



COUNTY OF KENDALL, ILLINOIS FINANCE COMMITTEE

KENDALL COUNTY OFFICE BUILDING
2nd Floor Board Room; 111 W. Fox Street; Yorkville

Thursday, September 29, 2022 at 5:00PM
MEETING AGENDA

1. **Call to Order**
2. **Roll Call to Establish a Quorum:** Matt Kellogg (Chair), Amy Cesich, Brian DeBolt, Scott Gengler (Vice Chair), Scott Gryder
3. **Approval of Agenda**
4. **Approval of September 8, 2022 and September 15, 2022 Meeting Minutes**
5. **Approval of Claims**
6. **New Business**
 - *Discussion and approval of New Vehicle for Coroner Office*
 - *Historic Preservation CLG Grant Discussion*
 - *FY 22-24 ARPA Budget Discussion*
 - *Fiscal Year 2023 Budget Discussion*
7. **Old Business**
8. **Department Head and Elected Official Reports**
9. **Public Comment**
10. **Questions from the Media**
11. **Chairman's Report**
12. **Review Board Action Items**
13. **Executive Session**
14. **Adjournment**

If special accommodations or arrangements are needed to attend this County meeting, please contact the Administration Office at 630- 553-4171, a minimum of 24-hours prior to the meeting time

**COUNTY OF KENDALL, ILLINOIS
BUDGET & FINANCE MEETING
BUDGET HEARINGS
Thursday, September 8, 2022 at 9:30AM**

CALL TO ORDER – The meeting was called to order at 9:37 a.m. by Finance Committee Chair Matt Kellogg.

ROLL CALL

Attendee	Status	Arrived	Left Meeting
Scott Gryder	Absent		
Matt Kellogg	Here		
Amy Cesich	Absent	Arrived at 10:10 a.m.	
Brian DeBolt	Here		
Scott Gengler	Here		

APPROVAL OF BUDGET & FINANCE AGENDA – Member DeBolt made a motion to approve the agenda, second by Member Gengler. **With three members present voting aye, the motion carried by a vote of 3 - 0.**

Others Present: Latreese Caldwell, Deputy County Administrator; Scott Koeppel, County Administrator; Jennifer Karales, Finance and Budget Analyst

BUDGET PRESENTATIONS

- Director of Animal Control, Kelly Prestegaard presented the FY23 Animal Control budget requests.
- Director of Facilities, Dan Polvere presented the FY23 Facilities Management budget requests.
- County Administrator Scott Koeppel presented the Emergency Management Agency budget requests for Director of EMA, Roger Bonuchi.

Chair Matt Kellogg called for a recess from Finance Committee at 10:10 a.m.

Chair Matt Kellogg reconvened the Finance Committee at 11:30 a.m.

BUDGET PRESENTATIONS (Continued)

- Deputy ICT Director, Meagan Briganti presented the FY23 GIS budget requests. A handout was provided to the board members titled Promotion Justification Summary.
- Director of Info & Communication Technology (ICT), Matt Kinsey presented the FY23 ICT budget requests.
- County Board Administrator, Scott Koeppel presented the FY23 Administration, County Board, and Economic and Development (EDC) budget requests.

Chair Kellogg stated that if the committee had questions they could call and ask the Elected Officials and others. There are a couple of departments with large salary increases and he will need the committee's thoughts on those. Member Cesich addressed the committee concerning the \$1.137M CPI increase that can be added to the levy. CPI has not been taken for 5-6 years and now we are at that point where we have to give big increases to keep people up to par with inflation. There are repercussions to not taking CPI. It is about providing services and treating our people well and paying them what they deserve to be paid. Chair Kellogg stated we will be looking into the expense side, salary increases affect union contract negotiations, revenues and the CPI. County Administrator Koeppel mentioned a thought involving the CPI discussion and stated the laws have changed for the Veteran's Assistance Commission where the Superintendent sets the levy. The VAC increased their expenses this year, and will eventually increase their levy.

PUBLIC COMMENT – Mr. Todd Milliron presented his comments to the Board.

QUESTIONS FROM THE MEDIA – None

ACTION ITEMS FOR COUNTY BOARD - None

EXECUTIVE SESSION – None

ADJOURNMENT – Member Cesich made a motion to adjourn the meeting, second by Member Debolt. **With five members present voting aye, the meeting adjourned at 12:37 p.m.**

Respectfully Submitted,

Sandy Washkowiak
Administrative Assistant

COUNTY OF KENDALL, ILLINOIS
BUDGET & FINANCE COMMITTEE
Meeting Minutes for Thursday, September 15th 2022

Call to Order – Committee Chair Matt Kellogg called the Budget and Finance Committee to order at 6:08 p.m.

