



Kane County

KC Public Service Committee

Agenda

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

SANCHEZ, Young, Gumz, Lewis, Surges, Tepe, Williams & Pierog (ex-officio Chair)

Thursday, April 18, 2024

9:00 AM

County Board Room

- 1. Call To Order**
- 2. Roll Call**
- 3. Remote Attendance Requests**
- 4. Approval of Minutes: March 21, 2024**
- 5. Public Comment (Agenda Items)**
- 6. Public Comment (Non-Agenda Items)**
- 7. Finance**
 - A. Monthly Report (attached)**
- 8. Recorder**
 - A. Monthly Report (attached)**
- 9. Treasurer / Collector**
 - A. Monthly Report (attached)**
- 10. Supervisor of Assessments**
 - A. Monthly Report (attached)**
- 11. Regional Office of Education**
- 12. Veteran's Assistance Commission**
 - A. Monthly Report (attached)**
- 13. County Clerk**
 - A. Monthly Report (attached)**
 - B. Ordinance:** Repealing Section 14-2 of the Kane County Code (Licenses for Raffles) and Replacing it with a New Section 14-2 to be Entitled Licenses for Raffles and Poker Runs
- 14. Other Business**

- 15. Executive Session (If Needed)**
- 16. Reports Placed On File**
- 17. Adjournment**

STATE OF ILLINOIS)

SS.

COUNTY OF KANE)


























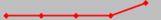























REPORT NO. TMP-24-2171

MONTHLY REPORT (ATTACHED)
































Committee Revenue Budget Report - by Account Detail
Through March 31, 2024 (33.3% YTD)
*2019, 2020, 2021, 2022 Actual Full Fiscal Year, **2023 DRAFT

Department / Fund / Account Classification	2019 Actual Amount*	2020 Actual Amount*	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount**	2023 Adopted Budget	2023 YTD% Actual/Budget	2024 Actual Amount	2024 Adopted Budget	2024 YTD% Actual/Budget	2019 - 2024 Trend
150 Treasurer/Collector	\$ 1,878,237	\$ 1,301,749	\$ 2,892,980	\$ 1,898,894	\$ 2,192,116	\$ 1,694,574	107.0%	\$ 21,000	\$ 1,895,664	1.1%	
001 General Fund	\$ 1,695,129	\$ 1,264,117	\$ 2,637,368	\$ 1,740,387	\$ 1,973,644	\$ 1,521,000	116.2%	\$ 21,000	\$ 1,545,000	1.4%	
Revenue	\$ 1,695,129	\$ 1,264,117	\$ 2,637,368	\$ 1,740,387	\$ 1,973,644	\$ 1,521,000	116.2%	\$ 21,000	\$ 1,545,000	1.4%	
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 4,000	0.0%	
38900 - Miscellaneous Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 4,000	0.0%	
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 20,000	0.0%	
34850 - Treasurer/Collector Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 20,000	0.0%	
Transfers In	\$ 76,995	\$ 86,697	\$ 60,917	\$ 96,515	\$ 177,226	\$ 21,000	89.4%	\$ 21,000	\$ 21,000	100.0%	
39000 - Transfer From Other Funds	\$ 76,995	\$ 86,697	\$ 60,917	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
39268 - Transfer from Fund 268	\$ -	\$ -	\$ -	\$ 96,515	\$ 177,226	\$ 21,000	89.4%	\$ 21,000	\$ 21,000	100.0%	
Fines	\$ 1,618,134	\$ 1,177,420	\$ 2,576,451	\$ 1,643,872	\$ 1,796,418	\$ 1,500,000	119.8%	\$ -	\$ 1,500,000	0.0%	
30010 - Back Taxes- Interest and Penalty	\$ 1,618,134	\$ 1,177,420	\$ 2,576,451	\$ 1,643,872	\$ 1,796,418	\$ 1,500,000	119.8%	\$ -	\$ 1,500,000	0.0%	
150 Tax Sale Automation	\$ 92,069	\$ 28,992	\$ 128,315	\$ 68,919	\$ 116,360	\$ 152,574	76.3%	\$ -	\$ 319,664	0.0%	
Revenue	\$ 92,069	\$ 28,992	\$ 128,315	\$ 68,919	\$ 116,360	\$ 152,574	76.3%	\$ -	\$ 319,664	0.0%	
Interest Revenue	\$ 15,450	\$ 8,771	\$ (307)	\$ (10,506)	\$ 23,111	\$ 6,000	385.2%	\$ -	\$ 25,561	0.0%	
38000 - Investment Income	\$ 15,450	\$ 8,771	\$ (307)	\$ (10,506)	\$ 23,111	\$ 6,000	385.2%	\$ -	\$ 25,561	0.0%	
Other	\$ 4,371	\$ 3,891	\$ 4,833	\$ 4,262	\$ 6,149	\$ 79,574	7.7%	\$ -	\$ 185,103	0.0%	
38900 - Miscellaneous Other	\$ 4,371	\$ 3,891	\$ 4,833	\$ 4,262	\$ 6,149	\$ 4,000	153.7%	\$ -	\$ 4,000	0.0%	
39900 - Fund Balance Utilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,574	0.0%	\$ -	\$ 181,103	0.0%	
Charges for Services	\$ 72,248	\$ 16,330	\$ 97,889	\$ 75,164	\$ 87,100	\$ 67,000	130.0%	\$ -	\$ 109,000	0.0%	
34040 - Electronic Information Srvs Fees	\$ 25,220	\$ 7,070	\$ 39,065	\$ 23,435	\$ 25,130	\$ 20,000	125.7%	\$ -	\$ 20,000	0.0%	
34850 - Treasurer/Collector Fees	\$ 42,240	\$ 2,280	\$ 58,824	\$ 46,450	\$ 54,850	\$ 42,000	130.6%	\$ -	\$ 42,000	0.0%	
35420 - KEEP/C-PACE Admin Fees	\$ -	\$ 400	\$ -	\$ -	\$ 2,400	\$ -	0.0%	\$ -	\$ 42,000	0.0%	
35900 - Miscellaneous Fees	\$ 4,788	\$ 6,580	\$ -	\$ 5,279	\$ 4,720	\$ 5,000	94.4%	\$ -	\$ 5,000	0.0%	
Transfers In	\$ -	\$ -	\$ 25,900	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
39000 - Transfer From Other Funds	\$ -	\$ -	\$ 25,900	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
268 Sale & Error	\$ 91,040	\$ 8,640	\$ 127,297	\$ 89,588	\$ 102,111	\$ 21,000	51.5%	\$ -	\$ 31,000	0.0%	
Revenue	\$ 91,040	\$ 8,640	\$ 127,297	\$ 89,588	\$ 102,111	\$ 21,000	51.5%	\$ -	\$ 31,000	0.0%	
Interest Revenue	\$ 15,494	\$ 8,640	\$ (264)	\$ (7,452)	\$ 18,564	\$ -	0.0%	\$ -	\$ 6,000	0.0%	
38000 - Investment Income	\$ 15,494	\$ 8,640	\$ (264)	\$ (7,452)	\$ 18,564	\$ -	0.0%	\$ -	\$ 6,000	0.0%	
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 4,000	0.0%	
38900 - Miscellaneous Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 4,000	0.0%	
39900 - Fund Balance Utilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
Charges for Services	\$ 75,546	\$ -	\$ 94,161	\$ 97,040	\$ 83,547	\$ 21,000	397.8%	\$ -	\$ 21,000	0.0%	
34115 - Sale in Error Fee	\$ 75,546	\$ -	\$ 94,161	\$ 97,040	\$ 83,547	\$ 21,000	397.8%	\$ -	\$ 21,000	0.0%	
Transfers In	\$ -	\$ -	\$ 33,400	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
39000 - Transfer From Other Funds	\$ -	\$ -	\$ 33,400	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
Grand Total	\$ 1,878,237	\$ 1,301,749	\$ 2,892,980	\$ 1,898,894	\$ 2,192,116	\$ 1,694,574	107.0%	\$ 21,000	\$ 1,895,664	1.1%	










Committee Expense Budget Report - by Account Detail
Through March 31, 2024 (33.33% YTD, 30.77% Payroll Expense through Pay Period Ending 3/16/2024)
***2019, 2020, 2021, 2022 Actual Full Fiscal Year, **2023 DRAFT**

Department / Fund / Account Classification	2019 Actual Amount*	2020 Actual Amount*	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount**	2023 Adopted Budget	2023 YTD% Actual/Budget	2024 Actual Amount	2024 Adopted Budget	2024 YTD% Actual/Budget	2019 - 2024 Trend
150 Treasurer/Collector	\$ 842,570	\$ 778,795	\$ 895,929	\$ 985,515	\$ 1,173,319	\$ 1,064,403	82.7%	\$ 246,028	\$ 1,164,080	21.1%	
001 General Fund	\$ 659,971	\$ 684,603	\$ 814,070	\$ 889,000	\$ 913,566	\$ 890,829	85.5%	\$ 220,525	\$ 813,416	27.1%	
Expenses	\$ 659,971	\$ 684,603	\$ 814,070	\$ 889,000	\$ 913,566	\$ 890,829	85.5%	\$ 220,525	\$ 813,416	27.1%	
Personnel Services- Salaries & Wages	\$ 525,399	\$ 581,098	\$ 626,934	\$ 679,309	\$ 724,909	\$ 681,681	106.3%	\$ 207,085	\$ 662,981	31.2%	
40000 - Salaries and Wages	\$ 525,399	\$ 600,476	\$ 626,934	\$ 679,309	\$ 724,909	\$ 681,681	106.3%	\$ 207,085	\$ 662,981	31.2%	
40009 - Salaries and Wages Subsidy	\$ -	\$ (19,377)	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
Personnel Services- Employee Benefits	\$ 87,560	\$ 85,525	\$ 103,895	\$ 130,615	\$ 111,979	\$ 146,668	76.3%	\$ -	\$ -	0.0%	
45000 - Healthcare Contribution	\$ 84,120	\$ 86,881	\$ 100,820	\$ 127,602	\$ 109,503	\$ 142,980	76.6%	\$ -	\$ -	0.0%	
45009 - Healthcare Subsidy	\$ -	\$ (4,242)	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
45010 - Dental Contribution	\$ 3,440	\$ 3,000	\$ 3,075	\$ 3,013	\$ 2,476	\$ 3,688	67.1%	\$ -	\$ -	0.0%	
45019 - Dental Subsidy	\$ -	\$ (114)	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
Contractual Services	\$ 43,480	\$ 12,808	\$ 75,142	\$ 64,696	\$ 37,673	\$ 53,780	70.0%	\$ 9,800	\$ 141,735	6.9%	
52130 - Repairs and Maint- Computers	\$ 1,273	\$ 2,280	\$ 2,280	\$ 1,710	\$ 2,280	\$ -	0.0%	\$ 570	\$ 1,825	31.2%	
52140 - Repairs and Maint- Copiers	\$ 1,618	\$ 128	\$ 91	\$ 115	\$ 83	\$ -	0.0%	\$ 6	\$ -	0.0%	
53060 - General Printing	\$ 14,519	\$ 10,043	\$ 20,155	\$ 21,227	\$ 15,908	\$ 22,000	72.3%	\$ -	\$ 22,000	0.0%	
53070 - Legal Printing	\$ 25,688	\$ -	\$ 52,316	\$ 37,483	\$ 18,404	\$ 27,000	68.2%	\$ 8,231	\$ 37,500	22.0%	
53100 - Conferences and Meetings	\$ -	\$ -	\$ -	\$ 1,185	\$ -	\$ -	0.0%	\$ -	\$ 5,610	0.0%	
53120 - Employee Mileage Expense	\$ 381	\$ 357	\$ 300	\$ 601	\$ 394	\$ 2,500	15.8%	\$ 383	\$ 2,500	15.3%	
53130 - General Association Dues	\$ -	\$ -	\$ -	\$ 2,125	\$ 200	\$ -	0.0%	\$ -	\$ -	0.0%	
55000 - Miscellaneous Contractual Exp	\$ -	\$ -	\$ -	\$ 250	\$ 404	\$ 2,280	17.7%	\$ 610	\$ 72,300	0.8%	
Commodities	\$ 3,533	\$ 5,172	\$ 8,099	\$ 14,380	\$ 21,175	\$ 8,700	243.4%	\$ 1,745	\$ 8,700	20.1%	
60000 - Office Supplies	\$ 2,038	\$ 2,385	\$ 4,040	\$ 6,262	\$ 6,447	\$ 4,000	161.2%	\$ 1,745	\$ 4,000	43.6%	
60010 - Operating Supplies	\$ 999	\$ 1,113	\$ 395	\$ 395	\$ 419	\$ 1,000	41.9%	\$ -	\$ 1,000	0.0%	
60020 - Computer Related Supplies	\$ 496	\$ 1,674	\$ 3,663	\$ 3,407	\$ 2,387	\$ 3,700	64.5%	\$ -	\$ 3,700	0.0%	
60050 - Books and Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ 11,921	\$ -	0.0%	\$ -	\$ -	0.0%	
60055 - Office Equipment - Non Capital	\$ -	\$ -	\$ -	\$ 4,316	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
60265 - Public Health Commodities - Coronavirus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
99200 - Transfer to Fund 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
Capital	\$ -	\$ -	\$ -	\$ -	\$ 17,831	\$ -	0.0%	\$ 1,894	\$ -	0.0%	
70050 - Printers	\$ -	\$ -	\$ -	\$ -	\$ 17,831	\$ -	0.0%	\$ 1,894	\$ -	0.0%	
Contingency and Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
89000 - Addition to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
150 Tax Sale Automation	\$ 105,603	\$ 7,495	\$ 45,942	\$ -	\$ 82,527	\$ 152,574	54.1%	\$ 4,503	\$ 319,664	1.4%	
Expenses	\$ 105,603	\$ 7,495	\$ 45,942	\$ -	\$ 82,527	\$ 152,574	54.1%	\$ 4,503	\$ 319,664	1.4%	
Personnel Services- Salaries & Wages	\$ 36,527	\$ -	\$ 33,137	\$ -	\$ 38,239	\$ 35,009	109.2%	\$ -	\$ 93,486	0.0%	
40000 - Salaries and Wages	\$ 36,527	\$ 5,040	\$ 33,137	\$ -	\$ 38,239	\$ 35,009	109.2%	\$ -	\$ 90,763	0.0%	
40003 - Cost of Living Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 2,723	0.0%	
40009 - Salaries and Wages Subsidy	\$ -	\$ (5,040)	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
40120 - Seasonal/Temporary Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
Personnel Services- Employee Benefits	\$ 2,794	\$ -	\$ 2,535	\$ -	\$ 2,925	\$ 2,680	109.2%	\$ -	\$ 11,434	0.0%	
45100 - FICA/SS Contribution	\$ 2,794	\$ 73	\$ 2,535	\$ -	\$ 2,925	\$ 2,680	109.2%	\$ -	\$ 7,152	0.0%	
45109 - FICA/SS Subsidy	\$ -	\$ (73)	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
45200 - IMRF Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 4,282	0.0%	
Contractual Services	\$ 5,927	\$ 4,244	\$ 4,600	\$ -	\$ 5,050	\$ 67,015	7.5%	\$ 1,532	\$ 168,273	0.9%	
50150 - Contractual/Consulting Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,210	0.0%	\$ -	\$ 10,210	0.0%	
52130 - Repairs and Maint- Computers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	0.0%	\$ -	\$ 3,000	0.0%	
52140 - Repairs and Maint- Copiers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	0.0%	\$ -	\$ 2,500	0.0%	
52240 - Repairs and Maint- Office Equip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	0.0%	\$ -	\$ 2,000	0.0%	
53000 - Liability Insurance	\$ 655	\$ 732	\$ 665	\$ -	\$ 1,022	\$ 1,022	100.0%	\$ -	\$ 2,143	0.0%	
53010 - Workers Compensation	\$ 875	\$ 893	\$ 1,043	\$ -	\$ 777	\$ 777	100.0%	\$ -	\$ 1,475	0.0%	






























Committee Expense Budget Report - by Account Detail
Through March 31, 2024 (33.33% YTD, 30.77% Payroll Expense through Pay Period Ending 3/16/2024)
***2019, 2020, 2021, 2022 Actual Full Fiscal Year, **2023 DRAFT**

Department / Fund / Account Classification	2019 Actual Amount*	2020 Actual Amount*	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount**	2023 Adopted Budget	2023 YTD% Actual/Budget	2024 Actual Amount	2024 Adopted Budget	2024 YTD% Actual/Budget	2019 - 2024 Trend
53020 - Unemployment Claims	\$ 39	\$ 21	\$ 21	\$ -	\$ 14	\$ 14	100.0%	\$ -	\$ 35	0.0%	
53060 - General Printing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	0.0%	\$ -	\$ 22,000	0.0%	
53070 - Legal Printing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	0.0%	\$ -	\$ 37,500	0.0%	
53100 - Conferences and Meetings	\$ 1,213	\$ -	\$ 527	\$ -	\$ 2,366	\$ 4,000	59.2%	\$ 1,497	\$ 5,610	26.7%	
53110 - Employee Training	\$ 1,232	\$ 1,101	\$ 1,429	\$ -	\$ -	\$ 2,500	0.0%	\$ -	\$ 2,500	0.0%	
53120 - Employee Mileage Expense	\$ 322	\$ 47	\$ -	\$ -	\$ 351	\$ 3,000	11.7%	\$ 35	\$ 3,000	1.2%	
53130 - General Association Dues	\$ 1,340	\$ 1,450	\$ 915	\$ -	\$ 520	\$ 4,000	13.0%	\$ -	\$ 4,000	0.0%	
55000 - Miscellaneous Contractual Exp	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ 3,992	0.0%	\$ -	\$ 72,300	0.0%	
Commodities	\$ 3,273	\$ 1,417	\$ 1,881	\$ -	\$ 31,942	\$ 10,000	319.4%	\$ -	\$ 10,000	0.0%	
60000 - Office Supplies	\$ 2,883	\$ 1,417	\$ 1,281	\$ -	\$ -	\$ 3,000	0.0%	\$ -	\$ 3,000	0.0%	
60010 - Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	0.0%	\$ -	\$ 2,500	0.0%	
60020 - Computer Related Supplies	\$ 390	\$ -	\$ 600	\$ -	\$ -	\$ 2,500	0.0%	\$ -	\$ 2,500	0.0%	
60040 - Postage	\$ -	\$ -	\$ -	\$ -	\$ 31,942	\$ -	0.0%	\$ -	\$ -	0.0%	
60050 - Books and Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	0.0%	\$ -	\$ 2,000	0.0%	
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 4,370	\$ 4,370	100.0%	\$ 2,971	\$ 2,971	100.0%	
99001 - Transfer to Fund 001	\$ -	\$ -	\$ -	\$ -	\$ 4,370	\$ 4,370	100.0%	\$ 2,971	\$ 2,971	100.0%	
Capital	\$ 57,081	\$ 1,834	\$ 3,789	\$ -	\$ -	\$ 33,500	0.0%	\$ -	\$ 33,500	0.0%	
70050 - Printers	\$ 12,892	\$ 1,834	\$ 430	\$ -	\$ -	\$ 10,000	0.0%	\$ -	\$ 10,000	0.0%	
70080 - Office Furniture	\$ -	\$ -	\$ 2,453	\$ -	\$ -	\$ 3,500	0.0%	\$ -	\$ 3,500	0.0%	
70090 - Office Equipment	\$ 44,189	\$ -	\$ 906	\$ -	\$ -	\$ 10,000	0.0%	\$ -	\$ 10,000	0.0%	
70100 - Copiers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	0.0%	\$ -	\$ 10,000	0.0%	
Contingency and Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
89000 - Addition to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
268 Sale & Error	\$ 76,995	\$ 86,697	\$ 35,917	\$ 96,515	\$ 177,226	\$ 21,000	89.4%	\$ 21,000	\$ 31,000	67.7%	
Expenses	\$ 76,995	\$ 86,697	\$ 35,917	\$ 96,515	\$ 177,226	\$ 21,000	89.4%	\$ 21,000	\$ 31,000	67.7%	
Transfers Out	\$ 76,995	\$ 86,697	\$ 35,917	\$ 96,515	\$ 177,226	\$ 21,000	89.4%	\$ 21,000	\$ 21,000	100.0%	
99000 - Transfer To Other Funds	\$ 76,995	\$ 86,697	\$ 35,917	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
99001 - Transfer to Fund 001	\$ -	\$ -	\$ -	\$ 96,515	\$ 177,226	\$ 21,000	89.4%	\$ 21,000	\$ 21,000	100.0%	
Contingency and Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 10,000	0.0%	
89000 - Addition to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 10,000	0.0%	
Grand Total	\$ 842,570	\$ 778,795	\$ 895,929	\$ 985,515	\$ 1,173,319	\$ 1,064,403	82.7%	\$ 246,028	\$ 1,164,080	21.1%	





























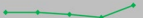






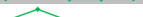







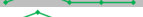




Committee Revenue Budget Report - by Account Detail
Through March 31, 2024 (33.3% YTD)
*2019, 2020, 2021, 2022 Actual Full Fiscal Year, **2023 DRAFT

Department / Fund / Account Classification	2019 Actual Amount*	2020 Actual Amount*	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount**	2023 Adopted Budget	2023 YTD% Actual/Budget	2024 Actual Amount	2024 Adopted Budget	2024 YTD% Actual/Budget	2019 - 2024 Trend
170 Supervisor of Assessments	\$ 93,526	\$ 88,218	\$ 96,580	\$ 89,850	\$ 79,441	\$ 72,653	109.3%	\$ 24,925	\$ 77,975	32.0%	
001 General Fund	\$ 93,526	\$ 88,218	\$ 96,580	\$ 89,850	\$ 79,441	\$ 72,653	109.3%	\$ 24,925	\$ 77,975	32.0%	
Revenue	\$ 93,526	\$ 88,218	\$ 96,580	\$ 89,850	\$ 79,441	\$ 72,653	109.3%	\$ 24,925	\$ 77,975	32.0%	
Charges for Services	\$ 28,361	\$ 21,750	\$ 28,783	\$ 20,697	\$ 8,214	\$ 3,500	234.7%	\$ 6,531	\$ 6,700	97.5%	
34050 - Mapping Royalties Fees	\$ 7,541	\$ -	\$ 8,537	\$ 4,907	\$ 7,053	\$ 2,500	282.1%	\$ 6,491	\$ 5,700	113.9%	
34060 - Assessor Fees	\$ 20,820	\$ 21,750	\$ 20,247	\$ 15,789	\$ 1,160	\$ 1,000	116.0%	\$ 40	\$ 1,000	4.0%	
Reimbursements	\$ 65,164	\$ 66,468	\$ 67,797	\$ 69,153	\$ 71,227	\$ 69,153	103.0%	\$ 18,394	\$ 71,275	25.8%	
37020 - Sup of Assr Salary Reimbursement	\$ 65,164	\$ 66,468	\$ 67,797	\$ 69,153	\$ 71,227	\$ 69,153	103.0%	\$ 18,394	\$ 71,275	25.8%	
Grand Total	\$ 93,526	\$ 88,218	\$ 96,580	\$ 89,850	\$ 79,441	\$ 72,653	109.3%	\$ 24,925	\$ 77,975	32.0%	























































Committee Expense Budget Report - by Account Detail
Through March 31, 2024 (33.33% YTD, 30.77% Payroll Expense through Pay Period Ending 3/16/2024)
***2019, 2020, 2021, 2022 Actual Full Fiscal Year, **2023 DRAFT**

Department / Fund / Account Classification	2019 Actual Amount*	2020 Actual Amount*	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount**	2023 Adopted Budget	2023 YTD% Actual/Budget	2024 Actual Amount	2024 Adopted Budget	2024 YTD% Actual/Budget	2019 - 2024 Trend
170 Supervisor of Assessments	\$ 1,243,903	\$ 1,031,059	\$ 1,165,762	\$ 1,142,953	\$ 1,360,938	\$ 1,426,886	95.4%	\$ 329,097	\$ 1,164,069	28.3%	
001 General Fund	\$ 1,243,903	\$ 1,031,059	\$ 1,165,762	\$ 1,142,953	\$ 1,360,938	\$ 1,426,886	95.4%	\$ 329,097	\$ 1,164,069	28.3%	
Expenses	\$ 1,243,903	\$ 1,031,059	\$ 1,165,762	\$ 1,142,953	\$ 1,360,938	\$ 1,426,886	95.4%	\$ 329,097	\$ 1,164,069	28.3%	
Personnel Services- Salaries & Wages	\$ 792,108	\$ 778,117	\$ 845,732	\$ 848,964	\$ 896,553	\$ 917,817	97.7%	\$ 298,423	\$ 973,169	30.7%	
40000 - Salaries and Wages	\$ 776,937	\$ 810,868	\$ 831,849	\$ 837,872	\$ 877,514	\$ 858,481	102.2%	\$ 291,048	\$ 930,667	31.3%	
40002 - Non-Union Wage Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,832	0.0%	\$ -	\$ 2	0.0%	
40009 - Salaries and Wages Subsidy	\$ -	\$ (53,294)	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
40200 - Overtime Salaries	\$ 3,315	\$ -	\$ 1,589	\$ 49	\$ 2,060	\$ 1,004	205.2%	\$ -	\$ 10,000	0.0%	
40300 - Employee Per Diem	\$ 11,856	\$ 20,544	\$ 12,294	\$ 11,043	\$ 16,980	\$ 32,500	52.2%	\$ 7,375	\$ 32,500	22.7%	
Personnel Services- Employee Benefits	\$ 222,923	\$ 188,471	\$ 211,681	\$ 230,109	\$ 241,499	\$ 260,969	92.5%	\$ 9,583	\$ -	0.0%	
45000 - Healthcare Contribution	\$ 216,261	\$ 198,041	\$ 204,676	\$ 222,989	\$ 235,107	\$ 253,539	92.7%	\$ 9,286	\$ -	0.0%	
45009 - Healthcare Subsidy	\$ -	\$ (14,907)	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
45010 - Dental Contribution	\$ 6,662	\$ 5,955	\$ 7,005	\$ 7,120	\$ 6,392	\$ 7,430	86.0%	\$ 297	\$ -	0.0%	
45019 - Dental Subsidy	\$ -	\$ (617)	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
Contractual Services	\$ 206,546	\$ 50,037	\$ 97,558	\$ 51,306	\$ 203,396	\$ 227,700	89.3%	\$ 13,248	\$ 108,500	12.2%	
50170 - Appraisal Services	\$ 13,648	\$ 7,211	\$ 40,848	\$ 2,250	\$ 2,750	\$ 24,000	11.5%	\$ -	\$ 24,000	0.0%	
52130 - Repairs and Maint- Computers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
52140 - Repairs and Maint- Copiers	\$ 8,617	\$ 5,718	\$ 6,625	\$ 5,807	\$ 6,552	\$ 7,500	87.4%	\$ 1,202	\$ 7,500	16.0%	
53070 - Legal Printing	\$ 163,444	\$ 27,188	\$ 29,455	\$ 24,785	\$ 169,111	\$ 170,000	99.5%	\$ -	\$ 45,000	0.0%	
53100 - Conferences and Meetings	\$ 1,998	\$ 836	\$ 3,448	\$ 4,633	\$ 4,272	\$ 5,000	85.4%	\$ 633	\$ 5,000	12.7%	
53110 - Employee Training	\$ 12,381	\$ 6,516	\$ 12,646	\$ 9,598	\$ 14,001	\$ 14,000	100.0%	\$ 9,750	\$ 14,000	69.6%	
53120 - Employee Mileage Expense	\$ 4,030	\$ 926	\$ 1,310	\$ 1,587	\$ 2,982	\$ 4,200	71.0%	\$ 422	\$ 10,000	4.2%	
53130 - General Association Dues	\$ 2,428	\$ 1,641	\$ 3,227	\$ 2,647	\$ 3,728	\$ 3,000	124.3%	\$ 1,240	\$ 3,000	41.3%	
Commodities	\$ 22,326	\$ 14,434	\$ 10,791	\$ 12,573	\$ 19,489	\$ 20,400	95.5%	\$ 7,844	\$ 82,400	9.5%	
60000 - Office Supplies	\$ 11,064	\$ 3,834	\$ 3,293	\$ 6,185	\$ 8,041	\$ 9,000	89.3%	\$ 1,775	\$ 9,000	19.7%	
60020 - Computer Related Supplies	\$ 10,088	\$ 9,172	\$ 3,680	\$ 3,409	\$ 10,388	\$ 10,000	103.9%	\$ 6,068	\$ 72,000	8.4%	
60050 - Books and Subscriptions	\$ 1,173	\$ 1,428	\$ 1,268	\$ 2,979	\$ 1,060	\$ 1,400	75.7%	\$ -	\$ 1,400	0.0%	
60265 - Public Health Commodities - Coronavirus	\$ -	\$ -	\$ 2,550	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
Grand Total	\$ 1,243,903	\$ 1,031,059	\$ 1,165,762	\$ 1,142,953	\$ 1,360,938	\$ 1,426,886	95.4%	\$ 329,097	\$ 1,164,069	28.3%	

Committee Revenue Budget Report - by Account Detail
Through March 31, 2024 (33.3% YTD)
*2019, 2020, 2021, 2022 Actual Full Fiscal Year, **2023 DRAFT

