



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 Roth (County Vice Chair)
and Pierog (County Chair)

Wednesday, June 25, 2025

9:00 AM

County Board Room

1. Call To Order

Chairman Berman called the meeting to order at 9:00 AM.

2. Roll Call

PRESENT	Board Member Dale Berman Board Member Bill Lenert Board Member Leslie Juby Board Member Jarett Sanchez Board Member Clifford Surges Board Member Vern Tepe Ex-Officio County Board Vice Chair Bill Roth Ex-Officio County Board Chair Corinne M. Pierog
ABSENT	Board Member Anita Lewis

Also present: Co. Bd. Members Allan*, Bates, Gripe, Gumz*, Linder, Molina*, Penesis*, Strathmann*; Treasurer Lauzen; Auditor Wegman* & staff Lara, Quillinan; Fin. Exec. Dir. Hopkinson; ITD/BLD Exec. Dir. Fahnestock & staff Peters, Chidester*; HRM Exec. Dir. Loblillo; KCHD Exec. Dir. Isaacson* & staff Snowden*; KDOT Dir. Zakosek & staff Rickert; SAO staff Frank, Hunt; KCSO Chief of Admin. Catich; KCAC Admin. Youngsteadt*; and members of the press and public including Three+One Executive Chairman & Co-Founder Joseph Rulison.

3. Remote Attendance Requests

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

4. Approval of Minutes: May 20, 2025 and May 28, 2025

RESULT:	APPROVED BY UNANIMOUS CONSENT
MOVER:	Vern Tepe

5. Public Comment

Kane County resident, Jenine Mehr, stated that she cares deeply about the direction the County is headed. For decades, she has witnessed the community grow and change and continues to be concerned with the choices being made and priorities ignored. Mehr stated that the County is facing a \$30M deficit on a \$140M budget. She explained that this is not just a financial imbalance. The County has a growing

government that is spending beyond its means and ignoring the foundation of sound leadership. Mehr explained that the County Board had the chance to bring millions back to the County by denying the 12-year TIF extension for Elgin. That one decision could have returned over \$4M to the County. This money could have helped address the growing deficit and supported critical services. However, the Board decided to continue supporting developers, even though the County faces hard choices and budget strain. Mehr stated that recently Governor Pritzker stood in front of the U.S. Congress defending Illinois sanctuary policies. While, in Illinois, we struggle to fund law enforcement and protect public safety. Pritzker's state-level reforms have tied the hands of law enforcement and pushed the burden on tax payers. Meanwhile, Illinois remains the state with the highest abortion rate in the Midwest. Additionally, there are active efforts in Springfield to decriminalize prostitution. Lastly, Pritzker has said that he is open to legislation that would legalize physician-assisted suicides. Mehr stated that these are not fringe proposals. They are serious policy directions that can affect how we value life, protect the vulnerable, and define justice in Illinois. Mehr stated that it is hard to stay focused on what truly matters, fiscal responsibility, public safety, and moral clarity, when local leadership continues to echo the policies that are failing the people. She stated that Madam Chairman Pierog has repeatedly aligned with Pritzker's agenda, even when those policies burden Kane County and compromise the values. She explained that true leadership means having the courage to speak and break the party line when it hurts the people they serve. She asked the Committee if the County has lost their soul and wondered if people still had a conscience. She questioned the Committee if they cared enough to act to protect what is right and to push back when the policies are wrong; do what is right. The County cannot keep saying that they care about people, while continuing to support policies that harm the vulnerable, weaken families, and violates their conscience. When protection of life and innocence stops, when truth is treated as negotiable, the core of what it means to lead is lost.

Brian Anderson, Sugar Grove, stated that today's meeting is the fifth one since the Consolidated Election. He hoped that during today's discussion on the FY2026 Budget, the Committee will share positive information about balancing the budget. At the last Executive meeting, he challenged the County Board members to lead by example. While the County is leaning on the departments/offices to cut expenses, the County Board should start by rescinding their \$5K pay increase as a gesture. This would save the County approximately \$125K. Anderson stated in his 30-years of experience in the corporate world, the head of Human Resources usually would speak on staffing. He requested that the Kane County Vice President of Human Resources share with the County Board what is occurring behind the scenes for accountability. He explained that the County may have a hiring freeze in place, but departments have continued to hire. He requested information on the Finance Working Group. Lastly, Anderson thanked Chairman Berman for his 30 years of service. However, he asked Berman to resign as Chairman of the Finance Committee in order to spend time with his family.

