

KANE COUNTY BUDGET



Fiscal Year
2023



KANE COUNTY ILLINOIS

FISCAL YEAR 2023 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 306 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 and Rebuild Illinois 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, 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 2022, the Division of Transportation was comprised of 32 maintenance personnel and 38 professional, technical, and clerical personnel, totaling 70 full-time employees.

KEY PERFORMANCE MEASURES	2021	2022
Roadway resurfacing lane miles	5.49	16.75
Urethane pavement marking miles	17.7	12.7
Paint pavement marking miles	235.9	235.9
Pavement preservation miles	14.93	11.2
Crack sealing lane miles	29.03	48.1
Miles of roadway constructed	6.0	1.0
Number of active bridge construction/rehab. projects	8	12
Number of active bridge maintenance projects	11	34
Number of signaled intersections maintained	125	125
Number of street light poles maintained	1,311	1,311
Number of active projects	74	130
Number of completed capital projects	11	15
Access and Utility permits issued	198	280
Moving permits issued	3,648	3,600
Receipts processed	2,409	2,400
Payable invoices processed	3,049	3,000
Purchase orders processed	274	275
ROW parcels acquired	9	10

2023 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 Ride-in-Kane program
- Administer the Kane County Adopt-A-Highway program

COUNTY HIGHWAY 300.520.520

POSITION SUMMARY			
Category	FY 2021	FY 2022	Projected 2023
Full Time Regular	34	34	34
Full Time Other*	0	0	0
Part Time Regular	4	4	4
Part Time Other*	0	0	0
Total Budgeted Positions:	38	38	38

*Other: Elected Officials, Per Diem, Commissioners

Account/Description	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023
Fund: 300 - County Highway				
REVENUES				
Department: 520 - Transportation				
Sub-Department: 000 - Revenues				
<i>Property Taxes</i>				
300.520.000.30000 Property Taxes	\$ 5,021,276	\$ 5,010,909	\$ 5,010,909	0.00%
<i>Total: Property Taxes</i>				
	\$ 5,021,276	\$ 5,010,909	\$ 5,010,909	0.00%
<i>Other Taxes</i>				
300.520.000.30170 TIF Distribution Tax	\$ 2,532	\$ -	\$ -	N/A
<i>Total: Other Taxes</i>				
	\$ 2,532	\$ -	\$ -	N/A
<i>Licenses and Permits</i>				
300.520.000.31350 Oversized Moving Permits	\$ 211,525	\$ 225,000	\$ 225,000	0.00%
300.520.000.31370 Roadway Access Permits	\$ 247,977	\$ 200,000	\$ 200,000	0.00%
<i>Total: Licenses and Permits</i>				
	\$ 459,502	\$ 425,000	\$ 425,000	0.00%
<i>Charges for Services</i>				
300.520.000.34640 Engineering Fees	\$ 22,000	\$ 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	\$ 6,727	\$ 5,000	\$ 5,000	0.00%
<i>Total: Charges for Services</i>				
	\$ 28,727	\$ 34,750	\$ 34,750	0.00%
<i>Reimbursements</i>				
300.520.000.37140 KDOT Planner Reimbursement	\$ 177,279	\$ 255,000	\$ 255,000	0.00%
300.520.000.37150 KDOT Service Reimbursement - Federal	\$ (4,026)	\$ -	\$ -	N/A
300.520.000.37280 Vehicle Lease Reimbursement	\$ 309,173	\$ 100,000	\$ 100,000	0.00%
300.520.000.37900 Miscellaneous Reimbursement	\$ 61,634	\$ 70,000	\$ 70,000	0.00%
<i>Total: Reimbursements</i>				
	\$ 544,060	\$ 425,000	\$ 425,000	0.00%
<i>Interest Revenue</i>				
300.520.000.38000 Investment Income	\$ (6,109)	\$ 23,000	\$ 50,000	117.39%
<i>Total: Interest Revenue</i>				
	\$ (6,109)	\$ 23,000	\$ 50,000	117.39%
<i>Other</i>				
300.520.000.38530 Auction Sales	\$ 1,997	\$ 5,000	\$ 5,000	0.00%
300.520.000.38900 Miscellaneous Other	\$ 100	\$ 2,000	\$ 2,000	0.00%
<i>Total: Other</i>				
	\$ 2,097	\$ 7,000	\$ 7,000	0.00%

**COUNTY HIGHWAY
300.520.520**

Account/Description	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023
<i>Transfers In</i>				
300.520.000.39000 Transfer From Other Funds	\$ 114,455	\$ 523,500	\$ -	-100.00%
300.520.000.39554 Transfer from Fund 554	\$ -	\$ -	\$ 3,270	100.00%
300.520.000.39555 Transfer from Fund 555	\$ -	\$ -	\$ 4,600	100.00%
300.520.000.39556 Transfer from Fund 556	\$ -	\$ -	\$ 1,000	100.00%
300.520.000.39557 Transfer from Fund 557	\$ -	\$ -	\$ 2,400	100.00%
300.520.000.39558 Transfer from Fund 558	\$ -	\$ -	\$ 100,000	100.00%
300.520.000.39559 Transfer from Fund 559	\$ -	\$ -	\$ 15,000	100.00%
300.520.000.39560 Transfer from Fund 560	\$ -	\$ -	\$ 35,000	100.00%
<i>Total: Transfers In</i>	\$ 114,455	\$ 523,500	\$ 161,270	-69.19%
<i>Cash on Hand</i>				
300.520.000.39900 Cash On Hand	\$ -	\$ 2,893,074	\$ 3,703,680	28.02%
<i>Total: Cash on Hand</i>	\$ -	\$ 2,893,074	\$ 3,703,680	28.02%
Sub-Department Total: 000 - Revenues	\$ 6,166,540	\$ 9,342,233	\$ 9,817,609	5.09%
Department Total: 520 - Transportation	\$ 6,166,540	\$ 9,342,233	\$ 9,817,609	5.09%
REVENUES Total	\$ 6,166,540	\$ 9,342,233	\$ 9,817,609	5.09%
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 520 - County Highway				
<i>Personnel Services- Salaries & Wages</i>				
300.520.520.40000 Salaries and Wages	\$ 2,351,668	\$ 2,908,834	\$ 3,184,767	9.49%
300.520.520.40002 Non-Union Wage Increase	\$ -	\$ -	\$ 95,830	100.00%
300.520.520.40200 Overtime Salaries	\$ 78,998	\$ 50,145	\$ 100,150	99.72%
<i>Total: Personnel Services- Salaries & Wages</i>	\$ 2,430,666	\$ 2,958,979	\$ 3,380,747	14.25%
<i>Personnel Services- Employee Benefits</i>				
300.520.520.45000 Healthcare Contribution	\$ 410,757	\$ 535,845	\$ 677,627	26.46%
300.520.520.45010 Dental Contribution	\$ 11,679	\$ 14,379	\$ 17,095	18.89%
300.520.520.45100 FICA/SS Contribution	\$ 178,624	\$ 226,362	\$ 258,627	14.25%
300.520.520.45200 IMRF Contribution	\$ 204,835	\$ 199,140	\$ 174,109	-12.57%
<i>Total: Personnel Services- Employee Benefits</i>	\$ 805,895	\$ 975,726	\$ 1,127,458	15.55%

**COUNTY HIGHWAY
300.520.520**

Account/Description		2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023
<i>Contractual Services</i>					
300.520.520.50140	Engineering Services	\$ 1,201,855	\$ 1,142,512	\$ 965,000	-15.54%
300.520.520.50150	Contractual/Consulting Services	\$ 290,066	\$ 228,410	\$ 261,890	14.66%
300.520.520.50160	Legal Services	\$ 86,500	\$ 100,000	\$ 125,000	25.00%
300.520.520.50210	Medical/Dental/Hospital Services	\$ 2,704	\$ 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	\$ 47,261	\$ 72,646	\$ 82,655	13.78%
300.520.520.50480	Security Services	\$ 8,236	\$ 6,000	\$ 6,000	0.00%
300.520.520.52000	Disposal and Water Softener Svcs	\$ 13,508	\$ 26,000	\$ 26,000	0.00%
300.520.520.52010	Janitorial Services	\$ 28,039	\$ 28,000	\$ 34,000	21.43%
300.520.520.52110	Repairs and Maint- Buildings	\$ 54,492	\$ 52,000	\$ 59,000	13.46%
300.520.520.52120	Repairs and Maint- Grounds	\$ 9,524	\$ 10,000	\$ 12,000	20.00%
300.520.520.52140	Repairs and Maint- Copiers	\$ 2,783	\$ 5,560	\$ 5,560	0.00%
300.520.520.52150	Repairs and Maint- Comm Equip	\$ -	\$ 1,000	\$ 1,000	0.00%
300.520.520.52160	Repairs and Maint- Equipment	\$ 9,772	\$ 15,000	\$ 15,000	0.00%
300.520.520.52215	Vehicle Lease	\$ 68,769	\$ 80,000	\$ 100,000	25.00%
300.520.520.52230	Repairs and Maint- Vehicles	\$ 14,745	\$ 36,000	\$ 36,000	0.00%
300.520.520.52240	Repairs and Maint- Office Equip	\$ 1,278	\$ 3,000	\$ 3,000	0.00%
300.520.520.53000	Liability Insurance	\$ 53,114	\$ 67,485	\$ 95,794	41.95%
300.520.520.53010	Workers Compensation	\$ 83,305	\$ 81,448	\$ 72,830	-10.58%
300.520.520.53020	Unemployment Claims	\$ 1,678	\$ 2,037	\$ 1,313	-35.54%
300.520.520.53060	General Printing	\$ 502	\$ 3,000	\$ 3,000	0.00%
300.520.520.53070	Legal Printing	\$ 4,158	\$ 3,000	\$ 5,000	66.67%
300.520.520.53080	Mapping	\$ -	\$ 12,000	\$ 12,000	0.00%
300.520.520.53100	Conferences and Meetings	\$ 20,320	\$ 25,000	\$ 25,000	0.00%
300.520.520.53110	Employee Training	\$ 9,157	\$ 12,000	\$ 15,000	25.00%
300.520.520.53120	Employee Mileage Expense	\$ 870	\$ 6,500	\$ 6,500	0.00%
300.520.520.53130	General Association Dues	\$ 20,186	\$ 24,000	\$ 26,000	8.33%
300.520.520.55000	Miscellaneous Contractual Exp	\$ 744	\$ 6,000	\$ 6,000	0.00%
<i>Total: Contractual Services</i>		\$ 2,060,709	\$ 2,085,741	\$ 2,037,685	-2.30%
<i>Commodities</i>					
300.520.520.60000	Office Supplies	\$ 11,535	\$ 22,500	\$ 22,500	0.00%
300.520.520.60010	Operating Supplies	\$ 18,445	\$ 20,000	\$ 21,000	5.00%
300.520.520.60040	Postage	\$ 66	\$ 2,000	\$ 2,000	0.00%
300.520.520.60050	Books and Subscriptions	\$ 1,590	\$ 1,500	\$ 2,000	33.33%
300.520.520.60070	Computer Hardware- Non Capital	\$ 16,043	\$ 53,400	\$ 70,400	31.84%
300.520.520.60340	Buildings and Grounds Supplies	\$ 26,593	\$ 17,000	\$ 30,000	76.47%
300.520.520.60380	Liquid Salt	\$ 4,043	\$ 15,300	\$ 15,300	0.00%
300.520.520.60400	Crushed Stone	\$ 3,974	\$ 10,000	\$ 10,000	0.00%
300.520.520.60430	Sign Material	\$ 49,249	\$ 55,000	\$ 55,000	0.00%
300.520.520.63000	Utilities- Natural Gas	\$ 27,954	\$ 45,000	\$ 45,000	0.00%
300.520.520.63010	Utilities- Electric	\$ 22,128	\$ 38,000	\$ 38,000	0.00%
300.520.520.63020	Utilities- Intersect Lighting	\$ 113,947	\$ 145,000	\$ 145,000	0.00%
300.520.520.63040	Fuel- Vehicles	\$ 241,045	\$ 300,000	\$ 500,000	66.67%
300.520.520.64000	Telephone	\$ 20,834	\$ 40,000	\$ 40,000	0.00%
300.520.520.64010	Cellular Phone	\$ 17,814	\$ 22,000	\$ 22,000	0.00%
<i>Total: Commodities</i>		\$ 575,259	\$ 786,700	\$ 1,018,200	29.43%

