Government Center
719 S. Batavia Ave., Bldg. A
Geneva, IL 60134

Kane County

KC Public Service Committee

Agenda

SANCHEZ, Young, Gripe, Gumz, Lewis, Surges, Tepe, ex-officios Roth (County Vice Chair) and Pierog (County Chair)

Thursday, January 22, 2026 | **9:00 AM** | **County Board Room**

2026 Committee Goals

- Continue presenting all Public Service reports from each department
- Continue receiving Committee member's feedback

1. Call To Order

2. Roll Call

3. Remote Attendance Requests

4. Approval of Minutes: November 20, 2025

5. Public Comment

6. Finance

A. Monthly Report

7. Recorder

A. Monthly Report

8. Treasurer / Collector

A. Monthly Report

9. Supervisor of Assessments

A. Monthly Report

10. Regional Office of Education

11. Veteran's Assistance Commission

A. Monthly Report

12. County Clerk

A. Monthly Report

13. Other Business

14. Executive Session

A. Release of Closed Session Minutes

15. Open Session

A. Vote on Release of Closed Session Minutes

16. Reports Placed On File

17. Adjournment

STATE OF ILLINOIS)
SS.
COUNTY OF KANE)

REPORT NO. TMP-26-098

MONTHLY REPORT

Committee Revenue Budget Report - by Account Detail

Through December 31, 2025 (8.3% YTD)

***2021, 2022, 2023, 2024, 2025 DRAFT** and 2026 Actual Fiscal Year**

Department / Fund / Account Classification	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount*	2024 Actual Amount*	2025 Actual Amount DRAFT**	2026 Actual Amount	2026 Amended Budget	2026 Adopted Budget	2026 YTD% Actual/Amended Budget	2021 - 2026 Trend
150 Treasurer/Collector	**$ 2,892,980**	**$ 1,898,894**	**$ 2,213,794**	**$ 2,339,074**	**$ 2,307,025**	**$ 89,840**	**$ 2,145,421**	**$ 2,145,421**	**4.19%**	
001 General Fund	**$ 2,637,368**	**$ 1,740,387**	**$ 1,973,644**	**$ 2,040,107**	**$ 2,053,507**	**$ 89,840**	**$ 1,757,711**	**$ 1,757,711**	**5.11%**	
Revenue	***$ 2,637,368***	***$ 1,740,387***	***$ 1,973,644***	***$ 2,040,107***	***$ 2,053,507***	***$ 89,840***	***$ 1,757,711***	***$ 1,757,711***	***5.11%***	
Other	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	
38900 - Miscellaneous Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
Charges for Services	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	
34850 - Treasurer/Collector Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
Transfers In	**$ 60,917**	**$ 96,515**	**$ 177,226**	**$ 21,000**	**$ 89,840**	**$ 89,840**	**$ 89,840**	**$ 89,840**	**100.00%**	
39000 - Transfer From Other Funds	$ 60,917	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
39268 - Transfer from Sale and Error Fund 268	$ -	$ 96,515	$ 177,226	$ 21,000	$ 89,840	$ 89,840	$ 89,840	$ 89,840	100.00%	
Fines	**$ 2,576,451**	**$ 1,643,872**	**$ 1,796,418**	**$ 2,019,107**	**$ 1,963,667**	**$ -**	**$ 1,667,871**	**$ 1,667,871**	**0.00%**	
30010 - Back Taxes- Interest and Penalty	$ 2,576,451	$ 1,643,872	$ 1,796,418	$ 2,019,107	$ 1,963,667	$ -	$ 1,667,871	$ 1,667,871	0.00%	
020 The Stipend Fund	**$ -**	**$ -**	**$ -**	**$ 6,500**	**$ 6,500**	**$ -**	**$ 6,500**	**$ 6,500**	**0.00%**	
Revenue	***$ -***	***$ -***	***$ -***	***$ 6,500***	***$ 6,500***	***$ -***	***$ 6,500***	***$ 6,500***	***0.00%***	
Reimbursements	**$ -**	**$ -**	**$ -**	**$ 6,500**	**$ 6,500**	**$ -**	**$ 6,500**	**$ 6,500**	**0.00%**	
37115 - State Stipend Certain EO and DH	$ -	$ -	$ -	$ 6,500	$ 6,500	$ -	$ 6,500	$ 6,500	0.00%	
150 Tax Sale Automation	**$ 128,315**	**$ 68,919**	**$ 127,950**	**$ 149,047**	**$ 143,814**	**$ -**	**$ 278,210**	**$ 278,210**	**0.00%**	
Revenue	***$ 128,315***	***$ 68,919***	***$ 127,950***	***$ 149,047***	***$ 143,814***	***$ -***	***$ 278,210***	***$ 278,210***	***0.00%***	
Interest Revenue	**$ (307)**	**$ (10,506)**	**$ 34,701**	**$ 44,483**	**$ 36,968**	**$ -**	**$ 28,000**	**$ 28,000**	**0.00%**	
38000 - Investment Income	$ (307)	$ (10,506)	$ 34,701	$ 44,483	$ 36,968	$ -	$ 28,000	$ 28,000	0.00%	
Other	**$ 4,833**	**$ 4,262**	**$ 6,149**	**$ 11,276**	**$ 15,440**	**$ -**	**$ 144,110**	**$ 144,110**	**0.00%**	
38900 - Miscellaneous Other	$ 4,833	$ 4,262	$ 6,149	$ 11,276	$ 15,440	$ -	$ 6,100	$ 6,100	0.00%	
39900 - Fund Balance Utilization	$ -	$ -	$ -	$ -	$ -	$ -	$ 138,010	$ 138,010	0.00%	
Charges for Services	**$ 97,889**	**$ 75,164**	**$ 87,100**	**$ 93,288**	**$ 91,406**	**$ -**	**$ 106,100**	**$ 106,100**	**0.00%**	
34040 - Electronic Information Srvs Fees	$ 39,065	$ 23,435	$ 25,130	$ 26,510	$ 25,970	$ -	$ 25,300	$ 25,300	0.00%	
34850 - Treasurer/Collector Fees	$ 58,824	$ 46,450	$ 54,850	$ 60,928	$ 59,040	$ -	$ 55,100	$ 55,100	0.00%	
35420 - KEEP/C-PACE Admin Fees	$ -	$ -	$ 2,400	$ 1,200	$ 1,200	$ -	$ 21,000	$ 21,000	0.00%	
35900 - Miscellaneous Fees	$ -	$ 5,279	$ 4,720	$ 4,650	$ 5,196	$ -	$ 4,700	$ 4,700	0.00%	
Transfers In	**$ 25,900**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	
39000 - Transfer From Other Funds	$ 25,900	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
268 Sale & Error	**$ 127,297**	**$ 89,588**	**$ 112,200**	**$ 143,420**	**$ 103,204**	**$ -**	**$ 103,000**	**$ 103,000**	**0.00%**	
Revenue	***$ 127,297***	***$ 89,588***	***$ 112,200***	***$ 143,420***	***$ 103,204***	***$ -***	***$ 103,000***	***$ 103,000***	***0.00%***	
Interest Revenue	**$ (264)**	**$ (7,452)**	**$ 28,653**	**$ 28,806**	**$ 24,243**	**$ -**	**$ 23,000**	**$ 23,000**	**0.00%**	
38000 - Investment Income	$ (264)	$ (7,452)	$ 28,653	$ 28,806	$ 24,243	$ -	$ 23,000	$ 23,000	0.00%	
Other	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	
38900 - Miscellaneous Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
39900 - Fund Balance Utilization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
Charges for Services	**$ 94,161**	**$ 97,040**	**$ 83,547**	**$ 114,615**	**$ 78,961**	**$ -**	**$ 80,000**	**$ 80,000**	**0.00%**	
34115 - Sale in Error Fee	$ 94,161	$ 97,040	$ 83,547	$ 114,615	$ 78,961	$ -	$ 80,000	$ 80,000	0.00%	
Transfers In	**$ 33,400**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	
39000 - Transfer From Other Funds	$ 33,400	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
Grand Total	**$ 2,892,980**	**$ 1,898,894**	**$ 2,213,794**	**$ 2,339,074**	**$ 2,307,025**	**$ 89,840**	**$ 2,145,421**	**$ 2,145,421**	**4.19%**	

Committee Revenue Budget Report - by Account Detail

Through December 31, 2025 (8.3% YTD)

***2021, 2022, 2023, 2024, 2025 DRAFT** and 2026 Actual Fiscal Year**

Department / Fund / Account Classification	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount*	2024 Actual Amount*	2025 Actual Amount DRAFT**	2026 Actual Amount	2026 Amended Budget	2026 Adopted Budget	2026 YTD% Actual/Amended Budget	2021 - 2026 Trend
150 Treasurer/Collector	**$ 895,929**	**$ 985,515**	**$ 1,165,845**	**$ 1,002,500**	**$ 1,107,683**	**$ 145,972**	**$ 1,465,986**	**$ 1,465,986**	**9.96%**	
001 General Fund	**$ 814,070**	**$ 889,000**	**$ 906,093**	**$ 924,563**	**$ 950,652**	**$ 50,326**	**$ 1,078,276**	**$ 1,078,276**	**4.67%**	
Expenses	***$ 814,070***	***$ 889,000***	***$ 906,093***	***$ 924,563***	***$ 950,652***	***$ 50,326***	***$ 1,078,276***	***$ 1,078,276***	***4.67%***	
Personnel Services- Salaries & Wages	**$ 626,934**	**$ 679,309**	**$ 717,435**	**$ 741,462**	**$ 769,203**	**$ 49,237**	**$ 923,328**	**$ 923,328**	**5.33%**	
40000 - Salaries and Wages	$ 626,934	$ 679,309	$ 717,435	$ 741,462	$ 769,203	$ 49,237	$ 923,328	$ 923,328	5.33%	
40003 - Cost of Living Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
Personnel Services- Employee Benefits	**$ 103,895**	**$ 130,615**	**$ 111,979**	**$ 130,433**	**$ -**	**$ -**	**$ 316,161**	**$ 316,161**	**0.00%**	
45000 - Healthcare Contribution	$ 100,820	$ 127,602	$ 109,503	$ 127,683	$ -	$ -	$ 172,878	$ 172,878	0.00%	
45010 - Dental Contribution	$ 3,075	$ 3,013	$ 2,476	$ 2,750	$ -	$ -	$ 4,418	$ 4,418	0.00%	
45100 - FICA/SS Contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ 70,649	$ 70,649	0.00%	
45200 - IMRF Contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ 52,238	$ 52,238	0.00%	
53010 - Workers Compensation	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,978	$ 15,978	0.00%	
Contractual Services	**$ 75,142**	**$ 64,696**	**$ 37,673**	**$ 143,039**	**$ 140,372**	**$ 203**	**$ 145,987**	**$ 145,987**	**0.14%**	
50164 - Bank Service Charges	$ -	$ -	$ -	$ -	$ 4,954	$ -	$ -	$ -	0.00%	
52130 - Repairs and Maint- Computers	$ 2,280	$ 1,710	$ 2,280	$ 2,357	$ 569	$ -	$ 1,000	$ 1,000	0.00%	
52140 - Repairs and Maint- Copiers	$ 91	$ 115	$ 83	$ 26	$ -	$ -	$ -	$ -	0.00%	
53060 - General Printing	$ 20,155	$ 21,227	$ 15,908	$ 25,092	$ 13,133	$ -	$ 22,660	$ 22,660	0.00%	
53070 - Legal Printing	$ 52,316	$ 37,483	$ 18,404	$ 37,758	$ 36,957	$ 48	$ 38,625	$ 38,625	0.13%	
53100 - Conferences and Meetings	$ -	$ 1,185	$ -	$ 4,458	$ 9,331	$ -	$ 7,233	$ 7,233	0.00%	
53120 - Employee Mileage Expense	$ 300	$ 601	$ 394	$ 1,412	$ 1,228	$ 155	$ 2,000	$ 2,000	7.73%	
53130 - General Association Dues	$ -	$ 2,125	$ 200	$ -	$ -	$ -	$ -	$ -	0.00%	
55000 - Miscellaneous Contractual Exp	$ -	$ 250	$ 404	$ 71,935	$ 74,200	$ -	$ 74,469	$ 74,469	0.00%	
Commodities	**$ 8,099**	**$ 14,380**	**$ 21,175**	**$ 38,168**	**$ 41,077**	**$ 886**	**$ 8,961**	**$ 8,961**	**9.89%**	
60000 - Office Supplies	$ 4,040	$ 6,262	$ 6,447	$ 2,612	$ 2,914	$ 156	$ 4,120	$ 4,120	3.79%	
60010 - Operating Supplies	$ 395	$ 395	$ 419	$ 856	$ 558	$ -	$ 1,030	$ 1,030	0.00%	
60020 - Computer Related Supplies	$ 3,663	$ 3,407	$ 2,387	$ 2,771	$ 2,766	$ 730	$ 3,811	$ 3,811	19.16%	
60040 - Postage	$ -	$ -	$ -	$ 31,929	$ 34,839	$ -	$ -	$ -	0.00%	
60050 - Books and Subscriptions	$ -	$ -	$ 11,921	$ -	$ -	$ -	$ -	$ -	0.00%	
60055 - Office Equipment - Non Capital	$ -	$ 4,316	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
60265 - Public Health Commodities - Coronavirus	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
Capital	**$ -**	**$ -**	**$ 17,831**	**$ 1,894**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	
70050 - Printers	$ -	$ -	$ 17,831	$ 1,894	$ -	$ -	$ -	$ -	0.00%	
Contingency and Other	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	
89000 - Addition to Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
Services	**$ -**	**$ -**	**$ -**	**$ (130,433)**	**$ -**	**$ -**	**$ (316,161)**	**$ (316,161)**	**0.00%**	
45005 - Healthcare Contribution Contra Account	$ -	$ -	$ -	$ (127,683)	$ -	$ -	$ (172,878)	$ (172,878)	0.00%	
45015 - Dental Insurance Contra Account	$ -	$ -	$ -	$ (2,750)	$ -	$ -	$ (4,418)	$ (4,418)	0.00%	
45105 - FICA/SS Contribution Contra Account	$ -	$ -	$ -	$ -	$ -	$ -	$ (70,649)	$ (70,649)	0.00%	
45205 - IMRF Contribution Contra Account	$ -	$ -	$ -	$ -	$ -	$ -	$ (52,238)	$ (52,238)	0.00%	
53015 - Worker's Comp Contra Account	$ -	$ -	$ -	$ -	$ -	$ -	$ (15,978)	$ (15,978)	0.00%	
020 The Stipend Fund	**$ -**	**$ -**	**$ -**	**$ 6,500**	**$ 6,500**	**$ -**	**$ 6,500**	**$ 6,500**	**0.00%**	
Expenses	***$ -***	***$ -***	***$ -***	***$ 6,500***	***$ 6,500***	***$ -***	***$ 6,500***	***$ 6,500***	***0.00%***	
Personnel Services- Salaries & Wages	**$ -**	**$ -**	**$ -**	**$ 6,500**	**$ 6,500**	**$ -**	**$ 6,500**	**$ 6,500**	**0.00%**	
40000 - Salaries and Wages	$ -	$ -	$ -	$ 6,500	$ 6,500	$ -	$ 6,500	$ 6,500	0.00%	
Personnel Services- Employee Benefits	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 611**	**$ 611**	**0.00%**	
45100 - FICA/SS Contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ 498	$ 498	0.00%	

Committee Revenue Budget Report - by Account Detail

Through December 31, 2025 (8.3% YTD)

***2021, 2022, 2023, 2024, 2025 DRAFT** and 2026 Actual Fiscal Year**

Department / Fund / Account Classification	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount*	2024 Actual Amount*	2025 Actual Amount DRAFT**	2026 Actual Amount	2026 Amended Budget	2026 Adopted Budget	2026 YTD% Actual/Amended Budget	2021 - 2026 Trend
53010 - Workers Compensation	$ -	$ -	$ -	$ -	$ -	$ -	$ 113	$ 113	0.00%	
Services	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (611)**	**$ (611)**	**0.00%**	
45105 - FICA/SS Contribution Contra Account	$ -	$ -	$ -	$ -	$ -	$ -	$ (498)	$ (498)	0.00%	
53015 - Worker's Comp Contra Account	$ -	$ -	$ -	$ -	$ -	$ -	$ (113)	$ (113)	0.00%	
150 Tax Sale Automation	**$ 45,942**	**$ -**	**$ 82,527**	**$ 50,438**	**$ 60,691**	**$ 5,806**	**$ 278,210**	**$ 278,210**	**2.09%**	
Expenses	***$ 45,942***	***$ -***	***$ 82,527***	***$ 50,438***	***$ 60,691***	***$ 5,806***	***$ 278,210***	***$ 278,210***	***2.09%***	
Personnel Services- Salaries & Wages	**$ 33,137**	**$ -**	**$ 38,239**	**$ 40,644**	**$ 39,105**	**$ -**	**$ 59,051**	**$ 59,051**	**0.00%**	
40000 - Salaries and Wages	$ 33,137	$ -	$ 38,239	$ 40,644	$ 39,105	$ -	$ 59,051	$ 59,051	0.00%	
40003 - Cost of Living Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
Personnel Services- Employee Benefits	**$ 3,578**	**$ -**	**$ 3,702**	**$ 4,644**	**$ 8,083**	**$ -**	**$ 5,545**	**$ 5,545**	**0.00%**	
45000 - Healthcare Contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
45010 - Dental Contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
45100 - FICA/SS Contribution	$ 2,535	$ -	$ 2,925	$ 3,109	$ 2,992	$ -	$ 4,522	$ 4,522	0.00%	
45200 - IMRF Contribution	$ -	$ -	$ -	$ 60	$ -	$ -	$ -	$ -	0.00%	
53010 - Workers Compensation	$ 1,043	$ -	$ 777	$ 1,475	$ 5,091	$ -	$ 1,023	$ 1,023	0.00%	
Contractual Services	**$ 3,557**	**$ -**	**$ 4,273**	**$ 2,178**	**$ 7,698**	**$ -**	**$ 164,008**	**$ 164,008**	**0.00%**	
50150 - Contractual/Consulting Services	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,516	$ 10,516	0.00%	
52130 - Repairs and Maint- Computers	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,090	$ 3,090	0.00%	
52140 - Repairs and Maint- Copiers	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,575	$ 2,575	0.00%	
52240 - Repairs and Maint- Office Equip	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,060	$ 2,060	0.00%	
53000 - Liability Insurance	$ 665	$ -	$ 1,022	$ 2,143	$ 7,595	$ -	$ 2,203	$ 2,203	0.00%	
53020 - Unemployment Claims	$ 21	$ -	$ 14	$ 35	$ 103	$ -	$ 36	$ 36	0.00%	
53060 - General Printing	$ -	$ -	$ -	$ -	$ -	$ -	$ 22,660	$ 22,660	0.00%	
53070 - Legal Printing	$ -	$ -	$ -	$ -	$ -	$ -	$ 38,625	$ 38,625	0.00%	
53100 - Conferences and Meetings	$ 527	$ -	$ 2,366	$ -	$ -	$ -	$ 5,778	$ 5,778	0.00%	
53110 - Employee Training	$ 1,429	$ -	$ -	$ -	$ -	$ -	$ 2,575	$ 2,575	0.00%	
53120 - Employee Mileage Expense	$ -	$ -	$ 351	$ -	$ -	$ -	$ 3,090	$ 3,090	0.00%	
53130 - General Association Dues	$ 915	$ -	$ 520	$ -	$ -	$ -	$ 4,120	$ 4,120	0.00%	
55000 - Miscellaneous Contractual Exp	$ -	$ -	$ -	$ -	$ -	$ -	$ 66,680	$ 66,680	0.00%	
Commodities	**$ 1,881**	**$ -**	**$ 31,942**	**$ -**	**$ -**	**$ -**	**$ 10,300**	**$ 10,300**	**0.00%**	
60000 - Office Supplies	$ 1,281	$ -	$ -	$ -	$ -	$ -	$ 3,090	$ 3,090	0.00%	
60010 - Operating Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,575	$ 2,575	0.00%	
60020 - Computer Related Supplies	$ 600	$ -	$ -	$ -	$ -	$ -	$ 2,575	$ 2,575	0.00%	
60040 - Postage	$ -	$ -	$ 31,942	$ -	$ -	$ -	$ -	$ -	0.00%	
60050 - Books and Subscriptions	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,060	$ 2,060	0.00%	
Transfers Out	**$ -**	**$ -**	**$ 4,370**	**$ 2,971**	**$ 5,806**	**$ 5,806**	**$ 5,806**	**$ 5,806**	**100.00%**	
99001 - Transfer to General Fund 001	$ -	$ -	$ 4,370	$ 2,971	$ 5,806	$ 5,806	$ 5,806	$ 5,806	100.00%	
Capital	**$ 3,789**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 33,500**	**$ 33,500**	**0.00%**	
70050 - Printers	$ 430	$ -	$ -	$ -	$ -	$ -	$ 10,000	$ 10,000	0.00%	
70080 - Office Furniture	$ 2,453	$ -	$ -	$ -	$ -	$ -	$ 3,500	$ 3,500	0.00%	
70090 - Office Equipment	$ 906	$ -	$ -	$ -	$ -	$ -	$ 10,000	$ 10,000	0.00%	
70100 - Copiers	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,000	$ 10,000	0.00%	
Contingency and Other	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	
89000 - Addition to Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
Expenses	***$ 35,917***	***$ 96,515***	***$ 177,226***	***$ 21,000***	***$ 89,840***	***$ 89,840***	***$ 103,000***	***$ 103,000***	***87.22%***	