Denise Theobald, Geneva, stated that she is tired of partisan politics at the federal and local levels. She called out Treasurer Lauzen on his blame game and attempts to sabotage the Kane County Board. She explained that Lauzen has continued to do this for years as County Board Chairman and County Treasurer. Lauzen has lead Kane

County Speaks, which is a far-right political group that physically hands out thousands of flyers to residents paying bills at the Government Center. These flyers contained misleading and false information and specifically attacked the County Board and Madam Chairman Pierog stating incompetence, mismanagement, wasteful spending, and the reason property taxes have been increased each year. Theobald explained that only 4% of tax payer's money goes to the County, which pays for crucial services, such as police and public safety. Lauzen also led a disinformation campaign on the 75 cent per \$100 spent tax referendum. The referendum failed because Lauzen misrepresented numbers at the town hall meetings while passing out flyers. Theobald believed Lauzen should have supported the referendum because it would have been the solution to the County's budget deficit. She stated that what is most bothersome is that Lauzen's disinformation campaigns are aimed at the most vulnerable. He has continued to use scare tactics and push the sole blame on the County Board. Lauzen has continued to play on people's emotions and pushes the narrative that this referendum would have hurt only low-income families. Theobald stated that when someone is politically motivated, they will do anything to make their opponents look bad. However, Lauzen seems to forget that he works for the citizens of Kane County. Theobald stated that citizens expect Lauzen to work harder to better the community and not to destroy it. She explained that the County does not want a Department of Government Efficiency (DOGE) solution, but as services are cut and jobs are eliminated, Lauzen can gleefully play the narrative that it is the County Board's fault. Theobald stated that Lauzen cannot help the community without properly investing in it.

Yvonne Dinwiddie, Batavia, stated that the people of Kane County elected each of the members to work for them. She noted that it behooves the County Board to learn about Tax Increment Financing Districts (TIFs). The members should look into how many TIFs there are throughout the County, how many TIFs are proposed, the total amount of money the County would be receiving from the frozen values, and the difference between funding lost in tax revenue due to the TIF increment. Dinwiddie stated that a line item in the budget and financial statements is crucial to the understanding. She explained that the County Board needs to understand the restrictions of TIF expenditures. Therefore, they need to know exactly how much money is dedicated for TIFs in each district, which is in the millions of dollars, annually. Dinwiddie explained that she has asked these questions to numerous people in Kane County and TIF Districts, but has received the same answers of "I don't know", or "we do not have that information". In fact, she had one County Board Member tell her that Kane County does not have any TIF Districts. Dinwiddie stated that the Board must understand TIFs, before taking funding from tax payer money. She welcomed anyone that has questions on TIFs and provide the benefit of her 40 years of experience studying TIFs.

Kane County resident, Ginger Romano, explained that she comes to the Board meetings after completing some homework by looking through the agenda packets. She wondered if anyone else is reviewing the agenda packets, especially the financial reports. She noted that the County has considered full-time, five-hour work weeks that would include benefits. She stated that the payment for insurance benefits is a 83/17 split. She explained that most people that work in the public sector do not get this. Romano stated that there are some County staff members that are working 20-hour

work weeks and are being paid \$50k annually. She spoke on the Workforce Development Division. She does not understand the need for the County to be responsible for residents employment. Additionally, she addressed the Ride-in-Kane Program. She often sees these buses empty, or filled with those that need to make it to court. She does not believe this is the County's job. Lastly, Romano commended Treasurer Lauzen on the interest earned for the County.

