58,665	\$ -	\$ -	\$ (58,665)
32155 - SAMHSA CDSP Grant	\$ 34,278	\$ -	\$ -	\$ -	\$ -
32200 - DCEO Grant	\$ -	\$ 1,000,000	\$ -	\$ -	\$ (1,000,000)
32275 - COSSAP Grant	\$ 335,857	\$ 419,305	\$ -	\$ -	\$ (419,305)
33902 - Grants - State Government	\$ -	\$ -	\$ 1,078,665	\$ 78,665	\$ 78,665
33903 - Grants - Federal Government	\$ -	\$ -	\$ 378,204	\$ 378,204	\$ 378,204
Charges for Services	\$ 755,267	\$ 705,600	\$ 776,000	\$ 776,000	\$ 70,400
34250 - State's Atty Prosecution Fees	\$ 483,228	\$ 450,000	\$ 465,000	\$ 465,000	\$ 15,000
35010 - Default Fees	\$ 50,762	\$ 36,000	\$ 45,000	\$ 45,000	\$ 9,000
35230 - DV Diversion Program Fee	\$ 61,191	\$ 66,000	\$ 75,000	\$ 75,000	\$ 9,000
35270 - Drug Testing Administrative Fee	\$ 8,532	\$ 9,000	\$ 10,000	\$ 10,000	\$ 1,000
35280 - Drug Diversion Program Fee	\$ 26,324	\$ 24,000	\$ 36,000	\$ 36,000	\$ 12,000
35345 - Deferred Prosecution	\$ 123,717	\$ 120,000	\$ 145,000	\$ 145,000	\$ 25,000
35350 - D/A Deferred Prosecution	\$ 1,366	\$ 600	\$ -	\$ -	\$ (600)
35900 - Miscellaneous Fees	\$ 146	\$ -	\$ -	\$ -	\$ -
Fines	\$ 381,133	\$ 315,000	\$ 270,000	\$ 270,000	\$ (45,000)
36000 - State's Attorney Fines	\$ 348,844	\$ 270,000	\$ 270,000	\$ 270,000	\$ -
36010 - Bond Forfeiture Fines	\$ 32,289	\$ 45,000	\$ -	\$ -	\$ (45,000)
Reimbursements	\$ 212,699	\$ 207,300	\$ 217,495	\$ 217,495	\$ 10,195
37030 - States Atty Salary Reimbursement	\$ 212,699	\$ 207,300	\$ 217,495	\$ 217,495	\$ 10,195
Transfers In	\$ -	\$ 63,300	\$ -	\$ -	\$ (63,300)
39350 - Transfer from County Health Fund 350	\$ -	\$ 63,300	\$ -	\$ -	\$ (63,300)

**State's Attorney
Criminal Division
General Fund 001.300.300**

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
300 State's Attorney- Criminal Div	\$ 9,652,769	\$ 10,859,001	\$ 10,249,616	\$ 10,297,307	\$ (561,694)
Personnel Services- Salaries & Wages	\$ 8,991,804	\$ 10,001,232	\$ -	\$ 11,124,860	\$ 1,123,628
40000 - Salaries and Wages	\$ 8,883,676	\$ 9,853,231	\$ -	\$ 10,999,860	\$ 1,146,629
40310 - Bond Call	\$ 108,128	\$ 148,001	\$ -	\$ 125,000	\$ (23,001)
Personnel Services- Employee Benefits	\$ 1,445,615	\$ 2,998,531	\$ -	\$ -	\$ (2,998,531)
45000 - Healthcare Contribution	\$ 1,409,268	\$ 1,517,339	\$ -	\$ -	\$ (1,517,339)
45010 - Dental Contribution	\$ 36,298	\$ 37,325	\$ -	\$ -	\$ (37,325)
45100 - FICA/SS Contribution	\$ 31	\$ 748,466	\$ -	\$ -	\$ (748,466)
45200 - IMRF Contribution	\$ 18	\$ 524,885	\$ -	\$ -	\$ (524,885)
53010 - Workers Compensation	\$ -	\$ 170,516	\$ -	\$ -	\$ (170,516)
Contractual Services	\$ 385,570	\$ 457,533	\$ -	\$ 334,308	\$ (123,225)
50150 - Contractual/Consulting Services	\$ 182,524	\$ 186,000	\$ -	\$ 87,000	\$ (99,000)
50240 - Trials and Costs of Hearing	\$ 30,817	\$ 45,000	\$ -	\$ 20,000	\$ (25,000)
50250 - Legal Trial Notices	\$ -	\$ 5,000	\$ -	\$ 2,000	\$ (3,000)
50260 - Witness Costs	\$ 15,938	\$ 20,000	\$ -	\$ 15,000	\$ (5,000)
50270 - Court Reporter Costs	\$ 63,423	\$ 65,000	\$ -	\$ 60,000	\$ (5,000)
52140 - Repairs and Maint- Copiers	\$ 18,167	\$ 20,000	\$ -	\$ 23,000	\$ 3,000
52160 - Repairs and Maint- Equipment	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
52230 - Repairs and Maint- Vehicles	\$ 5,681	\$ 10,000	\$ -	\$ 14,000	\$ 4,000
53060 - General Printing	\$ -	\$ 2,000	\$ -	\$ 500	\$ (1,500)
53100 - Conferences and Meetings	\$ 26,191	\$ 23,000	\$ -	\$ 30,000	\$ 7,000
53110 - Employee Training	\$ 12,936	\$ 40,000	\$ -	\$ 37,205	\$ (2,795)
53120 - Employee Mileage Expense	\$ 1,780	\$ 2,000	\$ -	\$ 3,500	\$ 1,500
53130 - General Association Dues	\$ 28,115	\$ 38,533	\$ -	\$ 41,103	\$ 2,570
Commodities	\$ 238,797	\$ 357,821	\$ -	\$ 181,642	\$ (176,179)
60000 - Office Supplies	\$ 49,727	\$ 55,000	\$ -	\$ 50,000	\$ (5,000)
60010 - Operating Supplies	\$ 24,410	\$ 27,500	\$ -	\$ 25,000	\$ (2,500)
60050 - Books and Subscriptions	\$ 89,494	\$ 106,476	\$ -	\$ 7,850	\$ (98,626)
60055 - Office Equipment - Non Capital	\$ -	\$ 25,000	\$ -	\$ 10,000	\$ (15,000)
60060 - Computer Software- Non Capital	\$ (16,893)	\$ 50,595	\$ -	\$ 73,792	\$ 23,197
60070 - Computer Hardware- Non Capital	\$ 59,711	\$ 45,500	\$ -	\$ -	\$ (45,500)
60570 - Office Furniture - Non-Capital	\$ 20,890	\$ 31,750	\$ -	\$ -	\$ (31,750)
63040 - Fuel- Vehicles	\$ 11,459	\$ 16,000	\$ -	\$ 15,000	\$ (1,000)
Capital	\$ 36,549	\$ 42,415	\$ -	\$ -	\$ (42,415)
70070 - Automotive Equipment	\$ 36,096	\$ 42,415	\$ -	\$ -	\$ (42,415)
70100 - Copiers	\$ 453	\$ -	\$ -	\$ -	\$ -
Contingency and Other	\$ -	\$ -	\$ 10,249,616	\$ -	\$ -
85000 - Allowance for Budget Expense	\$ -	\$ -	\$ 10,249,616	\$ -	\$ -
Services	\$ (1,445,566)	\$ (2,998,531)	\$ -	\$ (1,343,503)	\$ 1,655,028
45005 - Healthcare Contribution Contra Account	\$ (1,409,268)	\$ (1,517,339)	\$ -	\$ -	\$ 1,517,339
45015 - Dental Insurance Contra Account	\$ (36,298)	\$ (37,325)	\$ -	\$ -	\$ 37,325
45105 - FICA/SS Contribution Contra Account	\$ -	\$ (748,466)	\$ -	\$ -	\$ 748,466
45205 - IMRF Contribution Contra Account	\$ -	\$ (524,885)	\$ -	\$ -	\$ 524,885
45500 - Unallocated Reduction to Budget Request - Personnel	\$ -	\$ -	\$ -	\$ (1,343,503)	\$ (1,343,503)
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.

Operational Measures	Completed 2024	Projected 2025
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

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	5	5	3
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	5	5	3

*Other: Elected Officials

Account / Description Revenues 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
<i>306 Collaborative Diversion Program</i>					
<i>000 Revenues Sub-Department</i>	\$ 35,000	\$ -	\$ -	\$ -	\$ -
<i>Transfers In</i>	\$ 35,000	\$ -	\$ -	\$ -	\$ -
39350 - Transfer from County Health Fund 350	\$ 35,000	\$ -	\$ -	\$ -	\$ -

**State's Attorney
Collaborative Diversion
General Fund 001.300.306**

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
306 Collaborative Diversion Program	\$ 351,500	\$ 432,885	\$ -	\$ 230,330	\$ (202,555)
Personnel Services- Salaries & Wages	\$ 304,144	\$ 393,385	\$ -	\$ 214,930	\$ (178,455)
40000 - Salaries and Wages	\$ 297,952	\$ 388,384	\$ -	\$ 209,929	\$ (178,455)
40335 - Stipend for Diversion Program	\$ 6,192	\$ 5,001	\$ -	\$ 5,001	\$ -
Personnel Services- Employee Benefits	\$ 4,877	\$ 109,797	\$ -	\$ -	\$ (109,797)
45000 - Healthcare Contribution	\$ 4,763	\$ 59,585	\$ -	\$ -	\$ (59,585)
45010 - Dental Contribution	\$ 114	\$ 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)
Contractual Services	\$ 43,069	\$ 35,000	\$ -	\$ 13,400	\$ (21,600)
50150 - Contractual/Consulting Services	\$ 17,895	\$ 27,500	\$ -	\$ 8,400	\$ (19,100)
53040 - General Advertising	\$ -	\$ 250	\$ -	\$ 250	\$ -
53100 - Conferences and Meetings	\$ 1,504	\$ 250	\$ -	\$ 250	\$ -
53104 - Program Events	\$ 826	\$ 2,000	\$ -	\$ 2,000	\$ -
53110 - Employee Training	\$ 22,660	\$ 5,000	\$ -	\$ 2,500	\$ (2,500)
53120 - Employee Mileage Expense	\$ 184	\$ -	\$ -	\$ -	\$ -
Commodities	\$ 4,287	\$ 4,500	\$ -	\$ 2,000	\$ (2,500)
60010 - Operating Supplies	\$ 3,212	\$ -	\$ -	\$ -	\$ -
63040 - Fuel- Vehicles	\$ 1,075	\$ 4,500	\$ -	\$ 2,000	\$ (2,500)
Services	\$ (4,877)	\$ (109,797)	\$ -	\$ -	\$ 109,797
45005 - Healthcare Contribution Contra Account	\$ (4,763)	\$ (59,585)	\$ -	\$ -	\$ 59,585
45015 - Dental Insurance Contra Account	\$ (114)	\$ (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
Human Exploitation Unit
General Fund 001.300.307**

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
307 Human Exploitation Unit	\$ 450	\$ 1,000,000	\$ -	\$ 826,659	\$ (173,341)
Personnel Services- Salaries & Wages		\$ 418,614	\$ -	\$ 732,891	\$ 314,277
40000 - Salaries and Wages	\$ -	\$ 418,614	\$ -	\$ 732,891	\$ 314,277
Personnel Services- Employee Benefits	\$ -	\$ 163,345	\$ -	\$ -	\$ (163,345)
45000 - Healthcare Contribution	\$ -	\$ 100,031	\$ -	\$ -	\$ (100,031)
45010 - Dental Contribution	\$ -	\$ 1,159	\$ -	\$ -	\$ (1,159)
45100 - FICA/SS Contribution	\$ -	\$ 32,027	\$ -	\$ -	\$ (32,027)
45200 - IMRF Contribution	\$ -	\$ 22,826	\$ -	\$ -	\$ (22,826)
53010 - Workers Compensation	\$ -	\$ 7,302	\$ -	\$ -	\$ (7,302)
Contractual Services	\$ 450	\$ 69,677	\$ -	\$ 60,205	\$ (9,472)
50150 - Contractual/Consulting Services	\$ -	\$ 8,700	\$ -	\$ 7,500	\$ (1,200)
52230 - Repairs and Maint- Vehicles	\$ -	\$ 2,274	\$ -	\$ 2,500	\$ 226
53000 - Liability Insurance	\$ -	\$ 15,448	\$ -	\$ -	\$ (15,448)
53020 - Unemployment Claims	\$ -	\$ 252	\$ -	\$ -	\$ (252)
53100 - Conferences and Meetings	\$ -	\$ 18,553	\$ -	\$ 24,500	\$ 5,947
53110 - Employee Training	\$ 450	\$ 24,450	\$ -	\$ 25,705	\$ 1,255
Commodities	\$ -	\$ 143,344	\$ -	\$ 33,563	\$ (109,781)
60000 - Office Supplies	\$ -	\$ 3,465	\$ -	\$ -	\$ (3,465)
60060 - Computer Software- Non Capital	\$ -	\$ 61,375	\$ -	\$ 23,863	\$ (37,512)
60070 - Computer Hardware- Non Capital	\$ -	\$ 40,929	\$ -	\$ -	\$ (40,929)
60570 - Office Furniture - Non-Capital	\$ -	\$ 22,500	\$ -	\$ 2,500	\$ (20,000)
63040 - Fuel- Vehicles	\$ -	\$ 15,075	\$ -	\$ 7,200	\$ (7,875)
Capital	\$ -	\$ 205,020	\$ -	\$ -	\$ (205,020)
70070 - Automotive Equipment	\$ -	\$ 205,020	\$ -	\$ -	\$ (205,020)

**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.

Operational Measures	Completed 2024	Projected 2025
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

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	0	0	0
Full Time Other*	0	0	0
Part Time Regular	1	1	1
Part Time Other*	0	0	0
Total Budgeted Positions:	1	1	1

*Other: Elected Officials

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
335 JJC Council					
Personnel Services- Salaries & Wages	\$ 34,782	\$ 64,010	\$ -	\$ 85,711	\$ 21,701
40000 - Salaries and Wages	\$ 11,206	\$ 38,694	\$ -	\$ 40,395	\$ 1,701
Personnel Services- Employee Benefits	\$ -	\$ 5,705	\$ -	\$ -	\$ (5,705)
45100 - FICA/SS Contribution	\$ -	\$ 2,941	\$ -	\$ -	\$ (2,941)
45200 - IMRF Contribution	\$ -	\$ 2,099	\$ -	\$ -	\$ (2,099)
53010 - Workers Compensation	\$ -	\$ 665	\$ -	\$ -	\$ (665)
Contractual Services	\$ 22,850	\$ 22,000	\$ -	\$ 44,231	\$ 22,231
50150 - Contractual/Consulting Services	\$ -	\$ 22,000	\$ -	\$ 20,000	\$ (2,000)
53110 - Employee Training	\$ 22,850	\$ -	\$ -	\$ 24,231	\$ 24,231
Commodities	\$ 726	\$ 3,316	\$ -	\$ 1,085	\$ (2,231)
60010 - Operating Supplies	\$ 726	\$ 3,316	\$ -	\$ 1,085	\$ (2,231)
Services	\$ -	\$ (5,705)	\$ -	\$ -	\$ 5,705
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 2024	FY 2025	Projected 2026
Full Time Regular	14.40	14.40	14.40
Full Time Other*	0.5	0.5	0.5
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	14.9	14.9	14.9

*Other: Elected Officials

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
010 Insurance Liability	\$ -	\$ 25,000	\$ 130,000	\$ 130,000	\$ 105,000
000 Revenues	\$ -	\$ 25,000	\$ 130,000	\$ 130,000	\$ 105,000
Transfers In	\$ -	\$ 25,000	\$ 130,000	\$ 130,000	\$ 105,000
39300 - Transfer from County Highway Fund 300	\$ -	\$ 25,000	\$ 130,000	\$ 130,000	\$ 105,000

**State's Attorney
Civil Division
Insurance Liability Fund 010.300.320**

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
010 Insurance Liability Fund	\$ 2,713,113	\$ 2,818,252	\$ 2,900,523	\$ 2,900,523	\$ 82,271
320 Insurance Liability- SAO	\$ 2,713,113	\$ 2,818,252	\$ 2,900,523	\$ 2,900,523	\$ 82,271
Personnel Services- Salaries & Wages	\$ 1,622,759	\$ 1,690,268	\$ 1,762,150	\$ 1,762,150	\$ 71,882
40000 - Salaries and Wages	\$ 1,622,759	\$ 1,690,268	\$ 1,762,150	\$ 1,762,150	\$ 71,882
Personnel Services- Employee Benefits	\$ 529,755	\$ 565,568	\$ 605,876	\$ 605,876	\$ 40,308
45000 - Healthcare Contribution	\$ 300,492	\$ 310,005	\$ 319,164	\$ 319,164	\$ 9,159
45010 - Dental Contribution	\$ 6,557	\$ 6,339	\$ 7,499	\$ 7,499	\$ 1,160
45100 - FICA/SS Contribution	\$ 117,875	\$ 127,674	\$ 133,468	\$ 133,468	\$ 5,794
45200 - IMRF Contribution	\$ 70,895	\$ 92,298	\$ 115,252	\$ 115,252	\$ 22,954
53010 - Workers Compensation	\$ 33,935	\$ 29,252	\$ 30,493	\$ 30,493	\$ 1,241
Contractual Services	\$ 544,673	\$ 507,272	\$ 487,828	\$ 487,828	\$ (19,444)
50150 - Contractual/Consulting Services	\$ 3,000	\$ -	\$ -	\$ -	\$ -
50160 - Legal Services	\$ 435,214	\$ 365,000	\$ 350,000	\$ 350,000	\$ (15,000)
50240 - Trials and Costs of Hearing	\$ 6,390	\$ 15,000	\$ 12,500	\$ 12,500	\$ (2,500)
50250 - Legal Trial Notices	\$ 6,146	\$ 12,500	\$ 10,000	\$ 10,000	\$ (2,500)
50260 - Witness Costs	\$ 2,898	\$ 5,000	\$ 13,000	\$ 13,000	\$ 8,000
50270 - Court Reporter Costs	\$ 20,130	\$ 15,000	\$ 10,000	\$ 10,000	\$ (5,000)
50290 - Investigations	\$ 200	\$ -	\$ -	\$ -	\$ -
52140 - Repairs and Maint- Copiers	\$ 4,451	\$ 4,500	\$ 4,500	\$ 4,500	\$ -
53000 - Liability Insurance	\$ 49,316	\$ 64,648	\$ 61,328	\$ 61,328	\$ (3,320)
53020 - Unemployment Claims	\$ 794	\$ 876	\$ 987	\$ 987	\$ 111
53100 - Conferences and Meetings	\$ 351	\$ 7,500	\$ 6,000	\$ 6,000	\$ (1,500)
53110 - Employee Training	\$ 10,009	\$ 10,000	\$ 9,000	\$ 9,000	\$ (1,000)
53120 - Employee Mileage Expense	\$ -	\$ 1,000	\$ -	\$ -	\$ (1,000)
53130 - General Association Dues	\$ 5,775	\$ 6,248	\$ 10,513	\$ 10,513	\$ 4,265
Commodities	\$ 15,926	\$ 55,144	\$ 41,500	\$ 41,500	\$ (13,644)
60000 - Office Supplies	\$ 3,459	\$ 9,180	\$ 6,000	\$ 6,000	\$ (3,180)
60050 - Books and Subscriptions	\$ 1,032	\$ 3,500	\$ 2,000	\$ 2,000	\$ (1,500)
60060 - Computer Software- Non Capital	\$ 11,435	\$ 42,464	\$ 33,500	\$ 33,500	\$ (8,964)
Transfers Out	\$ -	\$ -	\$ 3,169	\$ 3,169	\$ 3,169
99001 - Transfer to General Fund 001	\$ -	\$ -	\$ 3,169	\$ 3,169	\$ 3,169