Committee Revenue Budget Report - by Account Detail

Through December 31, 2025 (8.3% YTD)

***2021, 2022, 2023, 2024, 2025 DRAFT** and 2026 Actual Fiscal Year**

Department / Fund / Account Classification	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount*	2024 Actual Amount*	2025 Actual Amount DRAFT**	2026 Actual Amount	2026 Amended Budget	2026 Adopted Budget	2026 YTD% Actual/Amended Budget	2021 - 2026 Trend
Transfers Out	**$ 35,917**	**$ 96,515**	**$ 177,226**	**$ 21,000**	**$ 89,840**	**$ 89,840**	**$ 89,840**	**$ 89,840**	**100.00%**	
99000 - Transfer To Other Funds	$ 35,917	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
99001 - Transfer to General Fund 001	$ -	$ 96,515	$ 177,226	$ 21,000	$ 89,840	$ 89,840	$ 89,840	$ 89,840	100.00%	
Contingency and Other	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 13,160**	**$ 13,160**	**0.00%**	
89000 - Addition to Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,160	$ 13,160	0.00%	
Grand Total	**$ 895,929**	**$ 985,515**	**$ 1,165,845**	**$ 1,002,500**	**$ 1,107,683**	**$ 145,972**	**$ 1,465,986**	**$ 1,465,986**	**9.96%**	

Committee Revenue Budget Report - by Account Detail

Through December 31, 2025 (8.3% YTD)

***2021, 2022, 2023, 2024, 2025 DRAFT** and 2026 Actual Fiscal Year**

Department / Fund / Account Classification	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount*	2024 Actual Amount*	2025 Actual Amount DRAFT**	2026 Actual Amount	2026 Amended Budget	2026 Adopted Budget	2026 YTD% Actual/Amended Budget	2021 - 2026 Trend
170 Supervisor of Assessments	**$ 96,580**	**$ 89,850**	**$ 79,441**	**$ 85,078**	**$ 86,370**	**$ -**	**$ 88,957**	**$ 88,957**	**0.00%**	
001 General Fund	**$ 96,580**	**$ 89,850**	**$ 79,441**	**$ 82,078**	**$ 83,370**	**$ -**	**$ 85,957**	**$ 85,957**	**0.00%**	
Revenue	***$ 96,580***	***$ 89,850***	***$ 79,441***	***$ 82,078***	***$ 83,370***	***$ -***	***$ 85,957***	***$ 85,957***	***0.00%***	
Charges for Services	**$ 28,783**	**$ 20,697**	**$ 8,214**	**$ 7,621**	**$ 6,428**	**$ -**	**$ 6,500**	**$ 6,500**	**0.00%**	
34050 - Mapping Royalties Fees	$ 8,537	$ 4,907	$ 7,053	$ 6,491	$ 5,478	$ -	$ 5,500	$ 5,500	0.00%	
34060 - Assessor Fees	$ 20,247	$ 15,789	$ 1,160	$ 1,130	$ 950	$ -	$ 1,000	$ 1,000	0.00%	
Reimbursements	**$ 67,797**	**$ 69,153**	**$ 71,227**	**$ 74,456**	**$ 76,943**	**$ -**	**$ 79,457**	**$ 79,457**	**0.00%**	
37020 - Sup of Assr Salary Reimbursement	$ 67,797	$ 69,153	$ 71,227	$ 74,456	$ 76,943	$ -	$ 79,457	$ 79,457	0.00%	
020 The Stipend Fund	**$ -**	**$ -**	**$ -**	**$ 3,000**	**$ 3,000**	**$ -**	**$ 3,000**	**$ 3,000**	**0.00%**	
Revenue	***$ -***	***$ -***	***$ -***	***$ 3,000***	***$ 3,000***	***$ -***	***$ 3,000***	***$ 3,000***	***0.00%***	
Reimbursements	**$ -**	**$ -**	**$ -**	**$ 3,000**	**$ 3,000**	**$ -**	**$ 3,000**	**$ 3,000**	**0.00%**	
37115 - State Stipend Certain EO and DH	$ -	$ -	$ -	$ 3,000	$ 3,000	$ -	$ 3,000	$ 3,000	0.00%	
Grand Total	**$ 96,580**	**$ 89,850**	**$ 79,441**	**$ 85,078**	**$ 86,370**	**$ -**	**$ 88,957**	**$ 88,957**	**0.00%**	

Committee Expense Budget Report - by Account Detail

Through December 31, 2025 (8.3% YTD, 7.69% Payroll Expense through Pay Period Ending 12/20/2025)

***2021, 2022, 2023, 2024, 2025 DRAFT** and 2026 Actual Fiscal Year**

Department / Fund / Account Classification	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount*	2024 Actual Amount*	2025 Actual Amount DRAFT**	2026 Actual Amount	2026 Amended Budget	2026 Adopted Budget	2026 YTD% Actual/Amended Budget	2021 - 2026 Trend
170 Supervisor of Assessments	**$ 1,165,762**	**$ 1,142,953**	**$ 1,352,112**	**$ 1,100,711**	**$ 1,126,012**	**$ 65,835**	**$ 1,191,297**	**$ 1,191,297**	**5.53%**	
001 General Fund	**$ 1,165,762**	**$ 1,142,953**	**$ 1,352,112**	**$ 1,097,711**	**$ 1,123,012**	**$ 65,835**	**$ 1,188,297**	**$ 1,188,297**	**5.54%**	
Expenses	***$ 1,165,762***	***$ 1,142,953***	***$ 1,352,112***	***$ 1,097,711***	***$ 1,123,012***	***$ 65,835***	***$ 1,188,297***	***$ 1,188,297***	***5.54%***	
Personnel Services- Salaries & Wages	**$ 845,732**	**$ 848,964**	**$ 887,727**	**$ 1,010,989**	**$ 1,036,437**	**$ 60,147**	**$ 1,068,013**	**$ 1,068,013**	**5.63%**	
40000 - Salaries and Wages	$ 831,849	$ 837,872	$ 868,937	$ 992,259	$ 1,019,724	$ 58,647	$ 1,058,012	$ 1,058,012	5.54%	
40002 - Non-Union Wage Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
40003 - Cost of Living Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
40007 - Equity Study Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
40200 - Overtime Salaries	$ 1,589	$ 49	$ 2,060	$ -	$ 733	$ -	$ 10,001	$ 10,001	0.00%	
40300 - Employee Per Diem	$ 12,294	$ 11,043	$ 16,730	$ 18,730	$ 15,980	$ 1,500	$ -	$ -	0.00%	
Personnel Services- Employee Benefits	**$ 211,681**	**$ 230,109**	**$ 241,499**	**$ 263,123**	**$ -**	**$ -**	**$ 473,162**	**$ 473,162**	**0.00%**	
45000 - Healthcare Contribution	$ 204,676	$ 222,989	$ 235,107	$ 256,024	$ -	$ -	$ 310,370	$ 310,370	0.00%	
45010 - Dental Contribution	$ 7,005	$ 7,120	$ 6,392	$ 7,099	$ -	$ -	$ 8,010	$ 8,010	0.00%	
45100 - FICA/SS Contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ 79,238	$ 79,238	0.00%	
45200 - IMRF Contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ 57,054	$ 57,054	0.00%	
53010 - Workers Compensation	$ -	$ -	$ -	$ -	$ -	$ -	$ 18,490	$ 18,490	0.00%	
Contractual Services	**$ 97,558**	**$ 51,306**	**$ 203,396**	**$ 71,476**	**$ 62,523**	**$ 5,182**	**$ 95,500**	**$ 95,500**	**5.43%**	
50170 - Appraisal Services	$ 40,848	$ 2,250	$ 2,750	$ 10,000	$ 8,250	$ -	$ 24,000	$ 24,000	0.00%	
52130 - Repairs and Maint- Computers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
52140 - Repairs and Maint- Copiers	$ 6,625	$ 5,807	$ 6,552	$ 7,141	$ 7,026	$ -	$ 7,500	$ 7,500	0.00%	
53070 - Legal Printing	$ 29,455	$ 24,785	$ 169,111	$ 22,072	$ 23,679	$ -	$ 32,000	$ 32,000	0.00%	
53100 - Conferences and Meetings	$ 3,448	$ 4,633	$ 4,272	$ 5,745	$ 5,819	$ 152	$ 5,000	$ 5,000	3.03%	
53110 - Employee Training	$ 12,646	$ 9,598	$ 14,001	$ 19,554	$ 10,664	$ 5,030	$ 14,000	$ 14,000	35.93%	
53120 - Employee Mileage Expense	$ 1,310	$ 1,587	$ 2,982	$ 3,657	$ 2,838	$ -	$ 10,000	$ 10,000	0.00%	
53130 - General Association Dues	$ 3,227	$ 2,647	$ 3,728	$ 3,306	$ 4,246	$ -	$ 3,000	$ 3,000	0.00%	
Commodities	**$ 10,791**	**$ 12,573**	**$ 19,489**	**$ 15,245**	**$ 24,052**	**$ 506**	**$ 24,784**	**$ 24,784**	**2.04%**	
60000 - Office Supplies	$ 3,293	$ 6,185	$ 8,041	$ 5,441	$ 7,300	$ 91	$ 9,000	$ 9,000	1.01%	
60020 - Computer Related Supplies	$ 3,680	$ 3,409	$ 10,388	$ 8,733	$ 14,840	$ 414	$ 14,384	$ 14,384	2.88%	
60050 - Books and Subscriptions	$ 1,268	$ 2,979	$ 1,060	$ 1,071	$ 1,911	$ -	$ 1,400	$ 1,400	0.00%	
60265 - Public Health Commodities - Coronavirus	$ 2,550	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
Services	**$ -**	**$ -**	**$ -**	**$ (263,123)**	**$ -**	**$ -**	**$ (473,162)**	**$ (473,162)**	**0.00%**	
45005 - Healthcare Contribution Contra Account	$ -	$ -	$ -	$ (256,024)	$ -	$ -	$ (310,370)	$ (310,370)	0.00%	
45015 - Dental Insurance Contra Account	$ -	$ -	$ -	$ (7,099)	$ -	$ -	$ (8,010)	$ (8,010)	0.00%	
45105 - FICA/SS Contribution Contra Account	$ -	$ -	$ -	$ -	$ -	$ -	$ (79,238)	$ (79,238)	0.00%	
45205 - IMRF Contribution Contra Account	$ -	$ -	$ -	$ -	$ -	$ -	$ (57,054)	$ (57,054)	0.00%	
53015 - Worker's Comp Contra Account	$ -	$ -	$ -	$ -	$ -	$ -	$ (18,490)	$ (18,490)	0.00%	
020 The Stipend Fund	**$ -**	**$ -**	**$ -**	**$ 3,000**	**$ 3,000**	**$ -**	**$ 3,000**	**$ 3,000**	**0.00%**	
Expenses	***$ -***	***$ -***	***$ -***	***$ 3,000***	***$ 3,000***	***$ -***	***$ 3,000***	***$ 3,000***	***0.00%***	
Personnel Services- Salaries & Wages	**$ -**	**$ -**	**$ -**	**$ 3,000**	**$ 3,000**	**$ -**	**$ 3,000**	**$ 3,000**	**0.00%**	
40000 - Salaries and Wages	$ -	$ -	$ -	$ 3,000	$ 3,000	$ -	$ 3,000	$ 3,000	0.00%	
Personnel Services- Employee Benefits	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 479**	**$ 479**	**0.00%**	
45100 - FICA/SS Contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ 230	$ 230	0.00%	
45200 - IMRF Contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ 197	$ 197	0.00%	
53010 - Workers Compensation	$ -	$ -	$ -	$ -	$ -	$ -	$ 52	$ 52	0.00%	
Services	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (479)**	**$ (479)**	**0.00%**	
45205 - IMRF Contribution Contra Account	$ -	$ -	$ -	$ -	$ -	$ -	$ (197)	$ (197)	0.00%	

Committee Expense Budget Report - by Account Detail

Through December 31, 2025 (8.3% YTD, 7.69% Payroll Expense through Pay Period Ending 12/20/2025)

***2021, 2022, 2023, 2024, 2025 DRAFT** and 2026 Actual Fiscal Year**

Department / Fund / Account Classification	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount*	2024 Actual Amount*	2025 Actual Amount DRAFT**	2026 Actual Amount	2026 Amended Budget	2026 Adopted Budget	2026 YTD% Actual/Amended Budget	2021 - 2026 Trend
53015 - Worker's Comp Contra Account	$ -	$ -	$ -	$ -	$ -	$ -	$ (52)	$ (52)	0.00%	
Grand Total	**$ 1,165,762**	**$ 1,142,953**	**$ 1,352,112**	**$ 1,100,711**	**$ 1,126,012**	**$ 65,835**	**$ 1,191,297**	**$ 1,191,297**	**5.53%**	

Committee Revenue Budget Report - by Account Detail

Through December 31, 2025 (8.3% YTD)

***2021, 2022, 2023, 2024, 2025 DRAFT** and 2026 Actual Fiscal Year**

Department / Fund / Account Classification	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount*	2024 Actual Amount*	2025 Actual Amount DRAFT**	2026 Actual Amount	2026 Amended Budget	2026 Adopted Budget	2026 YTD% Actual/Amended Budget	2021 - 2026 Trend
190 County Clerk	**$ 1,744,858**	**$ 1,588,604**	**$ 1,658,809**	**$ 1,923,943**	**$ 1,848,282**	**$ 101,065**	**$ 2,504,817**	**$ 2,504,817**	**4.03%**	
001 General Fund	**$ 1,537,040**	**$ 1,401,726**	**$ 1,419,029**	**$ 1,697,118**	**$ 1,597,590**	**$ 88,520**	**$ 2,253,040**	**$ 2,253,040**	**3.93%**	
Revenue	***$ 1,537,040***	***$ 1,401,726***	***$ 1,419,029***	***$ 1,697,118***	***$ 1,597,590***	***$ 88,520***	***$ 2,253,040***	***$ 2,253,040***	***3.93%***	
Charges for Services	**$ 886,884**	**$ 950,519**	**$ 1,313,027**	**$ 1,039,011**	**$ 1,336,366**	**$ 76,644**	**$ 1,456,800**	**$ 1,456,800**	**5.26%**	
34070 - Notary Fees	$ 22,888	$ 13,956	$ 286	$ 240	$ 173	$ 18	$ 200	$ 200	9.00%	
34080 - Business Fees	$ 3,585	$ 2,375	$ 2,320	$ 2,055	$ 1,515	$ 150	$ 1,600	$ 1,600	9.38%	
34090 - Passport Fees	$ 102,110	$ 179,823	$ 225,589	$ 239,860	$ 316,167	$ 15,174	$ 391,000	$ 391,000	3.88%	
34100 - Certified Copy Fees	$ 551,423	$ 535,046	$ 508,789	$ 500,765	$ 603,132	$ 35,070	$ 630,000	$ 630,000	5.57%	
34110 - Tax Redemption Fees	$ 85,158	$ 108,072	$ 118,537	$ 112,518	$ 120,658	$ 16,074	$ 148,000	$ 148,000	10.86%	
34120 - Election Fees	$ 69,540	$ 57,344	$ 399,831	$ 113,944	$ 216,646	$ 16	$ 160,000	$ 160,000	0.01%	
34130 - Tax Extension Fees	$ 23,355	$ 25,110	$ 27,341	$ 27,997	$ 21,839	$ 9,005	$ 42,000	$ 42,000	21.44%	
35900 - Miscellaneous Fees	$ 28,824	$ 28,792	$ 30,334	$ 41,632	$ 56,238	$ 1,137	$ 84,000	$ 84,000	1.35%	
Reimbursements	**$ 13,890**	**$ 20,164**	**$ 18,144**	**$ 16,726**	**$ 30,303**	**$ -**	**$ 113,840**	**$ 113,840**	**0.00%**	
37580 - Death Surcharge Reimbursement	$ 13,890	$ 20,164	$ 18,144	$ 16,726	$ 30,303	$ -	$ 32,000	$ 32,000	0.00%	
37583 - Illinois State Board of Elections - Election Judge Reimbursement	$ -	$ -	$ -	$ -	$ -	$ -	$ 78,840	$ 78,840	0.00%	
37900 - Miscellaneous Reimbursement	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,000	$ 3,000	0.00%	
Grants	**$ 557,183**	**$ 341,106**	**$ -**	**$ 549,473**	**$ 122,083**	**$ -**	**$ 600,000**	**$ 600,000**	**0.00%**	
32270 - Help America Vote Act (HAVA) Grant	$ 63,583	$ 58,267	$ -	$ 156,275	$ 122,083	$ -	$ -	$ -	0.00%	
32745 - Tech & Civic Life Grant	$ 328,655	$ -	$ -	$ 393,198	$ -	$ -	$ 350,000	$ 350,000	0.00%	
33690 - Illinois Voter Registration State (IVRS) Grant	$ 164,945	$ 282,839	$ -	$ -	$ -	$ -	$ 250,000	$ 250,000	0.00%	
Interest Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ 15,876**	**$ 7,016**	**$ -**	**$ -**	**0.00%**	
38030 - Investment Income- Other Depts	$ -	$ -	$ -	$ -	$ 15,876	$ 7,016	$ -	$ -	0.00%	
Licenses and Permits	**$ 79,083**	**$ 89,937**	**$ 87,858**	**$ 91,908**	**$ 92,961**	**$ 4,860**	**$ 81,400**	**$ 81,400**	**5.97%**	
31010 - Marriage Licenses	$ 78,867	$ 89,802	$ 87,669	$ 91,746	$ 92,610	$ 4,860	$ 81,000	$ 81,000	6.00%	
31020 - Civil Union Licenses	$ 216	$ 135	$ 189	$ 162	$ 351	$ -	$ 400	$ 400	0.00%	
Other	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,000**	**$ 1,000**	**0.00%**	
38900 - Miscellaneous Other	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000	0.00%	
160 Vital Records Automation	**$ 206,308**	**$ 192,095**	**$ 199,703**	**$ 206,429**	**$ 232,679**	**$ 12,545**	**$ 229,180**	**$ 229,180**	**5.47%**	
Revenue	***$ 206,308***	***$ 192,095***	***$ 199,703***	***$ 206,429***	***$ 232,679***	***$ 12,545***	***$ 229,180***	***$ 229,180***	***5.47%***	
Charges for Services	**$ 198,427**	**$ 196,063**	**$ 184,460**	**$ 181,407**	**$ 209,053**	**$ 12,545**	**$ 220,000**	**$ 220,000**	**5.70%**	
34100 - Certified Copy Fees	$ 198,427	$ 196,063	$ 184,460	$ 181,407	$ 209,053	$ 12,545	$ 220,000	$ 220,000	5.70%	
Interest Revenue	**$ (19)**	**$ (3,967)**	**$ 15,243**	**$ 25,022**	**$ 23,626**	**$ -**	**$ 9,180**	**$ 9,180**	**0.00%**	
38000 - Investment Income	$ (19)	$ (3,967)	$ 15,243	$ 25,022	$ 23,626	$ -	$ 9,180	$ 9,180	0.00%	
Other	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	
39900 - Fund Balance Utilization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
Transfers In	**$ 7,900**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	
39000 - Transfer From Other Funds	$ 7,900	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
161 Election Equipment Fund	**$ 1,511**	**$ (5,218)**	**$ 40,077**	**$ 20,396**	**$ 18,014**	**$ -**	**$ 22,597**	**$ 22,597**	**0.00%**	
Revenue	***$ 1,511***	***$ (5,218)***	***$ 40,077***	***$ 20,396***	***$ 18,014***	***$ -***	***$ 22,597***	***$ 22,597***	***0.00%***	
Grants	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	
32335 - CARES ACT - Elections	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
32745 - Tech & Civic Life Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
Interest Revenue	**$ 1,511**	**$ (10,818)**	**$ 40,077**	**$ 20,396**	**$ 18,014**	**$ -**	**$ 22,597**	**$ 22,597**	**0.00%**	
38000 - Investment Income	$ 1,511	$ (10,818)	$ 40,077	$ 20,396	$ 18,014	$ -	$ 22,597	$ 22,597	0.00%	
Other	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	
39900 - Fund Balance Utilization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
Transfers In	**$ -**	**$ 5,600**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	
39000 - Transfer From Other Funds	$ -	$ 5,600	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
Grand Total	**$ 1,744,858**	**$ 1,588,604**	**$ 1,658,809**	**$ 1,923,943**	**$ 1,848,282**	**$ 101,065**	**$ 2,504,817**	**$ 2,504,817**	**4.03%**	

Committee Expense Budget Report - by Account Detail

Through December 31, 2025 (8.3% YTD, 7.69% Payroll Expense through Pay Period Ending 12/20/2025)