COUNTY HIGHWAY
300.520.520

Account/Description	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023
<i>Capital</i>				
300.520.520.70020 Computer Software- Capital	\$ 161,134	\$ 174,499	\$ 179,800	3.04%
300.520.520.70070 Automotive Equipment	\$ 491,710	\$ 600,000	\$ 1,198,608	99.77%
300.520.520.70080 Office Furniture	\$ 20,823	\$ 10,000	\$ 10,000	0.00%
300.520.520.70100 Copiers	\$ -	\$ 10,000	\$ 10,000	0.00%
300.520.520.70110 Machinery and Equipment	\$ 54,991	\$ 93,000	\$ 71,000	-23.66%
300.520.520.70120 Special Purpose Equipment	\$ -	\$ 30,000	\$ 30,000	0.00%
300.520.520.72010 Building Improvements	\$ 120,673	\$ 445,000	\$ 470,000	5.62%
300.520.520.73000 Road Construction	\$ -	\$ 900,000	\$ -	-100.00%
300.520.520.74010 Highway Right of Way	\$ 691	\$ 100,000	\$ 100,000	0.00%
<i>Total: Capital</i>	\$ 850,022	\$ 2,362,499	\$ 2,069,408	-12.41%
<i>Transfers Out</i>				
300.520.520.99000 Transfer To Other Funds	\$ 182,063	\$ 172,588	\$ -	-100.00%
300.520.520.99001 Transfer to Fund 001	\$ -	\$ -	\$ 184,111	100.00%
<i>Total: Transfers Out</i>	\$ 182,063	\$ 172,588	\$ 184,111	6.68%
Sub-Department Total: 520 - County Highway	\$ 6,904,614	\$ 9,342,233	\$ 9,817,609	5.09%
Department Total: 520 - Transportation	\$ 6,904,614	\$ 9,342,233	\$ 9,817,609	5.09%
EXPENSES Total	\$ 6,904,614	\$ 9,342,233	\$ 9,817,609	5.09%
Fund REVENUE Total: 300 - County Highway	\$ 6,166,540	\$ 9,342,233	\$ 9,817,609	5.09%
Fund EXPENSE Total: 300 - County Highway	\$ 6,904,614	\$ 9,342,233	\$ 9,817,609	5.09%
Fund Total: 300 - County Highway	\$ (738,074)	\$ -	\$ -	N/A

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	2021	2022
Number of bridge inspections (County and Township)	71	51

PROJECTS	Funded with County Bridge Property Tax Funds	
	2022	2023
Structural inspections of various County and Township bridges	X	X
Planning and design phases of various bridge maintenance projects	X	X

2023 GOALS AND OBJECTIVES

- Inspect various County and Township bridges

COUNTY BRIDGE 301.520.521

Account/Description	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023
Fund: 301 - County Bridge				
REVENUES				
Department: 520 - Transportation				
Sub-Department: 000 - Revenues				
<i>Property Taxes</i>				
301.520.000.30000 Property Taxes	\$ 313,241	\$ 312,695	\$ 312,695	0.00%
<i>Total: Property Taxes</i>				
	\$ 313,241	\$ 312,695	\$ 312,695	0.00%
<i>Other Taxes</i>				
301.520.000.30170 TIF Distribution Tax	\$ 133	\$ -	\$ -	N/A
<i>Total: Other Taxes</i>				
	\$ 133	\$ -	\$ -	N/A
<i>Reimbursements</i>				
301.520.000.37152 KDOT Service Reimbursement - Other	\$ 76,461	\$ 15,000	\$ 15,000	0.00%
<i>Total: Reimbursements</i>				
	\$ 76,461	\$ 15,000	\$ 15,000	0.00%
<i>Interest Revenue</i>				
301.520.000.38000 Investment Income	\$ (134)	\$ 600	\$ 3,500	483.33%
<i>Total: Interest Revenue</i>				
	\$ (134)	\$ 600	\$ 3,500	483.33%
<i>Transfers In</i>				
301.520.000.39000 Transfer From Other Funds	\$ 19,700	\$ 31,000	\$ -	-100.00%
<i>Total: Transfers In</i>				
	\$ 19,700	\$ 31,000	\$ -	-100.00%
<i>Cash on Hand</i>				
301.520.000.39900 Cash On Hand	\$ -	\$ 60,705	\$ -	-100.00%
<i>Total: Cash on Hand</i>				
	\$ -	\$ 60,705	\$ -	-100.00%
Sub-Department Total: 000 - Revenues				
	\$ 409,402	\$ 420,000	\$ 331,195	-21.14%
Department Total: 520 - Transportation				
	\$ 409,402	\$ 420,000	\$ 331,195	-21.14%
REVENUES Total				
	\$ 409,402	\$ 420,000	\$ 331,195	-21.14%
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 521 - County Bridge				
<i>Contractual Services</i>				
301.520.521.52100 Bridge Inspection	\$ 268,718	\$ 420,000	\$ 331,195	-21.14%
<i>Total: Contractual Services</i>				
	\$ 268,718	\$ 420,000	\$ 331,195	-21.14%
Sub-Department Total: 521 - County Bridge				
	\$ 268,718	\$ 420,000	\$ 331,195	-21.14%
Department Total: 520 - Transportation				
	\$ 268,718	\$ 420,000	\$ 331,195	-21.14%
EXPENSES Total				
	\$ 268,718	\$ 420,000	\$ 331,195	-21.14%
Fund REVENUE Total: 301 - County Bridge				
	\$ 409,402	\$ 420,000	\$ 331,195	-21.14%
Fund EXPENSE Total: 301 - County Bridge				
	\$ 268,718	\$ 420,000	\$ 331,195	-21.14%
Fund Total: 301 - County Bridge				
	\$ 140,684	\$ -	\$ -	N/A

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	
	2022	2023
Anderson Road from IL38 to Keslinger Road (Final IDOT payment)		X
Bliss Road over I88 Deck Replacement		X
Bliss/Fabyan/Main	X	X
Dauberman Road at US 30 and Granart Road	X	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 (Final IDOT payment)		X
Longmeadow Pkwy (C-2) – Sandbloom to Route 25		X
Longmeadow Pkwy (D) – IL 25 to IL 62 (Final IDOT payment)		X
Montgomery Road at Virgil Gilman Trail HSIP	X	X
Orchard Road US30 Intersection Improvements		X
Pavement Resurfacing		X
Peplow over Virgil Ditch #3 Replacement (Final IDOT payment)		X
Plank Road Engel to Waughon HSIP	X	X
Plank Road HSIP Romke to Brier Hill	X	
Ramm Road over Virgil #3 Replacement		X
Randall and Hopps Intersection Realignment	X	
Randall Road and Route 20	X	
Randall Road at Big Timber	X	X
Randall Road at IL72	X	X
Randall Road over UPRR Deck Replacement	X	X
West County Line Road over Young's Creek Replacement		X

**MOTOR FUEL TAX
302.520.522**

KEY PERFORMANCE MEASURES	2021	2022
Roadway resurfacing lane miles	5.49	16.75
Urethane pavement marking miles	17.7	12.7
Paint pavement marking miles	235.9	235.9
Pavement preservation miles	14.93	11.2
Crack sealing lane miles	29.03	48.1
Miles of roadway constructed	6.0	1.0
Number of active bridge construction/rehab. projects	8	12
Number of active bridge maintenance projects	11	34
Number of signaled intersections maintained	125	125
Number of street light poles maintained	1,311	1,311
Number of active projects	74	130
Number of completed capital projects	11	15
ROW parcels acquired	9	10

2023 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 2021	FY 2022	Projected 2023
Full Time Regular	33	33	34
Full Time Other*	0	0	0
Part Time Regular	8	6	6
Part Time Other*	0	0	0
Total Budgeted Positions:	41	39	40

*Other: Elected Officials, Per Diem, Commissioners

MOTOR FUEL TAX 302.520.522

Account/Description	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023
Fund: 302 - Motor Fuel Tax				
REVENUES				
Department: 520 - Transportation				
Sub-Department: 000 - Revenues				
<i>Other Taxes</i>				
302.520.000.30140 Motor Fuel Tax	\$ 10,315,055	\$ 9,200,000	\$ 10,775,000	17.12%
302.520.000.33895 Supplemental State Distribution	\$ 1,622,400	\$ -	\$ -	N/A
<i>Total: Other Taxes</i>	\$ 11,937,455	\$ 9,200,000	\$ 10,775,000	17.12%
<i>Grants</i>				
302.520.000.33900 Miscellaneous Grants	\$ 5,759,635	\$ 5,759,636	\$ -	-100.00%
<i>Total: Grants</i>	\$ 5,759,635	\$ 5,759,636	\$ -	-100.00%
<i>Reimbursements</i>				
302.520.000.37150 KDOT Service Reimbursement - Federal	\$ -	\$ 1,960,202	\$ 1,972,000	0.60%
302.520.000.37160 Cty Engineer Salary Reimbursemt	\$ -	\$ 92,534	\$ 94,385	2.00%
<i>Total: Reimbursements</i>	\$ -	\$ 2,052,736	\$ 2,066,385	0.66%
<i>Interest Revenue</i>				
302.520.000.38000 Investment Income	\$ (7,518)	\$ 86,000	\$ 220,000	155.81%
<i>Total: Interest Revenue</i>	\$ (7,518)	\$ 86,000	\$ 220,000	155.81%
<i>Transfers In</i>				
302.520.000.39000 Transfer From Other Funds	\$ -	\$ 542,000	\$ -	-100.00%
302.520.000.39620 Transfer from Fund 620	\$ -	\$ 302,699	\$ -	-100.00%
<i>Total: Transfers In</i>	\$ -	\$ 844,699	\$ -	-100.00%
<i>Cash on Hand</i>				
302.520.000.39900 Cash On Hand	\$ -	\$ 12,968,057	\$ 25,219,054	94.47%
<i>Total: Cash on Hand</i>	\$ -	\$ 12,968,057	\$ 25,219,054	94.47%
Sub-Department Total: 000 - Revenues	\$ 17,689,572	\$ 30,911,128	\$ 38,280,439	23.84%
Department Total: 520 - Transportation	\$ 17,689,572	\$ 30,911,128	\$ 38,280,439	23.84%
REVENUES Total	\$ 17,689,572	\$ 30,911,128	\$ 38,280,439	23.84%
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 522 - Motor Fuel Tax				
<i>Personnel Services- Salaries & Wages</i>				
302.520.522.40000 Salaries and Wages	\$ 2,339,806	\$ 2,525,502	\$ 2,610,114	3.35%
302.520.522.40002 Non-Union Wage Increase	\$ -	\$ -	\$ 78,539	100.00%
302.520.522.40200 Overtime Salaries	\$ 277,740	\$ 230,667	\$ 300,690	30.36%
<i>Total: Personnel Services- Salaries & Wages</i>	\$ 2,617,547	\$ 2,756,169	\$ 2,989,343	8.46%
<i>Personnel Services- Employee Benefits</i>				
302.520.522.45000 Healthcare Contribution	\$ 70,596	\$ 78,030	\$ 107,269	37.47%
302.520.522.45010 Dental Contribution	\$ 2,666	\$ 2,664	\$ 3,330	25.00%
302.520.522.45100 FICA/SS Contribution	\$ 191,384	\$ 210,847	\$ 228,685	8.46%
302.520.522.45200 IMRF Contribution	\$ 222,656	\$ 185,491	\$ 153,951	-17.00%
302.520.522.45410 Teamsters Contribution	\$ 506,290	\$ 647,686	\$ 678,600	4.77%
<i>Total: Personnel Services- Employee Benefits</i>	\$ 993,591	\$ 1,124,718	\$ 1,171,835	4.19%