Roll Call

Attendee	Status	Arrived	Left Meeting
Amy Cesich	Absent		
Brian DeBolt	Present		
Scott Gengler	Present		
Scott Gryder	Absent		
Matt Kellogg	Present		

Others Present – County Administrator Scott Koepfel, Deputy Administrator Latreese Caldwell, Health Department Director RaeAnn Van Gundy

Approval of Agenda – Member DeBolt made a motion to approve the agenda, second by Member Gengler. **With three members present voting aye, the motion carried by a vote of 3 - 0.**

Approval of August 25, 2022 Minutes – Member Gengler made a motion to approve the meeting minutes from August 25, 2022 second by Member DeBolt. **With three members present voting aye, the motion carried by a vote of 3 - 0.**

Approval of Claims – Member DeBolt made a motion to forward the claims to County Board, second by Member Gengler. **With three members present voting aye, the motion carried by a vote of 3 - 0.**

Items of New Business

- *Discussion of Health Department and ARPA* - Mr. Koepfel reported to the Committee that last year the County Board had budgeted \$400,000 ARPA money for Health Department expenses including extra Covid-related expenses. Since Covid has been mild this year the Health Department is asking to move some of their employee salaries into the \$400,000.

Director RaeAnn Van Gundy explained the request is for under \$94,000 and it would cover personnel not covered by grants. The funding would only be needed for the third pay period in September, all of October and all of November. These are positions in Mental Health; for front support services who deal with Covid related calls and host clinics; for the salary of a community action workers who is working with the Sheriff's Office and the State's Attorney's Office on the divert

team for Domestic Violence. The grant ends September 30. The committee discussed taking the \$94,000 out of the \$200,000 that was earmarked for the Health Department’s vaccination room FY22 budget since there was no big capital projects this year. Chair Kellogg would first like to see a fund balance comparison for 2019, 2020, 2021, and 2022 before doing this.

- *FY 22-24 ARPA Budget Discussion* – Member DeBolt asked if ARPA funds could cover help with mapping of the County. At this month’s KenCom Operations, meeting it was brought to his attention that the mapping may not be accurate for response calls. Scott Koeppel said he would talk to Meagan Briganti, Deputy ITC Director and Larry Nelson, Member at Large KenCom Board about this.

The \$130,000 ARPA application for the Forest Preserve District was reviewed. They are requesting funding to complete the project for the Ken Pickerill Estate House outdoor pavilion area. Motion made by Member DeBolt, second by Member Gengler to forward the application to Legal for review and to the County Board for approval. **With three members present voting aye, the motion carried.**

Scott Koeppel discussed the ARPA 2-1-1 agreement and explained this is a non-profit organization with a voluntary board. They are asking for changes to their contract agreement. Mr. Koeppel went over the requested changes with the committee. After a consensus in favor of the changes, this item will be presented at the September 20th County Board meeting or at the first meeting in October.

- *Fiscal Year 2023 Discussion* – Latreese Caldwell presented the Budget Approval Calendar to the committee.
- *Discussion and Approval of the Kendall County Fiscal Year 2023 Tentative Budget.* Latreese Caldwell explained that notice for the tentative budget has to be posted in the newspaper in a black box ad and put on file with the County Clerk. The sooner the tentative budget is complete they can work on changing various accounts and reducing the \$4.9M deficit.

The approved tentative budget will be further analyzed at the September 29th Budget and Finance Committee meeting.

Member Gengler made a motion to approve the tentative budget as presented as a rough draft second by Member DeBolt. **With three members present voting aye, the motion carried.**

Roll Call

Attendee	Status
Brian DeBolt	Yes

Scott Gengler	Yes
Matt Kellogg	Yes

Old Business – None

Department Head and Elected Official Reports – None

Public Comment - None

Questions from the Media - None

Chairman’s Report - None

Items for the County Board

- Approval of Claims
- Tentative Budget
- 2-1-1 Agreement

Executive Session - None

Adjournment – Member Debolt made a motion to adjourn the Budget and Finance Committee meeting, second by Member Gengler. **With three members present voting aye, the meeting was adjourned at 6:46 p.m. by a vote of 3 - 0.**