Department / Fund / Account Classification	2019 Actual Amount*	2020 Actual Amount*	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount**	2023 Adopted Budget	2023 YTD% Actual/Budget	2024 Actual Amount	2024 Adopted Budget	2024 YTD% Actual/Budget	2019 - 2024 Trend
190 County Clerk	\$ 1,423,972	\$ 2,618,511	\$ 1,744,858	\$ 1,588,604	\$ 1,636,343	\$ 2,231,767	73.3%	\$ 314,344	\$ 2,069,704	15.2%	
001 General Fund	\$ 1,219,317	\$ 1,249,986	\$ 1,537,040	\$ 1,401,726	\$ 1,419,029	\$ 1,134,543	125.1%	\$ 267,900	\$ 1,035,086	25.9%	
Revenue	\$ 1,219,317	\$ 1,249,986	\$ 1,537,040	\$ 1,401,726	\$ 1,419,029	\$ 1,134,543	125.1%	\$ 267,900	\$ 1,035,086	25.9%	
Charges for Services	\$ 1,068,340	\$ 955,319	\$ 886,884	\$ 950,519	\$ 1,313,027	\$ 1,028,293	127.7%	\$ 252,618	\$ 822,466	30.7%	
34070 - Notary Fees	\$ 20,849	\$ 18,436	\$ 22,888	\$ 13,956	\$ 286	\$ 22,843	1.3%	\$ 79	\$ 23,000	0.3%	
34080 - Business Fees	\$ 4,322	\$ 3,375	\$ 3,585	\$ 2,375	\$ 2,320	\$ 4,450	52.1%	\$ 640	\$ 5,000	12.8%	
34090 - Passport Fees	\$ 139,418	\$ 84,542	\$ 102,110	\$ 179,823	\$ 225,589	\$ 120,000	188.0%	\$ 63,965	\$ 120,200	53.2%	
34100 - Certified Copy Fees	\$ 529,477	\$ 466,606	\$ 551,423	\$ 535,046	\$ 508,789	\$ 531,000	95.8%	\$ 124,654	\$ 532,777	23.4%	
34110 - Tax Redemption Fees	\$ 124,830	\$ 97,196	\$ 85,158	\$ 108,072	\$ 118,537	\$ 50,000	237.1%	\$ 37,757	\$ 91,015	41.5%	
34120 - Election Fees	\$ 198,966	\$ 259,300	\$ 69,540	\$ 57,344	\$ 399,831	\$ 250,000	159.9%	\$ 102	\$ -	0.0%	
34130 - Tax Extension Fees	\$ 37,108	\$ 18,715	\$ 23,355	\$ 25,110	\$ 27,341	\$ 38,000	72.0%	\$ 16,688	\$ 37,479	44.5%	
35900 - Miscellaneous Fees	\$ 13,370	\$ 7,149	\$ 28,824	\$ 28,792	\$ 30,334	\$ 12,000	252.8%	\$ 8,733	\$ 12,995	67.2%	
Reimbursements	\$ 15,540	\$ 15,077	\$ 13,890	\$ 20,164	\$ 18,144	\$ 17,000	106.7%	\$ -	\$ 122,370	0.0%	
37580 - Death Surcharge Reimbursement	\$ 14,374	\$ 15,077	\$ 13,890	\$ 20,164	\$ 18,144	\$ 14,000	129.6%	\$ -	\$ 14,250	0.0%	
37583 - Illinois State Board of Elections - Election Judge Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 105,120	0.0%	
37900 - Miscellaneous Reimbursement	\$ 3,166	\$ -	\$ -	\$ -	\$ -	\$ 3,000	0.0%	\$ -	\$ 3,000	0.0%	
Grants	\$ 25,921	\$ 217,706	\$ 557,183	\$ 341,106	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
32270 - Help America Vote Act (HAVA) Grant	\$ 25,921	\$ -	\$ 63,583	\$ 58,267	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
32335 - CARES ACT - Elections	\$ -	\$ 217,706	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
32745 - Tech & Civic Life Grant	\$ -	\$ -	\$ 328,655	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
33690 - Illinois Voter Registration State (IVRS) Grant	\$ -	\$ -	\$ 164,945	\$ 282,839	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
Licenses and Permits	\$ 87,750	\$ 61,884	\$ 79,083	\$ 89,937	\$ 87,858	\$ 88,250	99.6%	\$ 15,282	\$ 89,250	17.1%	
31010 - Marriage Licenses	\$ 87,561	\$ 61,722	\$ 78,867	\$ 89,802	\$ 87,669	\$ 88,000	99.6%	\$ 15,228	\$ 89,000	17.1%	
31020 - Civil Union Licenses	\$ 189	\$ 162	\$ 216	\$ 135	\$ 189	\$ 250	75.6%	\$ 54	\$ 250	21.6%	
Other	\$ 19,766	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.0%	\$ -	\$ 1,000	0.0%	
38900 - Miscellaneous Other	\$ 19,766	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.0%	\$ -	\$ 1,000	0.0%	
160 Vital Records Automation	\$ 185,247	\$ 172,494	\$ 206,308	\$ 192,095	\$ 195,526	\$ 247,224	79.1%	\$ 46,444	\$ 184,618	25.2%	
Revenue	\$ 185,247	\$ 172,494	\$ 206,308	\$ 192,095	\$ 195,526	\$ 247,224	79.1%	\$ 46,444	\$ 184,618	25.2%	
Charges for Services	\$ 182,830	\$ 170,329	\$ 198,427	\$ 196,063	\$ 184,460	\$ 173,500	106.3%	\$ 46,444	\$ 173,500	26.8%	
34100 - Certified Copy Fees	\$ 182,830	\$ 170,329	\$ 198,427	\$ 196,063	\$ 184,460	\$ 173,500	106.3%	\$ 46,444	\$ 173,500	26.8%	
Interest Revenue	\$ 2,416	\$ 2,165	\$ (19)	\$ (3,967)	\$ 11,066	\$ 1,400	790.4%	\$ -	\$ 11,118	0.0%	
38000 - Investment Income	\$ 2,416	\$ 2,165	\$ (19)	\$ (3,967)	\$ 11,066	\$ 1,400	790.4%	\$ -	\$ 11,118	0.0%	
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,324	0.0%	\$ -	\$ -	0.0%	
39900 - Fund Balance Utilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,324	0.0%	\$ -	\$ -	0.0%	
Transfers In	\$ -	\$ -	\$ 7,900	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
39000 - Transfer From Other Funds	\$ -	\$ -	\$ 7,900	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
161 Election Equipment Fund	\$ 19,408	\$ 1,196,031	\$ 1,511	\$ (5,218)	\$ 21,787	\$ 850,000	2.6%	\$ -	\$ 850,000	0.0%	
Revenue	\$ 19,408	\$ 1,196,031	\$ 1,511	\$ (5,218)	\$ 21,787	\$ 850,000	2.6%	\$ -	\$ 850,000	0.0%	
Grants	\$ -	\$ 710,259	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
32335 - CARES ACT - Elections	\$ -	\$ 710,259	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
32745 - Tech & Civic Life Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
Interest Revenue	\$ 19,408	\$ 5,772	\$ 1,511	\$ (10,818)	\$ 21,787	\$ 100	21,787.5%	\$ -	\$ 13,040	0.0%	
38000 - Investment Income	\$ 19,408	\$ 5,772	\$ 1,511	\$ (10,818)	\$ 21,787	\$ 100	21,787.5%	\$ -	\$ 13,040	0.0%	
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 849,900	0.0%	\$ -	\$ 836,960	0.0%	
39900 - Fund Balance Utilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 849,900	0.0%	\$ -	\$ 836,960	0.0%	
Transfers In	\$ -	\$ 480,000	\$ -	\$ 5,600	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
39000 - Transfer From Other Funds	\$ -	\$ 480,000	\$ -	\$ 5,600	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
Grand Total	\$ 1,423,972	\$ 2,618,511	\$ 1,744,858	\$ 1,588,604	\$ 1,636,343	\$ 2,231,767	73.3%	\$ 314,344	\$ 2,069,704	15.2%	























Committee Expense Budget Report - by Account Detail
Through March 31, 2024 (33.33% YTD, 30.77% Payroll Expense through Pay Period Ending 3/16/2024)
***2019, 2020, 2021, 2022 Actual Full Fiscal Year, **2023 DRAFT**

Department / Fund / Account Classification	2019 Actual Amount*	2020 Actual Amount*	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount**	2023 Adopted Budget	2023 YTD% Actual/Budget	2024 Actual Amount	2024 Adopted Budget	2024 YTD% Actual/Budget	2019 - 2024 Trend
190 County Clerk	\$ 2,825,160	\$ 4,863,153	\$ 3,387,436	\$ 4,747,718	\$ 3,330,093	\$ 5,691,699	58.5%	\$ 1,321,718	\$ 6,505,810	20.3%	
001 General Fund	\$ 2,665,265	\$ 3,708,417	\$ 3,290,213	\$ 4,071,377	\$ 3,227,487	\$ 4,594,475	70.2%	\$ 1,286,952	\$ 5,471,192	23.5%	
Expenses	\$ 2,665,265	\$ 3,708,417	\$ 3,290,213	\$ 4,071,377	\$ 3,227,487	\$ 4,594,475	70.2%	\$ 1,286,952	\$ 5,471,192	23.5%	
Personnel Services- Salaries & Wages	\$ 1,775,466	\$ 2,251,593	\$ 2,172,156	\$ 2,554,647	\$ 2,270,314	\$ 2,582,762	87.9%	\$ 861,388	\$ 2,117,666	40.7%	
40000 - Salaries and Wages	\$ 1,735,268	\$ 2,284,088	\$ 2,146,107	\$ 2,469,847	\$ 2,220,313	\$ 2,436,518	91.1%	\$ 805,799	\$ 2,002,724	40.2%	
40002 - Non-Union Wage Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,949	0.0%	\$ -	\$ -	0.0%	
40009 - Salaries and Wages Subsidy	\$ -	\$ (157,470)	\$ (26,273)	\$ (13,803)	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
40200 - Overtime Salaries	\$ 40,199	\$ 124,976	\$ 52,322	\$ 98,603	\$ 50,001	\$ 115,295	43.4%	\$ 55,588	\$ 114,942	48.4%	
Personnel Services- Employee Benefits	\$ 296,231	\$ 285,222	\$ 266,822	\$ 285,620	\$ 292,782	\$ 310,597	94.3%	\$ 452	\$ -	0.0%	
45000 - Healthcare Contribution	\$ 286,368	\$ 295,904	\$ 260,285	\$ 278,045	\$ 283,616	\$ 300,892	94.3%	\$ 452	\$ -	0.0%	
45009 - Healthcare Subsidy	\$ -	\$ (19,782)	\$ (3,210)	\$ (1,761)	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
45010 - Dental Contribution	\$ 9,862	\$ 10,123	\$ 9,831	\$ 9,378	\$ 9,166	\$ 9,705	94.4%	\$ -	\$ -	0.0%	
45019 - Dental Subsidy	\$ -	\$ (1,023)	\$ (84)	\$ (42)	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
Contractual Services	\$ 381,542	\$ 861,080	\$ 356,702	\$ 955,593	\$ 492,775	\$ 1,100,116	44.8%	\$ 131,898	\$ 2,232,526	5.9%	
50100 - Election Judges and Workers	\$ 42,326	\$ 93,559	\$ -	\$ -	\$ -	\$ 30,000	0.0%	\$ -	\$ 1,153,410	0.0%	
50110 - Election Services	\$ 18,363	\$ 274,329	\$ 7,207	\$ 84,854	\$ 9,864	\$ 30,000	32.9%	\$ 12,117	\$ 30,000	40.4%	
50235 - Public Health Services - Coronavirus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
50340 - Software Licensing Cost	\$ 114,992	\$ 180,911	\$ 167,165	\$ 274,338	\$ 271,296	\$ 433,658	62.6%	\$ 76,270	\$ 433,658	17.6%	
50350 - Notary Services	\$ 63	\$ 105	\$ 20	\$ 45	\$ 90	\$ 100	90.0%	\$ -	\$ 100	0.0%	
50480 - Security Services	\$ 22,156	\$ 19,034	\$ 22,704	\$ 50,421	\$ 14,068	\$ 60,000	23.4%	\$ 4,947	\$ 60,000	8.2%	
52130 - Repairs and Maint- Computers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	0.0%	\$ -	\$ 2,000	0.0%	
52140 - Repairs and Maint- Copiers	\$ 2,524	\$ 4,322	\$ 2,129	\$ 4,328	\$ 3,708	\$ 3,000	123.6%	\$ 1,752	\$ 12,000	14.6%	
52170 - Polling Place Rental	\$ 9,080	\$ 17,320	\$ 14,080	\$ 16,640	\$ 9,840	\$ 35,000	28.1%	\$ -	\$ 35,000	0.0%	
52190 - Equipment Rental	\$ 27,656	\$ 70,426	\$ 56,628	\$ 110,319	\$ 46,047	\$ 90,000	51.2%	\$ 3,145	\$ 90,000	3.5%	
52230 - Repairs and Maint- Vehicles	\$ 6,165	\$ 905	\$ 304	\$ 725	\$ 1,639	\$ 5,000	32.8%	\$ 4,635	\$ 5,000	92.7%	
52300 - Repairs and Maintenance- Voting System Equipment	\$ 16,562	\$ 82,457	\$ 20,000	\$ 47,120	\$ 23,328	\$ 15,000	155.5%	\$ -	\$ 15,000	0.0%	
53040 - General Advertising	\$ -	\$ -	\$ 5,966	\$ 389	\$ -	\$ 6,000	0.0%	\$ -	\$ 6,000	0.0%	
53060 - General Printing	\$ 42,022	\$ 22,933	\$ 7,311	\$ 42,072	\$ 21,867	\$ 50,500	43.3%	\$ 13,671	\$ 50,500	27.1%	
53070 - Legal Printing	\$ 41,241	\$ 70,538	\$ 30,437	\$ 303,248	\$ 65,097	\$ 305,000	21.3%	\$ 10,543	\$ 305,000	3.5%	
53100 - Conferences and Meetings	\$ 22,869	\$ 8,731	\$ 14,355	\$ 5,977	\$ 13,806	\$ 13,500	102.3%	\$ 510	\$ 13,500	3.8%	
53110 - Employee Training	\$ 1,590	\$ 175	\$ 398	\$ 149	\$ -	\$ 750	0.0%	\$ -	\$ 750	0.0%	
53120 - Employee Mileage Expense	\$ 12,429	\$ 13,535	\$ 5,149	\$ 14,019	\$ 9,277	\$ 18,808	49.3%	\$ 3,259	\$ 18,808	17.3%	
53130 - General Association Dues	\$ 1,505	\$ 1,800	\$ 2,850	\$ 950	\$ 2,850	\$ 1,800	158.3%	\$ 1,050	\$ 1,800	58.3%	
Commodities	\$ 212,025	\$ 310,521	\$ 494,533	\$ 275,518	\$ 171,615	\$ 601,000	28.6%	\$ 293,214	\$ 1,121,000	26.2%	
60000 - Office Supplies	\$ 7,611	\$ 12,585	\$ 10,471	\$ 7,085	\$ 10,672	\$ 15,000	71.1%	\$ 3,238	\$ 15,000	21.6%	
60010 - Operating Supplies	\$ 62,269	\$ 74,181	\$ 54,322	\$ 129,991	\$ 96,618	\$ 72,000	134.2%	\$ 27,102	\$ 72,000	37.6%	
60020 - Computer Related Supplies	\$ 10,197	\$ 6,388	\$ 12,263	\$ 21,158	\$ 9,674	\$ 12,000	80.6%	\$ 1,069	\$ 12,000	8.9%	
60040 - Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 520,000	0.0%	
60050 - Books and Subscriptions	\$ 6,492	\$ 879	\$ 1,927	\$ 930	\$ 3,128	\$ 2,000	156.4%	\$ 102	\$ 2,000	5.1%	
60265 - Public Health Commodities - Coronavirus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
60320 - Voting Systems and Accessories	\$ 125,456	\$ 216,488	\$ 415,549	\$ 116,353	\$ 51,523	\$ 500,000	10.3%	\$ 261,703	\$ 500,000	52.3%	
160 Vital Records Automation	\$ 159,342	\$ 99,551	\$ 97,223	\$ 177,141	\$ 102,606	\$ 247,224	41.5%	\$ 34,765	\$ 184,618	18.8%	
Expenses	\$ 159,342	\$ 99,551	\$ 97,223	\$ 177,141	\$ 102,606	\$ 247,224	41.5%	\$ 34,765	\$ 184,618	18.8%	
Personnel Services- Salaries & Wages	\$ 95,818	\$ 35,195	\$ 41,363	\$ 43,966	\$ 43,038	\$ 15,267	281.9%	\$ 16,810	\$ 38,614	43.5%	
40000 - Salaries and Wages	\$ 94,781	\$ 37,930	\$ 41,348	\$ 43,916	\$ 42,885	\$ 14,820	289.4%	\$ 16,805	\$ 37,489	44.8%	
40002 - Non-Union Wage Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 447	0.0%	\$ -	\$ -	0.0%	
40003 - Cost of Living Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 1,125	0.0%	
40009 - Salaries and Wages Subsidy	\$ -	\$ (3,371)	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
40200 - Overtime Salaries	\$ 1,037	\$ 635	\$ 15	\$ 50	\$ 153	\$ -	0.0%	\$ 6	\$ -	0.0%	
Personnel Services- Employee Benefits	\$ 32,104	\$ 8,939	\$ 10,039	\$ 10,059	\$ 6,219	\$ 6,345	98.0%	\$ 1,897	\$ 4,866	39.0%	
45000 - Healthcare Contribution	\$ 17,740	\$ 3,522	\$ 3,410	\$ 3,759	\$ 690	\$ 4,258	16.2%	\$ -	\$ -	0.0%	
45009 - Healthcare Subsidy	\$ -	\$ (49)	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
45010 - Dental Contribution	\$ 667	\$ 122	\$ 133	\$ 133	\$ 117	\$ 133	87.6%	\$ 41	\$ 143	29.0%	
45019 - Dental Subsidy	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	








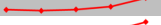











































Committee Expense Budget Report - by Account Detail
Through March 31, 2024 (33.33% YTD, 30.77% Payroll Expense through Pay Period Ending 3/16/2024)
***2019, 2020, 2021, 2022 Actual Full Fiscal Year, **2023 DRAFT**

Department / Fund / Account Classification	2019 Actual Amount*	2020 Actual Amount*	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount**	2023 Adopted Budget	2023 YTD% Actual/Budget	2024 Actual Amount	2024 Adopted Budget	2024 YTD% Actual/Budget	2019 - 2024 Trend
45100 - FICA/SS Contribution	\$ 6,950	\$ 2,776	\$ 3,113	\$ 3,268	\$ 3,226	\$ 1,168	276.2%	\$ 1,271	\$ 2,954	43.0%	
45109 - FICA/SS Subsidy	\$ -	\$ (158)	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
45200 - IMRF Contribution	\$ 6,746	\$ 3,004	\$ 3,383	\$ 2,899	\$ 2,187	\$ 786	278.3%	\$ 585	\$ 1,769	33.1%	
45209 - IMRF Subsidy	\$ -	\$ (271)	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
Contractual Services	\$ 16,625	\$ 15,908	\$ 16,243	\$ 17,414	\$ 20,772	\$ 30,792	67.5%	\$ -	\$ 31,988	0.0%	
52130 - Repairs and Maint- Computers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.0%	\$ -	\$ 1,000	0.0%	
52140 - Repairs and Maint- Copiers	\$ 628	\$ 305	\$ 279	\$ 669	\$ 63	\$ 3,000	2.1%	\$ -	\$ 3,000	0.0%	
52240 - Repairs and Maint- Office Equip	\$ 497	\$ 497	\$ 950	\$ 999	\$ 5,735	\$ 2,000	286.8%	\$ -	\$ 2,000	0.0%	
53000 - Liability Insurance	\$ 1,143	\$ 866	\$ 737	\$ 944	\$ 446	\$ 446	100.0%	\$ -	\$ 1,166	0.0%	
53010 - Workers Compensation	\$ 1,528	\$ 1,057	\$ 1,155	\$ 1,140	\$ 339	\$ 339	100.0%	\$ -	\$ 803	0.0%	
53020 - Unemployment Claims	\$ 67	\$ 25	\$ 24	\$ 29	\$ 7	\$ 7	100.0%	\$ -	\$ 19	0.0%	
53060 - General Printing	\$ 12,763	\$ 13,158	\$ 13,098	\$ 13,633	\$ 14,182	\$ 20,000	70.9%	\$ -	\$ 20,000	0.0%	
53100 - Conferences and Meetings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	0.0%	\$ -	\$ 3,000	0.0%	
53110 - Employee Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.0%	\$ -	\$ 1,000	0.0%	
Commodities	\$ 68	\$ 237	\$ 124	\$ -	\$ 134	\$ 6,045	2.2%	\$ -	\$ 6,045	0.0%	
60010 - Operating Supplies	\$ 68	\$ 237	\$ 124	\$ -	\$ 134	\$ 4,000	3.4%	\$ -	\$ 4,000	0.0%	
60020 - Computer Related Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,045	0.0%	\$ -	\$ 2,045	0.0%	
Capital	\$ 14,727	\$ 39,272	\$ 29,454	\$ 29,822	\$ 30,927	\$ 38,927	79.4%	\$ 15,463	\$ 38,927	39.7%	
70020 - Computer Software- Capital	\$ 14,727	\$ 39,272	\$ 29,454	\$ 29,822	\$ 30,927	\$ 38,927	79.4%	\$ 15,463	\$ 38,927	39.7%	
Contingency and Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,333	0.0%	\$ -	\$ 63,584	0.0%	
89000 - Addition to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,333	0.0%	\$ -	\$ 63,584	0.0%	
Transfers Out	\$ -	\$ -	\$ -	\$ 75,880	\$ 1,515	\$ 1,515	100.0%	\$ 594	\$ 594	100.0%	
99000 - Transfer To Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
99001 - Transfer to Fund 001	\$ -	\$ -	\$ -	\$ 66,586	\$ 1,515	\$ 1,515	100.0%	\$ 594	\$ 594	100.0%	
99110 - Transfer to Fund 110	\$ -	\$ -	\$ -	\$ 4,350	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
99111 - Transfer to Fund 111	\$ -	\$ -	\$ -	\$ 4,944	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
161 Election Equipment Fund	\$ 554	\$ 1,055,185	\$ -	\$ 499,200	\$ -	\$ 850,000	0.0%	\$ -	\$ 850,000	0.0%	
Expenses	\$ 554	\$ 1,055,185	\$ -	\$ 499,200	\$ -	\$ 850,000	0.0%	\$ -	\$ 850,000	0.0%	
Commodities	\$ -	\$ 1,055,185	\$ -	\$ 499,200	\$ -	\$ 850,000	0.0%	\$ -	\$ 850,000	0.0%	
60320 - Voting Systems and Accessories	\$ -	\$ 1,055,185	\$ -	\$ 499,200	\$ -	\$ 850,000	0.0%	\$ -	\$ 850,000	0.0%	
Capital	\$ 554	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
70070 - Automotive Equipment	\$ 554	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
Contingency and Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
89000 - Addition to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
Grand Total	\$ 2,825,160	\$ 4,863,153	\$ 3,387,436	\$ 4,747,718	\$ 3,330,093	\$ 5,691,699	58.5%	\$ 1,321,718	\$ 6,505,810	20.3%	






Committee Revenue Budget Report - by Account Detail
Through March 31, 2024 (33.3% YTD)
*2019, 2020, 2021, 2022 Actual Full Fiscal Year, **2023 DRAFT

Department / Fund / Account Classification	2019 Actual Amount*	2020 Actual Amount*	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount**	2023 Adopted Budget	2023 YTD% Actual/Budget	2024 Actual Amount	2024 Adopted Budget	2024 YTD% Actual/Budget	2019 - 2024 Trend
210 Recorder	\$ 3,918,843	\$ 4,355,930	\$ 6,076,631	\$ 4,754,672	\$ 3,469,104	\$ 5,605,326	61.9%	\$ 980,129	\$ 3,942,870	24.9%	
001 General Fund	\$ 3,183,434	\$ 3,429,272	\$ 4,957,488	\$ 4,039,651	\$ 2,913,664	\$ 4,380,550	66.5%	\$ 831,561	\$ 2,765,540	30.1%	
Revenue	\$ 3,183,434	\$ 3,429,272	\$ 4,957,488	\$ 4,039,651	\$ 2,913,664	\$ 4,380,550	66.5%	\$ 831,561	\$ 2,765,540	30.1%	
Charges for Services	\$ 3,183,337	\$ 3,429,207	\$ 4,957,422	\$ 4,039,599	\$ 2,913,624	\$ 4,380,500	66.5%	\$ 831,554	\$ 2,765,500	30.1%	
34140 - Financing Statement Fees	\$ 10,965	\$ 15,795	\$ 13,170	\$ 14,960	\$ 15,220	\$ 13,000	117.1%	\$ 4,550	\$ 15,500	29.4%	
34150 - Recording Fees	\$ 1,405,097	\$ 1,796,177	\$ 2,194,296	\$ 1,428,974	\$ 1,006,739	\$ 1,732,500	58.1%	\$ 297,030	\$ 965,000	30.8%	
34160 - Certified Record Copy Fees	\$ 18,768	\$ 9,182	\$ 12,736	\$ 11,567	\$ 9,950	\$ 10,000	99.5%	\$ 2,308	\$ 10,000	23.1%	
34170 - Revenue Tax Stamp Fees	\$ 1,748,507	\$ 1,608,053	\$ 2,737,220	\$ 2,584,098	\$ 1,881,714	\$ 2,625,000	71.7%	\$ 527,666	\$ 1,775,000	29.7%	
Interest Revenue	\$ 97	\$ 65	\$ 66	\$ 51	\$ 40	\$ 50	80.7%	\$ 7	\$ 40	17.0%	
38000 - Investment Income	\$ 97	\$ 65	\$ 66	\$ 51	\$ 40	\$ 50	80.7%	\$ 7	\$ 40	17.0%	
170 Recorder's Automation	\$ 735,408	\$ 926,658	\$ 1,119,143	\$ 715,021	\$ 555,440	\$ 1,224,776	45.4%	\$ 148,569	\$ 1,177,330	12.6%	
Revenue	\$ 735,408	\$ 926,658	\$ 1,119,143	\$ 715,021	\$ 555,440	\$ 1,224,776	45.4%	\$ 148,569	\$ 1,177,330	12.6%	
Charges for Services	\$ 705,750	\$ 909,156	\$ 1,119,960	\$ 731,118	\$ 519,816	\$ 860,250	60.4%	\$ 148,569	\$ 494,000	30.1%	
34150 - Recording Fees	\$ 643,618	\$ 829,697	\$ 1,022,139	\$ 667,146	\$ 474,283	\$ 785,250	60.4%	\$ 135,591	\$ 450,000	30.1%	
34180 - GIS Fees	\$ 62,132	\$ 79,459	\$ 97,821	\$ 63,972	\$ 45,533	\$ 75,000	60.7%	\$ 12,978	\$ 44,000	29.5%	
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
37900 - Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
Interest Revenue	\$ 29,658	\$ 17,502	\$ (816)	\$ (16,097)	\$ 35,624	\$ 4,260	836.2%	\$ -	\$ 46,491	0.0%	
38000 - Investment Income	\$ 29,658	\$ 17,502	\$ (816)	\$ (16,097)	\$ 35,624	\$ 4,260	836.2%	\$ -	\$ 46,491	0.0%	
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 360,266	0.0%	\$ -	\$ 636,839	0.0%	
39900 - Fund Balance Utilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 360,266	0.0%	\$ -	\$ 636,839	0.0%	
Grand Total	\$ 3,918,843	\$ 4,355,930	\$ 6,076,631	\$ 4,754,672	\$ 3,469,104	\$ 5,605,326	61.9%	\$ 980,129	\$ 3,942,870	24.9%	













Committee Expense Budget Report - by Account Detail
Through March 31, 2024 (33.33% YTD, 30.77% Payroll Expense through Pay Period Ending 3/16/2024)
***2019, 2020, 2021, 2022 Actual Full Fiscal Year, **2023 DRAFT**

