



Kane County

KC Finance and Budget Committee

Agenda

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

BERMAN, Lenert, Juby, Lewis, Sanchez, Surges, Tepe, ex-officios Roth (County Vice Chair)
and Pierog (County Chair)

Tuesday, May 20, 2025

1:00 PM

County Board Room

*****SPECIAL MEETING*****

2025 Committee Goals

- Insure a balanced budget and adequate cash flow for County operations
-

1. **Call To Order**
2. **Roll Call**
3. **Remote Attendance Requests**
4. **Approval of Minutes: None**
5. **Public Comment**
6. **New Business**
 - A. 2026 Budget Discussion
 - B. **Ordinance:** Ordinance - Reserve Policy for General Fund - General Account
7. **Old Business**
8. **Reports Placed On File**
9. **Committee Chairman's Comments**
10. **Executive Session (if needed)**
11. **Adjournment**

STATE OF ILLINOIS)
COUNTY OF KANE) SS.

PRESENTATION/DISCUSSION NO. TMP-25-628

2026 BUDGET DISCUSSION

Kane County, Illinois
Preliminary Fiscal Year 2026 Budget Calendar

<i>Budget Direction and Calendar</i>	
	Finance Committee approves 2026 Budget Priorities and Calendar.
	Executive Committee reviews and approves 2026 Budget Priorities and Calendar
	County Board reviews and approves 2025 Budget Priorities and Calendar
<i>Financial Budget Preparation</i>	
May 7, 2025	2026 Mission and Outcomes templates distributed to Offices/Departments to begin updating for 2026
May 15, 2025	Budget-Kick Off Meeting – Elected Officials
May 16, 2025	Budget-Kick Off Meeting – Department Heads
June 27, 2025	All budgetary data must be entered into NewWorld; All Capital Forms and New Position Forms due
June 27, 2025	All 2025 Mid-Year Projections must be entered into NewWorld
June 27, 2025	2026 Mission and Outcomes Forms due
<i>Budget Review and Approval</i>	
May-July 2025	Board Members may meet with Offices/Departments
July-August 2025	Draft 2026 Budget presented to “Home” Committees
August 2025	Draft 2026 Budget presented to Finance Committee
September 2025	Draft 2026 Budget presented to Executive Committee & Board
October 2025	Final Draft of Budget placed on Public Display
November 2025	County Board adopts Budget and Tax Levies

2026 Budget

Revenue
Property Tax with no Increase
Property Tax with a CPI increase
Reallocation of property tax revenues across certain funds
RTA Transportation tax reallocation
Local Motor Fuel Tax
Grocery Store Tax
Interest Earned Discussion
Funding capital projects and debt service with interest earned
Increases in fees

Cost Savings
Hiring Freeze
Employee Separation Incentive
Allocation of central service costs through chargebacks
Reduction of Workforce
River Boat Grant allocation
IT Department costs centralized
Modify Health Insurance Benefit
Elimination of services/outputs

Suggestions from the Special Finance Committee of May 1, 2025 - Committee Members Bill Roth and Anita Lewis

Reinstate the 1% sales tax that will be eliminated (sp) by the state

Increase Gas Tax

Move 5mil from Transportation to General

Increase RTA tax

Increase Property Tax

Take CPI

Relook at best practices in purchasing commodities, not just the easiest

Look at 5-year plan and defer items that are non-essential

Implement an attrition program

Implement an early retirement plan

Reduce IT and Building & Grounds because they are under our control

Do we want to look at eliminating all 29M in this year or spread over 3 years?

Look at the property we own and sell some, make money and also get property back on the tax rolls

Look at insurance plans? Rebid with other carriers.

Move Recorder into Clerks office

Eliminate desk phones

Use fleet cars for business instead of turning in reimbursement for personal mileage

Reduce Zoom licenses

Look at Farmland Protection Elimination

Look at mandated funding and determine if we can fund at a lesser level

Leslie Juby

For Executive Directors:

5% decrease in last year's actuals across the board. This can be achieved through:

- Attrition

- Modified hiring freeze

- internal candidates only unless no qualified candidates exist internally and this position is important to the health of the County

- Budgeting to actual not to previous budget

- Increasing fees

- Restructuring departments

- Re-evaluating our purchasing agreements to make sure we actually are receiving the lowest and best prices

For Elected Offices:

5% decrease in last year's actuals across the board (it is up to them to decide how that is best achieved in their offices)

I have had discussions with other board members about what information we need. I have received mixed answers but I feel it is important to have mock up pre preliminary budget TOTALS (not line items, just dollar amounts) on these scenarios:

- 0% increase of last year's actual

- 5% decrease in last year's actual

This is only to get projected numbers-not specific line-item budget so complete budgets will NOT have to be created- to find out what our financial situation is and how much of a deficit we really have.

Also: A one year capital projects reduction of \$4M

- A one-year sweep of RTA sales tax of \$5M

- No rounding of numbers (I did find \$1.2M with actual numbers, not estimates in fund 001 and 112)

Suggestions from the Special Finance Committee of May 1, 2025 – Bill Roth

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Monthly Head Count reporting by department along with open positions

Departments create a 5 year Budget

Budget to Actual

Budget should be off of actuals not last year budget

Monthly Exception base reporting comparing Budget to Actuals with Guidelines that Departments explain reason for difference above or below the Guidelines.

Monthly Close vs. Annual Close of Financials

Payroll Outsourcing

5-year Replacement Schedule for the following:

- Vehicles
- Computers
- Printers
- Capital Equipment

Eliminating Storage space (including the objects in storage) would free up space that could be used for office space

Finished up Digitalizing Records would free up additional office space

Grant Reporting by Department to include:

- Grant amount & if matching is required
- Restrictions on spending
- Number & amount of payroll that is hired via the Grant
- Grant expiration and if payroll included then removal of Payroll plan

Treasurer Report showing 5-year plan showing both dollar invested estimated Interest to be earned

Department Goals need to be measurable (based off Smart Goals Process) and reviewed to see if met

**UNIVERSITY
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CALIFORNIA**

SMART Goals:
A How to Guide

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How to Write SMART Goals: A Guide for Managers and Employees

What are SMART Goals?

- Statements of the important results you are working to accomplish
- Designed in a way to foster clear and mutual understanding of what constitutes expected levels of performance and successful professional development

What is the SMART criteria?

S	Specific	What will be accomplished? What actions will you take?
M	Measurable	What data will measure the goal? (How much? How well?)
A	Achievable	Is the goal doable? Do you have the necessary skills and resources?
R	Relevant	How does the goal align with broader goals? Why is the result important?
T	Time-Bound	What is the time frame for accomplishing the goal?

How do I decide the right scope for my SMART Goals? (How big? How many?)

SMART goals are meant to address all of your major job responsibilities. Remember, goals are intended to focus attention and resources on what is most important so that you can be successful in achieving your priorities. SMART Goals are goals for your day-to-day job.

- Common types of goals are to:
 - Increase something
 - Make something
 - Improve something
 - Reduce something
 - Save something
 - Develop someone (yourself!)

Where to start?

1. Start by thinking about your whole job and the broad areas (or “buckets”) of responsibility and results for which you are accountable.
2. Develop a goal statement for each bucket. To get the scope right, remember to focus on end results not tasks.

3. Goals should be high level enough to encompass the core outcomes for which you are responsible, but specific and clear enough so you will be able to measure success.
4. Goals should be on-going job responsibilities and any new projects, assignments, priorities, or initiatives that are specific to this performance cycle.
5. Having too many goals can be an indicator that your goals are scoped at too low a level and are focused more on tasks than on end results.
6. If it seems that your goals are becoming too numerous and task-oriented, it may be helpful to consider combining several goal statements into a broader outcome area.

How to write your S-M-A-R-T goal

S – Specific

When setting a goal, be specific about what you want to accomplish. Think about this as the mission statement for your goal. This isn't a detailed list of how you're going to meet a goal, but it should include an answer to the popular 'w' questions:

- Who – Consider who needs to be involved to achieve the goal (this is especially important when you're working on a group project).
- What – Think about exactly what you are trying to accomplish and don't be afraid to get very detailed.
- When – You'll get more specific about this question under the "time-bound" section of defining S.M.A.R.T. goals, but you should at least set a time frame.
- Where – This question may not always apply, especially if you're setting personal goals, but if there's a location or relevant event, identify it here.
- Which – Determine any related obstacles or requirements. This question can be beneficial in deciding if your goal is realistic. For example, if the goal is to open a baking business, but you've never baked anything before, that might be an issue. As a result, you may refine the specifics of the goal to be "Learn how to bake in order to open a baking business."
- Why – What is the reason for the goal? When it comes to using this method for employees, the answer will likely be along the lines of company advancement or career development.

- “S” actions may include:

Oversee	Update	Write
Coordinate	Upgrade	Process
Supervise	Develop	Provide
Manage	Create	Maintain
Plan	Implement	Reconcile
Support	Evaluate	Direct
Transition	Produce	Administer

- Note that this list does not include verbs like “improve,” “reduce,” or “increase” (e.g. “Improve customer service” or “reduce cost.” These imply the direction that you want a result to move in, but don’t do much to explain the role or specific action that you will take to accomplish this change.

