



# 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 Pierog (County Chair)

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**Monday, August 12, 2024**

**9:00 AM**

**County Board Room**

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**\*\*\*SPECIAL MEETING\*\*\***

1. **Call To Order**
2. **Roll Call**
3. **Remote Attendance Requests**
4. **Approval of Minutes: None**
5. **Public Comment (Agenda Items)**
6. **Public Comment (Non-Agenda Items)**
7. **New Business**
  - A. **FY2025 Budget Presentation**
  - B. **Resolution:** Adopting Recommendations for County Offices and Departments for Proposed Reductions in the Preparation of the FY2025 County Budget
  - C. **Resolution:** Amending Kane County Financial Policies Regarding RTA Sales Tax Allocation
  - D. **Resolution:** Authorizing the Submission to the Electors of the County of Kane by Referendum on the April 1, 2025, General Election Ballot the Question of Imposing a 1% Special County Retailers' Occupation Tax for Public Safety Purposes
  - E. **Resolution:** Authorizing Special Revenue Funds to Reimburse General Fund Departments of Finance and Human Resources for Services Rendered
8. **Old Business**
9. **Committee Chairman's Comments**
10. **Executive Session (if needed)**
11. **Adjournment**

STATE OF ILLINOIS )

SS.

COUNTY OF KANE )

**PRESENTATION/DISCUSSION NO. TMP-24-2755**

# FY2025 BUDGET PRESENTATION

STATE OF ILLINOIS )

COUNTY OF KANE )

# RESOLUTION NO. TMP-24-2736

**ADOPTING RECOMMENDATIONS FOR COUNTY OFFICES AND  
DEPARTMENTS FOR PROPOSED REDUCTIONS IN THE PREPARATION OF  
THE FY2025 COUNTY BUDGET**

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

WHEREAS, a draft FY2025 Budget has been presented to the Finance Committee;  
and

WHEREAS, the draft FY2025 General Fund budget has \$28,289,520 million more in expenditures than revenues; and

WHEREAS, the Finance Committee recommends that \$9,908,522 in General Fund balance reserves will be used in balancing the FY 2025 General Fund budget; and

WHEREAS, the Finance Committee recommends that the \$4,349,381 budgeted in FY 2025 for transfer from the General Fund to the Capital Projects Fund be cut from the FY 2025 Budget; and

WHEREAS, the Finance Committee recommends that an additional \$4,031,617 in RTA Transportation Sales tax revenue be transferred from the Transportation Department's RTA Sales Tax Fund to the General Fund; and

WHEREAS, the Finance Committee has determined that certain Offices and Departments in the General Fund must reduce their FY2025 budget in the total amount of \$10,000,000 in order for the General Fund budget to be balanced as represented in Exhibit A; and

WHEREAS, the preparation of the County budget for FY2025 shall follow the process outlined in the Kane County Code and all other applicable Illinois laws.

NOW, THEREFORE, BE IT RESOLVED by the Kane County Board that it hereby recommends that the Offices and Departments reduce their proposed budgets by the amounts as represented in Exhibit A.

Passed by the Kane County Board on September 10, 2024.

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

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

Vote:



## RESOLUTION/ORDINANCE EXECUTIVE SUMMARY

### **Resolution No.**

Adopting Recommendations for County Offices and Departments for Proposed Reductions in the Preparation of the FY2025 County 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:	

### **Summary:**

Kane County's Finance and Budget Committee recommends that the actions as described in the resolution including use of fund balance, reduction in funding capital projects, and reductions in the budgets of County Offices and Departments as listed in Exhibit A be processed in order to balance the FY 2025 Budget.

SS.

# RESOLUTION NO. TMP-24-2769

WHEREAS, the Kane County Board desires to increase funding for public safety operations in the General Fund for Fiscal Year 2025 by increasing the allocation of RTA Sales Tax revenue to the General Fund by 15% by correspondingly decreasing the allocation of RTA Sales Tax revenue to the Transportation Sales Tax Fund by 15%.

c) It shall be the intent of the Kane County Board to allocate 25% of the RTA Sales Tax revenue to the General Fund to be used to fund operating costs of Public Safety.

d) It shall be the intent of the Kane County Board to establish, and there are hereby established, the following new restricted funds to receive the proceeds of the Mass Transit Sales Tax:

1. The Mass Transit Sales Tax/ Public Safety Fund - to be used for capital projects relating to the promotion of public safety - 9% of revenues

2. The Mass Transit Sales Tax/Judicial Technology Fund- to be used for capital projects relating to technology improvements for the judicial system - 6% of revenues.

3. The Mass Transit Sales Tax/ Transportation and Transit Fund - to be used for transportation and transit capital projects designed to reduce congestion or improve mobility within the County, which projects may include support for local innovation, coordination and enhancement activities as hereinafter provided - 60% of revenues.

Passed by the Kane County Board on September 10, 2024.

