



RESOLUTION/ORDINANCE EXECUTIVE SUMMARY

Ordinance: No.

Revision to the Kane County Financial Policies Regarding Mass Transit Sales Tax Allocation

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

Contact: Kathleen T. Hopkinson; 630-208-5132

Budget Information:

Was this item budgeted? N/A	Appropriation Amount: N/A
If not budgeted, explain funding source:	

The Kane County Financial Policies allocate the Mass Transit Sales Tax (RTA Sales Tax) revenue as follows:

- Transportation Fund – 75%
- General Fund – 10%
- Public Safety Fund – 9%
- Judicial Technology Fund – 6%

As part of the FY 2026 Budget process, in order to assist in balancing Fund #001 - General Fund – General Account, it is recommended to revise Section 12 – Mass Transit Sales Tax, paragraph's 3 and 4 of Kane County's Financial Policies to provide an additional 25% of the RTA Transportation Sales Tax to Fund #001 - General Fund – General Account and reduce the allocation to Fund #305 Transportation Sales Tax Fund by 25%. It is estimated that the reallocation would increase revenue to Fund #001 – General Fund – General Account by \$6,853,749 and reduce revenue to Fund #305 Transportation Sales Tax Fund by \$6,853,750. The forecasted RTA Sales Tax revenue for the FY 2026 Budget is as follows under the current percentage allocation and the proposed revised allocation:

	Current Allocation			Proposed Allocation		Difference - 2026
	%	2025 Budget	2026 Budget	%	2026 Budget	
General Fund - General Account	10%	\$ 2,687,745	\$ 2,741,500	35%	\$ 9,595,249	\$ 6,853,749
Public Safety Fund	9%	2,418,970	2,467,349	9%	2,467,350	0.42
Judicial Technology Fund	6%	1,612,647	1,644,900	6%	1,644,900	(0.06)
Transportation Fund	75%	20,158,087	20,561,249	50%	13,707,499	(6,853,749.75)
	100%	\$ 26,877,449	\$ 27,414,998	100.0%	\$ 27,414,998	\$ -