**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 2024	Projected 2025
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 2024	FY 2025	Projected 2026
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
Total Budgeted Positions:	8.66	8.50	8.50

*Other: Elected Officials

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
220 Title IV-D					
000 Revenues	\$ 821,557	\$ 927,796	\$ 907,789	\$ 907,789	\$ (20,007)
Grants	\$ 765,898	\$ 726,311	\$ 812,258	\$ 812,258	\$ 85,947
32020 - Title IV-D Grant	\$ 765,898	\$ 726,311	\$ -	\$ -	\$ (726,311)
33903 - Grants - Federal Government		\$ -	\$ 812,258	\$ 812,258	\$ 812,258
Interest Revenue	\$ 25,830	\$ 5,000	\$ 3,531	\$ 3,531	\$ (1,469)
38000 - Investment Income	\$ 25,830	\$ 5,000	\$ 3,531	\$ 3,531	\$ (1,469)
Other	\$ -	\$ 191,552	\$ 92,000	\$ 92,000	\$ (99,552)
39900 - Fund Balance Utilization	\$ -	\$ 191,552	\$ 92,000	\$ 92,000	\$ (99,552)
Transfers In	\$ 29,828	\$ 4,933	\$ -	\$ -	\$ (4,933)
39120 - Transfer from Grand Victoria Casino Elgin Fund 120	\$ 29,828	\$ 4,933	\$ -	\$ -	\$ (4,933)

**State's Attorney
Child Support Division
Title IV-D Fund 220.300.321**

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
220 Title IV-D Fund	\$ 860,382	\$ 927,796	\$ 907,789	\$ 907,789	\$ (20,007)
321 Title IV-D	\$ 860,382	\$ 927,796	\$ 907,789	\$ 907,789	\$ (20,007)
Personnel Services- Salaries & Wages	\$ 646,307	\$ 666,883	\$ 669,590	\$ 669,590	\$ 2,707
40000 - Salaries and Wages	\$ 646,307	\$ 666,883	\$ 669,590	\$ 669,590	\$ 2,707
Personnel Services- Employee Benefits	\$ 192,054	\$ 205,237	\$ 197,536	\$ 197,536	\$ (7,701)
45000 - Healthcare Contribution	\$ 98,602	\$ 102,737	\$ 88,120	\$ 88,120	\$ (14,617)
45010 - Dental Contribution	\$ 3,490	\$ 3,511	\$ 2,793	\$ 2,793	\$ (718)
45100 - FICA/SS Contribution	\$ 47,937	\$ 51,030	\$ 51,235	\$ 51,235	\$ 205
45200 - IMRF Contribution	\$ 28,785	\$ 36,417	\$ 43,798	\$ 43,798	\$ 7,381
53010 - Workers Compensation	\$ 13,240	\$ 11,542	\$ 11,590	\$ 11,590	\$ 48
Contractual Services	\$ 22,021	\$ 54,676	\$ 39,913	\$ 39,913	\$ (14,763)
50150 - Contractual/Consulting Services	\$ -	\$ 10,000	\$ 5,000	\$ 5,000	\$ (5,000)
50240 - Trials and Costs of Hearing	\$ -	\$ 5,000	\$ 2,500	\$ 2,500	\$ (2,500)
53000 - Liability Insurance	\$ 19,241	\$ 24,742	\$ 24,912	\$ 24,912	\$ 170
53020 - Unemployment Claims	\$ 310	\$ 334	\$ 401	\$ 401	\$ 67
53100 - Conferences and Meetings	\$ 370	\$ 5,000	\$ 2,500	\$ 2,500	\$ (2,500)
53110 - Employee Training	\$ -	\$ 7,500	\$ 2,500	\$ 2,500	\$ (5,000)
53130 - General Association Dues	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ -
Commodities	\$ -	\$ 1,000	\$ 750	\$ 750	\$ (250)
60000 - Office Supplies	\$ -	\$ 500	\$ 750	\$ 750	\$ 250
60050 - Books and Subscriptions	\$ -	\$ 500	\$ -	\$ -	\$ (500)

**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 2024	Projected 2025
New Felony Drug Cases	435	TBD

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	4	5	1
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	4	5	1

*Other: Elected Officials

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
221 Drug Prosecution	\$ 617,532	\$ 676,104	\$ 340,279	\$ 340,279	\$ (335,825)
000 Revenues	\$ 617,532	\$ 676,104	\$ 340,279	\$ 340,279	\$ (335,825)
Fines	\$ 113,604	\$ 84,000	\$ 45,000	\$ 45,000	\$ (39,000)
36020 - Drug Fines	\$ 30,775	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
36025 - Forfeited Funds	\$ 82,829	\$ 54,000	\$ 15,000	\$ 15,000	\$ (39,000)
Grants	\$ 127,431	\$ 31,858	\$ -	\$ -	\$ (31,858)
32030 - Drug Prosecution Grant	\$ 127,431	\$ 31,858	\$ -	\$ -	\$ (31,858)
Interest Revenue	\$ 20,170	\$ -	\$ 7,053	\$ 7,053	\$ 7,053
38000 - Investment Income	\$ 20,170	\$ -	\$ 7,053	\$ 7,053	\$ 7,053
Other	\$ -	\$ 313,270	\$ -	\$ -	\$ (313,270)
39900 - Fund Balance Utilization	\$ -	\$ 313,270	\$ -	\$ -	\$ (313,270)
Transfers In	\$ 356,327	\$ 246,976	\$ 288,226	\$ 288,226	\$ 41,250
39120 - Transfer from Grand Victoria Casino Elgin Fund 120	\$ 356,327	\$ 246,976	\$ 288,226	\$ 288,226	\$ 41,250

**State's Attorney
Drug Prosecution Unit
Drug Prosecution Fund 221.300.322**

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
221 Drug Prosecution Fund	\$ 638,130	\$ 676,104	\$ 340,279	\$ 340,279	\$ (335,825)
322 Drug Prosecution	\$ 638,130	\$ 676,104	\$ 340,279	\$ 340,279	\$ (335,825)
Personnel Services- Salaries & Wages	\$ 464,660	\$ 484,995	\$ 121,588	\$ 121,588	\$ (363,407)
40000 - Salaries and Wages	\$ 464,660	\$ 484,995	\$ 121,588	\$ 121,588	\$ (363,407)
Personnel Services- Employee Benefits	\$ 141,941	\$ 163,272	\$ 44,428	\$ 44,428	\$ (118,844)
45000 - Healthcare Contribution	\$ 74,806	\$ 88,860	\$ 24,349	\$ 24,349	\$ (64,511)
45010 - Dental Contribution	\$ 2,145	\$ 2,430	\$ 718	\$ 718	\$ (1,712)
45100 - FICA/SS Contribution	\$ 34,224	\$ 37,107	\$ 9,303	\$ 9,303	\$ (27,804)
45200 - IMRF Contribution	\$ 21,144	\$ 26,483	\$ 7,953	\$ 7,953	\$ (18,530)
53010 - Workers Compensation	\$ 9,622	\$ 8,392	\$ 2,105	\$ 2,105	\$ (6,287)
Contractual Services	\$ 31,529	\$ 27,837	\$ 18,208	\$ 18,208	\$ (9,629)
50270 - Court Reporter Costs	\$ 9,210	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
53000 - Liability Insurance	\$ 13,983	\$ 17,994	\$ 4,535	\$ 4,535	\$ (13,459)
53020 - Unemployment Claims	\$ 225	\$ 243	\$ 73	\$ 73	\$ (170)
53100 - Conferences and Meetings	\$ 6,301	\$ 7,500	\$ 5,500	\$ 5,500	\$ (2,000)
53130 - General Association Dues	\$ 1,810	\$ 2,100	\$ 2,100	\$ 2,100	\$ -
Contingency and Other	\$ -	\$ -	\$ 156,055	\$ 156,055	\$ 156,055
89000 - Addition to Fund Balance	\$ -	\$ -	\$ 156,055	\$ 156,055	\$ 156,055

**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 2024	Projected 2025
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 2024	FY 2025	Projected 2026
Full Time Regular	3.95	2.75	2.75
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	3.95	2.75	2.75

*Other: Elected Officials

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
222 Victim Coordinator Services	\$ 349,579	\$ 406,439	\$ 396,540	\$ 396,540	\$ (9,899)
000 Revenues	\$ 349,579	\$ 406,439	\$ 396,540	\$ 396,540	\$ (9,899)
Grants	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
32050 - Atty General Victim Coord Grant	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ (100,000)
33902 - Grants - State Government	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
Interest Revenue	\$ 2,775	\$ 1,000	\$ 707	\$ 707	\$ (293)
38000 - Investment Income	\$ 2,775	\$ 1,000	\$ 707	\$ 707	\$ (293)
Other	\$ -	\$ 50,856	\$ -	\$ -	\$ (50,856)
39900 - Fund Balance Utilization	\$ -	\$ 50,856	\$ -	\$ -	\$ (50,856)
Transfers In	\$ 246,804	\$ 254,583	\$ 295,833	\$ 295,833	\$ 41,250
39120 - Transfer from Grand Victoria Casino Elgin Fund 120	\$ 246,804	\$ 254,583	\$ 295,833	\$ 295,833	\$ 41,250

State's Attorney
Victim Coordinator Services
Victim Coordinator Services Fund 222.300.323

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
222 Victim Coordinator Services Fund	\$ 308,313	\$ 381,392	\$ 370,485	\$ 370,485	\$ (10,907)
323 Victim Coordinator Services	\$ 308,313	\$ 381,392	\$ 370,485	\$ 370,485	\$ (10,907)
Personnel Services- Salaries & Wages	\$ 211,568	\$ 260,444	\$ 153,393	\$ 153,393	\$ (107,051)
40000 - Salaries and Wages	\$ 211,568	\$ 260,444	\$ 153,393	\$ 153,393	\$ (107,051)
Personnel Services- Employee Benefits	\$ 90,910	\$ 111,154	\$ 81,773	\$ 81,773	\$ (29,381)
45000 - Healthcare Contribution	\$ 60,729	\$ 70,387	\$ 55,373	\$ 55,373	\$ (15,014)
45010 - Dental Contribution	\$ 1,865	\$ 2,107	\$ 1,974	\$ 1,974	\$ (133)
45100 - FICA/SS Contribution	\$ 15,218	\$ 19,929	\$ 11,738	\$ 11,738	\$ (8,191)
45200 - IMRF Contribution	\$ 9,147	\$ 14,223	\$ 10,033	\$ 10,033	\$ (4,190)
53010 - Workers Compensation	\$ 3,951	\$ 4,508	\$ 2,655	\$ 2,655	\$ (1,853)
Contractual Services	\$ 5,835	\$ 9,794	\$ 5,815	\$ 5,815	\$ (3,979)
53000 - Liability Insurance	\$ 5,742	\$ 9,663	\$ 5,722	\$ 5,722	\$ (3,941)
53020 - Unemployment Claims	\$ 93	\$ 131	\$ 93	\$ 93	\$ (38)
Contingency and Other	\$ -	\$ -	\$ 129,504	\$ 129,504	\$ 129,504
89000 - Addition to Fund Balance	\$ -	\$ -	\$ 129,504	\$ 129,504	\$ 129,504

**State's Attorney
Law Enforcement & Victim Assistance
Victim Coordinator Services 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.

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	1	0.50	0.25
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	1	0.50	0.25

*Other: Elected Officials

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
222 Victim Coordinator Services Fund	\$ 35,625	\$ 25,047	\$ 26,055	\$ 26,055	\$ 1,008
331 Law Enforcement & Victim Assist	\$ 35,625	\$ 25,047	\$ 26,055	\$ 26,055	\$ 1,008
Personnel Services- Salaries & Wages	\$ 22,755	\$ 15,831	\$ 16,528	\$ 16,528	\$ 697
40000 - Salaries and Wages	\$ 22,755	\$ 15,831	\$ 16,528	\$ 16,528	\$ 697
Personnel Services- Employee Benefits	\$ 11,926	\$ 8,620	\$ 8,900	\$ 8,900	\$ 280
45000 - Healthcare Contribution	\$ 8,461	\$ 6,088	\$ 6,088	\$ 6,088	\$ -
45010 - Dental Contribution	\$ 268	\$ 180	\$ 180	\$ 180	\$ -
45100 - FICA/SS Contribution	\$ 1,596	\$ 1,213	\$ 1,265	\$ 1,265	\$ 52
45200 - IMRF Contribution	\$ 961	\$ 865	\$ 1,081	\$ 1,081	\$ 216
53010 - Workers Compensation	\$ 639	\$ 274	\$ 286	\$ 286	\$ 12
Contractual Services	\$ 944	\$ 596	\$ 627	\$ 627	\$ 31
53000 - Liability Insurance	\$ 929	\$ 588	\$ 617	\$ 617	\$ 29
53020 - Unemployment Claims	\$ 15	\$ 8	\$ 10	\$ 10	\$ 2

**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.

Operational Measures	Completed 2024	Projected 2025
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

Position Summary

Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	4	5	1
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	4	5	1

*Other: Elected Officials

Account / Description	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
223 Domestic Violence	\$ 464,631	\$ 312,152	\$ 211,024	\$ 211,024	\$ (101,128)
000 Revenues	\$ 464,631	\$ 312,152	\$ 211,024	\$ 211,024	\$ (101,128)
Interest Revenue	\$ 13,876	\$ 7,000	\$ 4,943	\$ 4,943	\$ (2,057)
38000 - Investment Income	\$ 13,876	\$ 7,000	\$ 4,943	\$ 4,943	\$ (2,057)
Other	\$ -	\$ 140,321	\$ -	\$ -	\$ (140,321)
39900 - Fund Balance Utilization	\$ -	\$ 140,321	\$ -	\$ -	\$ (140,321)
Transfers In	\$ 450,755	\$ 164,831	\$ 206,081	\$ 206,081	\$ 41,250
39120 - Transfer from Grand Victoria Casino Elgin Fund 120	\$ 450,755	\$ 164,831	\$ 206,081	\$ 206,081	\$ 41,250

**State's Attorney
Domestic Violence
Domestic Violence Fund 223.300.324**

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
223 Domestic Violence Fund	\$ 358,168	\$ 312,152	\$ 211,024	\$ 211,024	\$ (101,128)
324 Domestic Violence	\$ 358,168	\$ 312,152	\$ 211,024	\$ 211,024	\$ (101,128)
Personnel Services- Salaries & Wages	\$ 257,506	\$ 221,656	\$ 120,671	\$ 120,671	\$ (100,985)
40000 - Salaries and Wages	\$ 257,506	\$ 221,656	\$ 120,671	\$ 120,671	\$ (100,985)
Personnel Services- Employee Benefits	\$ 87,098	\$ 71,111	\$ 19,214	\$ 19,214	\$ (51,897)
45000 - Healthcare Contribution	\$ 47,104	\$ 37,492	\$ -	\$ -	\$ (37,492)
45010 - Dental Contribution	\$ 1,101	\$ 718	\$ -	\$ -	\$ (718)
45100 - FICA/SS Contribution	\$ 18,910	\$ 16,960	\$ 9,232	\$ 9,232	\$ (7,728)
45200 - IMRF Contribution	\$ 11,909	\$ 12,105	\$ 7,893	\$ 7,893	\$ (4,212)
53010 - Workers Compensation	\$ 8,074	\$ 3,836	\$ 2,089	\$ 2,089	\$ (1,747)
Contractual Services	\$ 13,564	\$ 19,385	\$ 7,098	\$ 7,098	\$ (12,287)
50150 - Contractual/Consulting Services	\$ -	\$ 2,500	\$ -	\$ -	\$ (2,500)
50240 - Trials and Costs of Hearing	\$ -	\$ 1,500	\$ 500	\$ 500	\$ (1,000)
50270 - Court Reporter Costs	\$ 196	\$ 1,000	\$ 500	\$ 500	\$ (500)
50290 - Investigations	\$ -	\$ 1,000	\$ -	\$ -	\$ (1,000)
53000 - Liability Insurance	\$ 11,734	\$ 8,224	\$ 4,501	\$ 4,501	\$ (3,723)
53020 - Unemployment Claims	\$ 189	\$ 111	\$ 72	\$ 72	\$ (39)
53100 - Conferences and Meetings	\$ 150	\$ 2,000	\$ 500	\$ 500	\$ (1,500)
53110 - Employee Training	\$ -	\$ 2,000	\$ 500	\$ 500	\$ (1,500)
53130 - General Association Dues	\$ 1,295	\$ 1,050	\$ 525	\$ 525	\$ (525)
Contingency and Other	\$ -	\$ -	\$ 64,041	\$ 64,041	\$ 64,041
89000 - Addition to Fund Balance	\$ -	\$ -	\$ 64,041	\$ 64,041	\$ 64,041

**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.

Operational Measures	Completed 2024	Projected 2025
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

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	14	23	20
Full Time Other*	0	0	0
Part Time Regular	1	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	15	23	20

*Other: Elected Officials

**State's Attorney
Child Advocacy Center
Child Advocacy Center Fund 230.300.301**

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
230 Child Advocacy Center	\$ 2,017,613	\$ 2,765,187	\$ 2,465,874	\$ 2,465,874	\$ (299,313)
000 Revenues	\$ 2,017,613	\$ 2,765,187	\$ 2,465,874	\$ 2,465,874	\$ (299,313)
Charges for Services	\$ 502,678	\$ 450,000	\$ 500,000	\$ 500,000	\$ 50,000
35020 - Child Advocacy Center Fees	\$ 502,678	\$ 450,000	\$ 500,000	\$ 500,000	\$ 50,000
Grants	\$ 588,621	\$ 749,848	\$ 804,664	\$ 804,664	\$ 54,816
32000 - Attorney General CAC Grant	\$ 9,700	\$ 85,000	\$ -	\$ -	\$ (85,000)
32010 - DCFS- Child Advocacy Cntr Grant	\$ 451,771	\$ 542,923	\$ -	\$ -	\$ (542,923)
33550 - VOCA Grant	\$ 127,150	\$ 121,925	\$ -	\$ -	\$ (121,925)
33902 - Grants - State Government		\$ -	\$ 754,664	\$ 754,664	\$ 754,664
33903 - Grants - Federal Government		\$ -	\$ 50,000	\$ 50,000	\$ 50,000
Interest Revenue	\$ 35,768	\$ 29,000	\$ 20,479	\$ 20,479	\$ (8,521)
38000 - Investment Income	\$ 35,768	\$ 29,000	\$ 20,479	\$ 20,479	\$ (8,521)
Other	\$ 1,991	\$ 436,858	\$ -	\$ -	\$ (436,858)
38900 - Miscellaneous Other	\$ 1,991	\$ -	\$ -	\$ -	\$ -
39900 - Fund Balance Utilization	\$ -	\$ 436,858	\$ -	\$ -	\$ (436,858)
Reimbursements	\$ -	\$ 35,000	\$ 35,000	\$ 35,000	\$ -
37040 - CAC Invest Salary Reimbursement	\$ -	\$ 35,000	\$ 35,000	\$ 35,000	\$ -
Transfers In	\$ 888,556	\$ 1,064,481	\$ 1,105,731	\$ 1,105,731	\$ 41,250
39120 - Transfer from Grand Victoria Casino Elgin Fund 120	\$ 888,556	\$ 1,064,481	\$ 1,105,731	\$ 1,105,731	\$ 41,250

