

KANE COUNTY BUDGET



Fiscal Year
2022



KANE COUNTY ILLINOIS

FISCAL YEAR 2022 BUDGET



Prepared by the
Kane County Finance Department
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COUNTY HIGHWAY 300.520.520

The Kane County Division of Transportation is responsible for the planning, design, construction, and maintenance of the approximately 303 miles of County highways and bridges. In addition, the Division of Transportation provides technical assistance to all 16 Township Highway Commissioners and is the lead agency for township projects constructed or maintained with Motor Fuel Tax funding. Technical assistance to the townships includes: engineering reviews and assistance, preparing general maintenance contracts, and occasional plan design. The staff also works closely with local citizens and agencies, as well as with the Federal Highway Administration, the Illinois Department of Transportation, and the Chicago Metropolitan Agency for Planning, the Regional Transportation Authority, and the Kane/Kendall Council of Mayors on various local and regional transportation projects and planning efforts. These efforts include coordination on County and municipal development activities such as subdivision and zoning reviews. In 2021 the Division of Transportation was comprised of 32 maintenance personnel and 35 professional, technical, and clerical personnel, totaling 67 full-time employees.

KEY PERFORMANCE MEASURES	2020	2021
Roadway resurfacing lane miles	37.4	10.95
Urethane pavement marking miles	15.2	17.7
Paint pavement marking miles	225	235.9
Pavement preservation miles	12.8	19.34
Crack sealing lane miles	21.3	29.03
Miles of roadway constructed	9.5	5
Number of active bridge construction/rehab. projects	13	11
Number of active bridge maintenance projects	8	35
Number of signaled intersections maintained	122	122
Number of street light poles maintained	1,288	1,288
Number of active projects	85	116
Number of completed capital projects	9	15
Access and Utility permits issued	266	275
Moving permits issued	2,831	3,000
Receipts processed	138	100
Payable invoices processed	2,926	3,000
Purchase orders processed	241	300
ROW parcels acquired	11	20

2022 GOALS AND OBJECTIVES

- Continue to provide a wide range of quality services to the County and the motoring public for safe and efficient use of county and local roadways
- Update the Kane County 5-Year Transportation Improvement Program
- Continue the department's efforts to enhance access, construction, utility and overweight/oversized vehicles permit administration
- Continue efforts to enhance the County Highway System through implementing various capacity projects and traffic engineering strategies such as traffic signal interconnects and safety improvements
- Continue to explore funding resources and funding alternatives for transportation improvements
- Administer the Kane County Adopt-A-Highway Program

COUNTY HIGHWAY 300.520.520

POSITION SUMMARY			
Category	FY 2020	FY 2021	Projected 2022
Full Time Regular	35	34	35
Full Time Other*	0	0	0
Part Time Regular	4	4	4
Part Time Other*	0	0	0
Total Budgeted Positions:	39	38	39

*Other, Elected Officials, Per Diem, Commissioners

Account/Description	2020 Actual Amount	2021 Amended Budget	2022 Adopted Budget	% Change 2021-2022
Fund: 300 - County Highway				
REVENUES				
Department: 520 - Transportation				
Sub-Department: 000 - Revenues				
<i>Property Taxes</i>				
300.520.000.30000 Property Taxes	\$ 4,977,653	\$ 5,010,909	\$ 5,010,909	0.00%
<i>Total: Property Taxes</i>	\$ 4,977,653	\$ 5,010,909	\$ 5,010,909	0.00%
<i>Other Taxes</i>				
300.520.000.30170 TIF Distribution Tax	\$ 6,671	\$ -	\$ -	N/A
<i>Total: Other Taxes</i>	\$ 6,671	\$ -	\$ -	N/A
<i>Licenses and Permits</i>				
300.520.000.31350 Oversized Moving Permits	\$ 180,200	\$ 225,000	\$ 225,000	0.00%
300.520.000.31370 Roadway Access Permits	\$ 269,448	\$ 140,000	\$ 200,000	42.86%
<i>Total: Licenses and Permits</i>	\$ 449,648	\$ 365,000	\$ 425,000	16.44%
<i>Charges for Services</i>				
300.520.000.34640 Engineering Fees	\$ 8,050	\$ 28,000	\$ 28,000	0.00%
300.520.000.34650 Sale of Various Material Fees	\$ -	\$ 1,750	\$ 1,750	0.00%
300.520.000.35340 Township Administration Fee	\$ 3,878	\$ 5,000	\$ 5,000	0.00%
<i>Total: Charges for Services</i>	\$ 11,928	\$ 34,750	\$ 34,750	0.00%
<i>Reimbursements</i>				
300.520.000.37140 KDOT Planner Reimbursement	\$ 161,003	\$ 175,000	\$ 255,000	45.71%
300.520.000.37150 KDOT Service Reimbursement - Federal	\$ 32,550	\$ -	\$ -	N/A
300.520.000.37280 Vehicle Lease Reimbursement	\$ 196,543	\$ 80,000	\$ 100,000	25.00%
300.520.000.37900 Miscellaneous Reimbursement	\$ 71,891	\$ 35,000	\$ 70,000	100.00%
<i>Total: Reimbursements</i>	\$ 461,986	\$ 290,000	\$ 425,000	46.55%
<i>Interest Revenue</i>				
300.520.000.38000 Investment Income	\$ 166,666	\$ 27,000	\$ 23,000	-14.81%
<i>Total: Interest Revenue</i>	\$ 166,666	\$ 27,000	\$ 23,000	-14.81%
<i>Other</i>				
300.520.000.38530 Auction Sales	\$ 1,435	\$ 5,000	\$ 5,000	0.00%
300.520.000.38900 Miscellaneous Other	\$ 605	\$ 2,000	\$ 2,000	0.00%
<i>Total: Other</i>	\$ 2,040	\$ 7,000	\$ 7,000	0.00%
<i>Transfers In</i>				
300.520.000.39000 Transfer From Other Funds	\$ -	\$ 240,300	\$ 523,500	117.85%
<i>Total: Transfers In</i>	\$ -	\$ 240,300	\$ 523,500	117.85%
<i>Cash on Hand</i>				
300.520.000.39900 Cash On Hand	\$ -	\$ 2,691,555	\$ 2,893,074	7.49%
<i>Total: Cash on Hand</i>	\$ -	\$ 2,691,555	\$ 2,893,074	7.49%
Sub-Department Total: 000 - Revenues	\$ 6,076,592	\$ 8,666,514	\$ 9,342,233	7.80%
Department Total: 520 - Transportation	\$ 6,076,592	\$ 8,666,514	\$ 9,342,233	7.80%
REVENUES Total	\$ 6,076,592	\$ 8,666,514	\$ 9,342,233	7.80%

COUNTY HIGHWAY
300.520.520

Account/Description	2020 Actual Amount	2021 Amended Budget	2022 Adopted Budget	% Change 2021-2022
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 520 - County Highway				
<i>Personnel Services- Salaries & Wages</i>				
300.520.520.40000 Salaries and Wages	\$ 2,258,646	\$ 2,795,451	\$ 2,908,834	4.06%
300.520.520.40200 Overtime Salaries	\$ 98,073	\$ 50,145	\$ 50,145	0.00%
<i>Total: Personnel Services- Salaries & Wages</i>				
	\$ 2,356,718	\$ 2,845,596	\$ 2,958,979	3.98%
<i>Personnel Services- Employee Benefits</i>				
300.520.520.45000 Healthcare Contribution	\$ 404,364	\$ 490,276	\$ 535,845	9.29%
300.520.520.45010 Dental Contribution	\$ 10,826	\$ 13,603	\$ 14,379	5.70%
300.520.520.45100 FICA/SS Contribution	\$ 172,443	\$ 217,689	\$ 226,362	3.98%
300.520.520.45200 IMRF Contribution	\$ 180,561	\$ 250,413	\$ 199,140	-20.48%
<i>Total: Personnel Services- Employee Benefits</i>				
	\$ 768,194	\$ 971,981	\$ 975,726	0.39%
<i>Contractual Services</i>				
300.520.520.50140 Engineering Services	\$ 678,369	\$ 1,062,775	\$ 1,142,512	7.50%
300.520.520.50150 Contractual/Consulting Services	\$ 210,569	\$ 187,360	\$ 228,410	21.91%
300.520.520.50160 Legal Services	\$ 107,675	\$ 100,000	\$ 100,000	0.00%
300.520.520.50210 Medical/Dental/Hospital Services	\$ 1,855	\$ 5,000	\$ 5,000	0.00%
300.520.520.50330 Northeast IL Plan and Metro Svcs	\$ 27,143	\$ 32,143	\$ 32,143	0.00%
300.520.520.50340 Software Licensing Cost	\$ 37,906	\$ 72,645	\$ 72,646	0.00%
300.520.520.50480 Security Services	\$ 20,564	\$ 6,000	\$ 6,000	0.00%
300.520.520.52000 Disposal and Water Softener Svcs	\$ 23,944	\$ 20,000	\$ 26,000	30.00%
300.520.520.52010 Janitorial Services	\$ 25,753	\$ 25,000	\$ 28,000	12.00%
300.520.520.52110 Repairs and Maint- Buildings	\$ 30,544	\$ 52,000	\$ 52,000	0.00%
300.520.520.52120 Repairs and Maint- Grounds	\$ 9,316	\$ 8,000	\$ 10,000	25.00%
300.520.520.52140 Repairs and Maint- Copiers	\$ 2,820	\$ 5,560	\$ 5,560	0.00%
300.520.520.52150 Repairs and Maint- Comm Equip	\$ 7,907	\$ 1,000	\$ 1,000	0.00%
300.520.520.52160 Repairs and Maint- Equipment	\$ 12,200	\$ 15,000	\$ 15,000	0.00%
300.520.520.52215 Vehicle Lease	\$ 55,769	\$ 80,000	\$ 80,000	0.00%
300.520.520.52230 Repairs and Maint- Vehicles	\$ 27,251	\$ 36,000	\$ 36,000	0.00%
300.520.520.52240 Repairs and Maint- Office Equip	\$ -	\$ 3,000	\$ 3,000	0.00%
300.520.520.53000 Liability Insurance	\$ 57,278	\$ 53,114	\$ 67,485	27.06%
300.520.520.53010 Workers Compensation	\$ 69,885	\$ 83,305	\$ 81,448	-2.23%
300.520.520.53020 Unemployment Claims	\$ 1,645	\$ 1,678	\$ 2,037	21.39%
300.520.520.53060 General Printing	\$ 150	\$ 3,000	\$ 3,000	0.00%
300.520.520.53070 Legal Printing	\$ 2,652	\$ 3,000	\$ 3,000	0.00%
300.520.520.53080 Mapping	\$ -	\$ 12,000	\$ 12,000	0.00%
300.520.520.53100 Conferences and Meetings	\$ 9,244	\$ 25,000	\$ 25,000	0.00%
300.520.520.53110 Employee Training	\$ 7,133	\$ 12,000	\$ 12,000	0.00%
300.520.520.53120 Employee Mileage Expense	\$ 1,713	\$ 6,500	\$ 6,500	0.00%
300.520.520.53130 General Association Dues	\$ 19,197	\$ 24,000	\$ 24,000	0.00%
300.520.520.55000 Miscellaneous Contractual Exp	\$ 16,858	\$ 6,000	\$ 6,000	0.00%
<i>Total: Contractual Services</i>				
	\$ 1,465,343	\$ 1,941,080	\$ 2,085,741	7.45%

COUNTY HIGHWAY 300.520.520

Account/Description		2020 Actual Amount	2021 Amended Budget	2022 Adopted Budget	% Change 2021-2022
<i>Commodities</i>					
300.520.520.60000	Office Supplies	\$ 13,850	\$ 22,500	\$ 22,500	0.00%
300.520.520.60010	Operating Supplies	\$ 16,715	\$ 20,000	\$ 20,000	0.00%
300.520.520.60040	Postage	\$ 66	\$ 2,000	\$ 2,000	0.00%
300.520.520.60050	Books and Subscriptions	\$ 473	\$ 1,500	\$ 1,500	0.00%
300.520.520.60070	Computer Hardware- Non Capital	\$ 28,267	\$ 68,540	\$ 53,400	-22.09%
300.520.520.60340	Buildings and Grounds Supplies	\$ 13,837	\$ 10,300	\$ 17,000	65.05%
300.520.520.60380	Liquid Salt	\$ -	\$ 15,300	\$ 15,300	0.00%
300.520.520.60400	Crushed Stone	\$ 5,278	\$ 10,000	\$ 10,000	0.00%
300.520.520.60430	Sign Material	\$ 33,533	\$ 55,000	\$ 55,000	0.00%
300.520.520.63000	Utilities- Natural Gas	\$ 25,893	\$ 45,000	\$ 45,000	0.00%
300.520.520.63010	Utilities- Electric	\$ 21,790	\$ 38,000	\$ 38,000	0.00%
300.520.520.63020	Utilities- Intersect Lighting	\$ 121,724	\$ 145,000	\$ 145,000	0.00%
300.520.520.63040	Fuel- Vehicles	\$ 120,430	\$ 300,000	\$ 300,000	0.00%
300.520.520.64000	Telephone	\$ 23,286	\$ 40,000	\$ 40,000	0.00%
300.520.520.64010	Cellular Phone	\$ 16,931	\$ 22,000	\$ 22,000	0.00%
<i>Total: Commodities</i>		\$ 442,073	\$ 795,140	\$ 786,700	-1.06%
<i>Capital</i>					
300.520.520.70020	Computer Software- Capital	\$ 23,839	\$ 450,000	\$ 174,499	-61.22%
300.520.520.70070	Automotive Equipment	\$ 297,380	\$ 543,478	\$ 600,000	10.40%
300.520.520.70080	Office Furniture	\$ 80,247	\$ 10,000	\$ 10,000	0.00%
300.520.520.70100	Copiers	\$ -	\$ 10,000	\$ 10,000	0.00%
300.520.520.70110	Machinery and Equipment	\$ 284,890	\$ 432,876	\$ 93,000	-78.52%
300.520.520.70120	Special Purpose Equipment	\$ 28,000	\$ -	\$ 30,000	100.00%
300.520.520.72010	Building Improvements	\$ 316,199	\$ 305,000	\$ 445,000	45.90%
300.520.520.73000	Road Construction	\$ 2,874	\$ -	\$ 900,000	100.00%
300.520.520.74010	Highway Right of Way	\$ 16,151	\$ 100,000	\$ 100,000	0.00%
<i>Total: Capital</i>		\$ 1,049,580	\$ 1,851,354	\$ 2,362,499	27.61%
<i>Contingency and Other</i>					
300.520.520.89000	Net Income	\$ -	\$ 79,300	\$ -	-100.00%
<i>Total: Contingency and Other</i>		\$ -	\$ 79,300	\$ -	-100.00%
<i>Transfers Out</i>					
300.520.520.99000	Transfer To Other Funds	\$ 185,260	\$ 182,063	\$ 172,588	-5.20%
<i>Total: Transfers Out</i>		\$ 185,260	\$ 182,063	\$ 172,588	-5.20%
Sub-Department Total: 520 - County Highway		\$ 6,267,168	\$ 8,666,514	\$ 9,342,233	7.80%
Department Total: 520 - Transportation		\$ 6,267,168	\$ 8,666,514	\$ 9,342,233	7.80%
EXPENSES Total		\$ 6,267,168	\$ 8,666,514	\$ 9,342,233	7.80%
Fund REVENUE Total: 300 - County Highway		\$ 6,076,592	\$ 8,666,514	\$ 9,342,233	7.80%
Fund EXPENSE Total: 300 - County Highway		\$ 6,267,168	\$ 8,666,514	\$ 9,342,233	7.80%

COUNTY BRIDGE
301.520.521

This fund is primarily used to provide resources for projects that involve bridge and structural inspections through the Kane County Division of Transportation.