***2021, 2022, 2023, 2024, 2025 DRAFT** and 2026 Actual Fiscal Year**

Department / Fund / Account Classification	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount*	2024 Actual Amount*	2025 Actual Amount DRAFT**	2026 Actual Amount	2026 Amended Budget	2026 Adopted Budget	2026 YTD% Actual/Amended Budget	2021 - 2026 Trend
190 County Clerk	**$ 3,387,436**	**$ 4,747,718**	**$ 3,308,150**	**$ 5,178,740**	**$ 5,592,666**	**$ 198,871**	**$ 6,130,553**	**$ 6,130,553**	**3.24%**	
001 General Fund	**$ 3,290,213**	**$ 4,071,377**	**$ 3,206,085**	**$ 5,062,179**	**$ 5,486,786**	**$ 192,961**	**$ 5,878,776**	**$ 5,878,776**	**3.28%**	
Expenses	***$ 3,290,213***	***$ 4,071,377***	***$ 3,206,085***	***$ 5,062,179***	***$ 5,486,786***	***$ 192,961***	***$ 5,878,776***	***$ 5,878,776***	***3.28%***	
Personnel Services- Salaries & Wages	**$ 2,172,156**	**$ 2,554,647**	**$ 2,248,912**	**$ 3,189,741**	**$ 2,668,399**	**$ 127,736**	**$ 3,657,165**	**$ 3,657,165**	**3.49%**	
40000 - Salaries and Wages	$ 2,146,107	$ 2,469,847	$ 2,199,074	$ 3,034,011	$ 2,607,187	$ 126,310	$ 3,505,165	$ 3,505,165	3.60%	
40002 - Non-Union Wage Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
40003 - Cost of Living Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
40009 - Salaries and Wages Subsidy	$ (26,273)	$ (13,803)	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
40200 - Overtime Salaries	$ 52,322	$ 98,603	$ 49,838	$ 155,729	$ 61,212	$ 1,426	$ 152,000	$ 152,000	0.94%	
Personnel Services- Employee Benefits	**$ 266,822**	**$ 285,620**	**$ 292,782**	**$ 305,917**	**$ (6)**	**$ -**	**$ 749,697**	**$ 749,697**	**0.00%**	
45000 - Healthcare Contribution	$ 260,285	$ 278,045	$ 283,616	$ 296,709	$ -	$ -	$ 315,927	$ 315,927	0.00%	
45009 - Healthcare Subsidy	$ (3,210)	$ (1,761)	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
45010 - Dental Contribution	$ 9,831	$ 9,378	$ 9,166	$ 9,208	$ -	$ -	$ 9,634	$ 9,634	0.00%	
45019 - Dental Subsidy	$ (84)	$ (42)	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
45100 - FICA/SS Contribution	$ -	$ -	$ -	$ -	$ (6)	$ -	$ 213,773	$ 213,773	0.00%	
45200 - IMRF Contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ 147,069	$ 147,069	0.00%	
53010 - Workers Compensation	$ -	$ -	$ -	$ -	$ -	$ -	$ 63,294	$ 63,294	0.00%	
Contractual Services	**$ 356,702**	**$ 955,593**	**$ 492,775**	**$ 899,365**	**$ 1,528,468**	**$ 56,961**	**$ 1,113,811**	**$ 1,113,811**	**5.11%**	
50100 - Election Judges and Workers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
50110 - Election Services	$ 7,207	$ 84,854	$ 9,864	$ 27,193	$ 42,519	$ -	$ 40,000	$ 40,000	0.00%	
50340 - Software Licensing Cost	$ 167,165	$ 274,338	$ 271,296	$ 422,823	$ 1,003,527	$ 27,041	$ 430,000	$ 430,000	6.29%	
50350 - Notary Services	$ 20	$ 45	$ 90	$ -	$ 84	$ -	$ 60	$ 60	0.00%	
50480 - Security Services	$ 22,704	$ 50,421	$ 14,068	$ 20,672	$ 7,281	$ 657	$ 35,000	$ 35,000	1.88%	
52110 - Repairs and Maint- Buildings	$ -	$ -	$ -	$ -	$ 308	$ 650	$ -	$ -	0.00%	
52130 - Repairs and Maint- Computers	$ -	$ -	$ -	$ -	$ -	$ -	$ 1	$ 1	0.00%	
52140 - Repairs and Maint- Copiers	$ 2,129	$ 4,328	$ 3,708	$ 10,860	$ 6,725	$ -	$ 12,000	$ 12,000	0.00%	
52170 - Polling Place Rental	$ 14,080	$ 16,640	$ 9,840	$ 17,200	$ 11,120	$ -	$ 25,000	$ 25,000	0.00%	
52190 - Equipment Rental	$ 56,628	$ 110,319	$ 46,047	$ 160,338	$ 89,873	$ -	$ 180,000	$ 180,000	0.00%	
52230 - Repairs and Maint- Vehicles	$ 304	$ 725	$ 1,639	$ 6,217	$ 5,935	$ -	$ 7,000	$ 7,000	0.00%	
52300 - Repairs and Maintenance- Voting System Equipment	$ 20,000	$ 47,120	$ 23,328	$ 7,000	$ 400	$ -	$ 15,000	$ 15,000	0.00%	
53040 - General Advertising	$ 5,966	$ 389	$ -	$ 71	$ 283	$ -	$ 1,000	$ 1,000	0.00%	
53060 - General Printing	$ 7,311	$ 42,072	$ 21,867	$ 42,131	$ 33,059	$ -	$ 50,500	$ 50,500	0.00%	
53070 - Legal Printing	$ 30,437	$ 303,248	$ 65,097	$ 156,444	$ 230,582	$ 19,622	$ 213,000	$ 213,000	9.21%	
53100 - Conferences and Meetings	$ 14,355	$ 5,977	$ 13,806	$ 10,325	$ 13,086	$ 350	$ 13,500	$ 13,500	2.59%	
53110 - Employee Training	$ 398	$ 149	$ -	$ 29	$ -	$ -	$ 750	$ 750	0.00%	
53120 - Employee Mileage Expense	$ 5,149	$ 14,019	$ 9,277	$ 15,811	$ 9,529	$ 98	$ 18,000	$ 18,000	0.55%	
53130 - General Association Dues	$ 2,850	$ 950	$ 2,850	$ 2,250	$ 1,440	$ 425	$ 3,000	$ 3,000	14.17%	
55000 - Miscellaneous Contractual Exp	$ -	$ -	$ -	$ -	$ 72,718	$ 8,118	$ 70,000	$ 70,000	11.60%	
Commodities	**$ 494,533**	**$ 275,518**	**$ 171,615**	**$ 973,074**	**$ 1,289,925**	**$ 8,265**	**$ 1,107,800**	**$ 1,107,800**	**0.75%**	
60000 - Office Supplies	$ 10,471	$ 7,085	$ 10,672	$ 28,398	$ 9,756	$ 647	$ 24,000	$ 24,000	2.69%	
60010 - Operating Supplies	$ 54,322	$ 129,991	$ 96,618	$ 87,873	$ 106,736	$ 7,040	$ 115,000	$ 115,000	6.12%	
60020 - Computer Related Supplies	$ 12,263	$ 21,158	$ 9,674	$ 16,404	$ 12,581	$ 218	$ 18,000	$ 18,000	1.21%	
60040 - Postage	$ -	$ -	$ -	$ 196,777	$ 282,121	$ -	$ 300,000	$ 300,000	0.00%	
60050 - Books and Subscriptions	$ 1,927	$ 930	$ 3,128	$ 874	$ 1,081	$ 360	$ 800	$ 800	45.00%	
60265 - Public Health Commodities - Coronavirus	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
60320 - Voting Systems and Accessories	$ 415,549	$ 116,353	$ 51,523	$ 642,747	$ 877,649	$ -	$ 650,000	$ 650,000	0.00%	

Committee Expense Budget Report - by Account Detail

Through December 31, 2025 (8.3% YTD, 7.69% Payroll Expense through Pay Period Ending 12/20/2025)

***2021, 2022, 2023, 2024, 2025 DRAFT** and 2026 Actual Fiscal Year**

Department / Fund / Account Classification	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount*	2024 Actual Amount*	2025 Actual Amount DRAFT**	2026 Actual Amount	2026 Amended Budget	2026 Adopted Budget	2026 YTD% Actual/Amended Budget	2021 - 2026 Trend
Services	**$ -**	**$ -**	**$ -**	**$ (305,917)**	**$ -**	**$ -**	**$ (749,697)**	**$ (749,697)**	**0.00%**	
45005 - Healthcare Contribution Contra Account	$ -	$ -	$ -	$ (296,709)	$ -	$ -	$ (315,927)	$ (315,927)	0.00%	
45015 - Dental Insurance Contra Account	$ -	$ -	$ -	$ (9,208)	$ -	$ -	$ (9,634)	$ (9,634)	0.00%	
45105 - FICA/SS Contribution Contra Account	$ -	$ -	$ -	$ -	$ -	$ -	$ (213,773)	$ (213,773)	0.00%	
45205 - IMRF Contribution Contra Account	$ -	$ -	$ -	$ -	$ -	$ -	$ (147,069)	$ (147,069)	0.00%	
53015 - Worker's Comp Contra Account	$ -	$ -	$ -	$ -	$ -	$ -	$ (63,294)	$ (63,294)	0.00%	
160 Vital Records Automation	**$ 97,223**	**$ 177,141**	**$ 102,066**	**$ 116,560**	**$ 105,880**	**$ 5,910**	**$ 229,180**	**$ 229,180**	**2.58%**	
Expenses	***$ 97,223***	***$ 177,141***	***$ 102,066***	***$ 116,560***	***$ 105,880***	***$ 5,910***	***$ 229,180***	***$ 229,180***	***2.58%***	
Personnel Services- Salaries & Wages	**$ 41,363**	**$ 43,966**	**$ 42,564**	**$ 69,976**	**$ 39,449**	**$ 2,263**	**$ 35,621**	**$ 35,621**	**6.35%**	
40000 - Salaries and Wages	$ 41,348	$ 43,916	$ 42,411	$ 69,970	$ 39,391	$ 2,263	$ 35,621	$ 35,621	6.35%	
40002 - Non-Union Wage Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
40003 - Cost of Living Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
40200 - Overtime Salaries	$ 15	$ 50	$ 153	$ 6	$ 58	$ -	$ -	$ -	0.00%	
Personnel Services- Employee Benefits	**$ 11,194**	**$ 11,199**	**$ 6,492**	**$ 8,418**	**$ 8,742**	**$ 518**	**$ 8,097**	**$ 8,097**	**6.39%**	
45000 - Healthcare Contribution	$ 3,410	$ 3,759	$ 690	$ 192	$ 2,956	$ 201	$ 2,474	$ 2,474	8.13%	
45010 - Dental Contribution	$ 133	$ 133	$ 117	$ 80	$ 80	$ 16	$ 56	$ 56	28.71%	
45100 - FICA/SS Contribution	$ 3,113	$ 3,268	$ 3,191	$ 5,299	$ 2,928	$ 166	$ 2,728	$ 2,728	6.09%	
45200 - IMRF Contribution	$ 3,383	$ 2,899	$ 2,156	$ 2,045	$ 2,084	$ 134	$ 2,222	$ 2,222	6.04%	
53010 - Workers Compensation	$ 1,155	$ 1,140	$ 339	$ 803	$ 695	$ -	$ 617	$ 617	0.00%	
Contractual Services	**$ 15,088**	**$ 16,274**	**$ 20,433**	**$ 6,310**	**$ 9,662**	**$ -**	**$ 31,551**	**$ 31,551**	**0.00%**	
52130 - Repairs and Maint- Computers	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000	0.00%	
52140 - Repairs and Maint- Copiers	$ 279	$ 669	$ 63	$ -	$ 1,617	$ -	$ 3,200	$ 3,200	0.00%	
52240 - Repairs and Maint- Office Equip	$ 950	$ 999	$ 5,735	$ 1,345	$ -	$ -	$ 2,000	$ 2,000	0.00%	
53000 - Liability Insurance	$ 737	$ 944	$ 446	$ 1,166	$ 1,489	$ -	$ 1,329	$ 1,329	0.00%	
53020 - Unemployment Claims	$ 24	$ 29	$ 7	$ 19	$ 21	$ -	$ 22	$ 22	0.00%	
53060 - General Printing	$ 13,098	$ 13,633	$ 14,182	$ 3,780	$ 6,535	$ -	$ 20,000	$ 20,000	0.00%	
53100 - Conferences and Meetings	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,000	$ 3,000	0.00%	
53110 - Employee Training	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000	0.00%	
Commodities	**$ 124**	**$ -**	**$ 134**	**$ 335**	**$ 7,336**	**$ -**	**$ 17,045**	**$ 17,045**	**0.00%**	
60010 - Operating Supplies	$ 124	$ -	$ 134	$ 335	$ 7,336	$ -	$ 15,000	$ 15,000	0.00%	
60020 - Computer Related Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,045	$ 2,045	0.00%	
Capital	**$ 29,454**	**$ 29,822**	**$ 30,927**	**$ 30,927**	**$ 38,659**	**$ -**	**$ 46,927**	**$ 46,927**	**0.00%**	
70020 - Computer Software- Capital	$ 29,454	$ 29,822	$ 30,927	$ 30,927	$ 38,659	$ -	$ 46,927	$ 46,927	0.00%	
Contingency and Other	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 86,810**	**$ 86,810**	**0.00%**	
89000 - Addition to Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ 86,810	$ 86,810	0.00%	
Transfers Out	**$ -**	**$ 75,880**	**$ 1,515**	**$ 594**	**$ 2,032**	**$ 3,129**	**$ 3,129**	**$ 3,129**	**100.00%**	
99000 - Transfer To Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
99001 - Transfer to General Fund 001	$ -	$ 66,586	$ 1,515	$ 594	$ 2,032	$ 3,129	$ 3,129	$ 3,129	100.00%	
99110 - Transfer to Illinois Municipal Retirement Fund 110	$ -	$ 4,350	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
99111 - Transfer to FICA/Social Security Fund 111	$ -	$ 4,944	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
161 Election Equipment Fund	**$ -**	**$ 499,200**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 22,597**	**$ 22,597**	**0.00%**	
Expenses	***$ -***	***$ 499,200***	***$ -***	***$ -***	***$ -***	***$ -***	***$ 22,597***	***$ 22,597***	***0.00%***	
Commodities	**$ -**	**$ 499,200**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	
60320 - Voting Systems and Accessories	$ -	$ 499,200	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
Contingency and Other	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 22,597**	**$ 22,597**	**0.00%**	

Committee Expense Budget Report - by Account Detail

Through December 31, 2025 (8.3% YTD, 7.69% Payroll Expense through Pay Period Ending 12/20/2025)

***2021, 2022, 2023, 2024, 2025 DRAFT** and 2026 Actual Fiscal Year**

Department / Fund / Account Classification	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount*	2024 Actual Amount*	2025 Actual Amount DRAFT**	2026 Actual Amount	2026 Amended Budget	2026 Adopted Budget	2026 YTD% Actual/Amended Budget	2021 - 2026 Trend
89000 - Addition to Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ 22,597	$ 22,597	0.00%	
Grand Total	**$ 3,387,436**	**$ 4,747,718**	**$ 3,308,150**	**$ 5,178,740**	**$ 5,592,666**	**$ 198,871**	**$ 6,130,553**	**$ 6,130,553**	**3.24%**	

Committee Revenue Budget Report - by Account Detail

Through December 31, 2025 (8.3% YTD)

***2021, 2022, 2023, 2024, 2025 DRAFT** and 2026 Actual Fiscal Year**

Department / Fund / Account Classification	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount*	2024 Actual Amount*	2025 Actual Amount DRAFT**	2026 Actual Amount	2026 Amended Budget	2026 Adopted Budget	2026 YTD% Actual/Amended Budget	2021 - 2026 Trend
210 Recorder	**$ 6,076,631**	**$ 4,754,672**	**$ 3,493,824**	**$ 3,778,497**	**$ 4,206,760**	**$ 385,162**	**$ 4,147,097**	**$ 4,147,097**	**9.29%**	
001 General Fund	**$ 4,957,488**	**$ 4,039,651**	**$ 2,913,529**	**$ 3,177,777**	**$ 3,579,786**	**$ 329,144**	**$ 3,181,040**	**$ 3,181,040**	**10.35%**	
Revenue	***$ 4,957,488***	***$ 4,039,651***	***$ 2,913,529***	***$ 3,177,777***	***$ 3,579,786***	***$ 329,144***	***$ 3,181,040***	***$ 3,181,040***	***10.35%***	
Charges for Services	**$ 4,957,422**	**$ 4,039,599**	**$ 2,913,489**	**$ 3,177,745**	**$ 3,579,741**	**$ 329,140**	**$ 3,181,000**	**$ 3,181,000**	**10.35%**	
34140 - Financing Statement Fees	$ 13,170	$ 14,960	$ 15,220	$ 19,565	$ 19,560	$ 1,370	$ 20,000	$ 20,000	6.85%	
34150 - Recording Fees	$ 2,194,296	$ 1,428,974	$ 1,006,604	$ 1,050,115	$ 1,132,976	$ 109,343	$ 1,050,000	$ 1,050,000	10.41%	
34160 - Certified Record Copy Fees	$ 12,736	$ 11,567	$ 9,950	$ 11,433	$ 10,761	$ 645	$ 11,000	$ 11,000	5.86%	
34170 - Revenue Tax Stamp Fees	$ 2,737,220	$ 2,584,098	$ 1,881,714	$ 2,096,632	$ 2,416,445	$ 217,782	$ 2,100,000	$ 2,100,000	10.37%	
Interest Revenue	**$ 66**	**$ 51**	**$ 40**	**$ 32**	**$ 45**	**$ 3**	**$ 40**	**$ 40**	**8.63%**	
38000 - Investment Income	$ 66	$ 51	$ 40	$ 32	$ 45	$ 3	$ 40	$ 40	8.63%	
170 Recorder's Automation	**$ 1,119,143**	**$ 715,021**	**$ 580,295**	**$ 600,721**	**$ 626,974**	**$ 56,018**	**$ 966,057**	**$ 966,057**	**5.80%**	
Revenue	***$ 1,119,143***	***$ 715,021***	***$ 580,295***	***$ 600,721***	***$ 626,974***	***$ 56,018***	***$ 966,057***	***$ 966,057***	***5.80%***	
Charges for Services	**$ 1,119,960**	**$ 731,118**	**$ 519,816**	**$ 543,558**	**$ 587,434**	**$ 56,018**	**$ 544,000**	**$ 544,000**	**10.30%**	
34150 - Recording Fees	$ 1,022,139	$ 667,146	$ 474,283	$ 495,958	$ 535,918	$ 51,116	$ 496,000	$ 496,000	10.31%	
34180 - GIS Fees	$ 97,821	$ 63,972	$ 45,533	$ 47,600	$ 51,516	$ 4,902	$ 48,000	$ 48,000	10.21%	
Reimbursements	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	
37900 - Miscellaneous Reimbursement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
Interest Revenue	**$ (816)**	**$ (16,097)**	**$ 60,479**	**$ 57,163**	**$ 39,540**	**$ -**	**$ 34,601**	**$ 34,601**	**0.00%**	
38000 - Investment Income	$ (816)	$ (16,097)	$ 60,479	$ 57,163	$ 39,540	$ -	$ 34,601	$ 34,601	0.00%	
Other	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 387,456**	**$ 387,456**	**0.00%**	
39900 - Fund Balance Utilization	$ -	$ -	$ -	$ -	$ -	$ -	$ 387,456	$ 387,456	0.00%	
Grand Total	**$ 6,076,631**	**$ 4,754,672**	**$ 3,493,824**	**$ 3,778,497**	**$ 4,206,760**	**$ 385,162**	**$ 4,147,097**	**$ 4,147,097**	**9.29%**	

Committee Expense Budget Report - by Account Detail

Through December 31, 2025 (8.3% YTD, 7.69% Payroll Expense through Pay Period Ending 12/20/2025)