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
230 Child Advocacy Center Fund	\$ 2,425,458	\$ 2,765,187	\$ 2,465,874	\$ 2,465,874	\$ (299,313)
301 Child Advocacy Center	\$ 2,425,458	\$ 2,765,187	\$ 2,465,874	\$ 2,465,874	\$ (299,313)
Personnel Services- Salaries & Wages	\$ 1,616,423	\$ 1,869,215	\$ 1,527,933	\$ 1,527,933	\$ (341,282)
40000 - Salaries and Wages	\$ 1,600,823	\$ 1,853,615	\$ 1,512,333	\$ 1,512,333	\$ (341,282)
40300 - Employee Per Diem	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600	\$ -
Personnel Services- Employee Benefits	\$ 569,369	\$ 677,181	\$ 521,974	\$ 521,974	\$ (155,207)
45000 - Healthcare Contribution	\$ 336,062	\$ 389,186	\$ 272,826	\$ 272,826	\$ (116,360)
45010 - Dental Contribution	\$ 9,506	\$ 10,553	\$ 8,072	\$ 8,072	\$ (2,481)
45100 - FICA/SS Contribution	\$ 118,476	\$ 143,018	\$ 115,714	\$ 115,714	\$ (27,304)
45200 - IMRF Contribution	\$ 71,312	\$ 102,077	\$ 98,917	\$ 98,917	\$ (3,160)
53010 - Workers Compensation	\$ 34,013	\$ 32,347	\$ 26,445	\$ 26,445	\$ (5,902)
Contractual Services	\$ 125,822	\$ 173,553	\$ 194,734	\$ 194,734	\$ 21,181
50150 - Contractual/Consulting Services	\$ 6,849	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
50205 - Examinations	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
50240 - Trials and Costs of Hearing	\$ 2,393	\$ 5,000	\$ 2,500	\$ 2,500	\$ (2,500)
50260 - Witness Costs	\$ 289	\$ 4,000	\$ 7,500	\$ 7,500	\$ 3,500
50270 - Court Reporter Costs	\$ 3,485	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
50620 - Counseling Services	\$ 12,300	\$ 20,000	\$ 10,000	\$ 10,000	\$ (10,000)
52140 - Repairs and Maint- Copiers	\$ 6,482	\$ 2,500	\$ 6,500	\$ 6,500	\$ 4,000
52230 - Repairs and Maint- Vehicles	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
53000 - Liability Insurance	\$ 49,431	\$ 68,770	\$ 56,992	\$ 56,992	\$ (11,778)
53020 - Unemployment Claims	\$ 795	\$ 927	\$ 917	\$ 917	\$ (10)
53060 - General Printing	\$ 753	\$ -	\$ -	\$ -	\$ -
53100 - Conferences and Meetings	\$ 30,232	\$ 33,706	\$ 73,700	\$ 73,700	\$ 39,994
53110 - Employee Training	\$ 9,506	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
53120 - Employee Mileage Expense	\$ (57)	\$ 500	\$ 500	\$ 500	\$ -
53130 - General Association Dues	\$ 3,365	\$ 7,150	\$ 5,125	\$ 5,125	\$ (2,025)
Commodities	\$ 42,747	\$ 45,238	\$ 28,990	\$ 28,990	\$ (16,248)
60000 - Office Supplies	\$ 103	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
60010 - Operating Supplies	\$ 21,304	\$ 23,238	\$ 13,190	\$ 13,190	\$ (10,048)
60020 - Computer Related Supplies	\$ -	\$ 2,500	\$ -	\$ -	\$ (2,500)
60050 - Books and Subscriptions	\$ 983	\$ 1,500	\$ 1,800	\$ 1,800	\$ 300
60060 - Computer Software- Non Capital	\$ 2,636	\$ 3,000	\$ 1,000	\$ 1,000	\$ (2,000)
60070 - Computer Hardware- Non Capital	\$ 6,508	\$ 5,000	\$ 6,000	\$ 6,000	\$ 1,000
60290 - Photography Supplies	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
63040 - Fuel- Vehicles	\$ 2,805	\$ 3,000	\$ 2,500	\$ 2,500	\$ (500)
64000 - Telephone	\$ 8,408	\$ 5,000	\$ 2,500	\$ 2,500	\$ (2,500)
Capital	\$ 71,097	\$ -	\$ -	\$ -	\$ -
70070 - Automotive Equipment	\$ 71,097	\$ -	\$ -	\$ -	\$ -
Contingency and Other	\$ -	\$ -	\$ 192,243	\$ 192,243	\$ 192,243
89000 - Addition to Fund Balance	\$ -	\$ -	\$ 192,243	\$ 192,243	\$ 192,243

**State's Attorney
Child Advocacy Center
General Fund 001.300.301**

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
301 Child Advocacy Center	\$ 57,320	\$ -	\$ -	\$ 309,609	\$ 309,609
Personnel Services- Salaries & Wages	\$ 57,320	\$ -	\$ -	\$ 309,609	\$ 309,609
40000 - Salaries and Wages	\$ 57,320	\$ -	\$ -	\$ 309,609	\$ 309,609

**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.

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	0.60	0.60	0
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	0.60	0.60	0

*Other: Elected Officials

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
232 State's Atty Records Automation	\$ 25,272	\$ 61,047	\$ 17,825	\$ 17,825	\$ (43,222)
000 Revenues	\$ 25,272	\$ 61,047	\$ 17,825	\$ 17,825	\$ (43,222)
Charges for Services	\$ 20,856	\$ 20,000	\$ 15,000	\$ 15,000	\$ (5,000)
35300 - Records Automation Fees	\$ 20,856	\$ 20,000	\$ 15,000	\$ 15,000	\$ (5,000)
Interest Revenue	\$ 4,416	\$ 4,000	\$ 2,825	\$ 2,825	\$ (1,175)
38000 - Investment Income	\$ 4,416	\$ 4,000	\$ 2,825	\$ 2,825	\$ (1,175)
Other	\$ -	\$ 37,047	\$ -	\$ -	\$ (37,047)
39900 - Fund Balance Utilization	\$ -	\$ 37,047	\$ -	\$ -	\$ (37,047)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
232 State's Atty Records Automation Fund	\$ 50,447	\$ 61,047	\$ 17,825	\$ 17,825	\$ (43,222)
333 State's Atty Records Automation	\$ 50,447	\$ 61,047	\$ 17,825	\$ 17,825	\$ (43,222)
Personnel Services- Salaries & Wages	\$ 36,116	\$ 34,448	\$ -	\$ -	\$ (34,448)
40000 - Salaries and Wages	\$ 36,116	\$ 34,448	\$ -	\$ -	\$ (34,448)
Personnel Services- Employee Benefits	\$ 13,099	\$ 12,802	\$ -	\$ -	\$ (12,802)
45000 - Healthcare Contribution	\$ 7,676	\$ 7,326	\$ -	\$ -	\$ (7,326)
45010 - Dental Contribution	\$ 387	\$ 359	\$ -	\$ -	\$ (359)
45100 - FICA/SS Contribution	\$ 2,623	\$ 2,638	\$ -	\$ -	\$ (2,638)
45200 - IMRF Contribution	\$ 1,578	\$ 1,882	\$ -	\$ -	\$ (1,882)
53010 - Workers Compensation	\$ 835	\$ 597	\$ -	\$ -	\$ (597)
Contractual Services	\$ 1,233	\$ 1,297	\$ -	\$ -	\$ (1,297)
53000 - Liability Insurance	\$ 1,213	\$ 1,279	\$ -	\$ -	\$ (1,279)
53020 - Unemployment Claims	\$ 20	\$ 18	\$ -	\$ -	\$ (18)
Commodities	\$ -	\$ 12,500	\$ -	\$ -	\$ (12,500)
60070 - Computer Hardware- Non Capital	\$ -	\$ 12,500	\$ -	\$ -	\$ (12,500)
Contingency and Other	\$ -	\$ -	\$ 17,825	\$ 17,825	\$ 17,825
89000 - Addition to Fund Balance	\$ -	\$ -	\$ 17,825	\$ 17,825	\$ 17,825

**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 2024	Projected 2025
Approved grant applications for drones purchased by East Dundee police department	1	TBD
Approved grant application for intoximeter and intoxilyzer purchased by Sugar Grove police department	2	TBD
Approved grant application for equipment and training for Kane Accident Reconstruction Team	1	TBD
Approved grant application for 2 Axon Fleet Camera Systems purchased by Maple Park police department	2	TBD
Approved grant application to establish a Blood Draw Grant to be used by local law enforcement agencies	1	
Approved grant applications for No Refusal Events including payment for ASAs and phlebotomist	4	TBD

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	0	0	0
Full Time Other*	0	0	0
Part Time Regular	*3	*3	*3
Part Time Other*	0	0	0
Total Budgeted Positions:	3	3	3

*Other: Elected Officials

**Part Time Regular positions are being budgeted to cover ASAs working the No Refusal Events

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
490 Kane County Law Enforcement	\$ 54,289	\$ 110,676	\$ 67,242	\$ 67,242	\$ (43,434)
000 Revenues	\$ 54,289	\$ 110,676	\$ 67,242	\$ 67,242	\$ (43,434)
Fines	\$ 42,799	\$ 45,000	\$ 30,000	\$ 30,000	\$ (15,000)
36050 - DUI Fines	\$ 42,799	\$ 45,000	\$ 30,000	\$ 30,000	\$ (15,000)
Interest Revenue	\$ 11,490	\$ 8,000	\$ 5,650	\$ 5,650	\$ (2,350)
38000 - Investment Income	\$ 11,490	\$ 8,000	\$ 5,650	\$ 5,650	\$ (2,350)
Other	\$ -	\$ 57,676	\$ 31,592	\$ 31,592	\$ (26,084)
39900 - Fund Balance Utilization	\$ -	\$ 57,676	\$ 31,592	\$ 31,592	\$ (26,084)

State's Attorney
Kane County Law Enforcement
Kane County Law Enforcement Fund 490.300.334

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
490 Kane County Law Enforcement Fund	\$ 12,118	\$ 110,676	\$ 67,242	\$ 67,242	\$ (43,434)
334 KC Law Enforcement	\$ 12,118	\$ 110,676	\$ 67,242	\$ 67,242	\$ (43,434)
Personnel Services- Salaries & Wages	\$ 6,638	\$ 9,000	\$ 14,401	\$ 14,401	\$ 5,401
40000 - Salaries and Wages	\$ 6,638	\$ 9,000	\$ 14,401	\$ 14,401	\$ 5,401
Personnel Services- Employee Benefits	\$ 508	\$ 1,337	\$ 2,294	\$ 2,294	\$ 957
45100 - FICA/SS Contribution	\$ 508	\$ 689	\$ 1,102	\$ 1,102	\$ 413
45200 - IMRF Contribution	\$ -	\$ 492	\$ 942	\$ 942	\$ 450
53010 - Workers Compensation	\$ -	\$ 156	\$ 250	\$ 250	\$ 94
Contractual Services	\$ 4,972	\$ 100,339	\$ 50,547	\$ 50,547	\$ (49,792)
50150 - Contractual/Consulting Services	\$ 4,972	\$ 100,000	\$ 50,000	\$ 50,000	\$ (50,000)
53000 - Liability Insurance	\$ -	\$ 334	\$ 538	\$ 538	\$ 204
53020 - Unemployment Claims	\$ -	\$ 5	\$ 9	\$ 9	\$ 4

**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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
225 Auto Theft Task Force	\$ 2,347	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
000 Revenues	\$ 2,347	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
Interest Revenue	\$ 2,347	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
38000 - Investment Income	\$ 2,347	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
225 Auto Theft Task Force Fund	\$ -	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
326 Auto Theft Task Force	\$ -	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
Contingency and Other	\$ -	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
89000 - Addition to Fund Balance	\$ -	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)

**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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
226 Weed and Seed	\$ 1,442	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
000 Revenues	\$ 1,442	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Interest Revenue	\$ 1,442	\$ -	\$ 436	\$ 436	\$ 436
38000 - Investment Income	\$ 1,442	\$ -	\$ 436	\$ 436	\$ 436
Other	\$ -	\$ -	\$ 9,564	\$ 9,564	\$ 9,564
39900 - Fund Balance Utilization	\$ -	\$ -	\$ 9,564	\$ 9,564	\$ 9,564

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
226 Weed and Seed Fund	\$ 1,802	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
327 Weed and Seed	\$ 1,802	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Contractual Services	\$ 332	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
50150 - Contractual/Consulting Services	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
53100 - Conferences and Meetings	\$ 332	\$ -	\$ -	\$ -	\$ -
Commodities	\$ 1,469	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
60000 - Office Supplies	\$ 1,469	\$ -	\$ 5,000	\$ 5,000	\$ 5,000

**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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
231 Equitable Sharing Program	\$ 2,721	\$ 7,000	\$ 1,413	\$ 1,413	\$ (5,587)
000 Revenues	\$ 2,721	\$ 7,000	\$ 1,413	\$ 1,413	\$ (5,587)
Interest Revenue	\$ 2,721	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
38000 - Investment Income	\$ 2,721	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
Other	\$ -	\$ 5,000	\$ -	\$ -	\$ (5,000)
38600 - DOJ Equitable Sharing Proceeds	\$ -	\$ 5,000	\$ -	\$ -	\$ (5,000)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
231 Equitable Sharing Program Fund	\$ -	\$ 7,000	\$ 1,413	\$ 1,413	\$ (5,587)
332 Equitable Sharing Program	\$ -	\$ 7,000	\$ 1,413	\$ 1,413	\$ (5,587)
Contractual Services	\$ -	\$ 5,000	\$ -	\$ -	\$ (5,000)
53110 - Employee Training	\$ -	\$ 5,000	\$ -	\$ -	\$ (5,000)
Contingency and Other	\$ -	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
89000 - Addition to Fund Balance	\$ -	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)

**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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
233 Bad Check Restitution	\$ 2,791	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
000 Revenues	\$ 2,791	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
Interest Revenue	\$ 2,791	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
38000 - Investment Income	\$ 2,791	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
233 Bad Check Restitution Fund	\$ -	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
338 Bad Check Restitution	\$ -	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
Contingency and Other	\$ -	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)
89000 - Addition to Fund Balance	\$ -	\$ 2,000	\$ 1,413	\$ 1,413	\$ (587)

**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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
234 Drug Asset Forfeiture	\$ 301	\$ 12,000	\$ 8,474	\$ 8,474	\$ (3,526)
000 Revenues	\$ 301	\$ 12,000	\$ 8,474	\$ 8,474	\$ (3,526)
Interest Revenue	\$ 301	\$ 12,000	\$ 8,474	\$ 8,474	\$ (3,526)
38000 - Investment Income	\$ 301	\$ 12,000	\$ 8,474	\$ 8,474	\$ (3,526)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
234 Drug Asset Forfeiture Fund	\$ -	\$ 12,000	\$ 8,474	\$ 8,474	\$ (3,526)
339 Drug Asset Forfeiture	\$ -	\$ 12,000	\$ 8,474	\$ 8,474	\$ (3,526)
Contingency and Other	\$ -	\$ 12,000	\$ 8,474	\$ 8,474	\$ (3,526)
89000 - Addition to Fund Balance	\$ -	\$ 12,000	\$ 8,474	\$ 8,474	\$ (3,526)

**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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
235 State's Attorney Employee Events	\$ 95	\$ 55	\$ 39	\$ 39	\$ (16)
000 Revenues	\$ 95	\$ 55	\$ 39	\$ 39	\$ (16)
Interest Revenue	\$ 95	\$ 55	\$ 39	\$ 39	\$ (16)
38000 - Investment Income	\$ 95	\$ 55	\$ 39	\$ 39	\$ (16)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
235 State's Attorney Employee Events Fund	\$ -	\$ 55	\$ 39	\$ 39	\$ (16)
340 State's Attorney Employee Events	\$ -	\$ 55	\$ 39	\$ 39	\$ (16)
Contingency and Other	\$ -	\$ 55	\$ 39	\$ 39	\$ (16)
89000 - Addition to Fund Balance	\$ -	\$ 55	\$ 39	\$ 39	\$ (16)

**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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
236 Child Advocacy Advisory Board	\$ 1,734	\$ 1,000	\$ 707	\$ 707	\$ (293)
000 Revenues	\$ 1,734	\$ 1,000	\$ 707	\$ 707	\$ (293)
Interest Revenue	\$ 1,734	\$ 1,000	\$ 707	\$ 707	\$ (293)
38000 - Investment Income	\$ 1,734	\$ 1,000	\$ 707	\$ 707	\$ (293)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
236 Child Advocacy Advisory Board Fund	\$ -	\$ 1,000	\$ 707	\$ 707	\$ (293)
341 Child Advocacy Advisory Board	\$ -	\$ 1,000	\$ 707	\$ 707	\$ (293)
Contingency and Other	\$ -	\$ 1,000	\$ 707	\$ 707	\$ (293)
89000 - Addition to Fund Balance	\$ -	\$ 1,000	\$ 707	\$ 707	\$ (293)

**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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
237 Money Laundering - State's Atty	\$ 261,378	\$ 15,000	\$ 168,313	\$ 168,313	\$ 153,313
000 Revenues	\$ 261,378	\$ 15,000	\$ 168,313	\$ 168,313	\$ 153,313
Fines	\$ 239,442	\$ 5,000	\$ -	\$ -	\$ (5,000)
36025 - Forfeited Funds	\$ 239,442	\$ 5,000	\$ -	\$ -	\$ (5,000)
Interest Revenue	\$ 21,936	\$ 10,000	\$ 7,062	\$ 7,062	\$ (2,938)
38000 - Investment Income	\$ 21,936	\$ 10,000	\$ 7,062	\$ 7,062	\$ (2,938)
Other	\$ -	\$ -	\$ 161,251	\$ 161,251	\$ 161,251
39900 - Fund Balance Utilization	\$ -	\$ -	\$ 161,251	\$ 161,251	\$ 161,251