MOTOR FUEL TAX 302.520.522

Account/Description	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023
<i>Contractual Services</i>				
302.520.522.50140 Engineering Services	\$ 1,317,009	\$ 9,577,739	\$ 6,046,618	-36.87%
302.520.522.52080 Repairs and Maint- Resurfacing	\$ -	\$ -	\$ 4,500,000	100.00%
302.520.522.53000 Liability Insurance	\$ 46,922	\$ 58,592	\$ 78,509	33.99%
302.520.522.53010 Workers Compensation	\$ 73,593	\$ 70,715	\$ 59,688	-15.59%
302.520.522.53020 Unemployment Claims	\$ 1,482	\$ 1,768	\$ 1,076	-39.14%
<i>Total: Contractual Services</i>	\$ 1,439,006	\$ 9,708,814	\$ 10,685,891	10.06%
<i>Capital</i>				
302.520.522.73000 Road Construction	\$ -	\$ 13,871,258	\$ 20,168,502	45.40%
302.520.522.73010 Bridge Construction	\$ -	\$ 2,358,000	\$ 3,000,000	27.23%
302.520.522.74010 Highway Right of Way	\$ 34,018	\$ 1,000,000	\$ 160,000	-84.00%
<i>Total: Capital</i>	\$ 34,018	\$ 17,229,258	\$ 23,328,502	35.40%
<i>Transfers Out</i>				
302.520.522.99000 Transfer To Other Funds	\$ 108,698	\$ 92,169	\$ -	-100.00%
302.520.522.99001 Transfer to Fund 001	\$ -	\$ -	\$ 104,868	100.00%
<i>Total: Transfers Out</i>	\$ 108,698	\$ 92,169	\$ 104,868	13.78%
Sub-Department Total: 522 - Motor Fuel Tax	\$ 5,192,860	\$ 30,911,128	\$ 38,280,439	23.84%
Department Total: 520 - Transportation	\$ 5,192,860	\$ 30,911,128	\$ 38,280,439	23.84%
EXPENSES Total	\$ 5,192,860	\$ 30,911,128	\$ 38,280,439	23.84%
Fund REVENUE Total: 302 - Motor Fuel Tax	\$ 17,689,572	\$ 30,911,128	\$ 38,280,439	23.84%
Fund EXPENSE Total: 302 - Motor Fuel Tax	\$ 5,192,860	\$ 30,911,128	\$ 38,280,439	23.84%
Fund Total: 302 - Motor Fuel Tax	\$ 12,496,712	\$ -	\$ -	N/A

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.

2023 GOALS AND OBJECTIVES

- Funds for maintenance material – rock salt

PROJECTS	Funded with County Highway Matching Property Tax Funds	
	2022	2023
Funds for maintenance material – rock salt	X	X

Account/Description	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023
Fund: 303 - County Highway Matching				
REVENUES				
Department: 520 - Transportation				
Sub-Department: 000 - Revenues				
<i>Property Taxes</i>				
303.520.000.30000 Property Taxes	\$ 65,219	\$ 65,125	\$ 65,125	0.00%
<i>Total: Property Taxes</i>				
	\$ 65,219	\$ 65,125	\$ 65,125	0.00%
<i>Other Taxes</i>				
303.520.000.30170 TIF Distribution Tax	\$ 44	\$ -	\$ -	N/A
<i>Total: Other Taxes</i>				
	\$ 44	\$ -	\$ -	N/A
<i>Interest Revenue</i>				
303.520.000.38000 Investment Income	\$ (101)	\$ 900	\$ 3,000	233.33%
<i>Total: Interest Revenue</i>				
	\$ (101)	\$ 900	\$ 3,000	233.33%
<i>Transfers In</i>				
303.520.000.39000 Transfer From Other Funds	\$ -	\$ 6,000	\$ -	-100.00%
<i>Total: Transfers In</i>				
	\$ -	\$ 6,000	\$ -	-100.00%
<i>Cash on Hand</i>				
303.520.000.39900 Cash On Hand	\$ -	\$ 16,223	\$ 20,123	24.04%
<i>Total: Cash on Hand</i>				
	\$ -	\$ 16,223	\$ 20,123	24.04%
Sub-Department Total: 000 - Revenues				
	\$ 65,162	\$ 88,248	\$ 88,248	0.00%
Department Total: 520 - Transportation				
	\$ 65,162	\$ 88,248	\$ 88,248	0.00%
REVENUES Total				
	\$ 65,162	\$ 88,248	\$ 88,248	0.00%
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 523 - County Highway Matching				
<i>Commodities</i>				
303.520.523.60390 Rock Salt	\$ -	\$ 88,248	\$ 88,248	0.00%
<i>Total: Commodities</i>				
	\$ -	\$ 88,248	\$ 88,248	0.00%
Sub-Department Total: 523 - County Highway Matching				
	\$ -	\$ 88,248	\$ 88,248	0.00%
Department Total: 520 - Transportation				
	\$ -	\$ 88,248	\$ 88,248	0.00%
EXPENSES Total				
	\$ -	\$ 88,248	\$ 88,248	0.00%
Fund REVENUE Total: 303 - County Highway Matching				
	\$ 65,162	\$ 88,248	\$ 88,248	0.00%
Fund EXPENSE Total: 303 - County Highway Matching				
	\$ -	\$ 88,248	\$ 88,248	0.00%
Fund Total: 303 - County Highway Matching				
	\$ 65,162	\$ -	\$ -	N/A

**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, bridge, traffic signal and light maintenance.

PROJECTS	Funded with Motor Fuel Local Option Tax	
	2022	2023
Allen Road over Hampshire Creek Maintenance		X
Big Timber Road over Tyler and Pingree Creeks Maintenance	X	X
Bike Path (Old Dunham Rd) over CNRR Maintenance		X
Bliss Road over Blackberry Creek Maintenance	X	
Bridge Monitoring	X	X
Bridge Preservation	X	X
Burlington Northern over Orchard Road Maintenance		X
Burlington Road over Ferson Creek	X	
Burlington Road over Tributary to Ferson Creek Maintenance	X	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	
Engineering Assistance	X	X
Fabyan Parkway at Western Avenue Maintenance		X
Fabyan Parkway over Mill Creek Maintenance	X	
Fabyan Parkway at Fox River Bike Path Erosion Control	X	
Fletcher Drive over Tyler Creek Maintenance	X	X
Guardrail Repairs and Maintenance	X	
Guardrail	X	
Harter Road Culvert Replacement Project	X	
Harter Road over Welch Creek Maintenance	X	X
Jericho Road over Big Rock Creek Maintenance	X	
Keslinger Road over Blackberry Creek Maintenance	X	
Keslinger Road over Tributary to Mill Creek Maintenance		X
Keslinger Road over Welch Creek Maintenance		X
Keslinger Road over Mill Creek Maintenance		X
Keslinger Road west of Dauberman Road	X	X
Kirk Road over UPRR Maintenance		X
La Fox Road over Mill Creek (south crossing) Maintenance	X	

MOTOR FUEL LOCAL OPTION
304.520.524

PROJECTS (CONTINUED)		
La Fox Road over Bike Path (Campton Hills) Maintenance		X
La Fox Road over Mill Creek (north crossing) Maintenance	X	X
Main Street over Big Rock Creek Maintenance		X
Main Street over I88 Maintenance		X
Main Street over Welch Creek Maintenance		X
Main Street over Mill Creek Maintenance	X	X
Meredith Road over Union Ditch 3 Maintenance		X
Orchard Road over I-88 Maintenance	X	X
Pavement Management System	X	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	X
Randall Road over Ferson Creek Maintenance	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
Stearns Road AMP Embankment	X	
Stearns Road over Fox River Maintenance	X	
Stearns Road over Tributary of Brewster Creek Maintenance	X	X
Stearns Road WB over Tributary of Brewster Creek Maintenance	X	X
Structural Services - 2020	X	
Swan Road Resurfacing	X	
Tanner Road over Lake Run Creek Maintenance	X	
Thatcher Road over Virgil Drainage Ditch #1 Maintenance	X	
Traffic Signal & Light Maintenance	X	X
Traffic Signal & Roadway Lighting Equipment	X	X
Walker Road over Burlington Creek Maintenance	X	
West County Line Road over Young's Creek Maintenance	X	X

**MOTOR FUEL LOCAL OPTION
304.520.524**

KEY PERFORMANCE MEASURES	2021	2022
Roadway resurfacing lane miles	5.49	16.75
Urethane pavement marking miles	17.7	12.7
Paint pavement marking miles	235.9	235.9
Pavement preservation miles	14.93	11.2
Crack Sealing lane miles	29.03	48.1
Miles of roadway constructed	6.0	1.0
Number of active bridge construction/rehab. projects	8	12
Number of active bridge maintenance projects	11	34
Number of signaled intersections maintained	125	125
Number of street light poles maintained	1,311	1,311
Number of active projects	74	130
Number of completed capital projects	11	15
Number of ROW Parcels acquired	9	10