***2021, 2022, 2023, 2024, 2025 DRAFT** and 2026 Actual Fiscal Year**

Department / Fund / Account Classification	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount*	2024 Actual Amount*	2025 Actual Amount DRAFT**	2026 Actual Amount	2026 Amended Budget	2026 Adopted Budget	2026 YTD% Actual/Amended Budget	2021 - 2026 Trend
210 Recorder	**$ 1,426,756**	**$ 1,826,433**	**$ 1,479,013**	**$ 1,266,352**	**$ 1,292,737**	**$ 432,615**	**$ 1,678,460**	**$ 1,678,460**	**25.77%**	
001 General Fund	**$ 665,132**	**$ 665,768**	**$ 729,282**	**$ 618,282**	**$ 683,402**	**$ 39,682**	**$ 712,403**	**$ 712,403**	**5.57%**	
Expenses	***$ 665,132***	***$ 665,768***	***$ 729,282***	***$ 618,282***	***$ 683,402***	***$ 39,682***	***$ 712,403***	***$ 712,403***	***5.57%***	
Personnel Services- Salaries & Wages	**$ 560,670**	**$ 555,114**	**$ 599,112**	**$ 616,146**	**$ 673,560**	**$ 38,480**	**$ 698,568**	**$ 698,568**	**5.51%**	
40000 - Salaries and Wages	$ 560,670	$ 555,114	$ 599,112	$ 616,146	$ 673,560	$ 38,480	$ 698,568	$ 698,568	5.51%	
40002 - Non-Union Wage Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
40003 - Cost of Living Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
Personnel Services- Employee Benefits	**$ 101,389**	**$ 107,679**	**$ 127,575**	**$ 120,008**	**$ -**	**$ -**	**$ 258,740**	**$ 258,740**	**0.00%**	
45000 - Healthcare Contribution	$ 97,523	$ 103,987	$ 123,518	$ 116,077	$ -	$ -	$ 142,838	$ 142,838	0.00%	
45010 - Dental Contribution	$ 3,866	$ 3,692	$ 4,057	$ 3,931	$ -	$ -	$ 4,666	$ 4,666	0.00%	
45100 - FICA/SS Contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ 53,453	$ 53,453	0.00%	
45200 - IMRF Contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ 45,692	$ 45,692	0.00%	
53010 - Workers Compensation	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,091	$ 12,091	0.00%	
Contractual Services	**$ 1,329**	**$ 1,358**	**$ 1,407**	**$ 954**	**$ 1,651**	**$ 1,157**	**$ 5,165**	**$ 5,165**	**22.40%**	
52140 - Repairs and Maint- Copiers	$ -	$ -	$ -	$ -	$ 3	$ -	$ 200	$ 200	0.00%	
53100 - Conferences and Meetings	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,500	$ 2,500	0.00%	
53120 - Employee Mileage Expense	$ 379	$ 408	$ 457	$ 854	$ 483	$ 42	$ 1,000	$ 1,000	4.20%	
53130 - General Association Dues	$ 950	$ 950	$ 950	$ 100	$ 1,165	$ 1,115	$ 1,465	$ 1,465	76.11%	
Commodities	**$ 1,744**	**$ 1,617**	**$ 1,188**	**$ 1,182**	**$ 8,190**	**$ 45**	**$ 8,670**	**$ 8,670**	**0.52%**	
60000 - Office Supplies	$ 1,744	$ 1,617	$ 1,188	$ 1,182	$ 1,481	$ 45	$ 2,070	$ 2,070	2.17%	
60010 - Operating Supplies	$ -	$ -	$ -	$ -	$ 109	$ -	$ -	$ -	0.00%	
60055 - Office Equipment - Non Capital	$ -	$ -	$ -	$ -	$ 6,600	$ -	$ 6,600	$ 6,600	0.00%	
Services	**$ -**	**$ -**	**$ -**	**$ (120,008)**	**$ -**	**$ -**	**$ (258,740)**	**$ (258,740)**	**0.00%**	
45005 - Healthcare Contribution Contra Account	$ -	$ -	$ -	$ (116,077)	$ -	$ -	$ (142,838)	$ (142,838)	0.00%	
45015 - Dental Insurance Contra Account	$ -	$ -	$ -	$ (3,931)	$ -	$ -	$ (4,666)	$ (4,666)	0.00%	
45105 - FICA/SS Contribution Contra Account	$ -	$ -	$ -	$ -	$ -	$ -	$ (53,453)	$ (53,453)	0.00%	
45205 - IMRF Contribution Contra Account	$ -	$ -	$ -	$ -	$ -	$ -	$ (45,692)	$ (45,692)	0.00%	
53015 - Worker's Comp Contra Account	$ -	$ -	$ -	$ -	$ -	$ -	$ (12,091)	$ (12,091)	0.00%	
170 Recorder's Automation	**$ 761,624**	**$ 1,160,665**	**$ 749,730**	**$ 648,070**	**$ 609,335**	**$ 392,933**	**$ 966,057**	**$ 966,057**	**40.67%**	
Expenses	***$ 761,624***	***$ 1,160,665***	***$ 749,730***	***$ 648,070***	***$ 609,335***	***$ 392,933***	***$ 966,057***	***$ 966,057***	***40.67%***	
Personnel Services- Salaries & Wages	**$ 155,244**	**$ 131,099**	**$ 112,890**	**$ 116,601**	**$ 124,661**	**$ 7,120**	**$ 180,390**	**$ 180,390**	**3.95%**	
40000 - Salaries and Wages	$ 155,244	$ 131,099	$ 112,890	$ 116,601	$ 124,661	$ 7,120	$ 180,390	$ 180,390	3.95%	
40002 - Non-Union Wage Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
40003 - Cost of Living Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
Personnel Services- Employee Benefits	**$ 59,906**	**$ 45,276**	**$ 32,322**	**$ 30,948**	**$ 33,070**	**$ 2,105**	**$ 63,979**	**$ 63,979**	**3.29%**	
45000 - Healthcare Contribution	$ 27,993	$ 20,219	$ 12,603	$ 12,967	$ 13,660	$ 1,116	$ 34,123	$ 34,123	3.27%	
45010 - Dental Contribution	$ 1,050	$ 689	$ 384	$ 412	$ 413	$ 34	$ 1,132	$ 1,132	3.04%	
45100 - FICA/SS Contribution	$ 11,431	$ 9,689	$ 8,424	$ 8,696	$ 9,303	$ 528	$ 13,803	$ 13,803	3.83%	
45200 - IMRF Contribution	$ 13,108	$ 8,617	$ 5,710	$ 5,229	$ 6,620	$ 427	$ 11,799	$ 11,799	3.61%	
53010 - Workers Compensation	$ 6,324	$ 6,061	$ 5,200	$ 3,643	$ 3,074	$ -	$ 3,122	$ 3,122	0.00%	
Contractual Services	**$ 404,926**	**$ 462,417**	**$ 393,103**	**$ 464,916**	**$ 423,141**	**$ 383,709**	**$ 517,488**	**$ 517,488**	**74.15%**	
50150 - Contractual/Consulting Services	$ 398,426	$ 454,931	$ 383,659	$ 455,183	$ 414,033	$ 383,709	$ 493,000	$ 493,000	77.83%	
52130 - Repairs and Maint- Computers	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,000	$ 4,000	0.00%	
52140 - Repairs and Maint- Copiers	$ 2,340	$ 2,312	$ 2,511	$ 2,533	$ 2,429	$ -	$ 6,150	$ 6,150	0.00%	
53000 - Liability Insurance	$ 4,032	$ 5,022	$ 6,839	$ 5,294	$ 6,590	$ -	$ 6,729	$ 6,729	0.00%	
53020 - Unemployment Claims	$ 128	$ 152	$ 94	$ 86	$ 89	$ -	$ 109	$ 109	0.00%	

Committee Expense Budget Report - by Account Detail

Through December 31, 2025 (8.3% YTD, 7.69% Payroll Expense through Pay Period Ending 12/20/2025)

***2021, 2022, 2023, 2024, 2025 DRAFT** and 2026 Actual Fiscal Year**

Department / Fund / Account Classification	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount*	2024 Actual Amount*	2025 Actual Amount DRAFT**	2026 Actual Amount	2026 Amended Budget	2026 Adopted Budget	2026 YTD% Actual/Amended Budget	2021 - 2026 Trend
53090 - Film Conversion/Book Binding	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000	0.00%	
53100 - Conferences and Meetings	$ -	$ -	$ -	$ 1,820	$ -	$ -	$ 500	$ 500	0.00%	
53110 - Employee Training	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,000	$ 2,000	0.00%	
Commodities	**$ 20,297**	**$ 29,585**	**$ 26,200**	**$ 35,605**	**$ 28,463**	**$ -**	**$ 204,200**	**$ 204,200**	**0.00%**	
60000 - Office Supplies	$ -	$ -	$ -	$ -	$ 242	$ -	$ 4,000	$ 4,000	0.00%	
60010 - Operating Supplies	$ 4,367	$ 4,319	$ 4,394	$ 4,481	$ 4,604	$ -	$ 8,000	$ 8,000	0.00%	
60020 - Computer Related Supplies	$ 15,448	$ 24,085	$ 21,278	$ 29,902	$ 22,331	$ -	$ 190,500	$ 190,500	0.00%	
60050 - Books and Subscriptions	$ -	$ 675	$ -	$ 670	$ 710	$ -	$ 800	$ 800	0.00%	
60265 - Public Health Commodities - Coronavirus	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
64000 - Telephone	$ 482	$ 506	$ 528	$ 552	$ 576	$ -	$ 900	$ 900	0.00%	
Capital	**$ 121,250**	**$ 492,289**	**$ 185,216**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	
70020 - Computer Software- Capital	$ 121,250	$ 480,294	$ 185,216	$ -	$ -	$ -	$ -	$ -	0.00%	
70050 - Printers	$ -	$ 11,995	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
Grand Total	**$ 1,426,756**	**$ 1,826,433**	**$ 1,479,013**	**$ 1,266,352**	**$ 1,292,737**	**$ 432,615**	**$ 1,678,460**	**$ 1,678,460**	**25.77%**	

Committee Expense Budget Report - by Account Detail

Through December 31, 2025 (8.3% YTD, 7.69% Payroll Expense through Pay Period Ending 12/20/2025)

***2021, 2022, 2023, 2024, 2025 DRAFT** and 2026 Actual Fiscal Year**

Department / Fund / Account Classification	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount*	2024 Actual Amount*	2025 Actual Amount DRAFT**	2026 Actual Amount	2026 Amended Budget	2026 Adopted Budget	2026 YTD% Actual/Amended Budget	2021 - 2026 Trend
230 Regional Office of Education	**$ 320,825**	**$ 411,252**	**$ 438,858**	**$ 376,276**	**$ 412,507**	**$ 20,377**	**$ 398,262**	**$ 367,416**	**5.12%**	
001 General Fund	**$ 320,825**	**$ 411,252**	**$ 438,858**	**$ 376,276**	**$ 412,507**	**$ 20,377**	**$ 398,262**	**$ 367,416**	**5.12%**	
Expenses	***$ 320,825***	***$ 411,252***	***$ 438,858***	***$ 376,276***	***$ 412,507***	***$ 20,377***	***$ 398,262***	***$ 367,416***	***5.12%***	
Personnel Services- Salaries & Wages	**$ 263,893**	**$ 337,158**	**$ 362,305**	**$ 376,276**	**$ 412,507**	**$ 20,377**	**$ 398,262**	**$ -**	**5.12%**	
40000 - Salaries and Wages	$ 263,893	$ 337,158	$ 362,305	$ 376,276	$ 412,507	$ 20,377	$ 398,262	$ -	5.12%	
40002 - Non-Union Wage Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
40003 - Cost of Living Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
Personnel Services- Employee Benefits	**$ 56,932**	**$ 74,094**	**$ 76,553**	**$ 80,480**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	
45000 - Healthcare Contribution	$ 56,391	$ 73,225	$ 75,844	$ 79,389	$ -	$ -	$ -	$ -	0.00%	
45010 - Dental Contribution	$ 541	$ 870	$ 709	$ 1,091	$ -	$ -	$ -	$ -	0.00%	
45100 - FICA/SS Contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
45200 - IMRF Contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
53010 - Workers Compensation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
Contractual Services	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	
50150 - Contractual/Consulting Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
Services	**$ -**	**$ -**	**$ -**	**$ (80,480)**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	
45005 - Healthcare Contribution Contra Account	$ -	$ -	$ -	$ (79,389)	$ -	$ -	$ -	$ -	0.00%	
45015 - Dental Insurance Contra Account	$ -	$ -	$ -	$ (1,091)	$ -	$ -	$ -	$ -	0.00%	
45105 - FICA/SS Contribution Contra Account	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
45205 - IMRF Contribution Contra Account	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
53015 - Worker's Comp Contra Account	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
Contingency and Other	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 367,416**	**0.00%**	
85000 - Allowance for Budget Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 367,416	0.00%	
Grand Total	**$ 320,825**	**$ 411,252**	**$ 438,858**	**$ 376,276**	**$ 412,507**	**$ 20,377**	**$ 398,262**	**$ 367,416**	**5.12%**	

Committee Revenue Budget Report - by Account Detail

Through December 31, 2025 (8.3% YTD)

***2021, 2022, 2023, 2024, 2025 DRAFT** and 2026 Actual Fiscal Year**

Department / Fund / Account Classification	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount*	2024 Actual Amount*	2025 Actual Amount DRAFT**	2026 Actual Amount	2026 Amended Budget	2026 Adopted Budget	2026 YTD% Actual/Amended Budget	2021 - 2026 Trend
660 Veterans' Commission	**$ 315,272**	**$ 296,000**	**$ 496,520**	**$ 574,817**	**$ 588,115**	**$ -**	**$ 713,191**	**$ 713,191**	**0.00%**	
380 Veterans' Commission	**$ 315,272**	**$ 296,000**	**$ 496,520**	**$ 574,817**	**$ 588,115**	**$ -**	**$ 713,191**	**$ 713,191**	**0.00%**	
Revenue	***$ 315,272***	***$ 296,000***	***$ 496,520***	***$ 574,817***	***$ 588,115***	***$ -***	***$ 713,191***	***$ 713,191***	***0.00%***	
Interest Revenue	**$ (344)**	**$ (10,136)**	**$ 34,055**	**$ 40,867**	**$ 30,119**	**$ -**	**$ 19,772**	**$ 19,772**	**0.00%**	
38000 - Investment Income	$ (344)	$ (10,136)	$ 34,055	$ 40,867	$ 30,119	$ -	$ 19,772	$ 19,772	0.00%	
Other	**$ 1,150**	**$ 615**	**$ 950**	**$ 910**	**$ 105**	**$ -**	**$ 124,691**	**$ 124,691**	**0.00%**	
38900 - Miscellaneous Other	$ 1,150	$ 615	$ 950	$ 910	$ 105	$ -	$ -	$ -	0.00%	
39900 - Fund Balance Utilization	$ -	$ -	$ -	$ -	$ -	$ -	$ 124,691	$ 124,691	0.00%	
Other Taxes	**$ 137**	**$ 469**	**$ 454**	**$ 243**	**$ 442**	**$ -**	**$ -**	**$ -**	**0.00%**	
30170 - TIF Distribution Tax	$ 137	$ 469	$ 454	$ 243	$ 442	$ -	$ -	$ -	0.00%	
Property Taxes	**$ 306,030**	**$ 305,052**	**$ 461,061**	**$ 532,798**	**$ 557,450**	**$ -**	**$ 568,728**	**$ 568,728**	**0.00%**	
30000 - Property Taxes	$ 306,030	$ 304,294	$ 460,004	$ 531,613	$ 555,157	$ -	$ 568,728	$ 568,728	0.00%	
30005 - Property Tax Revenue Recapture	$ -	$ 758	$ 1,057	$ 1,185	$ 2,293	$ -	$ -	$ -	0.00%	
Transfers In	**$ 8,300**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	
39000 - Transfer From Other Funds	$ 8,300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
Grand Total	**$ 315,272**	**$ 296,000**	**$ 496,520**	**$ 574,817**	**$ 588,115**	**$ -**	**$ 713,191**	**$ 713,191**	**0.00%**	

Committee Expense Budget Report - by Account Detail

Through December 31, 2025 (8.3% YTD, 7.69% Payroll Expense through Pay Period Ending 12/20/2025)

***2021, 2022, 2023, 2024, 2025 DRAFT** and 2026 Actual Fiscal Year**

Department / Fund / Account Classification	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount*	2024 Actual Amount*	2025 Actual Amount DRAFT**	2026 Actual Amount	2026 Amended Budget	2026 Adopted Budget	2026 YTD% Actual/Amended Budget	2021 - 2026 Trend
660 Veterans' Commission	**$ 300,950**	**$ 309,930**	**$ 478,773**	**$ 543,787**	**$ 600,174**	**$ 47,937**	**$ 713,191**	**$ 713,191**	**6.72%**	
380 Veterans' Commission	**$ 300,950**	**$ 309,930**	**$ 478,773**	**$ 543,787**	**$ 600,174**	**$ 47,937**	**$ 713,191**	**$ 713,191**	**6.72%**	
Expenses	***$ 300,950***	***$ 309,930***	***$ 478,773***	***$ 543,787***	***$ 600,174***	***$ 47,937***	***$ 713,191***	***$ 713,191***	***6.72%***	
Personnel Services- Salaries & Wages	**$ 198,517**	**$ 203,240**	**$ 318,247**	**$ 375,731**	**$ 424,052**	**$ 24,764**	**$ 430,810**	**$ 430,810**	**5.75%**	
40000 - Salaries and Wages	$ 198,517	$ 203,240	$ 318,247	$ 375,731	$ 424,052	$ 24,764	$ 430,810	$ 430,810	5.75%	
40002 - Non-Union Wage Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
Personnel Services- Employee Benefits	**$ 89,139**	**$ 86,438**	**$ 107,892**	**$ 119,431**	**$ 129,233**	**$ 7,208**	**$ 149,672**	**$ 149,672**	**4.82%**	
45000 - Healthcare Contribution	$ 51,166	$ 52,209	$ 60,537	$ 66,275	$ 67,097	$ 3,746	$ 78,369	$ 78,369	4.78%	
45010 - Dental Contribution	$ 1,589	$ 1,589	$ 1,706	$ 1,979	$ 2,594	$ 177	$ 2,706	$ 2,706	6.54%	
45100 - FICA/SS Contribution	$ 14,194	$ 14,285	$ 22,884	$ 27,125	$ 30,554	$ 1,817	$ 32,964	$ 32,964	5.51%	
45200 - IMRF Contribution	$ 16,274	$ 12,684	$ 15,496	$ 16,313	$ 21,734	$ 1,469	$ 28,177	$ 28,177	5.21%	
53010 - Workers Compensation	$ 5,916	$ 5,671	$ 7,269	$ 7,739	$ 7,254	$ -	$ 7,456	$ 7,456	0.00%	
Contractual Services	**$ 10,177**	**$ 17,852**	**$ 28,056**	**$ 25,927**	**$ 28,610**	**$ -**	**$ 108,644**	**$ 108,644**	**0.00%**	
50160 - Legal Services	$ -	$ -	$ 6,009	$ 2,154	$ 1,002	$ -	$ 50,000	$ 50,000	0.00%	
52140 - Repairs and Maint- Copiers	$ 143	$ 200	$ 269	$ 184	$ 218	$ -	$ 286	$ 286	0.00%	
53000 - Liability Insurance	$ 3,772	$ 4,699	$ 9,561	$ 11,247	$ 15,552	$ -	$ 16,070	$ 16,070	0.00%	
53020 - Unemployment Claims	$ 120	$ 142	$ 132	$ 181	$ 210	$ -	$ 259	$ 259	0.00%	
53060 - General Printing	$ 129	$ 237	$ 302	$ 320	$ 132	$ -	$ 352	$ 352	0.00%	
53100 - Conferences and Meetings	$ 701	$ 1,466	$ 2,067	$ 676	$ 1,133	$ -	$ 2,014	$ 2,014	0.00%	
53110 - Employee Training	$ 4,505	$ 10,155	$ 8,082	$ 10,383	$ 8,926	$ -	$ 14,072	$ 14,072	0.00%	
53120 - Employee Mileage Expense	$ 306	$ 552	$ 1,185	$ 332	$ 598	$ -	$ 1,141	$ 1,141	0.00%	
53130 - General Association Dues	$ 500	$ 400	$ 450	$ 450	$ 840	$ -	$ 450	$ 450	0.00%	
55000 - Miscellaneous Contractual Exp	$ -	$ -	$ -	$ -	$ -	$ -	$ 24,000	$ 24,000	0.00%	
Commodities	**$ 2,895**	**$ 2,401**	**$ 2,804**	**$ 3,153**	**$ 3,405**	**$ 320**	**$ 8,420**	**$ 8,420**	**3.80%**	
60000 - Office Supplies	$ 843	$ 170	$ 577	$ 430	$ 947	$ -	$ 500	$ 500	0.00%	
60050 - Books and Subscriptions	$ 271	$ 507	$ 369	$ 316	$ -	$ 320	$ 347	$ 347	92.31%	
60060 - Computer Software- Non Capital	$ -	$ 15	$ -	$ -	$ -	$ -	$ 4,960	$ 4,960	0.00%	
60070 - Computer Hardware- Non Capital	$ -	$ -	$ 21	$ -	$ -	$ -	$ -	$ -	0.00%	
60265 - Public Health Commodities - Coronavirus	$ -	$ 22	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
64000 - Telephone	$ 1,781	$ 1,687	$ 1,675	$ 1,975	$ 2,026	$ -	$ 2,133	$ 2,133	0.00%	
64010 - Cellular Phone	$ -	$ -	$ 161	$ 432	$ 432	$ -	$ 480	$ 480	0.00%	
Capital	**$ 222**	**$ -**	**$ 9,406**	**$ 7,661**	**$ 359**	**$ -**	**$ -**	**$ -**	**0.00%**	
70030 - Computer Software License Cost	$ 222	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
70080 - Office Furniture	$ -	$ -	$ 9,406	$ 7,661	$ 359	$ -	$ -	$ -	0.00%	
Contingency and Other	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	
89000 - Addition to Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
Transfers Out	**$ -**	**$ -**	**$ 12,368**	**$ 11,885**	**$ 14,515**	**$ 15,645**	**$ 15,645**	**$ 15,645**	**100.00%**	
99001 - Transfer to General Fund 001	$ -	$ -	$ 12,368	$ 11,885	$ 14,515	$ 15,645	$ 15,645	$ 15,645	100.00%	
Grand Total	**$ 300,950**	**$ 309,930**	**$ 478,773**	**$ 543,787**	**$ 600,174**	**$ 47,937**	**$ 713,191**	**$ 713,191**	**6.72%**	

STATE OF ILLINOIS)
SS.
COUNTY OF KANE)