Department / Fund / Account Classification	2019 Actual Amount*	2020 Actual Amount*	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount**	2023 Adopted Budget	2023 YTD% Actual/Budget	2024 Actual Amount	2024 Adopted Budget	2024 YTD% Actual/Budget	2019 - 2024 Trend
210 Recorder	\$ 1,349,247	\$ 1,352,365	\$ 1,426,756	\$ 1,826,433	\$ 1,486,817	\$ 2,117,814	70.2%	\$ 588,613	\$ 1,881,908	31.3%	
001 General Fund	\$ 650,985	\$ 663,302	\$ 665,132	\$ 665,768	\$ 735,709	\$ 893,038	82.4%	\$ 182,500	\$ 704,578	25.9%	
Expenses	\$ 650,985	\$ 663,302	\$ 665,132	\$ 665,768	\$ 735,709	\$ 893,038	82.4%	\$ 182,500	\$ 704,578	25.9%	
Personnel Services- Salaries & Wages	\$ 546,574	\$ 562,043	\$ 560,670	\$ 555,114	\$ 605,538	\$ 714,953	84.7%	\$ 177,239	\$ 700,458	25.3%	
40000 - Salaries and Wages	\$ 546,574	\$ 581,514	\$ 560,670	\$ 555,114	\$ 605,538	\$ 696,683	86.9%	\$ 177,239	\$ 700,457	25.3%	
40002 - Non-Union Wage Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,270	0.0%	\$ -	\$ 1	0.0%	
40009 - Salaries and Wages Subsidy	\$ -	\$ (19,471)	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
Personnel Services- Employee Benefits	\$ 101,165	\$ 98,793	\$ 101,389	\$ 107,679	\$ 127,575	\$ 173,965	73.3%	\$ 4,841	\$ -	0.0%	
45000 - Healthcare Contribution	\$ 97,242	\$ 99,118	\$ 97,523	\$ 103,987	\$ 123,518	\$ 168,561	73.3%	\$ 4,841	\$ -	0.0%	
45009 - Healthcare Subsidy	\$ -	\$ (3,894)	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
45010 - Dental Contribution	\$ 3,923	\$ 3,743	\$ 3,866	\$ 3,692	\$ 4,057	\$ 5,404	75.1%	\$ -	\$ -	0.0%	
45019 - Dental Subsidy	\$ -	\$ (174)	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
Contractual Services	\$ 1,334	\$ 1,341	\$ 1,329	\$ 1,358	\$ 1,407	\$ 2,050	68.6%	\$ 207	\$ 2,050	10.1%	
53120 - Employee Mileage Expense	\$ 384	\$ 391	\$ 379	\$ 408	\$ 457	\$ 1,000	45.7%	\$ 107	\$ 1,000	10.7%	
53130 - General Association Dues	\$ 950	\$ 950	\$ 950	\$ 950	\$ 950	\$ 1,050	90.5%	\$ 100	\$ 1,050	9.5%	
Commodities	\$ 1,912	\$ 1,125	\$ 1,744	\$ 1,617	\$ 1,188	\$ 2,070	57.4%	\$ 212	\$ 2,070	10.3%	
60000 - Office Supplies	\$ 1,912	\$ 1,125	\$ 1,744	\$ 1,617	\$ 1,188	\$ 2,070	57.4%	\$ 212	\$ 2,070	10.3%	
60265 - Public Health Commodities - Coronavirus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
170 Recorder's Automation	\$ 698,262	\$ 689,063	\$ 761,624	\$ 1,160,665	\$ 751,108	\$ 1,224,776	61.3%	\$ 406,112	\$ 1,177,330	34.5%	
Expenses	\$ 698,262	\$ 689,063	\$ 761,624	\$ 1,160,665	\$ 751,108	\$ 1,224,776	61.3%	\$ 406,112	\$ 1,177,330	34.5%	
Personnel Services- Salaries & Wages	\$ 177,536	\$ 150,358	\$ 155,244	\$ 131,099	\$ 114,098	\$ 234,212	48.7%	\$ 33,516	\$ 175,327	19.1%	
40000 - Salaries and Wages	\$ 177,536	\$ 152,648	\$ 155,244	\$ 131,099	\$ 114,098	\$ 227,370	50.2%	\$ 33,516	\$ 170,219	19.7%	
40002 - Non-Union Wage Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,842	0.0%	\$ -	\$ 1	0.0%	
40003 - Cost of Living Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 5,107	0.0%	
40009 - Salaries and Wages Subsidy	\$ -	\$ (2,290)	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
Personnel Services- Employee Benefits	\$ 66,143	\$ 50,989	\$ 53,582	\$ 39,215	\$ 27,291	\$ 88,549	30.8%	\$ 7,915	\$ 103,098	7.7%	
45000 - Healthcare Contribution	\$ 38,972	\$ 28,332	\$ 27,993	\$ 20,219	\$ 12,603	\$ 56,854	22.2%	\$ 3,772	\$ 79,419	4.7%	
45009 - Healthcare Subsidy	\$ -	\$ (953)	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
45010 - Dental Contribution	\$ 1,598	\$ 961	\$ 1,050	\$ 689	\$ 384	\$ 1,716	22.4%	\$ 119	\$ 2,236	5.3%	
45019 - Dental Subsidy	\$ -	\$ (36)	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
45100 - FICA/SS Contribution	\$ 13,012	\$ 11,246	\$ 11,431	\$ 9,689	\$ 8,515	\$ 17,917	47.5%	\$ 2,503	\$ 13,413	18.7%	
45109 - FICA/SS Subsidy	\$ -	\$ (154)	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
45200 - IMRF Contribution	\$ 12,561	\$ 11,778	\$ 13,108	\$ 8,617	\$ 5,789	\$ 12,062	48.0%	\$ 1,521	\$ 8,030	18.9%	
45209 - IMRF Subsidy	\$ -	\$ (184)	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
Contractual Services	\$ 312,396	\$ 376,208	\$ 411,250	\$ 468,478	\$ 398,303	\$ 522,783	76.2%	\$ 361,720	\$ 519,673	69.6%	
50150 - Contractual/Consulting Services	\$ 298,500	\$ 363,860	\$ 398,426	\$ 454,931	\$ 383,659	\$ 493,000	77.8%	\$ 361,683	\$ 493,000	73.4%	
52130 - Repairs and Maint- Computers	\$ 1,983	\$ -	\$ -	\$ -	\$ -	\$ 4,000	0.0%	\$ -	\$ 4,000	0.0%	
52140 - Repairs and Maint- Copiers	\$ 2,405	\$ 2,373	\$ 2,340	\$ 2,312	\$ 2,511	\$ 6,150	40.8%	\$ 37	\$ 6,150	0.6%	
53000 - Liability Insurance	\$ 3,969	\$ 4,435	\$ 4,032	\$ 5,022	\$ 6,839	\$ 6,839	100.0%	\$ -	\$ 5,294	0.0%	
53010 - Workers Compensation	\$ 5,306	\$ 5,412	\$ 6,324	\$ 6,061	\$ 5,200	\$ 5,200	100.0%	\$ -	\$ 3,643	0.0%	
53020 - Unemployment Claims	\$ 234	\$ 128	\$ 128	\$ 152	\$ 94	\$ 94	100.0%	\$ -	\$ 86	0.0%	
53090 - Film Conversion/Book Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	0.0%	\$ -	\$ 5,000	0.0%	
53100 - Conferences and Meetings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	0.0%	\$ -	\$ 500	0.0%	
53110 - Employee Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	0.0%	\$ -	\$ 2,000	0.0%	
Commodities	\$ 57,226	\$ 24,508	\$ 20,297	\$ 29,585	\$ 26,200	\$ 204,232	12.8%	\$ 2,961	\$ 204,232	1.4%	
60000 - Office Supplies	\$ 2,089	\$ -	\$ -	\$ -	\$ -	\$ 4,000	0.0%	\$ -	\$ 4,000	0.0%	
60010 - Operating Supplies	\$ 4,566	\$ 3,955	\$ 4,367	\$ 4,319	\$ 4,394	\$ 8,000	54.9%	\$ 732	\$ 8,000	9.2%	
60020 - Computer Related Supplies	\$ 49,475	\$ 20,088	\$ 15,448	\$ 24,085	\$ 21,278	\$ 190,500	11.2%	\$ 2,229	\$ 190,500	1.2%	
60050 - Books and Subscriptions	\$ 650	\$ -	\$ -	\$ 675	\$ -	\$ 800	0.0%	\$ -	\$ 800	0.0%	
60265 - Public Health Commodities - Coronavirus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
64000 - Telephone	\$ 446	\$ 465	\$ 482	\$ 506	\$ 528	\$ 932	56.7%	\$ -	\$ 932	0.0%	

Committee Expense Budget Report - by Account Detail
Through March 31, 2024 (33.33% YTD, 30.77% Payroll Expense through Pay Period Ending 3/16/2024)
*2019, 2020, 2021, 2022 Actual Full Fiscal Year, **2023 DRAFT

Department / Fund / Account Classification	2019 Actual Amount*	2020 Actual Amount*	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount**	2023 Adopted Budget	2023 YTD% Actual/Budget	2024 Actual Amount	2024 Adopted Budget	2024 YTD% Actual/Budget	2019 - 2024 Trend
Capital	\$ 84,962	\$ 87,000	\$ 121,250	\$ 492,289	\$ 185,216	\$ 175,000	105.8%	\$ -	\$ 175,000	0.0%	
70000 - Computers	\$ 18,962	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
70020 - Computer Software- Capital	\$ 66,000	\$ 87,000	\$ 121,250	\$ 480,294	\$ 185,216	\$ 175,000	105.8%	\$ -	\$ 175,000	0.0%	
70050 - Printers	\$ -	\$ -	\$ -	\$ 11,995	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
Grand Total	\$ 1,349,247	\$ 1,352,365	\$ 1,426,756	\$ 1,826,433	\$ 1,486,817	\$ 2,117,814	70.2%	\$ 588,613	\$ 1,881,908	31.3%	

Committee Expense Budget Report - by Account Detail
Through March 31, 2024 (33.33% YTD, 30.77% Payroll Expense through Pay Period Ending 3/16/2024)
***2019, 2020, 2021, 2022 Actual Full Fiscal Year, **2023 DRAFT**

Department / Fund / Account Classification	2019 Actual Amount*	2020 Actual Amount*	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount**	2023 Adopted Budget	2023 YTD% Actual/Budget	2024 Actual Amount	2024 Adopted Budget	2024 YTD% Actual/Budget	2019 - 2024 Trend
230 Regional Office of Education	\$ 303,534	\$ 315,952	\$ 320,825	\$ 411,252	\$ 442,409	\$ 471,354	93.9%	\$ 106,787	\$ 333,485	32.0%	
001 General Fund	\$ 303,534	\$ 315,952	\$ 320,825	\$ 411,252	\$ 442,409	\$ 471,354	93.9%	\$ 106,787	\$ 333,485	32.0%	
Expenses	\$ 303,534	\$ 315,952	\$ 320,825	\$ 411,252	\$ 442,409	\$ 471,354	93.9%	\$ 106,787	\$ 333,485	32.0%	
Personnel Services- Salaries & Wages	\$ 261,700	\$ 270,614	\$ 263,893	\$ 337,158	\$ 365,857	\$ 327,763	111.6%	\$ 106,787	\$ 328,910	32.5%	
40000 - Salaries and Wages	\$ 261,700	\$ 270,614	\$ 263,893	\$ 337,158	\$ 365,857	\$ 318,188	115.0%	\$ 106,787	\$ 328,909	32.5%	
40002 - Non-Union Wage Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,575	0.0%	\$ -	\$ 1	0.0%	
Personnel Services- Employee Benefits	\$ 41,834	\$ 45,338	\$ 56,932	\$ 74,094	\$ 76,553	\$ 139,016	55.1%	\$ -	\$ -	0.0%	
45000 - Healthcare Contribution	\$ 41,203	\$ 44,708	\$ 56,391	\$ 73,225	\$ 75,844	\$ 137,018	55.4%	\$ -	\$ -	0.0%	
45010 - Dental Contribution	\$ 631	\$ 630	\$ 541	\$ 870	\$ 709	\$ 1,998	35.5%	\$ -	\$ -	0.0%	
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,575	0.0%	\$ -	\$ 4,575	0.0%	
50150 - Contractual/Consulting Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,575	0.0%	\$ -	\$ 4,575	0.0%	
Grand Total	\$ 303,534	\$ 315,952	\$ 320,825	\$ 411,252	\$ 442,409	\$ 471,354	93.9%	\$ 106,787	\$ 333,485	32.0%	


















Committee Revenue Budget Report - by Account Detail
Through March 31, 2024 (33.3% YTD)
*2019, 2020, 2021, 2022 Actual Full Fiscal Year, **2023 DRAFT

Department / Fund / Account Classification	2019 Actual Amount*	2020 Actual Amount*	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount**	2023 Adopted Budget	2023 YTD% Actual/Budget	2024 Actual Amount	2024 Adopted Budget	2024 YTD% Actual/Budget	2019 - 2024 Trend
660 Veterans' Commission	\$ 323,646	\$ 315,366	\$ 315,272	\$ 296,000	\$ 484,433	\$ 514,810	84.4%	\$ 489	\$ 610,852	0.1%	
380 Veterans' Commission	\$ 323,646	\$ 315,366	\$ 315,272	\$ 296,000	\$ 484,433	\$ 514,810	84.4%	\$ 489	\$ 610,852	0.1%	
Revenue	\$ 323,646	\$ 315,366	\$ 315,272	\$ 296,000	\$ 484,433	\$ 514,810	84.4%	\$ 489	\$ 610,852	0.1%	
Interest Revenue	\$ 18,081	\$ 10,540	\$ (344)	\$ (10,136)	\$ 21,967	\$ 2,800	784.6%	\$ -	\$ 24,573	0.0%	
38000 - Investment Income	\$ 18,081	\$ 10,540	\$ (344)	\$ (10,136)	\$ 21,967	\$ 2,800	784.6%	\$ -	\$ 24,573	0.0%	
Other	\$ 1,086	\$ 1,098	\$ 1,150	\$ 615	\$ 950	\$ 50,945	0.9%	\$ 350	\$ 53,723	0.7%	
38900 - Miscellaneous Other	\$ 1,086	\$ 1,098	\$ 1,150	\$ 615	\$ 950	\$ 945	100.5%	\$ 350	\$ 945	37.0%	
39900 - Fund Balance Utilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	0.0%	\$ -	\$ 52,778	0.0%	
Other Taxes	\$ -	\$ 391	\$ 137	\$ 469	\$ 454	\$ -	0.0%	\$ -	\$ -	0.0%	
30170 - TIF Distribution Tax	\$ -	\$ 391	\$ 137	\$ 469	\$ 454	\$ -	0.0%	\$ -	\$ -	0.0%	
Property Taxes	\$ 304,479	\$ 303,338	\$ 306,030	\$ 305,052	\$ 461,061	\$ 461,065	100.0%	\$ 139	\$ 532,556	0.0%	
30000 - Property Taxes	\$ 304,479	\$ 303,338	\$ 306,030	\$ 304,294	\$ 460,004	\$ 461,065	99.8%	\$ 139	\$ 532,556	0.0%	
30005 - Property Tax Revenue Recapture	\$ -	\$ -	\$ -	\$ 758	\$ 1,057	\$ -	0.0%	\$ -	\$ -	0.0%	
Transfers In	\$ -	\$ -	\$ 8,300	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
39000 - Transfer From Other Funds	\$ -	\$ -	\$ 8,300	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
Grand Total	\$ 323,646	\$ 315,366	\$ 315,272	\$ 296,000	\$ 484,433	\$ 514,810	84.4%	\$ 489	\$ 610,852	0.1%	

Committee Expense Budget Report - by Account Detail
Through March 31, 2024 (33.33% YTD, 30.77% Payroll Expense through Pay Period Ending 3/16/2024)
***2019, 2020, 2021, 2022 Actual Full Fiscal Year, **2023 DRAFT**

Department / Fund / Account Classification	2019 Actual Amount*	2020 Actual Amount*	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount**	2023 Adopted Budget	2023 YTD% Actual/Budget	2024 Actual Amount	2024 Adopted Budget	2024 YTD% Actual/Budget	2019 - 2024 Trend
660 Veterans' Commission	\$ 290,158	\$ 291,229	\$ 300,950	\$ 309,930	\$ 482,155	\$ 514,810	84.0%	\$ 157,613	\$ 610,852	25.8%	
380 Veterans' Commission	\$ 290,158	\$ 291,229	\$ 300,950	\$ 309,930	\$ 482,155	\$ 514,810	84.0%	\$ 157,613	\$ 610,852	25.8%	
Expenses	\$ 290,158	\$ 291,229	\$ 300,950	\$ 309,930	\$ 482,155	\$ 514,810	84.0%	\$ 157,613	\$ 610,852	25.8%	
Personnel Services- Salaries & Wages	\$ 189,452	\$ 194,558	\$ 198,517	\$ 203,240	\$ 321,229	\$ 290,797	98.1%	\$ 109,264	\$ 361,632	30.2%	
40000 - Salaries and Wages	\$ 189,452	\$ 194,558	\$ 198,517	\$ 203,240	\$ 321,229	\$ 290,797	98.1%	\$ 109,264	\$ 343,773	31.8%	
40002 - Non-Union Wage Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 17,859	0.0%	
Personnel Services- Employee Benefits	\$ 79,809	\$ 81,716	\$ 83,223	\$ 80,767	\$ 101,024	\$ 104,053	82.0%	\$ 32,585	\$ 118,321	27.5%	
45000 - Healthcare Contribution	\$ 51,720	\$ 51,495	\$ 51,166	\$ 52,209	\$ 60,537	\$ 64,577	76.8%	\$ 19,278	\$ 72,108	26.7%	
45010 - Dental Contribution	\$ 1,543	\$ 1,454	\$ 1,589	\$ 1,589	\$ 1,706	\$ 2,254	67.4%	\$ 573	\$ 1,985	28.9%	
45100 - FICA/SS Contribution	\$ 13,496	\$ 14,051	\$ 14,194	\$ 14,285	\$ 23,097	\$ 22,246	92.2%	\$ 7,925	\$ 27,665	28.6%	
45200 - IMRF Contribution	\$ 13,050	\$ 14,716	\$ 16,274	\$ 12,684	\$ 15,684	\$ 14,976	93.0%	\$ 4,809	\$ 16,563	29.0%	
Contractual Services	\$ 17,858	\$ 12,669	\$ 16,093	\$ 23,523	\$ 35,325	\$ 100,636	33.9%	\$ 3,803	\$ 110,535	3.4%	
50160 - Legal Services	\$ -	\$ -	\$ -	\$ -	\$ 6,009	\$ 50,000	12.0%	\$ -	\$ 50,000	0.0%	
50235 - Public Health Services - Coronavirus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
52140 - Repairs and Maint- Copiers	\$ 269	\$ 196	\$ 143	\$ 200	\$ 269	\$ 150	179.0%	\$ 49	\$ 200	24.7%	
53000 - Liability Insurance	\$ 3,557	\$ 4,067	\$ 3,772	\$ 4,699	\$ 9,561	\$ 8,492	100.0%	\$ -	\$ 11,247	0.0%	
53010 - Workers Compensation	\$ 4,756	\$ 4,961	\$ 5,916	\$ 5,671	\$ 7,269	\$ 6,456	100.0%	\$ -	\$ 7,739	0.0%	
53020 - Unemployment Claims	\$ 210	\$ 117	\$ 120	\$ 142	\$ 132	\$ 117	100.0%	\$ -	\$ 181	0.0%	
53060 - General Printing	\$ -	\$ -	\$ 129	\$ 237	\$ 302	\$ 500	60.3%	\$ -	\$ 500	0.0%	
53100 - Conferences and Meetings	\$ 1,750	\$ 91	\$ 701	\$ 1,466	\$ 2,067	\$ 1,476	140.1%	\$ -	\$ 1,802	0.0%	
53110 - Employee Training	\$ 5,974	\$ 2,647	\$ 4,505	\$ 10,155	\$ 8,082	\$ 8,061	84.8%	\$ 3,249	\$ 13,376	24.3%	
53120 - Employee Mileage Expense	\$ 841	\$ 350	\$ 306	\$ 552	\$ 1,185	\$ 984	120.4%	\$ 54	\$ 1,040	5.2%	
53130 - General Association Dues	\$ 500	\$ 240	\$ 500	\$ 400	\$ 450	\$ 400	100.0%	\$ 450	\$ 450	100.0%	
55000 - Miscellaneous Contractual Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000	0.0%	\$ -	\$ 24,000	0.0%	
Commodities	\$ 3,040	\$ 2,111	\$ 2,895	\$ 2,401	\$ 2,804	\$ 6,956	40.3%	\$ 77	\$ 8,479	0.9%	
60000 - Office Supplies	\$ 1,143	\$ 315	\$ 843	\$ 170	\$ 577	\$ 683	84.5%	\$ 77	\$ 642	11.9%	
60050 - Books and Subscriptions	\$ 245	\$ 256	\$ 271	\$ 507	\$ 369	\$ 271	136.3%	\$ -	\$ 288	0.0%	
60060 - Computer Software- Non Capital	\$ -	\$ -	\$ -	\$ 15	\$ -	\$ 4,003	0.0%	\$ -	\$ 4,960	0.0%	
60070 - Computer Hardware- Non Capital	\$ 21	\$ 146	\$ -	\$ -	\$ 21	\$ -	0.0%	\$ -	\$ -	0.0%	
60265 - Public Health Commodities - Coronavirus	\$ -	\$ -	\$ -	\$ 22	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
64000 - Telephone	\$ 1,630	\$ 1,395	\$ 1,781	\$ 1,687	\$ 1,675	\$ 1,999	83.8%	\$ -	\$ 2,109	0.0%	
64010 - Cellular Phone	\$ -	\$ -	\$ -	\$ -	\$ 161	\$ -	0.0%	\$ -	\$ 480	0.0%	
Capital	\$ -	\$ 175	\$ 222	\$ -	\$ 9,406	\$ -	0.0%	\$ -	\$ -	0.0%	
70030 - Computer Software License Cost	\$ -	\$ 175	\$ 222	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
70080 - Office Furniture	\$ -	\$ -	\$ -	\$ -	\$ 9,406	\$ -	0.0%	\$ -	\$ -	0.0%	
Contingency and Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
89000 - Addition to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 12,368	\$ 12,368	100.0%	\$ 11,885	\$ 11,885	100.0%	
99001 - Transfer to Fund 001	\$ -	\$ -	\$ -	\$ -	\$ 12,368	\$ 12,368	100.0%	\$ 11,885	\$ 11,885	100.0%	
Grand Total	\$ 290,158	\$ 291,229	\$ 300,950	\$ 309,930	\$ 482,155	\$ 514,810	84.0%	\$ 157,613	\$ 610,852	25.8%	

Committee Expense Budget Report - by Account Detail
Through March 31, 2024 (33.33% YTD, 30.77% Payroll Expense through Pay Period Ending 3/16/2024)
***2019, 2020, 2021, 2022 Actual Full Fiscal Year, **2023 DRAFT**

Department / Fund / Account Classification	2019 Actual Amount*	2020 Actual Amount*	2021 Actual Amount*	2022 Actual Amount*	2023 Actual Amount**	2023 Adopted Budget	2023 YTD% Actual/Budget	2024 Actual Amount	2024 Adopted Budget	2024 YTD% Actual/Budget	2019 - 2024 Trend
080 Building Management	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 173,703	\$ 130,000	133.6%	\$ 41,057	\$ 130,000	31.6%	
Expenses	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 173,703	\$ 130,000	133.6%	\$ 41,057	\$ 130,000	31.6%	
Contractual Services	\$ 130,000	\$ 130,000	\$ 130,000	\$ 129,769	\$ 173,703	\$ 130,000	133.6%	\$ 41,057	\$ 130,000	31.6%	
52110 - Repairs and Maint- Buildings	\$ -	\$ -	\$ -	\$ -	\$ 13,686	\$ -	0.0%	\$ -	\$ -	0.0%	
088 Bldg Mgmt- ROE Office & Supplies	\$ -	\$ -	\$ -	\$ -	\$ 13,686	\$ -	0.0%	\$ -	\$ -	0.0%	
52210 - Building Lease	\$ 130,000	\$ 130,000	\$ 130,000	\$ 129,769	\$ 160,017	\$ 130,000	123.1%	\$ 41,057	\$ 130,000	31.6%	
088 Bldg Mgmt- ROE Office & Supplies	\$ 130,000	\$ 130,000	\$ 130,000	\$ 129,769	\$ 160,017	\$ 130,000	123.1%	\$ 41,057	\$ 130,000	31.6%	
Commodities	\$ -	\$ -	\$ -	\$ 231	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
60030 - Self-Mailer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
088 Bldg Mgmt- ROE Office & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
60040 - Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
088 Bldg Mgmt- ROE Office & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
63010 - Utilities- Electric	\$ -	\$ -	\$ -	\$ 231	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
088 Bldg Mgmt- ROE Office & Supplies	\$ -	\$ -	\$ -	\$ 231	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
64000 - Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
088 Bldg Mgmt- ROE Office & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
Grand Total	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 173,703	\$ 130,000	133.6%	\$ 41,057	\$ 130,000	31.6%	



Public Service Accounts Payable by GL Distribution

Payment Date Range 03/01/24 - 03/31/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 001 - General Fund										
Department 150 - Treasurer/Collector										
Sub-Department 150 - Treasurer/Collector										
Account 53120 - Employee Mileage Expense										
4375 - Carlos Mata	022824	Mileage	Paid by EFT #		02/28/2024	02/28/2024	03/15/2024		03/25/2024	40.20
		Reimbursement	86840							
4375 - Carlos Mata	013124	Mileage	Paid by EFT #		01/31/2024	01/31/2024	03/15/2024		03/25/2024	44.22
		Reimbursement	86840							
Account 53120 - Employee Mileage Expense Totals									Invoice Transactions 2	\$84.42
Account 60000 - Office Supplies										
13139 - KyMack Corp dba Fully Promoted of St. Charles	29932	Shirts	Paid by EFT #		02/02/2024	02/02/2024	02/23/2024		03/11/2024	397.70
			86509							
3578 - Warehouse Direct, Inc.	5661351-0	Office Supplies	Paid by EFT #		02/05/2024	02/05/2024	02/23/2024		03/11/2024	178.35
			86625							
3578 - Warehouse Direct, Inc.	5661351-1	Office Supplies	Paid by EFT #		02/08/2024	02/08/2024	02/23/2024		03/11/2024	6.78
			86625							
Account 60000 - Office Supplies Totals									Invoice Transactions 3	\$582.83
Sub-Department 150 - Treasurer/Collector Totals									Invoice Transactions 5	\$667.25
Department 150 - Treasurer/Collector Totals									Invoice Transactions 5	\$667.25
Department 170 - Supervisor of Assessments										
Sub-Department 170 - Supervisor of Assessments										
Account 52140 - Repairs and Maint- Copiers										
13153 - Toshiba America Business Solutions, Inc	6225799	Monthly Print MGMT MTC for TOSHIBA 7508A B&W Copies Cust#TOBMVMN	Paid by EFT #		02/19/2024	02/27/2024	02/27/2024		03/11/2024	6.45
			86608							
13153 - Toshiba America Business Solutions, Inc	6233815	Monthly Print MGMT MTC TOSHIBA 3515AC B&W/ Color Cust#TOBMVMN	Paid by EFT #		03/04/2024	03/14/2024	03/14/2024		03/25/2024	304.45
			86945							
Account 52140 - Repairs and Maint- Copiers Totals									Invoice Transactions 2	\$310.90
Account 53100 - Conferences and Meetings										
2548 - Illinois Association of County Officials (IACO)	3321	IACO Conference Registration Spring Conf 2024 Winter, H	Paid by Check #		03/12/2024	03/15/2024	03/15/2024		03/25/2024	215.00
			383790							
Account 53100 - Conferences and Meetings Totals									Invoice Transactions 1	\$215.00
Account 53110 - Employee Training										
13858 - Noah Beckman	030624	IPAI BASICS OF MASS APPRAISAL: 002-403 VIRTUAL TEST Beckman, N	Paid by EFT #		03/06/2024	03/06/2024	03/06/2024		03/25/2024	50.00
			86674							
13858 - Noah Beckman	031424	IPAI Ethics for New Assessment Professionals 002-404Virtual Test	Paid by EFT #		03/14/2024	03/14/2024	03/14/2024		03/25/2024	50.00
			86674							



Public Service Accounts Payable by GL Distribution

Payment Date Range 03/01/24 - 03/31/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 001 - General Fund										
Department 170 - Supervisor of Assessments										
Sub-Department 170 - Supervisor of Assessments										
Account 53110 - Employee Training										
13991 - Kenedie Considine	030724	IPAI BASICS OF MASS APPRAISAL: 002-403 VIRTUAL TEST Considine, K	Paid by EFT # 86711		03/07/2024	03/07/2024	03/07/2024		03/25/2024	50.00
13991 - Kenedie Considine	031424	IPAI Ethics for New Assessment Professionals 002-404Virtual Test	Paid by EFT # 86711		03/14/2024	03/14/2024	03/14/2024		03/25/2024	50.00
1732 - Illinois Property Assessment Institute	422161	IPAI CIAO Designation Appraiser Option Home Study & Exam Abell,M	Paid by Check # 383791		03/15/2024	03/15/2024	03/15/2024		03/25/2024	500.00
14091 - Akiyo Saito-Schum	030724	IPAI BASICS OF MASS APPRAISAL:002-403 VIRTUAL TEST Saito-Schum,A	Paid by EFT # 86911		03/07/2024	03/07/2024	03/07/2024		03/25/2024	50.00
14091 - Akiyo Saito-Schum	031424	IPAI Ethics for New Assessment Professionals 002-404Virtual Test	Paid by EFT # 86911		03/14/2024	03/14/2024	03/14/2024		03/25/2024	50.00
Account 53110 - Employee Training Totals									Invoice Transactions 7	\$800.00
Account 53120 - Employee Mileage Expense										
8128 - MICHELLE R ABELL	031324	Reimbursement Mileage	Paid by EFT # 86646		03/13/2024	03/13/2024	03/13/2024		03/25/2024	84.68
Account 53120 - Employee Mileage Expense Totals									Invoice Transactions 1	\$84.68
Account 60000 - Office Supplies										
3795 - 4Imprint, Inc.	12227411	Office Counter Pens	Paid by EFT # 86370		02/23/2024	02/27/2024	02/27/2024		03/11/2024	912.27
3578 - Warehouse Direct, Inc.	5671552-0	Office Supplies	Paid by EFT # 86625		02/21/2024	02/21/2024	02/21/2024		03/11/2024	32.51
2459 - J.P. Cooke Company	824722	Notary Stamp for S. Orlando	Paid by EFT # 86809		03/04/2024	03/06/2024	03/06/2024		03/25/2024	36.50
Account 60000 - Office Supplies Totals									Invoice Transactions 3	\$981.28
Account 60020 - Computer Related Supplies										
3509 - DS Services of America, Inc. dba Primo Water NA	23847796 021724	Bottle Water, Delivery Fee & Monthly Rent Act#100005262384779 6	Paid by EFT # 86450		02/17/2024	02/20/2024	02/20/2024		03/11/2024	28.73
6107 - Southern Computer Warehouse (SCW)	INV00801327	Logitech Signature M650	Paid by EFT # 86591		02/13/2024	02/20/2024	02/20/2024		03/11/2024	108.39
Account 60020 - Computer Related Supplies Totals									Invoice Transactions 2	\$137.12
Sub-Department 170 - Supervisor of Assessments Totals									Invoice Transactions 16	\$2,528.98



Public Service Accounts Payable by GL Distribution

Payment Date Range 03/01/24 - 03/31/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 001 - General Fund										
			Department 170 - Supervisor of Assessments Totals				Invoice Transactions 16		\$2,528.98	
Department 190 - County Clerk										
Sub-Department 190 - County Clerk										
Account 53120 - Employee Mileage Expense										
4455 - Zahida Fakroddin	022924	Mileage to bank-February, 2024	Paid by Check # 383673		02/29/2024	02/27/2024	02/27/2024		03/11/2024	76.38
			Account 53120 - Employee Mileage Expense Totals				Invoice Transactions 1		\$76.38	
Account 53130 - General Association Dues										
2198 - International Assn of Government Officials (IGO)	3371	2024 Membership-Cunningham	Paid by EFT # 86805		03/13/2024	03/13/2024	03/13/2024		03/25/2024	200.00
2198 - International Assn of Government Officials (IGO)	35061	2024 Membership-Weilandt	Paid by EFT # 86805		03/13/2024	03/13/2024	03/13/2024		03/25/2024	125.00
2198 - International Assn of Government Officials (IGO)	35190	2024 Annual Dues-Gaglione	Paid by EFT # 86805		03/13/2024	03/13/2024	03/13/2024		03/25/2024	125.00
2198 - International Assn of Government Officials (IGO)	30011	2024 Membership-Duggan	Paid by EFT # 86805		03/13/2024	03/13/2024	03/13/2024		03/25/2024	125.00
2198 - International Assn of Government Officials (IGO)	30401	2024 Annual Dues-Emerson	Paid by EFT # 86805		03/13/2024	03/13/2024	03/13/2024		03/25/2024	125.00
			Account 53130 - General Association Dues Totals				Invoice Transactions 5		\$700.00	
Account 60000 - Office Supplies										
3578 - Warehouse Direct, Inc.	5669931-0	Office supplies	Paid by EFT # 86625		02/19/2024	02/29/2024	02/29/2024		03/11/2024	17.77
3578 - Warehouse Direct, Inc.	5667632-0	Labels	Paid by EFT # 86625		02/14/2024	02/29/2024	02/29/2024		03/11/2024	357.40
3578 - Warehouse Direct, Inc.	5665485-0	Office supplies	Paid by EFT # 86625		02/12/2024	02/29/2024	02/29/2024		03/11/2024	376.99
3578 - Warehouse Direct, Inc.	5682219-0	Office supplies	Paid by EFT # 86980		03/08/2024	03/14/2024	03/14/2024		03/25/2024	461.04
3578 - Warehouse Direct, Inc.	5681375-0	Office supplies	Paid by EFT # 86980		03/07/2024	03/14/2024	03/14/2024		03/25/2024	88.99
			Account 60000 - Office Supplies Totals				Invoice Transactions 5		\$1,302.19	
Account 60010 - Operating Supplies										
3465 - Petty Cash-County Clerk	030124	Operating supplies	Paid by Check # 383700		03/01/2024	03/01/2024	03/01/2024		03/11/2024	9.00
			Account 60010 - Operating Supplies Totals				Invoice Transactions 1		\$9.00	
Account 60020 - Computer Related Supplies										
1500 - GHA Technologies Inc	11362647	Printer .	Paid by EFT # 86475		02/02/2024	02/16/2024	02/16/2024		03/11/2024	449.00
			Account 60020 - Computer Related Supplies Totals				Invoice Transactions 1		\$449.00	
			Sub-Department 190 - County Clerk Totals				Invoice Transactions 13		\$2,536.57	
Sub-Department 191 - Elections										
Account 50110 - Election Services										
13149 - Team Concept Printing & Thermography Inc	10136	Election Ballot Mailing	Paid by EFT # 86605		02/23/2024	02/27/2024	02/27/2024		03/11/2024	8,430.46



