



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)

Wednesday, April 24, 2024

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 Anita Lewis Board Member Jarett Sanchez Board Member Vern Tepe Ex-Officio County Board Chair Corinne M. Pierog
ABSENT	Board Member Clifford Surges

Also present: Co. Bd. Members Allan*, Bates, Ford*, Gumz, Kenyon, Kious*, Linder*, Molina, Roth, Strathmann; Fin. Exec. Dir. Hopkinson; Auditor Wegman; Treasurer Lauzen & staff Cain; ITD/BLD Exec. Dir Fahnestock & staff Lasky*, Peters; HRM Exec. Dir. Lobrillo; KCHD Exec. Dir. Isaacson & staff Snowden*; Chief Judge Villa; Court Admin. O'Brien & staff Mathis; KCAC Admin. Youngsteadt*; ASA Frank, Ford; Spec. ASA Shepro; SAO CFO Hunt*; KDOT Deputy Dir. Rickert*; 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: March 27, 2024

RESULT:	APPROVED BY UNANIMOUS CONSENT
MOVER:	Vern Tepe

5. Public Comment (Agenda Items)

Kane County resident, David Johnson, spoke on his position of a proposed 1% Special County Retailers' Occupation Tax for public safety purposes. He has been a Kane County resident for 45 years. Currently, Kane County is the fifth most populous county in the state with approximately 500M residents. Johnson spoke on the responsibilities of balancing financial budgets within a household and county. For residents to compare balancing a household budget to the County's financial budget is an unrealistic analogy. Johnson reminded everyone that Kane County provides numerous vital

services for residents throughout the County. He stated that it takes over 1,300 people to handle the day-to-day activities of the community. The professional County staff are the true blood of the County and deserve a living wage. The County has approximately 500M residents and the annual County budget is \$250M, which is about \$2.00 per person to fund all the services provided by the County. Johnson explained that there are some who believe that when faced with a financial issue jobs and services should be cut, which is simply not right. He thanked the Finance Committee for their work on the County budget. Johnson stated that the County is facing a serious financial crisis, which has been in the making for years. Expenses have climbed, but revenue has remained the same. Kane County property taxes have been kept flat for 14 years. Johnson stated that he would like to see the County Board plan for the future and obtain a revenue stream that could fund the near-term and future needs. A plan would put the County on a stable financial footing and potentially boost the County's reserves. Johnson stated that the community needs to support the County. This proposed tax would not only support the County Sheriff's Office, State's Attorney's Office, Court Services, etc., but all vital public service departments. The County should continue to make public safety a priority. If the financial issues are not addressed, the County will have to implement a reduction in personnel, which would cut services. Johnson stated that implementing a 1% sales tax that is spread out throughout the County for residents and non-residents would boost the County's revenue stream, thus increasing the financial stability of the County. This would be a small price to pay to keep the County funded to service the community efficiently. Johnson looks forward to seeing this referendum on the November election ballot and voting yes.

Frank Esposito, St. Charles, spoke on his opposition to the proposed 1% sales tax. He stated that every time residents turn around, they are being asked for more money. He spoke on his sales experience as a business owner. Referencing the previous speaker, he agreed that a 1% sales tax is a small amount. Upon doing his own research, he found that St. Charles' sales tax rate is 8.5%. His daughter lives in Wheaton where the sales tax rate is 8%. Esposito stated that as a retired business owner living in St. Charles, he is paying more in sales tax than those living in Wheaton. He voiced his opposition to this. He questioned why the County would want to increase the sales tax, when it may drive people to shop elsewhere. He reminded the Committee that this year is an election year, and he would think those running would see this as an important issue. He would like the County to be careful when implementing higher taxes and to be sure that they truly need the money.

