

Miscellaneous Budgets Fiscal Year 2022

Committee of the Whole

August 24, 2021

Kane County					
Proposed General Fund Countywide Internal Service Budget (001.800.800)					
Fiscal Year 2022					
					%
Line Item	Component	2021 Amended Budget	2022 Proposed Budget	Change from 2021 to 2022	Change from 2021 to 2022
Expenditures					
Self-Mailer	Self-Mailer	8,000	8,000	-	0%
Postage	Postage	494,094	494,094	-	0%
Total Countywide Internal Expenditures		502,094	502,094	-	0%

Kane County					
Proposed General Fund Countywide Operational Support Budget (001.800.808)					
Fiscal Year 2022					
Line Item	Component	2021 Amended Budget	2022 Proposed Budget	Change from 2021 to 2022	% Change from 2021 to 2022
Expenditures					
Consulting	Cost of Service Study	30,395		(30,395)	-100.0%
Transfer to Other Funds	Transfer to 112 Special Reserve-Biennial Election	320,000	-	(320,000)	-100.0%
Transfer to Other Funds	Transfer to 269 Kane Comm - Court Services	174,120	182,826	8,706	5.0%
Transfer to Other Funds	Transfer to 269 Kane Comm - Emergency Mgmt	1,956	2,054	98	5.0%
Transfer to Other Funds	Transfer to 269 Kane Comm - Sheriff	659,531	692,508	32,977	5.0%
Transfer to Other Funds	Transfer to 623 JJC/AJC Refunding Debt Service (Pledged Income Tax Revenue)	2,968,450	3,074,850	106,400	3.6%
Transfer to Other Funds	Transfer to 500 Capital	1,000,000	1,000,000	-	0.0%
Total Countywide Operational Support Expenditures		5,124,057	4,952,238	(171,819)	-3.4%

Kane County					
Proposed Insurance Liability: Liability Insurance Detail (Fund 010.120.130)					
Fiscal Year 2022					
Line Item	Component	2021 Amended Budget	2022 Proposed Budget	Change from 2021 to 2022	% Change from 2021 to 2022
Project Administration	CCMSI TPA Liability Claims Administration	69,500	72,975	3,475	5.0%
Project Administration	Liability Insurance Broker - Wine Sergi	36,000	38,000	2,000	5.6%
Contractual/Consulting	Laner Muchin	185,000	185,000	-	0.0%
Liability Insurance	HepB Vaccines for Employees	1,000	3,000	2,000	200.0%
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 (2021 Actual + 5%)	1,828,480	1,908,896	80,416	4.4%
Liability Insurance	3 Yr Avg Liability Insurance Claims Expense	500,000	500,000	-	0.0%
Liability Insurance	Less Allocation to Special Revenue Funds	(347,077)	(440,457)	(93,380)	26.9%
Total Liability Insurance Components		2,276,003	2,270,514	(5,489)	-0.2%

Kane County					
Proposed Insurance Liability: Worker's Comp Detail (Fund 010.120.130)					
Fiscal Year 2022					
					%
		2021	2022	Change	from
Line Item	Component	Amended	Proposed	from 2021	2021 to
		Budget	Budget	to 2022	2022
Worker's Comp	Worker's Comp Insurance Premiums (2021 Actual +5%)	260,309	289,275	28,966	11.1%
Worker's Comp	3 Yr Avg Worker's Comp Claims Expense	1,900,000	1,840,000	(60,000)	-3.2%
Worker's Comp	Less Allocation to Special Revenue Funds	(536,501)	(525,922)	10,579	-2.0%
Total Liability Insurance Components		1,623,808	1,603,353	(20,455)	-1.3%

Kane County					
Proposed Insurance Liability: Unemployment Detail (Fund 010.120.130)					
Fiscal Year 2022					
Line Item	Component	2021 Amended Budget	2022 Proposed Budget	Change from 2021 to 2022	% Change from 2021 to 2022
Unemployment	3 Yr Avg Unemployment Expense	45,000	60,000	15,000	33.3%
Unemployment	Less Allocation to Special Revenue Funds	(11,010)	(24,888)	(13,878)	126.0%
Total Liability Insurance Components		33,990	35,112	1,122	3.3%

