



# General Fund General Revenue FY18 Budget Detail

Budget Year 2018

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Amended Budget	Amount Change FY17-FY18	2018 Submitted Budget	% Change FY17-FY18
Fund 001 - General Fund									
REVENUE									
Department 000 - General Government									
Sub-Department 000 - Revenues									
001.000.000.30000	Property Taxes	31,262,153.36	32,877,430.97	32,855,915.67	32,911,263.55	33,359,875.00	442,608.00	33,802,483.00	1
Comments									
Level	Comment								
Submitted Budget	2017 base property tax plus additional \$450,000 for new construction.								
Budget Transactions									
Level	Transaction					Number of Units	Cost Per Unit	Total Amount	
Submitted Budget	2017 Property Tax Levy					1.00	33,359,875.00	33,359,875.00	
Submitted Budget	2018 Property Tax Levy on New Construction					1.00	450,000.00	450,000.00	
Submitted Budget	Shift of General Fund Property Tax Levy to FICA Fund					1.00	(254,788.00)	(254,788.00)	
Submitted Budget	Shift of General Fund Property Tax to Insurance Liability Fund					1.00	(100,000.00)	(100,000.00)	
Submitted Budget	Shift of IMRF Property Tax Levy to General Fund					1.00	347,396.00	347,396.00	
							Submitted Budget Totals	\$33,802,483.00	
001.000.000.30010	Back Taxes- Interest and Penalty	2,221,244.47	.00	.00	.00	.00	.00	.00	
001.000.000.30100	Sales Tax	14,273,837.23	14,766,360.56	15,425,897.01	15,618,756.41	15,295,921.00	820,079.00	16,116,000.00	5
Comments									
Level	Comment								
Submitted Budget	2% increase plus additional \$514,000 to be closer to actual collection.								
Budget Transactions									
Level	Transaction					Number of Units	Cost Per Unit	Total Amount	
Submitted Budget	Sales Tax Revenue					1.00	16,116,000.00	16,116,000.00	
							Submitted Budget Totals	\$16,116,000.00	
001.000.000.30105	Sales Tax- RTA	.00	.00	.00	.00	521,000.00	.00	521,000.00	
Comments									
Level	Comment								
Submitted Budget	Based on KDOT budget: 2% increase less 2% administrative fee								
Budget Transactions									
Level	Transaction					Number of Units	Cost Per Unit	Total Amount	
Submitted Budget	Sales Tax RTA					1.00	521,000.00	521,000.00	
							Submitted Budget Totals	\$521,000.00	



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Fund <b>001 - General Fund</b>									
REVENUE									
Department <b>000 - General Government</b>									
Sub-Department <b>000 - Revenues</b>									
001.000.000.30110	Income Tax	6,427,470.83	5,764,926.71	6,406,749.95	5,861,278.98	6,144,875.00	(644,875.00)	5,500,000.00	(10)
Comments									
<i>Level</i> <i>Comment</i>									
Submitted Budget              Reduced by \$245,000 to align with Illinois Municipal League forecast. Reduced additional \$400,000 to reflect 10% reduction for State Fiscal Year 2018.									
Budget Transactions									
<i>Level</i> <i>Transaction</i> <i>Number of Units</i> <i>Cost Per Unit</i> <i>Total Amount</i>									
Submitted Budget              State Income Tax                      1.00              5,500,000.00              5,500,000.00									
Submitted Budget Totals                      \$5,500,000.00									
001.000.000.30120	Local Use Tax	1,014,005.72	1,139,758.16	1,316,803.38	1,429,722.47	1,162,800.00	337,200.00	1,500,000.00	29
Comments									
<i>Level</i> <i>Comment</i>									
Submitted Budget              2% increase plus additional \$314,000 to align with Illinois Municipal League forecast.									
Budget Transactions									
<i>Level</i> <i>Transaction</i> <i>Number of Units</i> <i>Cost Per Unit</i> <i>Total Amount</i>									
Submitted Budget              Local Use Tax                      1.00              1,500,000.00              1,500,000.00									
Submitted Budget Totals                      \$1,500,000.00									
001.000.000.30160	Personal Property ReplaceTax	1,562,787.74	1,608,861.13	1,715,594.40	1,322,834.48	1,424,000.00	26,000.00	1,450,000.00	2
Comments									
<i>Level</i> <i>Comment</i>									
Submitted Budget              Reduce by \$24,000 to align with Illinois Municipal League forecast.									
Budget Transactions									
<i>Level</i> <i>Transaction</i> <i>Number of Units</i> <i>Cost Per Unit</i> <i>Total Amount</i>									
Submitted Budget              Personal Property Replacement Tax                      1.00              1,450,000.00              1,450,000.00									
Submitted Budget Totals                      \$1,450,000.00									
001.000.000.30170	TIF Distribution Tax	37,498.95	22,126.64	11,075.82	22,061.94	.00	10,000.00	10,000.00	
Comments									
<i>Level</i> <i>Comment</i>									
Submitted Budget              Based on 5-year trend.									