KEY PERFORMANCE MEASURES	2020	2021
Number of bridge inspections (County and Township)	56	70

PROJECTS	Funded with County Bridge Property Tax Funds	
	2021	2022
Structural inspections of various County and Township bridges	X	X
Planning and design phases of various bridge maintenance projects	X	X

2022 GOALS AND OBJECTIVES

- Inspect various County and Township bridges

POSITION SUMMARY			
Category	FY 2020	FY 2021	Projected 2022
Full Time Regular	0	0	0
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	0	0	0

*Other
Elected Officials
Per Diem
Commissioners

COUNTY BRIDGE 301.520.521

Account/Description	2020 Actual Amount	2021 Amended Budget	2022 Adopted Budget	% Change 2021-2022	
Fund: 301 - County Bridge					
REVENUES					
Department: 520 - Transportation					
Sub-Department: 000 - Revenues					
<i>Property Taxes</i>					
301.520.000.30000	Property Taxes	\$ 310,489	\$ 312,695	\$ 312,695	0.00%
<i>Total: Property Taxes</i>		\$ 310,489	\$ 312,695	\$ 312,695	0.00%
<i>Other Taxes</i>					
301.520.000.30170	TIF Distribution Tax	\$ 436	\$ -	\$ -	N/A
<i>Total: Other Taxes</i>		\$ 436	\$ -	\$ -	0.00%
<i>Reimbursements</i>					
301.520.000.37152	KDOT Service Reimbursement - Other	\$ -	\$ 15,000	\$ 15,000	0.00%
<i>Total: Reimbursements</i>		\$ -	\$ 15,000	\$ 15,000	0.00%
<i>Interest Revenue</i>					
301.520.000.38000	Investment Income	\$ 6,016	\$ 600	\$ 600	0.00%
<i>Total: Interest Revenue</i>		\$ 6,016	\$ 600	\$ 600	0.00%
<i>Transfers In</i>					
301.520.000.39000	Transfer From Other Funds	\$ -	\$ 19,700	\$ 31,000	57.36%
<i>Total: Transfers In</i>		\$ -	\$ 19,700	\$ 31,000	57.36%
<i>Cash on Hand</i>					
301.520.000.39900	Cash On Hand	\$ -	\$ 86,705	\$ 60,705	-29.99%
<i>Total: Cash on Hand</i>		\$ -	\$ 86,705	\$ 60,705	-29.99%
Sub-Department Total: 000 - Revenues		\$ 316,940	\$ 434,700	\$ 420,000	-3.38%
Department Total: 520 - Transportation		\$ 316,940	\$ 434,700	\$ 420,000	-3.38%
REVENUES Total		\$ 316,940	\$ 434,700	\$ 420,000	-3.38%
EXPENSES					
Department: 520 - Transportation					
Sub-Department: 521 - County Bridge					
<i>Contractual Services</i>					
301.520.521.52100	Bridge Inspection	\$ 565,263	\$ 415,000	\$ 420,000	1.20%
<i>Total: Contractual Services</i>		\$ 565,263	\$ 415,000	\$ 420,000	1.20%
<i>Contingency and Other</i>					
301.520.521.89000	Net Income	\$ -	\$ 19,700	\$ -	-100.00%
<i>Total: Contingency and Other</i>		\$ -	\$ 19,700	\$ -	-100.00%
Sub-Department Total: 521 - County Bridge		\$ 565,263	\$ 434,700	\$ 420,000	-3.38%
Department Total: 520 - Transportation		\$ 565,263	\$ 434,700	\$ 420,000	-3.38%
EXPENSES Total		\$ 565,263	\$ 434,700	\$ 420,000	-3.38%
Fund REVENUE	Total: 301 - County Bridge	\$ 316,940	\$ 434,700	\$ 420,000	-3.38%
Fund EXPENSE	Total: 301 - County Bridge	\$ 565,263	\$ 434,700	\$ 420,000	-3.38%

MOTOR FUEL TAX
302.520.522

This fund is primarily used for the Kane County Division of Transportation's maintenance activities which include removing snow and ice, monitoring traffic signals, replacing and installing traffic signs through our in-house sign shop, mowing right-of-ways, repairing pavement and shoulders, improving drainage systems and administering the Kane County Adopt-A-Highway Program.

PROJECTS	Funded with Motor Fuel Tax	
	2021	2022
Anderson Road from IL38 to Keslinger Road (Final IDOT payment)		X
Bliss/Fabyan/Main	X	X
Dauberman at US 30 and Granart Road		X
Fabyan Parkway at Route 31		X
Huntley – Randall to Sleepy Hollow Road	X	
Kirk Road over Union Pacific RR	X	X
Longmeadow Pkwy (B-2) – East of White Chapel to 31		X
Longmeadow Pkwy (C-2) – Sandbloom to Route 25		X
Longmeadow Pkwy (D) – Il 25 to IL 62 (Final IDOT payment)		X
Main Street over Welch Creek Replacement		X
Montgomery Road at Virgil Gilman Trail HSIP	X	X
Orchard Road US30 Intersection Improvments	X	
Plank Road Engel to Waughon HSIP	X	X
Randall and Hopps Intersection Realignment	X	X
Randall Road and Route 20	X	X
Randall Road at Big Timber	X	
Randall Road at Huntley Road		X
Randall Road at I90 Interchange Improvement		X
Randall Road at IL72	X	
Randall Road over UPRR Deck Replacement		X
West County Line Road over Young's Creek Replacement		X

**MOTOR FUEL TAX
302.520.522**

KEY PERFORMANCE MEASURES	2020	2021
Roadway resurfacing lane miles	37.4	10.95
Urethane pavement marking miles	15.2	17.7
Paint pavement marking miles	225	235.9
Pavement preservation miles	12.8	19.34
Crack sealing lane miles	21.3	29.03
Miles of roadway constructed	9.5	5
Number of active bridge construction/rehab. projects	13	11
Number of active bridge maintenance projects	8	35
Number of signaled intersections maintained	122	122
Number of street light poles maintained	1,288	1,288
Number of active projects	85	116
Number of completed capital projects	9	15
ROW parcels acquired	11	20

2022 GOALS AND OBJECTIVES

- Continue to provide a wide range of maintenance services to the County and motoring public for safe and efficient use of County and local roadways

POSITION SUMMARY

Category	FY 2020	FY 2021	Projected 2022
Full Time Regular	33	33	33
Full Time Other*	0	0	0
Part Time Regular	8	6	6
Part Time Other*	0	0	0
Total Budgeted Positions:	41	39	39

*Other
Elected Officials
Per Diem
Commissioners

MOTOR FUEL TAX

302.520.522

Account/Description	2020 Actual Amount	2021 Amended Budget	2022 Adopted Budget	% Change 2021-2022
Fund: 302 - Motor Fuel Tax				
REVENUES				
Department: 520 - Transportation				
Sub-Department: 000 - Revenues				
<i>Other Taxes</i>				
302.520.000.30140 Motor Fuel Tax	\$ 9,190,541	\$ 9,200,000	\$ 9,200,000	0.00%
302.520.000.33895 Supplemental State Distribution	\$ 2,234,442	\$ -	\$ -	N/A
<i>Total: Other Taxes</i>	\$ 11,424,983	\$ 9,200,000	\$ 9,200,000	0.00%
<i>Grants</i>				
302.520.000.33900 Miscellaneous Grants	\$ 5,759,635	\$ 5,759,636	\$ 5,759,636	0.00%
<i>Total: Grants</i>	\$ 5,759,635	\$ 5,759,636	\$ 5,759,636	0.00%
<i>Reimbursements</i>				
302.520.000.37150 KDOT Service Reimbursement - Federal	\$ -	\$ 1,665,600	\$ 1,960,202	17.69%
302.520.000.37160 Cty Engineer Salary Reimbursemt	\$ -	\$ 90,720	\$ 92,534	2.00%
<i>Total: Reimbursements</i>	\$ -	\$ 1,756,320	\$ 2,052,736	16.88%
<i>Interest Revenue</i>				
302.520.000.38000 Investment Income	\$ 311,968	\$ 57,000	\$ 86,000	50.88%
<i>Total: Interest Revenue</i>	\$ 311,968	\$ 57,000	\$ 86,000	50.88%
<i>Transfers In</i>				
302.520.000.39000 Transfer From Other Funds	\$ -	\$ -	\$ 542,000	100%
<i>Total: Transfers In</i>	\$ -	\$ -	\$ 542,000	100%
<i>Cash on Hand</i>				
302.520.000.39900 Cash On Hand	\$ -	\$ 11,128,674	\$ 13,270,756	19.25%
<i>Total: Cash on Hand</i>	\$ -	\$ 11,128,674	\$ 13,270,756	19.25%
Sub-Department Total: 000 - Revenues	\$ 17,496,586	\$ 27,901,630	\$ 30,911,128	10.79%
Department Total: 520 - Transportation	\$ 17,496,586	\$ 27,901,630	\$ 30,911,128	10.79%
REVENUES Total	\$ 17,496,586	\$ 27,901,630	\$ 30,911,128	10.79%
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 522 - Motor Fuel Tax				
<i>Personnel Services- Salaries & Wages</i>				
302.520.522.40000 Salaries and Wages	\$ 2,263,507	\$ 2,469,551	\$ 2,525,502	2.27%
302.520.522.40009 Salaries and Wages Subsidy	\$ (126,429)	\$ -	\$ -	N/A
302.520.522.40200 Overtime Salaries	\$ 91,059	\$ 230,667	\$ 230,667	0.00%
<i>Total: Personnel Services- Salaries & Wages</i>	\$ 2,228,137	\$ 2,700,218	\$ 2,756,169	2.07%
<i>Personnel Services- Employee Benefits</i>				
302.520.522.45000 Healthcare Contribution	\$ 70,479	\$ 70,922	\$ 78,030	10.02%
302.520.522.45009 Healthcare Subsidy	\$ (31)	\$ -	\$ -	N/A
302.520.522.45010 Dental Contribution	\$ 2,439	\$ 2,664	\$ 2,664	0.00%
302.520.522.45019 Dental Subsidy	\$ 2	\$ -	\$ -	N/A
302.520.522.45100 FICA/SS Contribution	\$ 170,552	\$ 206,567	\$ 210,847	2.07%
302.520.522.45109 FICA/SS Subsidy	\$ (7,884)	\$ -	\$ -	N/A
302.520.522.45200 IMRF Contribution	\$ 182,060	\$ 237,620	\$ 185,491	-21.94%
302.520.522.45209 IMRF Subsidy	\$ (10,165)	\$ -	\$ -	N/A
302.520.522.45410 Teamsters Contribution	\$ 464,420	\$ 609,986	\$ 647,686	6.18%
<i>Total: Personnel Services- Employee Benefits</i>	\$ 871,872	\$ 1,127,759	\$ 1,124,718	-0.27%

MOTOR FUEL TAX 302.520.522

Account/Description		2020 Actual Amount	2021 Amended Budget	2022 Adopted Budget	% Change 2021-2022
<i>Contractual Services</i>					
302.520.522.50140	Engineering Services	\$ 902,298	\$ 5,133,894	\$ 9,577,739	86.56%
302.520.522.50510	Debt Administration Cost	\$ 550	\$ -	\$ -	N/A
302.520.522.53000	Liability Insurance	\$ 50,555	\$ 46,922	\$ 58,592	24.87%
302.520.522.53010	Workers Compensation	\$ 61,682	\$ 73,593	\$ 70,715	-3.91%
302.520.522.53020	Unemployment Claims	\$ 1,452	\$ 1,482	\$ 1,768	19.30%
<i>Total: Contractual Services</i>		\$ 1,016,537	\$ 5,255,891	\$ 9,708,814	84.72%
<i>Capital</i>					
302.520.522.73000	Road Construction	\$ 1,200	\$ 16,659,064	\$ 13,871,258	-16.73%
302.520.522.73010	Bridge Construction	\$ -	\$ -	\$ 2,358,000	100.00%
302.520.522.74010	Highway Right of Way	\$ -	\$ 2,050,000	\$ 1,000,000	-51.22%
<i>Total: Capital</i>		\$ 1,200	\$ 18,709,064	\$ 17,229,258	-7.91%
<i>Transfers Out</i>					
302.520.522.99000	Transfer To Other Funds	\$ 3,599,801	\$ 108,698	\$ 92,169	-15.21%
<i>Total: Transfers Out</i>		\$ 3,599,801	\$ 108,698	\$ 92,169	-15.21%
Sub-Department Total: 522 - Motor Fuel Tax		\$ 7,717,547	\$ 27,901,630	\$ 30,911,128	10.79%
Department Total: 520 - Transportation		\$ 7,717,547	\$ 27,901,630	\$ 30,911,128	10.79%
EXPENSES Total		\$ 7,717,547	\$ 27,901,630	\$ 30,911,128	10.79%
Fund REVENUE Total: 302 - Motor Fuel Tax		\$ 17,496,586	\$ 27,901,630	\$ 30,911,128	10.79%
Fund EXPENSE Total: 302 - Motor Fuel Tax		\$ 7,717,547	\$ 27,901,630	\$ 30,911,128	10.79%

COUNTY HIGHWAY MATCHING
303.520.523

This fund is used primarily by the Kane County Division of Transportation to match funds for rock salt in the Motor Fuel Local Option Fund.