6. Treasurer's Report (C. Lauzen)

A. Monthly Report

Treasurer Lauzen stated the monthly report was on file. Referencing page six, Lauzen stated that the County's total demand and investment balances for one month were \$1,848,917.27. He noted that more than two years ago this amount was the County's entire annual budget. Referencing page seven, Lauzen addressed the Actual Performance of Interest Earned for Fiscal Years 2023 through 2025. As of May 2025, the County has earned approximately \$1.85M. He noted that the yellow portion of the chart depicts the money that was collected on behalf of the different taxing agencies. In May 2025, \$364K went back to those taxing agencies. Referencing page eight, Lauzen shared the Cumulative Interest Earned for Fiscal Years 2021 through 2025 graph. In two and a half years, the County has collected \$47M more. He noted that this may help the County with balancing the budget. Referencing page 11, Lauzen shared the Kane County's Portfolio Analysis Summary as of May 31, 2025. He explained that there is an unrealized \$900K on bonds that the County purchased at a certain interest rate. However, the County does not have to worry about this because bonds are typically kept until maturity. Lauzen stated that the County bought at a high yield, but it is possible for interest rates to fluctuate higher. As the chart shows, there is a 5.6% interest rate and 98.5% discount. (Madam Chairman arrived in-person at 9:20 a.m.) Referencing page 19, Lauzen shared the May FY2024 to May FY2025 Comparison between the County's accounts and investments. He explained that the County has more money in accounts this year because \$100M more has been collected in property taxes than last. As the County collects more and the accounts fill up, the faster the accounts will empty when taxing bodies distributions go out. Referencing page 24, Lauzen shared a quote from President Ronald Reagan: "There is no limit to the amount of good you can do if you don't care who gets credit". He thanked County staff and Board Members.

Lauzen introduced Joseph R. Rulison, who is the founder and executive chairman of Three+One. He explained that Rulison founded the organization that provides data driven liquidity tools. He stated that in the Treasury, safety of the County's money is the most important, followed by liquidity and highest return on investment. He explained that Three+One provides liquidity tools to County governments, universities, and banks. Lauzen summarized Rulison's leadership roles. He stated that Three+One is a banks' banker. He explained that Rulison is a successful entrepreneur in the Financial-Technology field. He created Muniflow, which was sold to Bank of America for a national rollout. Lauzen stated that CashVest created by Three+One motto is "clarity of data

gives you confidence in making decisions". Also, as part of Three+One, the County gained assistance in drafting the Request for Proposal (RFP) when searching for an operating bank. After the Board made the decision, the County gained \$650K more of interest income and lower expenses. Lauzen stated that Rulison's firm is highly recommended by the National Association of Counties (NACo). Just last week, as the banker's work was being reviewed, Three+One saved the County approximately \$10K. Lauzen summarized Rulison's educational background and awards received. Recently, Three+One was identified as one of the top 30 companies in America by The Silicon Review. Lauzen stated that he sees Rulison as his insurance policy. Rulison is the insurance policy from overlooking opportunities for the County. Lauzen stated that Three+One has lots of clients nationwide and are only one of their kind in the country. He explained that Three+One is so confident of their productivity in services that if they do not produce savings, they do not want to be paid. He shared the Three+One's numerous partnerships. Lauzen welcomed Rulison to say a few words.

Three+One Founder and Executive Chairman, Joe Rulison, thanked Treasurer Lauzen and the Kane County Board for inviting him today. On behalf of Three+One and NACo, Rulison stated that there is 89K public entities in the U.S. Of that, there are 3,244 counties. Rulison stated that of those 3,244 counties, there is only one CashVest national leader a year. He announced that this year's recipient of the National Leadership Award from CashVest is Treasurer Chris Lauzen. Rulison stated that Lauzen is a public official that has the legislative, executive, and financial background. He commended Lauzen for continuing to be innovated with new solutions that has led to \$47M of interest earned on tax payers dollars. Kane County taxpayers are earning the highest interest earned on the dollar of any public entity. This was \$47M less the County needs to take from taxpayers to cover services, fill budget gaps, and fund capital projects. Rulison stated that last year, the County made an additional \$4M on interest earnings than projected, which outpaced the market by 8%. This is all because of Lauzen and his staff. Rulison stated that this award is the highest standard. He reviewed the credentials one must have in order to receive the National Leadership Award. He stated that Three+One just topped the \$3.5B since it was created. This would have never existed without the data, technology, and innovation that they have created. He noted that this amount of money has gone right back to the local communities and taxpayers. Rulison explained that every single dollar matters and has value that is able to optimize on top of being safe. He referenced the \$600K saved by the County by the RFP that was broadcasted, while earning the highest benchmark on the dollar. Rulison presented Lauzen with the award. He asked Lauzen to continue to educate others and thanked him for his service.

7. Auditor's Report (P. Wegman)

A. Monthly Report

Chief Deputy Auditor Lara stated the monthly report was on file. No additional report was made.