M – Measurable

What metrics are you going to use to determine if you meet the goal? This makes a goal more tangible because it provides a way to measure progress. If it’s a project that’s going to take a few months to complete, then set some milestones by considering specific tasks to accomplish. Milestones are a series of steps along the way that when added up will result in the completion of your main goal.

- As the “M” in SMART states, there should be a source of information to measure or determine whether a goal has been achieved.
- The M is a direct (or possibly indirect) indicator of what success for a particular goal will look like.
- Sometimes measurement is difficult and managers and employees will need to work together to identify the most relevant and feasible data sources and collection methods.
- Data collection efforts needed to measure a goal can be included in that goal’s action plan.
- Even if a perfect, direct measurement source is not immediately feasible for a given goal, the discussion about the desired end result (why this goal is important) and what the measurement options are (what success might look like) is an important and valuable part of performance planning.
- Measurement methods can be both quantitative (productivity results, money saved or earned, etc.) and qualitative (client testimonials, surveys, etc.).

- Some typical data types and data collection methods may include:

DATA TYPES	DATA COLLECTION METHODS
Quality/accuracy rates	Automated reports
Amounts produced	Audits, tests
Revenue generated	Surveys
Productivity rates	Work products, samples
Customer Satisfaction	Other documents

A – Achievable

This focuses on how important a goal is to you and what you can do to make it attainable and may require developing new skills and changing attitudes. The goal is meant to inspire motivation, not discouragement. Think about:

- how to accomplish the goal,
- if you have the tools/skills needed,
- if not, consider what it would take to attain them.

R – Relevant

Relevance refers focusing on something that makes sense with the broader business goals. For example, if the goal is to launch a new program or service, it should be something that's in alignment with the overall business/department objectives. Your team may be able to launch a new program, but if your division is not prioritizing launching that type of new programs, then the goal wouldn't be relevant.

T – Time-Bound

Anyone can set goals, but if it lacks realistic timing, chances are you're not going to succeed. Providing a target date for deliverables is imperative. Ask specific questions about the goal deadline and what can be accomplished within that time period. If the goal will take three months to complete, it's useful to define what should be achieved half-way through the process. Providing time constraints also creates a sense of urgency.

The Easiest Way to Write S.M.A.R.T. Goals

When it comes to writing S.M.A.R.T. goals, ask yourself and other team members a lot of questions. The answers will help fine-tune your strategy, ensuring the goals are something that's actually attainable. Utilize the template provided in the appendix as a guide.

This doesn't have to be a daunting experience; in fact, it should be quite illuminating. Below we demonstrate how to write S.M.A.R.T. goals for two typical business scenarios: completing a project and improving personal performance. We've also created an easy-to-use S.M.A.R.T. goals template and worksheet to help you get started.

Examples of Creating a SMART Goal

Here are two examples of initial goals we'll use to walk through this process:

1. I want to complete a project
2. I want to improve my performance

This is a typical approach to creating goals, but both of these are very vague. With the current wording, the goals probably aren't going to be attainable. The statements lack specifics, timelines, motivation, and a reality check.

Now, let's use the S.M.A.R.T. goals formula to clarify both and create new and improved goals.

Goal: I want to complete a project

- **Specific:** Many people are accessing our current site from their mobile devices. Since it's not a responsive site, it provides a poor experience for customers. I want to launch a mobile app for my company website by the end of June, which requires involvement from software development, design, and marketing.
- **Measurable:** Creating a mobile app for our company site will require a lot of resources. To make it worthwhile, I'd like to have 50,000 installs of the site within six months of launch. I'd also like to show a 5% conversion rate from customers using the mobile site.
- **Achievable:** The departments that will be involved have signed-off on creating a mobile app. I'll need to manage the project and set milestones to keep everyone motivated and on target.
- **Relevant:** Improving the customer experience on mobile devices is a core initiative for my company this year.
- **Time-Bound:** In order to achieve 50,000 mobile app installs and a 5% conversion rate by the end of the fiscal year, the app will need to be launched by Q2 with a robust marketing campaign that should continue through the end of the year.

Goal: I want to improve my performance

- **Specific:** I received low marks on my ability to use PowerPoint at my last performance review. Improving my skills requires that I learn how to use PowerPoint efficiently and practice using it by creating various presentations. I'd like to be more proficient using PowerPoint in time for my next review in six months.
- **Measurable:** By the time of my next review, I should be able to create presentations that incorporate graphs, images, and other media in a couple of hours. I should also be able to efficiently use and create templates in PowerPoint that my coworkers can also use.
- **Achievable:** Improving my PowerPoint skills is instrumental in moving forward in my career and receiving a better performance review. I can set time aside every week to watch PowerPoint tutorials and even enroll in an online class that can teach me new skills. I can also ask coworkers and my manager for PowerPoint tips.
- **Relevant:** Working with PowerPoint is currently 25% of my job. As I move up in the company, I'll need to spend 50% of my time creating PowerPoint presentations. I enjoy my career and want to continue to grow within this company.
- **Time-Bound:** In six months, I should be proficient in PowerPoint ensuring it only occupies 25% of my workload instead of the nearly 40% of the time it occupies now.

Once you go through and write your goals according to each S.M.A.R.T. characteristic, you can then combine and consolidate all the work you've done into one S.M.A.R.T. goal.

S.M.A.R.T. goal: I want to complete a project

- **Description:** Improving the customer experience on mobile devices is a core initiative for my company this year, so we are going to create a mobile app. By the end of the fiscal year, there should be 50,000 installs of the mobile app we develop, and it should produce a 5% conversion rate. We'll build the mobile app in-house and launch it by the end of June with an app-related marketing campaign that will continue to the end of the year.
- **Milestone:** Mobile app launches end of June.

- **Deadline:** End of the fiscal year.

S.M.A.R.T. goal: I want to improve my performance

- **Description:** To grow in my career, I need to improve my PowerPoint skills. By taking online classes and reviewing tutorials, I'll improve my PowerPoint skills so that it only requires 25% of my work time.
- **Milestone:** Complete an online PowerPoint course in three months.
- **Deadline:** Next employee review in six months.

Appendix

Template for writing a S.M.A.R.T. Goal

Crafting S.M.A.R.T. Goals are designed to help you identify if what you want to achieve is realistic and determine a deadline. When writing S.M.A.R.T. Goals use concise language, but include relevant information. These are designed to help you succeed, so be positive when answering the questions.

Initial Goal *(Write the goal you have in mind):*

1. Specific *(What do you want to accomplish? Who needs to be included? When do you want to do this? Why is this a goal?)*

2. Measurable *(How can you measure progress and know if you've successfully met your goal?):*

3. Achievable *(Do you have the skills required to achieve the goal? If not, can you obtain them? What is the motivation for this goal? Is the amount of effort required on par with what the goal will achieve?):*

4. Relevant *(Why am I setting this goal now? Is it aligned with overall objectives?):*

5. Time-bound *(What's the deadline and is it realistic?):*

S.M.A.R.T. Goal *(Review what you have written, and craft a new goal statement based on what the answers to the questions above have revealed):*

More SMART Goal Examples**Ongoing**

- Provide high quality customer service resulting in a 90% customer satisfaction rating from external customers on accuracy, timeliness and courtesy measures on an ongoing basis.
- On an ongoing basis, reconcile the department financial reports by the 15th of every month with no increase in reconciliation errors.
- On an ongoing basis, accurately process and dispatch 95% of high priority calls for police, fire and medical services.
- On an ongoing basis, dispatch 82% of high priority calls for police, fire and medical services within established timeframes.
- Resolve 90% of complaints through a collaborative process without need for formal mediation on an ongoing basis.
- Conduct education, monitoring and enforcement to ensure that 98% of agricultural and pest control businesses are in compliance with all pesticide regulatory requirements on an ongoing basis.
- Manage and support effective performance resulting in achievement of 75% of program and individual performance targets by the end of the fiscal year.
- Manage the department budget to stay within appropriations and accomplish 85% of service results by the end of the fiscal year.
- Coach and support my direct reports resulting in attainment of 85% of all performance plan goals and feedback from direct reports that I provided them with clear expectations, meaningful feedback and fair performance evaluations by the end of the fiscal year.

New Project/Performance Cycle-Specific

- By March 2011, develop and implement a customer service plan that results in department staff reporting that they are clear about expectations for excellent customer service and have the skills and support to perform at that level and that results in customers reporting that they receive excellent customer service.
- Transition to a new automated case management system with minimal affects on customer service by developing a training program that ensures all staff can process 30 cases per day no later than three months after the end of the training classes.
- Reduce overtime in the department from 150 hours per month to 50 hours per month by the end of the fiscal year with no increase in incident reports.
- Develop a quality improvement process for the sanitary sewer system that reduces the failure rate to 1% by 12/31/11.
- Create a partnership with at least 5 local cities to deliver two compliance-related training workshops resulting in \$____ improvement in Net County Cost by 6/30/11.
- By 11/30/11, update the employee handbook to include a searchable intranet version that employees find easy to use and informative.
- Complete the Energy Watch Program to reduce countywide carbon emissions by 605 tons by the end of the fiscal year.