PROJECTS	Funded with County Highway Matching Property Tax Funds	
	2021	2022
Funds for maintenance material – rock salt	X	X

POSITION SUMMARY			
Category	FY 2020	FY 2021	Projected 2022
Full Time Regular	0	0	0
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	0	0	0

*Other, Elected Officials, Per Diem, Commissioners

COUNTY HIGHWAY MATCHING 303.520.523

Account/Description	2020 Actual Amount	2021 Amended Budget	2022 Adopted Budget	% Change 2021-2022	
Fund: 303 - County Highway Matching					
REVENUES					
Department: 520 - Transportation					
Sub-Department: 000 - Revenues					
<i>Property Taxes</i>					
303.520.000.30000	Property Taxes	\$ 64,660	\$ 65,125	\$ 65,125	0.00%
<i>Total: Property Taxes</i>		\$ 64,660	\$ 65,125	\$ 65,125	0.00%
<i>Other Taxes</i>					
303.520.000.30170	TIF Distribution Tax	\$ 102	\$ -	\$ -	N/A
<i>Total: Other Taxes</i>		\$ 102	\$ -	\$ -	N/A
<i>Interest Revenue</i>					
303.520.000.38000	Investment Income	\$ 4,405	\$ 550	\$ 900	63.64%
<i>Total: Interest Revenue</i>		\$ 4,405	\$ 550	\$ 900	63.64%
<i>Transfers In</i>					
303.520.000.39000	Transfer From Other Funds	\$ -	\$ 1,700	\$ 6,000	252.94%
<i>Total: Transfers In</i>		\$ -	\$ 1,700	\$ 6,000	252.94%
<i>Cash on Hand</i>					
303.520.000.39900	Cash On Hand	\$ -	\$ 1,325	\$ 16,223	1124.38%
<i>Total: Cash on Hand</i>		\$ -	\$ 1,325	\$ 16,223	1124.38%
Sub-Department Total: 000 - Revenues		\$ 69,167	\$ 68,700	\$ 88,248	28.45%
Department Total: 520 - Transportation		\$ 69,167	\$ 68,700	\$ 88,248	28.45%
REVENUES Total		\$ 69,167	\$ 68,700	\$ 88,248	28.45%
EXPENSES					
Department: 520 - Transportation					
Sub-Department: 523 - County Highway Matching					
<i>Commodities</i>					
303.520.523.60390	Rock Salt	\$ -	\$ 67,000	\$ 88,248	31.71%
<i>Total: Commodities</i>		\$ -	\$ 67,000	\$ 88,248	31.71%
<i>Contingency and Other</i>					
303.520.523.89000	Net Income	\$ -	\$ 1,700	\$ -	-100.00%
<i>Total: Contingency and Other</i>		\$ -	\$ 1,700	\$ -	-100.00%
Sub-Department Total: 523 - County Highway Matching		\$ -	\$ 68,700	\$ 88,248	28.45%
Department Total: 520 - Transportation		\$ -	\$ 68,700	\$ 88,248	28.45%
EXPENSES Total		\$ -	\$ 68,700	\$ 88,248	28.45%
Fund REVENUE	Total: 303 - County Highway Matching	\$ 69,167	\$ 68,700	\$ 88,248	28.45%
Fund EXPENSE	Total: 303 - County Highway Matching	\$ -	\$ 68,700	\$ 88,248	28.45%

MOTOR FUEL LOCAL OPTION
304.520.524

This fund is primarily used by the Kane County Division of Transportation to provide resources for various road maintenance and bridge construction projects.

PROJECTS	Funded with Motor Fuel Tax	
	2020	2021
Allen Road over Hampshire Creek Maintenance		X
Big Timber Road over Tyler and Pingree Creeks Maintenance	X	X
Bliss Road over Blackberry Creek Maintenance	X	
Bliss Road over I88	X	X
Bridge Monitoring	X	X
Bridge Preservation	X	X
Burlington Northern over Orchard Road Maintenance	X	X
Burlington Road over Ferson Creek	X	
Burlington Road over Trib to Ferson Creek Maint.		X
Crack Sealing	X	X
Culvert Lining	X	X
Dauberman Road over Welch Creek Maintenance	X	X
Dunham Road NB over CC&P Railroad	X	
Dunham Road SB over CC&P Railroad	X	
Ellithorpe Road Culvert Replacement	X	
Engineering Assistance	X	X
Fabyan Parkway over Fox River Erosion Control		X
Fabyan Parkway over Mill Creek Maintenance	X	
Fabyan Parkway over Trib to Mill Creek Maint		X
Fabyan Parkway over Fox River	X	
Fletcher Drive over Tyler Creek Maintenance	X	X
Granart Road over Big Rock Creek Maintenance	X	
Guardrail Program	X	
Harter Road Culvert Replacement Project	X	
Harter Road over Welch Creek Maint		X
Hughes Road over Blackberry Creek Maintenance	X	
Jericho Road over Big Rock Creek Maintenance	X	
Keslinger over Tributary to Mill Creek Maintenance	X	X
Keslinger Road over Blackberry Creek Maintenance	X	
Keslinger Road over Mill Creek Maintenance	X	
Keslinger Road over Welch Creek Maintenance		X
La Fox over Mill Creek (north crossing) Maintenance	X	X

MOTOR FUEL LOCAL OPTION
304.520.524

La Fox over Mill Creek (south crossing) Maintenance	X	
La Fox Road over Bike Path (Campton Hills) Maintenance	X	X
Longmeadow Parkway Maintenance Services		X
Main Street over Big Rock Creek Maintenance	X	X
Main Street over I88 Maintenance		X
Main Street over Welch Creek Maintenance		X
Main Street over Mill Creek Maintenance		X
Meredith Road over Union Ditech 3 Maintenance		X
Non-OEM Auto Parts & Supplies	X	X
Orchard Road over I-88 Maintenance		X
Pavement Marking	X	X
Pavement Preservation	X	X
Pavement Resurfacing	X	X
Peck & Keslinger Road over UPRR Maintenance	X	
Perry Road over Big Rock Creek Maintenance	X	X
Plank Road over Pingree Creek Maintenance	X	X
Ramm Road over Virgil #3 Maintenance		X
Randall Road over Ferson Creek Maintenance	X	X
Randall Road over I90 Maintenance	X	X
Randall Road over Mill Creek Maintenance	X	X
Randall Road over Tyler Creek UPRR Maintenance	X	
Randall Road over UPRR Maintenance	X	
Randall Road over US20 Maintenance	X	X
Scott Road over Welch Creek Maintenance	X	
Stearns Road over Fox River Maintenance	X	
Stearns Road over Trib of Brewster Creek Maintenance	X	X
Stearns Road WB over Trib of Brewster Creek Maint		X
Structural Services	X	
Tanner Road over Lake Run Creek Maintenance	X	
Thatcher Road over Virgil Drainage Ditch #1 Maintenance	X	
Traffic Engineering Assistance	X	X
Traffic Signal & Light Maintenance	X	X
Traffic Signal & Roadway Lighting Equipment	X	X
Union Pacific RR over Bunker Road		X
Walker Road over Burlington Creek Maintenance	X	
West County Line Road over Young's Creek Maintenance	X	
West County Line Road over Union Ditch #3 Maintenance		X

**MOTOR FUEL LOCAL OPTION
304.520.524**

KEY PERFORMANCE MEASURES	2020	2021
Roadway resurfacing lane miles	37.4	10.95
Urethane pavement marking miles	15.2	17.7
Paint pavement marking miles	225	235.9
Pavement preservation miles	12.8	19.34
Crack Sealing lane miles	21.3	29.03
Miles of roadway constructed	9.5	5
Number of active bridge construction/rehab. projects	13	11
Number of active bridge maintenance projects	8	35
Number of signaled intersections maintained	122	122
Number of street light poles maintained	1,288	1,288
Number of active projects	85	116
Number of completed capital projects	9	15
Number of ROW Parcels acquired	11	20

2022 GOALS AND OBJECTIVES

- Bridge maintenance projects
- Bridge monitoring
- Crack sealing
- Culvert lining
- Guardrail
- Pavement marking
- Pavement preservation
- Pavement resurfacing
- Traffic signal and roadway lighting equipment

POSITION SUMMARY			
Category	FY 2020	FY 2021	Projected 2022
Full Time Regular	0	0	0
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	0	0	0

*Other
Elected Officials
Per Diem
Commissioners

MOTOR FUEL LOCAL OPTION 304.520.524

Account/Description	2020 Actual Amount	2021 Amended Budget	2022 Adopted Budget	% Change 2021-2022	
Fund: 304 - Motor Fuel Local Option					
REVENUES					
Department: 520 - Transportation					
Sub-Department: 000 - Revenues					
<i>Other Taxes</i>					
304.520.000.30150	County Local Option Tax	\$ 8,414,019	\$ 8,970,000	\$ 8,700,000	-3.01%
<i>Total: Other Taxes</i>		\$ 8,414,019	\$ 8,970,000	\$ 8,700,000	-3.01%
<i>Reimbursements</i>					
304.520.000.37150	KDOT Service Reimbursement - Federal	\$ 346	\$ -	\$ -	N/A
304.520.000.37900	Miscellaneous Reimbursement	\$ 128,931	\$ 150,000	\$ 150,000	0.00%
<i>Total: Reimbursements</i>		\$ 129,277	\$ 150,000	\$ 150,000	0.00%
<i>Interest Revenue</i>					
304.520.000.38000	Investment Income	\$ 255,937	\$ 35,000	\$ 21,000	-40.00%
<i>Total: Interest Revenue</i>		\$ 255,937	\$ 35,000	\$ 21,000	-40.00%
<i>Transfers In</i>					
304.520.000.39000	Transfer From Other Funds	\$ -	\$ 673,500	\$ 1,139,000	69.12%
<i>Total: Transfers In</i>		\$ -	\$ 673,500	\$ 1,139,000	69.12%
<i>Cash on Hand</i>					
304.520.000.39900	Cash On Hand	\$ -	\$ 7,811,851	\$ 4,178,500	-46.51%
<i>Total: Cash on Hand</i>		\$ -	\$ 7,811,851	\$ 4,178,500	-46.51%
Sub-Department Total: 000 - Revenues		\$ 8,799,233	\$ 17,640,351	\$ 14,188,500	-19.57%
Department Total: 520 - Transportation		\$ 8,799,233	\$ 17,640,351	\$ 14,188,500	-19.57%
REVENUES Total		\$ 8,799,233	\$ 17,640,351	\$ 14,188,500	-19.57%
EXPENSES					
Department: 520 - Transportation					
Sub-Department: 524 - Motor Fuel Local Option					
<i>Contractual Services</i>					
304.520.524.50140	Engineering Services	\$ 850,519	\$ 1,162,000	\$ 553,000	-52.41%
304.520.524.52020	Repairs and Maintenance- Roads	\$ 10,720	\$ 30,000	\$ 30,000	0.00%
304.520.524.52040	Repairs and Maintenance- Bridges	\$ 1,324,482	\$ 2,746,310	\$ 2,270,000	-17.34%
304.520.524.52050	Repairs and Maint- Cracksealing	\$ 431,577	\$ 550,000	\$ 550,000	0.00%
304.520.524.52070	Repairs and Maint- Pavement Mark	\$ 928,494	\$ 1,100,000	\$ 1,150,000	4.55%
304.520.524.52080	Repairs and Maint- Resurfacing	\$ 5,594,752	\$ 6,250,000	\$ 6,250,000	0.00%
304.520.524.52280	Pavement Preservation	\$ 479,438	\$ 750,000	\$ 750,000	0.00%
<i>Total: Contractual Services</i>		\$ 9,619,982	\$ 12,588,310	\$ 11,553,000	-8.22%
<i>Commodities</i>					
304.520.524.60210	Uniform Supplies	\$ 23,280	\$ 22,000	\$ 22,000	0.00%
304.520.524.60330	Vehicle Parts/Supplies	\$ 135,972	\$ 135,000	\$ 145,000	7.41%
304.520.524.60360	Equipment Parts/Supplies	\$ 74,063	\$ 80,000	\$ 80,000	0.00%
304.520.524.60370	Tools	\$ 13,404	\$ 15,000	\$ 15,000	0.00%
304.520.524.60390	Rock Salt	\$ 844,899	\$ 1,048,000	\$ 1,165,500	11.21%
304.520.524.60410	Culverts	\$ 5,853	\$ 12,000	\$ 12,000	0.00%
304.520.524.60420	Road Material	\$ 26,621	\$ 30,000	\$ 30,000	0.00%
304.520.524.60440	Traffic Markers and Barricades	\$ -	\$ 1,000	\$ 1,000	0.00%
304.520.524.63020	Utilities- Intersect Lighting	\$ 576,330	\$ 870,000	\$ 870,000	0.00%
<i>Total: Commodities</i>		\$ 1,700,421	\$ 2,213,000	\$ 2,340,500	5.76%

MOTOR FUEL LOCAL OPTION
304.520.524

Account/Description		2020 Actual Amount	2021 Amended Budget	2022 Adopted Budget	% Change 2021-2022
<i>Capital</i>					
304.520.524.73000	Road Construction	\$ 783,115	\$ 800,000	\$ 250,000	-68.75%
304.520.524.73010	Bridge Construction	\$ -	\$ 1,248,500	\$ -	-100.00%
304.520.524.74010	Highway Right of Way	\$ -	\$ 60,000	\$ 45,000	-25.00%
<i>Total: Capital</i>		\$ 783,115	\$ 2,108,500	\$ 295,000	-86.01%
<i>Contingency and Other</i>					
304.520.524.89000	Net Income	\$ -	\$ 673,500	\$ -	-100.00%
<i>Total: Contingency and Other</i>		\$ -	\$ 673,500	\$ -	-100.00%
<i>Transfers Out</i>					
304.520.524.99000	Transfer To Other Funds	\$ 56,241	\$ 57,041	\$ -	-100.00%
<i>Total: Transfers Out</i>		\$ 56,241	\$ 57,041	\$ -	-100.00%
Sub-Department Total: 524 - Motor Fuel Local Option		\$ 12,159,759	\$ 17,640,351	\$ 14,188,500	-19.57%
Department Total: 520 - Transportation		\$ 12,159,759	\$ 17,640,351	\$ 14,188,500	-19.57%
EXPENSES Total		\$ 12,159,759	\$ 17,640,351	\$ 14,188,500	-19.57%
Fund REVENUE Total: 304 - Motor Fuel Local Option		\$ 8,799,233	\$ 17,640,351	\$ 14,188,500	-19.57%
Fund EXPENSE Total: 304 - Motor Fuel Local Option		\$ 12,159,759	\$ 17,640,351	\$ 14,188,500	-19.57%

TRANSPORTATION SALES TAX
305.520.527

This fund is the Kane County Division of Transportation's primary source of capital for various road and bridge construction projects.

