



# Kane County

## KC Finance and Budget Committee

### Meeting Minutes

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

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

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**Wednesday, October 23, 2024**

**9:00 AM**

**County Board Room**

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**1. Call To Order**

Chairman Berman called the meeting to order at 9:02 AM.

**2. Roll Call**

<b>PRESENT</b>	Board Member Dale Berman Board Member Bill Lenert Board Member Leslie Juby Board Member Anita Lewis Board Member Jarett Sanchez Board Member Clifford Surges Board Member Vern Tepe Ex-Officio County Board Chair Corinne M. Pierog
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Also present: Co. Bd. Members Allan\*, Bates\*, Kenyon, Kious\*, Molina\*, Roth, Strathmann\*; Treasurer Lauzen & staff Lifka; Auditor Wegman; Fin. Exec. Dir. Hopkinson; ITD CIO Lasky\* & staff Peters; KCHD CFO Snowden\*; SAO CFO Hunt\*; Spec. ASA Shepro; HRM Exec. Dir. Loblillo; and members of the press and public.

**3. Remote Attendance Requests**

There were no remote attendance requests for today's meeting.

**4. Approval of Minutes: August 19, 2024, August 28, 2024 & September 25, 2024**

<b>RESULT:</b>	<b>APPROVED BY UNANIMOUS CONSENT</b>
<b>MOVER:</b>	Bill Lenert

**5. Public Comment**

Kane County resident, Jenine Mehr, stated that she is a certified financial planner. She explained that she sent a letter to each Committee Member addressing citizens' concerns about the County's General Fund expenditures. She stated that she is thankful for Committee Member Juby's financial questions pertaining to the FY2025 budget. Mehr explained that she came to today's meeting to voice the concerns of tax paying citizens and demand answers. She stated that the current spending is unsustainable and must be reduced. She spoke on the inflation rate over the past five years. Mehr explained that in 2014 through 2019, the County's expenses stayed around \$75M. The FY2025 budget is projected to expend \$138M. If the County were to hold at the 4% inflation rate, then FY2025 expenses should only be \$99.8M. Mehr

asked where is that money going and why is it needed as Kane County's population continues to decrease.

**6. Treasurer's Report (C. Lauzen)**

**A. Monthly Report**

Treasurer Lauzen stated the monthly report was on file. He presented the Projected versus Promised versus Performance graph. In 2023, the County earned approximately \$17M in interest earned. He noted that the County is projected to earn more than last year. He spoke on the interest earned collected by local governments who share in the collective management. Lauzen presented the Kane County Weighted Average Demand and Investment Yield. He reviewed Kane County's Portfolio Analysis. Lauzen explained what financial determinants/predictors are, such as inflation/economic activity, population trends, real estate valuation and taxation trends, and education. He shared articles from the Wall Street Journal: Stellantis' Lay-Offs of 2,451 Workers and Stellantis Moves to Conserve Cash. Lauzen addressed questions and comments from the Committee. Discussion ensued.

**7. Auditor's Report (P. Wegman)**

**A. Monthly Report**

Auditor Wegman stated the monthly report was on file. She announced that the Auditor's Office has published the 2025 Accounts Payable (AP and Procurement Card (PCard) schedule for the upcoming year.

**B. Approving September 2024 Claims Paid**

(Madam Chairman Pierog arrived in-person at 9:18 a.m.)

KC Executive Committee

<b>RESULT:</b>	<b>MOVED FORWARD BY ROLL CALL VOTE</b>
<b>TO:</b>	KC Executive Committee
<b>MOVER:</b>	Vern Tepe
<b>SECONDER:</b>	Jarett Sanchez
<b>AYE:</b>	Dale Berman, Bill Lenert, Leslie Juby, Anita Lewis, Jarett Sanchez, Clifford Surges, and Vern Tepe

**8. Finance Director's Report (K. Hopkinson)**

**A. Monthly Finance Reports**

Fin. Exec. Dir. Hopkinson stated the monthly financial reports were on file. She explained that the County's General Fund is composed of six sub-accounts, with one being the General Account. She noted that all revenue and expenses are contained in this account, except for the Cost-Share Drainage Fund, Special Reserve Fund, Domestic Violence Fund, Economic Development Fund, and the