Public Service Accounts Payable by GL Distribution

Payment Date Range 03/01/24 - 03/31/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 001 - General Fund										
Department 190 - County Clerk										
Sub-Department 191 - Elections										
Account 50110 - Election Services										
13149 - Team Concept Printing & Thermography Inc	10031	Election Ballot Mailing	Paid by EFT # 86605		02/21/2024	02/27/2024	02/27/2024		03/11/2024	977.95
Account 50110 - Election Services Totals										Invoice Transactions 2
										\$9,408.41
Account 50340 - Software Licensing Cost										
8674 - DFM Associates	49367	EIMS Monthly Lease- March, 2024	Paid by EFT # 86447		03/01/2024	02/27/2024	02/27/2024		03/11/2024	10,780.00
10321 - VR Systems Inc	8279	Annual License and Support Agreement	Paid by EFT # 86978		03/05/2024	03/13/2024	03/13/2024		03/25/2024	33,150.00
Account 50340 - Software Licensing Cost Totals										Invoice Transactions 2
										\$43,930.00
Account 50480 - Security Services										
1191 - Alarm Detection Systems, Inc.	191191-1023	Quarterly Charges Apr-Jun, 2024- Aurora Office	Paid by EFT # 86652		03/10/2024	03/13/2024	03/13/2024		03/25/2024	599.01
Account 50480 - Security Services Totals										Invoice Transactions 1
										\$599.01
Account 52140 - Repairs and Maint- Copiers										
1833 - NVZ Inc	51858	Service on Rapidprint .	Paid by EFT # 86541		02/16/2024	02/27/2024	02/27/2024		03/11/2024	214.95
13153 - Toshiba America Business Solutions, Inc	6223035	Copier Maint. 1/17-2/16/2024 Elections	Paid by EFT # 86608		02/12/2024	02/28/2024	02/28/2024		03/11/2024	84.35
13153 - Toshiba America Business Solutions, Inc	6223037	Copier Maint. 1/17-2/16/2024 Elections	Paid by EFT # 86608		02/12/2024	02/28/2024	02/28/2024		03/11/2024	239.77
13153 - Toshiba America Business Solutions, Inc	6234453	Copier Maint. 2/10-3/9/2024- Elections	Paid by EFT # 86945		03/04/2024	03/11/2024	03/11/2024		03/25/2024	29.02
13153 - Toshiba America Business Solutions, Inc	6234413	Copier Maint. 2/10-3/9/2024 Elections	Paid by EFT # 86945		03/04/2024	03/11/2024	03/11/2024		03/25/2024	197.53
13153 - Toshiba America Business Solutions, Inc	6232420	Copier Maint. 2/1-2/29/2024 Elections	Paid by EFT # 86945		03/03/2024	03/11/2024	03/11/2024		03/25/2024	17.92
Account 52140 - Repairs and Maint- Copiers Totals										Invoice Transactions 6
										\$783.54
Account 52190 - Equipment Rental										
11104 - C.H. Robinson Company, Inc.	6197073587	Truck Rental	Paid by EFT # 86689		03/05/2024	03/14/2024	03/14/2024		03/25/2024	1,665.00
11104 - C.H. Robinson Company, Inc.	6197107347	Truck Rental	Paid by EFT # 86689		03/05/2024	03/14/2024	03/14/2024		03/25/2024	1,480.00
Account 52190 - Equipment Rental Totals										Invoice Transactions 2
										\$3,145.00
Account 52230 - Repairs and Maint- Vehicles										
14310 - Vacationland, Inc.	22250	Election trailer repair.	Paid by EFT # 86617		02/21/2024	02/27/2024	02/27/2024		03/11/2024	510.72
14310 - Vacationland, Inc.	22273	Votemobile repairs.	Paid by EFT # 86969		02/29/2024	03/13/2024	03/13/2024		03/25/2024	620.45
Account 52230 - Repairs and Maint- Vehicles Totals										Invoice Transactions 2
										\$1,131.17



Public Service Accounts Payable by GL Distribution

Payment Date Range 03/01/24 - 03/31/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 001 - General Fund										
Department 190 - County Clerk										
Sub-Department 191 - Elections										
Account 53060 - General Printing										
1849 - Batavia Instant Print Inc	20240058	Election Supplies	Paid by EFT # 86390		02/21/2024	02/27/2024	02/27/2024		03/11/2024	797.93
Account 53060 - General Printing Totals Invoice Transactions 1										<u>\$797.93</u>
Account 53070 - Legal Printing										
1849 - Batavia Instant Print Inc	20240112	Emergency Ballots	Paid by EFT # 86671		03/07/2024	03/13/2024	03/13/2024		03/25/2024	1,570.52
13674 - Tribune Pub. Co., LLC dba Chicago Tribune Co., LLC	088605441000	Early Voting Notice for March 19,2024 Primary	Paid by EFT # 86949		02/29/2024	03/11/2024	03/11/2024		03/25/2024	5,563.00
Account 53070 - Legal Printing Totals Invoice Transactions 2										<u>\$7,133.52</u>
Account 53120 - Employee Mileage Expense										
8929 - Matthew J. Homer	021624	Election Mileage	Paid by Check # 383681		02/16/2024	02/27/2024	02/27/2024		03/11/2024	196.45
12529 - Paula Weisserth	022624	Election Mileage	Paid by Check # 383717		02/26/2024	02/27/2024	02/27/2024		03/11/2024	14.20
12529 - Paula Weisserth	022924	Election Mileage	Paid by Check # 383717		02/29/2024	02/27/2024	02/27/2024		03/11/2024	17.55
8929 - Matthew J. Homer	030424	Election Mileage	Paid by Check # 383784		03/04/2024	03/14/2024	03/14/2024		03/25/2024	317.58
8929 - Matthew J. Homer	031524	Election Mileage	Paid by Check # 383784		03/15/2024	03/15/2024	03/15/2024		03/25/2024	977.53
10493 - Nick Homer	030424	Election Mileage	Paid by EFT # 86795		03/04/2024	03/14/2024	03/14/2024		03/25/2024	48.17
10493 - Nick Homer	031524	Election Mileage	Paid by EFT # 86795		03/15/2024	03/15/2024	03/15/2024		03/25/2024	201.87
11635 - James Jones	030124	Election Mileage	Paid by Check # 383795		03/01/2024	03/15/2024	03/15/2024		03/25/2024	36.98
11948 - Dylan Homer	030424	Election Mileage	Paid by Check # 383783		03/04/2024	03/15/2024	03/15/2024		03/25/2024	31.22
11948 - Dylan Homer	031524	Election Mileage	Paid by Check # 383783		03/15/2024	03/15/2024	03/15/2024		03/25/2024	156.78
Account 53120 - Employee Mileage Expense Totals Invoice Transactions 10										<u>\$1,998.33</u>
Account 53130 - General Association Dues										
2198 - International Assn of Government Officials (IGO)	4281	2024 Membership-Esquivel	Paid by EFT # 86805		03/13/2024	03/13/2024	03/13/2024		03/25/2024	125.00
2198 - International Assn of Government Officials (IGO)	31091	2024 Membership-Pollock	Paid by EFT # 86805		03/13/2024	03/13/2024	03/13/2024		03/25/2024	125.00
Account 53130 - General Association Dues Totals Invoice Transactions 2										<u>\$250.00</u>
Account 60000 - Office Supplies										
3465 - Petty Cash-County Clerk	030124	Operating supplies	Paid by Check # 383700		03/01/2024	03/01/2024	03/01/2024		03/11/2024	11.37



Public Service Accounts Payable by GL Distribution

Payment Date Range 03/01/24 - 03/31/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 001 - General Fund										
Department 190 - County Clerk										
Sub-Department 191 - Elections										
Account 60000 - Office Supplies										
3578 - Warehouse Direct, Inc.	5673864-0	Office supplies	Paid by EFT # 86625		02/23/2024	02/27/2024	02/27/2024		03/11/2024	61.56
Account 60000 - Office Supplies Totals Invoice Transactions 2										\$72.93
Account 60010 - Operating Supplies										
1494 - A Rifkin Co	4241755	Tamper Evident Labels Blue	Paid by EFT # 86372		02/12/2024	02/28/2024	02/28/2024		03/11/2024	594.30
1500 - GHA Technologies Inc	11364173	Jabra Headset Cable	Paid by EFT # 86475		02/08/2024	02/29/2024	02/29/2024		03/11/2024	276.00
3465 - Petty Cash-County Clerk	030124	Operating supplies	Paid by Check # 383700		03/01/2024	03/01/2024	03/01/2024		03/11/2024	47.64
2006 - Uline	174355121	Economy Folding Table - 48 x 24", White	Paid by EFT # 86613		02/13/2024	02/27/2024	02/27/2024		03/11/2024	2,370.00
2006 - Uline	174130863	Gummed Envelopes Kraft	Paid by EFT # 86613		02/07/2024	03/01/2024	03/01/2024		03/11/2024	587.02
2006 - Uline	172472001	Operating supplies	Paid by EFT # 86613		12/22/2023	03/01/2024	03/01/2024		03/11/2024	(1,726.00)
1045 - City of Aurora	227346	Parking Aurora Office, Quarterly	Paid by Check # 383658		02/15/2024	02/28/2024	02/28/2024		03/11/2024	420.00
3509 - DS Services of America, Inc. dba Primo Water NA	23839004 021724	Water	Paid by EFT # 86450		02/17/2024	02/29/2024	02/29/2024		03/11/2024	141.78
3206 - Verizon Wireless	9956890954	Election Phones	Paid by Check # 383716		02/16/2024	02/27/2024	02/27/2024		03/11/2024	298.38
3578 - Warehouse Direct, Inc.	5671300-0	Operating supplies	Paid by EFT # 86625		02/21/2024	02/27/2024	02/27/2024		03/11/2024	50.57
3578 - Warehouse Direct, Inc.	5686986-0	Operating supplies	Paid by EFT # 86980		03/15/2024	03/15/2024	03/15/2024		03/25/2024	97.99
1216 - Waste Management of Illinois - West	4269412-2011-0	Hauling Service	Paid by EFT # 86981		03/01/2024	03/14/2024	03/14/2024		03/25/2024	219.33
1216 - Waste Management of Illinois - West	4269374-2011-2	Garbage Collection	Paid by EFT # 86981		03/01/2024	03/15/2024	03/15/2024		03/25/2024	320.00
13021 - WEX BANK	95583665	Fuel Purchases	Paid by EFT # 86991		02/29/2024	03/14/2024	03/14/2024		03/25/2024	43.39
14332 - WTS Solutions	1380	Voting Sign	Paid by Check # 383838		02/06/2024	03/13/2024	03/13/2024		03/25/2024	6,225.00
4526 - Fifth Third Bank	5879-ZF-02/24	Election Supplies, Subscription.	Paid by EFT # 86761		03/04/2024	03/14/2024	03/14/2024		03/25/2024	96.15
2006 - Uline	175033511	Nose Extension for Hand Truck	Paid by EFT # 86953		02/29/2024	03/11/2024	03/11/2024		03/25/2024	8,979.54
1849 - Batavia Instant Print Inc	20240094	Early Voting Posters	Paid by EFT # 86671		03/01/2024	03/15/2024	03/15/2024		03/25/2024	82.80
Account 60010 - Operating Supplies Totals Invoice Transactions 18										\$19,123.89



Public Service Accounts Payable by GL Distribution

Payment Date Range 03/01/24 - 03/31/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 001 - General Fund										
Department 190 - County Clerk										
Sub-Department 191 - Elections										
Account 60050 - Books and Subscriptions										
4526 - Fifth Third Bank	5879-ZF-02/24	Election Supplies, Subscription.	Paid by EFT # 86761		03/04/2024	03/14/2024	03/14/2024		03/25/2024	34.00
Account 60050 - Books and Subscriptions Totals									Invoice Transactions 1	\$34.00
Account 60320 - Voting Systems and Accessories										
12401 - DMT Solutions Global Corporation dba BlueCrest	001093917	Toner	Paid by EFT # 86727		02/01/2024	03/13/2024	03/13/2024		03/25/2024	185.00
12401 - DMT Solutions Global Corporation dba BlueCrest	001093525	Service on Bluecrest machines	Paid by EFT # 86727		01/31/2024	03/13/2024	03/13/2024		03/25/2024	6,500.00
12401 - DMT Solutions Global Corporation dba BlueCrest	001116866	Software License Support .	Paid by EFT # 86727		03/12/2024	03/13/2024	03/13/2024		03/25/2024	42,998.00
Account 60320 - Voting Systems and Accessories Totals									Invoice Transactions 3	\$49,683.00
Sub-Department 191 - Elections Totals									Invoice Transactions 54	\$138,090.73
Department 190 - County Clerk Totals									Invoice Transactions 67	\$140,627.30
Department 210 - Recorder										
Sub-Department 210 - Recorder										
Account 53120 - Employee Mileage Expense										
10436 - DAVID C KING	022924	mileage to bank 02/01/2024-02/29/2024	Paid by Check # 383801		02/29/2024	03/12/2024	03/12/2024		03/25/2024	38.66
Account 53120 - Employee Mileage Expense Totals									Invoice Transactions 1	\$38.66
Account 60000 - Office Supplies										
3509 - DS Services of America, Inc. dba Primo Water NA	23847896 021724	water February 2024	Paid by EFT # 86450		02/17/2024	02/23/2024	02/23/2024		03/11/2024	31.72
Account 60000 - Office Supplies Totals									Invoice Transactions 1	\$31.72
Sub-Department 210 - Recorder Totals									Invoice Transactions 2	\$70.38
Department 210 - Recorder Totals									Invoice Transactions 2	\$70.38
Fund 001 - General Fund Totals									Invoice Transactions 90	\$143,893.91
Fund 150 - Tax Sale Automation										
Department 150 - Treasurer/Collector										
Sub-Department 160 - Tax Sale Automation										
Account 53100 - Conferences and Meetings										
1732 - Illinois Property Assessment Institute	420379	Seminar	Paid by Check # 383685		02/09/2024	02/09/2024	02/23/2024		03/11/2024	670.00
Account 53100 - Conferences and Meetings Totals									Invoice Transactions 1	\$670.00
Sub-Department 160 - Tax Sale Automation Totals									Invoice Transactions 1	\$670.00
Department 150 - Treasurer/Collector Totals									Invoice Transactions 1	\$670.00
Fund 150 - Tax Sale Automation Totals									Invoice Transactions 1	\$670.00



Public Service Accounts Payable by GL Distribution

Payment Date Range 03/01/24 - 03/31/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 170 - Recorder's Automation										
Department 210 - Recorder										
Sub-Department 220 - Recorder's Automation										
Account 52140 - Repairs and Maint- Copiers										
1119 - Gordon Flesch Company Inc	IN14587429	mtc 01/26/2024-03/01/2024	Paid by EFT # 86773		03/01/2024	03/11/2024	03/11/2024		03/25/2024	15.76
Account 52140 - Repairs and Maint- Copiers Totals									Invoice Transactions 1	\$15.76
Account 60010 - Operating Supplies										
1106 - HOV Services Inc dba an Exela Technologies Co.	0000414266	microfilm storage Jan 24	Paid by EFT # 86488		01/31/2024	02/29/2024	02/29/2024		03/11/2024	366.13
Account 60010 - Operating Supplies Totals									Invoice Transactions 1	\$366.13
Account 60020 - Computer Related Supplies										
12080 - Land-Code LLC	2022-086	Comcast 01/27/2024-02/26/2024	Paid by EFT # 86511		02/16/2024	02/23/2024	02/23/2024		03/11/2024	447.85
12080 - Land-Code LLC	2022-087	Comcast 12/27/2023-01/26/2024	Paid by EFT # 86511		02/22/2024	02/23/2024	02/23/2024		03/11/2024	447.85
Account 60020 - Computer Related Supplies Totals									Invoice Transactions 2	\$895.70
Sub-Department 220 - Recorder's Automation Totals									Invoice Transactions 4	\$1,277.59
Department 210 - Recorder Totals									Invoice Transactions 4	\$1,277.59
Fund 170 - Recorder's Automation Totals									Invoice Transactions 4	\$1,277.59
Fund 380 - Veterans' Commission										
Department 660 - Veterans' Commission										
Sub-Department 660 - Veterans' Commission										
Account 52140 - Repairs and Maint- Copiers										
13153 - Toshiba America Business Solutions, Inc	6232537	Copier Maintenance Overage for First Quarter	Paid by EFT # 86945		03/03/2024	04/03/2024	03/11/2024	03/06/2024	03/25/2024	49.41
Account 52140 - Repairs and Maint- Copiers Totals									Invoice Transactions 1	\$49.41
Account 53110 - Employee Training										
4526 - Fifth Third Bank	8705-JZ-02/24	February Purchasing Card Charges	Paid by EFT # 86761		03/04/2024	04/04/2024	03/11/2024		03/25/2024	57.00
Account 53110 - Employee Training Totals									Invoice Transactions 1	\$57.00
Sub-Department 660 - Veterans' Commission Totals									Invoice Transactions 2	\$106.41
Department 660 - Veterans' Commission Totals									Invoice Transactions 2	\$106.41
Fund 380 - Veterans' Commission Totals									Invoice Transactions 2	\$106.41
Grand Totals									Invoice Transactions 97	\$145,947.91

**Kane County Purchasing Card Information
Public Service Committee
April 2024 Statement**

COUNTY CLERK'S OFFICE			
Transaction Date	Merchant Name	Additional Information	Transaction Amount
3/7/2024	CHICAGO TRIB SUBSCRIPT	CHICAGO	\$34.00
3/8/2024	AMZN MKTP US R610A0JQ0	AMZN.COM/BILL	\$105.98
3/8/2024	AMZN MKTP US R64964TJ0	AMZN.COM/BILL	\$185.00
3/8/2024	AMZN MKTP US RN3HC6FY1	AMZN.COM/BILL	\$73.81
3/14/2024	AMZN MKTP US	AMZN.COM/BILL	(\$37.00)
3/14/2024	AMZN MKTP US RH49M8L20	AMZN.COM/BILL	\$111.98
3/15/2024	AMAZON.COM R63ST0QV2	AMZN.COM/BILL	\$26.97
3/16/2024	AMZN MKTP US R67422LI1	AMZN.COM/BILL	\$31.84
3/21/2024	AMZN MKTP US RH32U48F2	AMZN.COM/BILL	\$36.50
Total:			\$569.08
VETERANS ASSISTANCE COMMISSION			
Transaction Date	Merchant Name	Additional Information	Transaction Amount
3/8/2024	DOL VETS	WASHINGTON	\$90.00
3/21/2024	AMAZON.COM R61RB4UP1	SEATTLE	\$25.67
4/2/2024	AMAZON.COM IH4WK0OC3	SEATTLE	\$6.58
Total:			\$122.25
Total all:			\$691.33

STATE OF ILLINOIS)

SS.

COUNTY OF KANE)

PRESENTATION/DISCUSSION NO. TMP-24-2222

MONTHLY REPORT (ATTACHED)

**KANE COUNTY RECORDER'S OFFICE
SANDY WEGMAN
MONTHLY TOTALS OF REVENUE ACTIVITY
MARCH 2024**

ACCOUNT	DESCRIPTION	MONTH-TO-DATE		YEAR-TO-DATE		BUDGET-4th Month	
		FY24 ESTIMATE	ACTUAL	ACTUAL	REALIZED %	(33.33%)	Difference
34140	<i>Financing Statements</i>	\$15,500.00	\$ 1,220.00	4,730.00	30.52%	\$5,166.15	(\$436.15)
34150	<i>Recordings</i>	\$965,000.00	76,936.00	301,066.00	31.20%	321,634.50	(20,568.50)
34160	<i>Certified Copies</i>	\$10,000.00	998.15	3,306.31	33.06%	3,333.00	(26.69)
34170	<i>Revenue Tax Stamps</i>	\$1,775,000.00	121,011.75	539,424.50	30.39%	591,607.50	(52,183.00)
38000	<i>Bank Interest</i>	\$40.00	2.30	9.10	22.75%	13.33	(4.23)
TOTAL		\$2,765,540.00	\$200,168.20	\$848,535.91	30.68%	\$921,754.48	(\$73,218.57)

**MONTHLY RECORDER REPORT
MARCH 31, 2024**

FEES COLLECTED

General Recordings	76,936.00
Financing Statement Fees	1,220.00
General Photo	998.15
Interest	2.30

FEES COLLECTED - PAID TO COUNTY	79,156.45
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COUNTY PORTION OF REAL ESTATE TRANSFER TAX	121,011.75
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TOTAL COUNTY TAX REVENUE PAID TO TREASURER	121,011.75
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TOTAL COLLECTED FOR GENERAL FUND	200,168.20
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STATE PORTION OF REAL ESTATE TRANSFER TAX	242,023.50
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TOTAL STATE TAX REVENUE	242,023.50
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FEES COLLECTED FOR RECORDER'S RECORD FUND (AUTOMATION FUND)	
RRF @ Fees	36,395.00
GIS	3,530.00

TOTAL COLLECTED FOR RECORDER RECORD FUND	39,925.00
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Documents Recorded without Fee	5
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Submitted By: _____

Received By: _____

Dated: _____

**COMPARISON REPORT OF RECORDER
MARCH 2023 VS MARCH 2024**

CATEGORIES	2023	2024	DIFFERENCE
Total Collected For General Fund	250,781.87	200,168.20	(50,613.67)
Total County Tax Revenue	162,778.00	121,011.75	(41,766.25)
Fees Collected and Paid to County	88,003.87	79,156.45	(8,847.42)
-Recording Fees Collected for Gen. Fund	85,494.27	76,936.00	(8,558.27)
-Financing Statement Fees	1,620.00	1,220.00	(400.00)
-Photo Copies	886.80	998.15	111.35
-Interest	2.80	2.30	(0.50)
Total Collected For Recorder Record Fund	44,522.00	39,925.00	(4,597.00)
RRF @ Fees	40,596.00	36,395.00	(4,201.00)
GIS	3,926.00	3,530.00	(396.00)
 Total State Tax Revenue	 325,556.00	 242,023.50	 (83,532.50)

Statistics

Total Documents Recorded - Filed	3,939	3,535	(404)
Real Estate Docs Recorded	3,833	3,457	(376)
Financing Statements Filed	93	73	(20)
Deed with Declarations for Revenue Stamps	636	567	(69)
Number of Documents Recorded without Fee	13	5	(8)
Average Number of Daily Documents	171	177	5
Number of Working Days	23	20	(3)

<u>Recorder's Office Business Report</u>	March	March	April	April	May	May	FY23	FY24
	2023	2024	2023	2024	2023	2024	TOTAL	TOTAL
Total Collected For General Fund	250,781.87	200,168.20		0.00		0.00	867,560.30	848,535.91
Total County Real Estate Transfer Tax	162,778.00	121,011.75		0.00		0.00	556,461.25	539,424.50
Fees Collected Paid to County	88,003.87	79,156.45		0.00		0.00	311,099.05	309,111.41
-Recording Fees Collected (Gen. Fund)	85,494.27	76,936.00		0.00		0.00	301,840.77	301,066.00
-Financing Statement Fees	1,620.00	1,220.00		0.00		0.00	5,585.00	4,730.00
-Photo Copies	886.80	998.15		0.00		0.00	3,660.18	3,306.31
-Interest	2.80	2.30		0.00		0.00	13.10	9.10
Total Collected For Recorder Record Fund	44,522.00	39,925.00		0.00		0.00	156,486.50	155,512.00
RRF @ Fees	40,596.00	36,395.00		0.00		0.00	142,747.50	141,874.00
GIS	3,926.00	3,530.00		0.00		0.00	13,739.00	13,638.00
Total State Real Estate Transfer Tax	325,556.00	242,023.50		0.00		0.00	1,112,922.50	1,078,849.00
Statistics								
Total Documents Recorded - Filed	3,939	3,535		0		0	13,777	13,666
Real Estate Documents Recorded	3,833	3,457		0		0	13,420	13,361
Financing Statements Filed	93	73		0		0	319	277
Deeds w/Declarations for Revenue Stamps	636	567		0		0	2,312	2,331
Number of Documents Recorded w/o Fee	13	5		0		0	38	28
Average Number of Daily Documents	171	177		0		0	168	171
Number of Working Days	23	20		0		0	82	80

Recorder's Office Business Report	December 2023	January 2024	February 2024	March 2024	April 2024	May 2024	Total
Total Collected For General Fund	232,079.41	213,350.76	202,937.54	200,168.20	0.00	0.00	848,535.91
Total County Real Estate Transfer Tax	152,892.75	136,623.75	128,896.25	121,011.75	0.00	0.00	539,424.50
Fees Collected Paid to County	79,186.66	76,727.01	74,041.29	79,156.45	0.00	0.00	309,111.41
-Recording Fees Collected (Gen. Fund)	77,968.50	74,335.00	71,826.50	76,936.00	0.00	0.00	301,066.00
-Financing Statement Fees	785.00	1,240.00	1,485.00	1,220.00	0.00	0.00	4,730.00
-Photo Copies	430.17	1,150.01	727.98	998.15	0.00	0.00	3,306.31
-Interest	2.99	2.00	1.81	2.30	0.00	0.00	9.10
Total Collected For Recorder Record Fund	40,074.50	37,569.00	37,943.50	39,925.00	0.00	0.00	155,512.00
RRF @ Fees	36,570.50	34,284.00	34,624.50	36,395.00	0.00	0.00	141,874.00
GIS	3,504.00	3,285.00	3,319.00	3,530.00	0.00	0.00	13,638.00
Total State Real Estate Transfer Tax	305,785.50	273,247.50	257,792.50	242,023.50	0.00	0.00	1,078,849.00
Statistics							
Total Documents Recorded - Filed	3,507	3,301	3,323	3,535	0	0	13,666
Real Estate Documents Recorded	3,458	3,211	3,235	3,457	0	0	13,361
Financing Statements Filed	46	74	84	73	0	0	277
Deeds w/Declarations for Revenue Stamps	671	554	539	567	0	0	2,331
Number of Documents Recorded w/o Fee	3	16	4	5	0	0	28
Average Number of Daily Documents	175	157	175	177	0	0	171
Number of Working Days	20	21	19	20	0	0	80

Totals Collected by the Recorder's Office by Fund

	December 2023	January 2024	February 2024	March 2024	April 2024	May 2024	June 2024	July 2024	August 2024	September 2024	October 2024	November 2024	FY2024 TOTAL
COUNTY													
001 General Fund	232,079.41	213,350.76	202,937.54	200,168.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	848,535.91
100 County Automation	271.00	609.75	271.00	338.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,490.50
101 Geographic Information Systems	87,186.00	81,619.00	82,492.00	86,433.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	337,730.00
170 Recorder's Automation	40,074.50	37,569.00	37,943.50	39,925.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	155,512.00
Totals Collected for County	359,610.91	333,148.51	323,644.04	326,864.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,343,268.41
STATE													
Real Estate Transfer Tax	305,785.50	273,247.50	257,792.50	242,023.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,078,849.00
Rental Housing Support Surcharge	59,634.00	57,168.00	56,934.00	59,328.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	233,064.00
Totals Collected for State	365,419.50	330,415.50	314,726.50	301,351.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,311,913.00

STATE OF ILLINOIS)

SS.

COUNTY OF KANE)

REPORT NO. TMP-24-2245

MONTHLY REPORT (ATTACHED)

**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: April 18, 2024
Subject: March 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,

A handwritten signature in blue ink, appearing to read "Chris Lauzen", with a stylized flourish at the end.

Christopher J Lauzen, CPA, MBA
Treasurer of Kane County

COUNTY OF KANE

OFFICE OF THE TREASURER

CHRISTOPHER J LAUZEN, CPA, MBA

	2021 Payable 2022 Payments Year-To-Date	2022 Payable 2023 Payments Year-To-Date
MARCH		
TOTAL PROPERTY TAXES DUE	\$ 1,427,471,061	\$ 1,494,677,671
Total First Installment Paid	\$ 714,025,106	\$ 747,725,995
Total Second Installment Paid	\$ 713,022,260	\$ 746,374,910
Lockbox Processing	\$ 223,730,323	\$ 228,321,535
Internet Credit & Debit Card	\$ 14,860,120	\$ 19,239,521
E-Check & ACH Processing	\$ 246,628,420	\$ 275,302,044
Credit Card at Treasurer's Office	\$ 1,225,797	\$ 892,666

04/02/2024

Kane County
Payment Account Activity for March 2024

Page 1 of 1

03/31/2024

ENDING BALANCE

\$ 0.00

04/02/2024

**Kane County
Individual Account Status for March 2024**

Page 1 of 2

REDEMPTION ACCOUNTS

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

04/02/2024

**Kane County
Individual Account Status for March 2024**

Page 2 of 2

SALE ACCOUNTS

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

TOTAL PAID FOR ALL ACCOUNTS	\$0.00
-----------------------------	--------

STATE OF ILLINOIS)

SS.

COUNTY OF KANE)

REPORT NO. TMP-24-2232

MONTHLY REPORT (ATTACHED)

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: April 5, 2024

Re: Monthly report

State Equalization

On March 5, 2024, the Illinois Department of Revenue certified an equalization factor of 1.0000 for Kane County's 2023 (payable 2024) assessment roll, which means that the Department certifies that no further changes are needed to the assessment roll for this year. As always, I must express my gratitude to

- Those township assessors and deputies who have committed to developing equitable and accurate assessments, and then worked with my office to timely address all outstanding issues after they certified their assessments;
- The County Assessment Office team who reviewed all submitted assessment rolls, identified areas for review, and coordinated responses from Township Assessors; and
- Assistant Chief Deputy Bev Doran, who annually takes the lead on developing sales-ratio studies and determining equalization factors.

With the 1.0000 equalization factor, the Department has validated all of the hard work that has been completed over the past year. Please let me know if you have any questions.