Michelle Bettag, St. Charles, spoke on the proposed referendum of a Special County Retailers' Occupation tax. She stated that the cost of living is high causing people to struggle, financially. She spoke on the failing economy. She explained that this referendum is another way to raise taxes. Kane County residents pay higher taxes than surrounding counties. Bettag requested that each County Board member meet with Fin. Exec. Dir. Hopkinson to find ways the County could cut expenses. She stated that this referendum could be placed on the November election ballot for a vote, but Kane County does not need this extra money. She explained that County Clerk Cunningham received \$2M in "Zuckerbucks", which has been sitting in an account, untouched. She questioned why these funds are not being used to offset the cost of the new election

system. She urged the County Board to cut expenses. Secondly, Bettag requested that County Board Member Young's proclamation, pertaining to non-citizen voting, be placed on the next full County Board meeting agenda. She voiced that it is clear Madam Chairman Pierog and her chair leaders want to make Kane County a sanctuary county, which the majority of County residents are not okay with. In closing, Bettag quoted, "If you earn it, they tax it. If you spend it, they tax it. If you save it, they tax it. If you invest it, they tax it. If you build it, they tax it. If you sell it, they tax it. If you live in it, they tax it. If you drive it, they tax it. If you eat it, they tax it. If you give it away, they tax it. When you die, they tax it, and then they waste the money. She explained that the Biden Administration has been speaking about implementing a wealth tax. This tax would tax citizens on any gain. Normal, everyday citizens are facing financial struggle. Bettag spoke on the funds being used on services for illegal immigrants. She wants to see the proclamation on the next County Board meeting agenda. (Madam Chairman Pierog arrived in-person at 9:15 a.m.)

Victoria Davidson-Bell, Geneva, spoke on her concerns of the security and safety of the management of the County's funds provided by the tax payers of this community. In an article dated October 17, 2023, the Kane County Chronicle reported that First American Bank fired Kane County as a customer related to security concerns. The County received a letter from First American Bank on August 24, 2023. In the letter, First American Bank expressed concerns for the County's banking activities and security. The bank required steps to be taken to address these concerns that were required by federal law. Davidson-Bell read aloud sections of the letter regarding the imposition of policies and procedures around the County funds. Apparently, First American Bank's required steps were not taken by the County. On October 6, 2023, First American Bank requested that the County find another bank. The County's new bank, Chase, now holds Kane County accounts. Davidson-Bell asked if the County has a verification process to address concerns raised by First American Bank and have they been addressed and acted upon. She inquired if the County could verify these with Chase Bank. She stated it is essential for Kane County residents to have confidence that their hard-earned money paid to taxes is held in compliance with security best practices. Additionally, the residents need to be assured that those managing County funds have checks and balances. Davidson-Bell stated she has never heard of a bank firing a customer, such as Kane County, before. She questioned why the County Board allowed this to happen without proper oversight. There is a significant amount of citizen-paid money that flows through these accounts, but the Finance Committee and County Board have done nothing to ensure these funds are protected. Davidson-Bell questioned why Chase Bank has not been brought before this Committee to assure that the inadequacies enumerated by First American Bank have been cured. She inquired on what else the Treasurer's Office could be hiding.

6. Public Comment (Non-Agenda Items)

Kane County resident, Ellen Jo Ljung, thanked the County Board for the purchase of the new election voting machines. She spoke on the County's new election equipment and election integrity. As an Election Judge, she saw the critical need for new machines. She explained that the County was fiscally responsible when paying for these machines with the help of grant money. She spoke on the timing of receiving the new machines as time was needed for training. She was pleased with how smooth the

Primary Election process was with the new voting machines. Ljung thanked the County for approving this essential purchase and that they did the right thing.

Kristine Fulton, St. Charles, spoke on the potential implementation of an AirBnB/VRBO policy in Kane County. She explained that her neighbors and surrounding communities live near two properties that are an AirBnB/VRBO. These properties have hosted parties with loud music, screeching tires, and low-grade firework shows. In July 2023, renters had an extravagant firework show on the property that lasted approximately 15 minutes. Fulton stated that owning a home next to this property became a real fire threat. She noted that numerous complaints and police reports were filed. The police asked the renters to stop the firework show, but once the police left, the fireworks continued. Fulton asked for a way to hold the owners of these short-term rental properties accountable. She filed complaints with AirBnB and VRBO, but they have not been helpful. As Summer months approach, the County needs to implement a policy to address these short-term rental homes. Fulton requested that a process be put in place to document incidents in order to pull the owners' AirBnB/VRBO licenses.

