



# Kane County

## KC Committee of the Whole

### Meeting Minutes

Government Center  
719 S. Batavia Ave., Bldg. A  
Geneva, IL 60134

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Monday, December 16, 2024

1:00 PM

County Board Room

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\*\*\*SPECIAL MEETING\*\*\*

1. **Call To Order**

Chairman Pierog called the meeting to order at 1:05 PM.

2. **Roll Call**

<b>PRESENT</b>	Board Member Deborah Allan Board Member Mavis Bates Board Member Dale Berman Board Member Jon Gripe Board Member Michelle Gumz Board Member Leslie Juby Board Member Chris Kious Board Member Anita Lewis Board Member Myrna Molina Board Member Ted Penesis Vice Chair Bill Roth Board Member Jarett Sanchez Board Member Vern Tepe Board Member David Young Chairman Corinne M. Pierog
<b>REMOTE</b>	Board Member Gary Daugherty Board Member Bill Lenert Board Member Michael Linder Board Member Clifford Surges Board Member Rick Williams
<b>ABSENT</b>	Board Member Sonia Garcia Board Member Mo Iqbal Board Member Cheryl Strathmann Board Member Bill Tarver

Also present: Fin. Exec. Dir. Hopkinson; PIO Mann; SA Mosser and staff Coyle; ASA Frank; Spec. ASA Shepro\*; Auditor Wegman; ITD staff Peters and members of the press and public including Marc Avelar.

**3. Remote Attendance Requests**

Chairman Pierog announced the remote attendance requests for today's meeting . She asked the Committee if there were any objections to Committee Members Daugherty, Lenert, and Williams attending today's meeting remotely. There were no objections.

**4. Pledge of Allegiance**

Chairman Pierog asked Committee Member Penesis to lead the Pledge of Allegiance .

**5. Approval of Minutes: September 10, 2024 & October 22, 2024**

<b>RESULT:</b>	<b>APPROVED BY UNANIMOUS CONSENT</b>
<b>MOVER:</b>	Chris Kious

**6. Public Comment**

Board Member, and Kane County resident, Young, reminded the Committee of a Proclamation that was passed by the Board two years ago for allowing that the Clerk's Office receive an award for Election excellence. He stated that he has reached out to the Clerk's Office several times with questions on how the funds are going to be spent, and has been unsuccessful in receiving a response back.

Marc Avelar, stated that he looks forward to the State's Attorney's presentation on the Special County Retailers' Occupation Tax for Public Safety.

**7. Presentations/Discussion**

A. Overview of Special County Retailers' Occupation Tax for Public Safety Purposes

State's Attorney Mosser reminded the Committee of the Referendum's legal process, and that today's presentation is informational only. She noted that on September 10, 2024, the County Board passed a Resolution for the Special County Retailers' Occupation Tax for Public Safety to be certified for a vote in the April 1, 2025 Consolidated Election. The County may impose the Special County Retailers' Occupation Tax upon all persons engaged in the business of selling tangible personal property at retail in the county, *if* a proposition for the tax has been submitted to the electors of that county, and approved by a majority of those voting on the question. The Retailers' Occupation Tax can be used for five specific purposes including public safety, public facility, mental health, substance abuse, or transportation. If imposed, this tax shall be imposed only in one-quarter percent increments. The County has currently elected .75 percent, which is 75 cents for every 100 dollars. Mosser noted that if this passes with a majority vote, .75 percent is not necessary to assess, but cannot be assessed higher than .75 percent. After the election, if Kane County has filed certified election results and a certified copy of a proper ordinance with the Department of Revenue on or before May 1, the tax rate will take effect July 1 of the same year. For taxes imposed effective July 1, the first disbursement will be made to the County during the following October. Much discussion ensued.

Fin. Exec. Dir. Hopkinson reviewed the revenue options for Kane County's budget. (Committee Member Young left at 1:45 p.m.) She reviewed the FY2025 Budget Total General Fund Expenditures funded by general revenues. A general revenue is an unrestricted form of revenue, such as property tax revenue, sales tax revenue, and income tax. All of the departments that are specifically for public safety include Emergency Management Services, Coroner, Court Services, KaneComm, Merit Commission, Sheriff, Public Defender, State's Attorney, Circuit Clerk, and Judiciary and Courts. Almost 75% of the general fund budget is from public safety expenses. Hopkinson explained the total Property Tax Levies since 2013 was at \$52.8M. For year 2025, \$60.8M will be levied. She noted that if property taxes had been raised from 2013 to 2024, the County General Fund would have at least \$22M more in revenue by 2025. She provided an overview of all fund transfers, and the General Fund forecast. The General Fund is the primary source of funding for capital projects. There will be a fund balance of \$73M for 2025. Hopkinson stated that if .75% of the Special County Retailers' Occupation Tax was applied to the General Fund, it would bring in \$51M per year. The ordinance filing deadline is May 1, 2025 for the tax to effect July 1, 2025. The first disbursement will be on October 1st. The Special County Retailers' Occupation Tax would tax general merchandise, and 100 percent would be allocated to the County. The RTA sales tax is available to Kane County and other counties. Kane County receives 33 percent of the RTA sales tax collected in our area. The county's Local Motor Fuel Tax is 100 percent distributed to local government, and the tax rate is charged on gallons pumped. Hopkinson reviewed the Special County Retailers' Occupation Tax by County. Kane County's local motor fuel tax rate is currently \$.049 per gallon. She highlighted the comparable taxes in surrounding counties based on total taxes per capita. The tax revenue per capita for Kane County is \$288.54. Much discussion ensued.

**8. Executive Session (if needed)**

None.

**9. Adjournment**

<b>RESULT:</b>	<b>APPROVED BY VOICE VOTE</b>
<b>MOVER:</b>	Mavis Bates
<b>SECONDER:</b>	Jarett Sanchez

This meeting was adjourned at 2:23 PM.

Rachel Santora  
Recording Secretary