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

Revision to the Kane County Financial Policy Regarding RTA Sales Tax Allocation

### **Committee Flow:**

Finance and Budget Committee, Executive Committee, County Board

### **Contact:**

Kathleen Hopkinson, 630.208.5132

### **Budget Information:**

Was this item budgeted? N/A	Appropriation Amount: \$N/A
If not budgeted, explain funding source: N/A	

### **Summary:**

The Kane County Financial Policies allocate the RTA Sales Tax revenue as follows:

- Transportation Fund – 75%
- General Fund – 10%
- Public Safety Fund – 9%
- Judicial Technology Fund – 6%

In order to assist in balancing the FY 2025 General Fund Budget, Finance recommends revising the RTA Sales Tax allocation to provide an additional 15% to the General Fund and reduce the allocation to the Transportation Fund by 15%. The forecasted RTA Sales Tax revenue for the FY 2025 Budget is as follows under the current percentage allocation and the proposed revised allocation:

	2025 Current Allocation			2025 Revised Allocation		Difference
	%	Amount		%	Amount	
General Fund	10	\$ 2,687,745		25	\$ 6,719,362	\$ 4,031,617
Public Safety Fund	9	2,418,970		9	2,418,970	\$ -
Judicial Technology Fund	6	1,612,647		6	1,612,647	\$ -
Transportation Fund	75	20,158,087		60	16,126,469	\$ (4,031,617)
		\$ 26,877,449			\$ 26,877,449	\$ -

Finance staff recommend revising the Kane County Financial Policies for the RTA Sales Tax Allocation to assist in balancing the budget for the General Fund





WHEREAS, if a 1% tax were approved by a majority of the electors, a consumer would pay an additional tax of \$0.01 in sales tax for every \$1.00 of tangible personal property bought at retail, an additional \$0.10 in sales tax for every \$10.00 of tangible personal property bought at retail, or an additional \$1.00 in sales tax for every \$100 of tangible personal property bought at retail; and

WHEREAS, pursuant to 55 ILCS 5/5-1006.5, the public question for a Special Retailers' Occupation Tax for public safety purposes shall read as follows:

TO PAY FOR PUBLIC SAFETY PURPOSES, SHALL THE COUNTY OF KANE BE  
AUTHORIZED TO IMPOSE AN INCREASE ON ITS SHARE OF LOCAL SALES TAXES BY 1%?

THIS WOULD MEAN THAT A CONSUMER WOULD PAY AN ADDITIONAL \$1.00 IN SALES  
TAX FOR EVERY \$100 OF TANGIBLE PERSONAL PROPERTY BOUGHT AT RETAIL.

- ☐ Yes
- ☐ No

NOW, THEREFORE, BE IT RESOLVED by the Kane County Board that the following  
public question is approved to be placed on the regularly scheduled April 1, 2025, general  
election ballot in the County of Kane, in accordance with applicable provisions of law:

TO PAY FOR PUBLIC SAFETY PURPOSES, SHALL THE COUNTY OF KANE BE  
AUTHORIZED TO IMPOSE AN INCREASE ON ITS SHARE OF LOCAL SALES TAX BY 1%?

THIS WOULD MEAN THAT A CONSUMER WOULD PAY AN ADDITIONAL \$1.00 IN SALES  
TAX FOR EVERY \$100 OF TANGIBLE PERSONAL PROPERTY BOUGHT AT RETAIL.

- ☐ Yes
- ☐ No

NOW, THEREFORE, BE IT FURTHER RESOLVED by the Kane County Board that  
the public question as fully set forth above is authorized and shall be submitted to the electors  
of the County of Kane at the regularly scheduled election to be held on April 1, 2025, in  
accordance with applicable law.

NOW, THEREFORE, BE IT FURTHER RESOLVED by the Kane County Board that  
the County Clerk of Kane County is hereby ordered to certify the above public question, to be  
submitted to the electors of the County of Kane and to take any necessary action in  
accordance with applicable law to place the above public question on the ballot of the  
regularly scheduled election to be held on April 1, 2025.

Passed by the Kane County Board on September 10, 2024.

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

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

Vote:



## RESOLUTION / ORDINANCE EXECUTIVE SUMMARY ADDENDUM

### **Title**

Authorizing the Submission to the Electors of the County of Kane by Referendum on the April 1, 2025, General Election Ballot the Question of Imposing a 1% Special County Retailers' Occupation Tax for Public Safety Purposes

### **Committee Flow:**

Finance and Budget Committee, Executive Committee, County Board

### **Contact:**

Kathleen Hopkinson, 630.208.5132

### **Budget Information:**

Was this item budgeted? N/A	Appropriation Amount: \$N/A
If not budgeted, explain funding source: N/A	

### **Summary:**

In order to pay for the General Fund's approximately \$80 million in FY 2025 public safety, including judiciary, expenses, which represents using 71% of the General Fund's general government revenues including \$28.3 million in fund balance reserves, Kane County seeks to submit a referendum question on the April 1, 2025 ballot regarding the imposition of a 1% sales tax, of which the expected revenues would be \$69 million.





## RESOLUTION/ORDINANCE EXECUTIVE SUMMARY

### **Resolution No.**

Authorizing Special Revenue Funds to Reimburse General Fund Departments of Finance and Human Resources for Services Rendered

**Committee Flow:** Finance and Budget 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:	

### **Summary:**

Kane County's Finance and Budget Committee recommends that the Offices and Departments utilizing Special Revenue funds reimburse the Departments of Finance and Human Resources for Services Rendered.

The Human Resources reimbursement methodology is based on the total General Fund Human Resources budget divided by the total number of employees by Fund

The Finance Department reimbursement methodology is based on the following:

- Total Funds for each Office/Department
- Total general ledger adjusting journal entries processed for each Office/Department
- Total purchase orders processed for each Office/Department
- Total number of employees by Fund

Staff recommends approval