- Conduct outreach and education that reduces the amount of illegal dumping into the streets and drainage channels by __% by June 30, 2011.
- Develop and implement vehicle replacement plan to increase the Average Fuel Economy to 30 Miles per Gallon by 2012 for Midsize and Compact Vehicles and to increase the average Miles per Gallon on the total fleet to 25 MPG by 2016.
- Implement Evidence Based Probation Service (EPBS) practices in order to reduce recidivism among participants by __% by June 30, 2011.

Development Goals

- By June 30, 2011, develop and apply upgraded computer skills that enable me to produce budget reconciliation reports each month in a timely and accurate fashion.
- Develop and practice my coaching skills so that my direct reports report that they feel more satisfied with their work and able to perform at a higher level and such that I achieve a 30/70 split between coaching and doing by June 30, 2011.
- By June 30, 2011, complete course work and attain a CSAC credential to enhance my skills as an effective leader as measured by feedback from my supervisor and the accomplishment of my performance plan goals.

Per Chris Lauzen. Email sent by Treasurer's Office on May 15, 2025

On November 8, 2023 (18 months ago) Assistant State's Attorney Steven Ford advised the Kane County Board regarding the use of County Interest Income to balance the budget, "It is possible that in some - but not all - cases, the County Board may use some forms of earnings on investments in limited circumstances for expenses in other County funds" (Attachment A). He further enumerated the boundaries of the Board's exercise of its budgetary powers:

- 1) *The earnings of a fund's investment income may be used to support the General Fund if a statute authorizes the use of investment earnings for general purposes, or if the fund is purely of County origin and is under County direction.*
- 2) *The earnings of a fund's investment income cannot be used to support the General Fund if a specific statute directs those earnings to be credited to and paid into a particular fund, or if the money in a special fund is held for a non-County entity.*
- 3) *The earnings of a special fund's investment income should not be used to support the General Fund if the money in such fund is derived from fees, taxes, or a separate levy, or if there are explicit constitutional or statutory restrictions pertaining to the fund's use.*
- 4) *The earnings of a special fund's investment income should not be used to support the General Fund if the fund is subject to a constitutional or elected official's control.*

This useful analysis sets up a potentially constructive bifurcated framework to make at least a significant contribution to your current budget predicament, i.e., a **direct** path for use of interest income and an **indirect** one.

State's Attorney Jamie Mosser facilitated further and more detailed research conducted by government finance legal experts at Del Galdo Law Group.

Their memo of March 25, 2025 re-emphasized: "*The Counties Code states that: All earnings accruing on any investments or deposits made by the County Treasurer whether acting as such or as County Collector, of county monies as in Section 3-11001 is defined, shall be credited to and paid into the County Treasury for the benefit of the county corporate fund to be used for county purposes, except as provided otherwise in the Local Governmental Tax Collection Act, and except where by specific statutory provisions such earnings are directed to be credited to and paid to a particular fund. 55 ILCS 5/3-11005*" (Attachment B).

This research enumerates, by fund categories and their specifically-named and numbered accounts which accounts interest income can be directly aggregated and

which accounts might require an indirect accounting and then use in accordance with state statutes in your budgetary process.

Because they have the bookkeeping entries made for 2022, 2023, and 2024, the Board may wish to request of the County's Accounting Department a single "audit-able" spreadsheet that follows the legal direction given in the Ford memo and more specifically (by account name and number) the Del Galdo memorandum, for at least the years 2022, 2023, and 2024.

Attachment C represents various partial listings from Accounting at various times of amounts allocated to various funds by the elaborate year-end bookkeeping entries. The work product of this Accounting Department and/or outside accounting contractor's (\$210,000) effort would be a simple, but complete, six-column list by Kane County account numbers of interest income by year that can be directly aggregated to the General Fund and those that cannot be.

For those accounts where interest income cannot be directly aggregated by statute, the Finance Committee and Board could consider an indirect reduction of any budgeted General Fund expense allocation to that department/office. This will take some "judgement" and budgetary agility. Where appropriate, this indirect, precise, and flexible approach, on a case-by-case (fund-by-fund) basis would have the "gross" effect of the department/office receiving funds due plus related interest income, but the "net" effect regarding the General Fund of avoiding budgetary windfalls.

My preliminary estimate is that this accounting exercise will yield millions of dollars in contribution to solving your budget dilemma. Although you can't go back to recover the \$25-30 MM of additional interest income generated in 2022 and 2023, an action-oriented decisiveness now could recover substantial dollars in 2024, 2025 and thereafter.

In the dire straits that the Kane County Board now faces, the "default" position on this classification process that it should adopt comes from 55 ILCS 5/3-11005: *"All earnings accruing on any investments or deposits made by the County Treasurer...shall be credited to and paid into the County Treasury for the benefit of the county corporate fund to be used for county purposes, except as provided otherwise in the Local Governmental Tax Collection Act, and except where by specific statutory provisions such earnings are directed to be credited to and paid to a particular fund."*

Fund#	Fund Name	2023 Estimate	Tax Levy	Taxes	Fees	Restricted					General Fund	Available
						(B) Elected Official	Grant	Debt Service	Other Restricted	Custodial		
		\$ 10,302,542.87										
001	General Fund	\$ 1,585,615.08	0 X	X	X							
010	Insurance Liability	\$ 208,646.93	0 X									
100	County Automation	\$ 2,200.23	0		X							
101	Geographic Information	\$ 42,493.28	0		X							
110	Illinois Municipal Retirement	\$ 213,423.81	0 X									
111	FICA/Social Security	\$ 101,773.93	0 X									
112	Special Reserve	\$ 8,260.69	X	yes							\$ 8,260.69	
113	Emergency Reserve	\$ 151,381.26	X	yes							\$ 151,381.26	
114	Property Tax Freeze	\$ 160,554.34	X	yes							\$ 160,554.34	
120	Grand Victoria Casino Elgin	\$ 164,777.04	X	yes							\$ 164,777.04	
125	Public Safety Sales Tax	\$ 40,781.93	0	X								
126	Transit Sales Tax Contingency	\$ -	0									
127	Judicial Technology Sales Tax	\$ 35,030.40	0	X								
128	Sheriff's Vehicle & Equipment	\$ 62,486.81	0			X						
150	Tax Sale Automation	\$ 21,968.04	0			X						
160	Vital Records Automation	\$ 9,548.62	0		X							
161	Election Equipment Fund	\$ 11,408.10	0			X						
170	Recorder's Automation	\$ 39,968.39	0			X						
171	Rental Housing Support	\$ -	X									
195	Children's Waiting Room	\$ 8,911.45	X		X							
196	D.U.I.	\$ 6,477.59	X									
197	Foreclosure Mediation Fund	\$ 4,086.51	0		X							
200	Court Automation	\$ 19,979.84	0		X	X						
201	Court Document Storage	\$ 4,314.89	0		X	X						
202	Child Support	\$ 8,957.84	0		X	X						
203	Circuit Clerk Admin Services	\$ 24,838.78	0		X	X						
204	Circuit Clk Electronic Citation	\$ 3,029.55	0		X	X						
205	Circuit Ct Clerk Op and Admin	\$ 6,720.70	0		X	X						
220	Title IV-D	\$ -	0			X	X					
221	Drug Prosecution	\$ -	0				X					
222	Victim Coordinator Services	\$ -	0				X					
223	Domestic Violence	\$ 10,718.34				X						
224	Environmental Prosecution	\$ -	X									
225	Auto Theft Task Force	\$ 1,159.33	X			X						
226	Weed and Seed	\$ -	X									
227	Local Law Enforcement	\$ -	X									
228	State's Attorney Firearms	\$ -	X									
229	Internet Task Force	\$ -	X									

Actual (A)

(B) Restricted

(B) Elected Official

Am'ts (Estimate)

7's

(A) Ask for "Actuals" 2022, 2023, 2024

(B) Check "Elected Officials"

(C) What are acct #'s on "2023 Actuals"

(D) ...and, are they still accurate check (??) w/ Del Galdo.

7's
 A Asks for "Actuals"
 2022, 2023, 2024
 B Check "Elected Officials"
 C What are acct #'s
 on "2023 Actuals"
 D ...and, are they still accurate
 check 7's w/ Del Galdo.