B. Fleet Audit Report 2025 Presentation

Chief Deputy Auditor Lara presented the 2025 Fleet Audit Report. He stated that the objective of the audit was to review Kane County's vehicle fleet and the efficiency and effectiveness of its vehicle management practices in accordance with the Kane County Code, Section 2-82: Purchase, Replacement, and Disposal of Vehicles. Additionally, to ensure that the county-wide systems reflect the actual vehicles in service. Lara listed the several inaccuracies and variances between the New World ERP Asset Listing Report, 2023 and 2024 Vehicle Auction Reports, the Human Resources Vehicle Insurance List, Vehicle lists maintained within each department, and Fleetman Vehicle Management Inventory System that were found. The first finding of the audit was with New World ERP Asset Listing Report. Lara explained that using the New World ERP Asset Listing report as a baseline resulted in errors with the Departmental Vehicles List, Vehicle Auctions List, and Human Resources' Vehicles Insurance List. Within the New World ERP Asset Listing Report, there were 97 errors. Lara explained that the Human Resources Management (HRM) Department utilizes the Vehicle Insurance List to acquire vehicle insurance policies, county-wide. Some of the inaccuracies with utilizing this list included, but not limited to, the VIN number, license plate number, and mileage. Within the Human Resources Vehicle Insurance List, there was 53 errors. Lara noted that while HRM utilizes this report to acquire vehicle insurance policies, they have a blanket insurance, thus the County did not have risk, even though some vehicles were incorrectly listed. He spoke on the Fleetman Vehicle Management Inventory System. He explained that Fleetman is a vehicle management inventory system introduced by the Information Technologies Department (ITD) and was designed to provide real-time vehicle reporting for purposes, such as insurance coverage, budgeting, committee review, and vehicle replacements. He noted that the Building Management Department (BLD) has discontinued using this system, which resulted in a lack of information for the Kane County Fleet. Lara shared the four recommendations for the Finance Department, such as considering to establish a new common database system for vehicle inventory, creating a comprehensive policy at the county level that establishes specific procedures with clear responsibilities for each department for maintaining the county-wide vehicle inventory, keep New World ERP Asset Listing up to date moving forward, and conduct updated training for departments that enter fleet information. He reviewed the Finance Department's response to the Fleet Audit. Lara thanked each Kane County Department and the Finance Department for their cooperation during the audit. Lara addressed questions and comments from the Committee. Discussion ensued.

C. Approving May 2025 Claims Paid

KC Executive Committee

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

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

Fin. Exec. Dir. Hopkinson commented on the Fleet Audit. She stated that the Finance Department did provide a response, but was unsure if it was distributed. Regarding the errors, she explained that part of the issue is that the Finance Department tracks assets for one purpose, which is capitalizing assets. The Human Resources Management Department (HRM) tracks assets for insurance purposes and other departments/offices that have vehicles, track their assets for fuel usage and maintenance. Hopkinson stated that there are different purposes as to why departments/offices track. She noted that the Finance Department's Asset Management System is not an online, real-time system and is updated once a year. She stated that HRM does a refresh of their asset management system periodically. Hopkinson explained that the Finance Department does not utilize the full VIN numbers of vehicles when entering information into the asset management system. She stated that this audit was a good one to perform as there are efficiencies that are now being looked into, such as merging systems together and utilizing New World.

Hopkinson stated the monthly financial reports were on file. Referencing page 312, she spoke on the County's revenue. The FY2025 to date Local Use Tax revenue is down, both in budget and prior years. As she has explained, the number of transactions that are taxed have changed as of January 1, 2025. The County is not getting the expected tax revenue. Hopkinson explained that the State Income Tax revenue is higher than budget, but fluctuates each month. Additionally, the Personal Property Replacement Tax is down, but fluctuates, as well. Referencing page 313, Hopkinson spoke on the trends in the County's tax revenues. She reviewed the color coded contents of the graph. She spoke on the elimination of the Grocery Tax. She stated that the Grocery Tax is only being eliminated on the State Sales Tax, not on the Regional Transit Authority (RTA) Sales Tax. She shared that the County receives a share of the State's Motor Fuel Tax revenue, along with the Local Fuel Tax. Hopkinson stated that both of

