



AN INTERVIEW WITH

# Kevin Bueso

Chief Financial Officer for  
McHenry County, Illinois

BY MIKE MUCHA

**Mike Mucha**, GFOA's deputy executive director, spoke with **Kevin Bueso**, the chief financial officer for McHenry County, Illinois, to discuss his career journey, how to make the most of opportunities, how to build relationships, the role of professional associations, and innovations in the finance office.

**B**orn and raised in Honduras, Kevin came to the United States to attend college in 2003. At the time, he wasn't even sure about his college major, much less a career. He also didn't speak English. He took care of that obstacle by enrolling in a unique program through Dominican University that paired non-English-speaking students from different parts of the world, and "to communicate with each other, we were forced to learn English, and quickly." Making the most

of that program, Kevin then set out to earn a bachelor's degree from Robert Morris College, a school in Chicago, Illinois, that focuses on postsecondary business education for a student body that is diverse in age, race, gender, ethnicity, socioeconomic, and academic backgrounds.

Feeling pressured to declare a major, Kevin decided that he would select one based on the highest grade he received one semester. That semester he had intro-level courses in marketing, technology, and accounting—and

accounting won. Kevin enrolled in more advanced accounting classes on his way to a bachelor's degree. In one of those classes, he met Tina Smigielski—who provided the initial opportunity for Kevin to get involved in local government. At the time, Tina was teaching accounting at Robert Morris College, but she was also the finance director for the City of Gurnee, Illinois. She offered students an unpaid internship, and Kevin started with the Gurnee finance office in 2006.

When Kevin graduated from Robert Morris College, he was able to turn his internship into a full-time job at the city. Looking back, Kevin credits Tina with putting him in a position to succeed. "She believed in what I was capable of rather than looking only at what I had done in the past," he said. Kevin's full-time

position, which was new at the time, was responsible for collecting several new taxes and fees including food and beverage taxes, amusement tax, business licenses, and water utility payments. In this role, Kevin not only interacted with the public and took payments from businesses, but he also ensured compliance—which included going behind the scenes to audit Six Flags Great America in Gurnee for its amusement tax payments.

When Tina took a new job as the finance director for the City of Waukegan, a much larger neighboring city, she hired Kevin as assistant finance director. “Once again, she took me under her wing, and I was able to take on new responsibilities,” he said. In Waukegan, Kevin was responsible for new functions including accounts payable and payroll, and he was thrown right into the fire.

Initially, Kevin was able to take courses from GFOA and the American Payroll Association to pick up subject matter expertise and gain confidence. From there, he was able to continue growing and applying his knowledge to solve a few problems the city faced with help from external consultants. Before long, Kevin felt that he was ready to leave the nest, and he was hired as the finance director for the Village of Round Lake Beach, Illinois, a northern suburb of Chicago that has a diverse community of approximately 25,000 people.

In his new role, Kevin learned that being finance director wasn’t easy and that “I was definitely better-liked as assistant than as a director.” But Kevin found himself in a good situation. The village had strong fund balance, political stability, and a good staff. In his role as finance director, he oversaw finance, technology, and customer service functions. While Kevin wanted to live up to the image of an authority figure, he also needed to work with other departments collaboratively to meet community needs and improve service levels.

This experience also made Kevin realize that as finance director, he needed to be less of a subject matter expert focused on the details of processing payments, bank reconciliation, balancing deposits, and other transactional work,

and instead become more of a generalist. “It was hard not to focus on the details, but I learned there are two types of finance officers—ones who spend hours balancing to the penny, and others who believe in close enough.”

Kevin found that letting go of his focus on detailed transactions allowed him to spend more time implementing new programs to better serve the community. For example, he was able to launch a program, along with Lake County, to establish a land bank. The Village of Round Lake Beach was originally developed as a resort area and has many cabin-style structures located near the lakes in the area. Unfortunately, those cabins are also in floodplains, making it difficult for some homeowners to sell the property. The land bank was able to provide a way for property owners to relocate while also building a more modern and sustainable community.