Attachment (C)
 Page 1 of 12

			<div>ⓑ?</div> Restricted									
Fund#	Fund Name	2023 Estimate	Tax Levy	Taxes	Fees	<div>ⓑ?</div> Elected Official	Grant	Debt Service	Other Restricted	Custodial	General Fund	Available
230	Child Advocacy Center	\$ 34,280.66	0		X		X					
231	Equitable Sharing Program	\$ 1,251.18	0			X						
232	State's Atty Records	\$ 3,347.39	0			X						
233	Bad Check Restitution	\$ 1,378.85	0			X						
234	Drug Asset Forfeiture	\$ 7,450.76	0			X						
235	State's Attorney Employee	\$ 46.99	0			X						
236	Child Advocacy Advisory	\$ 856.80	X	yes								\$ 856.80
237	Money Laundering - State's	\$ 7,431.08	0			X						
244	Public Defender Rec	\$ 758.21	X		X							
245	Violent Crime Defense	\$ -	X									
246	Employee Events Fund	\$ 608.58	X	yes								\$ 608.58
247	EMA Volunteer Fund	\$ 1,096.72	X	yes								\$ 1,096.72
248	KC Emergency Planning	\$ 801.31	X	yes								\$ 801.31
249	Bomb Squad SWAT	\$ -	X									
250	Law Library	\$ 7,081.90	0		X							
251	Canteen Commission	\$ -	0			X						
252	Sheriff DEF Federal - DOJ	\$ 896.34	0			X	X					
253	County Sheriff DEF Local	\$ -	X									
255	K-9 Unit	\$ -	X									
258	Sheriffs Office Money	\$ -	X									
259	Transportation Safety	\$ 117.04	0			X						
260	Court Security	\$ -	X									
261	Justice Assistance	\$ -	0									
262	AJF Medical Cost	\$ 1,331.16	0		X							
264	Cannabis Regulation - Local	\$ 1,589.33	0	X								
265	Sheriff DEF Federal - Treasury	\$ 827.91	0				X					
268	Sale & Error	\$ 17,250.14	0		X	X						
269	Kane Comm	\$ 52,570.96	0		X							
270	Probation Services	\$ -	0		X							
271	Substance Abuse Screening	\$ 15,918.16	0		X							
272	Drug Court	\$ -	X									
273	Drug Court Special Resources	\$ 42,256.76	0	yes			X					\$ 42,256.76
274	Specialized Probation	\$ -	X									
275	Juvenile Drug Court	\$ -	X									
276	Probation Victim Services	\$ 1,203.99	X		X							
277	Victim Impact Panel	\$ 219.30	X									\$ 219.30
278	Juvenile Justice Donation	\$ 162.21		?								\$ 162.21
289	Coroner Administration	\$ 8,975.41	0		X	X						
290	Animal Control	\$ 27,650.06	0		X							

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Fund#	Fund Name	2023 Estimate	Restricted								General Fund	Available
			Tax Levy	Taxes	Fees	Elected Official	Grant	Debt Service	Other Restricted	Custodial		
300	County Highway	\$ 300,697.33	0	X								
301	County Bridge	\$ 10,111.70	0	X								
302	Motor Fuel Tax	\$ 1,564,310.06	0		X							
303	County Highway Matching	\$ 11,235.96	0	X								
304	Motor Fuel Local Option	\$ 361,885.84	0		X							
305	Transportation Sales Tax	\$ 1,486,787.81	0		X							
307	Toll Bridge Operating Fund	\$ -	0									
308	Toll Bridge Renewal Fund	\$ -	0									
349	Opioid Settlement Fund	\$ 9,653.23	0									\$ 9,653.23
350	County Health	\$ 353,726.91	0	X	X		X					
351	Kane Kares	\$ 19,120.20	0									\$ 19,120.20
352	Youth Services	\$ -	0									
356	ARP Recoupment of Lost	\$ 204,433.04	0									\$ 204,433.04
357	COVID Payroll	\$ 564,570.43	0								\$ 564,570.43	
358	FEMA PA Administration	\$ 7,160.00	0				X					
380	Veterans' Commission	\$ 21,138.32	0	X								
385	IL Counties Information	\$ 49.88	0		X							
390	Web Technical Services	\$ 16,270.67	0									\$ 16,270.67
400	Economic Development	\$ 5,284.09	0				X				\$ 5,284.09	
401	Community Dev Block	\$ -	0				X					\$ -
402	HOME Program	\$ -	0				X					\$ -
403	Unincorporated Stormwater	\$ 5,157.48	0		X							
404	Homeless Management Info	\$ -	0									
405	Cost Share Drainage	\$ 10,560.52	0		X						\$ 10,560.52	
406	OCR & Recovery Act	\$ -	0									
407	Quality of Kane Grants	\$ 1,251.93	0				X					\$ 1,251.93
408	Neighborhood Stabilization	\$ -	0									
409	Continuum of Care Planning	\$ -	0									
410	Elgin CDBG	\$ -	0									
415	Homeless Prevention	\$ -	0									
420	Stormwater Management	\$ 42,139.50	0		X							
421	Elec Agg Civic Contribution	\$ 7,441.04	0						X			
425	Blighted Structure Demolition	\$ 5,381.04	0									\$ 5,381.04
430	Farmland Preservation	\$ 122,729.52	0				X					
435	Growing for Kane	\$ 2,331.00	0									
480	Workforce Development	\$ -	0									
490	Kane County Law	\$ 6,018.83	0				X					
492	Marriage Fees	\$ 103.86	0		X							
500	Capital Projects	\$ 578,896.84	0									\$ 578,896.84

actual used

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			Restricted									
Fund#	Fund Name	2023 Estimate	Tax Levy	Taxes	Fees	Elected Official	Grant	Debt Service	Other Restricted	Custodial	General Fund	Available
501	Judicial Facility Construction	\$ 34,132.82	?					X				
511	Adult Just Facility Debt Const	\$ -	0									
512	Motor Fuel Tax Bond	\$ -	0									
513	Transit Sales Tax Bond	\$ -	0									
514	Recovery Zone Bond	\$ -	0									
520	Mill Creek Special Service	\$ 41,565.83	0	X								
521	Bowes Creek Special Service	\$ 36.99	0	X								
5300	Sunvale SBA SW 37	\$ 78.87	0	X								
5301	Middle Creek SBA SW38	\$ 62.29	0	X								
5302	Shirewood Farm SSA SW39	\$ 8.29	0	X								
5303	Ogden Gardens SBA SW40	\$ 193.69	0	X								
5304	Wildwood West SBA SW41	\$ 497.50	0	X								
5305	Savanna Lakes SBA SW42	\$ -	0									
5306	Cheval DeSelle Venetian SBA	\$ 69.10	0	X								
5307	Cheval DeSelle Faireno SBA	\$ -	0									
5308	Plank Road Estates SBA SW45	\$ 49.22	0	X								
5309	West Highland Acres SBA	\$ -	0									
5310	Exposition View SBA SW47	\$ 23.70	0	X								
5311	Pasadena Drive SBA SW48	\$ 99.92	0	X								
5312	Tamara Dittman SBA SW 50	\$ -	0									
5313	Church Molitor SSA SA 52	\$ 0.43	0	X								
5314	45W185 Plank Road SSA SW	\$ 1.60	0	X								
540	Transportation Capital	\$ 6,612.66		?	yes							\$ 6,612.66
549	Impact Fees	\$ -	0		X							
550	Aurora Area Impact Fees	\$ 20,199.28	0		X							
551	Campton Hills Impact Fees	\$ 1,109.69	0		X							
552	Greater Elgin Impact Fees	\$ 13,646.70	0		X							
553	Northwest Impact Fees	\$ 10,329.94	0		X							
554	Southwest Impact Fees	\$ 1.22	0		X							
555	Tri-Cities Impact Fees	\$ 0.43	0		X							
556	Upper Fox Impact Fees	\$ 10,012.32	0		X							
557	West Central Impact Fees	\$ 1,085.14	0		X							
558	North Impact Fees	\$ 200,086.32	0		X							
559	Central Impact Fees	\$ 88,823.69	0		X							
560	South Impact Fees	\$ 136,019.52	0		X							
600	Juvenile Bonds Debt Service	\$ -	0									
601	Public Building Commission	\$ 32,247.40	0	?							\$ 32,247.40	
610	Capital Improvement Debt	\$ -	0									
620	Motor Fuel Tax Debt Service	\$ 95.36		?				X				\$ 95.36
621	Transit Sales Tax Debt Service	\$ 45.81		?				X				\$ 45.81

Fund#	Fund Name	2023 Estimate	Restricted								General Fund	Available
			Tax Levy	Taxes	Fees	Elected Official	Grant	Debt Service	Other Restricted	Custodial		
622	Recovery Zone Bond Debt	\$ 30,972.25	?					X				
623	JJC/AJC Refunding Debt	\$ 98,951.64	?					X				
624	Longmeadow Debt Service	\$ -	?									
625	Longmeadow Debt Srv - Cap	\$ -	?									
650	Enterprise Surcharge	\$ 143,856.08	?		X							
651	Enterprise General	\$ -	?									
652	Health Insurance Fund	\$ 200,343.56	?	Am'ts								\$ 200,343.56
660	Working Cash	\$ 96,961.17	✓									\$ 96,961.17
701	Elder Fatality Review Team	\$ 114.81	?									\$ 114.81
702	Sheriff's Detail Escrow	\$ -	?									
705	911 Emergency Surcharge	\$ 71,424.01	??									
706	Township Bridge	\$ 6,107.82	??									
708	Wireless 911	\$ 17,800.73	??									
724	Recorder's Rental Surcharge	\$ 1,061.35	?			X						
725	Tax Redemption	\$ -	?									
733		\$ 2,542.00	??									
751	Subdivision Review Escrow	\$ 418.94	??									
752	Crane Road Estates SSA	\$ 1,221.02	??									
753	Junior Kane County Board	\$ 75.16	??									
756	Court Services Adult	\$ -	?									
757	Court Svcs Juvenile	\$ 7.12	??									
758	Court Services Adoption	\$ -	?									
759	Court Svcs Employee	\$ -	?									
762	Unclaimed Funds	\$ -	?									
768	Sheriff's Escrow	\$ -	??									
7700	Aurora Township	\$ 9,215.89	?							X		
7701	Batavia Township	\$ 6,159.49	?							X		
7702	Big Rock Township	\$ 1,536.39	?							X		
7703	Blackberry Township	\$ 5,509.72	?							X		
7704	Burlington Township	\$ 13,424.36	?							X		
7705	Campton Township	\$ 5,375.38	?							X		
7706	Dundee Township	\$ 1,499.47	?							X		
7707	Elgin Township	\$ 14,813.38	?							X		
7708	Geneva Township	\$ 1,233.02	?							X		
7709	Hampshire Township	\$ 3,904.79	?							X		
7710	Kaneville Township	\$ 1,423.70	?							X		
7711	Plato Township	\$ 16,983.06	?							X		
7712	Rutland Township	\$ 4,799.85	?							X		
7713	St. Charles Township	\$ 19,366.10	?							X		