these revenues have gone up over time due to inflation. Referencing page 314, she explained that the State adjusts the State and Local Motor Fuel Tax every July. On July 1, 2025, the State Motor Fuel tax will increase by 2.82%, which is an increase from 4.9 cents to five cents per gallon. This could potentially bring in an additional \$300K to the County. Referencing page 321, Hopkinson reviewed the historical trends of salaries across all funds in the County. As shown, the expense for salaries in 2024 was \$101M. The County has currently expended \$51M on salaries for 2025. The projected forecast for salary expenses is \$106M. Hopkinson reported that the 2025 County Budget Book received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA). She shared a graph depicting the General Fund - All Accounts - Balances. On Wednesday, June 19, 2025, the County received its first installment of property tax revenue into the General Fund, which was \$17M out of the expected \$35.9M for the year. As of June 19, 2025, the balance in the County's General Fund - General Account was approximately \$57M. It is expected to end the fiscal year at approximately \$60M in available fund balance. Hopkinson explained that the General Fund - General Account, prior to this first transfer of property tax revenue, had a balance of \$19M. She stated that next year, at this time, before Property Tax revenue is deposited, the County may be in a situation where it does not have \$19M in the General Fund - General Account, which is the portion of the General Fund that is the budget. She is concerned that next year the County will have to transfer money from the Special Reserve Fund in to the General Account before Property Tax revenue is deposited. She shared a snapshot of the General Fund - General Account Budget to Actual for 2023 through 2025. Regarding expenses, Hopkinson explained that the County spends down the General Fund - General Account budget. Regarding revenues, she stated that there are routine revenues, such as charges for services, fines, grants, and property taxes. There is also transfers. In FY2023, revenue was higher than expenses due to the transfer of \$17M from COVID Reserve Money into the General Fund. In FY2024, the County closed out COVID era funds, such as the Federal Emergency Management Agency (FEMA) Fund and Mass Vaccination Fund. Hopkinson stated that there were monies left over in those funds, which was transferred to the General Fund. Transfers are great when the County has additional funding, however, the County cannot rely on this every year. Hopkinson reviewed numerous data points for the General Fund - General Account. She stated that when the one-time transfers are removed, the revenue in the General Fund is flat from year to year at about \$110M. She reviewed the Cash Balances by Fund as of June 16, 2025. This information is arranged by what the purpose of the fund is, such as being a restricted fund, restricted special revenue fund, or is it unrestricted. By nature, if money is in the Special Revenue Fund, it is restricted by federal rule, state rule, or County Board rule. Hopkinson reviewed the cash balances of restricted versus unrestricted funds. She shared a chart depicting the Kane County Salaries - Budget to Actual by Department as of June 19, 2025. She noted that if the expected is higher than actual then a positive number is reflected. If there is a negative number, the salaries are higher than expected. Hopkinson shared a table of Kane County Salaries - Budget to Actual

by Fund as of June 19, 2025. She reported that the General Fund total salaries for FY2025 is \$88M. To date, the County has expended \$43.4M on salaries. She pointed out that the largest difference in salary expenses is the Sheriff's Office. However, the Sheriff's contract was just adopted at County Board last week and this will add an additional \$500K to the General Fund, due to retro pay from December 2024. Hopkinson shared the Interest Earned Analysis for FY2021 through FY2024 Actual, FY2025 Budget, and FY2026 Projected. She addressed the negative revenue. She explained at the end of each fiscal year, the County must record investments at market value. In 2021 through 2022, the market cost was lower than market. For accounting purposes, the way to book the difference is with interest earned, which is why a negative amount is reflected. Hopkinson explained that Fund 270 - Probation Services - fee revenue is managed by the Court Services Department and can only be used for specific purposes. However, the interest accrued in this fund can be deposited in the General Fund. Lastly, Hopkinson shared information on Kane County Active Employees by Fund by Department as of June 16, 2025. She stated that most of the County employees are included in the General Fund. The County has a total of about 1,400 employees, and approximately 1,100 are covered by the General Fund. Hopkinson addressed questions and comments from the Committee. Much discussion ensued.