Kane County resident, Susan Sanders, explained that resident Paul Setts was not able to speak at today's meeting. Setts requested Sanders read a Daily Herald editorial from April 13, 2024, titled, "Kane Board Chair avoided Grand Standing." Sanders read aloud the editorial addressing the County Board's authority when voting upon subjects regarding illegal immigration and the political grand standing of former Chairman Lauzen.

Kane County resident, Cathy Flesburg, addressed her agenda comments made at last night's Committee of the Whole meeting. She spoke on the County's Legistar website being incorrect. After conversations with County Board staff, Flesburg learned that Legistar is not the correct website to view agendas/minutes. Flesburg requested that this website be removed from public view. She addressed the Forest Preserve agendas and the lack of correct information. Next, Flesburg spoke on illegal immigrants arriving in Kane County. She requested that a discussion take place on how the County will financially support the immigrants with full transparency. She would like to know where her tax dollars are going. She is bothered that there is potential that her tax dollars could be used for these illegal immigrants. Flesburg explained that if the Special County Retailers' Occupation Sales Tax is, in fact, going towards public safety, she would like proof. She stated that the County is risking losing numerous shoppers, if this tax is implemented.

Brian Anderson, Sugar Grove, addressed the Special County Retailers' Occupation Sales Tax. He stated that the Aurora Farnsworth Outlet Mall is one of the busiest outlet malls in the United States. However, 2024 retail is down and numerous retail stores are closing. Anderson spoke on the closing of Oberweis and the lay-off of 125 workers. He explained that his father and son-in-law have worked for the Federal Government and they never saw lay-offs, but the private sector deals with this on a regular basis. He stated that the County cannot control what happens in Washington D.C. or Springfield. At the County level, citizens are counting on the Board Members to make the tough decisions. Anderson questioned the Special County Retailers' Occupation Tax. He

quoted "It's never about how much you make, it's how you spend." He stated that he does not have confidence in the fiscal responsibility of the Kane County Board. He is unsure that the County would utilize the estimated \$60M in tax revenue responsibly. Anderson explained that in Illinois, citizens pay \$150.00 per year for a license registration sticker, but in Florida, they only pay \$22.00, with a Gross Domestic Product (GDP) of \$1.4 Trillion. He urged the County to have fiscal responsibility.

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

A. Monthly Report

Treasurer Lauzen stated the monthly report was on file. He highlighted three areas of major reform improvements that Treasury staff has been working on. He shared the Projected versus Promised versus Actual Performance for Interest Earned for Fiscal Years 2023-2024. In 2023, the interest earned projection was approximately \$1.8M. The promised was \$3.8M. The actual performance was \$16.9M. Lauzen explained that this chart shows the amount collected in interest monthly. He reviewed the interest earned so far in FY2024. He noted that the County is on pace to collect more than last year. Lauzen shared the Kane County Weighted Average Demand and Investment Yield graph. He addressed the speaker's concerns about the County changing banks to manage County funds from First American Bank to Chase Bank. He spoke on the visual evidence depicted by the graph that Chase Bank has been able to earn the County more money than First American Bank could. Lauzen spoke on the Kane County Chronicle editorial that was mentioned. The article stated that Kane County was fired by First American Bank. He reassured the Committee that Kane County was not fired from First American Bank. He provided a brief background on how the editorial came to be with regards to the County changing banks. Once the County decided to shop around for other banks, the Request for Proposal (RFP) process began. Through the process, Chase Bank was selected. Since hiring Chase Bank, the County has seen an increase in earnings. Lauzen spoke on the numerous attributes Chase Bank provides the County, such as producing \$650K more per year for Kane County. The last reform that has been put into place in the Treasurer's Office is a cash forecasting. As funding continues to become minimal, the County will need expertise in this area. A cash forecasting report will be made available next week on the oversight of the Treasury Department on the banking relationships and the short-term investments. Finally, Lauzen explained that each month, Kane County constituents send out \$141K on debt service for Longmeadow Parkway. He applauded the work that has gone into acquiring state funding for this project. However, the sooner the County implements state funding, the sooner the County can stop sending out the \$141K per month.