2023 GOALS AND OBJECTIVES

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

MOTOR FUEL LOCAL OPTION 304.520.524

Account/Description	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023
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	\$ 8,844,983	\$ 8,700,000	\$ 9,250,000	6.32%
<i>Total: Other Taxes</i>	\$ 8,844,983	\$ 8,700,000	\$ 9,250,000	6.32%
<i>Reimbursements</i>				
304.520.000.37900 Miscellaneous Reimbursement	\$ 89,656	\$ 150,000	\$ 150,000	0.00%
<i>Total: Reimbursements</i>	\$ 89,656	\$ 150,000	\$ 150,000	0.00%
<i>Interest Revenue</i>				
304.520.000.38000 Investment Income	\$ 3,613	\$ 21,000	\$ 36,000	71.43%
<i>Total: Interest Revenue</i>	\$ 3,613	\$ 21,000	\$ 36,000	71.43%
<i>Transfers In</i>				
304.520.000.39000 Transfer From Other Funds	\$ 673,500	\$ 1,139,000	\$ -	-100.00%
<i>Total: Transfers In</i>	\$ 673,500	\$ 1,139,000	\$ -	-100.00%
<i>Cash on Hand</i>				
304.520.000.39900 Cash On Hand	\$ -	\$ 4,178,500	\$ 3,744,000	-10.40%
<i>Total: Cash on Hand</i>	\$ -	\$ 4,178,500	\$ 3,744,000	-10.40%
Sub-Department Total: 000 - Revenues	\$ 9,611,752	\$ 14,188,500	\$ 13,180,000	-7.11%
Department Total: 520 - Transportation	\$ 9,611,752	\$ 14,188,500	\$ 13,180,000	-7.11%
REVENUES Total	\$ 9,611,752	\$ 14,188,500	\$ 13,180,000	-7.11%
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 524 - Motor Fuel Local Option				
<i>Contractual Services</i>				
304.520.524.50140 Engineering Services	\$ 325,958	\$ 553,000	\$ 1,100,500	99.01%
304.520.524.52020 Repairs and Maintenance- Roads	\$ 4,666	\$ 30,000	\$ 50,000	66.67%
304.520.524.52040 Repairs and Maintenance- Bridges	\$ 686,758	\$ 2,270,000	\$ 1,910,000	-15.86%
304.520.524.52050 Repairs and Maint- Cracksealing	\$ -	\$ 550,000	\$ 625,000	13.64%
304.520.524.52070 Repairs and Maint- Pavement Mark	\$ 766,626	\$ 1,150,000	\$ 1,150,000	0.00%
304.520.524.52080 Repairs and Maint- Resurfacing	\$ 5,782,388	\$ 6,250,000	\$ 4,000,000	-36.00%
304.520.524.52280 Pavement Preservation	\$ -	\$ 750,000	\$ 750,000	0.00%
<i>Total: Contractual Services</i>	\$ 7,566,395	\$ 11,553,000	\$ 9,585,500	-17.03%
<i>Commodities</i>				
304.520.524.60210 Uniform Supplies	\$ 22,016	\$ 22,000	\$ 22,000	0.00%
304.520.524.60330 Vehicle Parts/Supplies	\$ 150,141	\$ 145,000	\$ 175,000	20.69%
304.520.524.60360 Equipment Parts/Supplies	\$ 84,691	\$ 80,000	\$ 100,000	25.00%
304.520.524.60370 Tools	\$ 9,277	\$ 15,000	\$ 15,000	0.00%
304.520.524.60390 Rock Salt	\$ 1,038,303	\$ 1,165,500	\$ 1,165,500	0.00%
304.520.524.60410 Culverts	\$ 2,106	\$ 12,000	\$ 12,000	0.00%
304.520.524.60420 Road Material	\$ 20,129	\$ 30,000	\$ 30,000	0.00%
304.520.524.60440 Traffic Markers and Barricades	\$ 1,388	\$ 1,000	\$ 10,000	900.00%
304.520.524.63020 Utilities- Intersect Lighting	\$ 890,703	\$ 870,000	\$ 1,795,000	106.32%
<i>Total: Commodities</i>	\$ 2,218,754	\$ 2,340,500	\$ 3,324,500	42.04%

MOTOR FUEL LOCAL OPTION
304.520.524

Account/Description	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023
<i>Capital</i>				
304.520.524.73000 Road Construction	\$ -	\$ 250,000	\$ 250,000	0.00%
304.520.524.73010 Bridge Construction	\$ 532,280	\$ -	\$ -	N/A
304.520.524.74010 Highway Right of Way	\$ 620	\$ 45,000	\$ 20,000	-55.56%
<i>Total: Capital</i>	\$ 532,900	\$ 295,000	\$ 270,000	-8.47%
<i>Transfers Out</i>				
304.520.524.99000 Transfer To Other Funds	\$ 57,041	\$ -	\$ -	N/A
<i>Total: Transfers Out</i>	\$ 57,041	\$ -	\$ -	N/A
Sub-Department Total: 524 - Motor Fuel Local Option	\$ 10,375,090	\$ 14,188,500	\$ 13,180,000	-7.11%
Department Total: 520 - Transportation	\$ 10,375,090	\$ 14,188,500	\$ 13,180,000	-7.11%
EXPENSES Total	\$ 10,375,090	\$ 14,188,500	\$ 13,180,000	-7.11%
Fund REVENUE Total: 304 - Motor Fuel Local Option	\$ 9,611,752	\$ 14,188,500	\$ 13,180,000	-7.11%
Fund EXPENSE Total: 304 - Motor Fuel Local Option	\$ 10,375,090	\$ 14,188,500	\$ 13,180,000	-7.11%
Fund Total: 304 - Motor Fuel Local Option	\$ (763,338)	\$ -	\$ -	N/A

TRANSPORTATION SALES TAX
305.520.527-305.520.531

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	
	2022	2023
Bicycle and Pedestrian Plan Update	X	X
Bliss Road Over Blackberry Creek (Final payment)		X
Bliss Road over Lake Run	X	
Bliss/Fabyan/Main	X	
Bliss/Fabyan/Main Barn Demolition	X	
Bowes Road Nesler Road Corron Road		X
Bunker Road from Keslinger Road to La Fox Road	X	X
Dauberman Meredith Realignment	X	X
Dauberman Road at US 30 and Granart Road	X	
Dauberman Road Extension Plan Review Services	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 at Settler’s Hill Kingsland Drive	X	X
Fabyan Parkway at Wenmoth Road		X
French Road at Harmony Road		X
Galligan from Freeman to Binnie	X	X
Harmony Road over Tributary to Hamp Creek	X	
Harmony Road over Harmony Creek	X	
Harter Road Main to Lovell Drainage		X
Intersection Safety/Operational Projects – New Starts	X	X
Jericho Road at IL 47		X
Keslinger Road Multi-use Path	X	
Kirk Road at Douglas Road (Final payment)		X
Kirk Road at Dunham Road	X	
Kirk Road at Pine Street (Final payment)		X
Kirk Road IL56 to Cherry Lane (Final Payment)	X	X
Kirk Road Over Union Pacific RR	X	
Longmeadow Parkway Bridge	X	
Longmeadow Pkwy – Debt Collection – Duncan		X
Longmeadow Pkwy (B-1) - Randall to White Chapel (Final payment)		X
Longmeadow Pkwy (B-2)-East of White Chapel to 31 (Final payment)	X	X
Longmeadow Pkwy (C-1) Bridge	X	X
Longmeadow Pkwy (C-2) - Sandbloom to Route 25	X	X
Longmeadow Pkwy (C-2a) - Soil Remediation	X	X
Longmeadow Pkwy (C-3) - Route 25 Improvements		X
Longmeadow Pkwy (C-4) – Stantec	X	X
Longmeadow Pkwy (C-4) - Toll Facility ETC	X	X
Longmeadow Pkwy (C-4) – Toll Facility A-to-Be TCS	X	X

TRANSPORTATION SALES TAX
305.520.527-305.520.531

PROJECTS (CONTINUED)		
Longmeadow Pkwy (C-4) – Tolling Facility Equip	X	
Longmeadow Pkwy (C-4) – Tolling Facility Oversight	X	X
Longmeadow Pkwy (C-5) – Tree Replacement	X	X
Longmeadow Pkwy (D) – IL 25 to IL 62	X	
Longmeadow Pkwy E-ZPass Membership	X	X
Longmeadow Pkwy Stormwater Assistance	X	
Main St. Nelson Lake Rd Signal	X	
Main Street at Deerpath Road (Final payment)		X
Main Street over Blackberry Creek at IL 47		X
Main Street over I-88 Deck Replacement		X
Main Street Rd at Wenmoth Rd		X
Montgomery Road at Howell Pl		X
Montgomery Road from IL 25 to Hill Avenue	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/Maintenance	X	X
Plank Road HSIP Romke to Brier Hill	X	X
Randall & Weld US20 Ramp (Final payment)		X
Randall and Highland Intersection	X	X
Randall and Hopps RAISE Funding Application	X	
Randall Road at Alft Lane w/Elgin	X	X
Randall Road at Big Timber	X	
Randall Road at I90 Interchange Improvement	X	X
Randall Road at Keslinger Rd		X
Randall Road at Prairie St		X
Randall Road from Huntley Road to Big Timber Rd	X	X
Randall Road Multi-Modal Corridor Study	X	
Signal System Communication Expansion	X	X
Silver Glen Over Otter Creek Branch	X	X
Silver Glen Road at Randall Road	X	
Stage 2 – HSIP – Orchard Randall Fabyan Hughes (Final payment)		X
Stearns Road at Randall Road (Final payment)		X
Structural Services – 2017	X	
Sugar Grove Bliss at IL47 Intersection	X	
Swan Rd over Tributary to E Branch of Big Rock Creek	X	
Walker Road Over Burlington Creek	X	
West County Line Road over Union Ditch #3	X	

TRANSPORTATION SALES TAX
305.520.527-305.520.531

KEY PERFORMANCE MEASURES	2021	2022
Roadway resurfacing lane miles	5.49	16.75
Urethane pavement marking miles	17.7	12.7
Paint pavement marking miles	235.9	235.9
Pavement preservation miles	14.93	11.2
Crack sealing lane miles	29.03	48.1
Miles of roadway constructed	6.0	1.0
Number of active bridge construction/rehab. projects	8	12
Number of active bridge maintenance projects	11	34
Number of signaled intersections maintained	125	125
Number of street light poles maintained	1,311	1,311
Number of active projects	74	130
Number of completed capital projects	11	15
Number of ROW Parcels acquired	9	10

2023 GOALS AND OBJECTIVES

- Design and construction of capital road and bridge projects

TRANSPORTATION SALES TAX

305.520.527-305.520.531

Account/Description	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023
Fund: 305 - Transportation Sales Tax				
REVENUES				
Department: 520 - Transportation				
Sub-Department: 000 - Revenues				
<i>Other Taxes</i>				
305.520.000.30105 Sales Tax- RTA	\$ 16,138,433	\$ 14,371,000	\$ 17,000,000	18.29%
<i>Total: Other Taxes</i>				18.29%
<i>Charges for Services</i>				
305.520.000.35395 Toll Revenue	\$ -	\$ 2,884,000	\$ 500,000	-82.66%
<i>Total: Charges for Services</i>				-82.66%
<i>Reimbursements</i>				
305.520.000.37150 KDOT Service Reimbursement - Federal	\$ 2,131,844	\$ -	\$ 80,000	100.00%
305.520.000.37151 KDOT Service Reimbursement - State	\$ -	\$ -	\$ 20,000	100.00%
305.520.000.37152 KDOT Service Reimbursement - Other	\$ 796,613	\$ -	\$ -	N/A
<i>Total: Reimbursements</i>				100.00%
<i>Interest Revenue</i>				
305.520.000.38000 Investment Income	\$ (12,648)	\$ 100,000	\$ 215,000	115.00%
<i>Total: Interest Revenue</i>				115.00%
<i>Transfers In</i>				
305.520.000.39000 Transfer From Other Funds	\$ 1,181,400	\$ 1,074,000	\$ -	-100.00%
305.520.000.39621 Transfer from Fund 621	\$ -	\$ 174,715	\$ -	-100.00%
<i>Total: Transfers In</i>				-100.00%
<i>Cash on Hand</i>				
305.520.000.39900 Cash On Hand	\$ -	\$ 20,394,610	\$ 27,507,665	34.88%
<i>Total: Cash on Hand</i>				34.88%
Sub-Department Total: 000 - Revenues				
Department Total: 520 - Transportation				
REVENUES Total				16.22%
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 527 - Transportation Sales Tax				
<i>Contractual Services</i>				
305.520.527.50140 Engineering Services	\$ 3,459,489	\$ 4,380,066	\$ 7,649,415	74.64%
305.520.527.50150 Contractual/Consulting Services	\$ 28,000	\$ 682,000	\$ 1,060,000	55.43%
305.520.527.55010 External Grants	\$ 120,090	\$ 300,000	\$ 300,000	0.00%
<i>Total: Contractual Services</i>				68.02%
<i>Capital</i>				
305.520.527.70120 Special Purpose Equipment	\$ -	\$ 862,480	\$ 51,379	-94.04%
305.520.527.73000 Road Construction	\$ 7,652,776	\$ 29,022,617	\$ 31,834,988	9.69%
305.520.527.73010 Bridge Construction	\$ 270,458	\$ 2,762,167	\$ 2,583,614	-6.46%
305.520.527.74010 Highway Right of Way	\$ 555,388	\$ 25,000	\$ 110,000	340.00%
<i>Total: Capital</i>				5.84%

TRANSPORTATION SALES TAX 305.520.531

Account/Description	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023
Sub-Department Total: 527 - Transportation Sales Tax	\$ 12,086,200	\$ 38,034,330	\$ 43,589,396	14.61%
Sub-Department: 531 - Toll Bridge O & M				
<i>Transfers Out</i>				
305.520.531.99624 Transfer to Fund 624	-	\$ 963,995	\$ 1,733,269	79.80%
<i>Total: Transfers Out</i>	-	\$ 963,995	\$ 1,733,269	79.80%
Sub-Department Total: 531 - Toll Bridge O & M	-	\$ 963,995	\$ 1,733,269	79.80%
Department Total: 520 - Transportation	\$ 12,086,200	\$ 38,998,325	\$ 45,322,665	16.22%
<i>EXPENSES Total</i>	\$ 12,086,200	\$ 38,998,325	\$ 45,322,665	16.22%
Fund REVENUE Total: 305 - Transportation Sales Tax	\$ 20,235,643	\$ 38,998,325	\$ 45,322,665	16.22%
Fund EXPENSE Total: 305 - Transportation Sales Tax	\$ 12,086,200	\$ 38,998,325	\$ 45,322,665	16.22%
Fund Total: 305 - Transportation Sales Tax	\$ 8,149,443	-	-	N/A

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.