PROJECTS	Funded with Transportation Sales Tax	
	2020	2021
Bliss Road Over Blackberry Creek (final IDOT payment)		X
Bliss Road over Lake Run	X	
Bliss/Fabyan/Main	X	X
Bowes Road Resurfacing	X	
Bunker Road from Keslinger Road to La Fox Road	X	X
Burlington Over Trib to Virgil Ditch No.3(North)	X	
Burlington Over Trib to Virgil Ditch No.3(South)	X	
Burlington Road at Bolcum Road	X	
Dauberman at US 30 and Granart Road	X	
Dauberman Meredith Realignment	X	X
Dauberman Road Over Welch Creek		X
Fabyan Parkway at IL 31	X	X
Fabyan Parkway at Kirk Road	X	
Fabyan Parkway at Route 31	X	
Fabyan Parkway Multi-Use Path	X	
Galligan Road at Freeman Road	X	
Harmony Rd over Trib to Hamp Crk	X	
Harmony Road over Harmony Creek	X	
Harter Road and Main Street		X
Harter Road Culvert Replacement Project	X	
I88 IL47 Interchange	X	
Intersection Safety/Operational Projects		X
Kirk Rd Path - Pine St to Fabyan Pkwy	X	
Kirk Road at Douglas Road (final IDOT payment)		X
Kirk Road at Dunham Road	X	
Kirk Road at Pine Street (final IDOT payment)		X
Kirk Road IL56 to Cherry Lane (final IDOT payment)	X	X
Kirk Road Over Union Pacific RR	X	
LongMeadow Parkway Bridge	X	
Longmeadow Pkwy (B-1) - Randall to White Chapel (final IDOT payment)		X
Longmeadow Pkwy (B-2)-East of White Chapel to 31 (final IDOT payment)	X	X
Longmeadow Pkwy (C-1) Bridge	X	X
Longmeadow Pkwy (C-2) - Sandbloom to Route 25	X	X
Longmeadow Pkwy (C-3) - Route 25 Improvements (final IDOT payment)		X
Longmeadow Pkwy (C-4) - Operations Consultant	X	X
Longmeadow Pkwy (C-4) - Toll Facility Back Office Services	X	X
Longmeadow Pkwy (C-4) - Toll Facility Toll Collection System	X	X
Longmeadow Pkwy (C-4) - Tolling Facility Equip	X	X
Longmeadow Pkwy (C-4) - Tolling Facility Oversight	X	X

TRANSPORTATION SALES TAX
305.520.527

Longmeadow Pkwy (C-5) Tree Mitigation Grow Contract	X	X
Longmeadow Pkwy (D) - IL 25 to IL 62	X	
Longmeadow Pkwy E-ZPass Credit Card Fees		X
Longmeadow Pkwy E-ZPass Membership	X	X
Longmeadow Pkwy Stormwater Assistance	X	
Main Street at Deerpath Road (final IDOT payment)		X
Main Street at Nelson Lake Road Signalization	X	
Main Street Over Blackberry Creek at IL 47		X
Main Street over I-88 Deck Replacement		X
Montgomery Road from IL 25 to Hill Avenue	X	X
Orchard from Jericho to US30 HSIP	X	X
Orchard Road US30 Intersection Improvements	X	
Peck Road at Bricher Road	X	
Pedestrian Federally Required ADA Improv/Maint	X	X
Peplow Over Trib. of Virgil Ditch #3	X	
Plank Road Engel to Waughon HSIP	X	
Randall & Weld US20 Ramp (final IDOT Payment)		X
Randall Road at Alft Lane w/Elgin	X	X
Randall Road at I90 Interchange Improvement	X	
Randall Road from Huntley Road to Big Timber Rd	X	X
Randall Road Transit Infrastructure Improvements		X
Silver Glen Over Otter Creek Branch (final IDOT payment)	X	X
Silver Glen over Virgil Ditch No. 2	X	
Silver Glen Road at Randall Road	X	
Stage 2 - HSIP - Orchard Randall Fabyan Hughes (final IDOT payment)		X
Stearns Road at Randall Road (final IDOT payment)		X
Structural Services – 2017	X	
Swan Road over Branch of Big Rock Creek		X
West County Line Road over Union Ditch #3 (final IDOT payment)		X

TRANSPORTATION SALES TAX
305.520.527

KEY PERFORMANCE MEASURES	2020	2021
Roadway resurfacing lane miles	37.4	10.95
Urethane pavement marking miles	15.2	17.7
Paint pavement marking miles	225	235.9
Pavement preservation miles	12.8	19.34
Crack sealing lane miles	21.3	29.03
Miles of roadway constructed	9.5	5
Number of active bridge construction/rehab. projects	13	11
Number of active bridge maintenance projects	8	35
Number of signaled intersections maintained	122	122
Number of street light poles maintained	1,288	1,288
Number of active projects	85	116
Number of completed capital projects	9	15
Number of ROW Parcels acquired	11	20

2022 GOALS AND OBJECTIVES

- Design and construction of capital road and bridge projects

POSITION SUMMARY

Category	FY 2020	FY 2021	Projected 2022
Full Time Regular	0	0	0
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	0	0	0

*Other, Elected Officials, Per Diem, Commissioners

TRANSPORTATION SALES TAX

305.520.527

Account/Description	2020 Actual Amount	2021 Amended Budget	2022 Adopted Budget	% Change 2021-2022	
Fund: 305 - Transportation Sales Tax					
REVENUES					
Department: 520 - Transportation					
Sub-Department: 000 - Revenues					
<i>Other Taxes</i>					
305.520.000.30105	Sales Tax- RTA	\$ 13,365,559	\$ 12,255,000	\$ 14,371,000	17.37%
<i>Total: Other Taxes</i>		\$ 13,365,559	\$ 12,255,000	\$ 14,371,000	17.37%
<i>Charges for Services</i>					
305.520.000.35395	Toll Revenue	\$ -	\$ -	\$ 2,884,000	100.00%
<i>Total: Charges for Services</i>		\$ -	\$ -	\$ 2,884,000	100.00%
<i>Reimbursements</i>					
305.520.000.37150	KDOT Service Reimbursement - Federal	\$ 395,850	\$ -	\$ -	N/A
305.520.000.37900	Miscellaneous Reimbursement	\$ 1,743	\$ -	\$ -	N/A
<i>Total: Reimbursements</i>		\$ 397,593	\$ -	\$ -	N/A
<i>Interest Revenue</i>					
305.520.000.38000	Investment Income	\$ 517,513	\$ 42,000	\$ 100,000	138.10%
<i>Total: Interest Revenue</i>		\$ 517,513	\$ 42,000	\$ 100,000	138.10%
<i>Transfers In</i>					
305.520.000.39000	Transfer From Other Funds	\$ -	\$ 1,181,400	\$ 1,074,000	-9.09%
<i>Total: Transfers In</i>		\$ -	\$ 1,181,400	\$ 1,074,000	-9.09%
<i>Cash on Hand</i>					
305.520.000.39900	Cash On Hand	\$ -	\$ 10,504,152	\$ 20,670,547	96.78%
<i>Total: Cash on Hand</i>		\$ -	\$ 10,504,152	\$ 20,670,547	96.78%
Sub-Department Total: 000 - Revenues		\$ 14,280,665	\$ 23,982,552	\$ 39,099,547	63.03%
Department Total: 520 - Transportation		\$ 14,280,665	\$ 23,982,552	\$ 39,099,547	63.03%
REVENUES Total		\$ 14,280,665	\$ 23,982,552	\$ 39,099,547	63.03%
EXPENSES					
Department: 520 - Transportation					
Sub-Department: 527 - Transportation Sales Tax					
<i>Contractual Services</i>					
305.520.527.50140	Engineering Services	\$ 4,607,985	\$ 3,175,315	\$ 4,380,066	37.94%
305.520.527.50150	Contractual/Consulting Services	\$ 9,250	\$ 55,000	\$ 682,000	1140.00%
305.520.527.52040	Repairs and Maintenance- Bridges	\$ 730,357	\$ -	\$ -	N/A
305.520.527.52080	Repairs and Maint- Resurfacing	\$ 877,522	\$ -	\$ -	N/A
305.520.527.55010	External Grants	\$ 135,000	\$ 135,000	\$ 300,000	122.22%
<i>Total: Contractual Services</i>		\$ 6,360,114	\$ 3,365,315	\$ 5,362,066	59.33%
<i>Capital</i>					
305.520.527.70120	Special Purpose Equipment	\$ -	\$ -	\$ 862,480	100.00%
305.520.527.73000	Road Construction	\$ 3,660,899	\$ 18,379,254	\$ 29,022,617	57.91%
305.520.527.73010	Bridge Construction	\$ 2,239,257	\$ 691,583	\$ 2,762,167	299.40%
305.520.527.74010	Highway Right of Way	\$ 7,142,916	\$ 365,000	\$ 25,000	-93.15%
<i>Total: Capital</i>		\$ 13,043,072	\$ 19,435,837	\$ 32,672,264	68.10%
<i>Contingency and Other</i>					
305.520.527.89000	Net Income	\$ -	\$ 1,181,400	\$ -	-100.00%
<i>Total: Contingency and Other</i>		\$ -	\$ 1,181,400	\$ -	-100.00%
<i>Transfers Out</i>					
305.520.527.99000	Transfer To Other Funds	\$ -	\$ -	\$ 1,065,217	100.00%
<i>Total: Transfers Out</i>		\$ -	\$ -	\$ 1,065,217	100.00%
Sub-Department Total: 527 - Transportation Sales Tax		\$ 19,403,185	\$ 23,982,552	\$ 39,099,547	63.03%
Department Total: 520 - Transportation		\$ 19,403,185	\$ 23,982,552	\$ 39,099,547	63.03%
EXPENSES Total		\$ 19,403,185	\$ 23,982,552	\$ 39,099,547	63.03%
Fund REVENUE	Total: 305 - Transportation Sales Tax	\$ 14,280,665	\$ 23,982,552	\$ 39,099,547	63.03%
Fund EXPENSE	Total: 305 - Transportation Sales Tax	\$ 19,403,185	\$ 23,982,552	\$ 39,099,547	63.03%

LONGMEADOW BOND CONSTRUCTION 515.520.530

This capital fund is used by the Kane County Division of Transportation to hold the bond proceeds and handle the expenses for the construction of the Longmeadow Parkway Bridge over the Fox River.

2022 GOALS AND OBJECTIVES

- Longmeadow Parkway (C-1) - IL31 to IL25

Account/Description	2020 Actual Amount	2021 Amended Budget	2022 Adopted Budget	% Change 2021-2022	
Fund: 515 - Longmeadow Bond Construction					
REVENUES					
Department: 520 - Transportation					
Sub-Department: 000 - Revenues					
<i>Interest Revenue</i>					
515.520.000.38000	Investment Income	\$ 116,565	\$ -	\$ -	N/A
<i>Total: Interest Revenue</i>		\$ 116,565	\$ -	\$ -	N/A
<i>Transfers In</i>					
515.520.000.39000	Transfer From Other Funds	\$ 1,037	\$ -	\$ -	N/A
<i>Total: Transfers In</i>		\$ 1,037	\$ -	\$ -	N/A
<i>Cash on Hand</i>					
515.520.000.39900	Cash On Hand	\$ -	\$ -	\$ 636,842	100.00%
<i>Total: Cash on Hand</i>		\$ -	\$ -	\$ 636,842	100.00%
Sub-Department Total: 000 - Revenues		\$ 117,602	\$ -	\$ 636,842	100.00%
Department Total: 520 - Transportation		\$ 117,602	\$ -	\$ 636,842	100.00%
REVENUES Total		\$ 117,602	\$ -	\$ 636,842	100.00%
EXPENSES					
Department: 520 - Transportation					
Sub-Department: 530 - Longmeadow Bond Construction					
<i>Capital</i>					
515.520.530.73010	Bridge Construction	\$ 5,199,372	\$ -	\$ 636,842	100.00%
<i>Total: Capital</i>		\$ 5,199,372	\$ -	\$ 636,842	100.00%
Sub-Department Total: 530 - Longmeadow Bond Construction		\$ 5,199,372	\$ -	\$ 636,842	100.00%
Department Total: 520 - Transportation		\$ 5,199,372	\$ -	\$ 636,842	100.00%
EXPENSES Total		\$ 5,199,372	\$ -	\$ 636,842	100.00%
Fund REVENUE	Total: 515 - Longmeadow Bond Construction	\$ 117,602	\$ -	\$ 636,842	100.00%
Fund EXPENSE	Total: 515 - Longmeadow Bond Construction	\$ 5,199,372	\$ -	\$ 636,842	100.00%

TRANSPORTATION CAPITAL 540.520.525

This capital fund is primarily used by the Kane County Division of Transportation for road and bridge construction projects. The revenues within this fund are primarily federal and state project reimbursements.

