

Miscellaneous Budgets

Fiscal Year 2020

Committee of the Whole

August 27, 2019

Kane County					
Proposed General Fund Countywide Internal Service Budget (001.800.800)					
Fiscal Year 2020					
				Change	%
Line Item	Component	2019	2020	from	Change
		Amended	Proposed	2019 to	from
		Budget	Budget	2020	2020
Expenditures					
Self-Mailer	Self-Mailer	8,000	8,000	-	0%
Postage	Postage	530,000	530,000	-	0%
Total Countywide Internal Expenditures		538,000	538,000	-	0%

Kane County					
Proposed General Fund Countywide Operational Support Budget (001.800.808)					
Fiscal Year 2020					
Line Item	Component	2019 Amended Budget	2020 Proposed Budget	Change from 2019 to 2020	% Change from 2019 to 2020
Expenditures					
Retiree Healthcare Contrib	10% contribution by employer for eligible retirees	40,000	40,000	-	0.0%
Healthcare Admin	Flexible Benefit Administration Fee	15,000	-	(15,000)	-100.0%
Healthcare Admin	Health/Dental/Visio/Life Insurance Broker Fee	96,000	-	(96,000)	-100.0%
Transfer to Other Funds	Transfer to 112 Special Reserve - Biennial Election	297,000	-	(297,000)	-100.0%
Transfer to Other Funds	Transfer to 110 & 111 FICA & IMRF - new positions	6,881	-	(6,881)	-100.0%
Transfer to Other Funds	Transfer to 110 & 111 FICA & IMRF - Court	99,628	-	(99,628)	-100.0%
Transfer to Other Funds	Transfer to 260 Court Security - Subsidy	275,684	-	(275,684)	-100.0%
Transfer to Other Funds	Transfer to 269 Kane Comm - Court Services	157,932	165,829	7,897	5.0%
Transfer to Other Funds	Transfer to 269 Kane Comm - Emergency Mngmnt	1,774	1,863	89	5.0%
Transfer to Other Funds	Transfer to 269 Kane Comm - Sheriff	598,214	628,125	29,911	5.0%
Transfer to Other Funds	Transfer to 623 JJC/AJC Refunding Debt Service (Pledged Income Tax Revenue)	2,785,950	2,877,100	91,150	3.3%
Transfer to Other Funds	Transfer to 500 Capital	1,000,000	1,000,000	-	0.0%
Transfer to 500 Capital - Contingent upon State					
Transfer to Other Funds	Tax Revenue Meeting Budget	500,000	500,000	-	0.0%
Total Countywide Operational Support Expenditures		5,874,063	5,212,917	(661,146)	-11.3%

Kane County					
Proposed Insurance Liability: Liability Insurance Detail (Fund 010.120.130)					
Fiscal Year 2020					
Line Item	Component	2019 Amended Budget	2020 Proposed Budget	Change from 2019 to 2020	% Change from 2019 to 2020
Project Administration	CCMSI TPA Liability Claims Administration	102,000	70,610	(31,390)	-30.8%
Project Administration	Liability Insurance Broker - Wine Sergi	36,000	36,000	-	0.0%
Contractual/Consulting	Laner Muchin Dombrow Becker Levin & Tominberg	175,000	175,000	-	0.0%
Liability Insurance	HepB Vaccines for Employees	1,000	1,000	-	0.0%
Liability Insurance	Notary Bonds	1,250	1,250	-	0.0%
Liability Insurance	Public Official Bonds	1,850	1,850	-	0.0%
Liability Insurance	Liability Insurance Premiums (2019 Actual)	577,472	650,923	73,451	12.7%
Liability Insurance	Average Liability Insurance Claims Expense	525,000	570,000	45,000	8.6%
Liability Insurance	Less Allocation to Special Revenue Funds	(367,466)	(374,748)	(7,282)	2.0%
Liability Insurance	Misc FY18 Budget Adjustments	685		(685)	-100.0%
Total Liability Insurance Components		1,052,791	1,131,885	79,094	7.5%

Kane County					
Proposed Insurance Liability: Worker's Comp Detail (Fund 010.120.130)					
Fiscal Year 2020					
					%
		2019	2020	Change	from
		Amended	Proposed	from 2019	2019 to
Line Item	Component	Budget	Budget	to 2020	2020
Worker's Comp	Worker's Comp Insurance Premiums (2019 Actual)	255,228	249,025	(6,203)	-2.4%
Worker's Comp	Average Worker's Comp Claims Expense	1,490,000	1,580,000	90,000	6.0%
Worker's Comp	Less Allocation to Special Revenue Funds	(484,571)	(451,124)	33,447	-6.9%
Worker's Comp	Misc FY18 Budget Adjustments	916		(916)	-100.0%
Total Liability Insurance Components		1,261,573	1,377,901	116,328	9.2%

Kane County

Proposed Insurance Liability: Unemployment Detail (Fund 010.120.130)

Fiscal Year 2020

Line Item	Component	2019 Amended Budget	2020 Proposed Budget	Change from 2019 to 2020	% Change from 2019 to 2020
Unemployment	Average Unemployment Expense	80,000	47,000	(33,000)	-41.3%
Unemployment	Less Allocation to Special Revenue Funds	(21,349)	(11,168)	10,181	-47.7%
Unemployment	Misc FY18 Budget Adjustments	40		(40)	-100.0%
Total Liability Insurance Components		58,691	35,832	(22,859)	-38.9%