8. Auditor's Report (P. Wegman)

A. Monthly Report

Auditor Wegman stated the monthly report was on file. No additional report was made.

B. Approving March 2024 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, and Vern Tepe
ABSENT:	Clifford Surges
AWAY:	Anita Lewis

9. Finance Director's Report (K. Hopkinson)

A. Monthly Finance Reports

Fin. Exec. Dir. Hopkinson stated the monthly financial reports were on file. She shared the Select Tax Revenues for FY2023 and FY2024. She highlighted that tax revenues are performing under budget, such as the State Income Tax, Personal Property Replacement Tax, and the State Motor Fuel Tax. Hopkinson reviewed the trend analysis for the County's Total Salaries, including overtime, by County Office/Department across all funds. The forecasted amount for FY2024, based on expenses to date, is approximately \$92M in salaries. Within the County's General Fund, the total expenses, salary and others, are running less than last year at \$41M. Hopkinson reviewed the monthly activities of the Finance Department. She spoke on the FY2025 Budget process. Currently, the Finance Department is working with all County departments/offices on submitting their Mission & Outcomes forms. She thanked the departments for their patience as the Finance Department prepares to use new technology improvements that will save hundreds of hours in the budget process. She thanked her staff for their diligent work on implementing these new technologies. Hopkinson highlighted the activities of the Purchasing Department. Staff has been working to communicate efficiently to all County departments/offices the availability of purchasing cooperatives and how to structure a resolution to accurately describe how items are being bought. Additionally, staff has worked alongside the Kane County State's Attorney's Office to develop Best Practice templates for departments/offices to utilize.

Hopkinson provided a presentation on the FY2025 Budget Revenue Options. She reviewed the General Fund - Forecast and Target with the assumption of a 3% increase to revenues and expenses, and a \$3M transfer to the Capital Projects Fund each year from 2026-2028. She spoke on the dire need for the County to find other sources of revenue. The targeted total amount for the County's General Fund for FY2025 is \$125M. The main way the County Board hopes to accomplish this is to reduce the amount of vacant positions that are allowed to be budgeted for each department/office based on the number of people each have employed. If the County continues on the financial path of using reserves to balance the budget and does not find other sources of revenue, the General Fund will be depleted by 2028. Hopkinson shared a graph depicting the FY24 Budget General Fund Revenues. The majority of revenues come from other taxes, such as Sales Tax, Income Tax, and Personal Property Replacement Tax. Hopkinson noted that 9% of the General Fund's revenue comes from the Fund Balance Utilization or reserves. She spoke on the RTA Transportation Sales Tax regarding the Kane County Financial Policies that was amended February 8, 2022. Currently, 75% of this tax is given to the Kane County Division of Transportation (KDOT), and 25% goes towards Public Safety. Hopkinson noted that the County Board has the option to readjust the allocation amount for transportation and public safety. She spoke on the Local Option Motor Fuel Tax. Currently, Kane County imposes a \$0.047 per gallon tax. The County has the option to impose up to a \$0.08 per gallon. Hopkinson reviewed the revenue option of imposing a Special County Retailer's Occupation Tax. If this were to be voted upon, all personnel that shop at County businesses that sell tangible personal property would be charged a tax that is in one-quarter percent increments. Hopkinson reviewed surrounding counties revenue amounts from implementing this type of tax. She summarized the County's funding options for the General Fund and Capital Projects. She stated that if the County sticks to a 3% expense increase, the General Fund would need an additional \$11M to balance the budget. Regarding the proposed imposition of an 1% Special County Retailer's Occupation Tax, the General Fund's revenue would increase by \$60M per year. This tax can be used for one of the following: public safety, public facilities, mental health, substance abuse, or transportation. Hopkinson reviewed the key tangible items this potential tax would be applied to and not applied to. Hopkinson shared where surrounding counties have imposed this tax and what they have utilized it for. She provided a letter from the Illinois Department of Revenue confirming Kane County's estimated revenue total from the Special County Retailer's Occupation Tax. Hopkinson addressed questions and comments from the Committee.