2021 PROJECT RECAP	2021	2022
Dauberman at US30 and Granart Road	X	
Kirk Road at Dunham Road	X	
Longmeadow Parkway (C-3) – Route 25 Improvements	X	
Main Street at Nelson Lake Road Signalization	X	
Stage 2 – HSIP – Orchard Randall Fabyan Hughes	X	X

KEY PERFORMANCE MEASURES	2020	2021
Roadway resurfacing lane miles	37.4	10.95
Urethane pavement marking miles	15.2	17.7
Paint pavement marking miles	225	235.9
Pavement preservation miles	12.8	19.34
Crack-sealing lane miles	21.3	29.03
Miles of roadway constructed	9.5	5
Number of active bridge construction/rehab. projects	13	11
Number of active bridge maintenance projects	8	35
Number of signaled intersections maintained	122	122
Number of street light poles maintained	1,288	1,288
Number of active projects	85	116
Number of completed capital projects	9	15
ROW parcels acquired	11	20

POSITION SUMMARY			
Category	FY 2020	FY 2021	Projected 2022
Full Time Regular	0	0	0
Full Time Other*	0	0	0
Part Time Regular	0	0	0
Part Time Other*	0	0	0
Total Budgeted Positions:	0	0	0

*Other
Elected Officials
Per Diem
Commissioners

TRANSPORTATION CAPITAL

540.520.525

Account/Description	2020 Actual Amount	2021 Amended Budget	2022 Adopted Budget	% Change 2021-2022	
Fund: 540 - Transportation Capital					
REVENUES					
Department: 520 - Transportation					
Sub-Department: 000 - Revenues					
<i>Reimbursements</i>					
540.520.000.37150	\$ 759,653	\$ 139,073	\$ -	-100.00%	
		<i>Total: Reimbursements</i>		-100.00%	
<i>Interest Revenue</i>					
540.520.000.38000	\$ 26,075	\$ 5,400	\$ 4,000	-25.93%	
		<i>Total: Interest Revenue</i>		-25.93%	
<i>Transfers In</i>					
540.520.000.39000	\$ -	\$ 39,900	\$ -	-100.00%	
		<i>Total: Transfers In</i>		-100.00%	
<i>Cash on Hand</i>					
540.520.000.39900	\$ -	\$ 1,343,671	\$ 789,612	-41.23%	
		<i>Total: Cash on Hand</i>		-41.23%	
Sub-Department Total: 000 - Revenues		\$ 785,728	\$ 1,528,044	\$ 793,612	-48.06%
Department Total: 520 - Transportation		\$ 785,728	\$ 1,528,044	\$ 793,612	-48.06%
		REVENUES Total		-48.06%	
EXPENSES					
Department: 520 - Transportation					
Sub-Department: 525 - Transportation Capital					
<i>Contractual Services</i>					
540.520.525.50140	\$ 1,088,946	\$ 154,525	\$ 97,508	-36.90%	
		<i>Total: Contractual Services</i>		-36.90%	
<i>Capital</i>					
540.520.525.73000	\$ -	\$ 1,333,619	\$ 696,104	-47.80%	
		<i>Total: Capital</i>		-47.80%	
<i>Contingency and Other</i>					
540.520.525.89000	\$ -	\$ 39,900	\$ -	-100.00%	
		<i>Total: Contingency and Other</i>		-100.00%	
Sub-Department Total: 525 - Transportation Capital		\$ 1,088,946	\$ 1,528,044	\$ 793,612	-48.06%
Department Total: 520 - Transportation		\$ 1,088,946	\$ 1,528,044	\$ 793,612	-48.06%
		EXPENSES Total		-48.06%	
Fund REVENUE	Total: 540 - Transportation Capital	\$ 785,728	\$ 1,528,044	\$ 793,612	-48.06%
Fund EXPENSE	Total: 540 - Transportation Capital	\$ 1,088,946	\$ 1,528,044	\$ 793,612	-48.06%

IMPACT FEES
550.520.550-560.520.560

Impact fees are in support of the Road Improvement Impact Fee Program, which commenced on April 1, 2004, and was amended on July 10, 2007, April 10, 2012, March 14, 2017 and March 13, 2018. The revenues within these funds are to be expended from within the service areas they were collected. Impact Fees collected will be utilized for engineering, construction, and right-of-way acquisition for various projects within the respective service areas. Project schedules can be affected by the level of revenue received within a given service area.

PROJECTS	Funded with Impact Fee Funds	
	2021	2022
Bliss / Fabyan / Main	X	
Bunker Road from Keslinger Road to La Fox Road		X
Dauberman at US 30 and Granart Road	X	X
Fabyan Parkway and Kirk Road (final IDOT payment)	X	X
Huntley Road at Galligan Road (final IDOT payment)		X
Huntley – Randall to Sleepy Hollow Road		X
Kirk Road at Dunham Road	X	
Montgomery Road from IL 25 to Hill Avenue	X	X
Longmeadow Parkway (C-2) – Sandbloom to Route 25		X
Randall Road at IL 72	X	
Stearns Road at Randall Road	X	

IMPACT FEES
550.520.550-560.520.560

KEY PERFORMANCE MEASURES	2020	2021
Roadway resurfacing lane miles	37.4	10.95
Urethane pavement marking miles	15.2	17.7
Paint pavement marking miles	225	235.9
Pavement preservation miles	12.8	19.34
Crack-sealing lane miles	21.3	29.03
Miles of roadway constructed	9.5	5
Number of active bridge construction/rehab. projects	13	11
Number of active bridge maintenance projects	8	35
Number of signaled intersections maintained	122	122
Number of street light poles maintained	1,288	1,288
Number of active projects	85	116
Number of completed capital projects	9	15
ROW parcels acquired	11	20

2022 GOALS AND OBJECTIVES

- Utilize funds in the Impact Fee Fund for engineering, construction, and right-of-way acquisition for various projects within the respective service areas

AURORA AREA IMPACT FEES 550.520.550

The revenues within this fund are to be expended from within the Aurora service area they were collected. Impact Fees collected will be utilized for engineering, construction, and right-of-way acquisition for various projects within the respective service areas. Project schedules can be affected by the level of revenue received within a given service area.

Account/Description	2020 Actual Amount	2021 Amended Budget	2022 Adopted Budget	% Change 2021-2022
Fund: 550 - Aurora Area Impact Fees				
REVENUES				
Department: 520 - Transportation				
Sub-Department: 000 - Revenues				
<i>Interest Revenue</i>				
550.520.000.38000 Investment Income	\$ 10,642	\$ -	\$ -	N/A
<i>Total: Interest Revenue</i>		\$ 10,642	\$ -	N/A
<i>Transfers In</i>				
550.520.000.39000 Transfer From Other Funds	\$ -	\$ 4,200	\$ -	-100.00%
<i>Total: Transfers In</i>		\$ -	\$ 4,200	-100.00%
<i>Cash on Hand</i>				
550.520.000.39900 Cash On Hand	\$ -	\$ 700,000	\$ 712,000	1.71%
<i>Total: Cash on Hand</i>		\$ -	\$ 700,000	1.71%
Sub-Department Total: 000 - Revenues		\$ 10,642	\$ 704,200	1.11%
Department Total: 520 - Transportation		\$ 10,642	\$ 704,200	1.11%
REVENUES Total		\$ 10,642	\$ 704,200	1.11%
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 550 - Aurora Impact Fee				
<i>Contractual Services</i>				
550.520.550.50140 Engineering Services	\$ -	\$ 100,000	\$ 100,000	0.00%
<i>Total: Contractual Services</i>		\$ -	\$ 100,000	0.00%
<i>Capital</i>				
550.520.550.73000 Road Construction	\$ -	\$ 570,000	\$ 570,000	0.00%
<i>Total: Capital</i>		\$ -	\$ 570,000	0.00%
<i>Contingency and Other</i>				
550.520.550.89000 Net Income	\$ -	\$ 4,200	\$ -	-100.00%
<i>Total: Contingency and Other</i>		\$ -	\$ 4,200	-100.00%
<i>Transfers Out</i>				
550.520.550.99000 Transfer To Other Funds	\$ -	\$ 30,000	\$ 42,000	40.00%
<i>Total: Transfers Out</i>		\$ -	\$ 30,000	40.00%
Sub-Department Total: 550 - Aurora Impact Fee		\$ -	\$ 704,200	1.11%
Department Total: 520 - Transportation		\$ -	\$ 704,200	1.11%
EXPENSES Total		\$ -	\$ 704,200	1.11%
Fund REVENUE Total: 550 - Aurora Area Impact Fees	\$ 10,642	\$ 704,200	\$ 712,000	1.11%
Fund EXPENSE Total: 550 - Aurora Area Impact Fees	\$ -	\$ 704,200	\$ 712,000	1.11%

CAMPTON HILLS IMPACT FEES 551.520.551

The revenues within this fund are to be expended from within the Campton Hills service area they were collected. Impact Fees collected will be utilized for engineering, construction, and right-of-way acquisition for various projects within the respective service areas. Project schedules can be affected by the level of revenue received within a given service area.

Account/Description	2020 Actual Amount	2021 Amended Budget	2022 Adopted Budget	% Change 2021-2022
Fund: 551 - Campton Hills Impact Fees				
REVENUES				
Department: 520 - Transportation				
Sub-Department: 000 - Revenues				
<i>Interest Revenue</i>				
551.520.000.38000 Investment Income	\$ 7,161	\$ -	\$ -	N/A
<i>Total: Interest Revenue</i>	\$ 7,161	\$ -	\$ -	N/A
<i>Transfers In</i>				
551.520.000.39000 Transfer From Other Funds	\$ -	\$ 7,800	\$ -	-100.00%
<i>Total: Transfers In</i>	\$ -	\$ 7,800	\$ -	-100.00%
<i>Cash on Hand</i>				
551.520.000.39900 Cash On Hand	\$ -	\$ 1,000	\$ 43,500	4250.00%
<i>Total: Cash on Hand</i>	\$ -	\$ 1,000	\$ 43,500	4250.00%
Sub-Department Total: 000 - Revenues	\$ 7,161	\$ 8,800	\$ 43,500	394.32%
Department Total: 520 - Transportation	\$ 7,161	\$ 8,800	\$ 43,500	394.32%
REVENUES Total	\$ 7,161	\$ 8,800	\$ 43,500	394.32%
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 551 - Campton Hills Impact Fee				
<i>Contractual Services</i>				
551.520.551.50140 Engineering Services	\$ 123,972	\$ -	\$ -	N/A
<i>Total: Contractual Services</i>	\$ 123,972	\$ -	\$ -	N/A
<i>Capital</i>				
551.520.551.73000 Road Construction	\$ 473,153	\$ -	\$ -	N/A
<i>Total: Capital</i>	\$ 473,153	\$ -	\$ -	N/A
<i>Contingency and Other</i>				
551.520.551.89000 Net Income	\$ -	\$ 7,800	\$ -	-100.00%
<i>Total: Contingency and Other</i>	\$ -	\$ 7,800	\$ -	-100.00%
<i>Transfers Out</i>				
551.520.551.99000 Transfer To Other Funds	\$ -	\$ 1,000	\$ 43,500	4250.00%
<i>Total: Transfers Out</i>	\$ -	\$ 1,000	\$ 43,500	4250.00%
Sub-Department Total: 551 - Campton Hills Impact Fee	\$ 597,124	\$ 8,800	\$ 43,500	394.32%
Department Total: 520 - Transportation	\$ 597,124	\$ 8,800	\$ 43,500	394.32%
EXPENSES Total	\$ 597,124	\$ 8,800	\$ 43,500	394.32%
Fund REVENUE Total: 551 - Campton Hills Impact Fees	\$ 7,161	\$ 8,800	\$ 43,500	394.32%
Fund EXPENSE Total: 551 - Campton Hills Impact Fees	\$ 597,124	\$ 8,800	\$ 43,500	394.32%

GREATER ELGIN IMPACT FEES 552.520.552

The revenues within this fund are to be expended from within the greater Elgin service area they were collected. Impact Fees collected will be utilized for engineering, construction, and right-of-way acquisition for various projects within the respective service areas. Project schedules can be affected by the level of revenue received within a given service area.

Account/Description	2020 Actual Amount	2021 Amended Budget	2022 Adopted Budget	% Change 2021-2022
Fund: 552 - Greater Elgin Impact Fees				
REVENUES				
Department: 520 - Transportation				
Sub-Department: 000 - Revenues				
<i>Interest Revenue</i>				
552.520.000.38000 Investment Income	\$ 8,658	\$ -	\$ -	N/A
<i>Total: Interest Revenue</i>	\$ 8,658	\$ -	\$ -	N/A
<i>Transfers In</i>				
552.520.000.39000 Transfer From Other Funds	\$ -	\$ 3,700	\$ -	-100.00%
<i>Total: Transfers In</i>	\$ -	\$ 3,700	\$ -	-100.00%
<i>Cash on Hand</i>				
552.520.000.39900 Cash On Hand	\$ -	\$ 145,194	\$ 579,194	298.91%
<i>Total: Cash on Hand</i>	\$ -	\$ 145,194	\$ 579,194	298.91%
Sub-Department Total: 000 - Revenues	\$ 8,658	\$ 148,894	\$ 579,194	289.00%
Department Total: 520 - Transportation	\$ 8,658	\$ 148,894	\$ 579,194	289.00%
REVENUES Total	\$ 8,658	\$ 148,894	\$ 579,194	289.00%
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 552 - Greater Elgin Impact Fees				
<i>Capital</i>				
552.520.552.73000 Road Construction	\$ -	\$ 123,194	\$ 533,194	332.81%
<i>Total: Capital</i>	\$ -	\$ 123,194	\$ 533,194	332.81%
<i>Contingency and Other</i>				
552.520.552.89000 Net Income	\$ -	\$ 3,700	\$ -	-100.00%
<i>Total: Contingency and Other</i>	\$ -	\$ 3,700	\$ -	-100.00%
<i>Transfers Out</i>				
552.520.552.99000 Transfer To Other Funds	\$ -	\$ 22,000	\$ 46,000	109.09%
<i>Total: Transfers Out</i>	\$ -	\$ 22,000	\$ 46,000	109.09%
Sub-Department Total: 552 - Greater Elgin Impact Fees	\$ -	\$ 148,894	\$ 579,194	289.00%
Department Total: 520 - Transportation	\$ -	\$ 148,894	\$ 579,194	289.00%
EXPENSES Total	\$ -	\$ 148,894	\$ 579,194	289.00%
Fund REVENUE Total: 552 - Greater Elgin Impact Fees	\$ 8,658	\$ 148,894	\$ 579,194	289.00%
Fund EXPENSE Total: 552 - Greater Elgin Impact Fees	\$ -	\$ 148,894	\$ 579,194	289.00%

NORTHWEST IMPACT FEES 553.520.553

The revenues within this fund are to be expended from within the Northwest service area they were collected. Impact Fees collected will be utilized for engineering, construction, and right-of-way acquisition for various projects within the respective service areas. Project schedules can be affected by the level of revenue received within a given service area.