Committee Member Tepe provided an update on the Finance Working Group and the FY2026 Budget Suggestions and Discussion Items. He stated that the Working Group members include County Board Member Lenert, County Board Member Tepe, Fin. Exec. Dir. Hopkinson, ITD/BLD Exec. Dir. Fahnstock, and HRM Exec. Dir. Loblillo. He reviewed the FY2024 and FY2025 Budget General Fund Revenue. The 2024 Actual was \$115,051,305, which utilized \$9M in reserves. The 2025 Amended Budget was \$112,660,094, which utilized \$28M in reserves. If the County were to continue on this trend, in 2026, the County would have to utilize \$30M in reserves to balance the budget. However, the County does not have this amount in reserves. Tepe reviewed a few suggestions that the County could utilize to increase revenue, such as increasing the Property Tax Extension Limitation Law (PTELL) to the property tax amount, which would provide the County with an additional \$2M, allocating only 50% of RTA funds to the Division of Transportation, which would bring in \$6.854M to the General Fund, and use the Riverboat funds internally, which would bring \$1M to the General Fund. In doing these three things, the County's available budgeted revenue would be \$122,514,000. Fin. Exec. Dir. Hopkinson and Tepe addressed questions and comments from the Committee. Discussion ensued.

Tepe shared a table depicting the General Fund - Expense by Department. He provided suggestions that the Finance Committee could make by the end of June 2025, such as drafting a resolution to increase real estate taxes by PTELL amount of 2.9%, drafting a resolution to allocate 50% of RTA Tax to Public Safety, and have an agreement to utilize 100% of the Riverboat funds internally. He stated that the Working Group suggested that the current committee be directed to continue to meet and to come back in July with additional budget

suggestions and recommendations for each department and elected official office. Further discussion ensued.

9. New Business

A. Authorizing Renewal of Contract for Toner Cartridges

KC Executive Committee

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

B. Approving the 2026 Monthly Health and Dental Contribution Rates

KC Executive Committee

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

C. Approving Transfer of Appropriation and Budget Adjustment within Fund #558 North Impact Fees

Committee Member Surges inquired what the North Impact Fee is. Fin. Exec. Dir. Hopkinson explained that this fund is one of the Division of Transportation's impact fee funds. She noted that impact fees are charged to developers. She stated that the County is divided into three separate areas: North, Central, and South.

KC Executive Committee

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

D. Authorizing Agreement with the U.S. Department of Housing and Urban Development for the Homeless Management Information Systems Grant for Program Year 2025

KC Executive Committee

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

E. Ratifying an Emergency Purchase Affidavit for Contractual Services with MGT Impact Solutions, LLC for Workforce Development Fiscal Manager Position

Committee Member Juby inquired on what fund this would be coming out of. Fin. Exec. Dir. Hopkinson stated that this would be covered by Fund 480 - Workforce, which is state grant money.

Committee Member Surges asked if there was an interim director that was overseeing this division. Additionally, he wondered if this position is supplementary to the interim director's position and if the help was warranted. HRM Exec. Dir. Loblillo stated that this position has been vacant since January

2025. Part of the struggles this department has had, is keeping this position filled with qualified individuals. Loblillo explained that this is a key position, so the County hired the interim director to try to assess and make sure the right candidate is in place. She explained that the application has been open to the public for over a month. The County has received several applications and is in the process of reviewing them. However, this department will fall behind again and all the work done to get caught up will fail, if the County does not have this position filled. The current candidate is a former Kane County employee as the Court Services Fiscal Director. The candidate is familiar with the County's systems and can keep the department caught up until a permanent replacement is hired. Loblillo stated that it is critical that the County maintains these services so grant funding is not lost.

KC Executive Committee

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

- F. Authorizing Budget Adjustment to Transfer Funding from the Kane County Health Department to the Kane County State's Attorney's Office for Crisis Collaboration Liaison Position

KC Executive Committee

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

- G. Authorizing Revision to the Kane County Operating Budget Policy for Emergency Appropriations and Transfers

Committee Vice-Chairman Lenert asked for a brief summary of what this resolution entails. Fin. Exec. Dir. Hopkinson stated that the state statute was amended for the emergency appropriation and budget transfer requirement. She

explained that the County policies that are in place adhere to the state statute and this resolution would bring the County into compliance. The state statute indicates that once a budget is adopted, any increase to that budget is considered an emergency appropriation and requires a two-thirds vote of the County Board. Additionally, the statute says that any transfer that involve the personal services category of funds or capital category of funds will also need a two-thirds vote of the County Board. Hopkinson explained that the state statute was amended to add these requirements to elected offices. She noted that this law was enacted on January 1, 2025.