Respectfully submitted,

Sandy Washkowiak
Administrative Assistant

Historic Preservation - Certified Local Government (CLG) Grant

Category	Item Type	Name	Description	Fees or		Quantity	Non-Grant		Cash Match	In-Kind Match	Other Funding	Direct Cost	Narrative
				Expenses	Cost Rate		Funded	Grant-Funded					
7. Consultant Services and Expenses (2 CFR 200.459)	Non Personnel	Wiss, Janney, Elstner Associates, Inc. Fees	Research, baseline mapping, database development: 80 hours Field survey: 160 hours Data compilation, survey form development: 80 hours Report writing: 80 hours	Fees	\$42,500.00	1	Yes	\$29,750.00	\$12,750.00	\$0.00	\$0.00	\$42,500.00	Applicant's formal, written procurement Policy is used.

GRANT AGREEMENT



BETWEEN
THE STATE OF ILLINOIS, Department of Natural Resources
AND
Kendall County

The Department of Natural Resources (Grantor), with its principal office at One Natural Resources Way, Springfield Illinois 62702-1271, and Kendall County (Grantee), with its principal office at 111 W. Fox Street, Yorkville, Illinois 60560, and payment address (if different than principal office) at 111 W. Fox Street, Yorkville, Illinois 60560, hereby enter into this Grant Agreement (Agreement). Grantor and Grantee are collectively referred to herein as "Parties" or individually as a "Party."

PART ONE – THE UNIFORM TERMS
RECITALS

WHEREAS, it is the intent of the Parties to perform consistent with all Exhibits and attachments hereto and pursuant to the duties and responsibilities imposed by Grantor under the laws of the state of Illinois and in accordance with the terms, conditions and provisions hereof.

NOW, THEREFORE, in consideration of the foregoing and the mutual agreements contained herein, and for other good and valuable consideration, the value, receipt and sufficiency of which are acknowledged, the Parties hereto agree as follows:

ARTICLE I
AWARD AND GRANTEE-SPECIFIC INFORMATION AND CERTIFICATION

1.1. DUNS Number; SAM Registration; Nature of Entity. Under penalties of perjury, Grantee certifies that 060576626 is Grantee’s correct DUNS Number, that ZJKQKNZ5AJ3 is Grantee’s correct UEI, if applicable, that 37-6001398 is Grantee’s correct FEIN or Social Security Number, and that Grantee has an active State registration and SAM registration. Grantee is doing business as a (check one):

- Individual
Sole Proprietorship
Partnership
Corporation (includes Not For Profit)
Medical Corporation
Governmental Unit
Estate or Trust
Pharmacy-Non Corporate
Pharmacy/Funeral Home/Cemetery Corp.
Tax Exempt
Limited Liability Company (select applicable tax classification)
P = partnership
C = corporation

If Grantee has not received a payment from the state of Illinois in the last two years, Grantee must submit a W-9 tax form with this Agreement.

1.2. Amount of Agreement. Grant Funds (check one) shall not exceed or are estimated to be \$29,750, of which \$29,750 are federal funds. Grantee agrees to accept Grantor’s payment as

specified in the Exhibits and attachments incorporated herein as part of this Agreement.

1.3. Identification Numbers. If applicable, the Federal Award Identification Number (FAIN) is _____ n/a _____, the federal awarding agency is _____ n/a _____, and the Federal Award date is _____ n/a _____. If applicable, the Assistance Listing Program Title is Certified Local Governments Grant, Program and Assistance Listing Number is 422-50-1655. The Catalog of State Financial Assistance (CSFA) Number is 422-50-1655. The State Award Identification Number is 1655-33234.

1.4. Term. This Agreement shall be effective on execution and shall expire on 6/30/2023, unless terminated pursuant to this Agreement.

1.5. Certification. Grantee certifies under oath that (1) all representations made in this Agreement are true and correct and (2) all Grant Funds awarded pursuant to this Agreement shall be used only for the purpose(s) described herein. Grantee acknowledges that the Award is made solely upon this certification and that any false statements, misrepresentations, or material omissions shall be the basis for immediate termination of this Agreement and repayment of all Grant Funds.

1.6. Signatures. In witness whereof, the Parties hereto have caused this Agreement to be executed by their duly authorized representatives.