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
300 State's Attorney					
237 Money Laundering Fund- State's Atty	\$ 9,200	\$ 15,000	\$ 168,313	\$ 168,313	\$ 153,313
342 Money Laundering	\$ 9,200	\$ 15,000	\$ 168,313	\$ 168,313	\$ 153,313
Contractual Services	\$ 9,200	\$ 5,000	\$ 60,000	\$ 60,000	\$ 55,000
50150 - Contractual/Consulting Services	\$ 9,200	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
53100 - Conferences and Meetings	\$ -	\$ 5,000	\$ -	\$ -	\$ (5,000)
Commodities	\$ -	\$ -	\$ 108,313	\$ 108,313	\$ 108,313
60050 - Books and Subscriptions	\$ -	\$ -	\$ 108,313	\$ 108,313	\$ 108,313
Contingency and Other	\$ -	\$ 10,000	\$ -	\$ -	\$ (10,000)
89000 - Addition to Fund Balance	\$ -	\$ 10,000	\$ -	\$ -	\$ (10,000)

**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 Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
800 Other- Countywide Expenses					
355 American Rescue Plan Fund	\$ 1,663,180	\$ 266,545	\$ 1,373,615	\$ 1,373,615	\$ 1,107,070
668234 ARP DVDP Program	\$ 1,663,180	\$ 266,545	\$ 1,373,615	\$ 1,373,615	\$ 1,107,070
Personnel Services- Salaries & Wages	\$ 172,629	\$ 179,495	\$ 186,788	\$ 186,788	\$ 7,293
40000 - Salaries and Wages	\$ 172,629	\$ 179,495	\$ 186,788	\$ 186,788	\$ 7,293
Personnel Services- Employee Benefits	\$ 77,621	\$ 86,937	\$ 90,731	\$ 90,731	\$ 3,794
45000 - Healthcare Contribution	\$ 56,036	\$ 58,431	\$ 59,031	\$ 59,031	\$ 600
45010 - Dental Contribution	\$ 1,939	\$ 1,955	\$ 1,955	\$ 1,955	\$ -
45100 - FICA/SS Contribution	\$ 12,180	\$ 13,738	\$ 14,293	\$ 14,293	\$ 555
45200 - IMRF Contribution	\$ 7,465	\$ 9,706	\$ 12,219	\$ 12,219	\$ 2,513
53010 - Workers Compensation	\$ -	\$ 3,107	\$ 3,233	\$ 3,233	\$ 126
Contractual Services	\$ 1,412,931	\$ 113	\$ 1,096,096	\$ 1,096,096	\$ 1,095,983
53000 - Liability Insurance	\$ -	\$ 111	\$ 6,968	\$ 6,968	\$ 6,857
53020 - Unemployment Claims	\$ -	\$ 2	\$ 113	\$ 113	\$ 111
55010 - External Grants	\$ 1,412,931	\$ -	\$ 1,089,015	\$ 1,089,015	\$ 1,089,015

Supervisor of Assessments

General Fund 001.170.170/171

Mission

The Supervisor of Assessments 001.170.170) 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)
- Serving as Clerk of the Board of Review (35 ILCS 200/3-30)

The Board of Review (001/170/171) receives, hears, and acts upon assessment complaints made by taxpayers and taxing bodies.

The primary function of the Board of Review is upon "written complaint that any property is overassessed or underassessed" to "review the assessment, and correct it, as appears to be just." 35 ILCS 200/16-55. The Board of Review is a creature of statute, having only such powers as are expressly given it by the legislature; it will not be presumed that the board has any powers other than those delegated to it by plain and specific language. *Citizens Federation v. Brown*, 134 Ill. App. 3d 1054, 1057 (Ill. App. Ct. 1985). The statutory duties as mandated by the Illinois property tax code include the following functions:

- Adopting rules and procedures. 35 ILCS 200/9-5.
- Correcting assessments as appears to be just. 35 ILCS 200/16-55.
- Reviewing and ruling on applications for exemptions. 35 ILCS 200/16-70.
- Issuing certificates of error. 35 ILCS 200/16-75
- Certifying the assessment roll to the County Clerk. 35 ILCS 200/16-85, et seq.
- Representing the interests of Kane County before the Illinois Property Tax Appeal Board. 35 ILCS 200/16-160, et seq.

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.

**Supervisor of Assessments
General Fund 001.170.170/171**

2026 Goals and Objectives

- Complete the certification of the 2025 assessment roll by January 31, 2026
- Maintain the websites 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 38th consecutive year
- Provide assessment complaint webinar to explain the complaint process to taxpayers
- Revise and publish Rules of Government and complaint forms based on assessor and taxpayer input
- Continue implementation of a contactless process for all taxpayer interactions

Indicators	Completed 2024	Projected 2025
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	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

Operational Measures	2024	2025
Number of parcels assessed	198,912	199,313
Countywide Equalized Assessed Value (EAV)	\$21.06 billion	\$23.61 billion
New property assessed	\$237.2 million	\$273.6 million
General Homestead Exemptions	135,865	135,636
Senior Citizen Homestead Exemptions	37,206	38,056
Senior Citizen Assessment Freeze Homestead Exemptions	7,272	7,508
Persons with Disabilities/Disabled Veterans Exemptions	3,469	4,016
Deeds processed	14,007	13,805
Transfer Declarations processed	8,753	8,586
Ownership name/address changes processed	20,809	18,526
Subdivision plats processed	59	30
Telephone Calls answered	21,629	20,943
Total parcels reviewed in assessment complaint hearings	1,724	1,376
Residential parcels included in assessment complaint hearings	721	606
Assessment corrections granted	2,733	2350
Certificates of Error granted	2,689	2,985

Years indicate year in which taxes were paid

Supervisor of Assessments
General Fund 001.170.170/171

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	17.23	17.23	17.23
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	8	8	8
Total Budgeted Positions:	25.23	25.23	25.23

*Other: Per Diem Additional Board of Review Members appointed pursuant to 35 ILCS 2006-25

Account / Description Revenues 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
170 Supervisor of Assessments					\$ -
000 Revenues Sub-Department	\$ 82,078	\$ 84,484	\$ 85,957	\$ 85,957	\$ 1,473
Charges for Services	\$ 7,621	\$ 7,491	\$ 6,500	\$ 6,500	\$ (991)
34050 - Mapping Royalties Fees	\$ 6,491	\$ 6,491	\$ 5,500	\$ 5,500	\$ (991)
34060 - Assessor Fees	\$ 1,130	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Reimbursements	\$ 74,456	\$ 76,993	\$ 79,457	\$ 79,457	\$ 2,464
37020 - Sup of Assr Salary Reimbursement	\$ 74,456	\$ 76,993	\$ 79,457	\$ 79,457	\$ 2,464

Supervisor of Assessments

General Fund 001.170.170/171

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
170 Supervisor of Assessments	\$ 1,097,711	\$ 1,211,906	\$ 1,188,297	\$ 1,188,297	\$ (23,609)
001 General Fund	\$ 1,097,711	\$ 1,211,906	\$ 1,188,297	\$ 1,188,297	\$ (23,609)
170 Supervisor of Assessments	\$ 1,002,607	\$ 1,087,132	\$ 1,065,610	\$ 1,065,610	\$ (21,522)
Personnel Services- Salaries & Wages	\$ 925,886	\$ 990,848	\$ 969,326	\$ 969,326	\$ (21,522)
40000 - Salaries and Wages	\$ 925,886	\$ 980,847	\$ 959,325	\$ 959,325	\$ (21,522)
40200 - Overtime Salaries	\$ -	\$ 10,001	\$ 10,001	\$ 10,001	\$ -
Personnel Services- Employee Benefits	\$ 263,123	\$ 405,921	\$ 426,050	\$ 426,050	\$ 20,129
45000 - Healthcare Contribution	\$ 256,024	\$ 253,399	\$ 273,654	\$ 273,654	\$ 20,255
45010 - Dental Contribution	\$ 7,099	\$ 7,849	\$ 8,010	\$ 8,010	\$ 161
45100 - FICA/SS Contribution	\$ -	\$ 74,587	\$ 74,170	\$ 74,170	\$ (417)
45200 - IMRF Contribution	\$ -	\$ 53,214	\$ 53,437	\$ 53,437	\$ 223
53010 - Workers Compensation	\$ -	\$ 16,872	\$ 16,779	\$ 16,779	\$ (93)
Contractual Services	\$ 61,476	\$ 71,500	\$ 71,500	\$ 71,500	\$ -
52140 - Repairs and Maint- Copiers	\$ 7,141	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
53070 - Legal Printing	\$ 22,072	\$ 32,000	\$ 32,000	\$ 32,000	\$ -
53100 - Conferences and Meetings	\$ 5,745	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
53110 - Employee Training	\$ 19,554	\$ 14,000	\$ 14,000	\$ 14,000	\$ -
53120 - Employee Mileage Expense	\$ 3,657	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
53130 - General Association Dues	\$ 3,306	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Commodities	\$ 15,245	\$ 24,784	\$ 24,784	\$ 24,784	\$ -
60000 - Office Supplies	\$ 5,441	\$ 9,000	\$ 9,000	\$ 9,000	\$ -
60020 - Computer Related Supplies	\$ 8,733	\$ 14,384	\$ 14,384	\$ 14,384	\$ -
60050 - Books and Subscriptions	\$ 1,071	\$ 1,400	\$ 1,400	\$ 1,400	\$ -
Services	\$ (263,123)	\$ (405,921)	\$ (426,050)	\$ (426,050)	\$ (20,129)
45005 - Healthcare Contribution Contra Account	\$ (256,024)	\$ (253,399)	\$ (273,654)	\$ (273,654)	\$ (20,255)
45015 - Dental Insurance Contra Account	\$ (7,099)	\$ (7,849)	\$ (8,010)	\$ (8,010)	\$ (161)
45105 - FICA/SS Contribution Contra Account	\$ -	\$ (74,587)	\$ (74,170)	\$ (74,170)	\$ 417
45205 - IMRF Contribution Contra Account	\$ -	\$ (53,214)	\$ (53,437)	\$ (53,437)	\$ (223)
53015 - Worker's Comp Contra Account	\$ -	\$ (16,872)	\$ (16,779)	\$ (16,779)	\$ 93
171 Board of Review	\$ 95,104	\$ 124,774	\$ 122,687	\$ 122,687	\$ (2,087)
Personnel Services- Salaries & Wages	\$ 85,104	\$ 100,774	\$ 98,687	\$ 98,687	\$ (2,087)
40000 - Salaries and Wages	\$ 66,374	\$ 68,274	\$ 98,687	\$ 98,687	\$ 30,413
40300 - Employee Per Diem	\$ 18,730	\$ 32,500	\$ -	\$ -	\$ (32,500)
Personnel Services- Employee Benefits	\$ -	\$ 50,910	\$ 47,112	\$ 47,112	\$ (3,798)
45000 - Healthcare Contribution	\$ -	\$ 36,116	\$ 36,716	\$ 36,716	\$ 600
45100 - FICA/SS Contribution	\$ -	\$ 7,626	\$ 5,068	\$ 5,068	\$ (2,558)
45200 - IMRF Contribution	\$ -	\$ 5,442	\$ 3,617	\$ 3,617	\$ (1,825)
53010 - Workers Compensation	\$ -	\$ 1,726	\$ 1,711	\$ 1,711	\$ (15)
Contractual Services	\$ 10,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ -
50170 - Appraisal Services	\$ 10,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ -
Services	\$ -	\$ (50,910)	\$ (47,112)	\$ (47,112)	\$ 3,798
45005 - Healthcare Contribution Contra Account	\$ -	\$ (36,116)	\$ (36,716)	\$ (36,716)	\$ (600)
45105 - FICA/SS Contribution Contra Account	\$ -	\$ (7,626)	\$ (5,068)	\$ (5,068)	\$ 2,558
45205 - IMRF Contribution Contra Account	\$ -	\$ (5,442)	\$ (3,617)	\$ (3,617)	\$ 1,825
53015 - Worker's Comp Contra Account	\$ -	\$ (1,726)	\$ (1,711)	\$ (1,711)	\$ 15

Supervisor of Assessments Stipend Fund 020.170.170

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
170 Supervisor of Assessments					
020 The Stipend Fund	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
000 Revenues	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Reimbursements	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
37115 - State Stipend Certain EO and DH	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
170 Supervisor of Assessments	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
020 The Stipend Fund	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
170 Supervisor of Assessments	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
Personnel Services- Salaries & Wages	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
40000 - Salaries and Wages	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
Personnel Services- Employee Benefits	\$ -	\$ -	\$ 479	\$ 479	\$ 479
45100 - FICA/SS Contribution	\$ -	\$ -	\$ 230	\$ 230	\$ 230
45200 - IMRF Contribution	\$ -	\$ -	\$ 197	\$ 197	\$ 197
53010 - Workers Compensation	\$ -	\$ -	\$ 52	\$ 52	\$ 52
Services	\$ -	\$ -	\$ (479)	\$ (479)	\$ (479)
45105 - FICA/SS Contribution Contra Account	\$ -	\$ -	\$ (230)	\$ (230)	\$ (230)
45205 - IMRF Contribution Contra Account	\$ -	\$ -	\$ (197)	\$ (197)	\$ (197)
53015 - Worker's Comp Contra Account	\$ -	\$ -	\$ (52)	\$ (52)	\$ (52)

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 321 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. This section also administers the Ride in Kane Program and Impact Fees.

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. 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.

Operating Indicators by Function	2024	2025*
Cracksealing (lane miles)	49.20	N/A
Pavement marking - urethane (centerline miles)	32.10	12.14
Pavement marking - paint (centerline miles)	237.31	235.90
Pavement preservation (lane miles)	54.10	79.10
Permits - access, utility, and other	243	275
Permits - moving	3,098	3,350
Roadway resurfacing (lane miles)	43.50	48.80
Signs - repaired	1,221	1,532
Tree removal (right-of-way)	8	14

Capital Asset Statistics	2024	2025*
Roadway - rural (Centerline miles)	226.12	226.12
Roadway - urban (Centerline miles)	94.88	94.88
Roadway - new construction (center line miles)	2.83	-
Signs - new installation	126	220
Bridges - total	68	70
Street lights - total	1,383	1,371
Traffic signals - total	127	127
Warning flashers - total	73	72
Right-of-way parcels - acquired	6	6

Transportation
520 Multiple Funds

Key Performance Measures	2024	2025*
Bridge construction/rehabilitation projects	7	1
Bridge maintenance projects	38	18
Active projects - total	101	76
Completed projects - total	10	13

*Estimate

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.

2026 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 2024	FY 2025	Projected 2026
Full Time Regular	37	36	33
Full Time Other*	0	0	0
Part Time Regular	2 (interns)	0	2 (interns)
Part Time Other*	0	0	0
Total Budgeted Positions:	39	36	35

*Other: Elected Officials, Per Diem, Commissioners

Transportation

County Highway Fund – 300.520.520

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
520 Transportation					
300 County Highway	\$ 6,302,254	\$ 13,894,542	\$ 7,434,025	\$ 7,434,025	\$ (6,460,517)
000 Revenues	\$ 6,302,254	\$ 13,894,542	\$ 7,434,025	\$ 7,434,025	\$ (6,460,517)
Charges for Services	\$ 32,470	\$ 39,600	\$ 31,054	\$ 31,054	\$ (8,546)
34640 - Engineering Fees	\$ 26,000	\$ 28,000	\$ 24,000	\$ 24,000	\$ (4,000)
34650 - Sale of Various Material Fees	\$ 99	\$ 4,100	\$ 100	\$ 100	\$ (4,000)
35340 - Township Administration Fee	\$ 6,371	\$ 7,500	\$ 6,954	\$ 6,954	\$ (546)
Grants	\$ -	\$ -	\$ 342,386	\$ 342,386	\$ 342,386
33903 - Grants - Federal Government			\$ 342,386	\$ 342,386	\$ 342,386
Interest Revenue	\$ 480,720	\$ 388,000	\$ 273,983	\$ 273,983	\$ (114,017)
38000 - Investment Income	\$ 480,720	\$ 388,000	\$ 273,983	\$ 273,983	\$ (114,017)
Licenses and Permits	\$ 377,775	\$ 325,000	\$ 575,000	\$ 575,000	\$ 250,000
31350 - Oversized Moving Permits	\$ 221,175	\$ 175,000	\$ 225,000	\$ 225,000	\$ 50,000
31370 - Roadway Access Permits	\$ 156,600	\$ 150,000	\$ 350,000	\$ 350,000	\$ 200,000
Other	\$ 66,619	\$ 7,616,688	\$ 1,025,693	\$ 1,025,693	\$ (6,590,995)
30999 - Lease Revenue	\$ 32,464	\$ -	\$ 42,317	\$ 42,317	\$ 42,317
38530 - Auction Sales	\$ 34,155	\$ 10,875	\$ 15,000	\$ 15,000	\$ 4,125
39900 - Fund Balance Utilization	\$ -	\$ 7,605,813	\$ 968,376	\$ 968,376	\$ (6,637,437)
Other Taxes	\$ 3,983	\$ 7,000	\$ -	\$ -	\$ (7,000)
30170 - TIF Distribution Tax	\$ 3,983	\$ 7,000	\$ -	\$ -	\$ (7,000)
Property Taxes	\$ 5,021,616	\$ 5,010,909	\$ 5,010,909	\$ 5,010,909	\$ -
30000 - Property Taxes	\$ 5,001,757	\$ 5,010,909	\$ 5,010,909	\$ 5,010,909	\$ -
30005 - Property Tax Revenue Recapture	\$ 19,859	\$ -	\$ -	\$ -	\$ -
Reimbursements	\$ 319,072	\$ 383,659	\$ -	\$ -	\$ (383,659)
37140 - KDOT Planner Reimbursement	\$ 312,679	\$ 340,724	\$ -	\$ -	\$ (340,724)
37150 - KDOT Service Reimbursement - Federal	\$ (5,312)	\$ -	\$ -	\$ -	\$ -
37151 - KDOT Service Reimbursement - State	\$ 7,700	\$ -	\$ -	\$ -	\$ -
37900 - Miscellaneous Reimbursement	\$ 4,005	\$ 42,935	\$ -	\$ -	\$ (42,935)
Transfers In	\$ -	\$ 123,686	\$ 175,000	\$ 175,000	\$ 51,314
39558 - Transfer from North Impact Fees Fund 558	\$ -	\$ 72,846	\$ 87,500	\$ 87,500	\$ 14,654
39559 - Transfer from Central Impact Fees Fund 559	\$ -	\$ 22,475	\$ 27,500	\$ 27,500	\$ 5,025
39560 - Transfer from South Impact Fees Fund 560	\$ -	\$ 28,365	\$ 60,000	\$ 60,000	\$ 31,635