## DEFINING THE ROLE OF CFO

As Kevin was settling into his role in Round Lake Beach, McHenry County was also working on a lengthy transition that would create the county’s first finance department. Like many other counties in Illinois and across the United States, the government had historically split finance functions among an elected auditor (accounting, payroll, and payables), an elected treasurer (revenue), and appointed administrators working for the county board (budget and purchasing).

In late 2019, with the reorganization officially in place, Kevin became McHenry County’s first chief financial officer (CFO). At the time, not only was the CFO position new, but so was the entire department, while the government was also getting used to its new Enterprise Resource Planning (ERP) system. To top it off, this new team only had a few months to come together before COVID-19 added an entirely new and different challenge. “There was a lot of pressure, and we weren’t able to look to historical precedent as a guide,” Kevin said.

The situation provided an opportunity, though, because Kevin’s vision for the office was clear. “Some CFOs focus on more of a traditional accounting role and stay out of trouble. I wanted to go beyond

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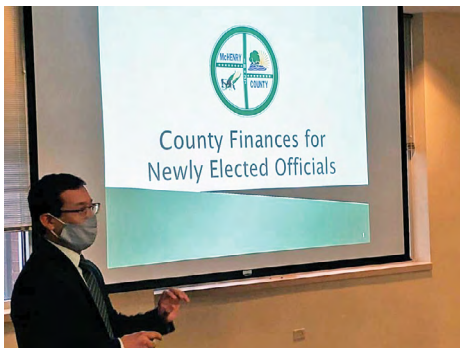
accounting and be involved in defining programs, working with the board, and helping the community,” Kevin said.

Recently, he’s been able to help establish Advance McHenry County, a program dedicated to the responsible administration of American Rescue Plan funds, investing in resilient public services, and supporting community-driven projects to deliver inclusive, innovative, long-term benefits across the county as it recovers and transforms from the pandemic. Initially, Kevin proposed spending the county’s \$60 million in funding to support services, but the board had other ideas. Ongoing discussions, collaborative work across multiple departments, and assistance from external experts made it possible for the county to develop the current program, which allocates half of the funding to the community—including nonprofits and other units of government that didn’t receive funding.

## CHALLENGES IN LOCAL GOVERNMENT

When asked about current challenges facing the county, Kevin had a quick answer: staffing. “McHenry County is in a challenging place. Like other governments, we compete against the private sector, but we also struggle to compete with nearby county governments that have more resources and the ability to pay higher salaries,” he said. Despite the county seat being only 50 miles northwest of Chicago and being





widely recognized as one of the “collar” counties making up suburban Chicago, McHenry County is predominately rural.

The county also faces challenges in “managing the perfect financial storm.” Among other budget pressures, the county is addressing labor changes, inflation, supply chain disruption, and limited ability to impose taxes. Recently, as the county experienced rapid growth, it chose to forgo tax increases and to fund increased costs through growth. Now, as growth has slowed and tax rate increases are capped, the county struggles to keep up with rising costs.

That growth, along with the changing nature of some communities in the area, has also led to challenges in serving a diverse community. Kevin notes that in most of the governments where he’s worked, “the local government staff did not represent the community it served.” In Waukegan, 46 percent of the community is Hispanic. In Round Lake Beach, it was 42 percent. In McHenry County, it is 14 percent. Kevin explains that he will often get asked, sometimes even by other departments, to help translate for staff members who have trouble communicating with the sizable Latino community. “Even when I’m busy, I don’t mind helping, because it is so important that we are able to serve our community. It’s just unfortunate that these individuals who often can benefit from government services the most may not even know about them because of a language barrier.”