2024 Projected Equalization Factors

On March 18, 2024, the Kane County Assessment Office began its work for the 2024 (payable 2024) taxable year by certifying the following projected equalization factors to Kane County's 16 Township Assessors:

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

April 5, 2024

Page 2 of 4

Township	Projected Equalization Factor	Certified To Supervisor Of Assessments	Final Equalization Factor	Final Filing Deadline
Hampshire	1.1117			
Rutland	1.1058			
Dundee	1.1114			
Burlington	1.0878			
Plato	1.1055			
Elgin	1.1069			
Virgil	1.0769			
Campton	1.1185			
Saint Charles	1.1173			
Kaneville	1.0734			
Blackberry	1.1080			
Geneva	1.1000			
Batavia	1.1018			
Big Rock	1.0836			
Sugar Grove	1.1088			
Aurora	1.1192			

But how are these projected equalization factors calculated, and what do they represent?

- For a full technical explanation, I have attached Department of Revenue *Publication 136*.
- For a brief explanation, the factors are calculated as follows:
 - Collect information about arm's-length sales in each jurisdiction for each of the past three years;
 - Calculate the ratio of the sale price to the prior year's equalized assessed valuation for each of these sales;
 - Determine the median assessment ratio for each jurisdiction in each of the three prior years;
 - Adjust the ratio in the prior years for changes made to assessments in those years;
 - Calculate the mean of the adjusted medians for each year;
 - Compare the three-year mean to the statutory level of assessments (which is 33.33%);
 - Calculate the projected equalization factor that would bring those means to the statutory level of assessments; and
 - Provide the projected equalization factors to each Township Assessor:

To: The Honorable Chairperson Jarett Sanchez and the
Public Service Committee of Kane County Board
April 5, 2024
Page 3 of 4

Township	Adjusted Median Ratio 2021	Adjusted Median Ratio 2022	Adjusted Median Ratio 2023	Three- Year Mean 2021-23	Projected Equalization Factor 2024	Statutory Level of Assessments
Hampshire	32.81%	29.24%	27.88%	29.98%	1.1117	33.33%
Rutland	32.84%	29.25%	28.32%	30.14%	1.1058	33.33%
Dundee	32.96%	29.44%	27.57%	29.99%	1.1114	33.33%
Burlington	31.76%	30.32%	29.84%	30.64%	1.0878	33.33%
Plato	32.78%	29.17%	28.51%	30.15%	1.1055	33.33%
Elgin	32.88%	29.63%	27.81%	30.11%	1.1069	33.33%
Virgil	33.25%	30.10%	29.49%	30.95%	1.0769	33.33%
Campton	32.83%	29.20%	27.36%	29.80%	1.1185	33.33%
St. Charles	32.60%	29.49%	27.39%	29.83%	1.1173	33.33%
Kaneville	33.24%	30.12%	29.80%	31.05%	1.0734	33.33%
Blackberry	33.41%	29.24%	27.58%	30.08%	1.1080	33.33%
Geneva	33.09%	29.89%	27.92%	30.30%	1.1000	33.33%
Batavia	33.14%	29.52%	28.10%	30.25%	1.1018	33.33%
Big Rock	33.12%	30.03%	29.12%	30.76%	1.0836	33.33%
Sugar Grove	32.98%	29.64%	27.55%	30.06%	1.1088	33.33%
Aurora	32.70%	29.38%	27.25%	29.78%	1.1192	33.33%

After Township Assessors certify their 2024 assessment rolls to my office, I will repeat this process, considering the 2024 changes:

- If there have been no changes or minimal changes, the projected factor will become the final factor.
- If significant revisions and corrections have been made, new equalization factors will be calculated.

Finally, how can we determine if my office has done this correctly? The process will be repeated at the state level at the end of the assessment cycle; and equalization factor of 1.0000 means that the local equalization process was done correctly and no further changes are needed. Here in Kane County, the equalization factor has been 1.0000 every year since 1988.

Monthly Production Report

The monthly and year-to-date summaries of work performed by the Kane County Assessment Office during the previous month (and the same month from the prior year) are as follows:

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

April 5, 2024

Page 4 of 4

<i>Documents Processed</i>	<i>March 2023</i>	<i>2023 Year-To-Date</i>	<i>March 2024</i>	<i>2024 Year-To-Date</i>
Deeds	1,867	3,747	928	2,372
Transfer Declarations	1,046	2,198	404	1,394
Name/Address Changes	1,554	6,260	1,462	4,458
Homestead Exemption Applications	69	964	29	1,043
Homestead Removals	254	1,341	51	1,054
Senior Exemption Applications	0	269	172	460
Senior Freeze Applications	242	476	0	568
Veteran/Disabled Exemption Applications	0	87	357	626
Assessment Corrections	0	0	0	0
Certificates of Error	0	0	0	0
Subdivisions	8	13	0	0
Total Documents Processed	5,040	15,355	3,403	11,975
KaneCountyAssessments.org Visits	15,344	36,283	12,289	29,838
KaneCountyAssessments.org Page Views	29,553	143,126	25,453	62,126
DevNet wEdge Visits	66,996	162,800	63,895	161,850
DevNet wEdge Page Views	302,105	641,435	275,253	726,857
Telephone Inquiries	2,304	4,723	2,150	5,160
Property Tax Appeal Board Filings	26	41	159	197
New E-News Subscribers	18	63	30	76
Public Presentation Attendance	0	0	0	37

* * * *

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

Final Equalization Factor



Date: 05-Mar-2024

Letter ID: L0873488328

MEMORANDUM

To: Kane County Clerk
Kane Chief County Assessment Officer
Kane County

From: David Harris, Director of Revenue

Subject: 2023 Final Equalization Factor

The final equalization factor enclosed has been computed in accordance with the Property Tax Code. This factor must be applied to all locally assessed non-farm real estate including the farm dwelling and homesite and excluding property assessed under Sections 10-110 through 10-140 and 10-170 through 10-200 of the Property Tax Code (35 ILCS 200/10-110 through 10-140 and 10-170 through 10-200).

The final factor differs from the tentative factor only if the Board of Review has made significant changes in assessments or if new facts have been ascertained since the tentative factor was calculated.

Should you have any questions, please call the Sales Ratio and Equalization Section at 217 785-6619.

Illinois Department of Revenue
Property Tax Division
101 W. Jefferson St., MC 3-450
PO Box 19033
Springfield, IL 62794-9033

STATE OF ILLINOIS
DEPARTMENT OF REVENUE
PROPERTY TAX DIVISION

CERTIFICATION OF THE FINAL EQUALIZATION FACTOR TO THE COUNTY CLERK OF KANE COUNTY:

In accordance with Section 17-30 of the Property Tax Code (35 ILCS 200/17-30), the percent to be applied to the assessed valuation of locally assessed property other than property assessed under Sections 10-110 through 10-140 and 10-170 through 10-200 of the Property Tax Code (35 ILCS 200/10-110 through 10-140 and 10-170 through 10-200) as finalized by the Board of Review for the assessment year 2023 is 0.00% by the application of an equalization factor of 1.0000.

Application of this factor will provide the equalized assessed value of all locally assessed property other than property assessed under Sections 10-110 through 10-140 and 10-170 through 10-200 of the Property Tax Code (35 ILCS 200/10-110 through 10-140 and 10-170 through 10-200) to be used for all purposes prescribed by the Constitution and Statutes of the State of Illinois.



David Harris
Director of Revenue

DATED: 05-Mar-2024

County's Adjusted Level of Assessments -



Date: 05-Mar-2024

Letter ID: L1410359240

From: Illinois Department of Revenue
Property Tax Division

Subject: Kane County's Adjusted Level of Assessments

Enclosed are the Department's forms PTAX-215 and PTAX-236 showing the level of assessments on which your County's 2023 final equalization factor was based.

Also enclosed is the form PTAX-210 used by the Department to calculate your county's 2023 final equalization factor.

Should you have any questions, please call the Sales Ratio and Equalization Section at 217 785-6619.

Illinois Department of Revenue
Property Tax Division
101 W. Jefferson St., MC 3-450
PO Box 19033
Springfield, IL 62794-9033

Final PTAX-210

Kane County 2023



Date: 05-Mar-2024

Letter ID: L0605052872

1. a. Urban weighted three year average adjusted for assessment changes:	33.30%
b. 2023 B/R Adjustment? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
2. Equalization factor needed to reach 33.33%: <u>1.0009</u> 1.0000 (within 1%)	
3. 2023 county total assessed value less Farm B and Coal assessments:	\$20,943,398,940
4. Aggregate assessment for Farm B:	\$119,805,890
5. Aggregate assessment for Coal:	\$0
6. Aggregate assessment for non-farm (Line 2 x Line 3):	\$20,943,398,940
7. Total county equalized assessed value (Lines 4 + 5 + 6):	\$21,063,204,830
8. Percent Change 2022 - 2023 (Line 7 / 2022 Total Equalized Assessed Value):	10.39%
9. Non-Farm less Farm A change: 2022 - 2023:	10.46%

(Use values displayed when applicable.)

Final PTAX-215

Kane County 2023



Date: 05-Mar-2024

Letter ID: L1141923784

Non-Farm by Township	2020	2021	2022	3-year Average
Aurora	37.87%	32.70%	29.38%	33.32%
Batavia	37.39%	33.14%	29.52%	33.35%
Blackberry	37.34%	33.41%	29.24%	33.33%
Burlington	---	31.13%	---	---
Campton	37.80%	32.83%	29.20%	33.28%
Dundee	38.15%	32.96%	29.44%	33.52%
Elgin	37.43%	32.88%	29.63%	33.31%
Geneva	36.98%	33.09%	29.89%	33.32%
Hampshire	38.02%	32.81%	29.24%	33.36%
Plato	38.08%	32.78%	29.17%	33.34%
Rutland	37.87%	32.84%	29.25%	33.32%
St Charles	36.91%	32.60%	29.49%	33.00%
Sugar Grove	37.50%	32.98%	29.64%	33.37%
All Others	37.45%	32.86%	30.52%	---
Non-Farm Weighted	37.54%	32.87%	29.49%	33.30%



Publication 136

Property Assessment and Equalization

April 2016

The information in this publication is current as of the date of the publication. Please visit our web site at **tax.illinois.gov** to verify you have the most current revision.

This publication is written in the plain English style so the tax information is easier to understand. As a result, we do not directly quote Illinois statutes and the Illinois Administrative Code. The contents of this publication are informational only and do not take the place of statutes, rules, and court decisions. For many topics, we have provided a reference to the applicable section or part of the Illinois Administrative Code for further clarification or more detail. All of the sections and parts referenced can be found in Title 86 of the Code.

About this publication

Property tax is the largest single tax in the state of Illinois. It is also a major source of revenue for local government taxing districts. Every person and business in Illinois is affected by property taxes, whether by paying the tax or receiving services or benefits paid for by property taxes.

When Illinois became a state in 1818, the constitution contained a provision for taxing property in direct proportion to the value of the property. From 1818 to 1930, amendments to the constitution provided the state with various powers concerning property taxation. The last year the state levied real estate taxes was 1932. Since then, property taxes have been levied at the local level.

Property tax is governed by the Property Tax Code, 35 ILCS 200/1-1 through 32-20. It is a local tax imposed by local government taxing districts (*e.g.*, schools, municipalities, counties). Revenues from property tax are collected and spent at the local level. Property taxation produces more than three-fourths of the total tax revenue and finances a major part of the services provided by local governmental units which benefit citizens and their property. The largest share of property tax goes to school districts.

There are 102 counties in Illinois. Most counties, referred to as township counties, have a township level of government. There are 17 counties, called commission counties, which do not have the township form of government. The supervisor of assessments has the primary assessment responsibility in commission counties.

Property can be divided into two classes – real and personal. **Real property** is land and anything permanently attached to the land (*e.g.* buildings and fixtures permanently or constructively attached to a building). **Personal property** is all property that is not real property (*e.g.*, automobiles, livestock, money). In Illinois, taxpayers pay property taxes only on their real property.

This publication is designed to explain, in general terms, the sales ratio and equalization procedures authorized by statute and the people and agencies responsible. It is not a definitive interpretation of property tax law. Local assessment officials are the resource for specific factual information about property taxes. The applicable Illinois laws can be reviewed in the Illinois Property Tax Code.

Note: See “Illinois Property Tax System” publication on our Web site for general information about Illinois property assessment and billing procedures.

Get forms and other information at tax.illinois.gov

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Acronyms

Board of Review	BOR
Chief County Assessment Officer	CCAO
Coefficient of concentration	COC
Coefficient of dispersion	COD
Equalized assessed value	EAV
Illinois Department of Revenue	IDOR
Price-related differential	PRD
Real Estate Transfer Declaration	RETD
State Property Tax Appeal Board	PTAB

Glossary of terms

Ad valorem - According to value.

Appraisal - Opinion of value supported by evidence.

Arm's length sale - Sale between two parties, neither is related to or under abnormal pressure from the other.

Assessed value - Value placed upon property after multiplying its market value by the level of assessment.

Assessment - Official act of discovering, listing, appraising, and entering a value for property on the assessment rolls for ad valorem tax.

Assessment level - Percentage of full value at which property is being assessed. This may refer to the statutory level (33^{1/3} percent) or the actual level as inferred from a sales ratio study.

Board of Review (BOR) - Appeal agency in each county, consists of 3 members; commission counties - county commissioners; in other counties members are appointed by the county board, or are elected.

Classification - Practice of classifying various types of property according to use, and assigning different assessment levels to each class. Purpose is to tax various kinds of property at different effective tax rates though the nominal rate is the same.

Coefficient of concentration (COC) - Percentage of observations falling within 10 percent of the median level of assessments. A high COC indicates more uniformity.

Coefficient of dispersion (COD) - Statistical measure of variation of individual assessment ratios around the median level of assessments: Average error expressed as a percent (%); Indicator of assessment uniformity found by dividing the average deviation by the median.

Effective tax rate - Ratio of taxes billed to market value. Generally found by multiplying the level of assessment by the local current tax rate. Expressed as a percentage, applied to the full market value (if level of assessments

is 33^{1/3} percent and the local rate is 6 percent; Effective Tax Rate = 2 percent; if market value \$90,000, tax = \$1,800).

Equalization - Application of a uniform percent increase or decrease to assessed values of various areas or classes of property to bring assessment levels, on the average, to a uniform level of market value.

Equalization factor (multiplier) - Factor applied to assessed valuation of each county that raises or lowers the level of assessments to the mandated level of 33^{1/3} percent of market value (intra-county factors may be used by a county to bring all property to a uniform level. Factors are sometimes referred to as multipliers. Not applied to farm land, buildings and coal rights.

Equalized assessed value (EAV) - Assessed value multiplied by any applicable equalization factor; can form tax base from which tax rate is calculated; for farm acreage, farm buildings, and coal rights the final assessed value is the equalized value.

Exemption - Removal of property from the tax base; may be a partial (a homestead) or complete (church building used exclusively for religious use).

Extension - Process in which the county clerk determines the tax rate needed to raise the revenue (levy) certified by each taxing district. The actual dollar amount billed to property taxpayers in district.

General assessment year - Assessment year that occurs every 4 years in which all property assessments are reviewed, formerly known as quadrennial year.

Level of assessments - Ratio of assessed value to the sale price.

Levy - Money a taxing body certifies to be raised from the property tax to meet its operating expenses.

Market value (full value) - Most probable sale price of a property in terms of money in a competitive and open market, assuming that the buyer and seller are acting prudently and knowledgeably, allowing

Glossary of terms

sufficient time for the sale, and assuming that the transaction is not affected by undue pressures.

Mean - An arithmetic average.

Median - Middle value of a group of numbers after they have been ranked.

Mode - Number that occurs most frequently in a set of numbers.

Outlier - Observations that have unusual values, that is, differ markedly from the median.

Overlapping taxing districts - Taxing districts that are located in more than one county.

Price-related differential (PRD) - Measures a pattern of inequity in assessments related to the value of property.

Quartiles - Values that divide a set of data into four equal parts (25%, 50%, 75%, 100%) when the data are arrayed in ascending order.

Sales ratio study - Analysis of the percentage relationship of assessed value (AV) to market value; ratio equals prior year assessed value (AV) divided by the current year sales price (SP) (Minimum of 25 useable sales/appraisals required).

State Property Tax Appeal Board (PTAB) - Highest state quasi-judicial body which hears appeals from taxpayers and taxing bodies on property tax assessment decisions by the county Board of Review.

Tax base - Composed of the equalized assessed value (EAV) of all locally assessed property, less all qualified exemptions, plus the value of any state assessed property.

Tax rate - Amount of tax due stated as a percentage of the tax base, derived by dividing the levy by the EAV. Some districts have a maximum statutory rate; the sum of the fund rates equals the total district rate.

Tax year - Refers to the year of assessment.

Taxing body - Governmental organization that levies a property tax.

Taxing district - Territorial area under the taxing body's jurisdiction.

33^{1/3} % - Means 33^{1/3} percent of the actual value of real property as determined by IDOR's assessment/sales ratio studies for the 3 most recent years preceding the assessment year, adjusted to take into account the implementation of any changes in assessment levels since the data for such studies were calculated.

Urban weighted method - Non-farm values; used in determining a county's median level of assessment by dividing the county's total assessed value (AV) by the county's total estimate of full value (EFV); this is the preferred method of calculating a county multiplier.

Useable sales/appraisals - Those sales that reflect the definition of "market value"

General Information

What is property tax?

Property Tax is a tax based on the value of a property. For this reason it is often called an ***ad valorem*** tax. (*i.e.*, according to value). Property tax is a local tax imposed by local government taxing districts (*e.g.*, school districts, municipalities, counties) and administered by local officials (*e.g.*, township assessors, Chief County Assessment Officers (CCAOs), local Boards of Review (BORs), county collectors). Property taxes are also collected and spent at the local level. The state of Illinois does not have a state property tax.

What is “market value”?

“**Market value**” is the most probable sale price (in terms of money) in a competitive, open market. This is under the assumption both buyer and seller are acting prudently and knowledgeably, and allowing sufficient time for the transaction which is not affected by undue pressures.

In Illinois, most real property must be assessed based on its market value. The Illinois Property Tax Code uses the term “**fair cash value**” to describe market value.

How is fair cash value determined?

Fair cash value is determined by using one or more of the following methods:

- **Market data:** Comparison of similar, neighboring properties recently sold to the property being assessed.
- **Cost:** Calculation of the cost to reproduce (or rebuild) a property, subtracted by the depreciation (*e.g.*, wear and tear, age) amount, plus the land value.
- **Income:** The present worth of the income from an income-producing property is calculated by measuring the amount, quality, and durability of the future net income the property can be expected to return to an investor.

Illinois law requires farmland to be reassessed each year and all other property must be viewed, inspected, and revalued every four years. The only exception is for Cook County, which has a three-year reassessment cycle. The general assessment date is January 1. This is also the date the assessment cycle begins for all real property which must be valued as to its condition at that time. Local assessment officials may revalue property at any time if its value is incorrect.

Once market value has been determined, assessors put a value on the property for the tax assessment books. This value should be $33\frac{1}{3}$ percent of the fair cash value. For example, if the fair cash value of a property is \$150,000, and the county level of assessments is at the statutory level of $33\frac{1}{3}$ percent, the assessed value of the property to be entered in the assessment books would be \$50,000.

Sales Ratio Studies

A sales ratio study compares a property's assessed value as of January 1 in one year to its selling price in the following year. For example, the assessed value of property as of January 1, 2015, is compared to its selling price in 2016. The sales ratio is the prior year's assessed value (*e.g.*, 2015) divided by the current year's selling price (*e.g.*, 2016).

What is the purpose of a sales ratio study?

The sales ratio study shows whether assessments within a given area actually average $33^{1/3}$ percent of the market value. If the study results in something other than $33^{1/3}$ percent, a blanket percentage change (increase or decrease), called an "equalization factor" or "multiplier", is applied to all non-farm property to bring the level of assessments to $33^{1/3}$ percent.

In addition to its value in determining inter-county equalization factors, an assessment/sales ratio study is a useful tool for local assessing officials in their efforts to achieve assessment uniformity; Comparison of median assessment levels for townships or property categories within a county can reveal a lack of uniformity among categories or geographic areas within the county. This lack of uniformity can often be remedied by intra-county equalization, which may raise the average assessment level in some townships, areas, or categories and lower it in others, until all are at the average assessment level of the county.

In addition to supplying information about average assessment levels, the study can also provide knowledge of the degree of uniformity, or degree of divergence from the average, in the assessments of individual parcels within a district. The closeness of individual assessments to the average assessment level is just as important to a property owner as the level itself.

What is the sales ratio study process?

Step 1: County recorded RETDs are sent to IDOR.

When property is sold in Illinois, a real estate transfer declaration (RETD) is completed. The RETD identifies the property sold, amount paid, and other information used to determine if a sale is a useable

(arm's-length) transaction. An arm's length transaction is a sale between two parties, neither of whom is related to or under abnormal pressure from the other. The assessed value as of January 1 from the year prior to the sale is also included.

Note: Transfers of farmland are excluded because farmland assessments are not based on market value; instead, farmland is assessed based on its use value (ability to generate income from farming based on the soil's ability to produce a crop).

Step 2: IDOR reviews each real estate transfer declaration

Identifies bona fide useable (arm's-length) sales occurring between willing sellers and buyers. Once identified, IDOR calculates the sales ratio for each useable transfer.

Step 3: Statistical measures are calculated

Statistical measures, (median ratio, first and third quartiles, coefficient of dispersion (COD), *etc.*) are computed for urban or non-farm property in each geographic area with 25 or more useable (arm's-length) sales. For Cook County, statistical measures are computed for any class of property with 25 or more useable sales. For all other counties, IDOR calculates median assessment levels for both "improved" and "unimproved" urban property when there are 25 or more useable transfers in each category. Statistical information helps assessing officials identify systematic bias toward assessment levels on unimproved property.

Step 4: Median levels of assessment are adjusted

Median levels of assessment from the sales ratio study are adjusted to reflect any significant assessment changes during the year of the study. By analyzing the county's assessment data,

township medians can be adjusted to reflect the extent of any reassessment during that period. Revised township levels are used to obtain an adjusted urban-weighted county average, forming the basis of IDOR's inter-county equalization process.

Step 5: Adjust prior years' assessment levels

Step 4 is for a single-year sales ratio study. If significant adjustments are made during the year of the study, medians for the two prior years are also adjusted. Finally, the average of the last three years' medians is calculated. The result is the basis on which the tentative and final multipliers will be certified.

See Exhibit A on Page 18 to determine which years are included when adjusting prior year assessment levels for equalization purposes.

Which transfers (sales) are not included in a sales ratio study?

Some examples of transfers (sales) not included in the sales ratio study are

- Land and improvements classified as "farm"
- Between relatives
- Conveying less than full title
- To governmental units
- To/from a charitable organization
- To/from a lending institution
- Auction sales
- Transfers in which the assessed value and sales price are not comparable (*e.g.*, property formerly assessed as a "model home", parcel was split/divided, building destroyed or torn down)
- Deeds of convenience or to correct errors
- Deeds recording sales made in previous years
- Certain specific deed types

Are any other sales excluded from the sales ratio study?

Yes. Outlier ratios are observations that have unusual values, that is, values that differ markedly from the median. For example, a property assessed at \$30,000 and selling for \$5,000 would very likely be an outlier ratio since the ratio of 600% ($30,000 \div 5,000 \times 100\%$) is so extreme.

There are various explanations for outlier ratios:

- **Unusual market changes** — Inflation or deflation in the regional economy, variation in the interest rates, population movements due to shifts in the labor market often cause rapidly rising or decreasing real estate prices. Under such conditions accurate property assessments become very difficult and may differ significantly from market price.
- **Non-market transactions** — The most common is transactions involving related parties where the property sells for below its market price. Forced sales are also non-market transactions.
- **Data errors** — These are usually clerical errors, such as mismatching the assessment and the sale price.
- **Erroneous assessment or sale price information** — Incorrect sale price and/or assessment entries on the real estate transfer declarations.
- **Assessment errors** — Limited or total lack of access to a property, inaccuracies in measurements, or incomplete assessments.

Do outliers affect the statistics obtained from the sales ratio study?

Some of the measures of uniformity are sensitive to the presence of outlier ratios; others are not. The COD, one of the most widely used measures of uniformity, may vary greatly when outlier ratios are present. By definition, the COD is a statistical measure of variation of individual assessment ratios around the median level of assessments (an average error expressed as a percentage). Eliminating these outlier ratios may lower the COD. The affect on the PRD is very minimal.

Statistics and what they represent

The COD is the most commonly used statistical measure of uniformity of assessments. The higher the COD, the greater the scattering of individual assessments around the county median level and the greater the degree of inequity in the sharing of the tax burden among property owners in a county.

To illustrate the practical effect of dispersion and inequity in assessments on a property with a \$40,000 market value, consider the following example:

Assume a county has a median level of 35.00 percent and a COD of 30.00 percent. A COD of this degree means the assessment levels of individual properties can be expected, on average, to deviate from the median level by 30.00 percent.

Thirty percent of the median is 10.50; therefore, 30.00 percent less than the median is 24.50 percent and 30.00 percent more is 45.50 percent. The assessed value of the property at 35.00 percent would be \$14,000 ($\$40,000 \times .35 = \$14,000$); at 24.50 percent it would be \$9,800; and at 45.50 percent it could be \$18,200. Assuming a tax rate of \$6.80 per \$100 of assessed value, a taxpayer owning property with a market value of \$40,000 would pay a property tax bill of \$952 on an assessment of 35.00 percent ($\$14,000 \times 6.80 \div 100 = \952); \$666 on an assessment of 24.50 percent; and \$1,238 on an assessment of 45.50 percent.

Below is a listing of the statistical tables the state maintains, followed by a detailed explanation of their contents.

- Table 1, Assessment Ratios
- Table 2, Urban Weighted Median Ratios
- Table 3, Final Equalization Factors

Table 1, Assessment Ratios

Example of Table 1:

Assessment Ratios											
Geographic Area		Adjusted Median	Median	Coefficient of Dispersion (COD)	Number of Sales	Quartiles		Ratio	Price-related Differential (PRD)	86% Confidence Interval	Coefficient of Concentration (COC)
County Name						1st	2nd	Range			
Total County	Urban	-	28.42	18.68	727	26.10	31.77	68.58	1.01	27.89 - 28.92	43.19
Townships											
Township 1	Urban	31.72	30.34	14.53	42	25.45	33.91	25.40	1.01	26.70 - 31.73	40.48
Township 2	Urban	29.87	28.57	16.50	532	25.44	31.53	64.19	1.00	27.93 - 29.00	46.80
All others	Urban	28.68	27.50	25.71	153	23.26	32.68	66.72	1.03	26.36 - 29.14	33.99

Description of Table 1 contents

• Column 1— Geographic Area (County, township, and multi-township)

This column lists the geographic area to which the ratios apply. Separate township studies are reported if there were 25 or more usable sales in that township. All townships with less than 25 useable sales are grouped together and reported in the All Others category.

• Column 2— Category

The category shown is “urban,” with the exception of Cook County. For Cook County, the major classes, as defined by the county ordinance, are shown. The Total county median shown in this table is an un-weighted median. When sufficient usable sales were available, the urban sales were further separated into “unimproved” and “improved” subcategories. In order for the subcategories to be presented, there must have been more than 25 useable sales contained in both “unimproved” and “improved”. For this purpose, “unimproved” property is defined as a property without a building.

- **Column 3— Adjusted median**

The ratio study was conducted using the current year selling price and the prior year assessed value. For example, in the 2015 tables, the 2014 assessments were compared to the 2015 selling price. The ratios are then adjusted according to the percentage changes in assessments made in 2015 by any township or multi-township assessor, CCAO, or BOR. If there was a reassessment in 2015, the adjusted median becomes the level of assessment for that township in 2015. If there were no significant assessment changes in 2015, the median in Column 4 is the 2015 level of assessment.

- **Column 4— Median**

The median is the best measure of the average assessment level for a category and a geographic area since it is not unduly sensitive to extreme ratios (as can be the case with mathematical average or mean). The median is the exact midpoint of all individual assessment ratios for a given property and area category. The median is found by ranking the individual assessment ratios in ascending or descending order and counting downward until the middle value is reached. If an even number of ratios is found, the two middle ratios are averaged to calculate the median.

- **Column 5— Coefficient of dispersion (COD)**

This statistic provides a measure of the variation of individual assessment ratios around the median. The median indicates the average assessment level but does not provide information about how closely the individual ratios are grouped around it. If the individual ratios are clustered closely around the median, the COD will be low, which implies the assessments are relatively uniform. However, if the individual ratios vary widely from the median, the COD will be high, which indicates that the property was not uniformly assessed and the property tax burden was not fairly distributed among taxpayers in that particular area.

Statistically, the COD expresses the average absolute deviation of the individual ratios from the median ratio as a percentage of that median.

The average absolute deviation from the median is the sum of the differences between each individual ratio and the median ratio (disregarding whether the difference is positive or negative) divided by the total number of ratios.

- **Column 6 — Number of sales**

The number shown is the number of “usable” or “arms length” transactions that were included in the study. This figure represents the total number of property transfers used in the analysis.

- **Columns 7 and 8 — Quartiles**

Just as the median is the ratio that divides the ranking of all individual assessment ratios into two equal parts, quartiles are ratios that divide the ranking into four equal parts. These measures define the distribution in greater detail and indicate any skewness.

- **Column 9— Ratio range**

The range is the difference between the highest and lowest ratios in a given geographic area or category. This measure indicates the absolute variation in the distribution.

- **Column 10— Price-related differential (PRD)**

In addition to the COD, the intra-area price-related differential can be used as an indicator of assessment uniformity. While the COD measures the general scattering of individual ratios around the median ratio, the intra-area price-related differential measures a pattern of inequity in assessments that has a correlation with the value of the property.

If there is a tendency for the higher-valued properties to exhibit lower assessment ratios than lower-valued properties, the price-related differential will be greater than 1.03. If, on the other hand, higher-valued properties have higher assessment ratios than lower-valued properties, the price-related differential will be less than .98. Differentials greater than 1.03 or less than .98 are both indicative of an inequity in assessment.

The mean assessment ratio is the sum of all ratios divided by the number of ratios. The sales-based average ratio is computed by adding all assessed values and sale prices and then dividing the first sum by the second. The intra-area price-related differential, like the COD, is an indicator of a specific type of inequity. It cannot be used to calculate factors that will correct an inequity, nor will it indicate if a particular parcel of property has been assessed fairly. However, it will help locate the source of the inequity so a program can be formulated to correct the inequity.

- **Column 11 — 95% confidence level**

The range in which one can predict with 95 percent confidence the true median assessment level. As the interval widens, the measure of central tendency is less reliable.