10. New Business

Budget Adjustments

- A. Authorizing FY24 Judiciary and Courts Budget Adjustment

KC Executive Committee

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

Contracts and Purchases

- A. Authorizing Renewal of Workforce Development Service Agreements for Program Year 2024

KC Executive Committee

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

- B. Authorizing a Contract for Kane County Judicial Center Exterior Lighting Project with Fitzgerald's Electric Contracting, Inc. and the Building Management Department (BID# 24-020-TK)

KC Executive Committee

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

- C. Authorizing Contract for Credit Card and Electronic Payment Services at the Kane County Animal Control Department

KC Executive Committee

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

- D. Authorizing a Contract with Brandt Excavating, Inc. for the Construction of the Ogden Gardens Water Service Project

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, Anita Lewis, Jarett Sanchez, and Vern Tepe
ABSENT:	Clifford Surges

- E. Authorizing Expenditure of Funds for Documents and Records Management with Laserfiche Through OMNIA Partners (Contract# 01-158)

KC Executive Committee

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

- F. Authorizing the Purchase of a Renewal License for the GrayKey Digital Forensics Program by the Kane County Sheriff’s Office

KC Executive Committee

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

- G. Authorizing Health Department Purchase of Mosquito Larvicide

Committee Member Sanchez motioned to substitute this resolution with the draft that was provided to the Committee addressing additional "Whereas" clauses outlining the purchasing authority, Lewis seconded.

Committee Member Juby requested clarification on the motioned amendments. KCHD Exec. Dir. Isaacson explained that the additional "Whereas" clauses more clearly show that the larvicide is being purchased under a state contract. These amendments will not change anything materially. Isaacson reviewed the timeline of utilizing the larvicide. Juby asked if every resolution moving forward will need to stipulate how County items are purchased. Fin. Exec. Dir. Hopkinson explained that the reference within this resolution did not indicate that it was being bought off of a state contract, which made it unclear on what purchasing process was being followed. She stated that her department has been trying to clean up the language on how purchases occur within resolutions. Motion to amend carried unanimously by roll call vote.

KC Executive Committee

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

Other

A. Amending the Schedule of Fees for Animal Control Services

Committee Member Juby stated that at the last Public Health Committee meeting, the low-cost euthanasia amount was amended to be removed from this resolution. She questioned why this was not corrected.

Committee Member Tepe motioned to amend this resolution to remove the low-cost euthanasia wording, Juby seconded. Motion passed unanimously by voice vote.

KC Executive Committee

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

B. Acknowledging Annual Review of Number of Procurement Cards Issued to the Kane County Judiciary and Each of their Transaction Limits

Committee Member Lenert motioned to pass agenda items B through I together, Sanchez seconded. Motion carried unanimously by voice vote.