Kane County		
Proposed County Automation Fund Budget (Fund 100)		
Fiscal Year 2022		
		County Automation Fund
Line Item	Comments	
Revenue		
Recording Fees	Fee for data transfer: \$67.75 per transfer @ average of 100 transfers per year	6,775
Investment Income	Average Balance of \$50,000 @ 0.4%	200
Cash on Hand	Planned use of accumulated fund balance	-
Total Revenue		6,975
Expenditures		
Computer Maintenance	Novatime (Timesheet Software) Maintenance	6,975
Total Expenditures		6,975

Kane County		
Proposed IMRF Fund Budget (Fund 110)		
Fiscal Year 2022		
Line Item	Comments	IMRF Fund
Revenue		
Property Tax Revenue	Maintain flat aggregate property tax levy	6,990,203
Property Tax Revenue	Allocation of Property Tax Revenue from General Fund	(155,744)
Property Tax Revenue	Property Tax Uncollected (0.4%)	(27,338)
Investment Income	Average balance of \$7,300,000 @ 0.4%	29,200
Cash on Hand	Planned draw down of excess fund balance	223,000
Total Revenue		7,059,321
Expenditures		
IMRF Contribution	\$44,031,917 Gen Fund Payroll X 6.73%	2,963,348
SLEP Contribution	\$19,266,102 Gen Fund Payroll X 21.26%	4,095,973
Total Expenditures		7,059,321

Kane County		
Proposed FICA Fund Budget (Fund 111)		
Fiscal Year 2022		
Line Item	Comments	FICA Fund
Revenue		
Property Tax Revenue	Maintain flat aggregate property tax levy	4,284,678
Property Tax Revenue	Allocation of General Fund Property Tax Revenue	539,567
Property Tax Revenue	Property Tax Uncollected (0.4%)	(19,297)
Investment Income	Average balance of \$3,170,000 @ 0.4%	12,680
Cash On Hand	Planned draw down of excess fund balance	68,000
Total Revenue		4,885,628
Expenditures		
FICA Contribution	\$63,864,420 Gen Fund Payroll X 7.65%	4,885,628
Total Expenditures		4,885,628

Kane County		
Proposed Special Reserve Fund Budget (Fund 112)		
Fiscal Year 2022		
Line Item	Comments	Special Reserve Fund
Revenue		
Investment Income	Average balance of \$8,400,000 @ 0.4%	33,600
Cash on Hand	Drawdown of Reserve for Biennial Election	320,000
Total Revenue		353,600
Expenditures		
Transfer to Other Funds	Transfer to General Fund - Biennial Election	320,000
Net Income	Add to Special Reserve Fund Balance	33,600
Total Expenditures		353,600

Kane County		
Proposed Emergency Reserve Fund Budget (Fund 113)		
Fiscal Year 2022		
Line Item	Comments	Emergency Reserve Fund
Revenue		
Investment Income	Average balance of \$5,240,000 @ 0.4%	20,960
Total Revenue		20,960
Expenditures		
Net Income	Add to Emergency Reserve Fund Balance	20,960
Total Expenditures		20,960

Kane County		
Proposed Property Tax Freeze Protection Fund Budget (Fund 114)		
Fiscal Year 2022		
Line Item	Comments	Property Tax Freeze Protection Fund
Revenue		
Investment Income	Average balance of \$2,000,000 @ 0.4%	8,000
Total Revenue		8,000
Expenditures		
Net Income	Add to Property Tax Freeze Fund Balance	8,000
Total Expenditures		8,000

Kane County		
Proposed Public Building Commission Fund Budget (Fund 601)		
Fiscal Year 2022		
		Public Building Commission Fund
Line Item	Comments	Fund
Revenue		
Investment Income	Average balance of \$1,116,000 @ 0.4%	4,464
Total Revenue		4,464
Expenditures		
Net Income	Add to Fund Balance	4,464
Total Expenditures		4,464

Kane County		
Proposed Working Cash Fund Budget (Fund 660)		
Fiscal Year 2022		
Line Item	Comments	Working Cash Fund
Revenue		
Investment Income	Average balance of \$3,356,000 @ 0.4%	13,424
Total Revenue		13,424
Expenditures		
Net Income	Add to Working Cash Fund Balance	13,424
Total Expenditures		13,424

Questions?