REPORT NO. TMP-26-073

MONTHLY REPORT

KANE COUNTY RECORDER'S OFFICE
SANDY WEGMAN
MONTHLY TOTALS OF REVENUE ACTIVITY
DECEMBER 2025

ACCOUNT	DESCRIPTION	FY26 ESTIMATE	MONTH-TO-DATE ACTUAL	YEAR-TO-DATE ACTUAL	REALIZED %	BUDGET 1st Month - (8.33%)	Difference
34140	***Financing Statements***	$20,000.00	$ 1,370.00	$ 1,370.00	6.85%	$1,666.00	($296.00)
34150	***Recordings***	1,050,000.00	109,343.00	109,343.00	10.41%	87,465.00	21,878.00
34160	***Certified Copies***	11,000.00	644.96	644.96	5.86%	916.30	(271.34)
34170	***Revenue Tax Stamps***	2,100,000.00	217,782.25	217,782.25	10.37%	174,930.00	42,852.25
38000	***Bank Interest***	$40.00	3.45	3.45	8.63%	$3.33	$0.12
	TOTAL	**$3,181,040.00**	**$329,143.66**	**$329,143.66**	**10.35%**	**$264,980.63**	**$64,163.03**

MONTHLY RECORDER REPORT
December 31, 2025

FEES COLLECTED

General Recordings	109,343.00	
Financing Statement Fees	1,370.00	
General Photo	644.96	
Interest	3.45	

FEES COLLECTED - PAID TO COUNTY	111,361.41	
COUNTY PORTION OF REAL ESTATE TRANSFER TAX	217,782.25	

TOTAL COLLECTED FOR GENERAL FUND		**329,143.66**
		*********************
STATE PORTION OF REAL ESTATE TRANSFER TAX	435,564.50	

TOTAL STATE TRANSFER TAX	435,564.50	
FEES COLLECTED FOR RECORDER'S RECORD FUND (AUTOMATION FUND)		
RRF @ Fees	51,116.00	
GIS	4,902.00	

TOTAL COLLECTED FOR RECORDER RECORD FUND		**56,018.00**
		*********************
Documents Recorded without Fee	8	

Submitted By:

____

Received By:

____

Dated:

____

COMPARISON REPORT OF RECORDER
DECEMBER 2024 VS DECEMBER 2025

CATEGORIES	2024	2025	DIFFERENCE
Total Collected For General Fund	**384,548.95**	**329,143.66**	**(55,405.29)**
Total County Transfer Tax	284,268.00	217,782.25	(66,485.75)
Fees Collected and Paid to County	100,280.95	111,361.41	11,080.46
-Recording Fees Collected for Gen. Fund	96,553.00	109,343.00	12,790.00
-Financing Statement Fees	2,760.00	1,370.00	(1,390.00)
-Photo Copies	958.96	644.96	(314.00)
-Interest	8.99	3.45	(5.54)
Total Collected For Recorder Record Fund	**50,421.00**	**56,018.00**	**5,597.00**
RRF @ Fees	46,016.00	51,116.00	5,100.00
GIS	4,405.00	4,902.00	497.00
Total State Transfer Tax	568,536.00	435,564.50	(132,971.50)

Statistics

Total Documents Recorded - Filed	4,418	4,910	492
Real Estate Documents Recorded	4,252	4,823	571
Financing Statements Filed	153	79	(74)
Deed with Declarations for Revenue Stamps	730	800	70
Number of Documents Recorded without Fee	13	8	(5)
Average Number of Daily Documents	210	234	23
Number of Working Days	21	21	0

Recorder's Office Business Report	December 2024	**December 2025**	January 2025	**January 2026**	February 2025	**February 2026**	FY25 TOTAL	**FY26 TOTAL**
Total Collected For General Fund	384,548.95	**329,143.66**		**0.00**		**0.00**	384,548.95	**329,143.66**
Total County Real Estate Transfer Tax	284,268.00	**217,782.25**		**0.00**		**0.00**	284,268.00	**217,782.25**
Fees Collected Paid to County	100,280.95	**111,361.41**		**0.00**		**0.00**	100,280.95	**111,361.41**
-Recording Fees Collected (Gen. Fund)	96,553.00	**109,343.00**		**0.00**		**0.00**	96,553.00	**109,343.00**
-Financing Statement Fees	2,760.00	**1,370.00**		**0.00**		**0.00**	2,760.00	**1,370.00**
-Photo Copies	958.96	**644.96**		**0.00**		**0.00**	958.96	**644.96**
-Interest	8.99	**3.45**		**0.00**		**0.00**	8.99	**3.45**
Total Collected For Recorder Record Fund	50,421.00	**56,018.00**		**0.00**		**0.00**	50,421.00	**56,018.00**
RRF @ Fees	46,016.00	**51,116.00**		**0.00**		**0.00**	46,016.00	**51,116.00**
GIS	4,405.00	**4,902.00**		**0.00**		**0.00**	4,405.00	**4,902.00**
Total State Real Estate Transfer Tax	568,536.00	**435,564.50**		**0.00**		**0.00**	568,536.00	**435,564.50**
Statistics								
Total Documents Recorded - Filed	4,418	**4,910**		**0**		**0**	4,418	**4,910**
Real Estate Documents Recorded	4,252	**4,823**		**0**		**0**	4,252	**4,823**
Financing Statements Filed	153	**79**		**0**		**0**	153	**79**
Deeds w/Declarations for Revenue Stamps	730	**800**		**0**		**0**	730	**800**
Number of Documents Recorded w/o Fee	13	**8**		**0**		**0**	13	**8**
Average Number of Daily Documents	210	**234**		**0**		**0**	210	**234**
Number of Working Days	21	**21**		**0**		**0**	21	**21**

Recorder's Office Business Report	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	Total
Total Collected For General Fund	**329,143.66**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**329,143.66**
Total County Real Estate Transfer Tax	217,782.25	0.00	0.00	0.00	0.00	0.00	217,782.25
Fees Collected Paid to County	111,361.41	0.00	0.00	0.00	0.00	0.00	111,361.41
-Recording Fees Collected (Gen. Fund)	109,343.00	0.00	0.00	0.00	0.00	0.00	109,343.00
-Financing Statement Fees	1,370.00	0.00	0.00	0.00	0.00	0.00	1,370.00
-Photo Copies	644.96	0.00	0.00	0.00	0.00	0.00	644.96
-Interest	3.45	0.00	0.00	0.00	0.00	0.00	3.45
Total Collected For Recorder Record Fund	**56,018.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**56,018.00**
RRF @ Fees	51,116.00	0.00	0.00	0.00	0.00	0.00	51,116.00
GIS	4,902.00	0.00	0.00	0.00	0.00	0.00	4,902.00
Total State Real Estate Tranfer Tax	435,564.50	0.00	0.00	0.00	0.00	0.00	435,564.50
Statistics							
Total Documents Recorded - Filed	4,910	0	0	0	0	0	4,910
Real Estate Documents Recorded	4,823	0	0	0	0	0	4,823
Financing Statements Filed	79	0	0	0	0	0	79
Deeds w/Declarations for Revenue Stamps	800	0	0	0	0	0	800
Number of Documents Recorded w/o Fee	8	0	0	0	0	0	8
Average Number of Daily Documents	234	0	0	0	0	0	234
Number of Working Days	21	0	0	0	0	0	21

Totals Collected by the Recorder's Office by Fund

	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	June 2026	July 2026	August 2026	September 2026	October 2026	November 2026	FY2026 TOTAL
COUNTY													
001 General Fund	329,143.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	329,143.66
100 County Automation	271.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	271.00
101 Geographic Information Systems	228,549.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	228,549.00
170 Recorder's Automation	56,018.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,018.00
Totals Collected for County	613,981.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	613,981.66
STATE													
Real Estate Tranfer Tax	435,564.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	435,564.50
Rental Housing Support Surcharge	85,788.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85,788.00
Totals Collected for State	521,352.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	521,352.50

STATE OF ILLINOIS)

SS.

COUNTY OF KANE)

REPORT NO. TMP-26-080

MONTHLY REPORT

COUNTY OF KANE
OFFICE OF THE TREASURER
Geneva, Illinois 60134
Phone: (630) 232-3565
Fax: (630) 208-7549

To:	**Public Service Committee**
From:	**Christopher J. Lauzen, CPA, MBA**
Date:	**January 22, 2026**
Subject:	**December Report**

Dear Committee Members,

Attached are the following reports:

- Payment Processing Report for YTD Current Year and YTD Prior Year
- J.E.M Payment Account Activity Monthly Reports

Please contact me for additional information concerning these reports.

Sincerely,

Christopher J Lauzen, CPA, MBA
Treasurer of Kane County

"Be thankful for what you have; you'll end up having more. If you concentrate on what you don't have, you will never ever have enough."
- Oprah Winfrey

"When we give cheerfully and accept gratefully, everyone is blessed." - Maya Angelou

COUNTY OF KANE

OFFICE OF THE TREASURER

CHRISTOPHER J LAUZEN, CPA, MBA

December	2023 Payable 2024 Payments Year-To-Date		2024 Payable 2025 Payments Year-To-Date	
TOTAL PROPERTY TAXES DUE	**$**	**1,584,322,514**	**$**	**1,657,541,341**
Total First Installment Paid	$	792,875,657	$	829,514,230
Total Second Installment Paid	$	790,957,186	$	827,655,942
Lockbox Processing	$	207,840,795	$	208,129,783
Internet Credit & Debit Card	$	24,491,263	$	29,940,338
E-Check & ACH Processing	$	315,486,659	$	346,783,141
Credit Card at Treasurer's Office	$	1,119,325	$	1,352,355

Kane County
Payment Account Activity for December 2025

12/01/2025		**BEGINNING BALANCE**	**$ 0.00**
Date	Account	Name On Account	Amount
12/22/2025	2022-01231	Meraz, Juan	3,389.95
12/31/2025		**ENDING BALANCE**	**$ 3,389.95**

Kane County
Individual Account Status for December 2025

REDEMPTION ACCOUNTS

Meraz Juan

Parcel: 15-14-356-014

Account: 2022-01231 (12/20/2025)

Tax Years: 2021, 2022, 2023, 2024

Prop Addr: 809 MOUNTAIN ST., AURORA

Legal: Part Sw 1/4 Sec 14-38-8

TOTAL AMOUNT CHARGED		$ 3,389.95		
12/22/2025	Down Payment	3,389.95		
AMOUNT STILL DUE ->		$ 0.00	Total In Account	$ 3,389.95

============== END OF REDEMPTION ACCOUNTS ==============

Kane County
Individual Account Status for December 2025

SALE ACCOUNTS

================= END OF SALE ACCOUNTS =================

TOTAL PAID FOR ALL ACCOUNTS $3,389.95

ANNUAL REPORT OF CHRIS J. LAUZEN KANE COUNTY COLLECTOR KANE COUNTY, ILLINOIS FOR YEAR 2025

TO THE HONORABLE MEMBERS

OF THE COUNTY BOARD OF

KANE COUNTY, ILLINOIS:

Pursuant to law, I herewith present to you on the following pages, my annual report as County Collector of the Kane County, State of Illinois. This report is for the period beginning December 1, 2024 through November 30, 2025.

Dated at Geneva, Illinois, December 4, 2025.

Christopher J. Lauzen
County Collector of Kane County
State of Illinois

Subscribed and sworn before me this
4th day of December, 2025, A.D.

Notary Public

RICHARD J. ARTZ, II
OFFICIAL SEAL
Notary Public, State of Illinois
My Commission Expires
January 03, 2027

OFFICE OF KANE COUNTY TREASURER

November 30, 2025

COLLECTOR ACCOUNTS

First American Bank	0.97
First Federal Savings Bank	100.00
JP Morgan Chase	154,443.62
JP Morgan Chase - Disbursement	8,262.58
Kane County Teachers Credit Union	5.25
Old Second Bank	100.00
Prairie Community Bank	0.58
Resource Bank	5.40
Total	**162,918.40**

DETAILS OF MISCELLANEOUS ACCOUNTS

Automation	200.00
Bankruptcy Payments	8,965.48
Clerk	32.00
Duplicate Bill	4.00
Indemnity	400.00
Outstanding Check Escrow	3,263.12
Penalties	725.01
Publication	90.00
Real Estate Collected	139,313.89
Sale in Error	634.27
Tax Sale Redemptions	9,290.63
Total	**162,918.40**

FY 2025 INVESTMENT INTEREST

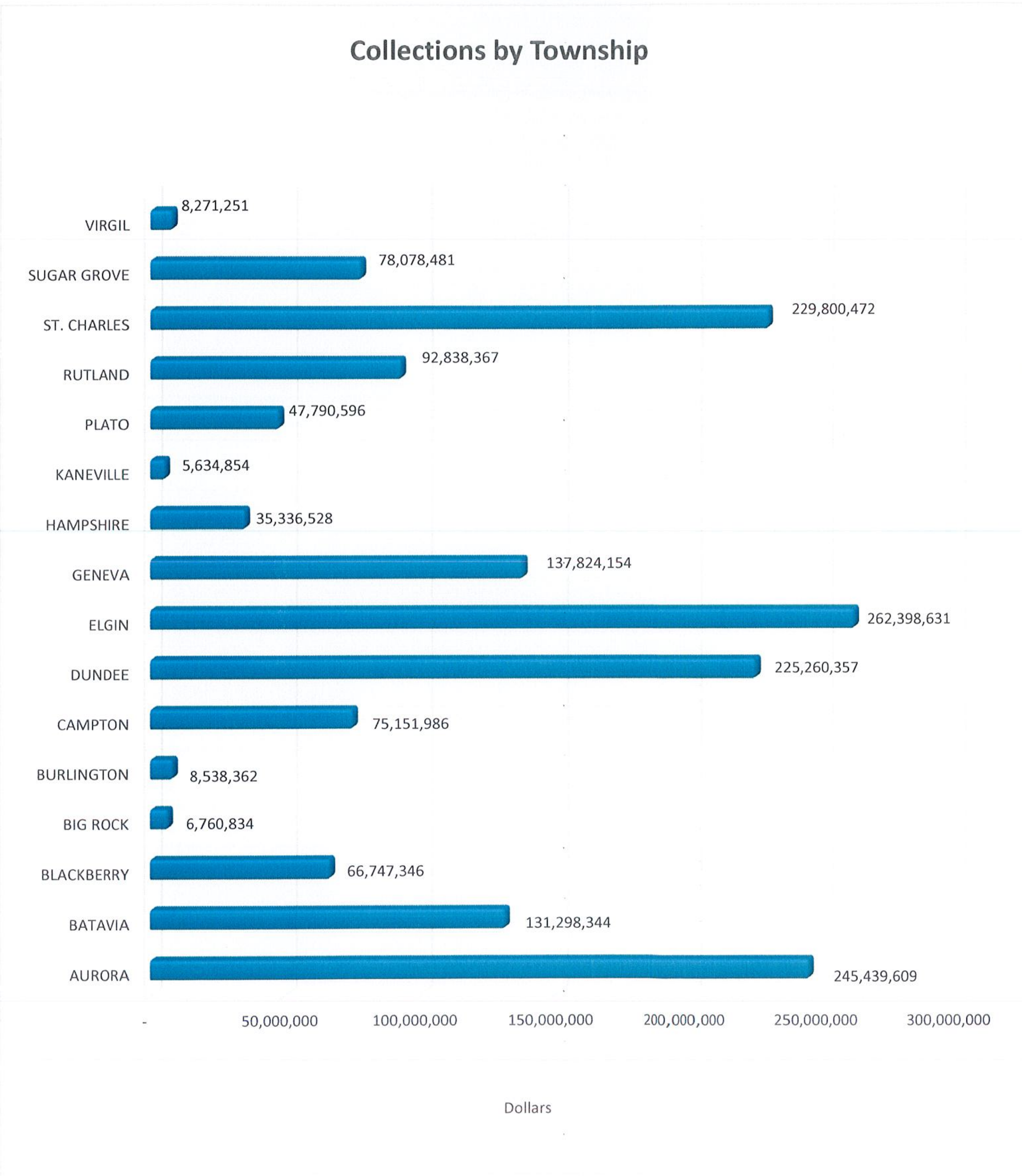
Interest Held from Prior Year (Cost, Interest & Penalties)	-
Balance Held from Prior Year (Investment Interest Account)	-
Interest Earned on Investments (Thru November 30, 2025)	2,818,729.05
Cost, Interest & Penalties (Received in FY 2025)	1,956,414.35
TOTAL	4,775,143.40

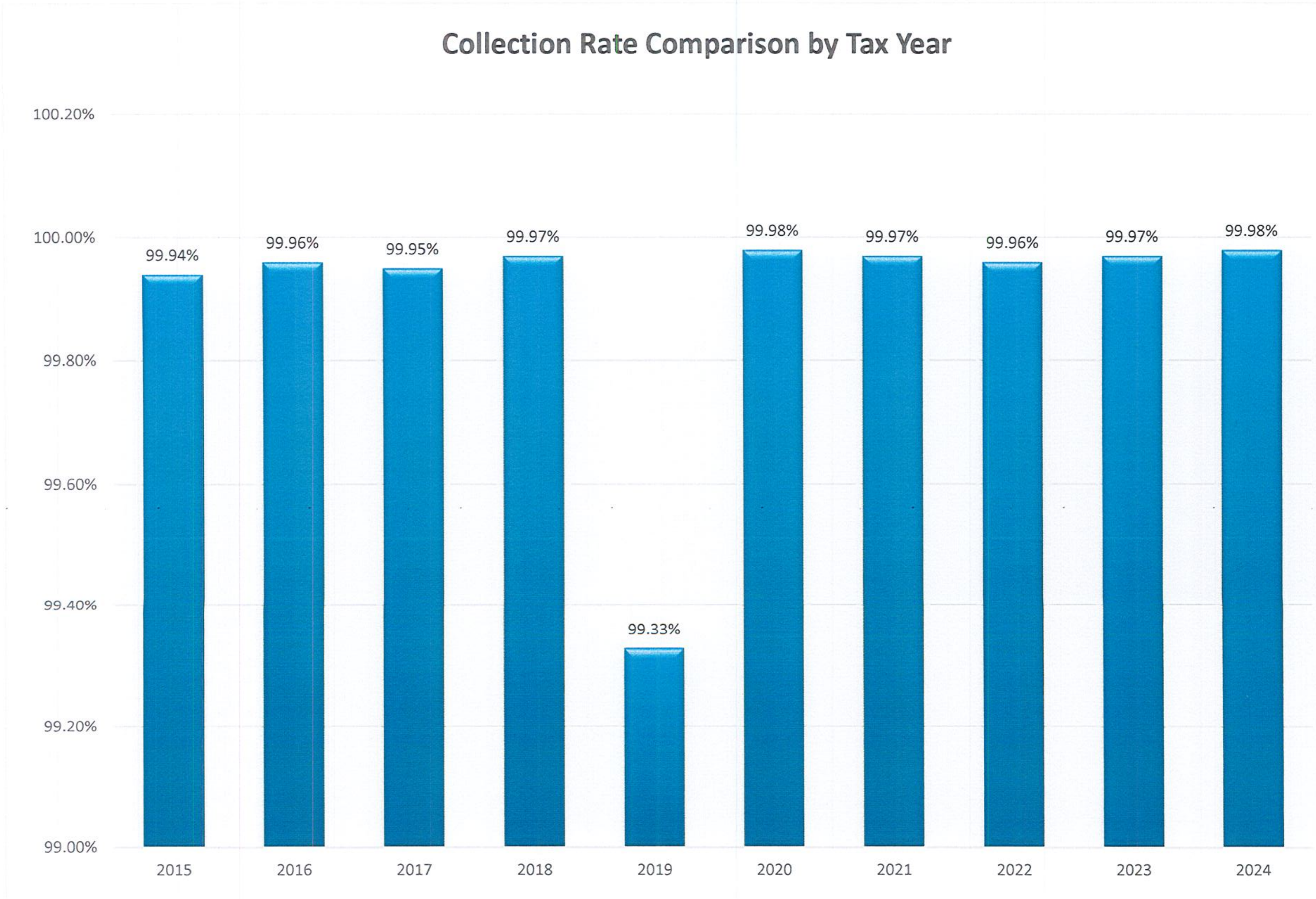
FY 2025 FUNDS DISTRIBUTED TO:

Kane County Treasurer	1,955,689.34
Interest Distribution to Units of Government from Investment Income	2,818,729.05
Balance in Investment Interest Acct.	-
Balance in Cost, Interest, and Penalties Account	725.01
TOTAL	4,775,143.40

PERCENTAGE OF 2024 TAX COLLECTIONS

TOWNSHIP	CHARGE	GRAND TOTAL	PERCENT
AURORA	245,579,057.00	245,439,609.00	99.94%
BATAVIA	131,311,664.00	131,298,344.00	99.99%
BLACKBERRY	66,776,712.00	66,747,346.00	99.96%
BIG ROCK	6,762,457.00	6,760,834.00	99.98%
BURLINGTON	8,538,497.00	8,538,362.00	100.00%
CAMPTON	75,155,724.00	75,151,986.00	100.00%
DUNDEE	225,292,326.00	225,260,357.00	99.99%
ELGIN	262,443,958.00	262,398,631.00	99.98%
GENEVA	137,828,853.00	137,824,154.00	100.00%
HAMPSHIRE	35,342,104.00	35,336,528.00	99.98%
KANEVILLE	5,634,854.00	5,634,854.00	100.00%
PLATO	47,811,018.00	47,790,596.00	99.96%
RUTLAND	92,858,143.00	92,838,367.00	99.98%
ST. CHARLES	229,827,598.00	229,800,472.00	99.99%
SUGAR GROVE	78,103,141.00	78,078,481.00	99.97%
VIRGIL	8,275,237.00	8,271,251.00	99.95%
TOTAL	**1,657,541,343.00**	**1,657,170,172.00**	**99.98%**


Collections by Township
VIRGIL
8,271,251
SUGAR GROVE
78,078,481
ST. CHARLES
229,800,472
RUTLAND
92,838,367
PLATO
47,790,596
KANEVILLE
5,634,854
HAMPSHIRE
35,336,528
GENEVA
137,824,154
ELGIN
262,398,631
DUNDEE
225,260,357
CAMPTON
75,151,986
BURLINGTON
8,538,362
BIG ROCK
6,760,834
BLACKBERRY
66,747,346
BATAVIA
131,298,344
AURORA
245,439,609
-
50,000,000
100,000,000
150,000,000
200,000,000
250,000,000
300,000,000
Dollars


Collection Rate Comparison by Tax Year
100.20%
100.00%
99.80%
99.60%
99.40%
99.20%
99.00%
99.94%
99.96%
99.95%
99.97%
99.33%
99.98%
99.97%
99.96%
99.97%
99.98%
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024

12-15-25

IACO Proposal.