Account/Description	2020 Actual Amount	2021 Amended Budget	2022 Adopted Budget	% Change 2021-2022
Fund: 553 - Northwest Impact Fees				
REVENUES				
Department: 520 - Transportation				
Sub-Department: 000 - Revenues				
<i>Interest Revenue</i>				
553.520.000.38000 Investment Income	\$ 5,397	\$ -	\$ -	N/A
<i>Total: Interest Revenue</i>	\$ 5,397	\$ -	\$ -	N/A
<i>Transfers In</i>				
553.520.000.39000 Transfer From Other Funds	\$ -	\$ 1,700	\$ -	-100.00%
<i>Total: Transfers In</i>	\$ -	\$ 1,700	\$ -	-100.00%
<i>Cash on Hand</i>				
553.520.000.39900 Cash On Hand	\$ -	\$ 167,000	\$ 369,500	121.26%
<i>Total: Cash on Hand</i>	\$ -	\$ 167,000	\$ 369,500	121.26%
Sub-Department Total: 000 - Revenues	\$ 5,397	\$ 168,700	\$ 369,500	119.03%
Department Total: 520 - Transportation	\$ 5,397	\$ 168,700	\$ 369,500	119.03%
REVENUES Total	\$ 5,397	\$ 168,700	\$ 369,500	119.03%
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 553 - Northwest Impact Fees				
<i>Capital</i>				
553.520.553.73000 Road Construction	\$ -	\$ 155,000	\$ 345,000	122.58%
<i>Total: Capital</i>	\$ -	\$ 155,000	\$ 345,000	122.58%
<i>Contingency and Other</i>				
553.520.553.89000 Net Income	\$ -	\$ 1,700	\$ -	-100.00%
<i>Total: Contingency and Other</i>	\$ -	\$ 1,700	\$ -	-100.00%
<i>Transfers Out</i>				
553.520.553.99000 Transfer To Other Funds	\$ -	\$ 12,000	\$ 24,500	104.17%
<i>Total: Transfers Out</i>	\$ -	\$ 12,000	\$ 24,500	104.17%
Sub-Department Total: 553 - Northwest Impact Fees	\$ -	\$ 168,700	\$ 369,500	119.03%
Department Total: 520 - Transportation	\$ -	\$ 168,700	\$ 369,500	119.03%
EXPENSES Total	\$ -	\$ 168,700	\$ 369,500	119.03%
Fund REVENUE Total: 553 - Northwest Impact Fees	\$ 5,397	\$ 168,700	\$ 369,500	119.03%
Fund EXPENSE Total: 553 - Northwest Impact Fees	\$ -	\$ 168,700	\$ 369,500	119.03%

SOUTHWEST IMPACT FEES 554.520.554

The revenues within this fund are to be expended from within the Southwest service area they were collected. Impact Fees collected will be utilized for engineering, construction, and right-of-way acquisition for various projects within the respective service areas. Project schedules can be affected by the level of revenue received within a given service area.

Account/Description	2020 Actual Amount	2021 Amended Budget	2022 Adopted Budget	% Change 2021-2022
Fund: 554 - Southwest Impact Fees				
REVENUES				
Department: 520 - Transportation				
Sub-Department: 000 - Revenues				
<i>Interest Revenue</i>				
554.520.000.38000 Investment Income	\$ 3,915	\$ -	\$ -	N/A
<i>Total: Interest Revenue</i>	\$ 3,915	\$ -	\$ -	N/A
<i>Transfers In</i>				
554.520.000.39000 Transfer From Other Funds	\$ -	\$ 5,000	\$ -	-100.00%
<i>Total: Transfers In</i>	\$ -	\$ 5,000	\$ -	-100.00%
<i>Cash on Hand</i>				
554.520.000.39900 Cash On Hand	\$ -	\$ 116,000	\$ 114,250	-1.51%
<i>Total: Cash on Hand</i>	\$ -	\$ 116,000	\$ 114,250	-1.51%
Sub-Department Total: 000 - Revenues	\$ 3,915	\$ 121,000	\$ 114,250	-5.58%
Department Total: 520 - Transportation	\$ 3,915	\$ 121,000	\$ 114,250	-5.58%
REVENUES Total	\$ 3,915	\$ 121,000	\$ 114,250	-5.58%
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 554 - Southwest Impact Fees				
<i>Contractual Services</i>				
554.520.554.50140 Engineering Services	\$ 138,196	\$ 90,000	\$ 90,000	0.00%
<i>Total: Contractual Services</i>	\$ 138,196	\$ 90,000	\$ 90,000	0.00%
<i>Contingency and Other</i>				
554.520.554.89000 Net Income	\$ -	\$ 5,000	\$ -	-100.00%
<i>Total: Contingency and Other</i>	\$ -	\$ 5,000	\$ -	-100.00%
<i>Transfers Out</i>				
554.520.554.99000 Transfer To Other Funds	\$ -	\$ 26,000	\$ 24,250	-6.73%
<i>Total: Transfers Out</i>	\$ -	\$ 26,000	\$ 24,250	-6.73%
Sub-Department Total: 554 - Southwest Impact Fees	\$ 138,196	\$ 121,000	\$ 114,250	-5.58%
Department Total: 520 - Transportation	\$ 138,196	\$ 121,000	\$ 114,250	-5.58%
EXPENSES Total	\$ 138,196	\$ 121,000	\$ 114,250	-5.58%
Fund REVENUE Total: 554 - Southwest Impact Fees	\$ 3,915	\$ 121,000	\$ 114,250	-5.58%
Fund EXPENSE Total: 554 - Southwest Impact Fees	\$ 138,196	\$ 121,000	\$ 114,250	-5.58%

TRI-CITIES IMPACT FEES 555.520.555

The revenues within this fund are to be expended from within the Tri-Cities service area they were collected. Impact Fees collected will be utilized for engineering, construction, and right-of-way acquisition for various projects within the respective service areas. Project schedules can be affected by the level of revenue received within a given service area.

Account/Description	2020 Actual Amount	2021 Amended Budget	2022 Adopted Budget	% Change 2021-2022
Fund: 555 - Tri-Cities Impact Fees				
REVENUES				
Department: 520 - Transportation				
Sub-Department: 000 - Revenues				
<i>Interest Revenue</i>				
555.520.000.38000 Investment Income	\$ 7,421	\$ -	\$ -	N/A
<i>Total: Interest Revenue</i>	\$ 7,421	\$ -	\$ -	N/A
<i>Transfers In</i>				
555.520.000.39000 Transfer From Other Funds	\$ -	\$ 11,600	\$ -	-100.00%
<i>Total: Transfers In</i>	\$ -	\$ 11,600	\$ -	-100.00%
<i>Cash on Hand</i>				
555.520.000.39900 Cash On Hand	\$ -	\$ 36,000	\$ 37,500	4.17%
<i>Total: Cash on Hand</i>	\$ -	\$ 36,000	\$ 37,500	4.17%
Sub-Department Total: 000 - Revenues	\$ 7,421	\$ 47,600	\$ 37,500	-21.22%
Department Total: 520 - Transportation	\$ 7,421	\$ 47,600	\$ 37,500	-21.22%
REVENUES Total	\$ 7,421	\$ 47,600	\$ 37,500	-21.22%
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 555 - Tri-Cities Impact Fees				
<i>Contractual Services</i>				
555.520.555.50140 Engineering Services	\$ 1,918	\$ -	\$ -	N/A
<i>Total: Contractual Services</i>	\$ 1,918	\$ -	\$ -	N/A
<i>Capital</i>				
555.520.555.73000 Road Construction	\$ 24,514	\$ -	\$ -	N/A
555.520.555.73010 Bridge Construction	\$ 609,442	\$ -	\$ -	N/A
<i>Total: Capital</i>	\$ 633,956	\$ -	\$ -	N/A
<i>Contingency and Other</i>				
555.520.555.89000 Net Income	\$ -	\$ 11,600	\$ -	-100.00%
<i>Total: Contingency and Other</i>	\$ -	\$ 11,600	\$ -	-100.00%
<i>Transfers Out</i>				
555.520.555.99000 Transfer To Other Funds	\$ -	\$ 36,000	\$ 37,500	4.17%
<i>Total: Transfers Out</i>	\$ -	\$ 36,000	\$ 37,500	4.17%
Sub-Department Total: 555 - Tri-Cities Impact Fees	\$ 635,873	\$ 47,600	\$ 37,500	-21.22%
Department Total: 520 - Transportation	\$ 635,873	\$ 47,600	\$ 37,500	-21.22%
EXPENSES Total	\$ 635,873	\$ 47,600	\$ 37,500	-21.22%
Fund REVENUE Total: 555 - Tri-Cities Impact Fees	\$ 7,421	\$ 47,600	\$ 37,500	-21.22%
Fund EXPENSE Total: 555 - Tri-Cities Impact Fees	\$ 635,873	\$ 47,600	\$ 37,500	-21.22%

UPPER FOX IMPACT FEES 556.520.556

Account/Description	2020 Actual Amount	2021 Amended Budget	2022 Adopted Budget	% Change 2021-2022
Fund: 556 - Upper Fox Impact Fees				
REVENUES				
Department: 520 - Transportation				
Sub-Department: 000 - Revenues				
<i>Interest Revenue</i>				
556.520.000.38000 Investment Income	\$ 7,763	\$ -	\$ -	N/A
<i>Total: Interest Revenue</i>	\$ 7,763	\$ -	\$ -	N/A
<i>Transfers In</i>				
556.520.000.39000 Transfer From Other Funds	\$ -	\$ 4,000	\$ -	-100.00%
<i>Total: Transfers In</i>	\$ -	\$ 4,000	\$ -	-100.00%
<i>Cash on Hand</i>				
556.520.000.39900 Cash On Hand	\$ -	\$ 11,000	\$ 350,000	3081.82%
<i>Total: Cash on Hand</i>	\$ -	\$ 11,000	\$ 350,000	3081.82%
Sub-Department Total: 000 - Revenues	\$ 7,763	\$ 15,000	\$ 350,000	2233.33%
Department Total: 520 - Transportation	\$ 7,763	\$ 15,000	\$ 350,000	2233.33%
REVENUES Total	\$ 7,763	\$ 15,000	\$ 350,000	2233.33%
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 556 - Upper Fox Impact Fees				
<i>Capital</i>				
556.520.556.73000 Road Construction	\$ 318,644	\$ -	\$ 250,000	100.00%
<i>Total: Capital</i>	\$ 318,644	\$ -	\$ 250,000	100.00%
<i>Contingency and Other</i>				
556.520.556.89000 Net Income	\$ -	\$ 4,000	\$ -	-100.00%
<i>Total: Contingency and Other</i>	\$ -	\$ 4,000	\$ -	-100.00%
<i>Transfers Out</i>				
556.520.556.99000 Transfer To Other Funds	\$ -	\$ 11,000	\$ 100,000	809.09%
<i>Total: Transfers Out</i>	\$ -	\$ 11,000	\$ 100,000	809.09%
Sub-Department Total: 556 - Upper Fox Impact Fees	\$ 318,644	\$ 15,000	\$ 350,000	2233.33%
Department Total: 520 - Transportation	\$ 318,644	\$ 15,000	\$ 350,000	2233.33%
EXPENSES Total	\$ 318,644	\$ 15,000	\$ 350,000	2233.33%
Fund REVENUE Total: 556 - Upper Fox Impact Fees	\$ 7,763	\$ 15,000	\$ 350,000	2233.33%
Fund EXPENSE Total: 556 - Upper Fox Impact Fees	\$ 318,644	\$ 15,000	\$ 350,000	2233.33%

WEST CENTRAL IMPACT FEES 557.520.557

The revenues within this fund are to be expended from within the West Central service area they were collected. Impact Fees collected will be utilized for engineering, construction, and right-of-way acquisition for various projects within the respective service areas. Project schedules can be affected by the level of revenue received within a given service area.

Account/Description	2020 Actual Amount	2021 Amended Budget	2022 Adopted Budget	% Change 2021-2022
Fund: 557 - West Central Impact Fees				
REVENUES				
Department: 520 - Transportation				
Sub-Department: 000 - Revenues				
<i>Interest Revenue</i>				
557.520.000.38000 Investment Income	\$ 622	\$ -	\$ -	N/A
<i>Total: Interest Revenue</i>	\$ 622	\$ -	\$ -	N/A
<i>Cash on Hand</i>				
557.520.000.39900 Cash On Hand	\$ -	\$ 42,000	\$ 42,100	0.24%
<i>Total: Cash on Hand</i>	\$ -	\$ 42,000	\$ 42,100	0.24%
Sub-Department Total: 000 - Revenues	\$ 622	\$ 42,000	\$ 42,100	0.24%
Department Total: 520 - Transportation	\$ 622	\$ 42,000	\$ 42,100	0.24%
REVENUES Total	\$ 622	\$ 42,000	\$ 42,100	0.24%
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 557 - West Central Impact Fees				
<i>Capital</i>				
557.520.557.73000 Road Construction	\$ -	\$ 39,000	\$ 39,000	0.00%
<i>Total: Capital</i>	\$ -	\$ 39,000	\$ 39,000	0.00%
<i>Transfers Out</i>				
557.520.557.99000 Transfer To Other Funds	\$ -	\$ 3,000	\$ 3,100	3.33%
<i>Total: Transfers Out</i>	\$ -	\$ 3,000	\$ 3,100	3.33%
Sub-Department Total: 557 - West Central Impact Fees	\$ -	\$ 42,000	\$ 42,100	0.24%
Department Total: 520 - Transportation	\$ -	\$ 42,000	\$ 42,100	0.24%
EXPENSES Total	\$ -	\$ 42,000	\$ 42,100	0.24%
Fund REVENUE Total: 557 - West Central Impact Fees	\$ 622	\$ 42,000	\$ 42,100	0.24%
Fund EXPENSE Total: 557 - West Central Impact Fees	\$ -	\$ 42,000	\$ 42,100	0.24%

NORTH IMPACT FEES 558.520.558

The revenues within this fund are to be expended from within the North service area they were collected. Impact Fees collected will be utilized for engineering, construction, and right-of-way acquisition for various projects within the respective service areas. Project schedules can be affected by the level of revenue received within a given service area.