[GRANTOR NAME]
By: Colleen Callahan
Signature of [Head of Grantor], [Title]
By: _____
Signature of Designee
Date: 8-23-22
Printed Name: Colleen Callahan
Printed Title: Director

[GRANTEE NAME]
By: Scott R. Snyder
Signature of Authorized Representative
Date: 8/2/22
Printed Name: Scott R. Snyder
Printed Title: Chairman
E-mail: _____

Designee
By: Meta Darnell
Signature of First Other Approver, if Applicable
Date: 8/19/22
Printed Name: META DARNELL
Printed Title: CFO

Other Approver
By: Renee Snow
Signature of Second Other Approver, if Applicable
Date: 8/16/2022
Printed Name: Renee Snow
Printed Title: Circuit Council

APPROVED FOR EXECUTION Second Other Approver
Date: 8/16/2022
Legal Counsel: Pat Healy

EXHIBIT A

PROJECT DESCRIPTION

The Certified Local Government (CLG) matching grants program provides funding for participating city and county governments in Illinois to develop and sustain effective local preservation programs and projects that are critical to preserving local historic resources. The Illinois Department of Natural Resources (IDNR) is required to subgrant at least ten percent (10%) of Illinois' annual federal allocation of National Park Service (NPS) Historic Preservation Fund (HPF) to participating CLGs. Currently, there are 81 CLGs in Illinois. Contingent on resolution of the federal budget for its fiscal year 2021 and finalization of a federal award, IDNR anticipates that approximately \$140,340 will be available – on a competitive basis – for this round of grants. All grant proposals submitted should reflect a minimum of 30% matching funds. State Historic Preservation Office (SHPO; federal) Share = 70%; Matching (local) Share = 30%.

Funded project types include the following:

- Survey Projects;
- National Register Nomination and Listing Revision Projects;
- Planning Projects;
- Public Education Projects, including Materials Publication.

Applicants must develop projects in accordance with the Secretary of Interior's Standard for Historic Preservation and must identify a qualified project manager who meets the professional qualification standards in [36 CFR Part 61](#). CLG grants are reimbursement grants, requiring grantees to expend local funds and submit documentation for reimbursement.

The Kendall County Historic Preservation Commission seeks to conduct an intensive-level historical and architectural survey of Kendall and Bristol Townships, two of the nine townships within Kendall County. By ordinance, the Commission has purview over the unincorporated portions of the county. Therefore, a survey of the incorporated City of Yorkville is not included.

The work of this survey project will be divided between an outside consulting firm engaged by the county and volunteers recruited by the commission. The survey project will be led and organized by Kenneth Itle of Wiss, Janney, Elstner Associates. The field survey work will be conducted by two-person teams, typically one WJE professional architectural history staff person and one volunteer. Historical research will mainly be conducted by volunteers. The data compilation and report writing will be performed by WJE.

EXHIBIT C

PAYMENT

Grantee shall receive \$29,750 under this Agreement. Match shall be \$12,750.

Enter specific terms of payment here:

Grant Reimbursement

Admin Code 4110.20

(f) Claims for reimbursement must be submitted to the Department of Conservation by the sponsors of approved projects. Each project is assigned a project period by the Heritage Conservation and Recreation Service during which all claims for reimbursement must be submitted to the Department of Conservation. Claims for costs incurred prior to, or after the project period, are not eligible for reimbursement. The following is information which must be submitted with a claim for reimbursement:

- 1) One copy of each invoice (bill) received for work accomplished and one copy of each canceled check as evidence of payment attached to the completed billing summary form.
- 2) For all material purchases, purchase orders and/or invoices and corresponding canceled checks shall be submitted.

(30 ILCS 708/520)

Sec. 520. Separate accounts for State grant funds.

Notwithstanding any provision of law to the contrary, all grants made and any grant agreement entered into, renewed, or extended on or after the effective date of this amendatory Act of the 100th General Assembly, between a State grant-making agency and a nonprofit organization, shall require the nonprofit organization receiving grant funds to maintain those funds in an account which is separate and distinct from any account holding non-grant funds. Except as otherwise provided in an agreement between a State grant-making agency and a nonprofit organization, the grant funds held in a separate account by a nonprofit organization shall not be used for non-grant-related activities, and any unused grant funds shall be returned to the State grant-making agency. (Source: P.A. 100-997, eff. 8-20-18.)