- **Column 12 — Coefficient of concentration (COC)**

The coefficient of concentration (COC) is a measure of uniformity that measures the percentage of ratios that fall within a given percentage of the median. The percentage from the median used in IDOR's calculations is 10. If 50 percent of the ratios fall within 10 percent (plus or minus) of the median, the COC is 50. A higher COC is an indicator of better assessment equity.

Table 2, Urban Weighted Median Ratios

Urban-weighted assessment levels are calculated using township aggregate assessment totals in conjunction with the median levels. This process ensures that each township's median level of assessment has an impact on the countywide figure in proportion to the relative market value of its property.

The urban-weighted assessment level is used in the computation of the state equalization factor. Before that factor is calculated, an adjustment is made to the ratio to account for any significant changes in assessments made by local assessing officials since the data was collected.

The steps in the weighting procedure are shown below. The aggregate assessed values for each category or area are obtained from the abstract of assessments, submitted by the county clerk after final action by the board of review, but prior to state equalization. To prevent bias, any parcels (non-farm only) having assessments greater than \$999,999 are not included in the weighting process. The remaining assessed values are divided by the corresponding median ratio to obtain an estimated full market value of real estate for each category or area. The assessed values are added to a county urban total and then divided by the sum of the estimated full values. The result is an urban-weighted median that represents the best estimate of the average assessment level for urban property in the county.

**Steps in the weighting procedure
(Amounts reported in thousands)**

Area	Assessed value	Median ratio	Estimated full value
Urban township 1	\$ 1,648	25.00%	\$ 6,592
Urban township 2	10,450	31.62%	33,049
All other urban townships	<u>3,105</u>	28.75%	<u>10,800</u>
Urban total	\$15,203		\$50,441

Urban weighted ratio: $\$15,203 \div \$50,441 \times 100\% = 30.14\%$

Table 3, Final Equalization Factors

Example of Table 3:

Table 3, 2015 Final Equalization Factors						
County	2012	2013	2014	3-year Average	2015 Final Equalization Factor	Equalized Assessment Level
County A	34.47	33.67	31.90	33.35	1.0000	33.33
County B	32.03	31.26	32.15	31.81	1.0478	33.33
County C	32.58	37.49	33.16	34.41	0.9686	33.33

IDOR is required to provide an equalization factor for each county that will equalize the level of assessment at the statutory level of 33^{1/3} percent of the fair cash value. The level of assessment to be equalized is the mean, or average, of the urban-weighted medians of the three years immediately preceding the assessment year, after adjustment for assessment changes through the current assessment year.

The urban-weighted levels of assessment for the three years involved in the calculation of the equalization factor are shown in Columns 2 through 4. These levels have been adjusted for assessment changes, including those made by any board of review for the current assessment year. Column 5 indicates the mean of the urban-weighted medians for the three years. Column 6 shows the final equalization factor and Column 7 shows the equalized level of assessment.

Formulas for Sales Ratio Studies and Equalization

Sales Ratio = Prior year assessed value ÷ current year sale price X 100%

Coefficient of Dispersion (COD) = Average deviation ÷ median X 100%

Coefficient of Concentration (COC) = No. of sales ratios within 10% of the median ÷ total no. of sales ratios X 100%

Price-Related Differential (PRD)

Sales-Based Average Ratio = Sum of assessed values ÷ sum of sales price X 100%

Mean Assessment Ratio = Sum of the sales ratios ÷ number of ratios

Price-Related Differential = Mean assessment ratio ÷ sales-based average ratio

Equalization Factor = Desired level (33.33%) ÷ prior 3-year average median level

Examples of Statistical Calculations

Distribution of sales ratios

	Assessment		Sale price		Sales ratio	Absolute deviation from the median
	\$ 9,000	÷	\$ 45,000	=	20%	15
	6,000		30,000		20%	15
	9,000		30,000		30%	5
	7,500		25,000		30%	5
	7,000		20,000		35%	0
	7,000		20,000		35%	0
	6,000		15,000		40%	5
	4,500		10,000		45%	10
	7,500		15,000		50%	15
	5,000		10,000		50%	35
Total	\$68,500		\$220,000		355%	85

Calculations (derived from above data)

Number of transfers:	10		
Median:	$\frac{35 + 35}{2} =$	35%	
First Quartile:	30%	Third Quartile:	45%
Lowest ratio:	20%	Highest ratio:	50%
Range: (50% - 20%) =	30%		

Coefficient of Dispersion (COD)

Sum of absolute deviations from the median:	85
Average absolute deviation:	$85 \div 10 = 8.5$
COD: $\frac{\text{Average absolute deviation}}{\text{Median}}$	$= 8.5 \div 35\% = 24.3\%$

Price-related Differential (PRD)

Mean assessment ratio:	$\frac{\text{Sum of ratios}}{\text{Number of ratios}} = \frac{355\%}{10}$	=	35.5%
Sales-based average ratio:	$\frac{\text{Sum of Assessments}}{\text{Sum of sales prices}} = \frac{68,500}{220,000}$	x 100%	= 31.1%
Price-related differential:	$\frac{\text{Mean assessment ratio}}{\text{Sales-based average ratio}} = \frac{35.5\%}{31.1\%}$		= 1.14

Coefficient of Concentration (COC) (derived from distribution of sales ratio data)

Median:	35
Department's concentration percentage:	10%

$$35 \times .90 = 31.50$$

$$35 \times 1.10 = 38.50$$

Only 2 of the 10 ratios are in the range of 31.50 to 38.50; therefore, the COC is 20 percent.

How are sales ratio studies used?

Sales ratio studies are used for a number of purposes.

Computation of multipliers —

Determining both county and township multipliers used in equalizing the level of assessments among counties (inter-county) and within the county (intra-county). Examples of intra-county multipliers include township, neighborhood, and class (residential, commercial, industrial, *etc.*) multipliers.

Review and appeal of assessments —

Provides a measure of the average assessment level for a given geographic area or category of property against which assessments of individual parcels may be judged in determining the degree of over or under statement, if any.

Diagnostic tool to evaluate local assessment practices —

Local assessing officials are required to use the sales ratio study to evaluate their assessment policies and make assessment changes to sales and non-sales so the final assessments are at the uniform percentage of value.

Determine the assessor bonus —

To qualify for the assessor bonus award, the average median levels of assessments of the prior 3 years must be between $31^{1/3}$ percent and $35^{1/3}$ percent and the COD must be below the appropriate COD as determined by the county's population.

Reimbursement to a county of a portion of S/A salary —

To qualify for the reimbursement to the county, the average median levels of assessments of the prior 3 years must be between $31^{1/3}$ percent and $35^{1/3}$ percent.

Assessment Levels

What is an “assessment level”?

The percentage of fair cash value a property is assessed is the “assessment level”. Illinois law requires the assessed value of non-farm property equal $33\frac{1}{3}$ percent of its fair cash value except for in Cook County.

How is level of assessment computed?

The level of assessments is computed by using the following steps to calculate a “sales ratio study” for each county in the state. You must know the total assessed values and total fair cash values of property in the county. Total assessed values for each township are reported to IDOR on the counties’ tentative and final abstracts. Estimating the total market value (Estimate of Full Value) is necessary and computed by dividing the total assessed value for the township by the median level of assessments (as a decimal number). If a township had at least 25 usable sales, IDOR will calculate a median level of assessment. If not, the remaining sales are placed in an “All Others” category from which a median is calculated. Once both median levels have been determined, a county median is calculated to determine the county’s state equalization factor.

Urban (non-farm) weighted assessment levels are calculated by the township’s aggregate assessment totals in conjunction with the township’s median levels. This ensures each township’s median level of assessment has an impact on the county’s median level of assessment in proportion to the relative market value of its property.

Urban weighted assessment levels are used in the state equalization factor after any adjustments to ratio(s), after considering any significant changes in assessments by local assessing officials since the data had been compiled. To avoid bias, parcels (non-farm only) with assessments greater than \$999,999 are deducted before the weighting process. The remaining assessment values are divided by the corresponding median ratio to obtain an estimated fair cash value of property for each category or area. The assessed values are added to provide a county urban total assessed value. The sum of all estimated fair cash values provide a county urban total estimated full value. The total assessed value is divided by the total estimated fair cash value for the county’s median level of assessment for the year. This urban weighted median represents the best estimate of the average assessment level for non-farm property in the county.

Do assessment levels vary?

Yes. Assessment levels may vary from the statutory $33\frac{1}{3}$ percent within or between assessment jurisdictions within a county, and between counties. These occur for many reasons including the large number of local assessing officials with different value opinions, and the inherent difficulties of the assessment process (*e.g.*, pressure to keep assessments low, lack of time and resources, ministerial errors, outdated valuations, changes in economic conditions).

Why must assessment levels be uniform?

Assessment levels must be uniform to ensure

- equal distribution of the tax burden among taxpayers;
- that tax rate and bonded indebtedness limitations are applied equally to local government taxing bodies; and,
- fair distribution of state grants-in-aid for education, highways, and public assistance. Assessed valuation is a component in the formulas used to calculate these distributions.

The following examples help clarify why uniform assessment levels provide equal distribution of the tax burden among taxpayers.

Example 1: Assessment level not uniform within assessment jurisdiction. Two homes with identical market values of \$150,000.

In valuing each property, the assessor estimates:

House #1’s value = \$144,000

House #2’s value = \$162,000

Level of assessments of $33\frac{1}{3}$ percent applied to each valuation:

#1 assessed at \$48,000 (32% of fair cash value)

#2 assessed at \$54,000 (36% of fair cash value)

The owner of House #2 will have a higher tax bill although the true value is identical to House #1.

Example 2: Assessment level not uniform within the county. Two townships (A and B) within the same county and school district.

A assessed at average level of 20% of full value

B assessed at average level of 40% of full value

Taxpayers in the township assessed at the higher level would, on average, pay twice as much in school taxes as taxpayers of similar properties in the other township.

Who must ensure uniform assessments?

Both local assessment officials (township assessors, CCAOs, and county BOR) and IDOR are responsible for ensuring property assessments are uniform

Equalization

What is equalization?

Equalization is the application of a uniform percentage increase or decrease to assessed values of various areas or classes of property to bring assessment levels, on average, to a uniform level of the market value ($33\frac{1}{3}$ percent). Both local assessment officials and IDOR are responsible for equalizing assessment levels.

Two types of equalization:

Intra-county: Multipliers issued within the county to equalize the level of assessments within that county. *"Intra-county equalization"* is the work done by local assessment officials.

Inter-county: State-issued county multiplier used to carry out the statutory responsibility of equalizing the level of assessments among counties.

"Inter-county equalization" is the work done by IDOR. Equalization factors will not correct assessment inequities between properties within an area or class. If the average three-year level of assessment for a county is

- less than $33\frac{1}{3}$ percent, IDOR will certify an equalization factor (multiplier) greater than 1.0000.
- greater than $33\frac{1}{3}$ percent, IDOR will certify an equalization factor (multiplier) less than 1.0000

This is to bring the counties assessments levels, on average, to a uniform level of market value.

Inter-county equalization of assessments is necessary to

- maintain the statutory assessment level throughout the state,
- provide a uniform basis for the distribution of state aid to schools and other state grant-in-aid programs,
- allow for an equitable distribution of the tax burden in districts that lie in more than one county, and
- provide a comparable base for the applications of tax rate and bonded indebtedness limitations for units of local government

Equalization of assessment levels within counties, intra-county equalization, is necessary to achieve equitable distribution of the tax burden, prior to IDOR's inter-county equalization. Local assessing officials are responsible for using the assessment/sales ratio study to evaluate their assessment policies and to make any changes needed to ensure that final assessments of all properties within their jurisdictions reflect a uniform percentage of value.

Do all counties use intra-county equalization?

No. Every county but Cook County possesses this intra-county equalization authority. Township assessors, chief county assessment officers, and

county boards of review use equalization within the county only (intra-county equalization). Local assessment officials may equalize assessments within the county by class, area, and/or by township in order to ensure that the median level of assessments is at $33\frac{1}{3}$ percent of market value (fair cash value).

Why do local assessors and boards of review issue multipliers?

Local jurisdictions must focus on valuing all property (uniformly and equitably), assuring all assessed values represent current market values. The assessment/sales ratio study becomes a tool of the county to evaluate assessment policies and make assessment changes when warranted. Ideally, the final assessments of all properties in the jurisdictions are then at a uniform percentage of value to provide an equitable distribution of the property tax burden.

Does the state force local assessment officials to do local equalization?

No; but the Property Tax Code states that they act as the equalizing authority. Factors may be used to raise or lower assessment levels based on the county's independent monitoring of property transfers, based on results of the sales ratio study performed by IDOR, or based on the tentative multiplier certification.

For example, a township assessor who monitors sales within a particular development may note that the sales prices are increasing and will apply a factor to ensure that the development is assessed at the statutory level. Chief County Assessment Officers and County Boards of Review may notice similar trends. Factors can be applied based on a geographic area (e.g., neighborhood, township), property characteristics (e.g., lakefront lots, lots near a golf course), or type of property (e.g., residential, commercial). Similarly, if IDOR's sales ratio study and tentative multiplier calculations indicate that a particular township is under-assessed, then local assessment officials have two options: correct the assessment level for the particular township (to raise assessments to $33\frac{1}{3}$ percent) or do nothing and apply the state multiplier to all properties. If the second option is chosen, the result is that properties already assessed at $33\frac{1}{3}$ percent will be assessed at a higher percentage. IDOR's role is to ensure that the county-wide assessment level, on average, is $33\frac{1}{3}$ percent.

Must IDOR equalize assessments?

Yes. IDOR is required by law to provide for each county an equalization factor which will equalize the level of assessments at the statutory level of $33\frac{1}{3}$ percent of fair market value. The level of assessments to be equalized is the mean, or average, of the urban-weighted medians of the three years immediately before the assessment year, after adjustments for assessment changes through the assessment year.

Why is IDOR required to issue a state multiplier?

The purpose of the state multiplier is to equalize assessments between counties (inter-county equalization). Inter-county equalization eliminates certain tax burden inequities among taxpayers who live within the boundaries of taxing districts that overlap two or more counties. It is not, however, a substitute for proper intra-county equalization by local officials. IDOR's emphasis is slightly different from local concerns. The state's concern is developing inter-county equalization and does not focus on inconsistencies that may exist among individual properties.

How does the state calculate the county-wide multiplier?

As explained on Page 7, IDOR uses information from the Real Estate Transfer Declarations (RETD's) to develop sales ratio studies. Assessed values from the Tentative Abstract are used to compute the tentative multiplier and assessed values from the Final Abstract are used to compute the final multiplier. If the average three-year level of assessments for a county is **less than** $33\frac{1}{3}$ percent, IDOR will certify an equalization factor (multiplier) greater than 1.0000 to bring the counties assessments levels, on average, to a uniform level of market value. If the average three-year level of assessments is **greater than** $33\frac{1}{3}$ percent, IDOR will certify an equalization factor less than 1.0000 to bring the counties assessments levels, on average, to a uniform level of market value.

How is the state multiplier computed?

The preferred method is to divide the county's total assessed value reported to IDOR by the county's total estimated full value (based on the assessment levels from the sales ratio study). Only non-farm values are used.

Which years of sales are used when the multiplier is calculated?

Sales from the three years immediately before the year for which the multiplier is calculated are used. For example, the 2015 multiplier is based on the sales ratio studies from sales in 2012, 2013, and 2014. Because the sales ratio study compares the prior year assessed value to the current year selling price, any reassessment work by the township assessor, CCAO, and BOR in subsequent years is also used when the multiplier is calculated. In essence, the ratios are adjusted so that "credit" is given when property is reassessed or local equalization factors are applied.

Why are three years' worth of sales ratios used?

Using sales ratios from three years provides some predictability when the market is fluctuating. It prevents extreme changes from happening in one year. When the market is rising rapidly, the effect is to "smooth" out the increases and owners are not forced to pay a dramatic increase in a single year. The same is true when the market decreases. This helps taxing districts with determining their budgets and how much must be raised from property taxes.

How does the state multiplier affect assessments?

The county clerk must multiply the assessed value of each parcel of non-farm property, as corrected and equalized by local assessment officers or the county BOR, by the state certified Multiplier.

Example based on a \$90,000 home:

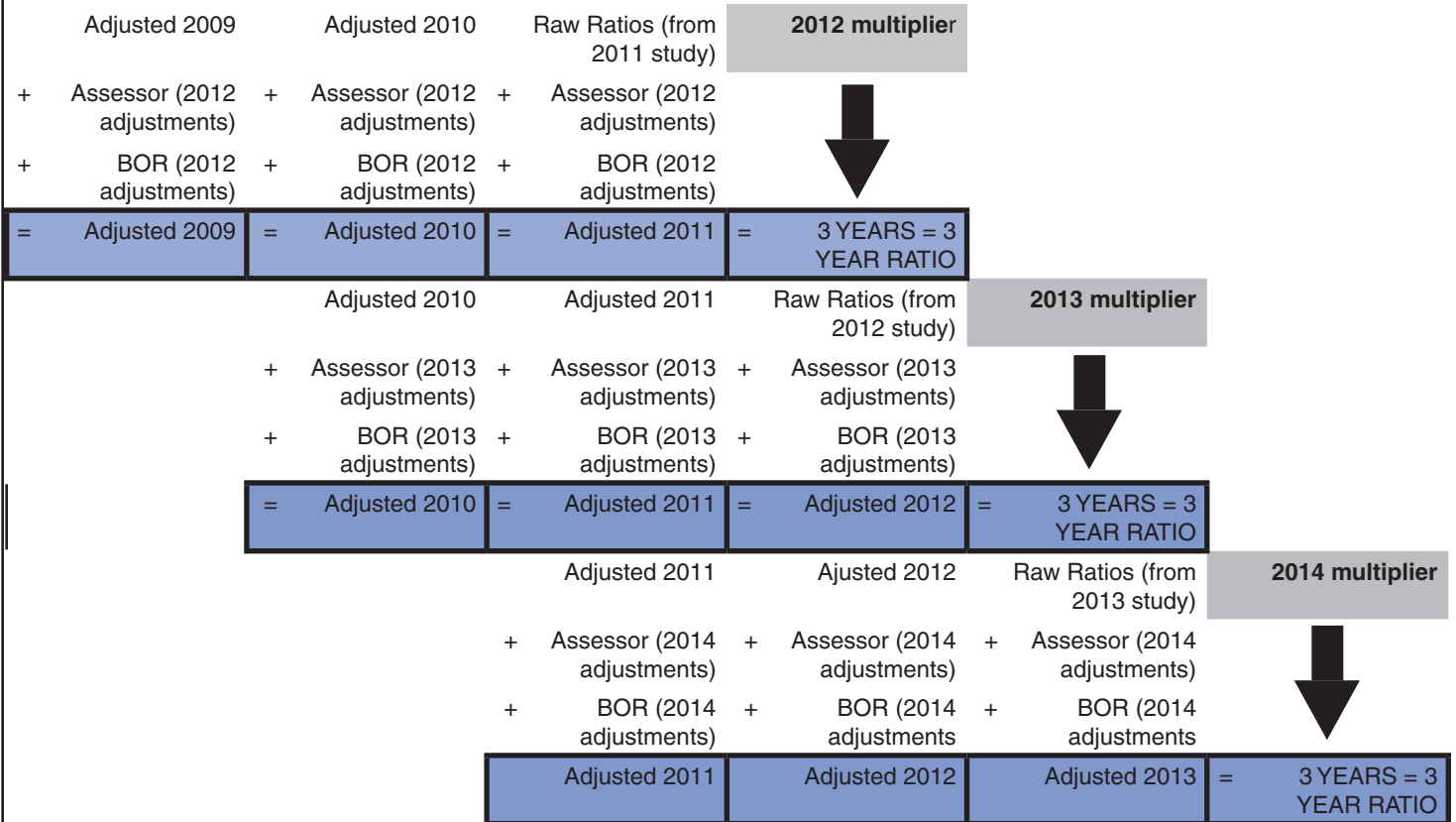
County A - Multiplier is 1.0000

Home assessed at \$30,000 with an EAV of \$30,000
 $(\$30,000 \times 1.0000 = \$30,000)$

County B - Multiplier is 2.0000

Home assessed at \$15,000 with an EAV of \$30,000.
 $(\$15,000 \times 2.0000 = \$30,000)$

Equalization has eliminated the effects of the original underassessment in County B by the use of the equalization factor (multiplier). This new value is called the "equalized assessed value." By law, the equalization factor (multiplier) is not applied to farm acreage, farm buildings, or coal rights, which are assessed using alternate assessment methods specified in Illinois law.



Applicable Statutes

Property Tax Code

(35 ILCS 200/1-1)

Sec. 1-1. Short title. This Act may be cited as the Property Tax Code.

(Source: P.A. 88 455.)

Defines "fair cash value"

(35 ILCS 200/1-50)

Sec. 1-50. Fair cash value. The amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller.

(Source: P.A. 88 455.)

Defines "33^{1/3} percent"

(35 ILCS 200/1-55)

Sec. 1-55. 33^{1/3}%. One third of the fair cash value of property, as determined by the Department's sales ratio studies for the 3 most recent years preceding the assessment year, adjusted to take into account any changes in assessment levels implemented since the data for the studies were collected.

(Source: P.A. 86 1481; 87-877; 88-455.)

Defines "property"

(35 ILCS 200/1-130)

Sec. 1-130. Property; real property; real estate; land; tract; lot. The land itself, with all things contained therein, and also all buildings, structures and improvements, and other permanent fixtures thereon, including all oil, gas, coal, and other minerals in the land and the right to remove oil, gas and other minerals, excluding coal, from the land, and all rights and privileges belonging or pertaining thereto, except where otherwise specified by this Code. Not included therein are low-income housing tax credits authorized by Section 42 of the Internal Revenue Code, 26 U.S.C. 42. (Source: P.A. 91 502, eff. 8 13 99.)

Supervisor of Assessments

(35 ILCS 200/Art. 3 heading)

Article 3. County Assessment Officials

Sec. 3-5.

Supervisor of assessments. In counties with less than 3,000,000 inhabitants and in which no county assessor has been elected under Section 3-45, there shall be a county supervisor of assessments, either appointed as provided in this Section, or elected.

In counties with less than 3,000,000 inhabitants and not having an elected county assessor or an elected supervisor of assessments, the office of supervisor of assessments shall be filled by appointment by the presiding officer of the county board with the advice and consent of the county board.

To be eligible for appointment or to be eligible to file nomination papers or participate as a candidate in any primary or general election for, or be elected to, the office of supervisor of assessments, or to enter upon the duties of the office, a person must possess one of the following qualifications as certified by the individual to the county clerk:

- (1) A Certified Illinois Assessing Official certificate from the Illinois Property Assessment Institute, plus the additional training required for additional compensation under Section 4-10.
- (2) A Certified Assessment Evaluator certificate from the International Association of Assessing Officers.
- (3) A Member of the Appraisal Institute (MAI), Residential Member (RM), Senior Real Estate Analyst (SREA), Senior Real Property Analyst (SRPA) or Senior Residential Analyst (SRA) certificate from the Appraisal Institute or its predecessor organizations.
- (4) If the person has served as a supervisor of assessments for 12 years or more, a Certified Illinois Assessing Official certificate from the Illinois Property Assessment Institute with a minimum of

360 additional hours of successfully completed courses approved by the Department if at least 180 of the course hours required a written examination.

In addition, a person must have had at least 2 years' experience in the field of property sales, assessments, finance or appraisals and must have passed an examination conducted by the Department to determine his or her competence to hold the office. The examination may be conducted by the Department at a convenient location in the county or region. Notice of the time and place shall be given by publication in a newspaper of general circulation in the counties, at least one week prior to the exam. The Department shall certify to the county board a list of the names and scores of persons who pass the examination. The Department may provide by rule the maximum time that the name of a person who has passed the examination will be included on a list of persons eligible for appointment or election. The term of office shall be 4 years from the date of appointment and until a successor is appointed and qualified.

(Source: P.A. 92-667, eff. 7-16-02.)

IDOR responsibility to equalize assessments

(35 ILCS 200/Art. 8 heading)

Article 8. Department of Revenue

Sec. 8-5. General duties. The Department shall:

(1) Direct and supervise the assessment of all property so that all assessments are made relatively just and equal.

(2) Confer with, advise and assist local assessment officers relative to the performance of their duties.

(3) Prescribe for assessment officers general rules, relative to the assessment of property, which rules shall be binding upon all assessment officers until reversed, annulled or modified by a court of competent jurisdiction.

(4) Prescribe or approve forms for returns, reports, complaints, notices and other documents, and the contents of required files and records authorized or required by law or by rule and regulation of the Department. All assessing officers shall use true copies of such forms or reasonable electronic facsimiles of them.

(5) Assess all property owned by or used by railroad companies operating within this State, except non-carrier real estate.

(6) Equalize the assessment of property among the different counties of the State and fix the aggregate amount of the assessment for each county upon which taxes shall be extended in each year; and publish a statement of the methods and procedures used in making such equalization.

(7) Keep a correct record of its acts relative to the assessment of property and the equalization of assessments. The record shall be available for public inspection and copies shall be distributed to any person upon request and payment of the cost of reproduction.

(8) Grant or deny non-homestead exemptions under Sections 16-70 and 16-130.

(Source: P.A. 91-357, eff. 7-29-99.)

Statutory level of assessments

(35 ILCS 200/Art. 9 Div. 4 heading)

Division 4. Valuation procedures

Sec. 9-145. Statutory level of assessment. Except in counties with more than 200,000 inhabitants which classify property for purposes of taxation, property shall be valued as follows:

(a) Each tract or lot of property shall be valued at 33 1/3% of its fair cash value.

Applicable Statutes *(continued)*

(b) Each taxable leasehold estate shall be valued at 33 1/3% of its fair cash value.

(c) Each building or structure which is located on the right of way of any canal, railroad or other company leased or granted to another company or person for a term of years, shall be valued at 33 1/3% of its fair cash value.

(d) Any property on which there is a coal or other mine, or stone or other quarry, shall be valued at 33 1/3% of its fair cash value. Oil, gas and other minerals, except coal, shall have value and be assessed separately at 33 1/3% of the fair cash value of such oil, gas and other minerals. Coal shall be assessed separately at 33 1/3% of the coal reserve economic value, as provided in Sections 10-170 through 10-200.

(e) In the assessment of property encumbered by public easement, any depreciation occasioned by such easement shall be deducted in the valuation of such property. Any property dedicated as a nature preserve or as a nature preserve buffer under the Illinois Natural Areas Preservation Act, for the purposes of this paragraph, is encumbered by a public easement and shall be depreciated for assessment purposes to a level at which its valuation shall be \$1 per acre or portion thereof.

This Section is subject to and modified by Sections 10-110 through 10-140 and 11-5 through 11-65.

(Source: P.A. 91-497, eff. 1-1-00.)

Township assessor or CCAO authority to equalize assessments within or between townships or by class of property

(35 ILCS 200/9-205)

Sec. 9-205. Equalization. When deemed necessary to equalize assessments between or within townships or between classes of property, or when deemed necessary to raise or lower assessments within a county or any part thereof to the level prescribed by law, changes in individual assessments may be made by a township assessor or chief county assessment officer, under Section 9-75, by application of a percentage increase or decrease to each assessment.

(Source: P.A. 81-1034; 88-455.)

County equalization by CCAO

(35 ILCS 200/9-210)

Sec. 9-210. Equalization by chief county assessment officer; counties of less than 3,000,000. The chief county assessment officer in a county with less than 3,000,000 inhabitants shall act as an equalizing authority for each county in which he or she serves. The officer shall examine the assessments in the county and shall equalize the assessments by increasing or reducing the entire assessment of property in the county or any area therein or of any class of property, so that the assessments will be at 33 1/3% of fair cash value. The equalization process and analysis described in this Section shall apply to all property except farm and coal properties assessed under Sections 10-110 through 10-140 and 10-170 through 10-200.

For each township or assessment district in the county, the supervisor of assessments shall annually determine the percentage relationship between the estimated 33 1/3% of the fair cash value of the property and the assessed valuations at which the property is listed for each township, multi-township or assessment district. To make this analysis, he or she shall use property transfers, property appraisals, and other means as he or she deems proper and reasonable.

With the ratio determined for each township or assessment district, the supervisor of assessments shall then determine the percentage to be added to or deducted from the aggregate assessments in each township or assessment district, other than property assessed under Sections 10-110 through 10-140 and

10-170 through 10-200, in order to produce a ratio of assessed value to fair cash value of 33 1/3%. That percentage shall be issued as an equalization factor for each township or assessment district within each county served by the chief county assessment officer. The assessment officer shall then change the assessment of each parcel of property by application of the equalization factor.

(Source: P.A. 88-455; 88-670, eff. 12-2-94.)

Publication of BOR equalization factor

(35 ILCS 200/12-40)

Sec. 12-40. Notice provisions; equalization by board of review. The assessment of any class of property or of any township or multi-township or part thereof, or any portion of the county, shall not be increased by an equalization factor applied by a board of review until the board has made one publication of notice in a newspaper of general circulation published in the county, of such proposed increase and has given an opportunity to be heard, within 20 days of the publication date, to the owners of the property affected or any one representing them, and other citizens of the territory. The assessor or chief county assessment officer shall have like opportunity to be heard thereon, except where such action is taken in individual cases upon complaint. The board shall hear any person, upon request, in opposition to a proposed reduction in the assessment of any person or territory.

(Source: P.A. 86-345; 86-413; 86-1028; 86-1481; 88-455.)

Mailed notice to property owner of BOR equalization factor

(35 ILCS 200/12-50)

Sec. 12-50. Mailed notice to taxpayer after change by board of review or board of appeals. In counties with less than 3,000,000 inhabitants, if final board of review or board of appeals action regarding any property, including equalization under Section 16-60 or Section 16-65, results in an increased or decreased assessment, the board shall mail a notice to the taxpayer whose property is affected by such action, at his or her address as it appears on the complaint, unless the taxpayer has been represented in the appeal by an attorney, in which case the notice shall be mailed to the attorney, and in the case of a complaint filed with a board of review under Section 16-25 or 16-115, the board shall mail a notice to the taxing body filing the complaint. In counties with 3,000,000 or more inhabitants, the board shall provide notice by mail, or by means of electronic record, to the taxpayer whose property is affected by such action, at his or her address or e-mail address as it appears in the assessment records or a complaint filed with the board, unless the taxpayer has been represented in the appeal by an attorney, in which case the notice shall be mailed or e-mailed to the attorney, and, in the case of a complaint filed with a board of review under Section 16-125 or 16-115, the board shall provide notice to the taxing body filing the complaint. A copy shall be given to the assessor or chief county assessment officer if his or her assessment was reversed or modified by the board. Written notice shall also be given to any taxpayer who filed a complaint in writing with the board and whose assessment was not changed. The notice shall set forth the assessed value prior to board action; the assessed value after final board action but prior to any equalization; and the assessed value as equalized by the board, if the board equalizes. This notice shall state that the value as certified to the county clerk by the board will be the locally assessed value of the property for that year and each succeeding year, unless revised in a succeeding year in the manner provided in this Code. The written notice shall also set forth specifically the facts upon which the board's decision is based. In counties with less than

Applicable Statutes *(continued)*

3,000,000 inhabitants, the notice shall also contain the following statement: "You may appeal this decision to the Property Tax Appeal Board by filing a petition for review with the Property Tax Appeal Board within 30 days after this notice is mailed to you or your agent, or is personally served upon you or your agent". In counties with 3,000,000 or more inhabitants, the notice shall also contain the following statement: "You may appeal this decision to the Property Tax Appeal Board by filing a petition for review with the Property Tax Appeal Board within 30 days after the date of this notice or within 30 days after the date that the Board of Review transmits to the county assessor pursuant to Section 16-125 its final action on the township in which your property is located, whichever is later". The Board shall publish its transmittal date of final action on each township in at least one newspaper of general circulation in the county. The changes made by this amendatory Act of the 91st General Assembly apply to the 1999 assessment year and thereafter.