Account/Description	2020 Actual Amount	2021 Amended Budget	2022 Adopted Budget	% Change 2021-2022
Fund: 558 - North Impact Fees				
REVENUES				
Department: 520 - Transportation				
Sub-Department: 000 - Revenues				
<i>Charges for Services</i>				
558.520.000.34660 Impact Fees	\$ 571,500	\$ 540,000	\$ 750,000	38.89%
<i>Total: Charges for Services</i>	\$ 571,500	\$ 540,000	\$ 750,000	38.89%
<i>Interest Revenue</i>				
558.520.000.38000 Investment Income	\$ 32,067	\$ 1,000	\$ 8,000	700.00%
<i>Total: Interest Revenue</i>	\$ 32,067	\$ 1,000	\$ 8,000	700.00%
<i>Transfers In</i>				
558.520.000.39000 Transfer From Other Funds	\$ -	\$ 441,800	\$ 170,500	-61.41%
<i>Total: Transfers In</i>	\$ -	\$ 441,800	\$ 170,500	-61.41%
<i>Cash on Hand</i>				
558.520.000.39900 Cash On Hand	\$ -	\$ -	\$ 1,902,748	100.00%
<i>Total: Cash on Hand</i>	\$ -	\$ -	\$ 1,902,748	100.00%
Sub-Department Total: 000 - Revenues	\$ 603,567	\$ 982,800	\$ 2,831,248	188.08%
Department Total: 520 - Transportation	\$ 603,567	\$ 982,800	\$ 2,831,248	188.08%
REVENUES Total	\$ 603,567	\$ 982,800	\$ 2,831,248	188.08%
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 558 - North Impact Fees				
<i>Contractual Services</i>				
558.520.558.50140 Engineering Services	\$ 801,626	\$ 250,000	\$ 900,000	260.00%
<i>Total: Contractual Services</i>	\$ 801,626	\$ 250,000	\$ 900,000	260.00%
<i>Capital</i>				
558.520.558.73000 Road Construction	\$ -	\$ -	\$ 710,000	100.00%
558.520.558.74010 Highway Right of Way	\$ -	\$ -	\$ 1,183,748	100.00%
<i>Total: Capital</i>	\$ -	\$ -	\$ 1,893,748	100.00%
<i>Contingency and Other</i>				
558.520.558.89000 Net Income	\$ -	\$ 732,800	\$ -	-100.00%
<i>Total: Contingency and Other</i>	\$ -	\$ 732,800	\$ -	-100.00%
<i>Transfers Out</i>				
558.520.558.99000 Transfer To Other Funds	\$ -	\$ -	\$ 37,500	100.00%
<i>Total: Transfers Out</i>	\$ -	\$ -	\$ 37,500	100.00%
Sub-Department Total: 558 - North Impact Fees	\$ 801,626	\$ 982,800	\$ 2,831,248	188.08%
Department Total: 520 - Transportation	\$ 801,626	\$ 982,800	\$ 2,831,248	188.08%
EXPENSES Total	\$ 801,626	\$ 982,800	\$ 2,831,248	188.08%
Fund REVENUE Total: 558 - North Impact Fees	\$ 603,567	\$ 982,800	\$ 2,831,248	188.08%
Fund EXPENSE Total: 558 - North Impact Fees	\$ 801,626	\$ 982,800	\$ 2,831,248	188.08%

CENTRAL IMPACT FEES 559.520.559

The revenues within this fund are to be expended from within the Central service area they were collected. Impact Fees collected will be utilized for engineering, construction, and right-of-way acquisition for various projects within the respective service areas. Project schedules can be affected by the level of revenue received within a given service area.

Account/Description	2020 Actual Amount	2021 Amended Budget	2022 Adopted Budget	% Change 2021-2022
Fund: 559 - Central Impact Fees				
REVENUES				
Department: 520 - Transportation				
Sub-Department: 000 - Revenues				
<i>Charges for Services</i>				
559.520.000.34660 Impact Fees	\$ 276,276	\$ 400,000	\$ 400,000	0.00%
<i>Total: Charges for Services</i>	\$ 276,276	\$ 400,000	\$ 400,000	0.00%
<i>Interest Revenue</i>				
559.520.000.38000 Investment Income	\$ 37,442	\$ 7,700	\$ 7,700	0.00%
<i>Total: Interest Revenue</i>	\$ 37,442	\$ 7,700	\$ 7,700	0.00%
<i>Transfers In</i>				
559.520.000.39000 Transfer From Other Funds	\$ -	\$ 74,500	\$ 84,100	12.89%
<i>Total: Transfers In</i>	\$ -	\$ 74,500	\$ 84,100	12.89%
<i>Cash on Hand</i>				
559.520.000.39900 Cash On Hand	\$ -	\$ 1,779,300	\$ 1,594,200	-10.40%
<i>Total: Cash on Hand</i>	\$ -	\$ 1,779,300	\$ 1,594,200	-10.40%
Sub-Department Total: 000 - Revenues	\$ 313,718	\$ 2,261,500	\$ 2,086,000	-7.76%
Department Total: 520 - Transportation	\$ 313,718	\$ 2,261,500	\$ 2,086,000	-7.76%
REVENUES Total	\$ 313,718	\$ 2,261,500	\$ 2,086,000	-7.76%
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 559 - Central Impact Fees				
<i>Contractual Services</i>				
559.520.559.50140 Engineering Services	\$ 75,416	\$ 96,000	\$ -	-100.00%
<i>Total: Contractual Services</i>	\$ 75,416	\$ 96,000	\$ -	-100.00%
<i>Capital</i>				
559.520.559.73000 Road Construction	\$ 600,000	\$ 2,091,000	\$ 2,066,000	-1.20%
<i>Total: Capital</i>	\$ 600,000	\$ 2,091,000	\$ 2,066,000	-1.20%
<i>Contingency and Other</i>				
559.520.559.89000 Net Income	\$ -	\$ 74,500	\$ -	-100.00%
<i>Total: Contingency and Other</i>	\$ -	\$ 74,500	\$ -	-100.00%
<i>Transfers Out</i>				
559.520.559.99000 Transfer To Other Funds	\$ -	\$ -	\$ 20,000	100.00%
<i>Total: Transfers Out</i>	\$ -	\$ -	\$ 20,000	100.00%
Sub-Department Total: 559 - Central Impact Fees	\$ 675,416	\$ 2,261,500	\$ 2,086,000	-7.76%
Department Total: 520 - Transportation	\$ 675,416	\$ 2,261,500	\$ 2,086,000	-7.76%
EXPENSES Total	\$ 675,416	\$ 2,261,500	\$ 2,086,000	-7.76%
Fund REVENUE Total: 559 - Central Impact Fees	\$ 313,718	\$ 2,261,500	\$ 2,086,000	-7.76%
Fund EXPENSE Total: 559 - Central Impact Fees	\$ 675,416	\$ 2,261,500	\$ 2,086,000	-7.76%

SOUTH IMPACT FEES 560.520.560

The revenues within this fund are to be expended from within the South service area they were collected. Impact Fees collected will be utilized for engineering, construction, and right-of-way acquisition for various projects within the respective service areas. Project schedules can be affected by the level of revenue received within a given service area.

Account/Description	2020 Actual Amount	2021 Amended Budget	2022 Adopted Budget	% Change 2021-2022		
Fund: 560 - South Impact Fees						
REVENUES						
Department: 520 - Transportation						
Sub-Department: 000 - Revenues						
<i>Charges for Services</i>						
560.520.000.34660	\$ 193,147	\$ 400,000	\$ 400,000	0.00%		
<i>Total: Charges for Services</i>		\$ 193,147	\$ 400,000	\$ 400,000	0.00%	
<i>Interest Revenue</i>						
560.520.000.38000	\$ 61,217	\$ 16,000	\$ 11,000	-31.25%		
<i>Total: Interest Revenue</i>		\$ 61,217	\$ 16,000	\$ 11,000	-31.25%	
<i>Transfers In</i>						
560.520.000.39000	\$ -	\$ 245,100	\$ 66,250	-72.97%		
<i>Total: Transfers In</i>		\$ -	\$ 245,100	\$ 66,250	-72.97%	
<i>Cash on Hand</i>						
560.520.000.39900	\$ -	\$ 3,522,612	\$ 2,172,806	-38.32%		
<i>Total: Cash on Hand</i>		\$ -	\$ 3,522,612	\$ 2,172,806	-38.32%	
Sub-Department Total: 000 - Revenues		\$ 254,365	\$ 4,183,712	\$ 2,650,056	-36.66%	
Department Total: 520 - Transportation		\$ 254,365	\$ 4,183,712	\$ 2,650,056	-36.66%	
REVENUES Total		\$ 254,365	\$ 4,183,712	\$ 2,650,056	-36.66%	
EXPENSES						
Department: 520 - Transportation						
Sub-Department: 560 - South Impact Fees						
<i>Contractual Services</i>						
560.520.560.50140	\$ 5,051	\$ -	\$ -	N/A		
<i>Total: Contractual Services</i>		\$ 5,051	\$ -	\$ -	N/A	
<i>Capital</i>						
560.520.560.73000	\$ 1,316,913	\$ 3,918,612	\$ 2,630,056	-32.88%		
<i>Total: Capital</i>		\$ 1,316,913	\$ 3,918,612	\$ 2,630,056	-32.88%	
<i>Contingency and Other</i>						
560.520.560.89000	\$ -	\$ 245,100	\$ -	-100.00%		
<i>Total: Contingency and Other</i>		\$ -	\$ 245,100	\$ -	-100.00%	
<i>Transfers Out</i>						
560.520.560.99000	\$ -	\$ 20,000	\$ 20,000	0.00%		
<i>Total: Transfers Out</i>		\$ -	\$ 20,000	\$ 20,000	0.00%	
Sub-Department Total: 560 - South Impact Fees		\$ 1,321,964	\$ 4,183,712	\$ 2,650,056	-36.66%	
Department Total: 520 - Transportation		\$ 1,321,964	\$ 4,183,712	\$ 2,650,056	-36.66%	
EXPENSES Total		\$ 1,321,964	\$ 4,183,712	\$ 2,650,056	-36.66%	
Fund REVENUE	Total: 560 - South Impact Fees		\$ 254,365	\$ 4,183,712	\$ 2,650,056	-36.66%
Fund EXPENSE	Total: 560 - South Impact Fees		\$ 1,321,964	\$ 4,183,712	\$ 2,650,056	-36.66%

MOTOR FUEL TAX DEBT SERVICE 620.760.760

The Motor Fuel Tax Debt Service fund accounts for all payments of principal and interest due on the County's General Obligation Bonds (Alternate Revenue Source), Series 2001, the County's General Obligation Refunding Bonds (Alternate Revenue Source), Series 2004, and the accumulation of debt service reserve transfers from the motor fuel tax allotments (Motor Fuel Tax Fund).

Account/Description	2020 Actual Amount	2021 Amended Budget	2022 Adopted Budget	% Change 2021-2022
Fund: 620 - Motor Fuel Tax Debt Service				
REVENUES				
Department: 760 - Debt Service				
Sub-Department: 000 - Revenues				
<i>Interest Revenue</i>				
620.760.000.38000 Investment Income	\$ 56,419	\$ 1,167	\$ 1,176	0.77%
<i>Total: Interest Revenue</i>	\$ 56,419	\$ 1,167	\$ 1,176	0.77%
<i>Transfers In</i>				
620.760.000.39000 Transfer From Other Funds	\$ 3,494,300	\$ -	\$ -	N/A
<i>Total: Transfers In</i>	\$ 3,494,300	\$ -	\$ -	N/A
<i>Cash on Hand</i>				
620.760.000.39900 Cash On Hand	\$ -	\$ 3,405,983	\$ -	-100.00%
<i>Total: Cash on Hand</i>	\$ -	\$ 3,405,983	\$ -	-100.00%
Sub-Department Total: 000 - Revenues	\$ 3,550,719	\$ 3,407,150	\$ 1,176	-99.97%
Department Total: 760 - Debt Service	\$ 3,550,719	\$ 3,407,150	\$ 1,176	-99.97%
REVENUES Total	\$ 3,550,719	\$ 3,407,150	\$ 1,176	-99.97%
EXPENSES				
Department: 760 - Debt Service				
Sub-Department: 760 - Motor Fuel Tax Bond Debt Service				
<i>Debt Service</i>				
620.760.760.80000 Bond Principal	\$ 3,155,000	\$ 3,320,000	\$ -	-100.00%
620.760.760.80020 Interest- Bonds	\$ 257,119	\$ 87,150	\$ -	-100.00%
<i>Total: Debt Service</i>	\$ 3,412,119	\$ 3,407,150	\$ -	-100.00%
<i>Contingency and Other</i>				
620.760.760.89000 Net Income	\$ -	\$ -	\$ 1,176	100.00%
<i>Total: Contingency and Other</i>	\$ -	\$ -	\$ 1,176	100.00%
Sub-Department Total: 760 - Motor Fuel Tax Bond Debt Service	\$ 3,412,119	\$ 3,407,150	\$ 1,176	-99.97%
Department Total: 760 - Debt Service	\$ 3,412,119	\$ 3,407,150	\$ 1,176	-99.97%
EXPENSES Total	\$ 3,412,119	\$ 3,407,150	\$ 1,176	-99.97%
Fund REVENUE Total: 620 - Motor Fuel Tax Debt Service	\$ 3,550,719	\$ 3,407,150	\$ 1,176	-99.97%
Fund EXPENSE Total: 620 - Motor Fuel Tax Debt Service	\$ 3,412,119	\$ 3,407,150	\$ 1,176	-99.97%

TRANSIT SALES TAX DEBT SERVICE 621.760.765

The Transit Sales Tax Debt Service fund accounts for all payments of principal and interest due on the County's General Obligation Alternate Bonds (Regional Transportation Authority Sales Tax Alternate Revenue Source), Series 2009A, the County's Taxable General Obligation Alternate Bonds (Regional Transportation Authority Sales Tax Alternate Revenue Source) Series 2009B, and the accumulation of debt service reserve transfers from the RTA Sales Tax allotments (Transportation Sales Tax Fund).