	Health Department Fund Balance							
	2015	2016	2017	2018	2019	2020	2021	2022 YTD
Ending Fund Balance	3,103,613	3,031,664	2,719,899	2,530,170	2,323,432	3,362,452	3,623,548	3,673,118
% Change in Fund Balance		-2.3%	-10.3%	-7.0%	-8.2%	44.7%	7.8%	1.4%
Total Ending Revenues	4,550,222	4,511,257	4,710,911	4,645,680	5,648,147	7,922,454	8,194,840	6,422,336
Total Ending Expenditures	4,192,268	4,583,206	5,022,676	4,835,409	5,854,885	6,883,434	7,939,279	6,372,765
Surplus / (Deficit)	357,954	(71,949)	(311,765)	(189,729)	(206,739)	1,039,020	255,561	49,570

%Exp. To Ending Fund Balance	74%	66%	54%	52%	40%	49%	46%	58%
Fund Balance Months	8.88	7.94	6.50	6.28	4.76	5.86	5.48	6.92

Change Log
September 29, 2022

FY23 Budget

CURRENT GENERAL FUND SURPLUS/(DEFICIT) **\$ (2,204,056)**

September 7, 2022

Beginning Deficit

(4,964,753)

September 29, 2022

1	Circuit Clerk Revenue Transfers	278,500	
2	708 Levy Reduction	196,000	
3	General Fund Capital Reduction	2,017,596	
4	KenCom additional Sheriff Portion	(9,708)	
5	KenCom Cost Moved to PSST	2,065,794	
6	Reduced PSST Transfer	(1,822,523)	
7	SAO reduction double salary -M. Gonzalez	25,000	
8	SAO Reduction double salary -F. Gorup	10,039	
		<hr/>	
		2,760,698	(2,204,055)

FY23 Levy Calculation & Requests
September 29, 2022

	FY22	FY23	Difference	% Change
New Construction	\$ 62,168,890	\$ 77,711,113	\$ 15,542,223	25.0%
Rate Setting EAV	\$ 3,751,008,645	\$ 3,743,363,461	\$ (7,645,184)	-0.2%
Available Levy Extension	\$ 23,036,358	\$ 24,389,453	\$ 1,353,094	5.9%
CPI Increase	(\$312,785)	(\$1,137,292)	(\$824,507)	263.6%
Net Levy Extension w/o CPI Increase	\$ 22,723,573	\$ 23,252,161	\$ 528,587	2.3%

	FY22 Levy	FY23 Levy Requests	FY23 Available Levy v. FY22 Levy \$ Incr./-(Decr.)	% Incr./-Decr.
Levy Funds				
General Fund	\$12,513,825	\$12,341,274	(172,551)	-1.4%
Health & Human Services Fund	1,454,000	1,511,000	57,000	3.9%
708 Mental Health Fund	947,000	947,000	-	0.0%
Social Services for Seniors Fund	400,000	363,000	(37,000)	-9.3%
Extension Education Fund	187,487	192,163	4,676	2.5%
County Highway Fund	1,500,000	1,500,000	-	0.0%
County Bridge Fund	500,000	500,000	-	0.0%
IMRF	2,150,000	2,723,723	573,723	26.7%
Social Security	1,400,000	1,487,740	87,740	6.3%
Liability Insurance Fund	1,305,300	1,305,300	-	0.0%
Tuberculosis Fund	15,000	30,000	15,000	100.0%
Veterans Assistance Cms.	350,961	350,961	-	0.0%
Total Requests: Capped	\$22,723,573	\$23,252,161	\$528,587	2.3%

Kendall County
PTELL Calculation
PTELL - Property Tax Extension Limitation Law
9/29/2022

	FY23 PTELL Calculation	New Dollars
	5.0%	
CPI		
New Construction	\$ 77,711,113	\$ 77,711,113
Rate Setting EAV	\$ 3,743,363,461	0.006515
		= New Construction portion \$506,318
Previous Year Actual Extension	22,745,843	
Subtract Previous Year PBC Levy	-	
= Previous Year Net Extension	22,745,843	Previous Year Net Extension \$ 22,745,843
Previous Year Net Extension	22,745,843	x CPI <u>5.0%</u>
x CPI Factor (1+CPI)	1.0500	= Previous Year Net Extension portion \$1,137,292
= Numerator	23,883,135	
Estimated New Year EAV	3,743,363,461	
Less Estimated New Construction	(77,711,113)	
= Est. Net New Year EAV (Denominator)	3,665,652,348	
<u>Previous Year Extension x CPI (Numerator)</u>	<u>23,883,135</u>	
New EAV - New Construction (Denominator)	3,665,652,348	
= Limiting Rate	0.006515	
Estimated New Year Rate Setting EAV	3,743,363,461	
x Limiting Rate	0.006515	
New Year Net Extension	24,389,453	
Less Previous Year Net Extension	(22,745,843)	
Capped Levy: Estimated New dollars	1,643,610	Est. Total New Dollars \$1,643,610
Net Extension	24,389,453	
+ Next Year PBC Levy		
Total Extension	24,389,453	
Previous Year Rate Setting EAV	3,781,079,971	
Current Year Rate Setting EAV (Est.)	3,743,363,461	
EAV Increase/(Decrease)	(37,716,510)	
	-1.00%	

GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION	BUDGET 2022	BUDGET 2023	% CHANGE IN BUDGET	\$ CHANGE IN BUDGET
General Fund Total Revenues	17,509,748	26,646,657	52.2%	9,136,908
TAXES				
11000530 41010 Current Property Tax	\$12,513,825	\$12,341,274	-1.4%	(172,551)
11000530 41020 Personal Property Repl. Tax	465,000	715,000	53.8%	250,000
11000530 41030 State Income Tax	2,574,336	3,000,000	16.5%	425,664
11000530 41040 Local Use Tax	950,000	760,000	-20.0%	(190,000)
11000530 41050 State Sales Tax	583,000	650,000	11.5%	67,000
11000530 41060 Franchise Tax	307,575	338,000	9.9%	30,425
11000530 41070 Local Share Cannabis Tax	25,000	25,000	0.0%	0
11000530 41140 1/4 Cent Sales Tax	3,228,750	3,228,750	0.0%	0
11000606 41160 Co. Real Estate Transfer Tax	450,000	450,000	0.0%	0
Total Taxes	21,097,486	21,508,024	1.9%	410,538
LICENSES, PERMITS, & FEES FROM SERVICES				
11000222 41390 Assessment Miscellaneous	3,000	3,000	0.0%	0
11000314 41290 Circuit Clerk Fees	1,250,000	1,000,000	-20.0%	(250,000)
11000314 41300 Cir. Clk. System Fee	6,500	5,000	-23.1%	(1,500)
11000314 42130 Cir. Clk. GPS Service Fee	5,500	2,000	-63.6%	(3,500)
11000314 42140 Cir. Clk. Periodic Impris. Fee	15,000	12,000	-20.0%	(3,000)
11000314 42250 Circuit Clerk Revenue	157,250	60,000	-61.8%	(97,250)
11000529 42200 County Building Postage Reimb.	50,000	140,000	180.0%	90,000
11000530 42220 Compost Fees	20,000	20,000	0.0%	0
11000606 41210 County Clerk Fees	350,000	350,000	0.0%	0
11000606 41220 Recorder's Miscellaneous	40,000	40,000	0.0%	0
11000825 41150 Property Tax Late Pymnt. Penalty	325,000	325,000	0.0%	0
11000825 41400 Treasurer Fees	21,000	21,000	0.0%	0
11000825 41700 Miscellaneous Revenue	30,000	30,000	0.0%	0
11001618 41340 Probation Board & Care	2,000	2,000	0.0%	0
11001719 41360 Public Defender Fees	4,050	4,050	0.0%	0
11001902 41180 Building Fees	75,000	80,000	6.7%	5,000
11001902 41190 Recording Fees	1,200	1,200	0.0%	0
11001902 41200 Zoning Fees	10,000	10,000	0.0%	0
11001902 41450 2012 NRA Fee	10	10	0.0%	0
11002009 41240 Sheriff Fees	115,000	113,663	-1.2%	(1,337)
11002009 41250 Sheriff Miscellaneous	3,500	6,479	85.1%	2,979
11002009 41260 HIDTA Reimbursement	37,745	39,319	4.2%	1,574
11002009 42070 Security Detail Income	34,000	13,146	-61.3%	(20,854)
11002011 41270 Merit Commission Revenue	2,000	2,000	0.0%	0
11002010 42050 Prisoner Transport	900	701	-22.1%	(199)
11002010 42060 Sheriff Bond Fee	14,400	0	-100.0%	(14,400)
11002010 42080 Corrections Board & Care	255,500	0	-100.0%	(255,500)
11002010 42090 Federal Inmate Revenue	1,898,000	584,000	-69.2%	(1,314,000)
11002010 42100 Federal Inmate Mileage Reimbursement	6,578	3,575	-45.7%	(3,003)
11002010 42110 Federal Inmate Transport Fees	63,232	31,616	-50.0%	(31,616)
11002120 41370 Fines & Forfeits	275,000	250,000	-9.1%	(25,000)
11002120 41380 State's Attorney Miscellaneous Revenue	1,000	1	-99.9%	(999)
11002120 42150 State's Attorney Trial Fee	500	350	-30.0%	(150)
11002120 42160 State's Attorney Comptroller Collection Fines/Fees	1,700	2,000	17.6%	300
11002233 41410 Technology Revenue	1,000		-100.0%	(1,000)
11002233 41420 Technology Municipality	2,500		-100.0%	(2,500)
11002532 41460 UCCI Reimbursement	3,000	3,000	0.0%	0
11002532 42210 Liquor License	21,500	21,500	0.0%	0
Total Licenses, Permits & Fees from Services	5,102,565	3,176,610	-37.7%	(1,925,955)

GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION	BUDGET 2022	BUDGET 2023	% CHANGE IN BUDGET	\$ CHANGE IN BUDGET
INTEREST				
11000825 41350 Interest Income	40,000	75,000	87.5%	35,000
Total Interest	40,000	75,000	87.5%	35,000
INTERGOVERNMENTAL				
11000530 41080 State's Attorney Salary	161,962	166,923	3.1%	4,961
11000530 41090 Probation Officer Salary	795,298	804,500	1.2%	9,202
11000530 41100 Supervisor of Assmnt. Salary	46,125	46,125	0.0%	0
11000530 41110 Public Defender Salary	145,766	113,241	-22.3%	(32,525)
11000530 41500 State Comp-Pretrial Officer	157,838	157,838	0.0%	0
11000530 41130 Sheriff Salary	43,940	87,991		44,051
11002233 41430 KenCom Operations Reimbursement	95,481	98,345	3.0%	2,864
11000606 41120 State Com Election Judge	25,000	10,000	-60.0%	(15,000)
11000912 41280 EMA Reimbursement from IEMA	60,000	50,000	-16.7%	(10,000)
11001618 41440 Probation Officer Salary (Municipal)	23,000	20,000	-13.0%	(3,000)
Total Intergovernmental	1,554,410	1,554,963	0.0%	553
TOTAL REVENUE	27,794,461	26,314,597	-5.3%	(1,479,865)
TRANSFERS IN				
11003038 40200 Transfer from PS Sales Tax Fund	1,822,523	0	-100.0%	(1,822,523)
11003038 40030 Transfer from Animal Control Fund	40,000	10,000	-75.0%	(30,000)
11003038 40050 Transfer from GIS Mapping	13,560	13,560	0.0%	0
11003038 40220 Transfer from Court Security Fund	27,000	30,000	11.1%	3,000
11003038 40420 Transfer from Document Storage Fund	75,000	75,000	0.0%	0
11003038 40430 Transfer From CirClk Child Support Fund #1303	75,500	75,500	0.0%	0
11003038 40440 Transfer From CirClk Document Storage Fund #1304	55,000	55,000	0.0%	0
11003038 40450 Transfer from CirClk Court Operation #1306	45,000	45,000	0.0%	0
11003038 40230 Transfer from CirClk Automation Fund #1313	28,000	28,000	0.0%	0
Total Transfers	2,181,583	332,060	-84.8%	(1,849,523)
General Fund Total Revenue & Transfers In	29,976,044	26,646,657	-11.1%	(3,329,388)
GF Expenditures & Transfers Out	(36,914,668)	(28,850,713)		
GF Revenues & Transfers In	29,976,044	26,646,657		
Surplus (Deficit)	(6,938,624)	(2,204,056)		