Public Building Commission. She explained that all the County's revenue and expenses are shown in the General Fund, with the reserves spread across all six sub-accounts. Hopkinson addressed the financials of FY2020, FY2021, and FY2022. She noted that this month she updated the monthly report graphs to reflect the General Fund - General Account Operating Revenues and Expenses net of the Coronavirus Aid, Relief, and Economic Security Act (CARES) and American Rescue Plan Act (ARPA) subsidies. She explained how the CARES Act and ARPA money affected Kane County's General Fund revenue. As the County paid salaries, they took money from the Federal CARES Act and the ARPA Programs, which were one-time grants, and deposited the money, like a rebate, into the General Fund. When running these financial reports, the expenses will reflect gross wages and credits. Hopkinson spoke on the credits that were reflected in FY2020, FY2021, and FY2022. This is why the County's expenses that are reported on the annual audit report show a decrease in expenses. Hopkinson stated that this is an unfortunate part of accounting, but this is how it is required under GAP for reporting purposes. She shared the General Fund - General Account Analysis. The purpose of this analysis is to report on the County's cashflow and how revenues and expenses are being utilized throughout the year. Hopkinson noted that the use of the County's fund balance changes from month to month based on the amount of revenue that is collected, such as property tax revenue. She spoke on the gross expenses of the General Account. She shared the County's Sales Tax Revenue monthly report. She explained that the comparisons presented shows the difference from the prior year and the difference between actual and budget. The County is behind on budget because the County over-budgeted due to inflation. The County is approximately \$3M under in this fiscal year. Hopkinson spoke on the Personal Property Replacement Taxes (PPRT). These taxes are distributed to local governments based on estimates and then trued up. Hopkinson explained that the State of Illinois distributed too much money to local governments over the past few years. The Illinois Department of Revenue stated that due to a substantial quantity of amended tax returns, it has resulted in an over estimated distribution by the State. Hopkinson shared that the State will continue to revise downward the amount of expected PPRT revenue that will be distributed to local governments. She spoke on the County's total salaries, including overtime, by County Office/Department. Lastly, she provided an update on the activities of the Finance Department, such as conducting trainings for County staff. The department has begun the implementation of financing forecasting software. Hopkinson addressed questions and comments from the Committee. Much discussion ensued.

Committee Member Tepe stated he is displeased by the misinformation shared about the County's finances. He shared information on the County's General Fund utilization of the CARES and ARPA funds. He addressed the misinformation on the County's expenses. He reviewed the circumstances that has caused the County to be in the current financial turmoil. Tepe shared the Annual Budgeted Headcount by Department/Office. In 2020, there were a total of 1,280.4 employees. In 2024, there were 1,456.5 employees, which is an

increase of 176 new employees. He spoke on the staff increase throughout various departments/offices. Tepe stated that the County Board approved these increases because it was in the best interest of the County. He reviewed the United States Annual Inflation Rate and how it has affected the County's budget. Tepe spoke on the County's next financial steps on how to move forward. He noted that the County Board needs to work together in a bi-partisan way to increase revenues. Discussion ensued.

## 9. New Business

### A. Authorization to Enter into a Contract for Audit Services

KC Executive Committee

<b>RESULT:</b>	<b>MOVED FORWARD BY ROLL CALL VOTE</b>
<b>TO:</b>	KC Executive Committee
<b>MOVER:</b>	Jarett Sanchez
<b>SECONDER:</b>	Leslie Juby
<b>AYE:</b>	Dale Berman, Bill Lenert, Leslie Juby, Anita Lewis, Jarett Sanchez, Clifford Surges, and Vern Tepe

### B. Approving Payment of Commercial Insurance FY2025 Including Auto, Property, General Liability, Law Enforcement, Employment Practices, Public Official Liability, Excess Liability and Workers Compensation, and a Service Agreement with Acrisure Insurance

Committee Member Surges stated that the County has concluded their relationship with an insurance professional partner. He commended this relationship. He spoke on the insurance industry and the increases it has faced. He spoke on the possible recommendations that the Human Services Committee would be bringing forth.