Transportation

County Highway Fund – 300.520.520

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
520 Transportation					
300 County Highway Fund	\$ 7,971,978	\$ 13,894,542	\$ 7,434,025	\$ 7,434,025	\$ (6,460,517)
520 County Highway	\$ 7,971,978	\$ 13,894,542	\$ 7,434,025	\$ 7,434,025	\$ (6,460,517)
Personnel Services- Salaries & Wages	\$ 2,977,056	\$ 3,742,059	\$ 3,470,749	\$ 3,470,749	\$ (271,310)
40000 - Salaries and Wages	\$ 2,877,711	\$ 3,622,059	\$ 3,340,749	\$ 3,340,749	\$ (281,310)
40200 - Overtime Salaries	\$ 99,346	\$ 120,000	\$ 130,000	\$ 130,000	\$ 10,000
Personnel Services- Employee Benefits	\$ 954,435	\$ 1,209,276	\$ 1,091,158	\$ 1,091,158	\$ (118,118)
45000 - Healthcare Contribution	\$ 521,713	\$ 637,906	\$ 560,127	\$ 560,127	\$ (77,779)
45010 - Dental Contribution	\$ 12,460	\$ 16,126	\$ 13,154	\$ 13,154	\$ (2,972)
45100 - FICA/SS Contribution	\$ 219,350	\$ 286,153	\$ 265,547	\$ 265,547	\$ (20,606)
45200 - IMRF Contribution	\$ 131,810	\$ 204,332	\$ 192,267	\$ 192,267	\$ (12,065)
53010 - Workers Compensation	\$ 69,101	\$ 64,759	\$ 60,063	\$ 60,063	\$ (4,696)
Contractual Services	\$ 1,407,561	\$ 4,330,710	\$ 1,932,552	\$ 1,932,552	\$ (2,398,158)
50140 - Engineering Services	\$ 550,918	\$ 2,965,000	\$ 487,238	\$ 487,238	\$ (2,477,762)
50150 - Contractual/Consulting Services	\$ 238,080	\$ 486,019	\$ 537,000	\$ 537,000	\$ 50,981
50160 - Legal Services	\$ 56,085	\$ 225,000	\$ 78,000	\$ 78,000	\$ (147,000)
50210 - Medical/Dental/Hospital Services	\$ 3,846	\$ 1,317	\$ 5,000	\$ 5,000	\$ 3,683
50330 - Northeast IL Plan and Metro Srvs	\$ 56,457	\$ 59,286	\$ 61,065	\$ 61,065	\$ 1,779
50340 - Software Licensing Cost	\$ 80,434	\$ 122,764	\$ 268,465	\$ 268,465	\$ 145,701
50480 - Security Services	\$ 15,806	\$ 18,000	\$ 15,000	\$ 15,000	\$ (3,000)
52000 - Disposal and Water Softener Srvs	\$ 17,493	\$ 26,000	\$ 20,000	\$ 20,000	\$ (6,000)
52010 - Janitorial Services	\$ 36,888	\$ 42,000	\$ 45,000	\$ 45,000	\$ 3,000
52110 - Repairs and Maint- Buildings	\$ 101,016	\$ 88,692	\$ 91,353	\$ 91,353	\$ 2,661
52120 - Repairs and Maint- Grounds	\$ 14,265	\$ 16,895	\$ 28,000	\$ 28,000	\$ 11,105
52140 - Repairs and Maint- Copiers	\$ 3,838	\$ 6,120	\$ 6,304	\$ 6,304	\$ 184
52160 - Repairs and Maint- Equipment	\$ 7,138	\$ 12,000	\$ 16,500	\$ 16,500	\$ 4,500
52230 - Repairs and Maint- Vehicles	\$ 26,836	\$ 21,000	\$ 21,630	\$ 21,630	\$ 630
52240 - Repairs and Maint- Office Equip	\$ -	\$ 3,577	\$ 3,684	\$ 3,684	\$ 107
53000 - Liability Insurance	\$ 100,422	\$ 134,379	\$ 122,955	\$ 122,955	\$ (11,424)
53020 - Unemployment Claims	\$ 1,615	\$ 1,812	\$ 1,978	\$ 1,978	\$ 166
53060 - General Printing	\$ 169	\$ 150	\$ 1,655	\$ 1,655	\$ 1,505
53070 - Legal Printing	\$ 2,612	\$ 2,000	\$ 2,060	\$ 2,060	\$ 60
53080 - Mapping	\$ -	\$ 13,000	\$ 13,390	\$ 13,390	\$ 390
53100 - Conferences and Meetings	\$ 33,967	\$ 36,000	\$ 37,080	\$ 37,080	\$ 1,080
53110 - Employee Training	\$ 30,331	\$ 16,500	\$ 35,000	\$ 35,000	\$ 18,500
53120 - Employee Mileage Expense	\$ 4,871	\$ 6,000	\$ 6,180	\$ 6,180	\$ 180
53130 - General Association Dues	\$ 24,473	\$ 26,856	\$ 27,662	\$ 27,662	\$ 806
55000 - Miscellaneous Contractual Exp	\$ -	\$ 343	\$ 353	\$ 353	\$ 10
Commodities	\$ 634,723	\$ 836,781	\$ 487,404	\$ 487,404	\$ (349,377)
60000 - Office Supplies	\$ 18,527	\$ 23,000	\$ 25,200	\$ 25,200	\$ 2,200
60010 - Operating Supplies	\$ 26,253	\$ 21,631	\$ 36,134	\$ 36,134	\$ 14,503
60040 - Postage	\$ 318	\$ 300	\$ 300	\$ 300	\$ -
60050 - Books and Subscriptions	\$ 235	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
60070 - Computer Hardware- Non Capital	\$ 30,148	\$ 103,100	\$ 71,500	\$ 71,500	\$ (31,600)
60340 - Buildings and Grounds Supplies	\$ 51,090	\$ 34,000	\$ 35,020	\$ 35,020	\$ 1,020
60380 - Liquid Salt	\$ 27,324	\$ 40,000	\$ -	\$ -	\$ (40,000)
60400 - Crushed Stone	\$ 6,641	\$ 5,250	\$ 7,000	\$ 7,000	\$ 1,750
60430 - Sign Material	\$ 62,620	\$ 60,000	\$ 66,400	\$ 66,400	\$ 6,400
63000 - Utilities- Natural Gas	\$ 28,439	\$ 45,000	\$ 40,000	\$ 40,000	\$ (5,000)
63010 - Utilities- Electric	\$ 31,819	\$ 38,000	\$ 38,000	\$ 38,000	\$ -
63020 - Utilities- Intersect Lighting	\$ 100,647	\$ 120,000	\$ 120,000	\$ 120,000	\$ -
63040 - Fuel- Vehicles	\$ 210,028	\$ 300,000	\$ -	\$ -	\$ (300,000)
64000 - Telephone	\$ 23,188	\$ 25,000	\$ 25,750	\$ 25,750	\$ 750
64010 - Cellular Phone	\$ 17,445	\$ 20,000	\$ 20,600	\$ 20,600	\$ 600
Capital	\$ 1,714,910	\$ 3,470,500	\$ 119,500	\$ 119,500	\$ (3,351,000)
70000 - Computers	\$ -	\$ 1,500	\$ -	\$ -	\$ (1,500)
70020 - Computer Software- Capital	\$ 75,780	\$ 249,000	\$ 84,500	\$ 84,500	\$ (164,500)
70060 - Communications Equipment	\$ -	\$ 250,000	\$ -	\$ -	\$ (250,000)
70070 - Automotive Equipment	\$ 1,502,786	\$ 2,025,000	\$ -	\$ -	\$ (2,025,000)
70110 - Machinery and Equipment	\$ 115,404	\$ 535,000	\$ -	\$ -	\$ (535,000)
70120 - Special Purpose Equipment	\$ 20,940	\$ -	\$ -	\$ -	\$ -
72010 - Building Improvements	\$ -	\$ 375,000	\$ -	\$ -	\$ (375,000)
74010 - Highway Right of Way	\$ -	\$ 35,000	\$ 35,000	\$ 35,000	\$ -
Transfers Out	\$ 283,293	\$ 305,216	\$ 332,662	\$ 332,662	\$ 27,446
99001 - Transfer to General Fund 001	\$ 183,293	\$ 180,216	\$ 202,662	\$ 202,662	\$ 22,446
99010 - Transfer To Insurance Liability Fund 010	\$ 100,000	\$ 125,000	\$ 130,000	\$ 130,000	\$ 5,000

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.

2026 Goals and Objectives

Inspect various County and Township bridges

Projects	Budgeted with County Bridge Funds	
	2025	2026
Structural inspections of various County and Township bridges	✓	✓

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
520 Transportation					
301 County Bridge	\$ 394,365	\$ 525,000	\$ 381,875	\$ 381,875	\$ (143,125)
000 Revenues	\$ 394,365	\$ 525,000	\$ 381,875	\$ 381,875	\$ (143,125)
Interest Revenue	\$ 14,011	\$ 13,000	\$ 9,180	\$ 9,180	\$ (3,820)
38000 - Investment Income	\$ 14,011	\$ 13,000	\$ 9,180	\$ 9,180	\$ (3,820)
Other	\$ -	\$ 161,855	\$ -	\$ -	\$ (161,855)
39900 - Fund Balance Utilization	\$ -	\$ 161,855	\$ -	\$ -	\$ (161,855)
Other Taxes	\$ 249	\$ 450	\$ -	\$ -	\$ (450)
30170 - TIF Distribution Tax	\$ 249	\$ 450	\$ -	\$ -	\$ (450)
Property Taxes	\$ 313,332	\$ 312,695	\$ 312,695	\$ 312,695	\$ -
30000 - Property Taxes	\$ 312,116	\$ 312,695	\$ 312,695	\$ 312,695	\$ -
30005 - Property Tax Revenue Recapture	\$ 1,216	\$ -	\$ -	\$ -	\$ -
Reimbursements	\$ 66,774	\$ 37,000	\$ 60,000	\$ 60,000	\$ 23,000
37152 - KDOT Service Reimbursement - Other	\$ 66,774	\$ 37,000	\$ 60,000	\$ 60,000	\$ 23,000

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
520 Transportation					
301 County Bridge Fund	\$ 409,222	\$ 525,000	\$ 381,875	\$ 381,875	\$ (143,125)
521 County Bridge	\$ 409,222	\$ 525,000	\$ 381,875	\$ 381,875	\$ (143,125)
Contractual Services	\$ 409,222	\$ 525,000	\$ 312,457	\$ 312,457	\$ (212,543)
52100 - Bridge Inspection	\$ 409,222	\$ 525,000	\$ 312,457	\$ 312,457	\$ (212,543)
Contingency and Other	\$ -	\$ -	\$ 69,418	\$ 69,418	\$ 69,418
89000 - Addition to Fund Balance	\$ -	\$ -	\$ 69,418	\$ 69,418	\$ 69,418

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.

2026 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	
	2025	2026
Bliss Road over I88 Deck Replacement	✓	
Burlington Road at Silver Glen Safety Improvement		✓
Dauberman Road at US 30 to 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 (D) - IL 25 to IL 62 (final payment)	✓	✓
Main Street Over Welch Creek		✓
Montgomery Road Virgil Gilman (HSIP)	✓	✓
Orchard Road US30 Intersection Improvements	✓	✓
Pavement Resurfacing	✓	
Peplow Over Virgil Ditch #3 Replacement	✓	✓
Plank Road Engel to Vaughn (HSIP)	✓	✓
Plank Road (HSIP) - Romke to Brier Hill		✓
Ramm Road over Virgil #3		✓
Randall at Big Timber		✓
Randall and Hopps Intersection Realignment	✓	✓
Randall Road at Hopps CNRR Grade Separation	✓	✓
Randall Road at Huntley Road	✓	
Randall Road and IL Route 20	✓	✓
Randall Road at Big Timber	✓	✓
Randall Road at IL 72	✓	✓
Randall Road at I-90	✓	✓
Resurfacing		✓
Rural Curve Improvement		✓
West County Line Road over Young's Creek Replacement	✓	

Transportation

Motor Fuel Tax Fund – 302.520.522

Position Summary			
Category	FY 2023	FY 2024	Projected 2025
Full Time Regular	34	35	38
Full Time Other*	0	0	0
Part Time Regular	4 (snowbirds)	0	6 seasonal
Part Time Other*	0	0	0
Total Budgeted Positions:	38	35	44

*Other: Elected Officials, Per Diem, Commissioners

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
520 Transportation					
302 Motor Fuel Tax	\$ 16,638,339	\$ 29,012,731	\$ 39,687,011	\$ 39,687,011	\$ 10,674,280
000 Revenues	\$ 16,638,339	\$ 29,012,731	\$ 39,687,011	\$ 39,687,011	\$ 10,674,280
Interest Revenue	\$ 2,795,269	\$ 2,073,000	\$ 1,463,828	\$ 1,463,828	\$ (609,172)
38000 - Investment Income	\$ 2,795,269	\$ 2,073,000	\$ 1,463,828	\$ 1,463,828	\$ (609,172)
Other	\$ 117	\$ 12,978,948	\$ 24,107,049	\$ 24,107,049	\$ 11,128,101
38900 - Miscellaneous Other	\$ 117	\$ -	\$ -	\$ -	\$ -
39900 - Fund Balance Utilization	\$ -	\$ 12,978,948	\$ 24,107,049	\$ 24,107,049	\$ 11,128,101
Other Taxes	\$ 13,666,602	\$ 13,434,585	\$ 14,026,134	\$ 14,026,134	\$ 591,549
30140 - Motor Fuel Tax	\$ 12,021,014	\$ 11,802,303	\$ 12,400,000	\$ 12,400,000	\$ 597,697
33895 - Supplemental State Distribution	\$ 1,645,588	\$ 1,632,282	\$ 1,626,134	\$ 1,626,134	\$ (6,148)
Reimbursements	\$ 176,350	\$ 526,198	\$ 90,000	\$ 90,000	\$ (436,198)
37150 - KDOT Service Reimbursement - Federal	\$ 176,350	\$ 428,000	\$ -	\$ -	\$ (428,000)
37160 - Cty Engineer Salary Reimbursemt	\$ -	\$ 98,198	\$ 90,000	\$ 90,000	\$ (8,198)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
520 Transportation					
302 Motor Fuel Tax Fund	\$ 18,709,228	\$ 29,012,731	\$ 39,687,011	\$ 39,687,011	\$ 10,674,280
522 Motor Fuel Tax	\$ 18,709,228	\$ 29,012,731	\$ 39,687,011	\$ 39,687,011	\$ 10,674,280
Personnel Services- Salaries & Wages	\$ 2,808,103	\$ 3,187,372	\$ 3,634,468	\$ 3,634,468	\$ 447,096
40000 - Salaries and Wages	\$ 2,679,444	\$ 2,887,372	\$ 3,334,468	\$ 3,334,468	\$ 447,096
40200 - Overtime Salaries	\$ 128,659	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
Personnel Services- Employee Benefits	\$ 490,870	\$ 558,608	\$ 671,051	\$ 671,051	\$ 112,443
45000 - Healthcare Contribution	\$ 97,634	\$ 93,616	\$ 128,044	\$ 128,044	\$ 34,428
45010 - Dental Contribution	\$ 3,097	\$ 2,872	\$ 3,148	\$ 3,148	\$ 276
45100 - FICA/SS Contribution	\$ 206,301	\$ 232,895	\$ 270,156	\$ 270,156	\$ 37,261
45200 - IMRF Contribution	\$ 125,192	\$ 174,056	\$ 206,814	\$ 206,814	\$ 32,758
53010 - Workers Compensation	\$ 58,646	\$ 55,169	\$ 62,889	\$ 62,889	\$ 7,720
Contractual Services	\$ 8,543,328	\$ 17,158,813	\$ 19,468,563	\$ 19,468,563	\$ 2,309,750
50140 - Engineering Services	\$ 2,517,909	\$ 11,050,247	\$ 13,342,186	\$ 13,342,186	\$ 2,291,939
52080 - Repairs and Maint- Resurfacing	\$ 5,938,820	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ -
53000 - Liability Insurance	\$ 85,228	\$ 107,122	\$ 124,376	\$ 124,376	\$ 17,254
53020 - Unemployment Claims	\$ 1,371	\$ 1,444	\$ 2,001	\$ 2,001	\$ 557
Capital	\$ 6,135,880	\$ 7,254,847	\$ 14,942,588	\$ 14,942,588	\$ 7,687,741
73000 - Road Construction	\$ 6,035,880	\$ 3,154,847	\$ 12,817,588	\$ 12,817,588	\$ 9,662,741
73010 - Bridge Construction	\$ -	\$ 3,000,000	\$ 500,000	\$ 500,000	\$ (2,500,000)
74010 - Highway Right of Way	\$ 100,000	\$ 1,100,000	\$ 1,625,000	\$ 1,625,000	\$ 525,000
Transfers Out	\$ 109,934	\$ 107,411	\$ 115,773	\$ 115,773	\$ 8,362
99001 - Transfer to General Fund 001	\$ 109,934	\$ 107,411	\$ 115,773	\$ 115,773	\$ 8,362
Services	\$ 621,112	\$ 745,680	\$ 854,568	\$ 854,568	\$ 108,888
45410 - Teamsters Contribution	\$ 621,112	\$ 745,680	\$ 854,568	\$ 854,568	\$ 108,888

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.