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Fund#	Fund Name	2023 Estimate	Restricted								General Fund	Available
			Tax Levy	Taxes	Fees	Elected Official	Grant	Debt Service	Other Restricted	Custodial		
7714	Sugar Grove Township	\$ 5,052.99	<input checked="" type="checkbox"/>							X		
7715	Virgil Township	\$ 7,932.02	<input checked="" type="checkbox"/>							X		
Allocable Interest		\$ 10,302,542.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 1,097,635.76	\$ 1,185,181.98
Check Figure												
353	Coronavirus Relief Fund	\$ 4,901.92	<input checked="" type="checkbox"/>	yes				X			yes	\$ 4,901.92
354	Mass Vaccination Fund	\$ 42,416.80	<input checked="" type="checkbox"/>	yes				X			yes	\$ 42,416.80
355	American Rescue Plan	\$ 3,742,047.65	<input checked="" type="checkbox"/>	yes				X	Exempt		yes	\$ 3,742,047.65
411	Emergency Rental Assistance	\$ 7,714.74	<input checked="" type="checkbox"/>					X				
412	Emergency Rental Assistance	\$ 316,952.08	<input checked="" type="checkbox"/>					X				
510	Capital Improvement Bond	\$ 23,866.67	<input checked="" type="checkbox"/>	??								
515	Longmeadow Bond	\$ 21,871.90	<input checked="" type="checkbox"/>	??								
Interest to Specific Funds		\$ 4,159,771.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ 3,789,366.37
Total Interest		\$ 14,462,314.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 1,097,635.76	\$ 4,974,548.34

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Kane County
Interest Earned / Allocable

	①	③	②	④
Fund Name	Fund Number	FY 2022	FY 2023	FY 2024
General	001 ✓		3,647,733 ✓(1)	
Capital Projects	500 ✓		827,474 ✓(1)	
ARPA	355 ✓		2,013,504 ✓(1)	
Health Insurance	652 ✓		361,489 ✓(1)	
Grand Victoria Riverboat	120 ✓		164,777 ✓(2)	
Special Reserve	112 ✓		8,261 ✓(2)	
Emergency Reserve	113 ✓		151,381 ✓(2)	
Property Tax Freeze	114 ✓		160,554 ✓(2)	
Rental Housing Support	171 ✓		- (2)	
DUI	196 ✓		6,478 ✓(2)	
Environmental Prosecution	224 ✓		- ✓(2)	
Weed and Seed	226 ✓		- ✓(2)	
Local Law Enforcement	227 ✓		- ✓(2)	
State's Attorney Firearms	228 ✓		- ✓(2)	
Internet Task Force	229 ✓		- ✓(2)	
Child Advocate Advisory	236 ✓		857 ✓(2)	
Violent Crime Defense	245 ✓		- ✓(2)	
Employee Events	246 ✓		609 ✓(2)	
EMA Volunteer	247 ✓		1,097 ✓(2)	
KC Emergency Planning	248 ✓		801 ✓(2)	
Bomb Squad SWAT	249 ✓		- ✓(2)	
County Sheriff DEF Local	253 ✓		- ✓(2)	
K-9 Unit	255 ✓		- ✓(2)	
Sheriff's Office Money	258 ✓		- ✓(2)	
Court Security	260 ✓		- ✓(2)	
Justice Assistance	261 ✓		- ✓(2)	
Drug Court	272 ✓		- ✓(2)	
Specialized Probation	274 ✓		- ✓(2)	
Juvenile Drug Court	275 ✓		- ✓(2)	
Victim Impact Panel	277 ✓		219 ✓(2)	
Opioid Settlement Fund	349 ✓		9,653 ✓(2)	
Kane Kares	351 ✓		19,120 ✓(2)	
Youth Services	352 ✓		- ✓(2)	
ARP Recoupment of Lost	356 ✓		204,433 ✓(2)	
COVID Payroll	357 ✓		564,570 ✓(2)	
Web Technical Services	390 ✓		16,271 ✓(2)	
Homeless Management Info	404 ✓		- ✓(2)	
OCR & Recovery Act	406 ✓		- ✓(2)	
Neighborhood Stabilization	408 ✓		- ✓(2)	
Continuum of Care Planning	409 ✓		- ✓(2)	
Elgin CDBG	410 ✓		- ✓(2)	
Homeless Prevention	415 ✓		- ✓(2)	
Blighted Structure Demolition	425 ✓		5,381 ✓(2)	
Growing for Kane	435 ✓		2,331 ✓(2)	
Workforce Development	480 ✓		- ✓(2)	
Working Cash	660 ✓		96,961 ✓(2)	
		-	8,263,954	-

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(see #305 x 10% letter)

Sources: (1) Kane County Interest Earned FYE November 30, 2023
(2) FY 2025 Budgeted Plan - Committee of the Whole, January 23, 2024

Kane County
Interest Earned
FYE November 30, 2023

Mike's
Jessica
Source
of
Amts
(Actual) (1)

(2) 8 of 12

(C)
what
are #s?

(D)
Are these
still (actuals)
accurate

Description	2023 Actual
Transportation	7,269,762
General Fund	3,647,733 ✓
ARPA	2,013,504 ✓
Capital Projects	827,474 ✓
Health	613,022
Office of Community Reinvestment	592,055
Insurance Liability	425,766
County Health Insurance Fund	361,489 ✓
Illinois Municipal Retirement Fund	361,394
Other	341,948
Environment	341,677
Custodial	231,639
Development	212,289
FICA/Social Security Fund	173,331
Court Services	138,978
Judiciary	118,546
Circuit Clerk	116,636 ✓
Debt Service	114,196 ✓
State's Attorney	106,206 ✓
Sheriff	84,497
Information Technology	83,507 ✓
Public Safety Sales Tax	82,387
Mill Creek	68,689 ✓
Treasurer	66,677 ✓
KaneComm	65,521 ✓
Recorder of Deeds	63,383 ✓
Judiciary Technology Sales Tax	57,883
County Clerk	57,574 ✓
Animal Control	47,700 ✓
Veteran's	36,077 ✓
Coroner	14,784 ✓
Law Library	10,915 ✓
Recorder	8,503 ✓
SSA/SBA	4,924 ✓
Public Defender	1,317
Human Resources	1,037 ✓
Grand Total	<u>18,763,019</u>

✓ =
\$7,355,040.
interest income
unrestricted to
replenish Reserves
(Conservatively)