RESULT:	APPROVED BY VOICE VOTE
MOVER:	Bill Lenert
SECONDER:	Jarett Sanchez

- C. Acknowledging Annual Review of Number of Procurement Cards Issued to Court Services and Each of their Transaction Limits

RESULT:	APPROVED BY VOICE VOTE
MOVER:	Bill Lenert
SECONDER:	Jarett Sanchez

- D. Authorizing Number of Procurement Cards Issued to the Kane County Division of Transportation and the Transaction Limits Thereof

RESULT:	APPROVED BY VOICE VOTE
MOVER:	Bill Lenert
SECONDER:	Jarett Sanchez

- E. Authorizing the Number of Procurement Cards Issued to Kane County Emergency Communications and Each of their Transaction Limits

RESULT:	APPROVED BY VOICE VOTE
MOVER:	Bill Lenert
SECONDER:	Jarett Sanchez

- F. Authorizing Number of Procurement Cards Issued to the Geographic Information System (GIS) Division of the Information Technologies Department and Each of their Transaction Limits

RESULT:	APPROVED BY VOICE VOTE
MOVER:	Bill Lenert
SECONDER:	Jarett Sanchez

- G. Acknowledging Annual Review of Number of Procurement Cards Issued to Circuit Clerk’s Office and Each of their Transaction Limits

RESULT:	APPROVED BY VOICE VOTE
MOVER:	Bill Lenert
SECONDER:	Jarett Sanchez

- H. Acknowledging Annual Review of Number of Procurement Cards Issued to the Kane County State’s Attorney’s Office and Each of their Transaction Limits

RESULT: **APPROVED BY VOICE VOTE**

MOVER: Bill Lenert

SECONDER: Jarett Sanchez

- I. Acknowledging Annual Review of Number of Procurement Cards Issued to County Board Office and Each of their Transaction Limits

RESULT: **APPROVED BY VOICE VOTE**

MOVER: Bill Lenert

SECONDER: Jarett Sanchez

- J. Authorizing Revision to the Kane County Departmental Purchasing Policies
 Fin. Exec. Dir. Hopkinson provided additional information on this resolution.

KC Executive Committee

RESULT: **MOVED FORWARD BY ROLL CALL VOTE**

TO: KC Executive Committee

MOVER: Jarett Sanchez

SECONDER: Anita Lewis

AYE: Dale Berman, Bill Lenert, Leslie Juby, Anita Lewis, Jarett Sanchez, and Vern Tepe

ABSENT: Clifford Surges

- K. Authorizing Revision to the Kane County Accounting, Auditing, and Financial Reporting Policies

KC Executive Committee

RESULT: **MOVED FORWARD BY ROLL CALL VOTE**

TO: KC Executive Committee

MOVER: Jarett Sanchez

SECONDER: Anita Lewis

AYE: Dale Berman, Bill Lenert, Leslie Juby, Anita Lewis, Jarett Sanchez, and Vern Tepe

ABSENT: Clifford Surges

- L. Establishing the Transfer of American Rescue Plan Act Grant Staff Management and Functions from the County Board Office to the Finance Department

Committee Member Sanchez explained that the American Rescue Plan Committee (ARPC) has been working out transfer details with the Finance Department. Additionally, this resolution's committee work flow did not include the ARPC. He feels that this Committee should review this resolution before moving forward to the County Board. Sanchez motioned to send this resolution to the ARPC meeting on May 29, 2024, Lenert seconded. Motion carried unanimously by voice vote.

KC American Rescue Plan Committee

RESULT:	HELD OVER
MOVER:	Jarett Sanchez
SECONDER:	Bill Lenert

- M. Adopting a Sick Leave Donation Policy to the Personnel Policy Handbook

Committee Member Juby thanked the Human Resources Department on their work on this ordinance.

KC Executive Committee

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

- N. Supporting State Legislation Authorizing Counties to Lease Buildings and Land

Committee Member Juby voiced her confusion on why this resolution was presented to the Finance Committee, instead of the Legislative Committee. She asked if this legislation was already written, if the County's lobbyists were included on this, and what land does the County hope to lease. Madam Chairman Pierog stated that an opportunity has been presented to lease County-owned land. Currently, the County is unable to lease the land due to the listed purpose of entertainment. She explained that even though the purpose would be for public use, the legislation should be inclusive to include the word "entertainment" and the meaning of it. Because of the restriction put forth and the interpretation of what public good is, legislation would need to specify what kind of entertainment would be allowed on the leased property. Pierog explained

that this is an addendum to change the language to current legislation that is being proposed. It was asked by State Senator Rachel Ventura that the County approve this through their committee structure to show support for the changes. Pierog stated that the County's Lobbyist have been involved. She mentioned that the leasing opportunities are not yet public and cannot be shared at this time. Additionally, she explained that this legislation is Illinois State Association of Counties (ISACo) sponsored. The potential impact of this legislation would be for 101 counties, not specifically Kane County. Much discussion ensued on sending this resolution to the Kane County Legislative Committee.