Account/Description	2020 Actual Amount	2021 Amended Budget	2022 Adopted Budget	% Change 2021-2022
Fund: 621 - Transit Sales Tax Debt Service				
REVENUES				
Department: 760 - Debt Service				
Sub-Department: 000 - Revenues				
<i>Interest Revenue</i>				
621.760.000.38000 Investment Income	\$ 2,618	\$ -	\$ 700	100.00%
<i>Total: Interest Revenue</i>				
	\$ 2,618	\$ -	\$ 700	100.00%
Sub-Department Total: 000 - Revenues				
	\$ 2,618	\$ -	\$ 700	100.00%
Department Total: 760 - Debt Service				
	\$ 2,618	\$ -	\$ 700	100.00%
REVENUES Total				
	\$ 2,618	\$ -	\$ 700	100.00%
EXPENSES				
Department: 760 - Debt Service				
Sub-Department: 765 - Transit Sales Tax Debt Service				
<i>Contingency and Other</i>				
621.760.765.89000 Net Income	\$ -	\$ -	\$ 700	100.00%
<i>Total: Contingency and Other</i>				
	\$ -	\$ -	\$ 700	100.00%
Sub-Department Total: 765 - Transit Sales Tax Debt Service				
	\$ -	\$ -	\$ 700	100.00%
Department Total: 760 - Debt Service				
	\$ -	\$ -	\$ 700	100.00%
EXPENSES Total				
	\$ -	\$ -	\$ 700	100.00%
Fund REVENUE Total: 621 - Transit Sales Tax Debt Service	\$ 2,618	\$ -	\$ 700	100.00%
Fund EXPENSE Total: 621 - Transit Sales Tax Debt Service	\$ -	\$ -	\$ 700	100.00%

LONGMEADOW DEBT SERVICE 624.760.768

The Longmeadow Debt Service Fund will account for all payments of principal and interest due on the Longmeadow Bond, which was issued in early Fiscal Year 2019.

Account/Description	2020 Actual Amount	2021 Amended Budget	2022 Adopted Budget	% Change 2021-2022
Fund: 624 - Longmeadow Debt Service				
REVENUES				
Department: 760 - Debt Service				
Sub-Department: 000 - Revenues				
<i>Interest Revenue</i>				
624.760.000.38000 Investment Income	\$ 5	\$ -	\$ -	N/A
<i>Total: Interest Revenue</i>				N/A
<i>Transfers In</i>				
624.760.000.39000 Transfer From Other Funds	\$ -	\$ -	\$ 1,065,217	100.00%
<i>Total: Transfers In</i>				100.00%
Sub-Department Total: 000 - Revenues				100.00%
Department Total: 760 - Debt Service				100.00%
REVENUES Total				100.00%
EXPENSES				
Department: 760 - Debt Service				
Sub-Department: 768 - Longmeadow Debt Service				
<i>Debt Service</i>				
624.760.768.80500 Debt Service Requirement	\$ -	\$ -	\$ 1,065,217	100.00%
<i>Total: Debt Service</i>				100.00%
<i>Transfers Out</i>				
624.760.768.99000 Transfer To Other Funds	\$ 1,037	\$ -	\$ -	N/A
<i>Total: Transfers Out</i>				N/A
Sub-Department Total: 768 - Longmeadow Debt Service				100.00%
Department Total: 760 - Debt Service				100.00%
EXPENSES Total				100.00%
Fund REVENUE Total: 624 - Longmeadow Debt Service	\$ 5	\$ -	\$ 1,065,217	100.00%
Fund EXPENSE Total: 624 - Longmeadow Debt Service	\$ 1,037	\$ -	\$ 1,065,217	100.00%

LONGMEADOW DEBT SERVICE – CAPITALIZED INTEREST 625.760.769

The Longmeadow Debt Service – Capitalized Interest Fund was established by the Longmeadow Toll Bridge Trust Indenture related to the Toll Bridge Revenue Bonds Series 2018, which were issued on December 4, 2018. Principal proceeds in the amount of \$4,357,098.31 from the Toll Bridge Revenue Bond issue were deposited into this fund for the purpose of paying the interest on the bond issue while the toll bridge is being constructed. The amount of proceeds deposited into this fund are sufficient to pay the interest on the Toll Bridge Revenue Bonds through July 1, 2022. After July 1, 2022, this fund should be depleted, the toll bridge should be completed, and the toll revenue from the bridge should be sufficient to pay the debt service on the Toll Bridge Revenue Bonds going forward. The cash in this fund is held by a trustee, and the interest payments on the Toll Bridge Revenue Bonds are to be paid by the trustee.

Account/Description	2020 Actual Amount	2021 Amended Budget	2022 Adopted Budget	% Change 2021-2022
Fund: 625 - Longmeadow Debt Srv - Cap Int				
REVENUES				
Department: 760 - Debt Service				
Sub-Department: 000 - Revenues				
<i>Interest Revenue</i>				
625.760.000.38000 Investment Income	\$ 15,649	\$ 25,125	\$ 575	-97.71%
<i>Total: Interest Revenue</i>	\$ 15,649	\$ 25,125	\$ 575	-97.71%
<i>Cash on Hand</i>				
625.760.000.39900 Cash On Hand	\$ -	\$ 1,193,645	\$ 1,218,195	2.06%
<i>Total: Cash on Hand</i>	\$ -	\$ 1,193,645	\$ 1,218,195	2.06%
Sub-Department Total: 000 - Revenues	\$ 15,649	\$ 1,218,770	\$ 1,218,770	0.00%
Department Total: 760 - Debt Service	\$ 15,649	\$ 1,218,770	\$ 1,218,770	0.00%
REVENUES Total	\$ 15,649	\$ 1,218,770	\$ 1,218,770	0.00%
EXPENSES				
Department: 760 - Debt Service				
Sub-Department: 769 - Longmeadow Capitalized Interest				
<i>Debt Service</i>				
625.760.769.80020 Interest- Bonds	\$ 1,218,769	\$ 1,218,770	\$ 1,218,770	0.00%
<i>Total: Debt Service</i>	\$ 1,218,769	\$ 1,218,770	\$ 1,218,770	0.00%
Sub-Department Total: 769 - Longmeadow Capitalized Interest	\$ 1,218,769	\$ 1,218,770	\$ 1,218,770	0.00%
Department Total: 760 - Debt Service	\$ 1,218,769	\$ 1,218,770	\$ 1,218,770	0.00%
EXPENSES Total	\$ 1,218,769	\$ 1,218,770	\$ 1,218,770	0.00%
Fund REVENUE Total: 625 - Longmeadow Debt Srv - Cap Int	\$ 15,649	\$ 1,218,770	\$ 1,218,770	0.00%
Fund EXPENSE Total: 625 - Longmeadow Debt Srv - Cap Int	\$ 1,218,769	\$ 1,218,770	\$ 1,218,770	0.00%





Glossary

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GLOSSARY

ACCOUNT CLASSIFICATION

Detailed revenue and expenditures line items are grouped together into categories. Revenue account classifications include: Property Taxes, Other Taxes, Licenses and Permits, Grants, Charges for Services (fees), Fines, Reimbursements, Interest Revenue, and Other. Expenditure classifications include: Personnel Services- Salaries and Wages, Personnel Services- Employee Benefits, Contractual Services, Commodities, Capital, Debt Services, and Contingency and Other.

ACCRUAL ACCOUNTING

The recognition of revenue when earned or expenses when incurred regardless of when cash is received or disbursed.

ACTUAL

The actual figures in the budget document are year-end actual totals for that fiscal year.

ADOPTED

The adopted budget figures in the budget document for the upcoming fiscal year include anticipated revenues and expenditure estimates. The 2022 Budget was adopted by the County Board on November 30, 2021, by Ordinance number 21-452.

AMENDED

The amended budget figures in the budget document for the current fiscal year include the total of the Adopted Budget plus any budget amendments throughout the year at the time the budget document was produced.

APPROPRIATION

Authorization granted by the County Board to make expenditures and to incur obligations for specific purposes, usually limited in amount.

APPROPRIATION ORDINANCE

The ordinance adopted by the County Board establishing the legal authority to obligate and expend resources.

BOND

A written promise to pay a specified sum of money, called principal, at a specified maturity date along with periodic interest paid at a specified percentage of the outstanding principal. A bond is usually used for long-term debt.

BUDGET

The budget figures in the budget document denote the officially approved expenditure ceilings and revenue estimates under which the county and its departments operate.

GLOSSARY

CAPITAL BUDGET

A budget of anticipated capital expenditures, enacted with the Adopted Budget, which includes both operating and capital budgets.

CAPITAL PROJECT FUNDS

Financial resources used for all major general county construction projects other than Enterprise Fund construction.

CAPITAL OUTLAYS

Expenditures that result in the acquisition of or addition of fixed assets.

COMMODITIES

Expenditures of articles and supplies consumed during normal operations, including but not limited to office supplies, operating supplies, books & subscriptions, uniforms & accessories, and utilities.

CONTINGENCY

Is a budget for emergency expenditures that may be needed throughout the upcoming fiscal year. Per the Financial Policies, the General Fund is required to budget 2% of operating expenditures in its Contingency line item, not to exceed funds for one year of expenditures. In the event of declining Equalized Assessed Valuation (EAV), the Finance Committee may recommend lowering the contingency account to an amount less than the 2% minimum requirement.

CONTRACTUAL SERVICES

Expenditures for services rendered to the County by outside agencies, including but not limited to mileage expense, association dues, and repairs & maintenance expense.

DEBT SERVICE

The annual payment of principal, interest and handling charges on the County's bonded indebtedness.

DEBT SERVICE FUNDS

Funds established to finance and account for the payment of interest and principal on all long-term debt.

DEPARTMENT / OFFICE

A major organizational unit of the County which has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

ENTERPRISE FUNDS

Accounts for operations financed and operated in a manner similar to the private sector, which also uses the accrual basis of accounting.

GLOSSARY

EQUALIZED ASSESSED VALUATION (EAV)

The assessed value multiplied by the State equalized factor to yield the value of property from which the property tax rate is calculated after deducting exemptions and the value of tax increment financing districts and enterprise zones.

EXPENDITURES

Charges incurred, whether paid or unpaid, resulting from the delivery of goods and services.

EXPENDITURE SUMMARY

Expenditures summarized from individual line items into larger or smaller groups providing useful analysis. Groups may include: Fund, Classification, Functional Area, Department and Sub-Department.

FISCAL YEAR

Any consecutive twelve (12) month period designated as the budget year. The County's budget year begins December 1 and ends November 30 of the following calendar year.

FIXED ASSET

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements, machinery, and equipment over the amount of (\$10,000) ten-thousand dollars.

FUND (ACCOUNTING)

A fund is the basic accounting unit; it is a self-balancing accounting entity with revenues and expenditures that are segregated for the purpose of carrying out specific programs in accordance with County policies and certain applicable State and Federal laws.

GENERAL (CORPORATE) FUND

The general fund serves as the chief operating fund for the County. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES—(GAAP)

GAAP is the uniform minimum standard of and guidelines for financial accounting and reporting. They govern the form and the content of the basic financial statements of the County. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practice at a particular time, and detailed practices and procedures. GAAP provides the standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is NCGA (National Council on Governmental Accounting) Statement 1. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from and much broader than the objectives of business enterprise GAAP financial reports.

GLOSSARY

GENERAL OBLIGATION BONDS

General obligation bonds are secured by the unconditional pledge of the County to repay them from taxes and/or other general revenues.

GOALS

A broad overview result to be achieved to eliminate a problem or meet a need.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD—(GASB)

An independent, non-profit agency responsible for the promulgation of accounting and financial reporting procedures for governmental entities.

GOVERNMENTAL FUNDS

A group of funds that uses tax money to support their activities. There are several types of governmental funds the County currently uses: the General (Corporate) Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, and Permanent Funds.

GRANT

A giving of funds for a specific purpose.

ILLINOIS MUNICIPAL RETIREMENT FUND—(IMRF)

The retirement system established for public employees in the State of Illinois.

IMPACT FEES

Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

INTER-FUND TRANSFER

Transfers made from one fund to another to reimburse or pay for specific services rendered or to more generally support the activities of another fund.

INTERNAL SERVICE FUND

Accounts for goods and services provided to other funds, departments or agencies of the primary government and its component units on a cost-reimbursement basis.

KEY PERFORMANCE MEASURES

Measurements that are collected to show the means by which individual department's goals and objectives are maintained or attained.

LINE ITEM / ACCOUNT NUMBER

A specific item defined by detail in a unique name and account in the financial records. Revenue and expenditure budgets are reviewed, anticipated, and appropriated at this level.

MISSION

A broad statement of the overall goal or purpose assigned to a particular department, fund or the County.

GLOSSARY

MODIFIED ACCRUAL ACCOUNTING

The basis of accounting under which revenues are recorded when they become both measurable and available to finance expenditures of the current fiscal year. Expenditures are recorded when the related fund liability is incurred, except for compensated absences that are not expected to be liquidated with expendable resources, and debt service on long term debt.

MOTOR FUEL TAX

Motor Fuel Taxes are distributed on a per capita basis, as a percentage based on the collection of motor fuel sold throughout the state.

OBJECTIVES

A statement describing the current services and functions a department or fund performs on an ongoing basis.

OPERATING BUDGET

A budget of anticipated expenditures for services and activities, enacted with the Adopted Budget, which includes both operating and capital budgets.

ORGANIZATION CHART

A flow chart showing the structure of the County's committees and administration.

PERMANENT FUNDS

Enables the County to have sufficient money in its Treasury at all times to meet demands for ordinary and necessary expenditures for general corporate purposes.

PERSONNEL SERVICES

Salaries and wages paid for services performed by employees of the County, and health benefit costs associated with these services.

POSITION SUMMARY

A summary of all full-time, part-time, seasonal, and other personnel by program or department.

PROJECT RECAP

A status and summary of current projects, operations, and activities for a program/department that relate to its' goals and objectives.

PROPERTY TAX

Revenue collected by the County based on a rate and calculated against the equalized assessed valuation of a particular property.

GLOSSARY

PROPRIETARY FUNDS

Funds having profit and loss aspects similar to the private sector and using the accrual basis of accounting rather than modified accrual basis are considered Proprietary Funds. The current Proprietary Fund type being used by the county is the Enterprise Fund.

REVENUES

Funds that the County receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

REVENUE SUMMARY

Revenues summarized from individual line items into larger or smaller groups providing useful analysis. Groups may include: Fund, Classification, Department and Sub-Department.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

SUB-DEPARTMENT

A minor organizational unit within a department of the County, which has been assigned overall management responsibility for a specific operation or activity.

TRANSPORTATION IMPROVEMENT PROGRAM

A budget of anticipated roadway and infrastructure construction expenditures, enacted with the Adopted Budget, which includes both operating and capital budgets.

TRENDS AND DEMOGRAPHICS

General and specific information about Kane County and its' citizens, which includes, but is not limited to employment information, tax information, income, etc.

VISION

Specific goals and objectives of the County mission statement.