## LOOKING TO THE FUTURE

Despite challenges the county faces, Kevin is optimistic about the future. Given time to build relationships with other county department heads, he expects the benefits from collaboration to increase. Kevin also explained his approach for continuing to build the finance function. “I try to think about what the next person that holds this office will need to succeed.” For the county, that involves technology. The county continues to improve its ERP system and to ensure that operations stay protected from ongoing risks. “So much of finance now relies on technology, and cybersecurity is a big part of that,” Kevin said.

Recently, the county also began exploring the use of robotic process automation to automate some transactional processing. While he's fairly new to local government, Kevin sees the potential. Drawing from his personal experience in moving into leadership positions, Kevin is also trying to communicate to staff the importance of working together in implementing these initiatives. "I know that some employees may be fearful of new technology, but I try to emphasize that I need employees to bring critical thinking skills and innovative ideas to their jobs rather than just performing day-to-day processing. These technologies will free up our limited staff to come up with new ideas."

### **BUILDING A NETWORK AND WORKING WITH PROFESSIONAL ASSOCIATIONS**

An element of public service that has played a large part in Kevin's growth as a finance officer is the ability to draw from a network of other professionals. In addition to having a strong mentor in Tina, Kevin has also been actively involved in both GFOA and the Local Government Hispanic Network (LGHN). "When I originally learned about LGHN, I knew that I wanted to be an active participant," he said. "I was curious to see what needs existed that other organizations were not covering."

Recently, Kevin was involved with helping create the initial Illinois Chapter of LGHN—not only a great opportunity for Kevin, but also for McHenry County. Historically, the county hasn't had the best reputation for diversity, something Kevin is changing.

McHenry County Administrator Pete Austin and Kevin agreed that "we don't want our involvement to be just a line item in the budget for a membership fee. We need to build relationships and engage."

With support from the county, Kevin was able to take the initiative in getting the chapter to adopt bylaws and officially launch Illinois LGHN in July 2022. Part of the Illinois LGHN's focus has been on supporting members and encouraging local governments to make sure their

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staff is more representative of the communities they serve. But Kevin explains that "my experience with Illinois LGHN has opened my eyes, specifically as it relates to DEI issues." In his experience, he explained, many organizations have diversity, equity, and inclusion (DEI) programs, which is not a bad thing—but not all organizations follow through with actions that generate results. "These robotic process automation technologies will free up our limited staff to come up with new ideas."

### **ADVICE FOR THE NEXT GENERATION OF FINANCE OFFICERS**

In addition to his work with GFOA and LGHN, I asked Kevin for any advice he might give a younger finance officer he had the opportunity to mentor. Kevin came up with three suggestions:

- 1 | Become a member of GFOA, get involved in meeting other finance officers, and sign up for training. With options for virtual as well as in-person learning, high-quality training relevant to local government has become very accessible.
- 2 | Volunteer for projects in your government that aren't related to finance.
- 3 | Be honest with your supervisor about your career plans. "Mentors can only help if you are honest about what you want to achieve," he said.

As we were wrapping up our interview, I asked Kevin if he thought he made the right choice in majoring in accounting

over technology or marketing. Initially he laughed and said "no," explaining that what he enjoys most about his job is implementing new technology and new ideas. But after further thought, he said, "The finance function in government is the innovation hub"—so maybe his decision worked out after all. ■

*Mike Mucha is the deputy executive director of GFOA.*



The mission of the Local Government Hispanic Network (LGHN) is to encourage professional excellence among Hispanic/Latino local government administrators among its 1,000 members, to improve the management of local governments and service delivery to Hispanic/Latino community members, to grow the next generation of local government executives and public managers, and to advance diversity, equity, and inclusion practices along with effective and ethical local government administration. To further its mission, LGHN maintains collaborate agreements with the International City/County Management Association (ICMA), National Forum for Black Public Administrators (NFBPA), International Network of Asian Professional Administrators (I-NAPA), National Association of County Administrators (NACA), which share common goals. LGHN also maintains a strategic partnership with Government Finance Officers Association (GFOA).

For learn more about LGHN, please visit [www.lghn.org](http://www.lghn.org).