KC Executive Committee

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

H. Reserve Policy for General Fund - General Account

Committee Member Juby stated that this ordinance has been before the Committee approximately three times. She explained that the NOW, THEREFORE, BE IT ORDAINED clause states that, Fund #001 maintain a reserve of a minimum of three months of operating expenditures. However, there is no language indicating that there should be a type of variance for the two times a year where the County does not have enough funds on hand due to the timing of the property tax deposits. Juby explained that if the County Board were to approve this ordinance, they would knowingly be in violation at least twice a year. In her understanding, she thought that revisions were going to be made to this ordinance, but they have not.

County Board Member Bates stated that a definition on when these funds could be used for emergency be added to the ordinance.

Committee Member Surges spoke on his confusion on the necessity of this ordinance. Fin. Exec. Dir. Hopkinson stated that it is the County's financial policy to maintain a 90-day reserve amount for the General Fund - General Account. She explained that the 90-day reserve policy would be brought to the ordinance status, which would then be included in the Kane County Code. Much discussion ensued on the Committee Members' concerns and necessity of this ordinance.

The motion failed by a 0-6 vote. This ordinance will not move onto the Executive Committee meeting.

KC Executive Committee

RESULT:	MOVED FORWARD BY ROLL CALL VOTE
MOVER:	Jarett Sanchez
SECONDER:	Vern Tepe
NAY:	Dale Berman, Bill Lenert, Leslie Juby, Anita Lewis, Jarett Sanchez, Clifford Surges, and Vern Tepe

I. Revision to the Kane County Financial Policies Regarding Mass Transit Sales Tax Allocation

Committee Member Juby motioned to amend this resolution to have the NOW, THEREFORE, BE IT RESOLVED state, "NOW, THEREFORE, BE IT RESOLVED by the Kane County Board for FY2026 the following policy language replaces Section 12 Mass Transit Sales Tax paragraph three and four of the Kane County Financial Policies allowing this transfer for the budget years of 2026, Tepe seconded. Discussion ensued. Motion to amend passed by a 5-1 vote.

KC Executive Committee

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

J. Directing the Use of the Consumer Price Index Increase in the County Budget Process as Addressed in the Kane County Board Fiscal Year 2026 Budget Policy

Committee Member Juby shared her appreciation of bringing the Consumer Price Index (CPI) increase into the budget process. She requested that those who are seeking to vote yes, include the CPI in the budget process understanding that this may tie the hands of the County Board due to the budget being developed off of it. She stated that Committee Members should not vote yes on this resolution without accepting the use of the CPI. She noted that the vote on this resolution is the most difficult vote this Committee will make today. Discussion ensued.

The motion failed by a 2-4 vote. This resolution will not move on to the Executive

Committee meeting.

KC Executive Committee

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

Committee Member Sanchez requested clarification on the ordinance and resolution that were just voted upon. He asked if today's vote was just an advisory vote and that these items would continue to move forward for further review of the County Board, or do these die on the floor at today's meeting. SAO Chief of Civil Frank clarified that the ordinance and/or resolution can be discussed either at another Finance Committee meeting, or other standing committee. Additionally, the County Board Chairman has the authority to bring them directly to the Executive Committee or the full County Board. (Committee Member Sanchez left at 11:24 a.m.)

County Board Member Gripe voiced his appreciation on Madam Chairman's public comment remarks advising those that are speaking not to address personal matters of County Board members or staff. However, today, there were two speakers that did just that. He questioned if a clause could be drafted for each Committee to read aloud when there are public speakers to address proper etiquette. Discussion ensued.

10. Old Business

None.

11. Reports Placed On File

RESULT:	APPROVED BY UNANIMOUS CONSENT
MOVER:	Bill Lenert

12. Committee Chairman's Comments

Chairman Berman believes that the FY2026 Budget process is on the right track. He commended everyone for working towards a common solution. He stated that each member of the Finance Committee has been able to share their recommendations and suggestions. He explained that this Committee will need to make a recommendation to the County Board. However, the Board needs to have all the information that this Committee has in order to make important budgetary decisions. Berman spoke on one

of the public speaker's request of him resigning as Chairman of the Finance Committee. He opposed the suggestion.

13. Executive Session (if needed)

None.

14. Adjournment

RESULT:	APPROVED BY VOICE VOTE
MOVER:	Vern Tepe
SECONDER:	Bill Lenert

This meeting was adjourned at 11:27 AM.

Savannah Zgobica

Sr. Recording Secretary