2026 Goals and Objectives

Funds for maintenance material – rock salt

Projects	Funded with County Highway Matching Property Tax Funds	
	2025	2026
Funds for maintenance material – rock salt	✓	✓

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
520 Transportation					
303 County Highway Matching	\$ 76,532	\$ 160,000	\$ 75,011	\$ 75,011	\$ (84,989)
000 Revenues	\$ 76,532	\$ 160,000	\$ 75,011	\$ 75,011	\$ (84,989)
Interest Revenue	\$ 11,113	\$ 14,000	\$ 9,886	\$ 9,886	\$ (4,114)
38000 - Investment Income	\$ 11,113	\$ 14,000	\$ 9,886	\$ 9,886	\$ (4,114)
Other	\$ -	\$ 80,775	\$ -	\$ -	\$ (80,775)
39900 - Fund Balance Utilization	\$ -	\$ 80,775	\$ -	\$ -	\$ (80,775)
Other Taxes	\$ 52	\$ 100	\$ -	\$ -	\$ (100)
30170 - TIF Distribution Tax	\$ 52	\$ 100	\$ -	\$ -	\$ (100)
Property Taxes	\$ 65,367	\$ 65,125	\$ 65,125	\$ 65,125	\$ -
30000 - Property Taxes	\$ 65,134	\$ 65,125	\$ 65,125	\$ 65,125	\$ -
30005 - Property Tax Revenue Recapture	\$ 233	\$ -	\$ -	\$ -	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
520 Transportation					
303 County Highway Matching Fund	\$ 300,000	\$ 160,000	\$ 75,011	\$ 75,011	\$ (84,989)
523 County Highway Matching	\$ 300,000	\$ 160,000	\$ 75,011	\$ 75,011	\$ (84,989)
Commodities	\$ 300,000	\$ 160,000	\$ 64,000	\$ 64,000	\$ (96,000)
60390 - Rock Salt	\$ 300,000	\$ 160,000	\$ 64,000	\$ 64,000	\$ (96,000)
Contingency and Other	\$ -	\$ -	\$ 11,011	\$ 11,011	\$ 11,011
89000 - Addition to Fund Balance	\$ -	\$ -	\$ 11,011	\$ 11,011	\$ 11,011

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	
	2025	2026
Allen Rd at Glen Oak Dr Culvert Improv	✓	
Allen Road Over Hampshire Creek Maintenance	✓	
Asset Management	✓	✓
Big Timber Road over Tyler and Pingree Creeks Maintenance	✓	✓
Bike Path (Old Dunham Road) over CNRR Maintenance	✓	
Bliss Road over Blackberry Creek Maintenance	✓	✓
Bridge Inspections		✓
Bridge Monitoring	✓	✓
Bridge Preservation	✓	✓
Burlington Northern over Orchard Road Maintenance	✓	✓
Burlington Road over Tributary to Ferson Creek Maintenance	✓	✓
Crack Sealing	✓	✓
Culvert Lining	✓	✓
Dauberman Road over Welch Creek Maintenance	✓	
Engineering Assistance	✓	✓
Fabyan Parkway over Mill Creek Maintenance	✓	✓
Fletcher Drive over Tyler Creek Maintenance	✓	✓
French Road over Burlington Creek Maintenance	✓	✓
Granart Road over Big Rock Creek Maintenance	✓	✓
Guardrail	✓	✓
Harmony Road over I-90		✓
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 Mill Creek Maintenance	✓	
Kirk Road over UPRR Maintenance	✓	
La Fox Road over Mill Creek (north crossing) Maintenance	✓	✓
La Fox Road over Mill Creek (south crossing) Maintenance	✓	✓

Transportation
Motor Fuel Local Option Fund – 304.520.524

Projects	Funded with Motor Fuel Local Option Tax	
	2025	2026
La Fox Road over Bike Path (Campton Hills) Maintenance	✓	
Main Street over Big Rock Creek – Maintenance	✓	✓
Main Street over I-88	✓	✓
Main Street Over Welch Creek Maintenance	✓	
Main Street over Mill Creek Maintenance	✓	
Meredith Road over Union Ditch 3 Maintenance	✓	✓
Orchard Road Fence Repair	✓	✓
Orchard Road over I-88 Maintenance	✓	✓
Pavement Management System	✓	✓
Pavement Marking	✓	✓
Pavement Preservation	✓	✓
Pavement Resurfacing		✓
Peck and Keslinger Road over UPRR Maintenance	✓	✓
Peplow Road over Trib Virgil Ditch 3		✓
Plank Road over Pingree Creek Maintenance	✓	✓
Randall Road over Ferson Creek Maintenance	✓	✓
Randall Road over I-90 Maintenance		✓
Randall Road over Mill Creek Maintenance	✓	✓
Randall Road over Tyler Creek UPRR Maintenance	✓	
Randall Road over UPRR Maintenance		✓
Randall Road over US20 Maintenance		✓
Recessed Markers – Reflectors		✓
Scott Road over Welch Creek Maintenance	✓	
Stearns Road Bridge Corridor (FPDKC)	✓	
Stearns Road over Fox River	✓	
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 Data Collection	✓	✓
Traffic Signal and Light Maintenance	✓	
Traffic Signal and Roadway Lighting Equipment	✓	
Tyrrell Road over I-90		✓
Walker Road over Burlington Creek Maintenance	✓	✓
West County Line over Youngs Creek Maintenance	✓	✓

Transportation

Motor Fuel Local Option Fund – 304.520.524

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
520 Transportation					
304 Motor Fuel Local Option	\$ 11,430,021	\$ 14,854,492	\$ 20,323,347	\$ 20,323,347	\$ 5,468,855
000 Revenues	\$ 11,430,021	\$ 14,854,492	\$ 20,323,347	\$ 20,323,347	\$ 5,468,855
Charges for Services	\$ 13,218	\$ -	\$ -	\$ -	\$ -
34640 - Engineering Fees	\$ 13,218	\$ -	\$ -	\$ -	\$ -
Interest Revenue	\$ 760,665	\$ 480,000	\$ 338,947	\$ 338,947	\$ (141,053)
38000 - Investment Income	\$ 760,665	\$ 480,000	\$ 338,947	\$ 338,947	\$ (141,053)
Other	\$ -	\$ 3,901,102	\$ 9,351,400	\$ 9,351,400	\$ 5,450,298
39900 - Fund Balance Utilization	\$ -	\$ 3,901,102	\$ 9,351,400	\$ 9,351,400	\$ 5,450,298
Other Taxes	\$ 10,178,419	\$ 10,323,390	\$ 10,483,000	\$ 10,483,000	\$ 159,610
30150 - County Local Option Tax	\$ 10,178,419	\$ 10,323,390	\$ 10,483,000	\$ 10,483,000	\$ 159,610
Reimbursements	\$ 477,719	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
37150 - KDOT Service Reimbursement - Federal	\$ 24,412	\$ -	\$ -	\$ -	\$ -
37151 - KDOT Service Reimbursement - State	\$ 171,028	\$ -	\$ -	\$ -	\$ -
37152 - KDOT Service Reimbursement - Other	\$ 26,105	\$ -	\$ -	\$ -	\$ -
37900 - Miscellaneous Reimbursement	\$ 256,174	\$ 150,000	\$ 150,000	\$ 150,000	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
520 Transportation					
304 Motor Fuel Local Option Fund	\$ 5,724,386	\$ 14,854,492	\$ 20,323,347	\$ 20,323,347	\$ 5,468,855
524 Motor Fuel Local Option	\$ 5,724,386	\$ 14,854,492	\$ 20,323,347	\$ 20,323,347	\$ 5,468,855
Contractual Services	\$ 3,162,168	\$ 9,619,492	\$ 13,766,487	\$ 13,766,487	\$ 4,146,995
50140 - Engineering Services	\$ 456,330	\$ 2,603,000	\$ 2,605,000	\$ 2,605,000	\$ 2,000
52020 - Repairs and Maintenance- Roads	\$ 40,386	\$ 86,492	\$ 16,987	\$ 16,987	\$ (69,505)
52040 - Repairs and Maintenance- Bridges	\$ -	\$ 1,980,000	\$ 4,055,000	\$ 4,055,000	\$ 2,075,000
52050 - Repairs and Maint- Cracksealing	\$ 243,264	\$ 625,000	\$ 640,000	\$ 640,000	\$ 15,000
52070 - Repairs and Maint- Pavement Mark	\$ 1,410,403	\$ 1,550,000	\$ 1,596,500	\$ 1,596,500	\$ 46,500
52080 - Repairs and Maint- Resurfacing	\$ 301,476	\$ 2,000,000	\$ 1,000,000	\$ 1,000,000	\$ (1,000,000)
52090 - Repairs and Maint- Traffic Light	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
52100 - Bridge Inspection	\$ -	\$ -	\$ 238,000	\$ 238,000	\$ 238,000
52280 - Pavement Preservation	\$ 710,309	\$ 775,000	\$ 1,615,000	\$ 1,615,000	\$ 840,000
Commodities	\$ 2,172,174	\$ 3,257,000	\$ 2,217,860	\$ 2,217,860	\$ (1,039,140)
60210 - Uniform Supplies	\$ 24,721	\$ 40,000	\$ 32,000	\$ 32,000	\$ (8,000)
60330 - Vehicle Parts/Supplies	\$ 203,693	\$ 175,000	\$ 217,000	\$ 217,000	\$ 42,000
60360 - Equipment Parts/Supplies	\$ 124,043	\$ 100,000	\$ 183,600	\$ 183,600	\$ 83,600
60370 - Tools	\$ 9,566	\$ 15,000	\$ 15,450	\$ 15,450	\$ 450
60380 - Liquid Salt	\$ -	\$ -	\$ 41,200	\$ 41,200	\$ 41,200
60390 - Rock Salt	\$ 288,032	\$ 752,000	\$ 1,061,960	\$ 1,061,960	\$ 309,960
60410 - Culverts	\$ 8,363	\$ 15,000	\$ 15,450	\$ 15,450	\$ 450
60420 - Road Material	\$ 34,634	\$ 40,000	\$ 341,200	\$ 341,200	\$ 301,200
60440 - Traffic Markers and Barricades	\$ 4,612	\$ 15,000	\$ 10,000	\$ 10,000	\$ (5,000)
63020 - Utilities- Intersect Lighting	\$ 1,474,512	\$ 2,105,000	\$ -	\$ -	\$ (2,105,000)
63040 - Fuel- Vehicles	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 300,000
Capital	\$ 390,044	\$ 1,978,000	\$ 4,339,000	\$ 4,339,000	\$ 2,361,000
70070 - Automotive Equipment	\$ -	\$ -	\$ 1,725,000	\$ 1,725,000	\$ 1,725,000
70110 - Machinery and Equipment	\$ -	\$ -	\$ 1,210,000	\$ 1,210,000	\$ 1,210,000
72010 - Building Improvements	\$ -	\$ -	\$ 145,000	\$ 145,000	\$ 145,000
73000 - Road Construction	\$ 390,044	\$ 1,968,000	\$ 1,059,000	\$ 1,059,000	\$ (909,000)
74010 - Highway Right of Way	\$ -	\$ 10,000	\$ 200,000	\$ 200,000	\$ 190,000

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.

2026 Goals and Objectives

Design and construction of capital road and bridge projects

Projects	Funded with Transportation Sales Tax	
	2025	2026
Bliss at Route 47		✓
Bliss Road over Blackberry Creek Maintenance		✓
Bliss Road over I-88		✓
Bunker Road from Keslinger Road to La Fox Road	✓	✓
Burlington Road Bicycle Accommodation	✓	
County Line Road over I-88	✓	✓
Dauberman Road and Meredith Realignment	✓	✓
Dauberman Road at US 30 and Granart Road	✓	✓
Dauberman Road over I-88		✓
Fabyan Parkway at IL 31	✓	✓
Fabyan Parkway at Settler's Hill Kingsland Drive	✓	✓
Fabyan Parkway at Wenmoth Road	✓	
French Road and Harmony Road Extension	✓	✓
Galligan from Freeman to Binnie	✓	✓
IL 47 Kennedy Road to Cross Street		✓
IL 47 Route Study PEL		✓
IL 47 / US 30 at Waterpark Way to Jericho Road		✓
Intersection Safety and Operational Projects - New Starts	✓	
Jericho Road at IL 47	✓	
Kirk Road at Douglas Road		✓
Kirk Road IL 56 to Cherry Lane (final payment)	✓	✓
Longmeadow Parkway - Debt Collection - Duncan	✓	
Longmeadow Parkway (B-2) - East of White Chapel to 31 (final payment)		✓
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)	✓	✓
Longmeadow Parkway (C-5) - Tree Replacement	✓	✓
Longmeadow Parkway - E-ZPass Membership	✓	✓
Main Street Over Blackberry Creek at IL 47	✓	✓
Main Street Road at Wenmoth Road	✓	✓
Montgomery Road at Howell Place	✓	✓
Network Operations & Management		✓
Orchard Road - Jericho to US30 (HSIP)		✓
Pedestrian Federally Required ADA Improvements	✓	
Plank Road - County Line to Engel (HSIP)	✓	✓

Transportation
Transportation Sales Tax Fund – 305.520.527-531

Projects	Funded with Transportation Sales Tax	
	2025	2026
Plank Road – Romke to Brier Hill (HSIP)	✓	✓
Randall Road at Big Timber	✓	✓
Randall Road and Highland Intersection	✓	✓
Randall Road at Hopps		✓
Randall Road at Keslinger	✓	✓
Randall Road and Route 20		✓
Randall Road and Weld US 20 Ramp (final payment)		✓
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	✓	✓
Recessed Reflective Pavement Marker HSIP	✓	
Safety Enhancements	✓	
Signal System Communication Expansion	✓	✓

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
520 Transportation					
305 Transportation Sales Tax	\$ 25,289,863	\$ 40,574,359	\$ 39,600,854	\$ 39,600,854	\$ (973,505)
000 Revenues	\$ 25,289,863	\$ 40,574,359	\$ 39,600,854	\$ 39,600,854	\$ (973,505)
Grants	\$ -	\$ -	\$ 3,360,000	\$ 3,360,000	\$ 3,360,000
33902 - Grants - State Government			\$ 1,760,000	\$ 1,760,000	\$ 1,760,000
33903 - Grants - Federal Government			\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
Interest Revenue	\$ 3,184,763	\$ 2,019,000	\$ 1,425,696	\$ 1,425,696	\$ (593,304)
38000 - Investment Income	\$ 3,184,763	\$ 2,019,000	\$ 1,425,696	\$ 1,425,696	\$ (593,304)
Other	\$ -	\$ 7,223,916	\$ 19,907,659	\$ 19,907,659	\$ 12,683,743
39900 - Fund Balance Utilization	\$ -	\$ 7,223,916	\$ 19,907,659	\$ 19,907,659	\$ 12,683,743
Other Taxes	\$ 19,568,623	\$ 20,158,087	\$ 13,707,499	\$ 13,707,499	\$ (6,450,588)
30105 - Sales Tax- RTA	\$ 19,568,623	\$ 20,158,087	\$ 13,707,499	\$ 13,707,499	\$ (6,450,588)
Reimbursements	\$ 2,495,390	\$ 11,173,356	\$ 1,200,000	\$ 1,200,000	\$ (9,973,356)
37150 - KDOT Service Reimbursement - Federal	\$ 1,331,318	\$ 2,220,528	\$ -	\$ -	\$ (2,220,528)
37151 - KDOT Service Reimbursement - State	\$ -	\$ 7,922,828	\$ -	\$ -	\$ (7,922,828)
37152 - KDOT Service Reimbursement - Other	\$ 1,164,072	\$ 1,030,000	\$ 1,200,000	\$ 1,200,000	\$ 170,000
Transfers In	\$ 41,087	\$ -	\$ -	\$ -	\$ -
39540 - Transfer From Transportation Capital Fund 540	\$ 27,530	\$ -	\$ -	\$ -	\$ -
39624 - Transfer from Longmeadow Debt Service Fund 624	\$ 13,557	\$ -	\$ -	\$ -	\$ -

Transportation

Transportation Sales Tax Fund – 305.520.527-531

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
520 Transportation					
305 Transportation Sales Tax Fund	\$ 13,192,455	\$ 40,574,359	\$ 39,600,854	\$ 39,600,854	\$ (973,505)
527 Transportation Sales Tax	\$ 12,096,780	\$ 40,574,359	\$ 39,600,854	\$ 39,600,854	\$ (973,505)
Contractual Services	\$ 6,872,660	\$ 11,928,006	\$ 15,849,964	\$ 15,849,964	\$ 3,921,958
50140 - Engineering Services	\$ 4,994,191	\$ 8,544,256	\$ 10,666,214	\$ 10,666,214	\$ 2,121,958
50150 - Contractual/Consulting Services	\$ 37,969	\$ 203,750	\$ 3,750	\$ 3,750	\$ (200,000)
52080 - Repairs and Maint- Resurfacing	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
55010 - External Grants	\$ 1,840,499	\$ 3,180,000	\$ 3,179,200	\$ 3,179,200	\$ (800)
56030 - Transportation	\$ -	\$ -	\$ 800	\$ 800	\$ 800
Capital	\$ 5,224,121	\$ 20,723,525	\$ 23,750,890	\$ 23,750,890	\$ 3,027,365
70120 - Special Purpose Equipment	\$ -	\$ 100,251	\$ -	\$ -	\$ (100,251)
73000 - Road Construction	\$ 4,920,744	\$ 18,813,274	\$ 21,152,590	\$ 21,152,590	\$ 2,339,316
73010 - Bridge Construction	\$ 276,975	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
74010 - Highway Right of Way	\$ 26,402	\$ 1,810,000	\$ 2,573,300	\$ 2,573,300	\$ 763,300
Transfers Out	\$ -	\$ 7,922,828	\$ -	\$ -	\$ (7,922,828)
99624 - Transfer to Longmeadow Debt Service Fund 624	\$ -	\$ 7,922,828	\$ -	\$ -	\$ (7,922,828)
531 Toll Bridge O & M	\$ 1,095,675	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 1,095,675	\$ -	\$ -	\$ -	\$ -
99624 - Transfer to Longmeadow Debt Service Fund 624	\$ 1,095,675	\$ -	\$ -	\$ -	\$ -

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. On May 13, 2025, via County Board Resolution 25-159, Fund 515 was closed.

2026 Goals and Objectives

Not applicable, as on May 13, 2025, via County Board Resolution 25-159, Fund 515 was closed.

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
520 Transportation					
515 Longmeadow Bond Construction	\$ 17,514,984	\$ 941,205	\$ -	\$ -	\$ (941,205)
000 Revenues	\$ 17,514,984	\$ 941,205	\$ -	\$ -	\$ (941,205)
Interest Revenue	\$ 14,984	\$ -	\$ -	\$ -	\$ -
38000 - Investment Income	\$ 14,984	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ 8,000	\$ -	\$ -	\$ (8,000)
39900 - Fund Balance Utilization	\$ -	\$ 8,000	\$ -	\$ -	\$ (8,000)
Reimbursements	\$ 17,500,000	\$ 933,205	\$ -	\$ -	\$ (933,205)
37151 - KDOT Service Reimbursement - State	\$ 17,500,000	\$ 933,205	\$ -	\$ -	\$ (933,205)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
520 Transportation					
515 Longmeadow Bond Construction Fund	\$ 18,112,917	\$ 941,205	\$ -	\$ -	\$ (941,205)
530 Longmeadow Bond Construction	\$ 18,112,917	\$ 941,205	\$ -	\$ -	\$ (941,205)
Debt Service	\$ -	\$ 8,000	\$ -	\$ -	\$ (8,000)
88980 - Transfer to Escrow Agent	\$ -	\$ 8,000	\$ -	\$ -	\$ (8,000)
Transfers Out	\$ 18,112,917	\$ 933,205	\$ -	\$ -	\$ (933,205)
99624 - Transfer to Longmeadow Debt Service Fund 624	\$ 18,112,917	\$ 933,205	\$ -	\$ -	\$ (933,205)

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.

2026 Goals and Objectives

Not applicable as Resolution 24-410, dated October 8, 2024 stated that “whereas the issuance of General Obligation Bonds (Motor Fuel Tax Alternate Revenue Source), Series 2021 created Transportation Capital Fund #540 to account for service reimbursements received for projected funded by the 2001 MFT Alternate Revenue bond issue; and whereas the projects funded by the 2001 MFT Alternate Revenue bond issue have been completed and applicable service reimbursements have been received,” the remaining fund balance be transferred to the Transportation Sales Tax Fund #305.

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
520 Transportation					
540 Transportation Capital	\$ 1,150	\$ -	\$ -	\$ -	\$ -
000 Revenues	\$ 1,150	\$ -	\$ -	\$ -	\$ -
Interest Revenue	\$ 1,150	\$ -	\$ -	\$ -	\$ -
38000 - Investment Income	\$ 1,150	\$ -	\$ -	\$ -	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
520 Transportation					
540 Transportation Capital Fund	\$ 27,530	\$ -	\$ -	\$ -	\$ -
525 Transportation Capital	\$ 27,530	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 27,530	\$ -	\$ -	\$ -	\$ -
99305 - Transfer to Transportation Sales Tax Fund 305	\$ 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.