Fund#	Fund Name	2023 Actual	Tax Levy	Taxes	Fees	Elected Official	Grant	Debt Service	Other Restricted	Custodial	Available
001	General Fund - General Account	\$ 2,640,476.47	\$ 2,640,476.47								\$ -
010	Insurance Liability	\$ 397,331.39	\$ 397,331.39								\$ -
100	County Automation	\$ 3,542.74			\$ 3,542.74						\$ -
101	Geographic Information Systems	\$ 62,416.71			\$ 62,416.71						\$ -
110	Illinois Municipal Retirement	\$ 342,474.80	\$ 342,474.80								\$ -
111	FICA/Social Security	\$ 162,882.36	\$ 162,882.36								\$ -
112	General Fund - Special Reserve Account	\$ (263,037.39)									\$ (263,037.39)
113	General Fund - Emergency Reserve Account *	\$ 184,461.87									\$ 184,461.87
114	General Fund - Property Tax Freeze Protection	\$ 179,484.63									\$ 179,484.63
120	Grand Victoria Casino Elgin	\$ 393,983.21							\$ 393,983.21		\$ -
125	Public Safety Sales Tax	\$ 75,885.82		\$ 75,885.82							\$ -
126	Transit Sales Tax Contingency	\$ -									\$ -
127	Judicial Technology Sales Tax	\$ 53,852.76		\$ 53,852.76							\$ -
128	Sheriff's Vehicle & Equipment	\$ 74,415.98				\$ 74,415.98					\$ -
150	Tax Sale Automation	\$ 34,701.11				\$ 34,701.11					\$ -
160	Vital Records Automation	\$ 15,242.95			\$ 15,242.95						\$ -
161	Election Equipment Fund	\$ 40,076.62				\$ 40,076.62					\$ -
170	Recorder's Automation	\$ 60,479.22				\$ 60,479.22					\$ -
171	Rental Housing Support Surcharge	\$ -									\$ -
195	Children's Waiting Room	\$ 13,989.46			\$ 13,989.46						\$ -
196	D.U.I.	\$ 10,398.94				\$ 10,398.94					\$ -
197	Foreclosure Mediation Fund	\$ 6,779.69			\$ 6,779.69						\$ -
200	Court Automation	\$ 32,304.01			\$ 32,304.01						\$ -
201	Court Document Storage	\$ 7,130.19			\$ 7,130.19						\$ -
202	Child Support	\$ 14,603.83			\$ 14,603.83						\$ -
203	Circuit Clerk Admin Services	\$ 39,961.60			\$ 39,961.60						\$ -
204	Circuit Clk Electronic Citation	\$ 4,410.58			\$ 4,410.58						\$ -
205	Circuit Ct Clerk Op and Admin	\$ 10,866.26			\$ 10,866.26						\$ -
220	Title IV-D	\$ 5,212.64				\$ 5,212.64					\$ -
221	Drug Prosecution	\$ (871.39)					\$ (871.39)				\$ -
222	Victim Coordinator Services	\$ 1,437.71					\$ 1,437.71				\$ -
223	General Fund - Domestic Violence Account	\$ 8,955.56				\$ 8,955.56					\$ -
224	Environmental Prosecution	\$ -									\$ -
225	Auto Theft Task Force	\$ 1,863.70				\$ 1,863.70					\$ -
226	Weed and Seed	\$ 420.56				\$ 420.56					\$ -
227	Local Law Enforcement	\$ -									\$ -
228	State's Attorney Firearms	\$ -									\$ -
229	Internet Task Force	\$ -									\$ -
230	Child Advocacy Center	\$ 35,675.47				\$ 35,675.47					\$ -
231	Equitable Sharing Program	\$ 1,997.79				\$ 1,997.79					\$ -
232	State's Atty Records Automation	\$ 5,344.45				\$ 5,344.45					\$ -
233	Bad Check Restitution	\$ 2,216.55				\$ 2,216.55					\$ -
234	Drug Asset Forfeiture	\$ 15,119.99				\$ 15,119.99					\$ -
235	State's Attorney Employee Events	\$ 75.58				\$ 75.58					\$ -
236	Child Advocacy Advisory Board	\$ 1,377.26				\$ 1,377.26					\$ -
237	Money Laundering - State's Atty	\$ 11,949.10				\$ 11,949.10					\$ -
243	Public Defender Special Fund										\$ -
244	Public Defender Rec Automation	\$ 1,226.82				\$ 1,226.82					\$ -
245	Violent Crime Defense	\$ -									\$ -
246	Employee Events Fund	\$ 980.71									\$ 980.71
247	EMA Volunteer Fund	\$ 1,722.09				\$ 1,722.09					\$ -
248	KC Emergency Planning	\$ 1,351.73				\$ 1,351.73					\$ -
249	Bomb Squad SWAT	\$ 60.00				\$ 60.00					\$ -
250	Law Library	\$ 10,173.37			\$ 10,173.37						\$ -
251	Canteen Commission	\$ 669.75				\$ 669.75					\$ -

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(B)

Fund#	Fund Name	2023 Actual	Tax Levy	Taxes	Fees	Elected Official	Grant	Debt Service	Other Restricted	Custodial	Available
252	Sheriff DEF Federal - DOJ	\$ 1,138.94				\$ 1,138.94					\$ -
253	County Sheriff DEF Local	\$ -									\$ -
255	K-9 Unit	\$ 230.40				\$ 230.40					\$ -
256	Vehicles Maintenance	\$ 160.80				\$ 160.80					\$ -
257	Sheriff DUI Fund	\$ 118.04				\$ 118.04					\$ -
258	Sheriffs Office Money Laundering	\$ 1,106.32				\$ 1,106.32					\$ -
259	Transportation Safety Highway HB	\$ 188.15				\$ 188.15					\$ -
260	Court Security	\$ -									\$ -
261	Justice Assistance	\$ -									\$ -
262	AIF Medical Cost	\$ 1,993.20			\$ 1,993.20						\$ -
263	Sheriff Civil Operations	\$ 60.43				\$ 60.43					\$ -
264	Cannabis Regulation - Local	\$ 2,119.54				\$ 2,119.54					\$ -
265	Sheriff DEF Federal - Treasury	\$ 1,888.39				\$ 1,888.39					\$ -
268	Sale & Error	\$ 28,653.05			\$ 28,653.05	\$ 28,653.05					\$ -
269	Kane Comm	\$ 61,854.77			\$ 61,854.77						\$ (28,653.05)
270	Probation Services	\$ 40,408.32			\$ 40,408.32						\$ -
271	Substance Abuse Screening	\$ 25,388.11			\$ 25,388.11						\$ -
272	Drug Court	\$ -									\$ -
273	Drug Court Special Resources	\$ 57,111.23				\$ 57,111.23					\$ -
274	Specialized Probation	\$ -									\$ -
275	Juvenile Drug Court	\$ -									\$ -
276	Probation Victim Services	\$ 1,935.02				\$ 1,935.02					\$ -
277	Victim Impact Panel	\$ 548.28				\$ 548.28					\$ -
278	Juvenile Justice Donation Fund	\$ 261.84				\$ 261.84					\$ -
289	Coroner Administration	\$ 13,816.17			\$ 13,816.17						\$ -
290	Animal Control	\$ 45,235.99			\$ 45,235.99						\$ -
300	County Highway	\$ 476,946.64	\$ 476,946.64								\$ -
301	County Bridge	\$ 15,810.82	\$ 15,810.82								\$ -
302	Motor Fuel Tax	\$ 2,554,827.37		\$ 2,554,827.37							\$ -
303	County Highway Matching	\$ 16,717.50	\$ 16,717.50								\$ -
304	Motor Fuel Local Option	\$ 586,322.36		\$ 586,322.36							\$ -
305	Transportation Sales Tax	\$ 2,479,605.36		\$ 2,479,605.36							\$ -
307	Toll Bridge Operating Fund	\$ -									\$ -
308	Toll Bridge Renewal Fund	\$ -									\$ -
349	Opioid Settlement Fund	\$ 25,646.90									\$ -
350	County Health	\$ 527,182.85	\$ 527,182.85								\$ 25,646.90
351	Kane Kares	\$ 25,953.06									\$ -
352	Youth Services	\$ -									\$ 25,953.06
353	Coronavirus Relief Fund	\$ 2,217.90									\$ -
354	Mass Vaccination Fund	\$ 18,976.74									\$ 2,217.90
355	American Rescue Plan	\$ 1,540,694.36									\$ 18,976.74
356	ARP Recoupment of Lost Revenue	\$ 319,139.47									\$ 1,540,694.36
357	General Fund - COVID Payroll Reimbursement	\$ 604,279.55									\$ 319,139.47
358	FEMA PA Administration	\$ 11,265.62					\$ 11,265.62				\$ 604,279.55
380	Veterans' Commission	\$ 34,055.27	\$ 34,055.27								\$ -
385	IL Counties Information Mgmt	\$ 108.69			\$ 108.69						\$ -
390	Web Technical Services	\$ 17,131.00									\$ -
400	General Fund - Economic Development Account	\$ 6,684.33					\$ 6,684.33				\$ 17,131.00
401	Community Dev Block Program	\$ -									\$ -
402	HOME Program	\$ -									\$ -
403	Unincorporated Stormwater Mgmt	\$ 8,322.77			\$ 8,322.77						\$ -
404	Homeless Management Info Systems	\$ -									\$ -
405	General Fund - Cost Share Drainage Account	\$ 15,886.68			\$ 15,886.68						\$ -
406	OCR & Recovery Act Programs	\$ -									\$ -
407	Quality of Kane Grants	\$ 2,019.70					\$ 2,019.70				\$ -
408	Neighborhood Stabilization Progr	\$ -									\$ -