ILLINOIS PROPERTY TAX SALE MODERNIZATION AND ACCOUNTABILITY ACT

Purpose

This proposal establishes a two-tiered hybrid property tax sale system that modernizes Illinois's tax enforcement process, increases transparency, and ensures compliance with the U.S. Supreme Court's *Tyler v. Hennepin County* ruling by preserving equitable ownership rights and providing clear market valuation procedures prior to the issuance of a tax deed.

Summary

This concept maintains the existing Illinois tax sale and Trustee program structure while introducing a **Surplus Equity Deed Auction** process to determine market value and distribute surplus equity to the property owner. The County Collector acts as the fiduciary holder of all proceeds, interest, and escrow funds throughout the process. The reform ensures counties retain administrative efficiency and taxpayers receive full constitutional protections.

o

Article 21.1 – Surplus Equity Deed Auction and Hybrid Sale System

Section 1. Establishment of Two-Sale Process

1. **Initial Tax Certificate Sale** – Conducted under existing Illinois Property Tax Code procedures. Certificates of purchase are issued, and redemption rights remain unchanged.
2. **Surplus Equity Deed Auction** – Conducted after expiration of the redemption period and prior to issuance of a tax deed. The auction establishes market value and ensures any surplus over the redemption amount is identified and reserved for the property owner.

Section 2. Holding Agents

- All surplus funds derived from auction proceeds shall be distributed by the Selling Agent unless the property owner is unidentified, then the County Collector Will act as fiduciary and escrow agent for surplus funds.
- **Interest on held funds** shall be directed to the **County Collector Tax Sale Automation Fund.**
- The **selling agent and/or County Collector** shall disburse proceeds pursuant to court confirmation orders, ensuring full transparency and eliminating external interest or profit-taking.

Section 3. Surplus Equity Deed Auction Process

2. **Petition and Court Authorization**
   Within 3–6 months prior to the redemption period's expiration, the certificate holder may petition the circuit court to authorize a Surplus Equity Deed Auction.
   The petition triggers notice requirements and allows the court to supervise the fair market determination.
3. **Notice Requirements**
   - At least 15 days prior to the auction, notice must be:
     (a) Posted conspicuously on the property;
     (b) Mailed via certified or registered mail to all owners, occupants, and interested parties
     (c) Publish in a County Newspaper and/ or Post on the County website; and
   - (d) Filed with the County Clerk.
4. **Auction Conduct**
   - The **selling officer** (Collector, Trustee, or court-appointed agent) shall conduct a public or electronic auction for cash.
   - **Minimum bid** equals the total redemption amounts; auction/selling fees, costs, and statutory interest.
   - **Highest bid** represents the **fair market value** of the property.
5. **Effect of Non-Bidding**
   If no third-party bids exceed the minimum, the certificate holder becomes purchaser by operation of law, conclusively presumed that no equity remains in the property.

6. **Confirmation and Distribution**:

The Circuit Court shall confirm the auction and authorize the selling agent to distribute proceeds in the following order:

1. Selling Agent Costs;
2. Reimbursement to certificate holder for all redemption-related amounts;
3. Any Recorded Liens-to be paid in chronological order;
4. If Property Owner is unidentified the surplus funds are to be distributed to the County Collector to hold in escrow for 3 years before transferring to the ILLINOIS TREASURER'S UNCLAIMED FUNDS DIVISION.

Section 4. Owner Equity Protection

- Owners need not attend the auction to preserve rights.
- The Selling agent shall notify parties of any surplus and hold proceeds securely.
- This ensures compliance with *Tyler v. Hennepin County* by prohibiting governmental retention of surplus equity.

Section 5. Trustee Program

- The existing **County Trustee Program** remains unchanged.
- Trustee-acquired parcels continue to be managed and sold under existing statutes, maintaining local government revenue operations.

Section 6. Implementation and Applicability

- Applies to all tax certificates **occurring after the effective date** of the Act.
- **Sale in Error Certificates Without Interest:** A Sale in Error may be authorized for any existing redeemable certificate held, prior to the effective date of this act, where interest is waived or deemed non-applicable. These certificates may be converted into a no-interest Sale in Error status, redeemable through the Collector, without entitlement to accrued interest.
- **Indemnity Fund Compliance:** Nothing in this Act alters or diminishes the existing County Indemnity Fund provisions or liabilities. The indemnity program shall continue under current law to protect property owners, tax buyers, and titleholders consistent with the Property Tax Code.
- This hybrid model promotes market fairness, reduces judicial burden, preserves taxpayer rights, and maintains all existing statutory safeguards.

Conclusion

The **Illinois Hybrid Tax Sale Model** strengthens fairness and constitutional compliance by:

- Retaining Illinois's redemption and Trustee framework;
- Establishes a Distribution Process;
- Introducing a market-based second sale to establish fair value;
- Protecting surplus equity for property owners;
- Preserving the Indemnity Fund and Sale-in-Error process in full statutory compliance.

COUNTY OF KANE

CHRISTOPHER J. LAUZEN, CPA MBA
KANE COUNTY TREASURER
719 S. Batavia Ave., Bldg. A
Geneva, IL 60134

Phone: (630) 232-3565
FAX: (630) 208-7549
treasurer.kanecountyil.gov

Dr. Mo,
My Response to Crain's Business question in next 3pgs and my running my draft past the 2 best Treasurers.
Chris
P.S. "Extra Credit"

October 20, 2025

RE: Illinois' Legislature's Non-Response to Tyler v. Hennepin County

Dear Dennis,

(You are working on an important story. Thank you for including me in your research. Please don't misinterpret these thoughts as representing County Treasurers as a whole; they are merely my current personal and professional musings.)

1. My role as an elected County Treasurer is <u>not</u> to make nor interpret the laws; it is to administer them.

   The serious and urgent responsibility, and absolute authority, to ensure that all Illinois statutes are in compliance with the U.S. Constitution and Supreme Court decisions belong with the decades-old Democrat super-majorities in the General Assembly and the Democrat Illinois Governor.

2. On both personal and professional levels, I am deeply sympathetic to taxpayers who have lost equity in their family homes in excess of their property tax obligations, and (for what it may be worth) I agree with the Justices' conclusions.

3. From what I've been told by many sources, Illinois is the only State that handles property tax collections as we do…to not have corrected this problem yet.

   A taxpaying constituent spoke at our monthly Kane County Board meeting last week during public comment and summarized his disappointment with politicians and others who don't do the jobs they're paid for by observing, "Its like playing chess with a pigeon…it knocks over all the pieces, then struts around the board."

4. Despite my sympathy for property taxpayers in Illinois, I am required by my statutory oath to defer to the "wisdom of the State Legislature". The legislative intent was made clear when the Legislature explicitly authorized a tax sale moratorium for only Cook County, but excluded the other 101 counties in the State.

5. Finally, it is important to make the distinctions among the initial "sale of tax certificates" (for property tax obligations), a homeowner's three-year period to "redeem" the tax sale certificates, the requirement for tax buyers to file lawsuits providing statutory notice, and the ultimate court order directing county clerks to "issue tax deeds" for the tragic loss of family homes.

Dennis, I think that your very legitimate question needs to be placed to state legislators who had enough time to award themselves raises, but not enough time to protect homeowners in the most dire straits, "Why is Illinois the only State that has failed to execute a legislative remedy to this situation?"

Very Sincerely,

Chris

Christopher J. Lauzen

Lauzen, Chris

From:	Lauzen, Chris
Sent:	Friday, October 17, 2025 3:19 PM
To:	'Curtis Newport'; Gwen.Henry@dupageco.org
Cc:	Brady, Erin; Armstrong, Mark
Subject:	RE: RE: Fw: From a Crain's Chicago Business reporter with an Oct. 21 deadline

Dear Curt,

Nicely written...That's why you're CURT NEWPORT!!

Pleasure to Serve with You,
Chris

From: Curtis Newport <treasurer@boonecountyil.gov>
Sent: Friday, October 17, 2025 2:50 PM
To: Lauzen, Chris <LauzenChris@KaneCountyIL.gov>; Gwen.Henry@dupageco.org
Cc: Brady, Erin <BradyErin@KaneCountyIL.gov>; Armstrong, Mark <ArmstrongMark@KaneCountyIL.gov>
Subject: EX: RE: Fw: From a Crain's Chicago Business reporter with an Oct. 21 deadline

No need for confidentiality. This is not that complicated and my opinions are public.

Nothing in the Supreme Court's ruling in Tyler v. Hennepin County would preclude the County Treasurer from having a tax sale. The tax sale merely creates a tax lien with a redemption period. If the property owner redeems the lien, there is no risk of losing equity.

The problem arises if the property owner does not redeem and the tax buyer takes title. At this point the question arises: How do we establish a market value for the property and assure that the property owner receives just compensation?

We talked about this yesterday at our zone meeting. As far as I know, Cook County is the only county in the state that plans for delay their tax sale, which in my opinion is a failure of that treasurer's oath to execute the duties of the county treasurer as provided in the Property Tax Code.

And if I were contacted by a reporter for comment on this question, I would suggest that he ask our state legislators why Illinois is the only state that has failed to execute a legislative remedy to this situation. The pressure needs to be on the only people who can actually solve this problem.

Curtis P. Newport
Boone County Treasurer
815-544-2666
http://boonecountytreasurer.us/

From: Lauzen, Chris <LauzenChris@KaneCountyIL.gov>
Sent: Friday, October 17, 2025 2:25 PM
To: Curtis Newport <treasurer@boonecountyil.gov>; Gwen.Henry@dupageco.org
Cc: Brady, Erin <BradyErin@KaneCountyIL.gov>; Armstrong, Mark <ArmstrongMark@KaneCountyIL.gov>
Subject: FW: Fw: From a Crain's Chicago Business reporter with an Oct. 21 deadline

This message originated from an **External Source**. DO NOT click links or open attachments unless you recognize the sender and know the content is safe.

Hi Curt and Gwen,

You're the brains and good looks of the operation, so I don't want to stray too far from homebase!

Any thoughts that you would want to share with just me confidentially?

Don't you love his last two paragraphs...

Best,
Chris

From: Dennis Rodkin <drodkin@crain.com>
Sent: Friday, October 17, 2025 11:18 AM
To: Lauzen, Chris <LauzenChris@KaneCountyIL.gov>
Subject: EX: Fw: From a Crain's Chicago Business reporter with an Oct. 21 deadline

Treasurer Lauzen: Hello.

I'm a reporter for Crain's Chicago Business doing a story with a deadline of 10 am Tuesday, October 21, and I hope to hear from you by then.

As Crain's reporter on residential real estate, I've been covering the issue of counties' delinquent tax sales in the wake of US Supreme Court's Tyler decision in 2023. I'm sure you know the case, in which the court ruled that the way tax sales were handled in Illinois and some other states abridged property owners' 5th Amendment right to just compensation for any private property taken by a government. Most of the states involved have changed their systems, but Illinois has not yet done so.

You may know that Cook County delayed its August tax sales until next year, to allow time for the state legislature to look into changing the Illinois system.

But it appears the collar counties are all going ahead with their tax sales as scheduled. My story is about that. To be clear: I am not writing an opinion story saying the collar counties are doing the wrong thing. I am writing a fact-based news story, no opinion included, about the present state of property tax sales in the Chicago metropolitan area.

I see from the Kane County website that your next tax sale is scheduled for Oct. 25.

Can you talk with me by phone or email, or can you issue a prepared statement about this? I'm hoping to get your county's rationale behind continuing the tax sale program when it is on increasingly thin ice in the courts.

You may be aware that a federal judge recently wrote in a case brought against downstate counties that the system of selling taxes to third parties is a "discretionary policy" by the counties, not mandated by the Illinois state law. The judge wrote that only selling the properties to obtain past-due taxes is mandated, that the method for doing so is not.

I hope to hear from you ahead of my deadline. The story will publish later that day. If I have no comment from your county, the story will say that. (This isn't a threat, just a clarification of our process.) Please get in touch with me by email or phone. Both means are in my signature below.

Thank you.

Dennis Rodkin
Residential Real Estate Reporter
Crain's Chicago Business
P: 847 266 7906
E: Drodkin@crain.com
Chicagobusiness.com
130 E. Randolph #3200, Chicago IL 60601

1 of 3

Check Number: 1082444

Payee: Ayden woods

Dated: 12/04/2025

Amount: $566.76

Check tried Clearing our Payroll bank account:

12/04/2025 at 12.16pm Bank Reference number:2670588026

We were Notified:

12/05/2025 at 7:21am Via Email

Returned/Denied Check:

12/05/2025 at 8:30am Online Banking

Contacted/email Bank Representative:Joanne Meulendyke at 8:57am

Which she called us back at 9:58am with return confirmation

After further review, our Payroll department discovered Original Check Number 1082024, Barry A Porch, Dated 06/06/2025, Amount $1,566.76 could be check in question that was washed and presented as Fraud Ayden woods, Dated 12/04/2025, Amount $566.76

Positive Pay
Rejected
↓
Pursue

CHRISTOPHER J. LAUZEN
KANE COUNTY TREASURER
719 South Batavia Avenue * Geneva * IL 60134

Check No 1082444
Date 12/04/2025
Amount $ 566.76

EXACTLY Five Hundred Sixty Six and Seventy Six Cents

PAY TO THE ORDER OF Ayden woods

Kane County Treasurer

Kane County Clerk

JPMorgan Chase Bank, N.A.
Chicago, IL

⑈0001082444⑈ ⑆071000013⑆ 5686233116⑈

2 of 3

ENDORSE HERE

Ayden woode Ayden wood
For Mobile Deposit Only at MFCU
Wells Fargo

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FEDERAL RESERVE BOARD OF GOVERNORS REG. CC

⑈000108244⑈ ⑆071000013⑆ 568623311⑈

P.S. Report

Lauzen, Chris

From: Armstrong, Mark
Sent: Saturday, October 11, 2025 1:14 PM
To: Fritz, Gary W. (rutlandgeneral@gmail.com)
Cc: Daugherty, Gary; Lauzen, Chris
Subject: FW: Real estate 02-06-451-014 payment likely not posted

Beautifully written, as usual!

Constituent correspondence; FYI.

+ + + + + + + + + + + + + + + + + + + +
Mark D. Armstrong, CIAO-M
Kane County Supervisor of Assessments
719 Batavia Avenue, Building C
Geneva, Illinois 60134-3000
(630) 208-3818

Get Kane County Assessment News by E-Mail! Visit Assessments.KaneCountyIL.gov, select the "Subscribe" link, and enter your e-mail address today!

From: Armstrong, Mark
Sent: Saturday, October 11, 2025 1:13 PM
To:
Cc: Christopher, Cindy <ChristopherCindy@KaneCountyIL.gov>
Subject: RE: Real estate 02-06-451-014 payment likely not posted

Good morning,

Thank you for contacting the Kane County Assessment Office. You inquired:

I am writing about the delinquent tax notice the previous owner received this week in hopes that you can clear up our bill quickly. Please tell me how to proceed because neither of us received any tax notice until now, when the previous owner received the Notice Before Tax Sale. I greatly appreciate your help.

I take this very seriously, so this notice will keep me up at night. I start a new job on Tuesday at Hampshire Middle School; I should not be taking a day off early in the job. Please tell me how much I actually owe and why; I want to clear this up immediately.

Regarding the question of how much is owed, that is best answered by the Kane County Treasurer's office (that office is the one that mails bills as well as the delinquent notice that was sent). You can reach that office at 630-232-3459. I have also copied Customer Service Manager Cindy Christopher on this email.

Regarding what happened, the issue appears to have arisen due to an irregularity in the 2024 deed to the property (not *your* deed, but the deed prior to that). To the extent you are interested, the background and timeline are as follows:

Background

The Illinois Property Tax Code requires this office to maintain a list of owner names "from the records maintained by the county recorder information relating to transfers of property." 35 ILCS 200/9-35.

- Each deed must list the name of the current owner (the "grantor") and the new owner (the "grantee").
- While not common, this office has found grantors transferring property rights where none were held. Therefore, if the grantor's interest in the property has not been established by a recorded document, this office must determine the grantor's interest before updating ownership information for a specific parcel.
- When the grantor is a trust, the deed is executed by an individual with authority to act on behalf of the trust (the "trustee"). If the trustee is not the same as the one named on the prior deed, my office must establish the authority of the successor trustee in order to transfer the ownership in the property tax records maintained by this office. This typically involves contacting the attorney who represented the grantor. Some attorneys respond promptly; others, less than promptly; others still, not at all.
- In the meantime, Illinois law provides that no assessment is invalid because a property is not listed in the name of the true owner or owners. 35 ILCS 200/14-5. The courts have ruled that a taxpayer is "charged with a duty to investigate and make inquiry as to the assessment of his property and the nonreceipt of a tax bill, should this occur." *Marty v. Brown*, 34 Ill. App. 3d 660, 665 (1975). Therefore, to avoid the risks of lack of legal notice, fines and penalties for tax delinquency, and possible loss of the property for unpaid taxes, I seek to resolve such matters as quickly as possible.
- I note in passing the Illinois General Assembly has already declared the filing of fraudulent deeds to be "a rapidly growing problem throughout the State." Pub. Act 98-99 (eff. Jul. 19, 2013) (creating 55 ILCS 5/3-5010.5), made permanent by Pub. Act 100-276, eff. Aug. 22, 2017.

<u>Application to your property</u>

Your property's tax parcel was created in 2004, and subsequent deeds all have identical legal descriptions (Lot in the Amended Plat of Subdivision of Del Webb's Sun City – Huntley, Illinois Neighborhood Twenty-One). As the first deed for this legal description that has bearing on this topic was recorded in 2017, I am omitting all prior deeds from this email.

On June 8, 2017, Kane County Recorder Document) is recorded.

- The Grantee (i.e., the new owner) is the Revocable Living Trust dated 2017; the trustee is
- The Grantor (i.e., the old owner) is the and Trust Company under trust agreement dated December 1997 and known as
- The deed was executed by the Trust Officer of
- On the basis of this document, my office processed that deed and placed the ownership in the name of the Trust.

On September 3, 2024, Kane County Recorder Document is recorded.

- The Grantees are
- The Grantor (i.e., the old owner) is the Revocable Living Trust dated April 2017; the trustee is
- The deed was executed by the r; however, my office had no information establishing the authority of r to act in place of
- Calls were made to the grantor's attorney in an attempt to resolve the issue they were not returned.
- On October 1, 2024, a letter was sent to the grantor's attorney asking for assistance in resolving this issue; no response was received.
- Thus, no change was made to the owner of record at this time.

On or about May 1, 2025, the 2024 (payable 2025) property tax bills were mailed.

- Due to the non-response from the grantor's counsel in the matter of the 2024 deed, the owner of record was still the rust.
- By law, the tax bill was mailed to the owner of record (again, the rust).
- The first installment of the 2024 (payable 2025) taxes were paid on May 20, 2025.

On May 15, 2025, Kane County Recorder Document 's recorded.

- The Grantee is i.e., you).
- The Grantors are
- While this deed had no irregularities, the ownership interest of had still not been established due to the non-response of the preparer of the prior deed.
- Thus, no change was made to the owner of record at this time due to the lack of resolution of issues with the prior deed.
- On May 30, 2025, a letter was sent to the preparer of the 2025 deed informing him of the problem.

On June 30, 2025 (nine months after the original inquiry was sent), an employee of the preparer of the 2024 deed contacted this office and provided information establishing the authority of .

- The 2024 deed changing ownership to AND the 2025 deed changing ownership to you could now be processed, and the records of my office are now up to date.
- You can view the most current record for your property's ownership using the *property search* feature at https://Assessments.KaneCountyIL.gov/.
- For your convenience, a direct link to the property's 2025 record (showing your ownership) is https://kaneil.devnetwedge.com/parcel/view/0206451014/2025.
- For your convenience, a direct link to the property's 2024 (payable 2025) tax payment status is https://kaneil.devnetwedge.com/parcel/view/0206451014/2024.

