



Kane County

KC Finance and Budget Committee

Agenda

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

BERMAN, Lenert, Juby, Lewis, Sanchez, Surges, Tepe, ex-officios Roth (County Vice Chair)
and Pierog (County Chair)

Wednesday, July 30, 2025

9:00 AM

County Board Room

*****SPECIAL MEETING*****

2025 Committee Goals

- Insure a balanced budget and adequate cash flow for County operations
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- 1. Call To Order**
- 2. Roll Call**
- 3. Remote Attendance Requests**
- 4. Approval of Minutes: None**
- 5. Public Comment**
- 6. Finance Director's Report (K. Hopkinson)**
 - A. 2026 Budget Discussion**
- 7. New Business**
 - A. Resolution:** Directing the Use of the Consumer Price Index Increase as Part of the Fiscal Year 2026 Budget Process
 - B. Resolution:** Authorizing Expense Budget Amount to be Used for the 2026 General Fund General Account Budget
- 8. Old Business**
- 9. Committee Chairman's Comments**
- 10. Executive Session (if needed)**
- 11. Adjournment**

STATE OF ILLINOIS)
COUNTY OF KANE) SS.

PRESENTATION/DISCUSSION NO. TMP-25-905

2026 BUDGET DISCUSSION

Passed by the Kane County Board on August 12, 2025.

John A. Cunningham, MBA, JD, JD
Clerk, County Board
Kane County, Illinois

Corinne M. Pierog MA, MBA
Chairman, County Board
Kane County, Illinois

Vote:



RESOLUTION / ORDINANCE EXECUTIVE SUMMARY ADDENDUM

Title

Directing the Use of the Consumer Price Index Increase as Part of the Fiscal Year 2026 Budget Process

Committee Flow:

Finance and Budget Committee, Executive Committee, County Board

Contact:

Kathleen T. Hopkinson, 630.208.5132

Budget Information:

Was this item budgeted? N/A	Appropriation Amount: \$N/A
If not budgeted, explain funding source: N/A	
Was this item passed through the appropriate committee? Yes	

Summary:

The County is currently in the process of developing the 2026 Budget and as part of that process determining the amount of revenues available to be appropriated. The Illinois Department of Revenue (IDOR) has indicated that, for 2025 property tax extensions (payable in 2026), the Consumer Price Index to be used for computing the extension limitation and debt service extension base is 2.9%. The General Fund – General Account continues to operate with budget deficits, relying on a shrinking fund balance to pay for operating expenses. This resolution is for the County Board to provide **direction only** to incorporate a 2.9% property tax increase into the 2026 Budget and that this 2.9% increase be allocated to the General Fund – General Account.



Illinois Department of Revenue

Property Tax Division

101 West Jefferson Street, MC 3-450

Springfield, Illinois 62702

Telephone: (217) 782-3016

Facsimile: (217) 782-9932

PTELL – CPI for 2025 Extensions – Property Taxes Payable 2026

TO: County Assessors, Clerks and Tax Extenders in Counties Containing Taxing Districts Subject to the Property Tax Extension Limitation Law (PTELL)

FROM: Brad Kriener
Property Tax Division

DATE: 1/15/25

SUBJECT: CPI Change for 2025 Extensions (for property taxes payable in 2026) for Taxing Districts Subject to PTELL

The Consumer Price Index (CPI) "cost of living" or inflation percentage to use in computing the 2025 extensions (taxes payable in 2026) under PTELL is 2.9%

Section 18-185 of the Property Tax Code defines CPI as "the Consumer Price Index for All Urban Consumers for all items published by the United States Department of Labor." This index is sometimes referred to as CPI-U. Section 18-185 defines "extension limitation" and "debt service extension base" as "...the lesser of 5% or the percentage increase in the Consumer Price Index during the 12-month calendar year preceding the levy year..." (emphasis added).

For 2025 extensions (taxes payable in 2026), the CPI to be used for computing the extension limitation and debt service extension base is 2.9%. The CPI is measured from December 2023 to December 2024. The U.S. City Average CPI for December 2023 was 306.746 and 315.605 for December 2024. The CPI change is calculated by subtracting the 2023 CPI from the 2024 CPI. The amount is then divided by the 2023 CPI which results in 2.9% CPI. $(315.605 - 306.746) / 306.746 = 2.9\%$. The Statute indicates the lesser of 5% or the actual percentage increase, in this case 2.9% is the lesser amount.

Information on PTELL may be accessed through the department's web site at tax.illinois.gov under the "Property Tax" link and the "Property Tax Extension Limitation Law (PTELL)" link under the "General Information and Resources" heading.

If you have any questions concerning the change in the consumer price index (CPI), please contact us at REV.PropertyTax@Illinois.gov.

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STATE OF ILLINOIS)
COUNTY OF KANE) SS.

RESOLUTION NO. TMP-25-897

**AUTHORIZING EXPENSE BUDGET AMOUNT TO BE USED FOR THE 2026
GENERAL FUND GENERAL ACCOUNT BUDGET**

WHEREAS, the Kane County Finance and Budget Committee is responsible for recommending a balanced budget to the Kane County Executive Committee; and

WHEREAS, County Offices and Departments have submitted a draft of their FY2026 Budget; and

WHEREAS, the draft FY2026 budget for Fund 001 - the General Fund - General Account, which is the County's main operating account, is not balanced upon submittal of the 2026 draft budgets; and

WHEREAS, the Finance Committee recommends that in order to balance the General Fund - General Account revisions must be made to both the revenues and expenditures; and

WHEREAS, other resolutions will address the revenue side of the General Fund - General Account draft budget; and

WHEREAS, the Finance Committee has determined the amount of expenditures available for each Office and Department revise their submitted 2026 budgets to be in accordance with the amounts listed on Exhibit A.

NOW, THEREFORE, BE IT RESOLVED by the Kane County Board that it hereby recommends that the Offices and Departments revise their submitted 2026 budgets to be in accordance with the amounts listed on Exhibit A.

Passed by the Kane County Board on August 12, 2025.

John A. Cunningham, MBA, JD, JD
Clerk, County Board
Kane County, Illinois

Corinne M. Pierog MA, MBA
Chairman, County Board
Kane County, Illinois

Vote:



RESOLUTION / ORDINANCE EXECUTIVE SUMMARY ADDENDUM

Title

Authorizing Expense Budget Amount to be Used for the 2026 General Fund General Account Budget

Committee Flow:

Finance and Budget Committee, Executive Committee, County Board

Contact:

Kathleen T. Hopkins, 630.208.5132

Budget Information:

Was this item budgeted? N/A	Appropriation Amount: \$N/A
If not budgeted, explain funding source: N/A	
Was this item passed through the appropriate committee? Yes	

Summary:

Kane County's Finance and Budget Committee recommends that County Offices and Departments with budgets in Fund 001 – General Fund – General Account revise their submitted 2026 budgets to be in accordance with the amounts listed on Exhibit A of this Resolution in order to ensure that a balanced budget is submitted for County Board approval.