Fund#	Fund Name	2023 Actual	Tax Levy	Taxes	Fees	Elected Official	Grant	Debt Service	Other Restricted	Custodial	Available
409	Continuum of Care Planning Grant	\$ -									\$ -
410	Elgin CDBG	\$ -									\$ -
411	Emergency Rental Assistance	\$ 13,125.40									\$ 13,125.40
412	Emergency Rental Assistance #2	\$ 139,052.57									\$ 139,052.57
413	CDBG-CV	\$ -									\$ -
414	Home - ARP	\$ -									\$ -
415	Homeless Prevention Program	\$ -									\$ -
420	Stormwater Management	\$ 67,557.30			\$ 67,557.30						\$ -
421	Elec Agg Civic Contribution	\$ 14,395.27							\$ 14,395.27		\$ -
425	Blighted Structure Demolition	\$ 9,023.18									\$ 9,023.18
430	Farmland Preservation	\$ 186,516.28					\$ 186,516.28				\$ -
435	Growing for Kane	\$ 2,950.52									\$ 2,950.52
480	Workforce Development	\$ -									\$ -
490	Kane County Law Enforcement	\$ 9,792.81					\$ 9,792.81				\$ -
492	Marriage Fees	\$ 166.96			\$ 166.96						\$ -
500	Capital Projects	\$ 770,828.88									\$ 770,828.88
501	Judicial Facility Construction	\$ 81,923.10						\$ 81,923.10			\$ -
511	Adult Just Facility Debt Const	\$ -									\$ -
512	Motor Fuel Tax Bond Construction	\$ -									\$ -
513	Transit Sales Tax Bond Construct	\$ -									\$ -
514	Recovery Zone Bond Construction	\$ -									\$ -
515	Longmeadow Bond Construction	\$ 16,871.52							\$ 16,871.52		\$ -
520	Mill Creek Special Service Area	\$ 64,149.43	\$ 64,149.43								\$ -
521	Bowes Creek Special Service Area	\$ 59.42	\$ 59.42								\$ -
5300	Sunvale SBA SW 37	\$ 126.79	\$ 126.79								\$ -
5301	Middle Creek SBA SW38	\$ 97.67	\$ 97.67								\$ -
5302	Shirewood Farm SSA SW39	\$ 13.40	\$ 13.40								\$ -
5303	Ogden Gardens SBA SW40	\$ 311.41	\$ 311.41								\$ -
5304	Wildwood West SBA SW41	\$ 802.20	\$ 802.20								\$ -
5305	Savanna Lakes SBA SW42	\$ -									\$ -
5306	Cheval DeSelle Venetian SBA SW43	\$ 112.94	\$ 112.94								\$ -
5307	Cheval DeSelle Faireno SBA SW44	\$ -									\$ -
5308	Plank Road Estates SBA SW45	\$ 82.38	\$ 82.38								\$ -
5309	West Highland Acres SBA SW46	\$ -									\$ -
5310	Exposition View SBA SW47	\$ 38.76	\$ 38.76								\$ -
5311	Pasadena Drive SBA SW48	\$ 169.80	\$ 169.80								\$ -
5312	Tamara Dittman SBA SW 50	\$ 15.46	\$ 15.46								\$ -
5313	Church Molitor SSA SA 52	\$ 13.08	\$ 13.08								\$ -
5314	45W185 Plank Road SSA SW 54	\$ (16.14)	\$ (16.14)								\$ -
540	Transportation Capital	\$ 11,432.06							\$ 11,432.06		\$ -
549	Impact Fees	\$ -			\$ -						\$ -
550	Aurora Area Impact Fees	\$ 32,471.75			\$ 32,471.75						\$ -
551	Campton Hills Impact Fees	\$ 1,784.04			\$ 1,784.04						\$ -
552	Greater Elgin Impact Fees	\$ 15,481.15			\$ 15,481.15						\$ -
553	Northwest Impact Fees	\$ 10,763.78			\$ 10,763.78						\$ -
554	Southwest Impact Fees	\$ 28.67			\$ 28.67						\$ -
555	Tri-Cities Impact Fees	\$ 10.43			\$ 10.43						\$ -
556	Upper Fox Impact Fees	\$ 10,879.84			\$ 10,879.84						\$ -
557	West Central Impact Fees	\$ 1,744.45			\$ 1,744.45						\$ -
558	North Impact Fees	\$ 321,658.95			\$ 321,658.95						\$ -
559	Central Impact Fees	\$ 143,499.71			\$ 143,499.71						\$ -
560	South Impact Fees	\$ 225,646.58			\$ 225,646.58						\$ -
600	Juvenile Bonds Debt Service	\$ -									\$ -
601	General Fund - Public Building Commission	\$ 51,839.48									\$ 51,839.48
610	Capital Improvement Debt Service	\$ (750.60)									\$ (750.60)
620	Motor Fuel Tax Debt Service	\$ 117.15						\$ 117.15			\$ -

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Kane County
Interest Earned Allocated by States Attorney Classification Type
FY 2023

Fund#	Fund Name	2023 Actual	Tax Levy	Taxes	Fees	Elected Official	Grant	Debt Service	Other Restricted	Custodial	Available
621	Transit Sales Tax Debt Service	\$ 56.41						\$ 56.41			\$ -
622	Recovery Zone Bond Debt Service	\$ 48,595.23						\$ 48,595.23			\$ -
623	JJC/AJC Refunding Debt Service	\$ -						\$ -			\$ -
624	Longmeadow Debt Service	\$ 45,495.63						\$ 45,495.63			\$ -
625	Longmeadow Debt Srv - Cap Int	\$ -									\$ -
650	Enterprise Surcharge	\$ 231,891.12			\$ 231,891.12						\$ -
651	Enterprise General	\$ -									\$ -
652	Health Insurance Fund	\$ 338,532.49									\$ 338,532.49
660	Working Cash	\$ 155,870.90									\$ 155,870.90
701	Elder Fatality Review Team	\$ 184.54				\$ 184.54					\$ -
702	Sheriff's Detail Escrow	\$ (4,105.37)				\$ (4,105.37)					\$ -
703	Special Trust	\$ (1,804.91)									\$ (1,804.91)
705	911 Emergency Surcharge	\$ 120,794.94									\$ 120,794.94
706	Township Bridge	\$ 7,274.45								\$ 7,274.45	\$ -
708	Wireless 911	\$ 9,179.64									\$ 9,179.64
724	Recorder's Rental Surcharge	\$ 2,000.82				\$ 2,000.82					\$ -
725	Tax Redemption	\$ -									\$ -
746	County Clerk Domestic Violence	\$ 36.40				\$ 36.40					\$ -
747	Death Certificates	\$ 235.72				\$ 235.72					\$ -
751	Subdivision Review Escrow	\$ 673.45				\$ 673.45					\$ -
752	Crane Road Estates SSA	\$ 2,897.17				\$ 2,897.17					\$ -
753	Junior Kane County Board	\$ (6.32)				\$ (6.32)					\$ -
756	Court Services Adult Restitution	\$ 178.62				\$ 178.62					\$ -
757	Court Svcs Juvenile Restitution	\$ 71.76				\$ 71.76					\$ -
758	Court Services Adoption	\$ 34.64				\$ 34.64					\$ -
759	Court Svcs Employee Education	\$ 4.40				\$ 4.40					\$ -
761	State Real Estate Transfer Tax	\$ 5,843.43				\$ 5,843.43					\$ -
762	Unclaimed Funds	\$ -									\$ -
768	Sheriff's Escrow	\$ -									\$ -
7700	Aurora Township	\$ 14,375.29								\$ 14,375.29	\$ -
7701	Batavia Township	\$ 10,570.51								\$ 10,570.51	\$ -
7702	Big Rock Township	\$ 10,637.68								\$ 10,637.68	\$ -
7703	Blackberry Township	\$ 10,790.28								\$ 10,790.28	\$ -
7704	Burlington Township	\$ 24,360.53								\$ 24,360.53	\$ -
7705	Campton Township	\$ 11,102.60								\$ 11,102.60	\$ -
7706	Dundee Township	\$ 2,767.47								\$ 2,767.47	\$ -
7707	Elgin Township	\$ 24,863.78								\$ 24,863.78	\$ -
7708	Geneva Township	\$ 2,112.02								\$ 2,112.02	\$ -
7709	Hampshire Township	\$ 9,567.73								\$ 9,567.73	\$ -
7710	Kaneville Township	\$ 4,037.26								\$ 4,037.26	\$ -
7711	Plato Township	\$ 31,446.26								\$ 31,446.26	\$ -
7712	Rutland Township	\$ 8,728.85								\$ 8,728.85	\$ -
7713	St. Charles Township	\$ 30,867.38								\$ 30,867.38	\$ -
7714	Sugar Grove Township	\$ 8,200.56								\$ 8,200.56	\$ -
7715	Virgil Township	\$ 9,038.62								\$ 9,038.62	\$ -
											\$ -
	Allocable Interest	\$ 17,662,276.99	\$ 4,679,854.70	\$ 5,750,493.67	\$ 1,526,673.87	\$ 418,880.60	\$ 216,845.06	\$ 176,187.52	\$ 436,682.06	\$ 220,741.27	\$ 4,235,918.24
	* Funds 113, 114, and 357 were closed and consolidated into Fund 112 at the end of FY 2023										\$ 17,662,276.99
	All General Fund										
	Meet more than one classification										

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Passed by the Kane County Board on June 10, 2025.

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

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

Vote:



RESOLUTION/ORDINANCE EXECUTIVE SUMMARY

Ordinance: No.

Ordinance – Reserve Policy for General Fund – General Account

Committee Flow: Finance and Budget Committee, Executive Committee, County Board

Contact: Corinne Pierog, 630.444-1191

Budget Information:

Was this item budgeted? N/A	Appropriation Amount: N/A
If not budgeted, explain funding source:	
Was this item passed through the appropriate committee? Yes	

The Kane County Financial Policies, Section 17 – Reserve Policies, #1 - Objectives by fund state, “It shall be the intent of the County to set objectives for the Corporate, Enterprise Surcharge and Enterprise General Funds with regard to reserve policies. The County shall set reserves at a minimum of 3 months operating expenditures in the Corporate Fund.”. The County Board is asked to consider moving this County financial policy to Ordinance status.