2023 GOALS AND OBJECTIVES

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

Account/Description	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023
Fund: 515 - Longmeadow Bond Construction				
REVENUES				
Department: 520 - Transportation				
Sub-Department: 000 - Revenues				
Interest Revenue				
515.520.000.38000 Investment Income	\$ 13,815	\$ -	\$ 8,000	100.00%
<i>Total: Interest Revenue</i>				
	\$ 13,815	\$ -	\$ 8,000	100.00%
Cash on Hand				
515.520.000.39900 Cash On Hand	\$ -	\$ 636,842	\$ 212,263	-66.67%
<i>Total: Cash on Hand</i>				
	\$ -	\$ 636,842	\$ 212,263	-66.67%
Sub-Department Total: 000 - Revenues				
	\$ 13,815	\$ 636,842	\$ 220,263	-65.41%
Department Total: 520 - Transportation				
	\$ 13,815	\$ 636,842	\$ 220,263	-65.41%
<i>REVENUES Total</i>				
	\$ 13,815	\$ 636,842	\$ 220,263	-65.41%
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 530 - Longmeadow Bond Construction				
Capital				
515.520.530.73010 Bridge Construction	\$ 432,281	\$ 636,842	\$ 220,263	-65.41%
<i>Total: Capital</i>				
	\$ 432,281	\$ 636,842	\$ 220,263	-65.41%
Sub-Department Total: 530 - Longmeadow Bond Construction				
	\$ 432,281	\$ 636,842	\$ 220,263	-65.41%
Department Total: 520 - Transportation				
	\$ 432,281	\$ 636,842	\$ 220,263	-65.41%
<i>EXPENSES Total</i>				
	\$ 432,281	\$ 636,842	\$ 220,263	-65.41%
Fund REVENUE Total: 515 - Longmeadow Bond Construction				
	\$ 13,815	\$ 636,842	\$ 220,263	-65.41%
Fund EXPENSE Total: 515 - Longmeadow Bond Construction				
	\$ 432,281	\$ 636,842	\$ 220,263	-65.41%
Fund Total: 515 - Longmeadow Bond Construction				
	\$ (418,466)	\$ -	\$ -	N/A

TRANSPORTATION CAPITAL
540.520.525

This capital fund is primarily used by the Kane County Division of Transportation for road and bridge construction projects.

PROJECTS	2022	2023
Dauberman at US30 and Granart Road	X	
Longmeadow Parkway (C-3) – Route 25 Improvements	X	
Randall Road Multi-Modal Corridor Study	X	
Stage 2 – HSIP – Orchard, Randall, Fabyan, Hughes (Final Payment)		X

KEY PERFORMANCE MEASURES	2021	2022
Roadway resurfacing lane miles	5.49	16.75
Urethane pavement marking miles	17.7	12.7
Paint pavement marking miles	235.9	235.9
Pavement preservation miles	14.93	11.2
Crack-sealing lane miles	29.03	48.1
Miles of roadway constructed	6.0	1.0
Number of active bridge construction/rehab. projects	8	12
Number of active bridge maintenance projects	11	34
Number of signaled intersections maintained	125	125
Number of street light poles maintained	1,311	1,311
Number of active projects	74	130
Number of completed capital projects	11	15
ROW parcels acquired	9	10

TRANSPORTATION CAPITAL

540.520.525

Account/Description	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023	
Fund: 540 - Transportation Capital					
REVENUES					
Department: 520 - Transportation					
Sub-Department: 000 - Revenues					
<i>Reimbursements</i>					
540.520.000.37150	KDOT Service Reimbursement - Federal	\$ 268,950	\$ -	\$ -	N/A
540.520.000.37151	KDOT Service Reimbursement - State	\$ 33,199	\$ -	\$ -	N/A
<i>Total: Reimbursements</i>		\$ 302,149	\$ -	\$ -	N/A
<i>Interest Revenue</i>					
540.520.000.38000	Investment Income	\$ 539	\$ 4,000	\$ 750	-81.25%
<i>Total: Interest Revenue</i>		\$ 539	\$ 4,000	\$ 750	-81.25%
<i>Transfers In</i>					
540.520.000.39000	Transfer From Other Funds	\$ 39,900	\$ -	\$ -	N/A
<i>Total: Transfers In</i>		\$ 39,900	\$ -	\$ -	N/A
<i>Cash on Hand</i>					
540.520.000.39900	Cash On Hand	\$ -	\$ 789,612	\$ 208,250	-73.63%
<i>Total: Cash on Hand</i>		\$ -	\$ 789,612	\$ 208,250	-73.63%
Sub-Department Total: 000 - Revenues		\$ 342,588	\$ 793,612	\$ 209,000	-73.66%
Department Total: 520 - Transportation		\$ 342,588	\$ 793,612	\$ 209,000	-73.66%
REVENUES Total		\$ 342,588	\$ 793,612	\$ 209,000	-73.66%
EXPENSES					
Department: 520 - Transportation					
Sub-Department: 525 - Transportation Capital					
<i>Contractual Services</i>					
540.520.525.50140	Engineering Services	\$ 350,772	\$ 97,508	\$ -	-100.00%
<i>Total: Contractual Services</i>		\$ 350,772	\$ 97,508	\$ -	-100.00%
<i>Capital</i>					
540.520.525.73000	Road Construction	\$ 1,413,579	\$ 696,104	\$ 209,000	-69.98%
<i>Total: Capital</i>		\$ 1,413,579	\$ 696,104	\$ 209,000	-69.98%
Sub-Department Total: 525 - Transportation Capital		\$ 1,764,351	\$ 793,612	\$ 209,000	-73.66%
Department Total: 520 - Transportation		\$ 1,764,351	\$ 793,612	\$ 209,000	-73.66%
EXPENSES Total		\$ 1,764,351	\$ 793,612	\$ 209,000	-73.66%
Fund REVENUE Total: 540 - Transportation Capital		\$ 342,588	\$ 793,612	\$ 209,000	-73.66%
Fund EXPENSE Total: 540 - Transportation Capital		\$ 1,764,351	\$ 793,612	\$ 209,000	-73.66%
Fund Total: 540 - Transportation Capital		\$ (1,421,763)	\$ -	\$ -	N/A

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, March 13, 2018 and January 11, 2022. 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	
	2022	2023
Bliss / Fabyan / Main	X	
Bunker Road from Keslinger Road to La Fox Road	X	X
Dauberman Road at US 30 and Granart Road	X	X
Fabyan Parkway at Kirk Road (Final payment)		X
Galligan from Freeman to Binnie		X
Huntley Road at Galligan Road (Final payment)		X
Kirk Road at Dunham Road (18-00503-00-CH)	X	
Longmeadow Parkway (C-2) – Sandbloom to Route 25 (18-00215-21-BR)	X	X
Longmeadow Parkway (C-2b) – Final Roadway Improve (21-00215-29-CH)		X
Montgomery Road from IL 25 to Hill Avenue (13-00127-00-WR)	X	
Randall Road at IL 72 (19-00514-00-WR)	X	X
Stearns Road at Randall Road	X	

KEY PERFORMANCE MEASURES	2021	2022
Roadway resurfacing lane miles	5.49	16.75
Urethane pavement marking miles	17.7	12.7
Paint pavement marking miles	235.9	235.9
Pavement preservation miles	14.93	11.2
Crack-sealing lane miles	29.03	48.1
Miles of roadway constructed	6.0	1.0
Number of active bridge construction/rehab. projects	8	12
Number of active bridge maintenance projects	11	34
Number of signaled intersections maintained	125	125
Number of street light poles maintained	1,311	1,311
Number of active projects	74	130
Number of completed capital projects	11	15
ROW parcels acquired	9	10

IMPACT FEES
550.520.550-560.520.560

2023 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	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023
Fund: 550 - Aurora Area Impact Fees				
REVENUES				
Department: 520 - Transportation				
Sub-Department: 000 - Revenues				
<i>Interest Revenue</i>				
550.520.000.38000 Investment Income	\$ (2)	\$ -	\$ 250	100.00%
<i>Total: Interest Revenue</i>	\$ (2)	\$ -	\$ 250	100.00%
<i>Transfers In</i>				
550.520.000.39000 Transfer From Other Funds	\$ (3,000)	\$ -	\$ -	N/A
<i>Total: Transfers In</i>	\$ (3,000)	\$ -	\$ -	N/A
<i>Cash on Hand</i>				
550.520.000.39900 Cash On Hand	\$ -	\$ 712,000	\$ -	-100.00%
<i>Total: Cash on Hand</i>	\$ -	\$ 712,000	\$ -	-100.00%
Sub-Department Total: 000 - Revenues	\$ (3,002)	\$ 712,000	\$ 250	-99.96%
Department Total: 520 - Transportation	\$ (3,002)	\$ 712,000	\$ 250	-99.96%
REVENUES Total	\$ (3,002)	\$ 712,000	\$ 250	-99.96%
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 550 - Aurora Impact Fee				
<i>Contractual Services</i>				
550.520.550.50140 Engineering Services	\$ -	\$ 100,000	\$ 250	-99.75%
<i>Total: Contractual Services</i>	\$ -	\$ 100,000	\$ 250	-99.75%
<i>Capital</i>				
550.520.550.73000 Road Construction	\$ -	\$ 570,000	\$ -	-100.00%
<i>Total: Capital</i>	\$ -	\$ 570,000	\$ -	-100.00%
<i>Transfers Out</i>				
550.520.550.99000 Transfer To Other Funds	\$ 1,200	\$ 42,000	\$ -	-100.00%
<i>Total: Transfers Out</i>	\$ 1,200	\$ 42,000	\$ -	-100.00%
Sub-Department Total: 550 - Aurora Impact Fee	\$ 1,200	\$ 712,000	\$ 250	-99.96%
Department Total: 520 - Transportation	\$ 1,200	\$ 712,000	\$ 250	-99.96%
EXPENSES Total	\$ 1,200	\$ 712,000	\$ 250	-99.96%
Fund REVENUE Total: 550 - Aurora Area Impact Fees	\$ (3,002)	\$ 712,000	\$ 250	-99.96%
Fund EXPENSE Total: 550 - Aurora Area Impact Fees	\$ 1,200	\$ 712,000	\$ 250	-99.96%
Fund Total: 550 - Aurora Area Impact Fees	\$ (4,202)	\$ -	\$ -	N/A