Committee Vice-Chair Lenert motioned to move this resolution to a Special Legislative Committee meeting, Juby seconded. Further discussion ensued. Motion carried unanimously by roll call vote.

KC Legislative Committee

RESULT:	HELD OVER
TO:	KC Legislative Committee
MOVER:	Leslie Juby
SECONDER:	Bill Lenert
AYE:	Dale Berman, Bill Lenert, Leslie Juby, Anita Lewis, Jarett Sanchez, and Vern Tepe
ABSENT:	Clifford Surges

- O. Authorizing the Submission to the Electors of the County of Kane by Referendum on the [DATE], [election type] Election Ballot the Question of Imposing a [XX]% Special County Retailers' Occupation Tax for Public Safety Purposes

Chairman Berman asked the Committee for a consensus to remove this resolution from the agenda. A consensus was not reached.

Berman requested that a sub-committee be established to conduct studies on implementing a Special County Retailers' Occupation Tax. Much discussion ensued. Madam Chairman stated that a Committee should be established to find ways on how the County could cut \$25M from the annual budget expenses. Discussion ensued on developing a committee to discuss and research both issues. Committee Member Juby suggested that Chairman Berman put an item on the next Finance Committee meeting agenda to talk about creating a sub-committee to discuss the potential of imposing the Special County Retailers' Occupation Tax and for budgetary cuts that may need to occur, if the referendum does not pass. Discussion ensued. The Committee agreed.

Berman motioned to remove this resolution from today's agenda, Lenert seconded. Discussion ensued. Motion carried unanimously by roll call vote.

RESULT:	TABLED
MOVER:	Dale Berman
SECONDER:	Bill Lenert
AYE:	Dale Berman, Bill Lenert, Leslie Juby, Anita Lewis, Jarett Sanchez, and Vern Tepe
ABSENT:	Clifford Surges

11. Old Business

Committee Vice-Chair Lenert stated that at the last Transportation Committee, two resolutions were passed. One resolution was with SKC Construction, Inc. for a crack sealing project that was approved for \$264,663.80. The other was with Corrective Asphalt Materials, LLC. in the amount of \$764, 463.20. Lenert inquired why these two resolutions were not included on the Finance Committee agenda for today's meeting. Fin. Exec. Dir. Hopkinson stated that discussions have been started with the State's Attorney's Office on possibly requiring Transportation resolutions be voted upon at the Finance Committee meetings. Historically, Kane County Division of Transportation (KDOT) has not moved their resolutions forward to the Finance Committee due to having their own funds. Hopkinson stated that this issue is being explored.

Committee Member Juby questioned why Board Member Gumz's Personal Expense Voucher (PEV) resolution was not included on today's agenda. Auditor Wegman explained that the calculations of PEVs for the County Board are being done through the Auditor's Office before being presented to the Finance Committee for approval. Discussion ensued on policy procedure. Juby requested that the State's Attorney's Office (SAO) look into the policy process of approving PEVs. ASA Frank stated that a clear policy will be drafted to address these issues.

12. Reports Placed On File

RESULT:	APPROVED BY UNANIMOUS CONSENT
MOVER:	Jarett Sanchez

13. Committee Chairman's Comments

None.

14. Executive Session (if needed)

None.

15. Adjournment

RESULT:	APPROVED BY VOICE VOTE
MOVER:	Vern Tepe
SECONDER:	Dale Berman

This meeting was adjourned at 11:02 AM.

Savannah Valdez
Sr. Recording Secretary