On February 27, 2024, via County Board Resolution 24-041, the following Impact Fee Funds were closed with their balances transferred to Fund 558 – North Impact Fees, Fund 559 – Central Impact Fees, and Fund 560 – South Impact Fees:

- 550 – Aurora Area Impact Fees
- 551 – Campton Hills Impact Fees
- 552 – Greater Elgin Impact Fees
- 553 – Northwest Impact Fees
- 554 – Southwest Impact Fees
- 555 – Tri-Cities Impact Fees
- 556 – Upper Fox Impact Fees
- 557 – West Central Impact Fees

2026 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	Budgeted with Impact Fee Funds	
	2025	2026
Bowes, Corron, and Nesler Roads	✓	
Bunker Road from Keslinger Road to La Fox Road	✓	✓
Dauberman Road at US 30 and Granart Road		✓
Fabyan Parkway at Kirk Road (final payment)	✓	✓
Fabyan Parkway at Wenmoth Road		✓
Galligan from Freeman to Binnie	✓	✓
Longmeadow Parkway (B-2) - East of White Chapel to IL 31	✓	✓
Longmeadow Parkway (C-2) - Sandbloom to IL 25	✓	
Longmeadow Parkway (C-2b) - Final Roadway Improvements		✓
Main Street Road at Wenmoth Road	✓	✓
Montgomery Road at Howell Place		✓
Randall Road at IL 72	✓	✓

Transportation

Impact Fee Funds – 550.520.550 – 560.520.560

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
520 Transportation					
550 Aurora Area Impact Fees	\$ 7,414	\$ -	\$ -	\$ -	\$ -
000 Revenues	\$ 7,414	\$ -	\$ -	\$ -	\$ -
Interest Revenue	\$ 7,414	\$ -	\$ -	\$ -	\$ -
38000 - Investment Income	\$ 7,414	\$ -	\$ -	\$ -	\$ -
551 Campton Hills Impact Fees	\$ 411	\$ -	\$ -	\$ -	\$ -
000 Revenues	\$ 411	\$ -	\$ -	\$ -	\$ -
Interest Revenue	\$ 411	\$ -	\$ -	\$ -	\$ -
38000 - Investment Income	\$ 411	\$ -	\$ -	\$ -	\$ -
552 Greater Elgin Impact Fees	\$ 656	\$ -	\$ -	\$ -	\$ -
000 Revenues	\$ 656	\$ -	\$ -	\$ -	\$ -
Interest Revenue	\$ 656	\$ -	\$ -	\$ -	\$ -
38000 - Investment Income	\$ 656	\$ -	\$ -	\$ -	\$ -
553 Northwest Impact Fees	\$ 191	\$ -	\$ -	\$ -	\$ -
000 Revenues	\$ 191	\$ -	\$ -	\$ -	\$ -
Interest Revenue	\$ 191	\$ -	\$ -	\$ -	\$ -
38000 - Investment Income	\$ 191	\$ -	\$ -	\$ -	\$ -
554 Southwest Impact Fees	\$ (1)	\$ -	\$ -	\$ -	\$ -
000 Revenues	\$ (1)	\$ -	\$ -	\$ -	\$ -
Interest Revenue	\$ (1)	\$ -	\$ -	\$ -	\$ -
38000 - Investment Income	\$ (1)	\$ -	\$ -	\$ -	\$ -
555 Tri-Cities Impact Fees	\$ (0)	\$ -	\$ -	\$ -	\$ -
000 Revenues	\$ (0)	\$ -	\$ -	\$ -	\$ -
Interest Revenue	\$ (0)	\$ -	\$ -	\$ -	\$ -
38000 - Investment Income	\$ (0)	\$ -	\$ -	\$ -	\$ -
556 Upper Fox Impact Fees	\$ 463	\$ -	\$ -	\$ -	\$ -
000 Revenues	\$ 463	\$ -	\$ -	\$ -	\$ -
Interest Revenue	\$ 463	\$ -	\$ -	\$ -	\$ -
38000 - Investment Income	\$ 463	\$ -	\$ -	\$ -	\$ -
557 West Central Impact Fees	\$ 402	\$ -	\$ -	\$ -	\$ -
000 Revenues	\$ 402	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -
34660 - Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Revenue	\$ 402	\$ -	\$ -	\$ -	\$ -
38000 - Investment Income	\$ 402	\$ -	\$ -	\$ -	\$ -

Transportation

Impact Fee Funds – 550.520.550 – 560.520.560

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
520 Transportation					
550 Aurora Area Impact Fees Fund	\$ 729,895	\$ -	\$ -	\$ -	\$ -
550 Aurora Impact Fee	\$ 729,895	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 729,895	\$ -	\$ -	\$ -	\$ -
99560 - Transfer to South Impact Fees Fund 560	\$ 729,895	\$ -	\$ -	\$ -	\$ -
551 Campton Hills Impact Fees Fund	\$ 40,108	\$ -	\$ -	\$ -	\$ -
551 Campton Hills Impact Fee	\$ 40,108	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 40,108	\$ -	\$ -	\$ -	\$ -
99559 - Transfer to Central Impact Fees Fund 559	\$ 40,108	\$ -	\$ -	\$ -	\$ -
552 Greater Elgin Impact Fees Fund	\$ 64,294	\$ -	\$ -	\$ -	\$ -
552 Greater Elgin Impact Fees	\$ 64,294	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 64,294	\$ -	\$ -	\$ -	\$ -
99558 - Transfer to North Impact Fees Fund 558	\$ 64,294	\$ -	\$ -	\$ -	\$ -
553 Northwest Impact Fees Fund	\$ 18,816	\$ -	\$ -	\$ -	\$ -
553 Northwest Impact Fees	\$ 18,816	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 18,816	\$ -	\$ -	\$ -	\$ -
99558 - Transfer to North Impact Fees Fund 558	\$ 18,816	\$ -	\$ -	\$ -	\$ -
554 Southwest Impact Fees Fund	\$ 1	\$ -	\$ -	\$ -	\$ -
554 Southwest Impact Fees	\$ 1	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 1	\$ -	\$ -	\$ -	\$ -
99560 - Transfer to South Impact Fees Fund 560	\$ 1	\$ -	\$ -	\$ -	\$ -
555 Tri-Cities Impact Fees Fund	\$ 1	\$ -	\$ -	\$ -	\$ -
555 Tri-Cities Impact Fees	\$ 1	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 1	\$ -	\$ -	\$ -	\$ -
99559 - Transfer to Central Impact Fees Fund 559	\$ 1	\$ -	\$ -	\$ -	\$ -
556 Upper Fox Impact Fees Fund	\$ 45,356	\$ -	\$ -	\$ -	\$ -
556 Upper Fox Impact Fees	\$ 45,356	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 45,356	\$ -	\$ -	\$ -	\$ -
99558 - Transfer to North Impact Fees Fund 558	\$ 45,356	\$ -	\$ -	\$ -	\$ -
557 West Central Impact Fees Fund	\$ 39,217	\$ -	\$ -	\$ -	\$ -
557 West Central Impact Fees	\$ 39,217	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 39,217	\$ -	\$ -	\$ -	\$ -
99559 - Transfer to Central Impact Fees Fund 559	\$ 39,217	\$ -	\$ -	\$ -	\$ -

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
520 Transportation					
558 North Impact Fees	\$ 1,996,962	\$ 6,901,967	\$ 4,686,730	\$ 4,686,730	\$ (2,215,237)
000 Revenues	\$ 1,996,962	\$ 6,901,967	\$ 4,686,730	\$ 4,686,730	\$ (2,215,237)
Charges for Services	\$ 1,456,920	\$ 3,000,000	\$ 1,750,000	\$ 1,750,000	\$ (1,250,000)
34660 - Impact Fees	\$ 1,456,920	\$ 3,000,000	\$ 1,750,000	\$ 1,750,000	\$ (1,250,000)
Interest Revenue	\$ 296,575	\$ 258,000	\$ 182,184	\$ 182,184	\$ (75,816)
38000 - Investment Income	\$ 296,575	\$ 258,000	\$ 182,184	\$ 182,184	\$ (75,816)
Other	\$ -	\$ -	\$ 2,754,546	\$ 2,754,546	\$ 2,754,546
39900 - Fund Balance Utilization	\$ -	\$ -	\$ 2,754,546	\$ 2,754,546	\$ 2,754,546
Reimbursements	\$ 115,000	\$ 3,643,967	\$ -	\$ -	\$ (3,643,967)
37151 - KDOT Service Reimbursement - State	\$ 115,000	\$ 3,643,967	\$ -	\$ -	\$ (3,643,967)
Transfers In	\$ 128,467	\$ -	\$ -	\$ -	\$ -
39552 - Transfer from Greater Elgin Impact Fees Fund 552	\$ 64,294	\$ -	\$ -	\$ -	\$ -
39553 - Transfer from Northwest Impact Fees Fund 553	\$ 18,816	\$ -	\$ -	\$ -	\$ -
39556 - Transfer from Upper Fox Impact Fees Fund 556	\$ 45,356	\$ -	\$ -	\$ -	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
520 Transportation					
558 North Impact Fees Fund	\$ 946,385	\$ 6,901,967	\$ 4,686,730	\$ 4,686,730	\$ (2,215,237)
558 North Impact Fees	\$ 946,385	\$ 6,901,967	\$ 4,686,730	\$ 4,686,730	\$ (2,215,237)
Contractual Services	\$ 3,710	\$ 350,000	\$ 1,500,000	\$ 1,500,000	\$ 1,150,000
50140 - Engineering Services	\$ 3,710	\$ 350,000	\$ 1,500,000	\$ 1,500,000	\$ 1,150,000
Capital	\$ 942,675	\$ 1,277,307	\$ 3,099,230	\$ 3,099,230	\$ 1,821,923
73000 - Road Construction	\$ 755,851	\$ 1,098,307	\$ 3,099,230	\$ 3,099,230	\$ 2,000,923
74010 - Highway Right of Way	\$ 186,824	\$ 179,000	\$ -	\$ -	\$ (179,000)
Contingency and Other	\$ -	\$ 1,630,693	\$ -	\$ -	\$ (1,630,693)
89000 - Addition to Fund Balance	\$ -	\$ 1,630,693	\$ -	\$ -	\$ (1,630,693)
Transfers Out	\$ -	\$ 3,643,967	\$ 87,500	\$ 87,500	\$ (3,556,467)
99300 - Transfer to County Highway Fund 300	\$ -	\$ -	\$ 87,500	\$ 87,500	\$ 87,500
99624 - Transfer to Longmeadow Debt Service Fund 624	\$ -	\$ 3,643,967	\$ -	\$ -	\$ (3,643,967)

Transportation

Impact Fee Funds – 550.520.550 – 560.520.560

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
520 Transportation					
559 Central Impact Fees	\$ 771,010	\$ 3,272,679	\$ 2,624,644	\$ 2,624,644	\$ (648,035)
000 Revenues	\$ 771,010	\$ 3,272,679	\$ 2,624,644	\$ 2,624,644	\$ (648,035)
Charges for Services	\$ 449,497	\$ 800,000	\$ 550,000	\$ 550,000	\$ (250,000)
34660 - Impact Fees	\$ 449,497	\$ 800,000	\$ 550,000	\$ 550,000	\$ (250,000)
Interest Revenue	\$ 235,374	\$ 119,000	\$ 84,031	\$ 84,031	\$ (34,969)
38000 - Investment Income	\$ 235,374	\$ 119,000	\$ 84,031	\$ 84,031	\$ (34,969)
Other	\$ -	\$ 2,353,679	\$ 1,990,613	\$ 1,990,613	\$ (363,066)
39900 - Fund Balance Utilization	\$ -	\$ 2,353,679	\$ 1,990,613	\$ 1,990,613	\$ (363,066)
Reimbursements	\$ 6,814	\$ -	\$ -	\$ -	\$ -
37151 - KDOT Service Reimbursement - State	\$ 6,814	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ 79,326	\$ -	\$ -	\$ -	\$ -
39551 - Transfer from Campton Hills Impact Fees Fund 551	\$ 40,108	\$ -	\$ -	\$ -	\$ -
39555 - Transfer from Tri-Cities Impact Fees Fund 555	\$ 1	\$ -	\$ -	\$ -	\$ -
39557 - Transfer from West Central Impact Fees Fund 557	\$ 39,217	\$ -	\$ -	\$ -	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
520 Transportation					
559 Central Impact Fees Fund	\$ -	\$ 3,272,679	\$ 2,624,644	\$ 2,624,644	\$ (648,035)
559 Central Impact Fees	\$ -	\$ 3,272,679	\$ 2,624,644	\$ 2,624,644	\$ (648,035)
Contractual Services	\$ -	\$ 962,000	\$ 907,823	\$ 907,823	\$ (54,177)
50140 - Engineering Services	\$ -	\$ 962,000	\$ 907,823	\$ 907,823	\$ (54,177)
Capital	\$ -	\$ 2,310,679	\$ 1,689,321	\$ 1,689,321	\$ (621,358)
73000 - Road Construction	\$ -	\$ 2,310,679	\$ 1,689,321	\$ 1,689,321	\$ (621,358)
Transfers Out	\$ -	\$ -	\$ 27,500	\$ 27,500	\$ 27,500
99300 - Transfer to County Highway Fund 300	\$ -	\$ -	\$ 27,500	\$ 27,500	\$ 27,500

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
520 Transportation					
560 South Impact Fees	\$ 2,434,081	\$ 1,937,000	\$ 4,284,237	\$ 4,284,237	\$ 2,347,237
000 Revenues	\$ 2,434,081	\$ 1,937,000	\$ 4,284,237	\$ 4,284,237	\$ 2,347,237
Charges for Services	\$ 567,303	\$ 1,750,000	\$ 1,200,000	\$ 1,200,000	\$ (550,000)
34660 - Impact Fees	\$ 567,303	\$ 1,750,000	\$ 1,200,000	\$ 1,200,000	\$ (550,000)
Interest Revenue	\$ 421,662	\$ 187,000	\$ 132,049	\$ 132,049	\$ (54,951)
38000 - Investment Income	\$ 421,662	\$ 187,000	\$ 132,049	\$ 132,049	\$ (54,951)
Other	\$ -	\$ -	\$ 2,952,188	\$ 2,952,188	\$ 2,952,188
39900 - Fund Balance Utilization	\$ -	\$ -	\$ 2,952,188	\$ 2,952,188	\$ 2,952,188
Reimbursements	\$ 715,220	\$ -	\$ -	\$ -	\$ -
37151 - KDOT Service Reimbursement - State	\$ 715,220	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ 729,897	\$ -	\$ -	\$ -	\$ -
39550 - Transfer from Aurora Area Impact Fees Fund 550	\$ 729,895	\$ -	\$ -	\$ -	\$ -
39554 - Transfer from Southwest Impact Fees Fund 554	\$ 1	\$ -	\$ -	\$ -	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
520 Transportation					
560 South Impact Fees Fund	\$ 99,275	\$ 1,937,000	\$ 4,284,237	\$ 4,284,237	\$ 2,347,237
560 South Impact Fees	\$ 99,275	\$ 1,937,000	\$ 4,284,237	\$ 4,284,237	\$ 2,347,237
Contractual Services	\$ 97,710	\$ 97,387	\$ 238,957	\$ 238,957	\$ 141,570
50140 - Engineering Services	\$ 97,710	\$ 97,387	\$ 238,957	\$ 238,957	\$ 141,570
Capital	\$ 1,565	\$ 885,280	\$ 3,985,280	\$ 3,985,280	\$ 3,100,000
73000 - Road Construction	\$ -	\$ 810,280	\$ 3,810,280	\$ 3,810,280	\$ 3,000,000
74010 - Highway Right of Way	\$ 1,565	\$ 75,000	\$ 175,000	\$ 175,000	\$ 100,000
Contingency and Other	\$ -	\$ 954,333	\$ -	\$ -	\$ (954,333)
89000 - Addition to Fund Balance	\$ -	\$ 954,333	\$ -	\$ -	\$ (954,333)
Transfers Out	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
99300 - Transfer to County Highway Fund 300	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 60,000

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

2025 Project Recap	Continuing	Completed
Completed all state-required functions in a timely manner	X	
Maintained the office website and made updates as needed	X	
Continued to stay within the budget guidelines approved by the County Board	X	

Key Performance Measures	2024	2025
Property Taxes Collected	\$1,583,832,844	\$1,671,451,965
Number of property tax bills generated	199,363	199,763
Number of taxing districts served	740	745
Aggregate dollar amount of funds managed	\$429,080,787	\$398,841,547
Aggregate interest revenue earned	\$18,004,163	\$17,369,067
Number of APC payments processed	10,874	6,212
Number of Juror payments processed	3,225	2,569
Number of Payroll payments processed	40,389	24,582
Vendor additions and updates	2,090	2,300

2026 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 2024	FY 2025	Projected 2026
Full Time Regular	9	11	11
Full Time Other*	1	1	1
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	10	12	12

*Other: Elected Officials, Per Diem, Commissioners

Account / Description Revenues 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
150 Treasurer/Collector					
000 Revenues Sub-Department	\$ 2,040,107	\$ 1,835,190	\$ 1,757,711	\$ 1,757,711	\$ (77,479)
Fines	\$ 2,019,107	\$ 1,745,350	\$ 1,667,871	\$ 1,667,871	\$ (77,479)
30010 - Back Taxes- Interest and Penalty	\$ 2,019,107	\$ 1,745,350	\$ 1,667,871	\$ 1,667,871	\$ (77,479)
Transfers In	\$ 21,000	\$ 89,840	\$ 89,840	\$ 89,840	\$ -
39268 - Transfer from Sale and Error Fund 268	\$ 21,000	\$ 89,840	\$ 89,840	\$ 89,840	\$ -