KC Executive Committee

<b>RESULT:</b>	<b>MOVED FORWARD BY ROLL CALL VOTE</b>
<b>TO:</b>	KC Executive Committee
<b>MOVER:</b>	Clifford Surges
<b>SECONDER:</b>	Bill Lenert
<b>AYE:</b>	Dale Berman, Bill Lenert, Leslie Juby, Anita Lewis, Jarett Sanchez, Clifford Surges, and Vern Tepe

**C.** Authorizing Flexible Benefits as Kane County's Medical Expense Reimbursement Plan Administrator for 2025

KC Executive Committee

<b>RESULT:</b>	<b>MOVED FORWARD BY ROLL CALL VOTE</b>
<b>TO:</b>	KC Executive Committee
<b>MOVER:</b>	Jarett Sanchez
<b>SECONDER:</b>	Bill Lenert
<b>AYE:</b>	Dale Berman, Bill Lenert, Leslie Juby, Anita Lewis, Jarett Sanchez, Clifford Surges, and Vern Tepe

**D.** Authorizing Magellan Healthcare, Inc. as Kane County's Employee Assistance Plan Provider for 2025

KC Executive Committee

<b>RESULT:</b>	<b>MOVED FORWARD BY ROLL CALL VOTE</b>
<b>TO:</b>	KC Executive Committee
<b>MOVER:</b>	Jarett Sanchez
<b>SECONDER:</b>	Anita Lewis
<b>AYE:</b>	Dale Berman, Bill Lenert, Leslie Juby, Anita Lewis, Jarett Sanchez, Clifford Surges, and Vern Tepe

**E.** Authorizing the Child Protection Data Courts Grant

KC Executive Committee

<b>RESULT:</b>	<b>MOVED FORWARD BY ROLL CALL VOTE</b>
<b>TO:</b>	KC Executive Committee
<b>MOVER:</b>	Bill Lenert
<b>SECONDER:</b>	Jarett Sanchez
<b>AYE:</b>	Dale Berman, Bill Lenert, Leslie Juby, Anita Lewis, Jarett Sanchez, Clifford Surges, and Vern Tepe

**F. Authorizing Senior Tag Fee Correction**

KC Executive Committee

<b>RESULT:</b>	<b>MOVED FORWARD BY ROLL CALL VOTE</b>
<b>TO:</b>	KC Executive Committee
<b>MOVER:</b>	Anita Lewis
<b>SECONDER:</b>	Leslie Juby
<b>AYE:</b>	Dale Berman, Bill Lenert, Leslie Juby, Anita Lewis, Jarett Sanchez, Clifford Surges, and Vern Tepe

**G. Authorizing Opioid Response Community Implementation Projects**

Madam Chairman Pierog inquired on where this funding would be coming from. Fin. Exec. Dir. Hopkinson stated that grant money will be utilized. Discussion ensued.

KC Executive Committee

<b>RESULT:</b>	<b>MOVED FORWARD BY ROLL CALL VOTE</b>
<b>TO:</b>	KC Executive Committee
<b>MOVER:</b>	Jarett Sanchez
<b>SECONDER:</b>	Bill Lenert
<b>AYE:</b>	Dale Berman, Bill Lenert, Leslie Juby, Anita Lewis, Jarett Sanchez, Clifford Surges, and Vern Tepe

**H. Authorizing Acceptance of the Medical Reserve Corps - State, Territory, and Tribal Nations Representative Organizations for Next Generation (MRC-STTRONG) Grant**

KC Executive Committee

<b>RESULT:</b>	<b>MOVED FORWARD BY ROLL CALL VOTE</b>
<b>TO:</b>	KC Executive Committee
<b>MOVER:</b>	Jarett Sanchez
<b>SECONDER:</b>	Leslie Juby
<b>AYE:</b>	Dale Berman, Bill Lenert, Leslie Juby, Anita Lewis, Jarett Sanchez, Clifford Surges, and Vern Tepe

- I. Proclamation Celebrating the 70th Anniversary of Ream's Meat Market in Elburn  
KC Executive Committee

<b>RESULT:</b>	<b>MOVED FORWARD BY ROLL CALL VOTE</b>
<b>TO:</b>	KC Executive Committee
<b>MOVER:</b>	Bill Lenert
<b>SECONDER:</b>	Jarett Sanchez
<b>AYE:</b>	Dale Berman, Bill Lenert, Leslie Juby, Anita Lewis, Jarett Sanchez, Clifford Surges, and Vern Tepe

10. **Old Business**

None.

11. **Reports Placed On File**

<b>RESULT:</b>	<b>APPROVED BY UNANIMOUS CONSENT</b>
<b>MOVER:</b>	Vern Tepe

12. **Committee Chairman's Comments**

None.

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

None.

14. **Adjournment**

<b>RESULT:</b>	<b>APPROVED BY VOICE VOTE</b>
<b>MOVER:</b>	Bill Lenert
<b>SECONDER:</b>	Jarett Sanchez

This meeting was adjourned at 10:32 AM.

Savannah Valdez  
Sr. Recording Secretary