General Fund components

The County’s “General Fund” is composed of six (6) sub-accounts as follows:

- **#001** - General “Corporate” Account Fund – this account is the County’s primary operating fund. It is used to account for and report all financial resources not accounted for and reported in another fund
- **#112** - Special Reserve Account Fund – established by Resolution 13-87 to set aside reserves
- **#223** - States Attorney’s Office Domestic Violence Account Fund – States Attorney program
- **#400** - Economic Development Account Fund – Development program
- **#405** - Cost Share Drainage Account Fund – Environmental Management program
- **#601** - Public Building Commission Account Fund – resources set aside for debt service as well as less than \$1,000 remaining for Public Building Commission

The General “Corporate” Account #001 is the Fund that houses the bulk of County Operations including the Sheriff, States Attorney, Court Services, etc.

Governmental Accounting Standards Board reporting requirements

It is due to a Governmental Accounting Standards Board Statement, No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* that Funds 112, 223, 400, 405, and 601, which are all Special Revenue Funds, are grouped together as part of the overall General Fund for financial reporting purposes. GASB 54 states that if a Special Revenue fund is partially or fully supported by transfers from the General Fund, for financial reporting purposes, that fund is reported as part of the General Fund. Fund

#112 – the Special Reserve Fund has been funded over the years by transfers from #001 – the General Fund – General Account. The Kane County Financial Policies, Section 17 – Reserve Policies, #6 – Special Reserve Fund state, “It shall be the intent of the County to establish a Special Reserve Fund in which funds may be set aside and which may only be used with approval of the County Board through the normal budgeting and appropriations process.”

When reading the County’s financial statements – *see attached General Fund – Combining Balance Sheet by Account and General Fund – Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances by Account* - it the General Fund – General Account #001 that houses the revenues and expenditures for the County’s primary operations such as Sheriff, States Attorney, Court Services, etc. It is the General Fund – General Account #001 which has been a primary focus of budgetary concern for several years. However, the County Board has the ability to move monies from Fund #112 – Special Reserve to any fund that needs additional one-time monies.

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KANE COUNTY, ILLINOIS

General Fund
Combining Balance Sheet by Account
November 30, 2023

	#001	#112	CLOSED	CLOSED
		Restricted	Emergency	Property Tax
	General	Special Reserve	Reserve	Freeze Protection
ASSETS				
Cash and investments	\$ 64,300,966	\$ 23,813,643	\$ -	\$ -
Property tax receivable	33,831,971	-	-	-
Intergovernmental receivable	9,155,239	-	-	-
Interest receivable	182,099	93,439	-	-
Lease receivable	329,889	-	-	-
Other receivables	1,660,121	-	-	-
Prepaid items	10,720	-	-	-
Deposits	20,000	-	-	-
Due from other funds	-	-	-	-
Total assets	<u>\$ 109,491,005</u>	<u>\$ 23,907,082</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES				
Accounts payable	\$ 4,111,967	\$ -	\$ -	\$ -
Accrued payroll	5,478,618	-	-	-
Unearned revenue	650,000	-	-	-
Total liabilities	<u>10,240,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for future periods	33,831,971	-	-	-
Deferred inflows related to leases	329,889	-	-	-
Unavailable Revenue	2,873,799	41,455	-	-
Total deferred inflow of resources	<u>37,035,659</u>	<u>41,455</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	10,720	-	-	-
Assigned	-	23,865,627	-	-
Unassigned	62,204,041	-	-	-
Total fund balances	<u>62,214,761</u>	<u>23,865,627</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 109,491,005</u>	<u>\$ 23,907,082</u>	<u>\$ -</u>	<u>\$ -</u>

#223		#400	#405	#601	
Restricted	CLOSED	Restricted	Restricted	Restricted	
Domestic	COVID Payroll	Economic	Cost Share	Public Building	Total
Violence	Reimbursement	Development	Drainage	Commission	
\$ 113,074	\$ -	\$ 27,057	\$ 336,936	\$ 1,151,984	\$ 89,743,660
-	-	-	-	-	33,831,971
-	-	-	-	-	9,155,239
932	-	504	1,066	3,401	281,441
-	-	-	-	-	329,889
-	-	-	-	-	1,660,121
-	-	-	-	-	10,720
-	-	-	-	-	20,000
-	-	-	11,475	-	11,475
<u>\$ 114,006</u>	<u>\$ -</u>	<u>\$ 27,561</u>	<u>\$ 349,477</u>	<u>\$ 1,155,385</u>	<u>\$ 135,044,516</u>
\$ 156	\$ -	\$ 12,070	\$ 21,387	\$ -	\$ 4,145,580
16,436	-	3,266	-	-	5,498,320
-	-	-	-	-	650,000
<u>16,592</u>	<u>-</u>	<u>15,336</u>	<u>21,387</u>	<u>-</u>	<u>10,293,900</u>
-	-	-	-	-	33,831,971
-	-	-	-	-	329,889
198	-	51	577	2,005	2,918,085
<u>198</u>	<u>-</u>	<u>51</u>	<u>577</u>	<u>2,005</u>	<u>37,079,945</u>
-	-	-	-	-	10,720
97,216	-	12,174	327,513	-	24,302,530
-	-	-	-	1,153,380	63,357,421
<u>97,216</u>	<u>-</u>	<u>12,174</u>	<u>327,513</u>	<u>1,153,380</u>	<u>87,670,671</u>
\$ 114,006	\$ -	\$ 27,561	\$ 349,477	\$ 1,155,385	\$ 135,044,516

KANE COUNTY, ILLINOIS

General Fund

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances by Account
For the Year Ended November 30, 2023

	#001	#112 Restricted	CLOSED Emergency	CLOSED Property Tax Freeze Protection	#223 Restricted Domestic Violence
	General	Special Reserve	Reserve		
REVENUES					
Property taxes	\$ 33,479,769	\$ -	\$ -	\$ -	\$ -
Other taxes	4,901,350	-	-	-	-
Intergovernmental	39,520,468	-	-	-	-
Grants	1,047,888	-	-	-	-
Licenses and permits	1,732,938	-	-	-	-
Fines	2,703,855	-	-	-	-
Charges for services	11,949,001	-	-	-	-
Reimbursements	9,527,134	-	-	-	-
Net investment income (loss)	2,658,210	(263,040)	184,460	179,485	8,952
Miscellaneous	287,489	-	-	-	-
Total revenues	107,808,102	(263,040)	184,460	179,485	8,952
EXPENDITURES					
Current					
General Government	19,799,426	-	-	-	-
Public Safety	57,478,304	-	-	-	-
Judicial	22,117,448	-	-	-	317,691
Public Service and Records	6,614,600	-	-	-	-
Environmental Management	623,476	-	-	-	-
Development Housing and Economic Development	1,295,696	-	-	-	-
Debt Service					
Principal	310,576	-	-	-	-
Interest and fiscal charges	97,078	-	-	-	-
Capital outlay	39,183	-	-	-	-
Total expenditures	108,375,787	-	-	-	317,691
Excess (deficiency) of revenues over expenditures	(567,685)	(263,040)	184,460	179,485	(308,739)
OTHER FINANCING SOURCES (USES)					
Transfers in	17,278,888	24,123,287	-	-	350,000
Transfers out	(5,263,019)	(33,908)	(5,355,530)	(10,706,247)	-
Total other financing sources (uses)	12,015,869	24,089,379	(5,355,530)	(10,706,247)	350,000
Net change in fund balances	11,448,184	23,826,339	(5,171,070)	(10,526,762)	41,261
FUND BALANCES, BEGINNING OF YEAR	50,766,577	39,288	5,171,070	10,526,762	55,955
FUND BALANCES, END OF YEAR	\$ 62,214,761	\$ 23,865,627	\$ -	\$ -	\$ 97,216

	#400	#405	#601		
CLOSED	Restricted	Restricted	Restricted		
COVID Payroll Reimbursement	Economic Development	Cost Share Drainage	Public Building Commission	Intrafund Eliminations	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,479,769
-	-	-	-	-	4,901,350
-	-	-	-	-	39,520,468
-	60,000	-	-	-	1,107,888
-	-	-	-	-	1,732,938
-	-	-	-	-	2,703,855
-	-	30,703	-	-	11,979,704
-	-	-	-	-	9,527,134
604,278	6,687	15,885	51,842	-	3,446,759
-	-	-	-	-	287,489
604,278	66,687	46,588	51,842	-	108,687,354
-	-	-	-	-	19,799,426
-	-	-	-	-	57,478,304
-	-	-	-	-	22,435,139
-	-	-	-	-	6,614,600
-	-	-	-	-	623,476
-	263,633	73,055	-	-	1,632,384
-	-	-	-	-	310,576
-	-	-	-	-	97,078
-	-	4,943	-	-	44,126
-	263,633	77,998	-	-	109,035,109
604,278	(196,946)	(31,410)	51,842	-	(347,755)
-	94,643	74,617	-	(40,417,286)	1,504,149
(31,431,172)	(4,370)	(23,000)	-	40,417,286	(12,399,960)
(31,431,172)	90,273	51,617	-	-	(10,895,811)
(30,826,894)	(106,673)	20,207	51,842	-	(11,243,566)
30,826,894	118,847	307,306	1,101,538	-	98,914,237
\$ -	\$ 12,174	\$ 327,513	\$ 1,153,380	\$ -	\$ 87,670,671