

# Miscellaneous Budgets Fiscal Year 2021

Committee of the Whole

August 25, 2020

<b>Kane County</b>					
<b>Proposed General Fund Countywide Internal Service Budget (001.800.800)</b>					
<b>Fiscal Year 2021</b>					
<b>Line Item</b>	<b>Component</b>	<b>2020 Amended Budget</b>	<b>2021 Proposed Budget</b>	<b>Change from 2020 to 2021</b>	<b>% Change from 2020 to 2021</b>
<b>Expenditures</b>					
Self-Mailer	Self-Mailer	8,000	8,000	-	0%
Postage	Postage	494,094	494,094	-	0%
<b>Total Countywide Internal Expenditures</b>		<b>502,094</b>	<b>502,094</b>	<b>-</b>	<b>0%</b>

<b>Kane County</b>					
<b>Proposed General Fund Countywide Operational Support Budget (001.800.808)</b>					
<b>Fiscal Year 2021</b>					
<b>Line Item</b>	<b>Component</b>	<b>2020 Amended Budget</b>	<b>2021 Proposed Budget</b>	<b>Change from 2020 to 2021</b>	<b>% Change from 2020 to 2021</b>
<b>Expenditures</b>					
Consulting	Justice Benefits Fee for SCAAP Grant	29,349		(29,349)	-100.0%
Transfer to Other Funds	Transfer to 112 Special Reserve - Biennial Election	-	320,000	320,000	N/A
Transfer to Other Funds	Transfer to 269 Kane Comm - Court Services	165,829	174,120	8,291	5.0%
Transfer to Other Funds	Transfer to 269 Kane Comm - Emergency Mngmnt	1,863	1,956	93	5.0%
Transfer to Other Funds	Transfer to 269 Kane Comm - Sheriff	628,125	659,531	31,406	5.0%
Transfer to Other Funds	Transfer to 623 JJC/AJC Refunding Debt Service (Pledged Income Tax Revenue)	2,877,100	2,968,450	91,350	3.2%
Transfer to Other Funds	Transfer to 500 Capital	1,000,000	1,000,000	-	0.0%
<b>Total Countywide Operational Support Expenditures</b>		<b>4,672,917</b>	<b>5,124,057</b>	<b>451,140</b>	<b>9.7%</b>

<b>Kane County</b>					
<b>Proposed Insurance Liability: Liability Insurance Detail (Fund 010.120.130)</b>					
<b>Fiscal Year 2021</b>					
					<b>%</b>
		<b>2020</b>	<b>2021</b>	<b>Change</b>	<b>Change</b>
		<b>Amended</b>	<b>Proposed</b>	<b>from 2020</b>	<b>from</b>
		<b>Budget</b>	<b>Budget</b>	<b>to 2021</b>	<b>2020 to</b>
<b>Line Item</b>	<b>Component</b>				<b>2021</b>
Project Administration	CCMSI TPA Liability Claims Administration	70,610	69,500	(1,110)	-1.6%
Project Administration	Liability Insurance Broker - Wine Sergi	36,000	36,000	-	0.0%
Contractual/Consulting	Laner Muchin	175,000	185,000	10,000	5.7%
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 (2020 Actual + 5%)	1,721,351	1,807,419	86,068	5.0%
Liability Insurance	<b>3 Yr Avg Liability Insurance Claims Expense</b>	<b>590,849</b>	<b>500,000</b>	<b>(90,849)</b>	<b>-15.4%</b>
Liability Insurance	Less Allocation to Special Revenue Funds	(369,209)	(347,077)	22,132	-6.0%
<b>Total Liability Insurance Components</b>		<b>2,228,701</b>	<b>2,254,942</b>	<b>26,241</b>	<b>1.2%</b>

<b>Kane County</b>					
<b>Proposed Insurance Liability: Worker's Comp Detail (Fund 010.120.130)</b>					
<b>Fiscal Year 2021</b>					
					%
		<b>2020</b>	<b>2021</b>	<b>Change</b>	<b>from</b>
		<b>Amended</b>	<b>Proposed</b>	<b>from 2020</b>	<b>2020 to</b>
<b>Line Item</b>	<b>Component</b>	<b>Budget</b>	<b>Budget</b>	<b>to 2021</b>	<b>2021</b>
Worker's Comp	Worker's Comp Insurance Premiums (2020 Actual +5%)	236,108	247,913	11,805	5.0%
Worker's Comp	<b>3 Yr Avg Worker's Comp Claims Expense</b>	<b>1,575,000</b>	<b>1,900,000</b>	<b>325,000</b>	20.6%
Worker's Comp	Less Allocation to Special Revenue Funds	(444,367)	(536,501)	(92,134)	20.7%
<b>Total Liability Insurance Components</b>		<b>1,366,741</b>	<b>1,611,412</b>	<b>244,671</b>	<b>17.9%</b>

Kane County					
Proposed Insurance Liability: Unemployment Detail (Fund 010.120.130)					
Fiscal Year 2021					
Line Item	Component	2020 Amended Budget	2021 Proposed Budget	Change from 2020 to 2021	% Change from 2020 to 2021
Unemployment	<b>3 Yr Avg Unemployment Expense</b>	<b>45,000</b>	<b>45,000</b>	-	0.0%
Unemployment	Less Allocation to Special Revenue Funds	(11,010)	(10,828)	182	-1.7%
<b>Total Liability Insurance Components</b>		<b>33,990</b>	<b>34,172</b>	<b>182</b>	<b>0.5%</b>