I hope this information is helpful, Again, for information about the amount of tax still unpaid and how to resolve that issue, please contact the Kane County Treasurer's Office at 630-232-3565. Please let me know if you have any questions about the other topics.

Mark

+++++++++++++++++++
Mark D. Armstrong, CIAO-M
Kane County Supervisor of Assessments
719 Batavia Avenue, Building C
Geneva, Illinois 60134-3000
(630) 208-3818

Get Kane County Assessment News by E-Mail! Visit Assessments.KaneCountyIL.gov, select the "Subscribe" link, and enter your e-mail address today!

From: om>
Sent: Saturday, October 11, 2025 8:00 AM
To: Armstrong, Mark <ArmstrongMark@KaneCountyIL.gov>
Subject: EX: Real estate 02-06-451-014 payment likely not posted

Hello Mr Armstrong and Staff.

I am writing about the delinquent tax notice the previous owner received this week in hopes that you can clear up our bill quickly. Please tell me how to proceed because neither of us received any tax notice until now, when the previous owner received the Notice Before Tax Sale. I greatly appreciate your help.

I take this very seriously, so this notice will keep me up at night. I start a new job on Tuesday at Hampshire Middle School; I should not be taking a day off early in the job. Please tell me how much I actually owe and why; I want to clear this up immediately.

Sincerely,

Site Address: 142
Parcel

2024: Home transferred from deceased relative to new owners:

May 8, 2025: urchased the home and real estate taxes were handled at the closing. I live at the site address. The attorney was f Huntley.

STATE OF ILLINOIS)

SS.

COUNTY OF KANE)

REPORT NO. TMP-26-063

MONTHLY REPORT

COUNTY OF KANE

KANE COUNTY ASSESSMENT OFFICE
Mark D. Armstrong, CIAO-M
Supervisor of Assessments
Holly A. Winter, CIAO-I
Chief Deputy Supervisor of Assessments

719 Batavia Avenue, Building C
Geneva, Illinois 60134-3000
(630) 208-3818
Assessments.KaneCountyIL.gov

Memorandum

To: The Honorable Chairperson Jarett Sanchez and the
Public Service Committee of Kane County Board

From: Mark D. Armstrong, CIAO-M

Date: December 9, 2025

Re: Monthly report

Board of Review Hearings for the 2025 Taxable Year

As of the writing of this report, Board of Review hearings on assessment complaints for the 2025 (payable 2026) taxable year) are scheduled to be concluded on December 12, 2025. The Board will take additional time to review and make findings on applications for non-homestead exemptions, and will adjourn well ahead of the statutory adjournment date of March 15, 2026.

Annual Instructional Assembly

The Illinois Property Tax Code requires that each year, I must annually "assemble all assessors and their deputies for consultation and shall instruct them in uniformity of their functions. The instructions shall be in writing and available to the public." The Annual Instructional Assembly for the 2026 year was held Friday, December 5, at 9:00 a.m. in the Auditorium of Building A. All handouts and the slide show from the Assembly are available to the public on my web site at https://assessments.kanecountyil.gov/Pages/Annual-Assembly.aspx.

Legislative Update

Last month, I identified three bills that passed the veto session; since that time, all three have been sent to the Governor, who has 60 days to take action:

- **Senate Bill 642** (Property Tax Omnibus) was sent to the Governor on November 25;
- **Senate Bill 25** (Green Energy Omnibus) was sent to the Governor on November 25; and
- **House Bill 576 (**Public Official Safety and Privacy Act) was sent to the Governor on November 21.

To: The Honorable Chairperson Jarett Sanchez and the
Public Service Committee of Kane County Board
December 9, 2025
Page 2 of 2

Monthly Production Report

These are monthly and year-to-date summaries of work performed by the Kane County Assessment Office during the previous month, compared to the prior year:

Documents Processed	*November 2024*	*2024 Year-To-Date*	*November 2025*	*2025 Year-To-Date*
Deeds	1,070	12,517	1,662	13,394
Transfer Declarations	592	7,812	627	7,693
Name/Address Changes	1,285	16,715	1,016	21,519
Homestead Exemption Applications	123	1,894	128	2,067
Homestead Removals	163	1,599	135	1,499
Senior Exemption Applications	195	2,783	65	3,209
Senior Freeze Applications	621	7,759	311	7,199
Veteran/Disabled Exemption Applications	324	2,453	433	3,648
Assessment Corrections	1,425	2,312	925	3,211
Certificates of Error	0	2,985	0	2,689
Subdivisions	4	22	1	60
Total Documents Processed	5,802	58,851	5,303	66,188
Assessments.KaneCountyIL.gov Visits	6,195	122,834	8,242	131,859
Assessments.KaneCountyIL.gov Page Views	13,041	260,307	15,147	260,220
DevNet wEdge Visits	37,502	666,546	51,158	733,249
DevNet wEdge Page Views	150,484	2,918,226	177,220	3,078,171
Telephone Inquiries	1,088	19,910	1,485	20,116
Property Tax Appeal Board Filings	3	332	1	257
New E-News Subscribers	9	328	13	285
Public Presentation Attendance	36	1,095	85	1,083

* * * *

Please let me know if you need additional information on these topics.

COUNTY OF KANE

KANE COUNTY ASSESSMENT OFFICE
Mark D. Armstrong, CIAO-M
Supervisor of Assessments
Holly A. Winter, CIAO-I
Chief Deputy Supervisor of Assessments

719 Batavia Avenue, Building C
Geneva, Illinois 60134-3000
(630) 208-3818
Assessments.KaneCountyIL.gov

Memorandum

To: The Honorable Chairperson Jarett Sanchez and the
Public Service Committee of Kane County Board

From: Mark D. Armstrong, CIAO-M

Date: January 7, 2026

Re: Monthly report

Monthly Production Report

These are monthly and year-to-date summaries of work performed by the Kane County Assessment Office during the previous month, compared to the prior year:

Documents Processed	*December 2024*	*2024 Year-To-Date*	*December 2025*	*2025 Year-To-Date*
Deeds	1,288	13,805	1,706	15,100
Transfer Declarations	774	8,586	833	8,526
Name/Address Changes	1,811	18,526	1,371	22,890
Homestead Exemption Applications	262	2,156	327	2,394
Homestead Removals	136	1,735	174	1,673
Senior Exemption Applications	188	2,971	241	3,450
Senior Freeze Applications	258	8,017	90	7,289
Veteran/Disabled Exemption Applications	527	2,980	122	3,770
Assessment Corrections	0	2,312	0	3,211
Certificates of Error	0	2,985	0	2,689
Subdivisions	8	30	0	60
Total Documents Processed	5,252	64,103	4,864	71,052
Assessments.KaneCountyIL.gov Visits	6,417	129,251	8,754	140,613
Assessments.KaneCountyIL.gov Page Views	12,489	272,796	16,346	276,566
DevNet wEdge Visits	35,329	701,875	50,911	784,160
DevNet wEdge Page Views	145,425	3,063,651	184,481	3,262,652
Telephone Inquiries	1,033	20,943	1,415	21,531
Property Tax Appeal Board Filings	0	332	0	257
New E-News Subscribers	8	336	9	294
Public Presentation Attendance	36	1,095	44	1,127

Quadrennial trends for these categories are:

	2022	2023	2024	2025	% Δ 2022-25
Deeds	15,642	14,007	13,805	15,100	-3.5%
Transfer Declarations	10,077	8,753	8,586	8,526	-15.4%
Name/Address Changes	23,845	20,809	18,526	22,890	-4.0%
General Homestead Applications	2,255	1,756	2,156	2,394	6.2%
Homestead Removals	1,964	1,962	1,735	1,673	-14.8%
Senior Exemption Applications	2,783	3,006	2,971	3,450	24.0%
Senior Freeze Applications	7,045	6,409	8,017	7,289	3.5%
Veteran/Disabled Exemptions	3,754	2,823	2,980	3,770	0.4%
Assessment Corrections	2,106	2,733	2,312	3,211	52.5%
Certificates of Error	2,348	2,689	2,985	2,689	14.5%
Subdivisions	59	59	30	60	1.7%
Total Document Processed	*71,878*	*65,006*	*64,103*	*71,052*	*-1.1%*
Website Visits	137,641	146,645	129,251	140,613	2.2%
Website_Page Views	292,489	320,168	272,796	276,566	-5.4%
DevNet wEdge Visits	729,645	747,687	701,875	784,160	7.5%
DevNet wEdge Page Views	3,456,080	3,150,876	3,063,651	3,262,652	-5.6%
Telephone Inquiries	21,814	21,629	20,943	21,531	-1.3%
Public Presentation Attendance	818	319	1,215	1,127	37.8%
Total Taxpayer Contacts	*4,637,669*	*4,387,005*	*4,188,516*	*4,485,522*	-3.3%

Senior Citizen Exemption Penetration

Several meetings ago, Member Gripe asked for an analysis of penetration for Senior Citizen exemptions. Using the most recent years for which complete data is available, I have completed the analysis and it is attached to this report. I will be discussing the results at the meeting.

* * * *

Please let me know if you need additional information on these topics.

Kane County SCHE/LISCAFHE Penetration Analysis

Township	Single Family Dwellings[1]	GHE[2] Parcels 2024	% SFD w/GHE 2024	SCHE[3] Parcels 2024	% GHE w/SCHE 2024	Population Age 30+ 2023[4]	Population 65+ 2023[4]	Population 65%+ % 2023	LISCAFHE Parcels 2024[5]	LISCAFHE % SCHE Parcels 2024	LISCAFHE Penetration Rank (L-H)	Median Household Income 2023[3]	Median Household Income Rank (H-L)
Aurora	32,315	24,669	76.34%	6,685	27.10%	69,556	16,919	24.32%	1,764	26.39%	16	$71,556	16
Batavia	12,028	10,829	90.03%	3,184	29.40%	22,856	5,319	23.27%	400	12.56%	8	$125,625	7
Big Rock	724	559	77.21%	209	37.39%	1,088	288	26.47%	25	11.96%	7	$117,944	11
Blackberry	5,574	5,118	91.82%	1,194	23.33%	10,367	2,241	21.62%	75	6.28%	1	$155,887	2
Burlington	729	583	79.97%	204	34.99%	1,171	305	26.05%	26	12.75%	9	$121,167	10
Campton	6,305	5,769	91.50%	1,591	27.58%	11,059	2,930	26.49%	121	7.61%	3	$173,442	1
Dundee	19,448	16,100	82.78%	4,105	25.50%	37,958	7,787	20.51%	908	22.12%	15	$96,085	14
Elgin	30,331	25,263	83.29%	6,910	27.35%	66,034	16,234	24.58%	1,473	21.32%	14	$84,888	15
Geneva	9,462	8,512	89.96%	2,658	31.23%	17,382	5,000	28.77%	259	9.74%	4	$134,325	5
Hampshire	4,213	3,626	86.07%	1,182	32.60%	5,799	1,478	25.49%	178	15.06%	11	$109,500	12
Kaneville	481	375	77.96%	144	38.40%	831	269	32.37%	22	15.28%	12	$139,250	4
Plato	4,233	3,827	90.41%	1,089	28.46%	5,688	1,243	21.85%	71	6.52%	2	$152,333	3
Rutland	11,612	10,310	88.79%	4,017	38.96%	18,756	7,443	39.68%	755	18.80%	13	$102,744	13
St Charles	16,977	14,970	88.18%	4,316	28.83%	32,610	7,856	24.09%	514	11.91%	6	$125,641	6
Sugar Grove	7,392	6,775	91.65%	1,983	29.27%	13,747	4,051	29.47%	236	11.90%	5	$123,385	9
Virgil	827	636	76.90%	195	30.66%	1,397	328	23.48%	26	13.33%	10	$123,654	8
Countywide	162,651	137,921	84.80%	39,666	28.76%	317,592	83,592	26.32%	6,853	17.28%	N/A	$97,633	N/A

Penetration more than 1% below expectation

Ranking Deviation ≥2

[1] Class 0011 and 0040 Parcels in 2024

[2] General Homestead Exemption

[3] Senior Citizen Homestead Exemption

[4] American Commnity Survey

[5] Low-Income Senior CitizenAssessment Freeze Homestead Exemption

STATE OF ILLINOIS)
SS.
COUNTY OF KANE)

REPORT NO. TMP-25-1552

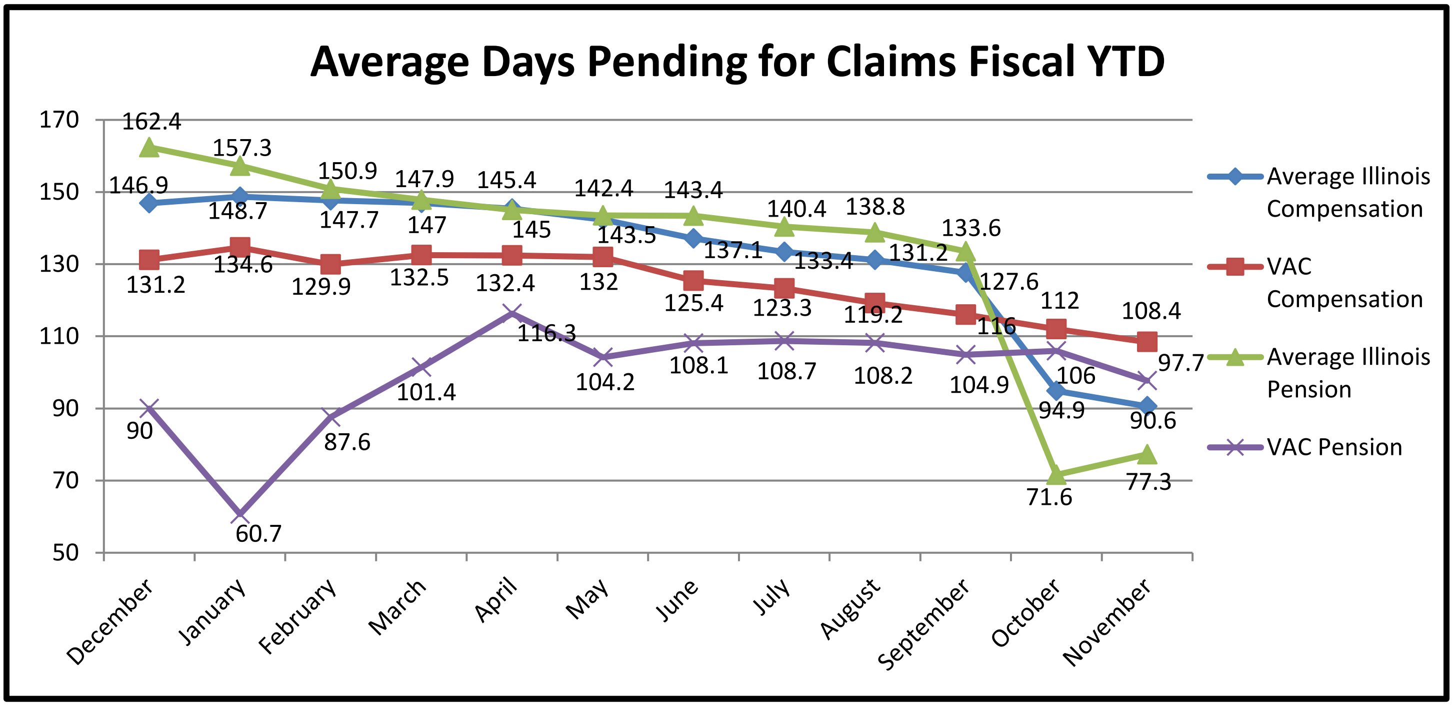
MONTHLY REPORT

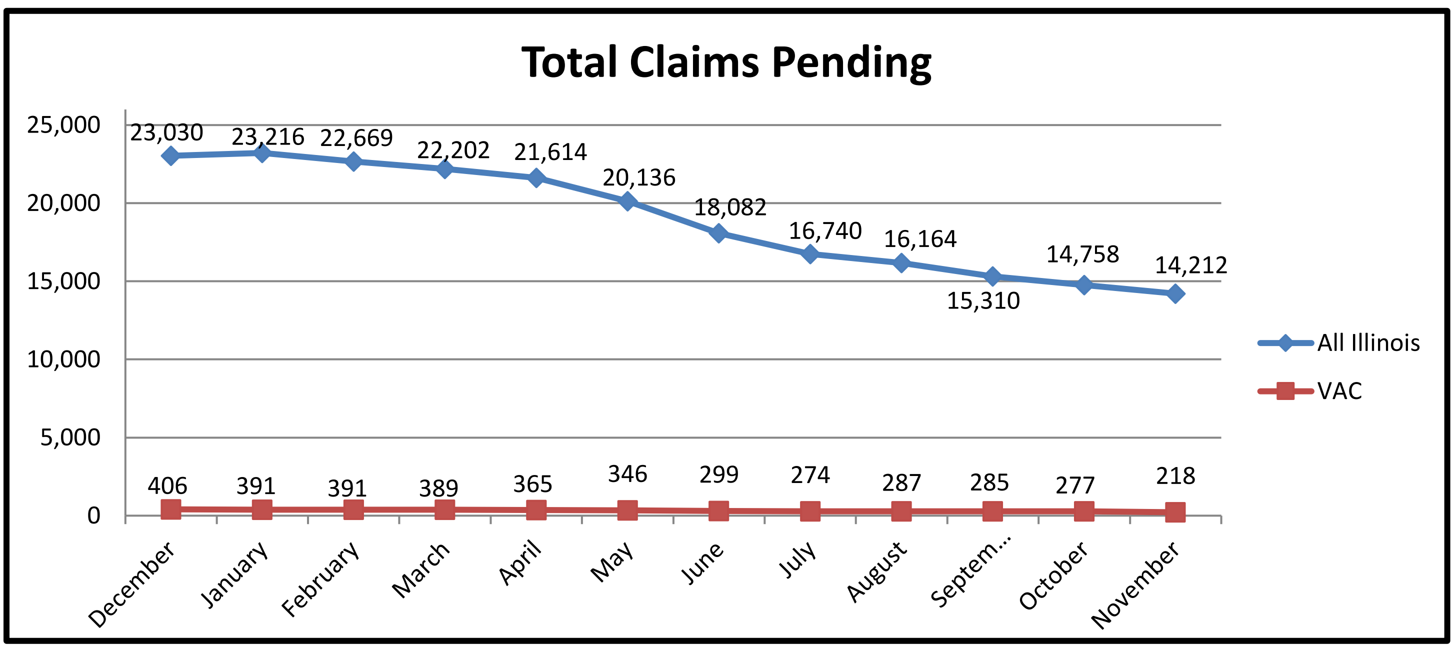
COUNTY OF KANE
VETERANS ASSISTANCE COMMISSION

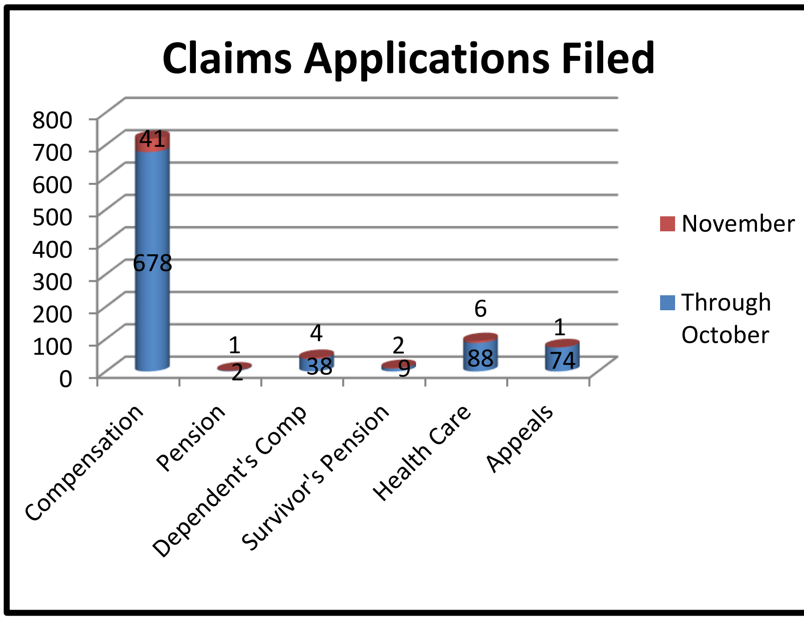
JACOB A. ZIMMERMAN
Superintendent

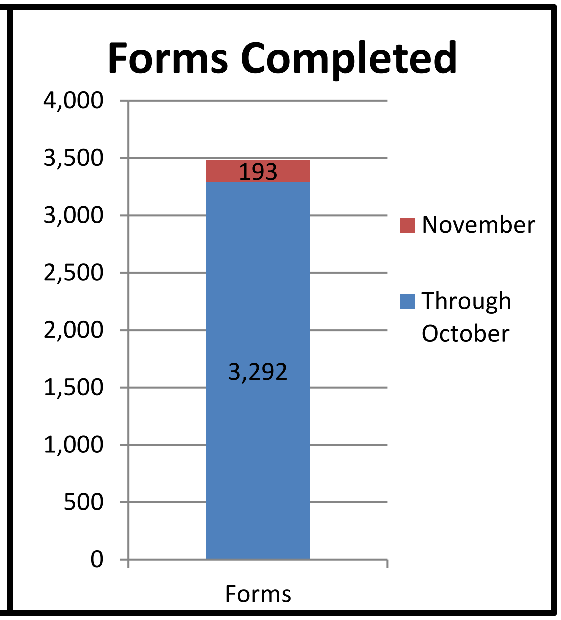
COUNTY GOVERNMENT CENTER
719 South Batavia Avenue, Building A
Geneva, Illinois 60134-3077
Phone: (630) 232-3550
Fax: (630) 232-5403
www.countyofkane.org/pages/veterans.aspx