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	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023
Fund: 551 - Campton Hills Impact Fees				
REVENUES				
Department: 520 - Transportation				
Sub-Department: 000 - Revenues				
<i>Interest Revenue</i>				
551.520.000.38000 Investment Income	\$ (113)	\$ -	\$ 250	100.00%
<i>Total: Interest Revenue</i>	\$ (113)	\$ -	\$ 250	100.00%
<i>Transfers In</i>				
551.520.000.39000 Transfer From Other Funds	\$ (7,800)	\$ -	\$ -	N/A
<i>Total: Transfers In</i>	\$ (7,800)	\$ -	\$ -	N/A
<i>Cash on Hand</i>				
551.520.000.39900 Cash On Hand	\$ -	\$ 43,500	\$ -	-100.00%
<i>Total: Cash on Hand</i>	\$ -	\$ 43,500	\$ -	-100.00%
Sub-Department Total: 000 - Revenues	\$ (7,913)	\$ 43,500	\$ 250	-99.43%
Department Total: 520 - Transportation	\$ (7,913)	\$ 43,500	\$ 250	-99.43%
REVENUES Total	\$ (7,913)	\$ 43,500	\$ 250	-99.43%
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 551 - Campton Hills Impact Fee				
<i>Contractual Services</i>				
551.520.551.50140 Engineering Services	\$ -	\$ -	\$ 250	100.00%
<i>Total: Contractual Services</i>	\$ -	\$ -	\$ 250	100.00%
<i>Transfers Out</i>				
551.520.551.99000 Transfer To Other Funds	\$ -	\$ 43,500	\$ -	-100.00%
<i>Total: Transfers Out</i>	\$ -	\$ 43,500	\$ -	-100.00%
Sub-Department Total: 551 - Campton Hills Impact Fee	\$ -	\$ 43,500	\$ 250	-99.43%
Department Total: 520 - Transportation	\$ -	\$ 43,500	\$ 250	-99.43%
EXPENSES Total	\$ -	\$ 43,500	\$ 250	-99.43%
Fund REVENUE Total: 551 - Campton Hills Impact Fees	\$ (7,913)	\$ 43,500	\$ 250	-99.43%
Fund EXPENSE Total: 551 - Campton Hills Impact Fees	\$ -	\$ 43,500	\$ 250	-99.43%
Fund Total: 551 - Campton Hills Impact Fees	\$ (7,913)	\$ -	\$ -	N/A

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	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023
Fund: 552 - Greater Elgin Impact Fees				
REVENUES				
Department: 520 - Transportation				
Sub-Department: 000 - Revenues				
<i>Interest Revenue</i>				
552.520.000.38000 Investment Income	\$ 24	\$ -	\$ 4,500	100.00%
<i>Total: Interest Revenue</i>	\$ 24	\$ -	\$ 4,500	100.00%
<i>Cash on Hand</i>				
552.520.000.39900 Cash On Hand	\$ -	\$ 579,194	\$ 422,617	-27.03%
<i>Total: Cash on Hand</i>	\$ -	\$ 579,194	\$ 422,617	-27.03%
Sub-Department Total: 000 - Revenues	\$ 24	\$ 579,194	\$ 427,117	-26.26%
Department Total: 520 - Transportation	\$ 24	\$ 579,194	\$ 427,117	-26.26%
REVENUES Total	\$ 24	\$ 579,194	\$ 427,117	-26.26%
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 552 - Greater Elgin Impact Fees				
<i>Capital</i>				
552.520.552.73000 Road Construction	\$ -	\$ 533,194	\$ 427,117	-19.89%
<i>Total: Capital</i>	\$ -	\$ 533,194	\$ 427,117	-19.89%
<i>Transfers Out</i>				
552.520.552.99000 Transfer To Other Funds	\$ 9,760	\$ 46,000	\$ -	-100.00%
<i>Total: Transfers Out</i>	\$ 9,760	\$ 46,000	\$ -	-100.00%
Sub-Department Total: 552 - Greater Elgin Impact Fees	\$ 9,760	\$ 579,194	\$ 427,117	-26.26%
Department Total: 520 - Transportation	\$ 9,760	\$ 579,194	\$ 427,117	-26.26%
EXPENSES Total	\$ 9,760	\$ 579,194	\$ 427,117	-26.26%
Fund REVENUE Total: 552 - Greater Elgin Impact Fees	\$ 24	\$ 579,194	\$ 427,117	-26.26%
Fund EXPENSE Total: 552 - Greater Elgin Impact Fees	\$ 9,760	\$ 579,194	\$ 427,117	-26.26%
Fund Total: 552 - Greater Elgin Impact Fees	\$ (9,736)	\$ -	\$ -	N/A

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	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023
Fund: 553 - Northwest Impact Fees				
REVENUES				
Department: 520 - Transportation				
Sub-Department: 000 - Revenues				
<i>Interest Revenue</i>				
553.520.000.38000 Investment Income	\$ 11	\$ -	\$ 1,200	100.00%
<i>Total: Interest Revenue</i>	\$ 11	\$ -	\$ 1,200	100.00%
<i>Transfers In</i>				
553.520.000.39000 Transfer From Other Funds	\$ (673)	\$ -	\$ -	N/A
<i>Total: Transfers In</i>	\$ (673)	\$ -	\$ -	N/A
<i>Cash on Hand</i>				
553.520.000.39900 Cash On Hand	\$ -	\$ 369,500	\$ 343,800	-6.96%
<i>Total: Cash on Hand</i>	\$ -	\$ 369,500	\$ 343,800	-6.96%
Sub-Department Total: 000 - Revenues	\$ (662)	\$ 369,500	\$ 345,000	-6.63%
Department Total: 520 - Transportation	\$ (662)	\$ 369,500	\$ 345,000	-6.63%
REVENUES Total	\$ (662)	\$ 369,500	\$ 345,000	-6.63%
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 553 - Northwest Impact Fees				
<i>Capital</i>				
553.520.553.73000 Road Construction	\$ -	\$ 345,000	\$ 345,000	0.00%
<i>Total: Capital</i>	\$ -	\$ 345,000	\$ 345,000	0.00%
<i>Transfers Out</i>				
553.520.553.99000 Transfer To Other Funds	\$ 1,027	\$ 24,500	\$ -	-100.00%
<i>Total: Transfers Out</i>	\$ 1,027	\$ 24,500	\$ -	-100.00%
Sub-Department Total: 553 - Northwest Impact Fees	\$ 1,027	\$ 369,500	\$ 345,000	-6.63%
Department Total: 520 - Transportation	\$ 1,027	\$ 369,500	\$ 345,000	-6.63%
EXPENSES Total	\$ 1,027	\$ 369,500	\$ 345,000	-6.63%
Fund REVENUE Total: 553 - Northwest Impact Fees	\$ (662)	\$ 369,500	\$ 345,000	-6.63%
Fund EXPENSE Total: 553 - Northwest Impact Fees	\$ 1,027	\$ 369,500	\$ 345,000	-6.63%
Fund Total: 553 - Northwest Impact Fees	\$ (1,689)	\$ -	\$ -	N/A

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	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023
Fund: 554 - Southwest Impact Fees				
REVENUES				
Department: 520 - Transportation				
Sub-Department: 000 - Revenues				
<i>Interest Revenue</i>				
554.520.000.38000 Investment Income	\$ 38	\$ -	\$ 400	100.00%
<i>Total: Interest Revenue</i>	\$ 38	\$ -	\$ 400	100.00%
<i>Cash on Hand</i>				
554.520.000.39900 Cash On Hand	\$ -	\$ 114,250	\$ 112,870	-1.21%
<i>Total: Cash on Hand</i>	\$ -	\$ 114,250	\$ 112,870	-1.21%
Sub-Department Total: 000 - Revenues	\$ 38	\$ 114,250	\$ 113,270	-0.86%
Department Total: 520 - Transportation	\$ 38	\$ 114,250	\$ 113,270	-0.86%
REVENUES Total	\$ 38	\$ 114,250	\$ 113,270	-0.86%
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 554 - Southwest Impact Fees				
<i>Contractual Services</i>				
554.520.554.50140 Engineering Services	\$ 17,743	\$ 90,000	\$ -	-100.00%
<i>Total: Contractual Services</i>	\$ 17,743	\$ 90,000	\$ -	-100.00%
<i>Capital</i>				
554.520.554.73000 Road Construction	\$ -	\$ -	\$ 110,000	100.00%
<i>Total: Capital</i>	\$ -	\$ -	\$ 110,000	100.00%
<i>Transfers Out</i>				
554.520.554.99000 Transfer To Other Funds	\$ 1,020	\$ 24,250	\$ -	-100.00%
554.520.554.99560 Transfer to Fund 560	\$ -	\$ -	\$ 3,270	100.00%
<i>Total: Transfers Out</i>	\$ 1,020	\$ 24,250	\$ 3,270	-86.52%
Sub-Department Total: 554 - Southwest Impact Fees	\$ 18,763	\$ 114,250	\$ 113,270	-0.86%
Department Total: 520 - Transportation	\$ 18,763	\$ 114,250	\$ 113,270	-0.86%
EXPENSES Total	\$ 18,763	\$ 114,250	\$ 113,270	-0.86%
Fund REVENUE Total: 554 - Southwest Impact Fees	\$ 38	\$ 114,250	\$ 113,270	-0.86%
Fund EXPENSE Total: 554 - Southwest Impact Fees	\$ 18,763	\$ 114,250	\$ 113,270	-0.86%
Fund Total: 554 - Southwest Impact Fees	\$ (18,725)	\$ -	\$ -	N/A

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	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023
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	\$ -	\$ 25	100.00%
<i>Total: Interest Revenue</i>	\$ 7	\$ -	\$ 25	100.00%
<i>Transfers In</i>				
555.520.000.39000 Transfer From Other Funds	\$ (11,200)	\$ -	\$ -	N/A
<i>Total: Transfers In</i>	\$ (11,200)	\$ -	\$ -	N/A
<i>Cash on Hand</i>				
555.520.000.39900 Cash On Hand	\$ -	\$ 37,500	\$ 4,575	-87.80%
<i>Total: Cash on Hand</i>	\$ -	\$ 37,500	\$ 4,575	-87.80%
Sub-Department Total: 000 - Revenues	\$ (11,193)	\$ 37,500	\$ 4,600	-87.73%
Department Total: 520 - Transportation	\$ (11,193)	\$ 37,500	\$ 4,600	-87.73%
REVENUES Total	\$ (11,193)	\$ 37,500	\$ 4,600	-87.73%
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 555 - Tri-Cities Impact Fees				
<i>Transfers Out</i>				
555.520.555.99000 Transfer To Other Funds	\$ 400	\$ 37,500	\$ -	-100.00%
555.520.555.99300 Transfer to Fund 300	\$ -	\$ -	\$ 4,600	100.00%
<i>Total: Transfers Out</i>	\$ 400	\$ 37,500	\$ 4,600	-87.73%
Sub-Department Total: 555 - Tri-Cities Impact Fees	\$ 400	\$ 37,500	\$ 4,600	-87.73%
Department Total: 520 - Transportation	\$ 400	\$ 37,500	\$ 4,600	-87.73%
EXPENSES Total	\$ 400	\$ 37,500	\$ 4,600	-87.73%
Fund REVENUE Total: 555 - Tri-Cities Impact Fees	\$ (11,193)	\$ 37,500	\$ 4,600	-87.73%
Fund EXPENSE Total: 555 - Tri-Cities Impact Fees	\$ 400	\$ 37,500	\$ 4,600	-87.73%
Fund Total: 555 - Tri-Cities Impact Fees	\$ (11,593)	\$ -	\$ -	N/A