Account / Description Expenses 001 General Fund	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
150 Treasurer/Collector					
150 Treasurer/Collector	\$ 924,563	\$ 830,277	\$ 1,078,276	\$ 1,078,276	\$ 247,999
Personnel Services- Salaries & Wages	\$ 741,462	\$ 675,329	\$ 923,328	\$ 923,328	\$ 247,999
40000 - Salaries and Wages	\$ 741,462	\$ 675,329	\$ 923,328	\$ 923,328	\$ 247,999
Personnel Services- Employee Benefits	\$ 130,433	\$ 209,899	\$ 316,161	\$ 316,161	\$ 106,262
45000 - Healthcare Contribution	\$ 127,683	\$ 113,764	\$ 172,878	\$ 172,878	\$ 59,114
45010 - Dental Contribution	\$ 2,750	\$ 2,429	\$ 4,418	\$ 4,418	\$ 1,989
45100 - FICA/SS Contribution	\$ -	\$ 51,381	\$ 70,649	\$ 70,649	\$ 19,268
45200 - IMRF Contribution	\$ -	\$ 30,704	\$ 52,238	\$ 52,238	\$ 21,534
53010 - Workers Compensation	\$ -	\$ 11,621	\$ 15,978	\$ 15,978	\$ 4,357
Contractual Services	\$ 143,039	\$ 145,987	\$ 145,987	\$ 145,987	\$ -
52130 - Repairs and Maint- Computers	\$ 2,357	\$ 1,880	\$ 1,000	\$ 1,000	\$ (880)
52140 - Repairs and Maint- Copiers	\$ 26	\$ -	\$ -	\$ -	\$ -
53060 - General Printing	\$ 25,092	\$ 22,660	\$ 22,660	\$ 22,660	\$ -
53070 - Legal Printing	\$ 37,758	\$ 38,625	\$ 38,625	\$ 38,625	\$ -
53100 - Conferences and Meetings	\$ 4,458	\$ 5,778	\$ 7,233	\$ 7,233	\$ 1,455
53120 - Employee Mileage Expense	\$ 1,412	\$ 2,575	\$ 2,000	\$ 2,000	\$ (575)
55000 - Miscellaneous Contractual Exp	\$ 71,935	\$ 74,469	\$ 74,469	\$ 74,469	\$ -
Commodities	\$ 38,168	\$ 8,961	\$ 8,961	\$ 8,961	\$ -
60000 - Office Supplies	\$ 2,612	\$ 4,120	\$ 4,120	\$ 4,120	\$ -
60010 - Operating Supplies	\$ 856	\$ 1,030	\$ 1,030	\$ 1,030	\$ -
60020 - Computer Related Supplies	\$ 2,771	\$ 3,811	\$ 3,811	\$ 3,811	\$ -
60040 - Postage	\$ 31,929	\$ -	\$ -	\$ -	\$ -
Capital	\$ 1,894	\$ -	\$ -	\$ -	\$ -
70050 - Printers	\$ 1,894	\$ -	\$ -	\$ -	\$ -
Services	\$ (130,433)	\$ (209,899)	\$ (316,161)	\$ (316,161)	\$ (106,262)
45005 - Healthcare Contribution Contra Account	\$ (127,683)	\$ (113,764)	\$ (172,878)	\$ (172,878)	\$ (59,114)
45015 - Dental Insurance Contra Account	\$ (2,750)	\$ (2,429)	\$ (4,418)	\$ (4,418)	\$ (1,989)
45105 - FICA/SS Contribution Contra Account	\$ -	\$ (51,381)	\$ (70,649)	\$ (70,649)	\$ (19,268)
45205 - IMRF Contribution Contra Account	\$ -	\$ (30,704)	\$ (52,238)	\$ (52,238)	\$ (21,534)
53015 - Worker's Comp Contra Account	\$ -	\$ (11,621)	\$ (15,978)	\$ (15,978)	\$ (4,357)

Treasurer/Collector Stipend Fund 020.150.150

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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
150 Treasurer/Collector					
020 The Stipend Fund	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -
000 Revenues	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -
Reimbursements	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -
37115 - State Stipend Certain EO and DH	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
150 Treasurer/Collector					
020 The Stipend Fund	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
150 Treasurer/Collector	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
Personnel Services- Salaries & Wages	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
40000 - Salaries and Wages	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
Personnel Services- Employee Benefits	\$ -	\$ -	\$ 611	\$ 611	\$ 611
45100 - FICA/SS Contribution	\$ -	\$ -	\$ 498	\$ 498	\$ 498
53010 - Workers Compensation	\$ -	\$ -	\$ 113	\$ 113	\$ 113
Services	\$ -	\$ -	\$ (611)	\$ (611)	\$ (611)
45105 - FICA/SS Contribution Contra Account	\$ -	\$ -	\$ (498)	\$ (498)	\$ (498)
53015 - Worker's Comp Contra Account	\$ -	\$ -	\$ (113)	\$ (113)	\$ (113)

Treasurer/Collector ***Sale in Error Fund 268.150.155***

The Kane County Treasurer/Collector completes all state-required mandated functions in an efficient and accurate manner. The Sale in Error fund is mandated by the Illinois Property Tax Code 35ILCS200.

2025 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	

2026 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 Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
150 Treasurer/Collector					
268 Sale & Error	\$ 143,420	\$ 103,000	\$ 103,000	\$ 103,000	\$ -
000 Revenues	\$ 143,420	\$ 103,000	\$ 103,000	\$ 103,000	\$ -
Charges for Services	\$ 114,615	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
34115 - Sale in Error Fee	\$ 114,615	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
Interest Revenue	\$ 28,806	\$ 23,000	\$ 23,000	\$ 23,000	\$ -
38000 - Investment Income	\$ 28,806	\$ 23,000	\$ 23,000	\$ 23,000	\$ -

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
150 Treasurer/Collector					
268 Sale & Error	\$ 21,000	\$ 103,000	\$ 103,000	\$ 103,000	\$ -
155 Sale & Error	\$ 21,000	\$ 103,000	\$ 103,000	\$ 103,000	\$ -
Contingency and Other	\$ -	\$ 13,160	\$ 13,160	\$ 13,160	\$ -
89000 - Addition to Fund Balance	\$ -	\$ 13,160	\$ 13,160	\$ 13,160	\$ -
Transfers Out	\$ 21,000	\$ 89,840	\$ 89,840	\$ 89,840	\$ -
99001 - Transfer to General Fund 001	\$ 21,000	\$ 89,840	\$ 89,840	\$ 89,840	\$ -

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.

2025 Project Recap	Continuing	Completed
Continued on an annual basis to update the Tax Groups informational guide	X	
Reviewed security camera needs both inside and outside	X	
Updated and enhanced security and safety measures	X	

Key Performance Measures	2024	2025
Duplicate, electronic and misc. bill fees collected - mail and counter	\$4,650	\$4,900
Delinquent tax sale automation fees	\$26,510	\$26,000
Percentage of tax bills collected	99.97%	99.97%
Interest earned on collector accounts	\$3,488,784	\$3,050,050
Number of Senior Tax Deferral applications	53	58
Number of courtesy bills or green cards (2025) mailed	1,399	2327
Number of reminder notice yellow cards mailed	6,568	6,263

2026 Goals and Objectives

- Continue, on an annual basis, to update the Tax Groups informational guide
- Review security camera needs both inside and outside
- Update and enhance security and safety measures

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	1	1	1
Full Time Other*	0	0	0
Part Time Regular	4	4	4
Part Time Other*	0	0	0
Total Budgeted Positions:	5	5	5

*Other: Elected Officials, Per Diem, Commissioners

Treasurer/Collector

Tax Sale Automation Fund 150.150.160

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
150 Treasurer/Collector					
150 Tax Sale Automation	\$ 149,047	\$ 588,579	\$ 278,210	\$ 278,210	\$ (310,369)
000 Revenues	\$ 149,047	\$ 588,579	\$ 278,210	\$ 278,210	\$ (310,369)
Charges for Services	\$ 93,288	\$ 106,100	\$ 106,100	\$ 106,100	\$ -
34040 - Electronic Information Svcs Fees	\$ 26,510	\$ 25,300	\$ 25,300	\$ 25,300	\$ -
34850 - Treasurer/Collector Fees	\$ 60,928	\$ 55,100	\$ 55,100	\$ 55,100	\$ -
35420 - KEEP/C-PACE Admin Fees	\$ 1,200	\$ 21,000	\$ 21,000	\$ 21,000	\$ -
35900 - Miscellaneous Fees	\$ 4,650	\$ 4,700	\$ 4,700	\$ 4,700	\$ -
Interest Revenue	\$ 44,483	\$ 28,000	\$ 28,000	\$ 28,000	\$ -
38000 - Investment Income	\$ 44,483	\$ 28,000	\$ 28,000	\$ 28,000	\$ -
Other	\$ 11,276	\$ 454,479	\$ 144,110	\$ 144,110	\$ (310,369)
38900 - Miscellaneous Other	\$ 11,276	\$ 6,100	\$ 6,100	\$ 6,100	\$ -
39900 - Fund Balance Utilization	\$ -	\$ 448,379	\$ 138,010	\$ 138,010	\$ (310,369)

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
150 Treasurer/Collector					
150 Tax Sale Automation	\$ 50,438	\$ 588,579	\$ 278,210	\$ 278,210	\$ (310,369)
160 Tax Sale Automation	\$ 50,438	\$ 588,579	\$ 278,210	\$ 278,210	\$ (310,369)
Personnel Services- Salaries & Wages	\$ 40,644	\$ 293,988	\$ 59,051	\$ 59,051	\$ (234,937)
40000 - Salaries and Wages	\$ 40,644	\$ 293,988	\$ 59,051	\$ 59,051	\$ (234,937)
Personnel Services- Employee Benefits	\$ 4,644	\$ 75,518	\$ 5,545	\$ 5,545	\$ (69,973)
45000 - Healthcare Contribution	\$ -	\$ 37,502	\$ -	\$ -	\$ (37,502)
45010 - Dental Contribution	\$ -	\$ 1,105	\$ -	\$ -	\$ (1,105)
45100 - FICA/SS Contribution	\$ 3,109	\$ 22,498	\$ 4,522	\$ 4,522	\$ (17,976)
45200 - IMRF Contribution	\$ 60	\$ 9,322	\$ -	\$ -	\$ (9,322)
53010 - Workers Compensation	\$ 1,475	\$ 5,091	\$ 1,023	\$ 1,023	\$ (4,068)
Contractual Services	\$ 2,178	\$ 169,467	\$ 164,008	\$ 164,008	\$ (5,459)
50150 - Contractual/Consulting Services	\$ -	\$ 10,516	\$ 10,516	\$ 10,516	\$ -
52130 - Repairs and Maint- Computers	\$ -	\$ 3,090	\$ 3,090	\$ 3,090	\$ -
52140 - Repairs and Maint- Copiers	\$ -	\$ 2,575	\$ 2,575	\$ 2,575	\$ -
52240 - Repairs and Maint- Office Equip	\$ -	\$ 2,060	\$ 2,060	\$ 2,060	\$ -
53000 - Liability Insurance	\$ 2,143	\$ 7,595	\$ 2,203	\$ 2,203	\$ (5,392)
53020 - Unemployment Claims	\$ 35	\$ 103	\$ 36	\$ 36	\$ (67)
53060 - General Printing	\$ -	\$ 22,660	\$ 22,660	\$ 22,660	\$ -
53070 - Legal Printing	\$ -	\$ 38,625	\$ 38,625	\$ 38,625	\$ -
53100 - Conferences and Meetings	\$ -	\$ 5,778	\$ 5,778	\$ 5,778	\$ -
53110 - Employee Training	\$ -	\$ 2,575	\$ 2,575	\$ 2,575	\$ -
53120 - Employee Mileage Expense	\$ -	\$ 3,090	\$ 3,090	\$ 3,090	\$ -
53130 - General Association Dues	\$ -	\$ 4,120	\$ 4,120	\$ 4,120	\$ -
55000 - Miscellaneous Contractual Exp	\$ -	\$ 66,680	\$ 66,680	\$ 66,680	\$ -
Commodities	\$ -	\$ 10,300	\$ 10,300	\$ 10,300	\$ -
60000 - Office Supplies	\$ -	\$ 3,090	\$ 3,090	\$ 3,090	\$ -
60010 - Operating Supplies	\$ -	\$ 2,575	\$ 2,575	\$ 2,575	\$ -
60020 - Computer Related Supplies	\$ -	\$ 2,575	\$ 2,575	\$ 2,575	\$ -
60050 - Books and Subscriptions	\$ -	\$ 2,060	\$ 2,060	\$ 2,060	\$ -
Capital	\$ -	\$ 33,500	\$ 33,500	\$ 33,500	\$ -
70050 - Printers	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
70080 - Office Furniture	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ -
70090 - Office Equipment	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
70100 - Copiers	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Transfers Out	\$ 2,971	\$ 5,806	\$ 5,806	\$ 5,806	\$ -
99001 - Transfer to General Fund 001	\$ 2,971	\$ 5,806	\$ 5,806	\$ 5,806	\$ -

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 revolves 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 2024	Projected 2025
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	TBD*	X
Increase percentage of veteran's utilizing U.S. Department of Veterans Affairs health care benefits	TBD*	X
Conduct effective outreach throughout the County	X	X

**Statistical data from the U.S. Department of Veterans Affairs is not yet available to determine this indicator.*

Operational Measures	Actual 2024	Projected 2025
New U.S. Department of Veterans Affairs monetary benefits received by claimants	\$9,570,863.83	\$11,362,919.64
Value of U.S. Department of Veterans Affairs health care benefits received by claimants	\$1,937,005.51	\$1,267,858.15
New benefits claims filed to the U.S. Department of Veterans Affairs	794	677
New appeals filed to the U.S. Department of Veterans Affairs	239	245
New intents-to-file submitted to the U.S. Department of Veterans Affairs	442	377
New forms filed in support of veteran benefits claims or appeals	3,675	3,482
Average service-connected disability compensation claim processing time in days	139.9	131.6
Average non-service connected pension claim processing time in days	90.8	116.3
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	108	103

Veteran's Assistance Commission
Veteran's Assistance Commission Fund - 380.660.660

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 2024	Projected 2025
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 2024	Projected 2025
Veterans registered for Ride-in-Kane	44	56
Total trips Completed	113	137
Non-conforming trips reported to Pace for recoupment	15	19
Outreach events conducted throughout the County	108	103

Outcome

Enhance the lives of veterans who are participating in the 16th 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 2024	Projected 2025
Submit annual report to Governor with Veterans Court statistics	X	X
Use of a standardized job aid tool in screening veteran participants	X	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 2024	Projected 2025
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 2024	Projected 2025
Veterans graduating Veterans Court	2	2
Number of veteran participants provided with casework resulting in a positive outcome	11	9

Position Summary			
Category	FY 2024	FY 2025	Projected 2026
Full Time Regular	5	5	5
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	5	5	5

*Other: Elected Officials, Per Diem, Commissioners

Account / Description Revenues Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
660 Veterans' Commission					
380 Veterans' Commission	\$ 574,817	\$ 686,149	\$ 713,191	\$ 713,191	\$ 27,042
000 Revenues	\$ 574,817	\$ 686,149	\$ 713,191	\$ 713,191	\$ 27,042
Interest Revenue	\$ 40,867	\$ 28,000	\$ 19,772	\$ 19,772	\$ (8,228)
38000 - Investment Income	\$ 40,867	\$ 28,000	\$ 19,772	\$ 19,772	\$ (8,228)
Other	\$ 910	\$ 101,934	\$ 124,691	\$ 124,691	\$ 22,757
38900 - Miscellaneous Other	\$ 910	\$ 945	\$ -	\$ -	\$ (945)
39900 - Fund Balance Utilization	\$ -	\$ 100,989	\$ 124,691	\$ 124,691	\$ 23,702
Other Taxes	\$ 243	\$ -	\$ -	\$ -	\$ -
30170 - TIF Distribution Tax	\$ 243	\$ -	\$ -	\$ -	\$ -
Property Taxes	\$ 532,798	\$ 556,215	\$ 568,728	\$ 568,728	\$ 12,513
30000 - Property Taxes	\$ 531,613	\$ 556,215	\$ 568,728	\$ 568,728	\$ 12,513
30005 - Property Tax Revenue Recapture	\$ 1,185	\$ -	\$ -	\$ -	\$ -

Veteran's Assistance Commission
Veteran's Assistance Commission Fund - 380.660.660

Account / Description Expenses Special Revenue Funds	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026 Amended Budget	Difference 2026 Amended - 2025 Amended
660 Veterans' Commission Department					
380 Veterans' Commission Fund	\$ 543,787	\$ 686,149	\$ 713,191	\$ 713,191	\$ 27,042
660 Veterans' Commission	\$ 543,787	\$ 686,149	\$ 713,191	\$ 713,191	\$ 27,042
Personnel Services- Salaries & Wages	\$ 375,731	\$ 419,187	\$ 430,810	\$ 430,810	\$ 11,623
40000 - Salaries and Wages	\$ 375,731	\$ 419,187	\$ 430,810	\$ 430,810	\$ 11,623
Personnel Services- Employee Benefits	\$ 119,431	\$ 139,217	\$ 149,672	\$ 149,672	\$ 10,455
45000 - Healthcare Contribution	\$ 66,275	\$ 75,010	\$ 78,369	\$ 78,369	\$ 3,359
45010 - Dental Contribution	\$ 1,979	\$ 1,988	\$ 2,706	\$ 2,706	\$ 718
45100 - FICA/SS Contribution	\$ 27,125	\$ 32,074	\$ 32,964	\$ 32,964	\$ 890
45200 - IMRF Contribution	\$ 16,313	\$ 22,891	\$ 28,177	\$ 28,177	\$ 5,286
53010 - Workers Compensation	\$ 7,739	\$ 7,254	\$ 7,456	\$ 7,456	\$ 202
Contractual Services	\$ 25,927	\$ 104,983	\$ 108,644	\$ 108,644	\$ 3,661
50160 - Legal Services	\$ 2,154	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
52140 - Repairs and Maint- Copiers	\$ 184	\$ 277	\$ 286	\$ 286	\$ 9
53000 - Liability Insurance	\$ 11,247	\$ 15,552	\$ 16,070	\$ 16,070	\$ 518
53020 - Unemployment Claims	\$ 181	\$ 210	\$ 259	\$ 259	\$ 49
53060 - General Printing	\$ 320	\$ 300	\$ 352	\$ 352	\$ 52
53100 - Conferences and Meetings	\$ 676	\$ 1,982	\$ 2,014	\$ 2,014	\$ 32
53110 - Employee Training	\$ 10,383	\$ 11,125	\$ 14,072	\$ 14,072	\$ 2,947
53120 - Employee Mileage Expense	\$ 332	\$ 1,087	\$ 1,141	\$ 1,141	\$ 54
53130 - General Association Dues	\$ 450	\$ 450	\$ 450	\$ 450	\$ -
55000 - Miscellaneous Contractual Exp	\$ -	\$ 24,000	\$ 24,000	\$ 24,000	\$ -
Commodities	\$ 3,153	\$ 8,247	\$ 8,420	\$ 8,420	\$ 173
60000 - Office Supplies	\$ 430	\$ 642	\$ 500	\$ 500	\$ (142)
60050 - Books and Subscriptions	\$ 316	\$ 382	\$ 347	\$ 347	\$ (35)
60060 - Computer Software- Non Capital	\$ -	\$ 4,960	\$ 4,960	\$ 4,960	\$ -
64000 - Telephone	\$ 1,975	\$ 1,783	\$ 2,133	\$ 2,133	\$ 350
64010 - Cellular Phone	\$ 432	\$ 480	\$ 480	\$ 480	\$ -
Capital	\$ 7,661	\$ -	\$ -	\$ -	\$ -
70080 - Office Furniture	\$ 7,661	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 11,885	\$ 14,515	\$ 15,645	\$ 15,645	\$ 1,130
99001 - Transfer to General Fund 001	\$ 11,885	\$ 14,515	\$ 15,645	\$ 15,645	\$ 1,130