(Source: P.A. 97-1054, eff. 1-1-13.)

BOR equalization authority after publication

(35 ILCS 200/16-60)

Sec. 16-60. Equalization within counties - Publication and hearing. After notice and hearing as required by Section 12-40, the board of review may increase or reduce the entire assessment, or the assessment of any class included therein, if, in its opinion, the assessment has not been made upon the proper basis. The board may also equalize the assessment in any multi-township or township, or part thereof, or any portion of the county.

(Source: P.A. 86-345; 86-413; 86-1028; 86-1481; 88-455.)

BOR equalization process

(35 ILCS 200/16-65)

Sec. 16-65. Equalization process. The board of review shall act as an equalizing authority, if after equalization by the supervisor of assessments the equalized assessed value of property in the county is not 33 1/3% of the total fair cash value. The board shall, after notice and hearing as required by Section 12-40, lower or raise the total assessed value of property in any assessment district within the county so that the property, other than farm and coal property assessed under Sections 10-110 through 10-140 and Sections 10-170 through 10-200, will be assessed at 33 1/3% of its fair cash value.

For each assessment district of the county, the board of review shall annually determine the percentage relationship between the valuations at which property other than farm and coal property is listed and the estimated 33 1/3% of the fair cash value of such property. To make this analysis, the board shall use at least 25 property transfers, or a combination of at least 25 property transfers and property appraisals, such information as may be submitted by interested taxing bodies, or any other means as it deems proper and reasonable. If there are not 25 property transfers available, or if these 25 property transfers do not represent a fair sample of the types of properties and their proportional distribution in the assessment district, the board shall select a random sample of properties of a number necessary to provide a combination of at least 25 property transfers and property appraisals as much as possible representative of the entire assessment district, and provide for their appraisal. The township or multi-township assessor shall be notified of and participate in the deliberations and determinations.

In assessment year 2011, the board of review shall consider compulsory sales in its equalization process.

The board of review, in conjunction with the chief county assessment officer, shall determine the number of compulsory sales from the prior year for the purpose of revising and correcting

assessments. The board of review shall determine if the number of compulsory sales is at least 25% of all property transfers within the neighborhood, township, multi-township assessment district, or other specific geographic region in the county for that class of property, but shall exclude from the calculation (i) all property transfers for which the property characteristics and condition are not the same as those characteristics and condition used to determine the assessed value and (ii) any property transfer that is not an arm's length transaction based on existing sales ratio study standards (except for compulsory sales). If the board determines that the number of compulsory sales is at least 25% of all property transfers within the defined geographic region for that class of property, then the board of review must determine (i) the median assessment level of arm's length transactions and (ii) the median assessment level of compulsory sales. If the median assessment level of compulsory sales is higher than the median assessment level of arm's length transactions, then compulsory sales shall be included in the arm's length transaction study and the board must calculate the new median assessment level. Assessed values of properties within the specific geographic area for that class of property must be revised to reflect this new median assessment level. The revised median assessment level shall be the basis for equalization as otherwise provided in this Section.

With the ratio determined for each assessment district, the board shall ascertain the amount to be added or deducted from the aggregate assessment on property subject to local assessment jurisdiction, other than farm and coal property, to produce a ratio of assessed value to 33 1/3% of the fair cash value equivalent to 100%. However, in determining the amount to be added to the aggregate assessment on property subject to local jurisdiction in order to produce a ratio of assessed value to 33 1/3% of the fair cash value equivalent to 100%, the board shall not, in any one year, increase or decrease the aggregate assessment of any assessment district by more than 25% of the equalized valuation of the district for the previous year, except that additions, deletions or depletions to the taxable property shall be excluded in computing the 25% limitation. The board shall complete the equalization by the date prescribed in Section 16-35 for the board's adjournment, and, within 10 days thereafter, shall report the results of its work under this Section to the Department. At least 30 days prior to its adjournment, the board shall publish a notice declaring whether it intends to equalize assessments as provided in this Section. The notice shall be published in a newspaper of general circulation in the county. If the board fails to report to the Department within the required time, or if the report discloses that the board has failed to make a proper and adequate equalization of assessments, the Department shall direct, determine, and supervise the assessment so that all assessments of property are relatively just and equal as provided in Section 8-5.

(Source: P.A. 96-1083, eff. 7-16-10.)

State equalization process (equalization among counties)

(35 ILCS 200/Art. 17 heading)

Article 17. State Equalization Process

Sec. 17-5. Equalization among counties. The Department shall act as an equalizing authority. It shall examine the abstracts of property assessed for taxation in the counties and in the assessment districts in counties having assessment districts, as returned by the county clerks, and shall equalize the assessments between counties as provided in this Code. Except as hereinafter provided, the Department shall lower or raise the total assessed value of property in each county as returned by the county clerk, other than property assessed under Sections 10-110 through

Applicable Statutes *(continued)*

10-140 and 10-170 through 10-200, so that the property will be assessed at 33 1/3% of its fair cash value.

The Department shall annually determine the percentage relationship, for each county of the State, between the valuations at which locally-assessed property, other than property assessed under the Sections 10-110 through 10-140 and 10-170 through 10-200, as listed by assessors and revised by boards of review, and the estimated 33 1/3% of the fair cash value of the property. To make this analysis, the Department shall use property transfers, property appraisals, and other means as it deems proper and reasonable.

With the ratio determined for each county, the Department shall then determine the percentage to be added to or deducted from the aggregate reviewed assessment on property subject to local assessment jurisdiction, other than property assessed under the Sections cited above, to produce a ratio of assessed value to 33 1/3% of the fair cash value equivalent to 100%. (Source: P.A. 91-555, eff. 1-1-00.)

Sales ratio studies

(35 ILCS 200/17-10)

Sec. 17-10. Sales ratio studies. The Department shall monitor the quality of local assessments by designing, preparing and using ratio studies, and shall use the results as the basis for equalization decisions. In compiling sales ratio studies, the Department shall exclude from the reported sales price of any property any amounts included for personal property and, for sales occurring through December 31, 1999, shall exclude seller paid points. The Department shall not include in its sales ratio studies sales of property which have been platted and for which an increase in the assessed valuation is restricted by Section 10-30. The Department shall not include in its sales ratio studies the initial sale of residential property that has been converted to condominium property. The Department shall include compulsory sales occurring on or after January 1, 2011 in its sales ratio studies. The Department shall also consider whether the compulsory sale would otherwise be considered an arm's length transaction, based on existing sales ratio study standards.

When the declaration required under the Real Estate Transfer Tax Law contains financing information required under Section 31-25, the Department shall adjust sales prices to exclude seller-paid points and shall adjust sales prices to "cash value" when seller related financing is used that is different than the prevailing cost of cash. The prevailing cost of cash for sales occurring on or after January 1, 1992 shall be established as the monthly average 30-year fixed Primary Mortgage Market Survey rate for the North Central Region as published weekly by the Federal Home Loan Mortgage Corporation, as computed by the Department, or such other rate as determined by the Department. This rate shall be known as the survey rate. For sales occurring on or after January 1, 1992, through December 31, 1999, adjustments in the prevailing cost of cash shall be made only after the survey rate has been at or above 13% for 12 consecutive months and will continue until the survey rate has been below 13% for 12 consecutive months. For sales occurring on or after January 1, 2000, adjustments for seller paid points and adjustments in the prevailing cost of cash shall be made only after the survey rate has been at or above 13% for 12 consecutive months and will continue until the survey rate has been below 13% for 12 consecutive months. The Department shall make public its adjustment procedure upon request.

(Source: P.A. 96-1083, eff. 7-16-10.)

(35 ILCS 200/17-15)

Sec. 17-15. Tentative equalization factor. The Department shall forward to the County Clerk of each county in each year its estimate of the percentage, established under Section 17-5, to be added to or deducted from the aggregate of the locally assessed property in that county, other than property assessed under Sections 10-110 through 10-140 and 10-170 through 10-200. The percentage relationship to be certified to each county by the Department as provided by Section 17-25 shall be determined by the ratio between the percentage estimate so made and forwarded, as provided by this Section, and the level of assessments of the assessed valuations as made by the assessors and thereafter finally revised by the board of review of that county. Such estimate shall be forwarded by the Department to the County Clerk of any County within 15 days after the chief county assessment officer files with the Department an abstract of the assessments of the locally assessed property in the county, as finally revised. The abstract shall be in substantially the same form as required of the County Clerk by Sections 9-250 and 9-255 after completion of the revisions thereafter to be made by the board of review of the county, except that the abstract shall specify separately the amount of omitted property, and the amount of improvements upon property assessed for the first time in that year. The chief county assessment officer shall forward the abstract to the Department within 30 days after returning the county assessment books to the county board of review.

(Source: P.A. 91-555, eff. 1-1-00.)

Tentative equalization factor hearing

(35 ILCS 200/17-20)

Sec. 17-20. Hearing on tentative equalization factor. The Department shall, after publishing its tentative equalization factor and giving notice of hearing to the public in a newspaper of general circulation in the county, hold a hearing on its estimate not less than 10 days nor more than 30 days from the date of the publication. The notice shall state the date and time of the hearing, which shall be held in either Chicago or Springfield, the basis for the estimate of the Department, and further information as the Department may prescribe. The Department shall, after giving a hearing to all interested parties and opportunity for submitting testimony and evidence in support of or adverse to the estimate as the Department considers requisite, either confirm or revise the estimate so as to correctly represent the considered judgment of the Department respecting the estimated percentage to be added to or deducted from the aggregate assessment of all locally assessed property in the county except property assessed under Sections 10-110 through 10-140 or 10-170 through 10-200. Within 30 days after the conclusion of the hearing the Department shall mail to the County Clerk, by certified mail, its determination with respect to such estimated percentage to be added to or deducted from the aggregate assessment.

(Source: P.A. 91-555, eff. 1-1-00.)

Application of equalization factor

(35 ILCS 200/17-25)

Sec. 17-25. Application of final equalization factor. The assessments of all property, other than property assessed under Sections 10-110 through 10-140 and 10-170 through 10-200, as returned by the county clerks, shall be equalized by adding to the aggregate assessed value thereof in every county in which the Department finds the valuation to be less than 33 1/3% of the fair cash value of the property, the rate per cent which will raise

Applicable Statutes *(continued)*

the aggregate assessed valuation to 33 1/3% of fair cash value, and by deducting from the aggregate assessed value thereof, in every county in which the Department finds the valuation to be more than 33 1/3% of the fair cash value, the rate per cent which will reduce the aggregate assessed valuation to 33 1/3% of fair cash value.

However, no equalization factor shall be certified by the Department to raise or reduce the aggregate assessed value of any county in which the aggregate assessed value of property other than that assessed under the Sections cited above, is more than 99% and less than 101% of 33 1/3% of fair cash value.

(Source: P.A. 91-555, eff. 1-1-00.)

Certification of final equalization factor

(35 ILCS 200/17-30)

Sec. 17-30. Certification of final equalization factor. When the Department has completed its equalization of assessments in each year, it shall certify to each county clerk the percentage finally determined by it to be added to or deducted from the listed or assessed valuation of property in the county as returned by the county clerk.

(Source: P.A. 91-555, eff. 1-1-00.)

Publication of final equalization factor

(35 ILCS 200/17-40)

Sec. 17-40. Publication of final equalization factor. The Department shall publish in each county the percentage and equalization factor certified to each county clerk under Section 17-30. If the percentage differs from the percentage derived from the initial estimate certified under Section 17-15, a statement as to the basis for the final percentage shall also be published. The Department shall provide the statement to any member of the public upon request.

(Source: P.A. 79-703; 88-455.)

County clerk applies final equalization factor

(35 ILCS 200/18-40)

Sec. 18-40. Application of equalization factor. Each county clerk shall apply the percentages certified by the Department and enter the equalized valuations in the columns provided for that purpose. The percentages certified by the Department shall be applied to the assessed valuation of property, as corrected and equalized by the board of review, board of appeals, or local assessment officers. In all cases of extension of valuations where the equalized valuations are fractional, the clerk shall reject all fractions that fall below 50¢. Fractions of 50¢ or more shall be extended as \$1.

If the equalized assessed value of any property is less than \$150 for an assessment year, the county clerk may declare the imposition and collection of all tax for that year to be extended on the parcel to be unfeasible and cancelled. No tax shall be extended or collected on the parcel for that year and the parcel shall not be sold for delinquent taxes.

(Source: P.A. 85-312; 88-455.)

County and state equalization factor printed on tax bill

(35 ILCS 200/20-15)

Sec. 20-15.

Information on bill or separate statement. There shall be printed on each bill, or on a separate slip which shall be mailed with the bill:

(a) a statement itemizing the rate at which taxes have been extended for each of the taxing districts in the county in whose district the property is located, and in those counties utilizing

electronic data processing equipment the dollar amount of tax due from the person assessed allocable to each of those taxing districts, including a separate statement of the dollar amount of tax due which is allocable to a tax levied under the Illinois Local Library Act or to any other tax levied by a municipality or township for public library purposes,

(b) a separate statement for each of the taxing districts of the dollar amount of tax due which is allocable to a tax levied under the Illinois Pension Code or to any other tax levied by a municipality or township for public pension or retirement purposes,

(c) the total tax rate,

(d) the total amount of tax due, and

(e) the amount by which the total tax and the tax allocable to each taxing district differs from the taxpayer's last prior tax bill.

The county treasurer shall ensure that only those taxing districts in which a parcel of property is located shall be listed on the bill for that property.

In all counties the statement shall also provide:

(1) the property index number or other suitable description,

(2) the assessment of the property,

(3) the statutory amount of each homestead exemption applied to the property,

(4) the assessed value of the property after application of all homestead exemptions,

(5) the equalization factors imposed by the county and by the Department, and

(6) the equalized assessment resulting from the application of the equalization factors to the basic assessment.

In all counties which do not classify property for purposes of taxation, for property on which a single family residence is situated the statement shall also include a statement to reflect the fair cash value determined for the property. In all counties which classify property for purposes of taxation in accordance with Section 4 of Article IX of the Illinois Constitution, for parcels of residential property in the lowest assessment classification the statement shall also include a statement to reflect the fair cash value determined for the property.

In all counties, the statement must include information that certain taxpayers may be eligible for tax exemptions, abatements, and other assistance programs and that, for more information, taxpayers should consult with the office of their township or county assessor and with the Illinois Department of Revenue.

In all counties, the statement shall include information that certain taxpayers may be eligible for the Senior Citizens and Persons with Disabilities Property Tax Relief Act and that applications are available from the Illinois Department on Aging.

In counties which use the estimated or accelerated billing methods, these statements shall only be provided with the final installment of taxes due. The provisions of this Section create a mandatory statutory duty. They are not merely directory or discretionary. The failure or neglect of the collector to mail the bill, or the failure of the taxpayer to receive the bill, shall not affect the validity of any tax, or the liability for the payment of any tax.

(Source: P.A. 98-93, eff. 7-16-13; 99-143, eff. 7-27-15.)

STATE OF ILLINOIS)

SS.

COUNTY OF KANE)

REPORT NO. TMP-24-2113

MONTHLY REPORT (ATTACHED)

COUNTY OF KANE

VETERANS ASSISTANCE COMMISSION

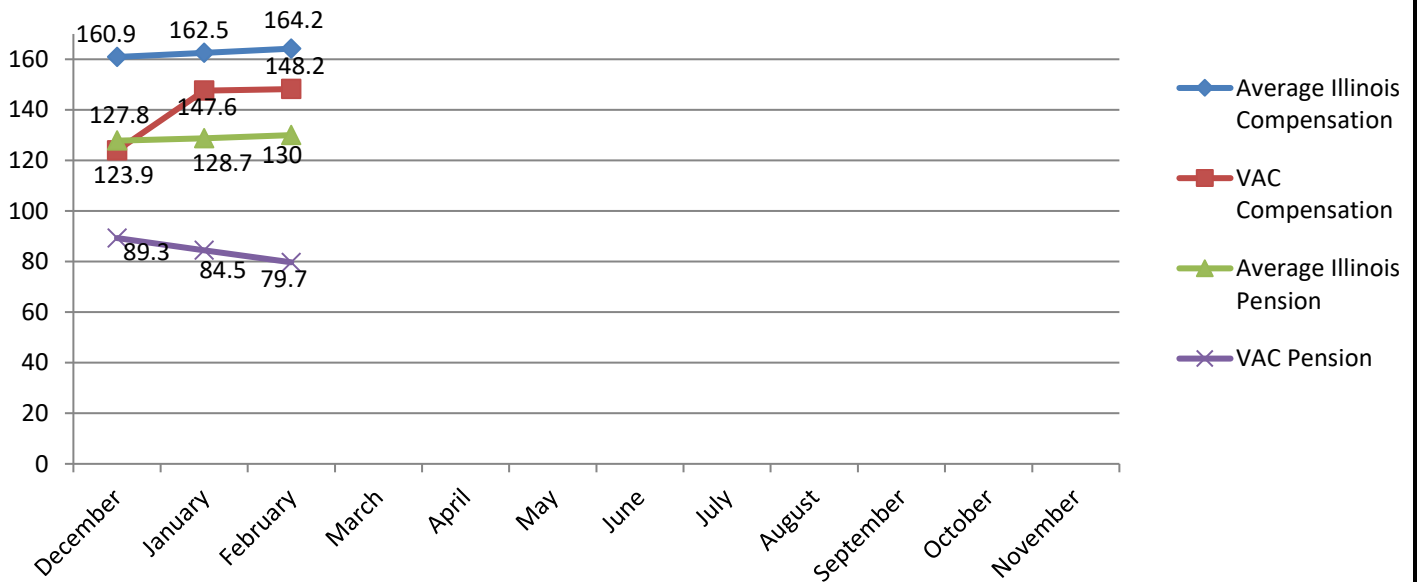
JACOB A. ZIMMERMAN
Superintendent



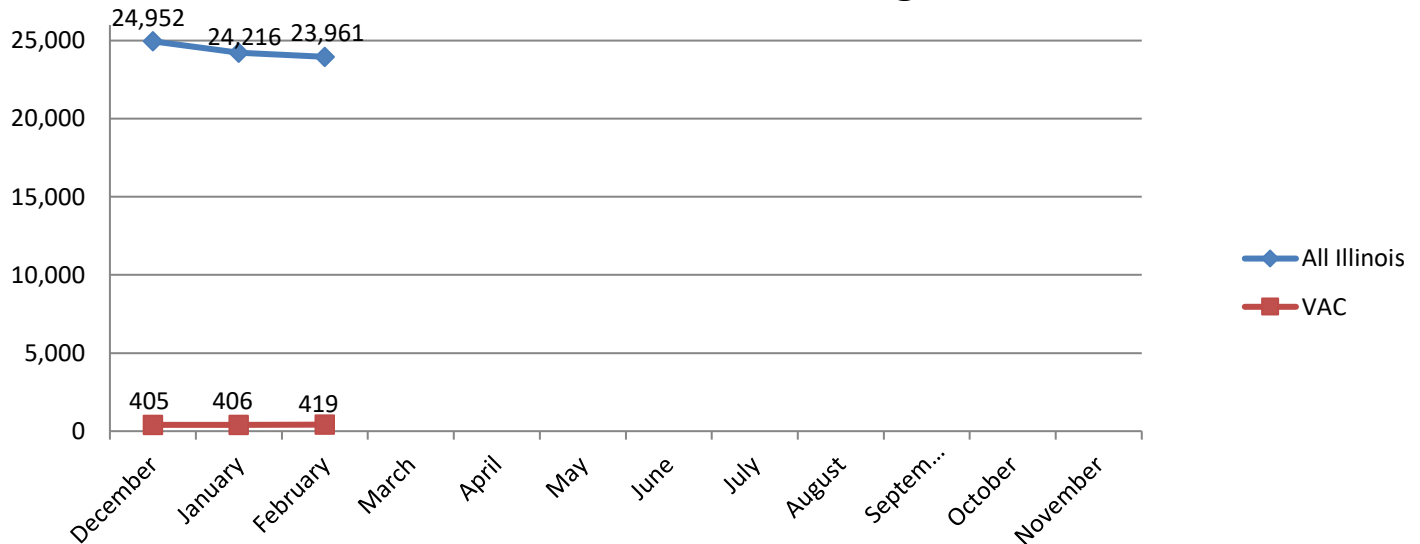
COUNTY GOVERNMENT CENTER
719 South Batavia Avenue, Building A
Geneva, Illinois 60134-3077
Phone: (630) 232-3550
Fax: (630) 232-5403
www.countyofkane.org/pages/veterans.aspx

Monthly Report on Commission Activities

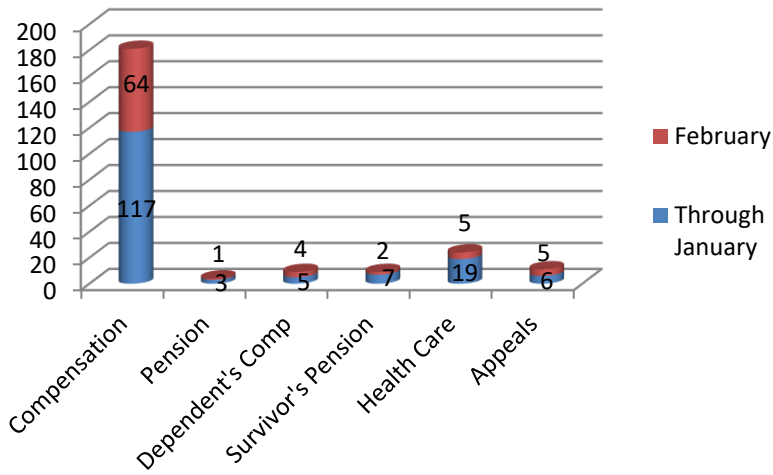
Average Days Pending for Claims Fiscal YTD



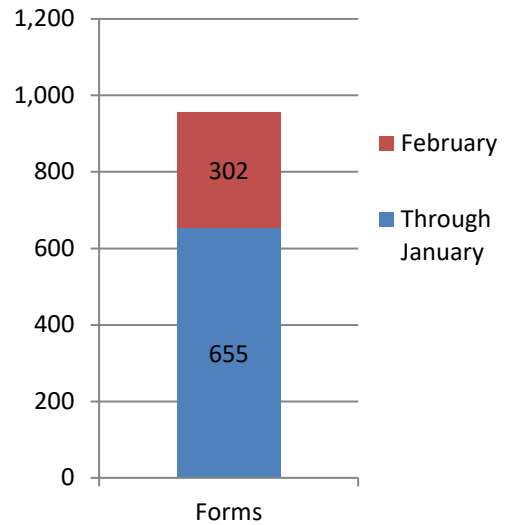
Total Claims Pending



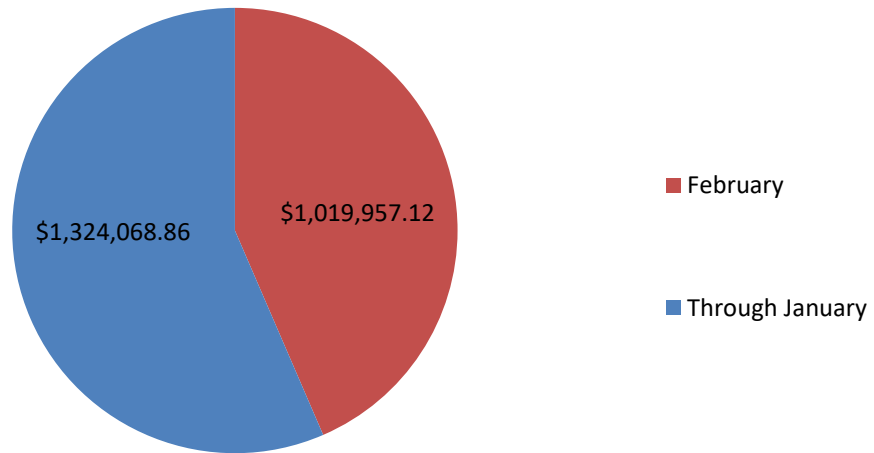
Claims Applications Filed



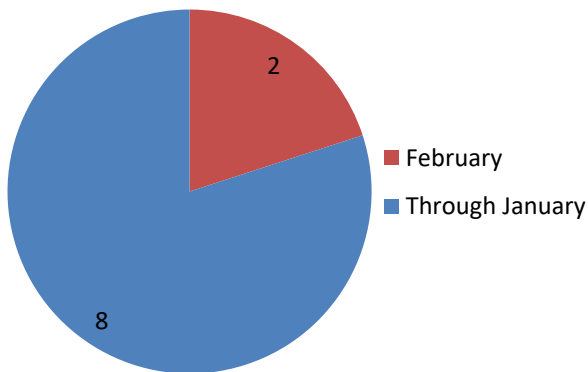
Forms Completed



New VA Payments to Claimants Fiscal YTD



Ride-in-Kane Rides



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 2024 Total
Service-Connected Disability Claims	46	47	47										140
Non-Service Connected Pension Claims	0	2	1										3
Dependent's Compensation Claims	3	2	4										9
Survivor's Pension Claims	2	4	2										8
Intent-to-File	35	36	41										112
VA Health Care Applications	8	11	5										24
Claims Follow Up or Decision Review	85	128	58										271
Supplemental Claim	11	15	17										43
Higher Level Review (Appeal)	0	5	4										9
Board of Veterans Appeals (Appeal)	1	0	1										2
Board Hearing or Informal Conference	1	2	0										3
Burial Benefits Applications	5	7	4										16
Military or Other Record Request	23	21	9										53
Corrections / Upgrade Military Records	0	1	4										5
Federal Ancillary Benefit Applications	5	6	5										16
State Ancillary Benefit Applications	6	9	5										20
Dependent's Ancillary Applications	3	17	7										27
Total Forms or Letters Completed	322	333	302										957
Total Clients Assisted	211	283	210										704
Total Claims Pending	405	406	419										
Total Intents-to-File Pending	166	156	159										
Ride-in-Kane Rides	2	6	2										10
New VA Monetary Awards	\$ 487,542.22	\$836,526.64	\$ 1,019,957.12										\$ 2,344,025.98

STATE OF ILLINOIS)

SS.