UPPER FOX IMPACT FEES 556.520.556

The revenues within this fund are to be expended from within the Upper Fox 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	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023
Fund: 556 - Upper Fox Impact Fees				
REVENUES				
Department: 520 - Transportation				
Sub-Department: 000 - Revenues				
<i>Interest Revenue</i>				
556.520.000.38000 Investment Income	\$ (0)	\$ -	\$ 900	100.00%
<i>Total: Interest Revenue</i>	\$ (0)	\$ -	\$ 900	100.00%
<i>Transfers In</i>				
556.520.000.39000 Transfer From Other Funds	\$ (2,980)	\$ -	\$ -	N/A
<i>Total: Transfers In</i>	\$ (2,980)	\$ -	\$ -	N/A
<i>Cash on Hand</i>				
556.520.000.39900 Cash On Hand	\$ -	\$ 350,000	\$ 250,100	-28.54%
<i>Total: Cash on Hand</i>	\$ -	\$ 350,000	\$ 250,100	-28.54%
Sub-Department Total: 000 - Revenues	\$ (2,980)	\$ 350,000	\$ 251,000	-28.29%
Department Total: 520 - Transportation	\$ (2,980)	\$ 350,000	\$ 251,000	-28.29%
REVENUES Total	\$ (2,980)	\$ 350,000	\$ 251,000	-28.29%
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 556 - Upper Fox Impact Fees				
<i>Capital</i>				
556.520.556.73000 Road Construction	\$ -	\$ 250,000	\$ 250,000	0.00%
<i>Total: Capital</i>	\$ -	\$ 250,000	\$ 250,000	0.00%
<i>Transfers Out</i>				
556.520.556.99000 Transfer To Other Funds	\$ 1,020	\$ 100,000	\$ -	-100.00%
556.520.556.99300 Transfer to Fund 300	\$ -	\$ -	\$ 1,000	100.00%
<i>Total: Transfers Out</i>	\$ 1,020	\$ 100,000	\$ 1,000	-99.00%
Sub-Department Total: 556 - Upper Fox Impact Fees	\$ 1,020	\$ 350,000	\$ 251,000	-28.29%
Department Total: 520 - Transportation	\$ 1,020	\$ 350,000	\$ 251,000	-28.29%
EXPENSES Total	\$ 1,020	\$ 350,000	\$ 251,000	-28.29%
Fund REVENUE Total: 556 - Upper Fox Impact Fees	\$ (2,980)	\$ 350,000	\$ 251,000	-28.29%
Fund EXPENSE Total: 556 - Upper Fox Impact Fees	\$ 1,020	\$ 350,000	\$ 251,000	-28.29%
Fund Total: 556 - Upper Fox Impact Fees	\$ (4,000)	\$ -	\$ -	N/A

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	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023
Fund: 557 - West Central Impact Fees				
REVENUES				
Department: 520 - Transportation				
Sub-Department: 000 - Revenues				
Interest Revenue				
557.520.000.38000 Investment Income	\$ 5	\$ -	\$ 150	100.00%
<i>Total: Interest Revenue</i>	\$ 5	\$ -	\$ 150	100.00%
Cash on Hand				
557.520.000.39900 Cash On Hand	\$ -	\$ 42,100	\$ 41,250	-2.02%
<i>Total: Cash on Hand</i>	\$ -	\$ 42,100	\$ 41,250	-2.02%
Sub-Department Total: 000 - Revenues	\$ 5	\$ 42,100	\$ 41,400	-1.66%
Department Total: 520 - Transportation	\$ 5	\$ 42,100	\$ 41,400	-1.66%
REVENUES Total	\$ 5	\$ 42,100	\$ 41,400	-1.66%
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 557 - West Central Impact Fees				
Capital				
557.520.557.73000 Road Construction	\$ -	\$ 39,000	\$ 39,000	0.00%
<i>Total: Capital</i>	\$ -	\$ 39,000	\$ 39,000	0.00%
Transfers Out				
557.520.557.99000 Transfer To Other Funds	\$ 728	\$ 3,100	\$ -	-100.00%
557.520.557.99300 Transfer to Fund 300	\$ -	\$ -	\$ 2,400	100.00%
<i>Total: Transfers Out</i>	\$ 728	\$ 3,100	\$ 2,400	-22.58%
Sub-Department Total: 557 - West Central Impact Fees	\$ 728	\$ 42,100	\$ 41,400	-1.66%
Department Total: 520 - Transportation	\$ 728	\$ 42,100	\$ 41,400	-1.66%
EXPENSES Total	\$ 728	\$ 42,100	\$ 41,400	-1.66%
Fund REVENUE Total: 557 - West Central Impact Fees	\$ 5	\$ 42,100	\$ 41,400	-1.66%
Fund EXPENSE Total: 557 - West Central Impact Fees	\$ 728	\$ 42,100	\$ 41,400	-1.66%
Fund Total: 557 - West Central Impact Fees	\$ (723)	\$ -	\$ -	N/A

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	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023	
Fund: 558 - North Impact Fees					
REVENUES					
Department: 520 - Transportation					
Sub-Department: 000 - Revenues					
<i>Charges for Services</i>					
558.520.000.34660	Impact Fees	\$ 2,700,742	\$ 750,000	\$ 2,000,000	166.67%
<i>Total: Charges for Services</i>		\$ 2,700,742	\$ 750,000	\$ 2,000,000	166.67%
<i>Interest Revenue</i>					
558.520.000.38000	Investment Income	\$ (5,360)	\$ 8,000	\$ 48,000	500.00%
<i>Total: Interest Revenue</i>		\$ (5,360)	\$ 8,000	\$ 48,000	500.00%
<i>Other</i>					
558.520.000.38900	Miscellaneous Other	\$ 297	\$ -	\$ -	N/A
<i>Total: Other</i>		\$ 297	\$ -	\$ -	N/A
<i>Transfers In</i>					
558.520.000.39000	Transfer From Other Funds	\$ 135,019	\$ 170,500	\$ -	-100.00%
<i>Total: Transfers In</i>		\$ 135,019	\$ 170,500	\$ -	-100.00%
<i>Cash on Hand</i>					
558.520.000.39900	Cash On Hand	\$ -	\$ 1,902,748	\$ 1,012,000	-46.81%
<i>Total: Cash on Hand</i>		\$ -	\$ 1,902,748	\$ 1,012,000	-46.81%
Sub-Department Total: 000 - Revenues		\$ 2,830,697	\$ 2,831,248	\$ 3,060,000	8.08%
Department Total: 520 - Transportation		\$ 2,830,697	\$ 2,831,248	\$ 3,060,000	8.08%
REVENUES Total		\$ 2,830,697	\$ 2,831,248	\$ 3,060,000	8.08%
EXPENSES					
Department: 520 - Transportation					
Sub-Department: 558 - North Impact Fees					
<i>Contractual Services</i>					
558.520.558.50140	Engineering Services	\$ 191,187	\$ 900,000	\$ 500,000	-44.44%
<i>Total: Contractual Services</i>		\$ 191,187	\$ 900,000	\$ 500,000	-44.44%
<i>Capital</i>					
558.520.558.73000	Road Construction	\$ -	\$ 710,000	\$ 2,210,000	211.27%
558.520.558.74010	Highway Right of Way	\$ -	\$ 1,183,748	\$ 250,000	-78.88%
<i>Total: Capital</i>		\$ -	\$ 1,893,748	\$ 2,460,000	29.90%
<i>Transfers Out</i>					
558.520.558.99000	Transfer To Other Funds	\$ -	\$ 37,500	\$ -	-100.00%
558.520.558.99300	Transfer to Fund 300	\$ -	\$ -	\$ 100,000	100.00%
<i>Total: Transfers Out</i>		\$ -	\$ 37,500	\$ 100,000	166.67%
Sub-Department Total: 558 - North Impact Fees		\$ 191,187	\$ 2,831,248	\$ 3,060,000	8.08%
Department Total: 520 - Transportation		\$ 191,187	\$ 2,831,248	\$ 3,060,000	8.08%
EXPENSES Total		\$ 191,187	\$ 2,831,248	\$ 3,060,000	8.08%
Fund REVENUE Total: 558 - North Impact Fees		\$ 2,830,697	\$ 2,831,248	\$ 3,060,000	8.08%
Fund EXPENSE Total: 558 - North Impact Fees		\$ 191,187	\$ 2,831,248	\$ 3,060,000	8.08%
Fund Total: 558 - North Impact Fees		\$ 2,639,510	\$ -	\$ -	N/A

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	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023
Fund: 559 - Central Impact Fees				
REVENUES				
Department: 520 - Transportation				
Sub-Department: 000 - Revenues				
<i>Charges for Services</i>				
559.520.000.34660 Impact Fees	\$ 360,775	\$ 400,000	\$ 300,000	-25.00%
<i>Total: Charges for Services</i>	\$ 360,775	\$ 400,000	\$ 300,000	-25.00%
<i>Interest Revenue</i>				
559.520.000.38000 Investment Income	\$ (353)	\$ 7,700	\$ 13,000	68.83%
<i>Total: Interest Revenue</i>	\$ (353)	\$ 7,700	\$ 13,000	68.83%
<i>Transfers In</i>				
559.520.000.39000 Transfer From Other Funds	\$ 93,900	\$ 84,100	\$ -	-100.00%
<i>Total: Transfers In</i>	\$ 93,900	\$ 84,100	\$ -	-100.00%
<i>Cash on Hand</i>				
559.520.000.39900 Cash On Hand	\$ -	\$ 1,594,200	\$ 2,068,000	29.72%
<i>Total: Cash on Hand</i>	\$ -	\$ 1,594,200	\$ 2,068,000	29.72%
Sub-Department Total: 000 - Revenues	\$ 454,322	\$ 2,086,000	\$ 2,381,000	14.14%
Department Total: 520 - Transportation	\$ 454,322	\$ 2,086,000	\$ 2,381,000	14.14%
REVENUES Total	\$ 454,322	\$ 2,086,000	\$ 2,381,000	14.14%
EXPENSES				
Department: 520 - Transportation				
Sub-Department: 559 - Central Impact Fees				
<i>Contractual Services</i>				
559.520.559.50140 Engineering Services	\$ 125,305	\$ -	\$ -	N/A
<i>Total: Contractual Services</i>	\$ 125,305	\$ -	\$ -	N/A
<i>Capital</i>				
559.520.559.73000 Road Construction	\$ -	\$ 2,066,000	\$ 2,366,000	14.52%
<i>Total: Capital</i>	\$ -	\$ 2,066,000	\$ 2,366,000	14.52%
<i>Transfers Out</i>				
559.520.559.99000 Transfer To Other Funds	\$ -	\$ 20,000	\$ -	-100.00%
559.520.559.99300 Transfer to Fund 300	\$ -	\$ -	\$ 15,000	100.00%
<i>Total: Transfers Out</i>	\$ -	\$ 20,000	\$ 15,000	-25.00%
Sub-Department Total: 559 - Central Impact Fees	\$ 125,305	\$ 2,086,000	\$ 2,381,000	14.14%
Department Total: 520 - Transportation	\$ 125,305	\$ 2,086,000	\$ 2,381,000	14.14%
EXPENSES Total	\$ 125,305	\$ 2,086,000	\$ 2,381,000	14.14%
Fund REVENUE Total: 559 - Central Impact Fees	\$ 454,322	\$ 2,086,000	\$ 2,381,000	14.14%
Fund EXPENSE Total: 559 - Central Impact Fees	\$ 125,305	\$ 2,086,000	\$ 2,381,000	14.14%
Fund Total: 559 - Central Impact Fees	\$ 329,017	\$ -	\$ -	N/A