Kane County		
Proposed County Automation Fund Budget (Fund 100)		
Fiscal Year 2020		
		County Automation Fund
Line Item	Comments	Fund
Revenue		
Recording Fees	Fee for data transfer: \$67.75 per transfer @ average of 100 transfers per year	6,775
Investment Income	Average Balance of \$39,000 @ 2.2%	858
Cash on Hand	Planned use of accumulated fund balance	7,367
Total Revenue		15,000
Expenditures		
Computer Maintenance	Novatime (Timesheet Software) Maintenance	15,000
Total Expenditures		15,000

Kane County		
Proposed IMRF Fund Budget (Fund 110)		
Fiscal Year 2020		
Line Item	Comments	IMRF Fund
Revenue		
Property Tax Revenue	Maintain flat aggregate property tax levy	5,519,548
Property Tax Revenue	Allocation of Property Tax Revenue from General Fund	1,969,688
Property Tax Revenue	Property Tax Uncollected (0.4%)	(29,957)
Investment Income	Average balance of \$6,040,000 @ 2.2%	132,880
Cash on Hand	Planned draw down of excess fund balance	135,000
Total Revenue		7,727,159
Expenditures		
IMRF Contribution	\$36,110,809 Gen Fund Payroll X 8.04%	2,903,310
SLEP Contribution	\$21,287,947 Gen Fund Payroll X 22.66%	4,823,849
Total Expenditures		7,727,159

Kane County

Proposed FICA Fund Budget (Fund 111)

Fiscal Year 2020

Line Item	Comments	FICA Fund
Revenue		
Property Tax Revenue	Maintain flat aggregate property tax levy	3,731,165
Property Tax Revenue	Allocation of General Fund Property Tax Revenue	637,387
Property Tax Revenue	Property Tax Uncollected (0.4%)	(17,474)
Investment Income	Average balance of \$2,700,000 @ 2.2%	59,400
Cash On Hand	Planned draw down of excess fund balance	63,000
Total Revenue		4,473,478
Expenditures		
FICA Contribution	\$58,476,836 Gen Fund Payroll X 7.65%	4,473,478
Total Expenditures		4,473,478

Kane County

Proposed Special Reserve Fund Budget (Fund 112)

Fiscal Year 2020

Line Item	Comments	Special Reserve Fund
Revenue		
Cash on Hand	Transfer from General Fund in 2019 for Biennial Election Plus Accumulated Interest	315,000
Total Revenue		315,000
Expenditures		
Transfer	Transfer to General Fund for Biennial Election	315,000
Total Expenditures		315,000

Kane County		
Proposed Emergency Reserve Fund Budget (Fund 113)		
Fiscal Year 2020		
Line Item	Comments	Emergency Reserve Fund
Revenue		
Investment Income	Average balance of \$5,150,000 @ 2.2%	113,300
Total Revenue		113,300
Expenditures		
Net Income	Add to Emergency Reserve Fund Balance	113,300
Total Expenditures		113,300

Kane County		
Proposed Property Tax Freeze Protection Fund Budget (Fund 114)		
Fiscal Year 2020		
		Property Tax Freeze Protection Fund
Line Item	Comments	
Revenue		
Cash on Hand	Utilize remaining balance to balance budget	2,000,000
Total Revenue		2,000,000
Expenditures		
Transfer	Transfer to General Fund	2,000,000
Total Expenditures		2,000,000

Kane County		
Proposed Capital Improvement Fund Budget (Fund 510)		
Fiscal Year 2020		
		Capital Improvement Bond Construction Fund
Line Item	Comments	
Revenue		
Bond Proceeds	Par Amount of Bonds	8,800,000
Bond Premium	Reoffering Premium	1,305,950
Total Revenue		10,105,950
Expenditures		
Building Construction	Construction of Multi-Use Facility	10,000,000
Cost of Issuance	Underwriter's discount, financial advisor, bond counsel, bond registrar, rating agency, POS/Official Statement, Misc)	105,950
Total Expenditures		10,105,950

Kane County		
Proposed Public Building Commission Fund Budget (Fund 601)		
Fiscal Year 2020		
		Public Building Commission Fund
Line Item	Comments	
Revenue		
Investment Income	Average balance of \$2,130,000 @ 2.2%	46,860
Cash on Hand	Transfer to Debt Service Fund to Pay Interest on Bond Issue for Multi-Use Facility	406,829
Total Revenue		453,689
Expenditures		
Transfer	Transfer to Debt Service Fund 610 to Pay June 2020 Interest on Bond Issue for Multi-Use Facility	277,689
Transfer	Transfer to Debt Service Fund 610 to Pay December 2020 Interest on Bond Issue for Multi-Use Facility	176,000
Total Expenditures		453,689

Kane County		
Proposed Capital Improvement Debt Service Fund Budget (Fund 610)		
Fiscal Year 2020		
		Capital Improvement Bond Debt Service Fund
Line Item	Comments	
Revenue		
Investment Income	Average balance of \$315,000 @ 2.2%	6,930
Transfer	Transfer from Public Building Commission Fund to Pay June 2020 Interest on Bond Issue for Multi-Use Facility	277,689
Transfer	Transfer from Public Building Commission Fund to Pay December 2020 Interest on Bond Issue for Multi-Use Facility	176,000
Total Revenue		460,619
Expenditures		
Bond Interest	June 2020 Interest on Bond Issue for Multi-Use Facility	277,689
Debt Service Requirement	Reserve for future debt service	182,930
Total Expenditures		460,619

Kane County		
Proposed Working Cash Fund Budget (Fund 660)		
Fiscal Year 2020		
		Working Cash Fund
Line Item	Comments	Fund
Revenue		
Investment Income	Average balance of \$3,300,000 @ 2.2%	72,600
Total Revenue		72,600
Expenditures		
Net Income	Add to Working Cash Fund Balance	72,600
Total Expenditures		72,600

Questions?