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Fund <b>001 - General Fund</b>									
REVENUE									
Department <b>000 - General Government</b>									
Sub-Department <b>000 - Revenues</b>									
Budget Transactions									
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Submitted Budget	TIF Distribution Tax					1.00	10,000.00	10,000.00	
						Submitted Budget Totals		\$10,000.00	
001.000.000.30180	Video Gaming Tax	60,113.59	.00	.00	.00	.00	.00	.00	
001.000.000.34000	Off Track Wagering Fees	123,129.77	116,193.71	104,754.68	59,913.87	93,000.00	(93,000.00)	.00	(100)
Comments									
<i>Level</i>	<i>Comment</i>								
Submitted Budget	The County's only source of Off Track Wagering revenue was the Off-Track-Betting (OTB) facility at the Turf Room in North Aurora. It closed in 2016.								
001.000.000.34780	COBRA Administration Fees	4,397.85	1,125.15	.00	.00	.00	.00	.00	
001.000.000.34890	Indemnity Fees	62,220.00	63,010.77	52,220.00	43,850.00	46,000.00	(4,000.00)	42,000.00	(9)
Comments									
<i>Level</i>	<i>Comment</i>								
Submitted Budget	Based on 5-year trend.								
Budget Transactions									
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Submitted Budget	Indemnity Fees					1.00	42,000.00	42,000.00	
						Submitted Budget Totals		\$42,000.00	
001.000.000.35190	FOIA Fee	35.00	.00	.00	.00	.00	.00	.00	
001.000.000.37000	Forest Preserve Reimbursement	80,256.33	81,698.93	61,465.08	54,888.72	77,729.00	(13,565.00)	64,164.00	(17)
Comments									
<i>Level</i>	<i>Comment</i>								
Submitted Budget	\$50,000 per year administrative fee from County, postage based on 2016 actual and New World software licensing fee based on 2017 actual.								
Budget Transactions									
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Submitted Budget	Forest Preserve Administration Fee					1.00	50,000.00	50,000.00	
Submitted Budget	Forest Preserve New World License Fee					1.00	9,164.00	9,164.00	
Submitted Budget	Forest Preserve Postage Reimbursement					1.00	5,000.00	5,000.00	
						Submitted Budget Totals		\$64,164.00	
001.000.000.37005	KCDEE Reimbursements	2,057.50	1,754.02	1,787.59	463.39	.00	.00	.00	
001.000.000.37900	Miscellaneous Reimbursement	3,901.87	13,194.02	10,632.88	6,485.87	.00	.00	.00	



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REVENUE									
Department <b>000 - General Government</b>									
Sub-Department <b>000 - Revenues</b>									
001.000.000.38000	Investment Income	55,347.74	242,336.13	189,423.52	276,215.61	350,910.00	63,350.00	414,260.00	18
Comments									
<i>Level</i> <i>Comment</i>									
Submitted Budget Average ROI of 0.80% X forecasted average General Fund cash balance of \$51,782,500.									
Budget Transactions									
<i>Level</i> <i>Transaction</i> <i>Number of Units</i> <i>Cost Per Unit</i> <i>Total Amount</i>									
Submitted Budget Investment Income .01 51,782,500.00 414,260.00									
Submitted Budget Totals \$414,260.00									
001.000.000.38500	Rental Income	48,867.09	32,983.01	50,070.83	35,526.92	47,527.00	.00	47,527.00	
Comments									
<i>Level</i> <i>Comment</i>									
Submitted Budget Based on contracts with AOIC and Worker's Compensation Board and lessee of property across from Judicial Center.									
Budget Transactions									
<i>Level</i> <i>Transaction</i> <i>Number of Units</i> <i>Cost Per Unit</i> <i>Total Amount</i>									
Submitted Budget 3rd Street Courthouse Space - Arbitration (AOIC) 12.00 2,543.91 30,526.92									
Submitted Budget 3rd Street Courthouse Space - Worke's Comp 12.00 1,000.00 12,000.00									
Submitted Budget Property Across from Judicial Center 1.00 5,000.00 5,000.00									
Submitted Budget Totals \$47,526.92									
001.000.000.38530	Auction Sales	7,292.01	10,380.83	4,038.58	3,242.82	10,000.00	(5,000.00)	5,000.00	(50)
Comments									
<i>Level</i> <i>Comment</i>									
Submitted Budget Revenue from auction of vehicles replaced.									
Budget Transactions									
<i>Level</i> <i>Transaction</i> <i>Number of Units</i> <i>Cost Per Unit</i> <i>Total Amount</i>									
Submitted Budget Auction Sales (County Vehicles) 1.00 5,000.00 5,000.00									
Submitted Budget Totals \$5,000.00									
001.000.000.38570	Refunds	.00	281.91	.00	352.70	.00	.00	.00	
001.000.000.38580	Cell Tower Lease	19,635.14	19,398.24	20,521.02	19,226.64	18,123.00	5,200.00	23,323.00	29
Comments									
<i>Level</i> <i>Comment</i>									
Submitted Budget Based on contract with Crown Castle. The revenue consists of a base amount plus 25% of sublease revenue.									



