



RESOLUTION/ORDINANCE EXECUTIVE SUMMARY

Ordinance: No.

Authorizing Fiscal Year 2026 County Board Employees Cost-of-Living Wage Increase and Emergency Appropriation and Budget Adjustments to Amend FY 2026 County Budget

Committee Flow: Finance and Budget Committee, Executive Committee, County Board

Contact: Corinne Pierog, Kane County Board Chair

Budget Information:

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| Was this item budgeted? No | |
| Budget Category Transfer: General Fund – General Account Personnel Services – increase by \$9,631 Contractual Services – decrease by \$9,000 Commodities – decrease by \$631 | Appropriation Amount: IMRF Fund - \$630 FICA/Social Security Fund - \$737 ARPA Fund - \$9,277 |
| If not budgeted, explain funding source: Illinois Municipal Retirement Fund, FICA/Social Security Fund, and ARPA Fund fund balance reserves | |

Summary:

This ordinance provides for a 3% cost-of-living adjustment for the non-union employees in the County Board Office for Fiscal Year 2026.

The additional costs associated with this cost-of-living increase are to be paid from the reduction of expenses in the General Fund – General Account thus having a net impact on the General Fund of \$0 as follows:

- Personnel Services – Salaries and Wage – increase of \$9,631
- Contractual Services – decrease by \$9,000 (represents the \$9,000 budgeted for the strategic plan)
- Commodities – decrease by \$631

The additional costs associated with pension and payroll costs are to be paid from fund balance as follows:

- Illinois Municipal Retirement Fund for the additional pension costs in the amount of \$630
- FICA/Social Security Fund for the additional payroll costs in the amount of \$737

The additional costs associated with the ARPA staff salaries and wages, pension and payroll costs are to be paid from the ARPA Fund fund balance as follows:

- ARPA Fund for the salaries and wages, pension costs, and payroll taxes in the amount of \$9,277