<b>Kane County</b>		
<b>Proposed County Automation Fund Budget (Fund 100)</b>		
<b>Fiscal Year 2021</b>		
		<b>County Automation Fund</b>
<b>Line Item</b>	<b>Comments</b>	
<b>Revenue</b>		
Recording Fees	Fee for data transfer: \$67.75 per transfer @ average of 100 transfers per year	6,775
Investment Income	Average Balance of \$40,000 @ 0.4%	160
Cash on Hand	Planned use of accumulated fund balance	8,065
<b>Total Revenue</b>		<b>15,000</b>
<b>Expenditures</b>		
Computer Maintenance	Novatime (Timesheet Software) Maintenance	15,000
<b>Total Expenditures</b>		<b>15,000</b>

<b>Kane County</b>		
<b>Proposed IMRF Fund Budget (Fund 110)</b>		
<b>Fiscal Year 2021</b>		
<b>Line Item</b>	<b>Comments</b>	<b>IMRF Fund</b>
<b>Revenue</b>		
Property Tax Revenue	Maintain flat aggregate property tax levy	7,073,388
Property Tax Revenue	Allocation of Property Tax Revenue from General Fund	569,242
Property Tax Revenue	Property Tax Uncollected (0.4%)	(30,571)
Investment Income	Average balance of \$6,040,000 @ 2.2%	25,440
<b>Cash on Hand</b>	<b>Planned draw down of excess fund balance</b>	<b>174,000</b>
<b>Total Revenue</b>		<b>7,811,499</b>
<b>Expenditures</b>		
IMRF Contribution	\$36,312,825 Gen Fund Payroll X 8.80%	3,195,529
SLEP Contribution	\$20,479,015 Gen Fund Payroll X 22.54%	4,615,970
<b>Total Expenditures</b>		<b>7,811,499</b>



<b>Kane County</b>		
<b>Proposed FICA Fund Budget (Fund 111)</b>		
<b>Fiscal Year 2021</b>		
<b>Line Item</b>	<b>Comments</b>	<b>FICA Fund</b>
<b>Revenue</b>		
Property Tax Revenue	Maintain flat aggregate property tax levy	4,222,768
Property Tax Revenue	Allocation of General Fund Property Tax Revenue	123,529
Property Tax Revenue	Property Tax Uncollected (0.4%)	(17,385)
Investment Income	Average balance of \$2,700,000 @ 2.2%	11,400
<b>Cash On Hand</b>	<b>Planned draw down of excess fund balance</b>	<b>76,000</b>
<b>Total Revenue</b>		<b>4,416,312</b>
<b>Expenditures</b>		
FICA Contribution	57,729,568 X 7.65%	4,416,312
<b>Total Expenditures</b>		<b>4,416,312</b>

<b>Kane County</b>		
<b>Proposed Special Reserve Fund Budget (Fund 112)</b>		
<b>Fiscal Year 2021</b>		
<b>Line Item</b>	<b>Comments</b>	<b>Special Reserve Fund</b>
<b>Revenue</b>		
Investment Income	Average balance of \$325,100 @ 0.4%	1,301
Transfer from Other Funds	Transfer from General Fund for Biennial Election	320,000
<b>Total Revenue</b>		<b>321,301</b>
<b>Expenditures</b>		
Net Income	Add to Special Reserve Fund Balance	321,301
<b>Total Expenditures</b>		<b>321,301</b>
<b>Projected Average Balance</b>		<b>325,100</b>

**Kane County**

**Proposed Emergency Reserve Fund Budget (Fund 113)**

**Fiscal Year 2021**

<b>Line Item</b>	<b>Comments</b>	<b>Emergency Reserve Fund</b>
<b>Revenue</b>		
Investment Income	Average balance of \$5,172,000 @ 0.4%	20,688
<b>Total Revenue</b>		<b>20,688</b>
<b>Expenditures</b>		
Net Income	Add to Emergency Reserve Fund Balance	20,688
<b>Total Expenditures</b>		<b>20,688</b>
<b>Projected Average Balance</b>		<b>5,172,000</b>

<b>Kane County</b>		
<b>Proposed Property Tax Freeze Protection Fund Budget (Fund 114)</b>		
<b>Fiscal Year 2021</b>		
		<b>Property Tax Freeze Protection Fund</b>
<b>Line Item</b>	<b>Comments</b>	<b>Fund</b>
<b>Revenue</b>		
Investment Income	Average balance of \$2,872,000 @ 0.4%	11,488
<b>Total Revenue</b>		<b>11,488</b>
<b>Expenditures</b>		
Net Income	Add to Property Tax Freeze Fund Balance	11,488
<b>Total Expenditures</b>		<b>11,488</b>
<b>Projected Average Balance</b>		<b>2,872,000</b>

<b>Kane County</b>		
<b>Proposed Public Building Commission Fund Budget (Fund 601)</b>		
<b>Fiscal Year 2021</b>		
		<b>Public Building Commission Fund</b>
<b>Line Item</b>	<b>Comments</b>	
<b>Revenue</b>		
Investment Income	Average balance of \$1,094,000 @ 0.4%	4,376
<b>Total Revenue</b>		<b>4,376</b>
<b>Expenditures</b>		
Net Income	Add to Fund Balance	4,376
<b>Total Expenditures</b>		<b>4,376</b>
<b>Projected Average Balance</b>		<b>1,094,000</b>

<b>Kane County</b>		
<b>Proposed Working Cash Fund Budget (Fund 660)</b>		
<b>Fiscal Year 2021</b>		
<b>Line Item</b>	<b>Comments</b>	<b>Working Cash Fund</b>
<b>Revenue</b>		
Investment Income	Average balance of \$3,287,000 @ 0.4%	13,148
<b>Total Revenue</b>		<b>13,148</b>
<b>Expenditures</b>		
Net Income	Add to Working Cash Fund Balance	13,148
<b>Total Expenditures</b>		<b>13,148</b>
<b>Projected Average Balance</b>		<b>3,287,000</b>

Questions?