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Fund 001 - General Fund									
<b>REVENUE</b>									
Department 000 - General Government									
Sub-Department 000 - Revenues									
Budget Transactions									
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Submitted Budget	Sheriff Cell Tower Lease to Crown Castle - Base					6.00	1,578.53	9,471.18	
Submitted Budget	Sheriff Cell Tower Lease to Crown Castle - Base					6.00	1,532.56	9,195.36	
Submitted Budget	Sheriff Cell Tower Lease to Crown Castle - Sublet Portion					12.00	387.98	4,655.76	
	Submitted Budget Totals							\$23,322.30	
001.000.000.38900	Miscellaneous Other	(682.50)	5,426.34	30,837.87	40,571.01	.00	.00	.00	
001.000.000.39000	Transfer From Other Funds	1,732,234.43	1,404,726.00	1,743,498.00	1,643,475.00	1,623,815.00	(1,312,415.00)	311,400.00	(81)
Comments									
<i>Level</i>	<i>Comment</i>								
Submitted Budget	The \$297,000 transfer for the election is the amount that was set aside in 2017 for the 2018 biennial additional election.								
Budget Transactions									
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Submitted Budget	Transfer from 112 - Special Revenue - Election					1.00	297,000.00	297,000.00	
Submitted Budget	Transfer from 195 - Childrens Waiting Room for Rent					12.00	1,000.00	12,000.00	
Submitted Budget	Transfer from 520 - Mill Creek for Vehicle Usage					1.00	2,400.00	2,400.00	
	Submitted Budget Totals							\$311,400.00	
Sub-Department 000 - Revenues Totals		\$58,997,804.12	\$58,171,973.23	\$60,001,286.28	\$59,350,130.38	\$60,175,575.00	(\$368,418.00)	\$59,807,157.00	(1%)
Department 000 - General Government Totals		\$58,997,804.12	\$58,171,973.23	\$60,001,286.28	\$59,350,130.38	\$60,175,575.00	(\$368,418.00)	\$59,807,157.00	(1%)
	<b>REVENUE TOTALS</b>	\$58,997,804.12	\$58,171,973.23	\$60,001,286.28	\$59,350,130.38	\$60,175,575.00	(\$368,418.00)	\$59,807,157.00	(1%)
Fund 001 - General Fund Totals		\$58,997,804.12	\$58,171,973.23	\$60,001,286.28	\$59,350,130.38	\$60,175,575.00	(\$368,418.00)	\$59,807,157.00	(1%)
	<b>REVENUE TOTALS</b>	\$58,997,804.12	\$58,171,973.23	\$60,001,286.28	\$59,350,130.38	\$60,175,575.00	(\$368,418.00)	\$59,807,157.00	(1%)
Fund 001 - General Fund Totals		\$58,997,804.12	\$58,171,973.23	\$60,001,286.28	\$59,350,130.38	\$60,175,575.00	(\$368,418.00)	\$59,807,157.00	(1%)
	Net Grand Totals								
	<b>REVENUE GRAND TOTALS</b>	\$58,997,804.12	\$58,171,973.23	\$60,001,286.28	\$59,350,130.38	\$60,175,575.00	(\$368,418.00)	\$59,807,157.00	(1%)
	<b>EXPENSE GRAND TOTALS</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Net Grand Totals	\$58,997,804.12	\$58,171,973.23	\$60,001,286.28	\$59,350,130.38	\$60,175,575.00	(\$368,418.00)	\$59,807,157.00	(1%)