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	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023	
Fund: 560 - South Impact Fees					
REVENUES					
Department: 520 - Transportation					
Sub-Department: 000 - Revenues					
<i>Charges for Services</i>					
560.520.000.34660	Impact Fees	\$ 449,618	\$ 400,000	\$ 700,000	75.00%
<i>Total: Charges for Services</i>		\$ 449,618	\$ 400,000	\$ 700,000	75.00%
<i>Interest Revenue</i>					
560.520.000.38000	Investment Income	\$ (1,128)	\$ 11,000	\$ 23,000	109.09%
<i>Total: Interest Revenue</i>		\$ (1,128)	\$ 11,000	\$ 23,000	109.09%
<i>Transfers In</i>					
560.520.000.39000	Transfer From Other Funds	\$ 166,808	\$ 66,250	\$ -	-100.00%
<i>Total: Transfers In</i>		\$ 166,808	\$ 66,250	\$ -	-100.00%
<i>Cash on Hand</i>					
560.520.000.39900	Cash On Hand	\$ -	\$ 2,172,806	\$ 3,648,037	67.90%
<i>Total: Cash on Hand</i>		\$ -	\$ 2,172,806	\$ 3,648,037	67.90%
Sub-Department Total: 000 - Revenues		\$ 615,298	\$ 2,650,056	\$ 4,371,037	64.94%
Department Total: 520 - Transportation		\$ 615,298	\$ 2,650,056	\$ 4,371,037	64.94%
REVENUES Total		\$ 615,298	\$ 2,650,056	\$ 4,371,037	64.94%
EXPENSES					
Department: 520 - Transportation					
Sub-Department: 560 - South Impact Fees					
<i>Capital</i>					
560.520.560.73000	Road Construction	\$ 137,608	\$ 2,630,056	\$ 4,336,037	64.86%
560.520.560.74010	Highway Right of Way	\$ 30,300	\$ -	\$ -	N/A
<i>Total: Capital</i>		\$ 167,908	\$ 2,630,056	\$ 4,336,037	64.86%
<i>Transfers Out</i>					
560.520.560.99000	Transfer To Other Funds	\$ 20,000	\$ 20,000	\$ -	-100.00%
560.520.560.99300	Transfer to Fund 300	\$ -	\$ -	\$ 35,000	100.00%
<i>Total: Transfers Out</i>		\$ 20,000	\$ 20,000	\$ 35,000	75.00%
Sub-Department Total: 560 - South Impact Fees		\$ 187,908	\$ 2,650,056	\$ 4,371,037	64.94%
Department Total: 520 - Transportation		\$ 187,908	\$ 2,650,056	\$ 4,371,037	64.94%
EXPENSES Total		\$ 187,908	\$ 2,650,056	\$ 4,371,037	64.94%
Fund REVENUE Total: 560 - South Impact Fees		\$ 615,298	\$ 2,650,056	\$ 4,371,037	64.94%
Fund EXPENSE Total: 560 - South Impact Fees		\$ 187,908	\$ 2,650,056	\$ 4,371,037	64.94%
Fund Total: 560 - South Impact Fees		\$ 427,390	\$ -	\$ -	N/A

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	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023
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	\$ (5,620)	\$ 1,176	\$ 3,000	155.10%
<i>Total: Interest Revenue</i>	\$ (5,620)	\$ 1,176	\$ 3,000	155.10%
<i>Cash on Hand</i>				
620.760.000.39900 Cash On Hand	\$ -	\$ 302,699	\$ -	-100.00%
<i>Total: Cash on Hand</i>	\$ -	\$ 302,699	\$ -	-100.00%
Sub-Department Total: 000 - Revenues	\$ (5,620)	\$ 303,875	\$ 3,000	-99.01%
Department Total: 760 - Debt Service	\$ (5,620)	\$ 303,875	\$ 3,000	-99.01%
REVENUES Total	\$ (5,620)	\$ 303,875	\$ 3,000	-99.01%
EXPENSES				
Department: 760 - Debt Service				
Sub-Department: 760 - Motor Fuel Tax Bond Debt Service				
<i>Debt Service</i>				
620.760.760.80000 Bond Principal	\$ 3,320,000	\$ -	\$ -	N/A
620.760.760.80020 Interest- Bonds	\$ 87,150	\$ -	\$ -	N/A
<i>Total: Debt Service</i>	\$ 3,407,150	\$ -	\$ -	N/A
<i>Contingency and Other</i>				
620.760.760.89000 Net Income	\$ -	\$ 1,176	\$ 3,000	155.10%
<i>Total: Contingency and Other</i>	\$ -	\$ 1,176	\$ 3,000	155.10%
<i>Transfers Out</i>				
620.760.760.99302 Transfer to Fund 302	\$ -	\$ 302,699	\$ -	-100.00%
<i>Total: Transfers Out</i>	\$ -	\$ 302,699	\$ -	-100.00%
Sub-Department Total: 760 - Motor Fuel Tax Bond Debt Service	\$ 3,407,150	\$ 303,875	\$ 3,000	-99.01%
Department Total: 760 - Debt Service	\$ 3,407,150	\$ 303,875	\$ 3,000	-99.01%
EXPENSES Total	\$ 3,407,150	\$ 303,875	\$ 3,000	-99.01%
Fund REVENUE Total: 620 - Motor Fuel Tax Debt Service	\$ (5,620)	\$ 303,875	\$ 3,000	-99.01%
Fund EXPENSE Total: 620 - Motor Fuel Tax Debt Service	\$ 3,407,150	\$ 303,875	\$ 3,000	-99.01%
Fund Total: 620 - Motor Fuel Tax Debt Service	\$ (3,412,770)	\$ -	\$ -	N/A

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	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023
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	\$ (4)	\$ 700	\$ 1,750	150.00%
<i>Total: Interest Revenue</i>	\$ (4)	\$ 700	\$ 1,750	150.00%
<i>Cash on Hand</i>				
621.760.000.39900 Cash On Hand	\$ -	\$ 174,715	\$ -	-100.00%
<i>Total: Cash on Hand</i>	\$ -	\$ 174,715	\$ -	-100.00%
Sub-Department Total: 000 - Revenues	\$ (4)	\$ 175,415	\$ 1,750	-99.00%
Department Total: 760 - Debt Service	\$ (4)	\$ 175,415	\$ 1,750	-99.00%
REVENUES Total	\$ (4)	\$ 175,415	\$ 1,750	-99.00%
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	\$ 1,750	150.00%
<i>Total: Contingency and Other</i>	\$ -	\$ 700	\$ 1,750	150.00%
<i>Transfers Out</i>				
621.760.765.99305 Transfer to Fund 305	\$ -	\$ 174,715	\$ -	-100.00%
<i>Total: Transfers Out</i>	\$ -	\$ 174,715	\$ -	-100.00%
Sub-Department Total: 765 - Transit Sales Tax Debt Service	\$ -	\$ 175,415	\$ 1,750	-99.00%
Department Total: 760 - Debt Service	\$ -	\$ 175,415	\$ 1,750	-99.00%
EXPENSES Total	\$ -	\$ 175,415	\$ 1,750	-99.00%
Fund REVENUE Total: 621 - Transit Sales Tax Debt Service	\$ (4)	\$ 175,415	\$ 1,750	-99.00%
Fund EXPENSE Total: 621 - Transit Sales Tax Debt Service	\$ -	\$ 175,415	\$ 1,750	-99.00%
Fund Total: 621 - Transit Sales Tax Debt Service	\$ (4)	\$ -	\$ -	N/A

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	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023
Fund: 624 - Longmeadow Debt Service				
REVENUES				
Department: 760 - Debt Service				
Sub-Department: 000 - Revenues				
<i>Interest Revenue</i>				
624.760.000.38000 Investment Income	\$ -	\$ -	\$ 3,700	100.00%
<i>Total: Interest Revenue</i>	\$ -	\$ -	\$ 3,700	100.00%
<i>Transfers In</i>				
624.760.000.39305 Transfer from Fund 305	\$ -	\$ 963,995	\$ 1,733,269	79.80%
<i>Total: Transfers In</i>	\$ -	\$ 963,995	\$ 1,733,269	79.80%
Sub-Department Total: 000 - Revenues	\$ -	\$ 963,995	\$ 1,736,969	80.18%
Department Total: 760 - Debt Service	\$ -	\$ 963,995	\$ 1,736,969	80.18%
REVENUES Total	\$ -	\$ 963,995	\$ 1,736,969	80.18%
EXPENSES				
Department: 760 - Debt Service				
Sub-Department: 768 - Longmeadow Debt Service				
<i>Debt Service</i>				
624.760.768.80000 Bond Principal	\$ -	\$ -	\$ 510,000	100.00%
624.760.768.80020 Interest- Bonds	\$ -	\$ -	\$ 1,151,853	100.00%
624.760.768.80500 Debt Service Requirement	\$ -	\$ 963,995	\$ 75,116	-92.21%
<i>Total: Debt Service</i>	\$ -	\$ 963,995	\$ 1,736,969	80.18%
Sub-Department Total: 768 - Longmeadow Debt Service	\$ -	\$ 963,995	\$ 1,736,969	80.18%
Department Total: 760 - Debt Service	\$ -	\$ 963,995	\$ 1,736,969	80.18%
EXPENSES Total	\$ -	\$ 963,995	\$ 1,736,969	80.18%
Fund REVENUE Total: 624 - Longmeadow Debt Service	\$ -	\$ 963,995	\$ 1,736,969	80.18%
Fund EXPENSE Total: 624 - Longmeadow Debt Service	\$ -	\$ 963,995	\$ 1,736,969	80.18%
Fund Total: 624 - Longmeadow Debt Service	\$ -	\$ -	\$ -	N/A

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 initially 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 was depleted, aside from a small amount of accumulated interest. If the toll revenue from the bridge is not sufficient to pay the debt service on the Toll Bridge Revenue Bonds going forward, RTA Sales Tax revenue will be used. The cash in this fund is held by a trustee, and the interest payments on the Toll Bridge Revenue Bonds are paid by the trustee.

Account/Description	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget	% Change 2022-2023
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	\$ 463	\$ 575	\$ -	-100.00%
<i>Total: Interest Revenue</i>	\$ 463	\$ 575	\$ -	-100.00%
<i>Cash on Hand</i>				
625.760.000.39900 Cash On Hand	\$ -	\$ 1,218,195	\$ 54,168	-95.55%
<i>Total: Cash on Hand</i>	\$ -	\$ 1,218,195	\$ 54,168	-95.55%
Sub-Department Total: 000 - Revenues	\$ 463	\$ 1,218,770	\$ 54,168	-95.56%
Department Total: 760 - Debt Service	\$ 463	\$ 1,218,770	\$ 54,168	-95.56%
REVENUES Total	\$ 463	\$ 1,218,770	\$ 54,168	-95.56%
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	\$ 54,168	-95.56%
<i>Total: Debt Service</i>	\$ 1,218,769	\$ 1,218,770	\$ 54,168	-95.56%
Sub-Department Total: 769 - Longmeadow Capitalized Interest	\$ 1,218,769	\$ 1,218,770	\$ 54,168	-95.56%
Department Total: 760 - Debt Service	\$ 1,218,769	\$ 1,218,770	\$ 54,168	-95.56%
EXPENSES Total	\$ 1,218,769	\$ 1,218,770	\$ 54,168	-95.56%
Fund REVENUE Total: 625 - Longmeadow Debt Srv - Cap Int	\$ 463	\$ 1,218,770	\$ 54,168	-95.56%
Fund EXPENSE Total: 625 - Longmeadow Debt Srv - Cap Int	\$ 1,218,769	\$ 1,218,770	\$ 54,168	-95.56%
Fund Total: 625 - Longmeadow Debt Srv - Cap Int	\$ (1,218,306)	\$ -	\$ -	N/A



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 2023 Budget was adopted by the County Board on November 22, 2022, by Ordinance number 22-388.

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.