COUNTY OF KANE)

REPORT NO. TMP-24-2240

MONTHLY REPORT (ATTACHED)

MONTHLY REPORT OF THE KANE COUNTY CLERK

FEBRUARY 2024

2023	2023		2024	2024
YTD	MONTH	RECEIPTS	MONTH	YTD
\$54.00	\$54.00	Civil Union Licenses	\$54.00	\$54.00
\$13,257.00	\$4,428.00	Marriage Licenses	\$5,535.00	\$15,228.00
\$82.00	\$26.00	Notary Comm & Certificates	\$36.00	\$79.00
\$300.00	\$155.00	Assumed Business Names	\$290.00	\$640.00
\$64,810.90	\$21,319.00	Passport Fees	\$22,098.00	\$63,965.00
\$129,485.60	\$46,462.20	Certified Copy Fees	\$48,262.00	\$124,654.20
\$39,330.00	\$8,960.40	Tax Redemption Fees	\$12,312.00	\$38,509.20
\$33,548.50	\$467.00	Election fees	\$84.00	\$102.00
\$13,045.72	\$5,008.60	Tax Extension fees	\$7,854.68	\$16,688.39
\$7,000.96	\$2,964.01	Miscellaneous Fees	\$2,327.25	\$6,330.65
\$50.76	\$15.57	Interest: Fee Account	\$17.44	\$50.20
\$1,292.61	\$398.77	Interest: Tax Redemption Fund	\$316.08	\$1,733.09
\$35,680.00	\$13,876.00	State Death Surcharge Fund	\$15,468.00	\$36,876.00
\$10.00	\$10.00	State Civil Union Domestic Violence Fund	\$10.00	\$10.00
\$2,455.00	\$820.00	State Marriage Domestic Violence Fund	\$1,025.00	\$2,820.00
47,684.0	\$17,518.80	Vital Records Automation Fund	\$18,304.00	\$46,443.80
\$0.00	\$0.00	Death Surcharge Reimbursement	\$0.00	\$0.00
\$388,087.05	\$122,483.35	TOTAL RECEIPTS	\$133,993.45	\$354,183.53
\$258.00	\$72.00	NSF Checks	\$0.00	\$117.75
\$387,829.05	\$122,411.35	TOTAL	\$133,993.45	\$354,065.78
		DISBURSEMENTS		
		To Kane County Treasurer		
\$302,258.05	\$90,258.55	General Fund	\$99,186.45	268,033.73
\$35,680.00	\$13,876.00	State Death Surcharge Fund	\$15,468.00	\$36,876.00
\$10.00	\$10.00	State Civil Union Domestic Violence Fund	\$10.00	\$10.00
\$2,455.00	\$820.00	State Marriage Domestic Violence Fund	\$1,025.00	\$2,820.00
\$47,684.00	\$17,518.80	Vital Records Automation Fund	\$18,304.00	\$46,443.80
\$388,087.05	\$122,483.35	TOTAL DISBURSEMENTS	\$133,993.45	\$354,183.53

Submitted by:

John A. Cunningham
Kane County Clerk

Received by:

Jarett Sanchez
Public Service Committee

Date: March 21, 2024

**COUNTY CLERK - MONTHLY REPORT
FEBRUARY 2024**

TAX REDEMPTION ACCOUNT	MONTH
Beginning Balance	\$878,854.33
RECEIPTS	
Tax Redemption	\$1,042,575.02
Interest	\$316.08
TOTAL RECEIPTS	\$1,921,745.43
DISBURSEMENTS	
To Tax Buyers	\$945,522.22
To Fee Account	\$316.08
TOTAL DISBURSEMENTS	\$945,838.30
ENDING BALANCE	\$975,907.13

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
JAN	646	657	659	662	577	617	628	572	556	558	503	464	447	477	448
FEB	638	620	595	609	563	581	593	513	551	530	467	456	497	432	425
MARCH	762	731	648	683	628	631	618	581	573	606	534	567	505	542	448
APRIL	778	722	653	643	666	646	614	549	578	523	568	532	482	485	
MAY	763	714	683	714	711	669	640	622	585	629	554	568	502	545	
JUNE	783	738	690	717	633	662	642	632	659	576	538	587	511	522	
JULY	752	772	771	741	743	713	644	618	613	600	604	532	576	543	
AUG	763	774	707	683	700	702	707	630	609	616	545	559	597	525	
SEPT	785	723	707	663	657	671	637	600	599	549	559	569	564	472	
OCT	747	695	717	688	701	659	610	575	593	579	510	540	535	497	
NOV	686	633	633	620	632	607	605	533	584	506	488	483	543	515	
DEC	684	713	621	637	633	633	624	566	564	518	495	491	481	448	
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	1,321

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
JAN	280	264	259	342	258	296	253	279	303	327	310	410	566	369	361
FEB	211	264	238	244	227	248	248	213	255	263	290	314	329	271	300
MARCH	268	261	244	261	259	280	294	295	257	284	294	313	279	314	304
APRIL	239	258	222	269	238	254	238	240	272	264	353	312	295	321	
MAY	273	254	249	253	252	225	253	265	308	261	434	304	330	293	
JUNE	222	207	241	215	245	243	245	250	233	252	328	296	306	269	
JULY	234	227	225	233	247	237	249	238	274	268	299	293	279	310	
AUG	237	274	273	261	231	247	232	262	257	254	268	271	279	300	
SEPT	214	239	260	242	250	286	233	248	231	247	304	323	302	286	
OCT	217	266	281	219	248	251	247	270	283	302	327	307	327	322	
NOV	212	261	242	229	239	253	258	262	271	297	468	363	364	323	
DEC	270	236	278	260	326	276	271	292	264	297	428	399	336	334	
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	965

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
JAN	43	38	58	35	27	28	41	19	30	22	25	20	16	15	13
FEB	44	43	57	42	45	49	48	31	36	29	25	17	26	19	21
MAR	74	45	65	48	38	55	58	59	32	40	32	30	25	15	16
APR	59	58	53	63	71	47	50	55	45	42	18	24	22	20	
MAY	55	70	52	57	69	49	42	43	47	35	11	26	15	20	
JUN	50	60	47	36	42	49	51	54	35	25	10	25	8	10	
JUL	54	49	48	32	49	48	32	35	30	33	30	22	9	10	
AUG	69	43	60	42	38	51	50	27	23	31	24	23	11	13	
SEP	56	47	50	53	42	36	31	34	35	31	25	8	14	18	
OCT	47	31	37	45	50	44	37	29	32	29	26	23	18	5	
NOV	47	40	34	34	35	29	32	36	21	22	22	22	14	14	
DEC	39	43	37	41	38	43	35	36	18	19	16	15	9	9	
TOTAL	637	567	598	528	544	528	507	458	384	358	264	255	187	168	50

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
JAN	125	177	170	158	148	158	178	242	169	163	181	61	168	154	177
FEB	167	202	209	168	164	195	178	248	211	176	186	80	203	162	205
MAR	213	222	205	175	201	211	240	265	209	238	210	111	258	237	211
APR	217	229	210	216	269	264	267	251	250	242	84	225	225	229	
MAY	283	302	333	306	313	317	351	363	332	338	102	368	328	336	
JUN	333	409	324	287	354	347	380	353	324	330	216	376	358	344	
JUL	325	277	315	326	356	375	352	311	329	359	260	356	320	313	
AUG	327	358	347	334	387	351	411	399	392	373	203	378	406	422	
SEP	332	330	292	293	327	383	361	366	297	333	243	436	387	374	
OCT	232	227	237	245	273	254	266	277	293	314	249	272	290	302	
NOV	153	202	184	163	152	174	289	246	175	175	112	164	212	204	
DEC	216	175	195	209	195	208	238	217	205	238	103	171	170	179	
TOTAL	2,923	3,110	3,021	2,880	3,139	3,237	3,511	3,538	3186	3279	2149	2998	3325	3256	593

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
JAN	0	3	3	3	0	1	0	2	1	2	1	0	1	0
FEB	0	5	1	3	0	2	1	2	0	1	0	1	5	2
MAR	0	2	2	4	1	1	1	1	1	0	1	1	0	0
APR	0	4	0	3	0	0	1	2	3	0	0	1	0	
MAY	0	6	5	1	0	3	1	0	2	0	1	0	1	
JUN	48	3	3	0	1	2	0	0	1	0	0	2	0	
JUL	30	5	2	0	0	2	1	2	0	1	1	0	1	
AUG	17	3	6	1	1	1	1	1	0	0	1	1	2	
SEP	11	5	3	0	0	0	2	0	2	0	5	1	0	
OCT	12	2	2	0	2	3	3	2	1	0	0	4	1	
NOV	12	2	3	4	0	1	0	0	1	1	0	1	0	
DEC	8	6	1	1	1	4	5	0	1	0	1	3	2	
TOTAL	138	46	31	20	6	20	16	12	13	5	11	15	13	2

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
JAN	176	209	155	176	155	159	363	257	397	357	466	161	239	652	583
FEB	154	174	124	113	162	149	265	365	308	278	360	98	270	445	497
MAR	222	159	146	146	205	205	350	453	450	414	189	180	410	731	615
APR	192	136	91	151	182	218	380	216	208	313	27	183	367	412	
MAY	135	101	141	173	180	147	246	230	311	363	17	152	312	335	
JUN	153	103	131	198	128	135	241	262	267	272	73	256	327	335	
JUL	181	70	81	106	95	88	155	167	198	277	102	326	318	322	
AUG	80	98	100	123	73	129	167	146	235	206	77	229	402	462	
SEP	62	79	56	76	89	113	141	87	154	212	90	156	287	258	
OCT	114	70	112	119	103	131	182	150	203	245	103	177	351	263	
NOV	82	99	101	127	106	136	231	197	201	213	85	185	324	288	
DEC	127	120	82	92	99	177	218	206	219	281	84	242	322	288	
TOTAL	1,678	1,418	1,320	1,600	1,577	1,787	2,939	2,736	3,151	3,431	1,673	2,345	3,929	4,791	1,695

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

	2023	2024	Record Increase/Decrease	Percent of Increase/Decrease
Birth	1,451	1,321	-130	-8.96%
Death	954	965	11	1.15%
Assumed Name	49	50	1	2.04%
Marriage/Civil Union	559	593	34	6.08%
Passport	1,828	1,695	-133	-7.28%
Total:	4,841	4,624	-217	-4.48%

TAX REDEMPTION/EXTENSION STATS

REDEMPTION/TAX BUYER CALLS													
	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTALS
2008	1325	932	1083	1153	799	670	629	751	727	582	1286	975	10912
2009	940	1206	889	568	766	505	514	504	256	1193	1636	1421	10398
2010	919	940	1180	916	706	533	478	586	614	617	1398	977	9864
2011	1067	974	1194	1006	849	578	570	836	548	858	1575	947	11002
2012	826	717	745	720	589	602	576	529	476	848	1078	744	8450
2013	998	826	605	935	744	510	457	523	560	954	1275	711	9098
2014	678	608	687	756	410	493	465	468	587	731	1032	751	7666
2015	582	516	533	818	556	450	350	388	326	547	931	647	6644
2016	513	515	606	550	561	325	305	353	377	353	1020	566	6044
2017	524	490	596	451	514	350	303	418	409	462	1010	562	6089
2018	537	448	552	485	542	228	276	265	284	376	673	542	5208
2019	687	524	575	522	463	301	299	220	438	504	649	614	5796
2020	570	465	302	283	366	353	278	202	270	490	155	212	3946
2021	245	454	626	369	287	261	206	169	226	469	491	685	4488
2022	505	465	525	285	507	520	183	284	655	396	1217	941	6483
2023	821	518	805	411	346	200	185	248	200	251	758	492	5235
2024	299	680	512										1491
													0
TAX EXTENSION CALLS													
	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTALS
2008	79	45	79	118	109	51	61	28	56	27	44	18	715
2009	17	11	43	49	31	15	17	5	11	25	9	9	242
2010	6	3	23	19	30	6	7	13	12	8	8	15	150
2011	3	8	8	26	6	5	4	15	4	15	16	9	119
2012	5	0	4	11	12	6	7	20	10	1	19	14	109
2013	25	8	18	17	0	0	6	25	3	1	2	36	141
2014	8	9	12	5	9	7	14	1	13	1	2	0	81
2015	9	5	11	7	0	0	0	0	46	5	41	10	134
2016	3	2	3	1	3	3	0	0	0	4	3	7	29
2017	18	7	17	2	3	3	12	12	12	4	10	5	105
2018	13	9	8	10	18	4	4	10	6	8	9	8	107
2019	13	14	24	69	28	22	15	12	16	25	14	9	261
2020	9	7	13	4	3	9	10	11	22	24	13	42	167
2021	15	37	18	9	23	14	5	23	11	25	23	14	217
2022	8	16	33	24	144	520	463	568	513	579	1109	1069	5046
2023	1081	760	952	15	18	98	35	66	65	38	11	17	3156
2024	9	27	42										78
													0
SPANISH CALLS/COUNTER													
	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTALS
2008	14	7	19	10	9	11	10	5	11	22	14	12	144
2009	1	18	14	6	10	17	0	0	19	11	2	5	103
2010	3	8	12	6	10	6	11	3	4	5	5	8	81
2011	5	3	10	7	2	6	3	2	1	4	2	1	46
2012	2	3	2	2	10	2	0	2	3	4	0	2	32
2013	5	6	5	3	3	1	2	5	3	2	8	4	47
2014	3	3	1	1	2	1	2	0	1	0	2	0	16
2015	3	3	5	5	4	4	5	3	4	0	7	5	48
2016	6	7	9	8	14	9	5	19	8	17	16	10	128
2017	14	13	20	9	10	11	9	13	15	13	18	8	153
2018	14	9	24	14	19	8	7	3	0	2		14	114

2019	11	9	8	8	9	3	5	1	6	5	7	5	77
2020	7	5	2	3	0	0	5	9	6	6	7	8	58
2021	2	7	11	1	3	8	16	6	6	6	4	3	73
2022	2	3	4	3	12	12	8	13	21	17	18	6	119
2023	12	12	12	1	3	2	5	5	5	4	6	5	72
2024	8	2	4										14
TRANSFER TO OTHER COUNTY DEPTS													
	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTALS
2008	69	63	66	58	285	87	102	108	97	131	37	22	1125
2009	7	1	58	43	62	26	101	82	78	100	60	12	630
2010	17	26	54	26	105	21	20	19	40	168	27	71	594
2011	57	58	128	81	84	73	51	67	79	79	39	23	819
2012	21	13	38	30	294	68	12	28	27	85	19	40	675
2013	3	16	26	27	138	56	9	26	43	79	10	1	434
2014	13	6	7	29	34	30	4	17	18	30	4	0	192
2015	0	26	9	28	96	17	30	29	60	75	0	20	390
2016	13	13	61	40	93	73	22	97	75	95	44	31	657
2017	25	23	37	60	146	37	26	73	68	52	27	55	629
2018	9	17	17	15	160	29	9	18	16	43	2	6	341
2019	23	24	20	16	115	18	11	20	33	13	14	7	314
2020	10	15	8	13	6	10	17	91	89	76	84	36	455
2021	42	41	18	19	82	32	50	44	58	34	31	11	462
2022	16	27	13	15	145	249	280	381	352	200	159	102	1939
2023	138	53	110	20	58	67	36	81	37	44	17	4	665
2024	9	11	9										29
PLATS													
	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTALS
2008	9	6	4	9	3	9	17	5	5	2	2	0	71
2009	0	4	6	2	1	5	10	0	2	1	1	2	34
2010	1	4	7	1	3	6	2	4	14	3	6	1	52
2011	1	2	2	1	7	1	0	3	2	4	4	3	30
2012	4	3	4	4	5	4	2	6	2	10	3	3	50
2013	3	5	3	7	7	3	0	1	4	3	2	8	46
2014	4	5	3	7	5	5	6	10	5	8	6	8	72
2015	8	25	4	3	9	5	6	3	4	6	6	6	85
2016	2	9	6	5	1	4	4	6	5	2	5	2	51
2017	3	7	10	3	9	6	3	5	2	11	2	7	68
2018	1	2	7	2	7	6	2	3	2	4	0	0	36
2019	6	1	3	1	0	7	1	2	6	4	5	1	37
2020	6	1	0	0	0	2	4	2	2	1	1	4	23
2021	1	8	1	4	3	1	4	4	3	2	1	6	38
2022	2	1	2	1	6	10	3	11	5	2	9	1	53
2023	1	5	2	4	2	2	2	3	5	4	1	2	33
2024	2	2	5										9
PASSPORT/MISC													
	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTALS
2008	23	35	80	55	114	39	85	63	30	313	63	6	906
2009	29	3	1	75	38	20	7	48	27	10	6	10	274
2010	11	6	6	38	7	3	5	15	12	0	0	46	149
2011	33	19	31	10	38	20	28	16	89	9	27	41	361
2012	22	21	15	20	37	39	25	9	12	44	29	16	289
2013	6	22	18	37	27	25	3	23	2	3	3	21	190
2014	12	3	14	1	31	4	2	9	25	0	11	0	112
2015	15	10	38	21	0	13	0	3	3	4	3	6	116
2016	1	9	32	65	38	41	17	36	40	34	29	10	352
2017	23	21	18	20	26	24	25	31	20	18	17	15	258
2018	18	25	35	19	21	13	8	10	6	15	26	8	204
2019	45	27	24	17	25	24	21	27	24	31	21	39	325
2020	75	42	13	12	15	17	26	28	44	51	37	44	404
2021	74	56	113	70	109	113	86	97	48	43	51	47	907

2022	66	69	147	126	216	68	47	258	311	172	142	110	1732
2023	239	145	192	92	75	113	98	100	70	119	53	66	1362
2024	123	136	131										390
TAX DISTRICT BUDGETS FILED TO DATE													
	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTALS
2008	0	0	0	0	0	0	0	129	0	0	4	8	141
2009	0	0	12	19	11	22	17	12	17	20	1	13	144
2010	1	2	6	13	19	23	15	8	19	14	2	5	127
2011	3	2	6	21	9	21	11	14	12	11	1	8	119
2012	0	0	9	13	13	23	14	9	11	8	3	13	116
2013	1	1	6	13	18	19	22	23	9	9	4	13	138
2014	0	1	5	16	14	16	7	15	21	5	3	11	114
2015	2	2	6	16	16	19	12	8	25	10	8	10	134
2016	1	5	1	16	20	15	5	17	20	8	3	14	125
2017	1	1	3	12	16	16	10	9	21	9	6	12	116
2018	1	0	4	15	10	13	7	5	69	12	4	3	143
2019	10	8	9	18	14	20	13	6	26	11	2	8	145
2020	21	3	2	6	13	24	13	5	24	11	5	8	135
2021	20	3	5	14	20	13	11	14	18	15	6	12	151
2022	17	8	3	20	20	17	10	11	19	10	2	4	141
2023	2	4	4	33	24	8	15	5	19	11	3	14	142
2024	22	5	6										33
TAX DISTRICT LEVIES FILED TO DATE													
	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTALS
2008	0	0	0	0	0	0	0	9	0	0	27	164	200
2009	0	0	0	0	0	0	0	0	3	7	124	164	298
2010	0	0	0	0	0	0	0	0	0	8	17	98	123
2011	0	0	0	0	0	0	0	1	1	3	24	156	185
2012	0	0	0	0	0	0	0	1	1	2	18	117	139
2013	0	0	0	0	0	0	0	0	0	4	21	123	148
2014	0	0	0	0	0	0	0	1	1	1	29	75	107
2015	0	0	0	0	0	0	0	1	0	3	36	10	50
2016	0	0	0	0	0	0	0	1	1	5	28	110	145
2017	0	0	0	0	0	0	0	0	0	5	42	108	155
2018	0	0	0	0	0	0	0	0	1	5	46	107	159
2019	0	0	0	0	0	0	0	1	1	3	39	105	149
2020	0	0	0	0	0	0	1	0	0	2	39	118	160
2021	0	0	0	0	0	0	0	0	2	2	39	117	160
2022	0	3	0	0	0	0	0	0	5	0	10	116	134
2023	0	0	0	0	0	0	0	0	2	5	33	112	152
2024	0	0	0										0
TAX REDEMPTIONS													
COUNTER	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTALS
2008	66	52	58	35	30	45	14	23	14	16	42	38	433
2009	25	37	35	85	4	25	25	40	20	25	99	78	498
2010	34	24	50	26	20	20	16	12	14	23	79	30	348
2011	14	24	46	52	9	21	14	17	26	23	58	50	354
2012	20	45	23	84	24	43	11	11	23	40	66	40	430
2013	19	34	64	69	54	21	18	13	2	59	77	23	453
2014	81	32	20	47	35	15	18	18	13	31	73	39	422
2015	31	60	46	73	25	29	21	30	11	44	149	95	614
2016	51	40	98	116	28	34	22	33	58	38	125	80	723
2017	37	49	39	43	41	16	22	45	24	23	82	55	476
2018	37	48	75	63	39	23	28	11	21	24	123	107	599
2019	110	69	83	70	51	24	23	14	37	51	146	129	807
2020	72	60	39	32	32	16	24	43	48	50	11	15	442
2021	14	64	139	86	89	75	38	31	27	51	217	158	989
2022	109	124	127	92	146	30	30	43	25	33	273	142	1174
2023	148	94	149	106	66	46	33	46	28	25	331	197	1269
2024	98	140	127										365

MAILED IN	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTALS
2008	350	476	306	365	125	110	111	101	111	102	396	553	3106
2009	305	475	358	325	143	173	70	80	190	142	480	605	3346
2010	408	247	415	630	178	165	183	110	121	121	454	373	3405
2011	422	282	423	397	154	119	92	271	73	134	455	763	3585
2012	249	210	268	259	110	122	88	83	81	103	308	229	2110
2013	431	209	306	274	9	77	229	40	146	103	390	325	2539
2014	252	165	219	259	138	79	77	66	87	294	425	344	2405
2015	144	162	180	209	118	81	182	75	61	39	176	173	1600
2016	98	152	71	88	56	30	23	33	9	26	256	180	1022
2017	165	101	155	99	87	42	32	44	41	51	314	182	1313
2018	109	93	126	137	124	48	41	21	29	35	110	110	983
2019	144	101	136	138	65	56	28	42	29	19	165	107	1030
2020	103	128	119	90	80	76	69	38	26	22	9	10	770
2021	17	41	92	57	20	16	17	15	9	13	68	63	428
2022	72	69	68	34	35	5	20	12	38	14	57	93	517
2023	64	35	52	45	49	49	16	20	21	14	51	56	472
2024	35	43	43										121
TOTAL	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTALS
2008	416	528	364	400	155	155	125	124	125	118	438	591	3539
2009	330	512	393	425	147	198	95	120	210	167	579	683	3844
2010	442	271	465	656	198	185	199	122	135	144	512	403	3753
2011	436	306	469	449	163	140	106	282	99	157	513	813	3939
2012	268	255	291	343	134	165	99	94	104	162	374	269	2558
2013	450	243	370	343	63	98	247	53	148	162	467	348	2992
2014	333	197	239	306	173	94	95	84	100	325	498	383	2827
2015	175	222	226	282	143	160	203	105	72	83	325	268	2264
2016	149	192	169	204	84	64	45	66	67	64	381	260	1745
2017	202	150	194	142	128	58	54	89	65	74	396	220	1772
2018	146	141	201	200	163	71	69	32	50	59	233	217	1582
2019	254	170	219	208	116	80	51	56	66	70	311	236	1837
2020	175	188	158	122	112	92	93	81	74	72	20	25	1212
2021	31	105	231	143	109	91	55	46	36	64	285	221	1417
2022	181	193	195	126	181	54	50	55	63	47	330	235	1710
2023	209	129	201	151	115	97	49	66	49	39	382	253	1740

2. **CHARITABLE:** An organization or institution organized and operated to benefit an indefinite number of the public. The service rendered to those eligible for benefits must also confer some benefit on the public.
3. **EDUCATIONAL:** An organization or institution organized and operated to provide systematic instruction in useful branches of learning by methods common to schools and institutions of learning which compare favorably in their scope and intensity with the course of study presented in tax supported schools.
4. **FIRE PROTECTION AGENCY:** An agency of this State or a unit of local government in this State that is vested by law or ordinance with the duty to protect life and property from fire and explosion.
5. **FRATERNAL:** An organization of persons having a common interest, the primary interest of which is to both promote the welfare of its members and to provide assistance to the general public in such a way as to lessen the burdens of government by caring for those that otherwise would be cared for by the government.
6. **KEY LOCATION:** The location where the winning chances in the raffle are determined or where a poker run concludes and the prizes are awarded.
7. **LABOR:** An organization composed of workers organized with the objective of betterment of the conditions of those engaged in such pursuit and the development of a higher degree of efficiency in their respective occupations.
8. **LAW ENFORCEMENT AGENCY:** An agency of this State or a unit of local government in this State that is vested by law or ordinance with the duty to maintain public order and to enforce criminal laws or ordinances.
9. **NET PROCEEDS:** The gross receipts from the conduct of raffles, less reasonable sums expended for prizes, local license fees, and other operating expenses incurred as a result of operating a raffle.
10. **NONPROFIT:** An organization or institution organized and conducted on a not for profit basis with no personal profit inuring to anyone as a result of the operation.
11. **POKER RUN:** A prize-awarding event organized by an organization licensed under this Ordinance in which participants travel to multiple predetermined locations, including a Key Location, to play a randomized game based on an element of chance. "Poker run" includes dice runs, marble runs, or other events where the objective is to build the best hand or highest score by obtaining an item or playing a randomized game at each location.
12. **RAFFLE:** A form of lottery, as defined in subsection (b) of Section 28-2 of the Criminal Code of 2012, conducted by an organization licensed under Illinois law in which the player pays or agrees to pay something of value for a chance, represented

and differentiated by a number or by way of a combination of numbers or by some other medium, one or more of which chances is to be designated the winning chance and the winning chance is to be determined through a drawing or by some other method based on an element of chance by an act or set of acts on the part of the persons conducting or connected with the lottery except the winning chance shall not be determined by the outcome of a publicly exhibited sporting contest.

13. RELIGIOUS: Any church, congregation, society, or organization founded for the purpose of religious worship.

14. VETERANS: An organization or association composed of members of which substantially all are individuals who are veterans or spouses, widows, or widowers of veterans, the primary purpose of which is to promote the welfare of its members and to provide assistance to the general public in such a way as to confer a public benefit.

Section D. Permissible Applicants

Raffle and poker run licenses shall be issued only to bona fide religious, charitable, labor, business, fraternal, educational, veterans and other bona fide not-for-profit organizations that operate without profit to their members and which have been in existence continuously for a period of five (5) years immediately before making application for a license and which have had during that entire five (5) year period been engaged in carrying out their objectives or to a non-profit fundraising organization that the licensing authority determines is organized for the sole purpose of providing financial assistance to an identified individual or group of individuals suffering extreme financial hardship as the result of an illness, disability, accident or disaster. Law enforcement agencies and statewide associations that represent law enforcement officials are permissible applicants.

Fire protection agencies and associations that represent fire protection officials are also permissible applicants.

Section E. Application Requirements

No person, firm or corporation shall conduct raffles or poker runs without having first obtained a license as herein specified. The license and application for a license must specify the following:

1. The name and address of the applicant and the type of organization of the applicant.
2. The Key Location(s), as defined in Section C5 above, for the raffle or poker run.
3. The time period during which raffle chances will be sold or issued. The time period during which a poker run will be conducted and the name and address of each poker run's predetermined locations.
4. The place and date of chartering or incorporation of the applicant, if applicable

5. The time or times of determination of winning chances.
6. A list of prizes and the retail value of each prize to be awarded in a single raffle.
7. The price to be charged for each raffle chance issued or sold.
8. The license application must contain a sworn statement attesting to the not-for-profit character of the prospective licensee organization, signed by the presiding officer and the secretary of that organization.

Section F. Ineligible Applicants

The following are ineligible for any license under this Ordinance:

1. Any person whose felony conviction will impair the person's ability to engage in the license position;
2. Any person who is or has been a professional gambler or professional gambling promoter;
3. Any person who is not of good moral character;
4. Any organization in which a person defined in Section F 1, F2, or F3, above has a proprietary, equitable or credit interest, or in which such person is active or employed.
5. Any organization in which a person defined in Section F 1, F2, or F3, above is an officer, director, or employee, whether compensated or not; and
6. Any organization in which a person defined in Section F 1, F2, or F3, above is to participate in the management or operation of a raffle or poker run as defined in this Ordinance.
7. If the Licensing Agent refuses to issue a license to the applicant, the applicant will be notified of the denial in writing. The notice will include the following: (a) a statement about the decision to refuse to issue a license; (b) a list of the convictions of the licensing authority will impair the applicant's ability to engage in the position for which a license is sought; (c) a list of convictions forming the sole or partial basis for the refusal to issue a license; (d) and a summary of the appeal process or the earliest the applicant might reapply for a license, whichever is applicable. Review of any such denial will consider the factors enumerated in 230 ILCS 5/3.1(b).

Section G. Conduct of Raffles and Poker Runs

1. The entire net proceeds of any raffle or poker run must be exclusively devoted to the lawful purposes of the organization permitted to conduct that game.
2. No person except a bona fide director, officer, employee, or member of the sponsoring organization may manage or participate in the management or operation of

the raffle or poker run. No person may receive any remuneration or profit for managing or participating in the management or operation of the raffle or poker run. However, sponsoring organizations may contract with third parties who, acting at the direction of and under the supervision of the sponsoring organization, provide bona fide services to the sponsoring organization in connection with the operation of a raffle and may pay reasonable compensation for such services. Such services include the following: (a) advertising, marketing and promotion, (b) legal, (c) procurement of goods, prizes, wares and merchandise for the purpose of operating the raffle, (d) rent, if the premises upon which the raffle will be held is rented, (e) accounting, auditing and bookkeeping, (f) website hosting (g) mailing and delivery, (h) banking and payment processing, and (i) other services relating to the operation of the raffle.

3. A licensee may rent the premises on which to determine the winning chance or chances in a raffle provided that the rent is not determined by a percentage of the receipts or profits from the raffle.

4. Raffle chances may be sold throughout the state, including beyond the borders of Kane County but winning chances may be determined only at those locations specified on the license for a raffle.

5. A person under the age of 18 years may participate in the conducting of raffles or chances or poker runs only with the permission of a parent or guardian. A person under the age of 18 years may be within the area where winning chances at a raffle or winning hands or scores in a poker run are being determined only when accompanied by his or her parent or guardian.

Section H. Raffle Manager; Bond

All management, operation, and conduct of raffle shall be under the supervision of a single raffle manager designated by the organization. The manager shall give a fidelity bond in an amount in an amount equal to the sum of the aggregate retail value of the prizes as set out in the application in favor of the organization conditioned upon his or her honesty in the performance of his or her duties. Terms of the bond shall provide that notice shall be given in writing to the Licensing Agent not less than 30 days prior to its cancellation. If the retail value of the prizes exceeds fifteen thousand dollars (\$15,000.00), such bond shall be a corporate surety. The Kane County Board may waive this bond requirement by including a waiver provision provided that a license containing such waiver provision shall be granted only by the affirmative vote of the requisite number of members of the licensed organization or if the licensed organization does not have members, of members of the governing board of the organization, to constitute an affirmative action of the licensed organization. Nothing in this section shall be deemed to apply to poker runs.

Section I. Records

1. Each organization licensed to conduct raffles and chances or poker run events shall keep records of its gross receipts, expenses, and net proceeds for each single gathering or occasion at which winning chances in a raffle or winning hands or scores

in a poker run are determined. All deductions from gross receipts for each single gathering or occasion shall be documented with receipts or other records indicating the amount, a description of any purchased items or service or other reason for the deduction, and the recipient. The distribution of net proceeds shall be itemized as to the payee, purpose, amount, and date of payment.

2. Gross receipts from the operation of raffles or poker runs shall be segregated from other revenues of the organization, including bingo gross receipts if bingo games are also conducted by the same nonprofit organization pursuant to a license therefore issued by the Illinois Department of Revenue, and placed in a separate account. Each organization shall have separate records of its raffles and poker runs. The personal accounts for gross receipts, expenses, and net proceeds from the operation of raffles and poker runs shall not be the same person who accounts for other revenues of the organization.

3. Each organization licensed to conduct raffles or poker runs shall report promptly after the conclusion of each raffle or poker run to its membership or, if the organization does not have members, to its governing board. Each organization licensed to conduct raffles or poker runs shall report promptly to Licensing Agent its gross receipts, expenses, and net proceeds from the raffle or poker run, and the distribution of net proceeds itemized as required herein.

4. Records required by this ordinance shall be preserved for 3 years. An organization shall make available the records relating to the operation of raffles or poker runs for public inspection at reasonable times and places.

Section J. Raffle and Poker Run License Fees

Aggregate prize value less than \$500.00, no fee and considered automatically licensed without the necessity of an application; aggregate prize value \$500.00 to \$5,000.00, fee of \$14.00; aggregate prize value \$5,001.00 to \$500,000.00 or more, fee of \$25.00.

Section K. Violations; Penalties

Violation of this Ordinance or any section or subsection hereof shall be chargeable as an ordinance violation with a fine not to exceed \$1,000.00 per violation of each section or subsection or in such amount as prescribed in 55 ILCS 5/5-1113, as from time to time amended.

Passed by the Kane County Board on May 14, 2024.

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

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



RESOLUTION / ORDINANCE EXECUTIVE SUMMARY ADDENDUM

Title

Repealing Section 14-2 of the Kane County Code (Licenses for Raffles) and Replacing it with a New Section 14-2 to be Entitled Licenses for Raffles and Poker Runs

Committee Flow:

Public Service Committee, Executive Committee, County Board

Contact:

John Cunningham, 630.232.5950

Budget Information:

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

Summary:

This ordinance repeals the old Section 14-2 of the Kane County Code as it relates to Licenses and Raffles and replaces it with a new Section 14-2 to be entitled "Licenses for Raffles and Poker Runs." Specifically, since an amendment to the authorizing Illinois statute, it adds the new definition term "Fire Protection Agency" and adds new text referencing same under subheading "Permissible Applicants."