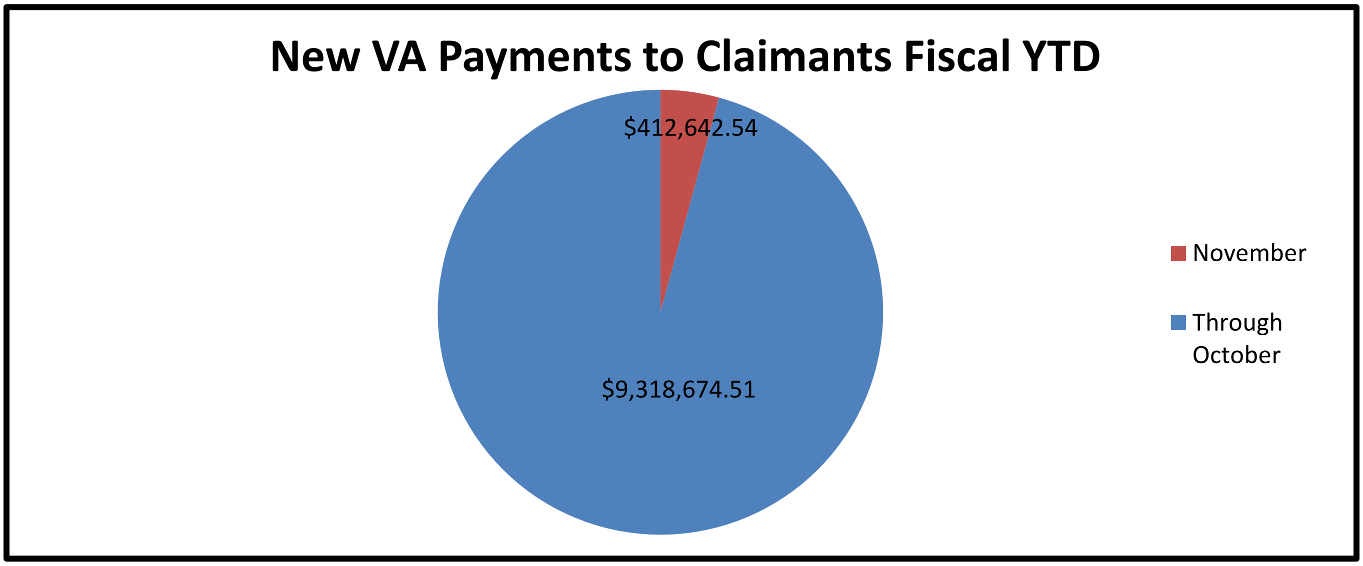
Monthly Report on Commission Activities

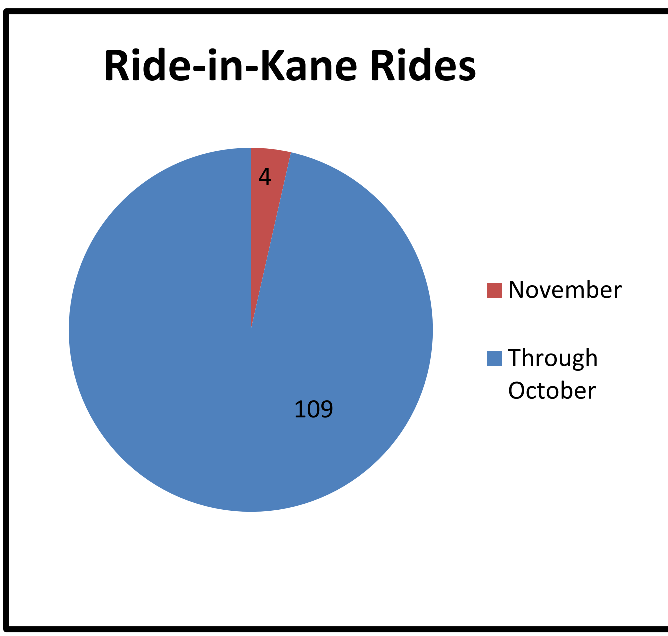


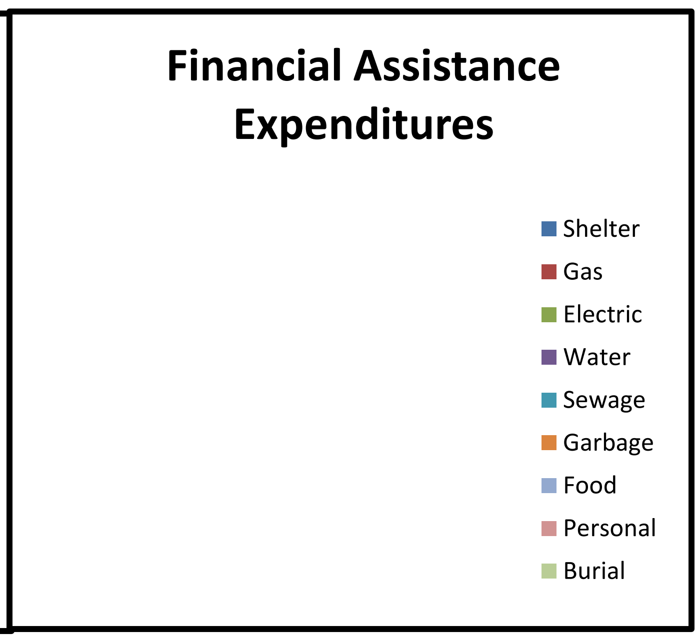



Claims Applications Filed
800
700
600
500
400
300
200
100
0
41
678
1
2
4
38
2
9
6
88
1
74
Compensation
Pension
Dependent's Comp
Survivor's Pension
Health Care
Appeals
November
Through October


Forms Completed
4,000
3,500
3,000
2,500
2,000
1,500
1,000
500
0
193
3,292
Forms
November
Through October


New VA Payments to Claimants Fiscal YTD
$412,642.54
$9,318,674.51
November
Through October


Ride-in-Kane Rides
4
109
November
Through October


Financial Assistance Expenditures
Shelter
Gas
Electric
Water
Sewage
Garbage
Food
Personal
Burial

Category	December	January	February	March	April	May	June	July	August	September	October	November	FY 2025 Total
Service-Connected Disability Claims	46	42	46	47	40	49	53	48	60	57	50	27	**565**
Non-Service Connected Pension Claims	0	0	0	0	0	0	1	0	0	1	0	1	**3**
Dependent's Compensation Claims	2	4	4	2	7	7	1	3	3	2	3	4	**42**
Survivor's Pension Claims	2	1	1	0	2	0	1	0	0	0	1	2	**10**
Intent-to-File	33	36	31	31	26	44	27	20	33	25	25	18	**349**
VA Health Care Applications	7	7	6	4	12	14	10	5	7	8	8	6	**94**
Claims Follow Up or Decision Review	67	102	92	133	104	51	109	92	121	90	81	80	**1,122**
Supplemental Claim	18	18	9	12	12	16	10	14	18	17	16	14	**174**
Higher Level Review (Appeal)	7	6	6	5	3	6	3	3	11	8	4	1	**63**
Board of Veterans Appeals (Appeal)	2	2	2	0	0	0	1	3	1	1	0	0	**12**
Board Hearing or Informal Conference	2	1	2	5	5	1	3	2	2	1	4	4	**32**
Burial Benefits Applications	2	4	6	6	6	14	6	7	6	5	3	6	**71**
Military or Other Record Request	22	35	15	35	102	104	34	30	21	17	12	12	**439**
Corrections / Upgrade Military Records	1	0	0	2	3	3	3	1	2	1	1	0	**17**
Federal Ancillary Benefit Applications	5	10	5	5	6	4	9	1	11	6	2	0	**64**
State Ancillary Benefit Applications	7	13	7	15	24	23	13	13	12	9	9	10	**155**
Dependent's Ancillary Applications	9	15	12	8	21	19	18	9	15	11	9	8	**154**
Total Forms or Letters Completed	329	339	249	265	269	344	281	235	315	258	242	193	**3,319**
Total Clients Assisted	219	241	213	280	316	328	237	213	292	215	180	177	**2,911**
Total Claims Pending	406	391	391	389	365	346	299	274	287	285	277	218	
Total Intents-to-File Pending	223	214	207	207	198	212	213	206	224	205	189	178	
Ride-in-Kane Rides	10	4	7	5	31	10	17	13	0	4	8	4	**113**
New VA Monetary Awards	$687,719.83	$1,085,978.29	$947,438.87	$1,066,502.89	$1,142,623.06	$1,069,889.22	$827,375.70	$712,518.60	$568,800.58	$575,598.47	$634,229.00	$412,642.54	**$ 9,731,317.05**

STATE OF ILLINOIS)
SS.
COUNTY OF KANE)

REPORT NO. TMP-26-078

MONTHLY REPORT

MONTHLY REPORT OF THE KANE COUNTY CLERK

DECEMBER 2025

2024 YTD	2024 MONTH	RECEIPTS	2025 MONTH	2025 YTD
$27.00	$27.00	Civil Union Licenses	$0.00	$0.00
$5,994.00	$5,994.00	Marriage Licenses	$4,860.00	$4,860.00
$15.00	$15.00	Notary Comm & Certificates	$18.00	$18.00
$120.00	$120.00	Assumed Business Names	$150.00	$150.00
$21,971.00	$21,971.00	Passport Fees	$15,174.00	$15,174.00
$41,894.00	$41,894.00	Certified Copy Fees	$35,201.20	$35,201.20
$16,347.60	$16,347.60	Tax Redemption Fees	$16,758.00	$16,758.00
$472.00	$472.00	Election fees	$15.50	$15.50
$83.10	$83.10	Tax Extension fees	$9,005.04	$9,005.04
$2,184.90	$2,184.90	Miscellaneous Fees	$1,137.00	$1,137.00
$205.62	$205.62	Interest: Fee Account	$163.60	$163.60
$5,907.43	$5,907.43	Interest: Tax Redemption Fund	$6,168.66	$6,168.66
$11,116.00	$11,116.00	State Death Surcharge Fund	$7,696.00	$7,696.00
$5.00	$5.00	State Civil Union Domestic Violence Fund	$0.00	$0.00
$1,110.00	$1,110.00	State Marriage Domestic Violence Fund	$900.00	$900.00
$15,106.00	$15,106.00	Vital Records Automation Fund	$12,505.80	$12,505.80
$0.00	$0.00	Death Surcharge Reimbursement	$0.00	$0.00
$122,558.65	**$122,558.65**	**TOTAL RECEIPTS**	**$109,752.80**	**$109,752.80**
$44.00	$44.00	NSF Checks	$28.00	$28.00
$122,514.65	**$122,514.65**	**TOTAL**	**$109,724.80**	**$109,724.80**
		DISBURSEMENTS		
		To Kane County Treasurer		
$95,221.65	$95,221.65	General Fund	$88,651.00	88,651.00
$11,116.00	$11,116.00	State Death Surcharge Fund	$7,696.00	$7,696.00
$5.00	$5.00	State Civil Union Domestic Violence Fund	$0.00	$0.00
$1,110.00	$1,110.00	State Marriage Domestic Violence Fund	$900.00	$900.00
$15,106.00	$15,106.00	Vital Records Automation Fund	$12,505.80	$12,505.80
$122,558.65	**$122,558.65**	**TOTAL DISBURSEMENTS**	**$109,752.80**	**$109,752.80**

Submitted by:

John A. Cunningham
Kane County Clerk

Jarett Sanchez
Public Service Committee

Date: January 22, 2026

COUNTY CLERK - MONTHLY REPORT
December 2025

TAX REDEMPTION ACCOUNT	MONTH
Beginning Balance	$1,932,007.55
RECEIPTS	
Tax Redemption	$1,520,910.08
Interest	$6,168.66
TOTAL RECEIPTS	**$3,459,086.29**
DISBURSEMENTS	
To Tax Buyers	$1,192,699.57
To Fee Account	$6,168.66
TOTAL DISBURSEMENTS	**$1,198,868.23**
ENDING BALANCE	**$2,260,218.06**

From the Office of
John A. Cunningham
Kane County Clerk
BIRTHS

MONTH↓ YEAR→	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
JAN	646	657	659	662	577	617	628	572	556	558	503	464	447	477	448	430
FEB	638	620	595	609	563	581	593	513	551	530	467	456	497	432	425	461
MARCH	762	731	648	683	628	631	618	581	573	606	534	567	505	542	448	531
APRIL	778	722	653	643	666	646	614	549	578	523	568	532	482	485	471	493
MAY	763	714	683	714	711	669	640	622	585	629	554	568	502	545	484	524
JUNE	783	738	690	717	633	662	642	632	659	576	538	587	511	**522**	**511**	477
JULY	752	772	771	741	743	713	644	618	613	600	604	532	576	543	530	490
AUG	763	774	707	683	700	702	707	630	609	616	545	559	597	525	528	522
SEPT	785	723	707	663	657	671	637	600	599	549	559	569	564	472	491	490
OCT	747	695	717	688	701	659	610	575	593	579	510	540	535	497	486	513
NOV	686	633	633	620	632	607	605	533	584	506	488	483	543	515	455	484
DEC	684	713	621	637	633	633	624	566	564	518	495	491	481	448	474	510
TOTAL	**8,787**	**8,492**	**8,084**	**8,060**	**7,844**	**7,791**	**7,562**	**6,991**	**7,064**	**6,790**	**6,365**	**6,348**	**6,231**	**6,003**	**5,751**	**5925**

From the Office of
John A. Cunningham
Kane County Clerk
DEATHS

MONTH↓ YEAR→	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
JAN	280	264	259	342	258	296	253	279	303	327	310	410	566	369	361	398
FEB	211	264	238	244	227	248	248	213	255	263	290	314	329	271	300	329
MARCH	268	261	244	261	259	280	294	295	257	284	294	313	279	314	304	321
APRIL	239	258	222	269	238	254	238	240	272	264	353	312	295	321	271	311
MAY	273	254	249	253	252	225	253	265	308	261	434	304	330	293	268	297
JUNE	222	207	241	215	245	243	245	250	233	252	328	296	306	269	288	270
JULY	234	227	225	233	247	237	249	238	274	268	299	293	279	310	302	283
AUG	237	274	273	261	231	247	232	262	257	254	268	271	279	300	311	281
SEPT	214	239	260	242	250	286	233	248	231	247	304	323	302	286	275	280
OCT	217	266	281	219	248	251	247	270	283	302	327	307	327	322	315	290
NOV	212	261	242	229	239	253	258	262	271	297	468	363	364	323	305	299
DEC	270	236	278	260	326	276	271	292	264	297	428	399	336	334	325	354
TOTAL	**2,877**	**3,011**	**3,012**	**3,028**	**3,020**	**3,096**	**3,021**	**3,114**	**3,208**	**3,316**	**4,103**	**3,905**	**3992**	**3712**	**3625**	**3713**

From the Office of
John A. Cunningham
Kane County Clerk
ASSUMED NAME

MONTH ↓YEAR →	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
JAN	43	38	58	35	27	28	41	19	30	22	25	20	16	15	13	8
FEB	44	43	57	42	45	49	48	31	36	29	25	17	26	19	21	7
MAR	74	45	65	48	38	55	58	59	32	40	32	30	25	15	16	8
APR	59	58	53	63	71	47	50	55	45	42	18	24	22	20	13	11
MAY	55	70	52	57	69	49	42	43	47	35	11	26	15	20	11	15
JUN	50	60	47	36	42	49	51	54	35	25	10	25	8	10	14	10
JUL	54	49	48	32	49	48	32	35	30	33	30	22	9	10	11	13
AUG	69	43	60	42	38	51	50	27	23	31	24	23	11	13	8	8
SEP	56	47	50	53	42	36	31	34	35	31	25	8	14	18	19	11
OCT	47	31	37	45	50	44	37	29	32	29	26	23	18	5	9	7
NOV	47	40	34	34	35	29	32	36	21	22	22	22	14	14	7	1
DEC	39	43	37	41	38	43	35	36	18	19	16	15	9	9	12	17
TOTAL	**637**	**567**	**598**	**528**	**544**	**528**	**507**	**458**	**384**	**358**	**264**	**255**	**187**	**168**	**154**	**116**

From the Office of
John A. Cunningham
Kane County Clerk
MARRIAGE LICENSE

MONTH ↓YEAR →	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
JAN	125	177	170	158	148	158	178	242	169	163	181	61	168	154	177	272
FEB	167	202	209	168	164	195	178	248	211	176	186	80	203	162	205	206
MAR	213	222	205	175	201	211	240	265	209	238	210	111	258	237	211	230
APR	217	229	210	216	269	264	267	251	250	242	84	225	225	229	280	230
MAY	283	302	333	306	313	317	351	363	332	338	102	368	328	336	350	301
JUN	333	409	324	287	354	347	380	353	324	330	216	376	358	344	303	310
JUL	325	277	315	326	356	375	352	311	329	359	260	356	320	313	362	361
AUG	327	358	347	334	387	351	411	399	392	373	203	378	406	422	423	367
SEP	332	330	292	293	327	383	361	366	297	333	243	436	387	374	382	383
OCT	232	227	237	245	273	254	266	277	293	314	249	272	290	302	317	315
NOV	153	202	184	163	152	174	289	246	175	175	112	164	212	204	201	240
DEC	216	175	195	209	195	208	238	217	205	238	103	171	170	179	222	189
TOTAL	**2,923**	**3,110**	**3,021**	**2,880**	**3,139**	**3,237**	**3,511**	**3,538**	**3186**	**3279**	**2149**	**2998**	**3325**	**3256**	**3433**	**3404**

From the Office of
John A. Cunningham
Kane County Clerk
CIVIL UNIONS

MONTH ↓YEAR →	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
JAN	0	3	3	3	0	1	0	2	1	2	1	0	1	0	2
FEB	0	5	1	3	0	2	1	2	0	1	0	1	5	2	3
MAR	0	2	2	4	1	1	1	1	1	0	1	1	0	0	3
APR	0	4	0	3	0	0	1	2	3	0	0	1	0	0	3
MAY	0	6	5	1	0	3	1	0	2	0	1	0	1	2	1
JUN	48	3	3	0	1	2	0	0	1	0	0	2	0	0	2
JUL	30	5	2	0	0	2	1	2	0	1	1	0	1	0	1
AUG	17	3	6	1	1	1	1	1	0	0	1	1	2	2	3
SEP	11	5	3	0	0	0	2	0	2	0	5	1	0	1	2
OCT	12	2	2	0	2	3	3	2	1	0	0	4	1	2	2
NOV	12	2	3	4	0	1	0	0	1	1	0	1	0	2	2
DEC	8	6	1	1	1	4	5	0	1	0	1	3	2	1	0
TOTAL	**138**	**46**	**31**	**20**	**6**	**20**	**16**	**12**	**13**	**5**	**11**	**15**	**13**	**12**	**24**

From the Office of
John A. Cunningham
Kane County Clerk
PASSPORTS

MONTH ↓YEAR →	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
JAN	176	209	155	176	155	159	363	257	397	357	466	161	239	652	583	1024
FEB	154	174	124	113	162	149	265	365	308	278	360	98	270	445	497	769
MAR	222	159	146	146	205	205	350	453	450	414	189	180	410	731	615	761
APR	192	136	91	151	182	218	380	216	208	313	27	183	367	412	508	655
MAY	135	101	141	173	180	147	246	230	311	363	17	152	312	335	445	464
JUN	153	103	131	198	128	135	241	262	267	272	73	256	327	**335**	340	496
JUL	181	70	81	106	95	88	155	167	198	277	102	326	318	322	393	438
AUG	80	98	100	123	73	129	167	146	235	206	77	229	402	462	430	379
SEP	62	79	56	76	89	113	141	87	154	212	90	156	287	258	262	387
OCT	114	70	112	119	103	131	182	150	203	245	103	177	351	263	350	456
NOV	82	99	101	127	106	136	231	197	201	213	85	185	324	288	300	404
DEC	127	120	82	92	99	177	218	206	219	281	84	242	322	288	447	312
TOTAL	**1,678**	**1,418**	**1,320**	**1600**	**1577**	**1787**	**2939**	**2736**	**3151**	**3431**	**1673**	**2345**	**3929**	**4791**	**5170**	**6545**

From the Office of
John A. Cunningham
Kane County Clerk
SUMMARY

	2024	2025	Record Increase/Decrease	Percent of Increase/Decrease
Birth	5,751	5,925	174	3.03%
Death	3,625	3,713	88	2.43%
Assumed Name	154	116	-38	-24.68%
Marriage/Civil Union	3,445	3,428	-17	-0.49%
Passport	5,170	6,545	1,375	26.60%
Total:	18,145	19,727	1,582	8.72%