GENERAL FUND EXPENDITURE SUMMARY

DESCRIPTION	BUDGET 2022	BUDGET 2023	% CHANGE IN BUDGET	\$ CHANGE IN BUDGET
EXPENSES				
Administrative Services	433,058	445,915	3.0%	12,857
Auditing & Accounting	242,965	245,080	0.9%	2,115
Board of Review	80,785	82,968	2.7%	2,183
Capital Expenditures	0	0	100.0%	0
CASA Expenditures	12,000	12,000	0.0%	0
Circuit Court Clerk	1,025,856	1,207,804	17.7%	181,948
Circuit Court Judge	343,617	360,732	5.0%	17,115
Combined Court Services (Probation)	1,324,982	1,422,520	7.4%	97,538
Contingency	402,938	529,735	31.5%	126,797
Coroner	207,008	219,770	6.2%	12,762
Corrections	5,328,179	4,960,776	-6.9%	(367,403)
County Assessments	330,325	353,622	7.1%	23,297
County Board	202,518	205,182	1.3%	2,664
County Clerk & Recorder & Bonds	190,165	190,872	0.4%	707
Election Costs	1,024,045	795,824	-22.3%	(228,221)
Emergency Management Agency	90,985	97,185	6.8%	6,200
Facilities Management	1,224,708	1,230,099	0.4%	5,391
Farmland Review Board	353	353	0.0%	0
Jury Commission	64,700	65,900	1.9%	1,200
KenCom Intergovernmental Agreement	2,042,701	0	-100.0%	(2,042,701)
Merit Commission	24,181	46,486	92.2%	22,305
Planning, Building & Zoning	224,203	231,008	3.0%	6,805
Postage County Building	55,500	149,980	170.2%	94,480
Public Defender	576,549	636,827	10.5%	60,278
Regional Office of Education	89,789	94,249	5.0%	4,460
Sheriff	6,768,328	7,095,116	4.8%	326,788
Soil & Water Conservation District Grant	50,000	55,000	10.0%	5,000
State's Attorney	1,712,943	1,860,433	8.6%	147,490
Technology Services	728,567	836,873	14.9%	108,306
Treasurer	511,437	520,140	1.7%	8,703
Utilities	790,759	665,764	-15.8%	(124,995)
TOTAL EXPENDITURES	26,104,144	24,618,213	-5.7%	(1,485,931)

GENERAL FUND EXPENDITURE SUMMARY

DESCRIPTION	BUDGET 2022	BUDGET 2023	% CHANGE IN BUDGET	\$ CHANGE IN BUDGET
TRANSFERS OUT:				
Debt Service				
Trsn to Adm Bldg Debt Serv	116,000	92,000	-20.7%	(24,000)
Courthouse Expansion Debt Svs Transfer	0	0		0
PS Capital	500,000			
Subtotal - Debt Service	616,000	92,000	-85.1%	(524,000)
Capital/Reserves				
Trns to Building Fund	1,035,000	35,000	-96.6%	(1,000,000)
Trsn to Cap Improve Fund	1,150,000	150,000	-87.0%	(1,000,000)
Subtotal - Capital/Reserve Funds	2,185,000	185,000	-91.5%	(2,000,000)
Other Transfers Out				
Mental Health Court	300,000	-		(300,000)
Trns to County Election Fnd	600,000	100,000	-83.3%	(500,000)
Trns to Kendall Area Transit	25,500	25,500	0.0%	0
Economic Development Fund	-	-		0
Trns to 27th Payroll Fund	580,000	80,000	-86.2%	(500,000)
Trns to Health Care Fund	6,504,024	3,750,000	-42.3%	(2,754,024)
Subtotal - Other Transfers Out	8,009,524	3,955,500	-50.6%	(4,054,024)
TOTAL TRANSFERS OUT	10,810,524	4,232,500	-60.8%	(6,578,024)
TOTAL				
EXPENDITURES AND TRANSFERS OUT	36,914,668	28,850,713	-21.8%	(8,063,955)

ARPA Salaries

Administration

1 Finance and Budget Analyst	84,460	
2 Assistant- PT Administrative	26,000	
		110,460

Coroner

1 Full-Time Coroner	46,505	
		46,505

Circuit Clerk

1 Chief Deputy Clerk	76,199	
2 Deputy Clerk	28,749	
		104,948

Health Department

1 Grant Manager	51,500	
		51,500

Public Defender

1 Public Defender	61,800	
		61,800

States Attorney

1 Assistant State's Attorney	115,432	
2 Paralegal	44,480	
		159,912

Technology

1 Network Security Specialist	90,640	
		90,640

FY23 ARPA Salaries

\$ 625,765

IMRF Rate -Regular	5.88%
FICA Rate	7.65%
	<u>13.53%</u>

Average FY23 HealthCare Cost \$ 84,666

New Salaries - FY23

Circuit Clerk

1 Clerk (Temp to Permanent)	28,000	
2 Clerk (Safety Act)	28,000	
3 Part Time	20,000	
4 Assistant Supervisor	42,500	
		118,500

Combined Court Services

1 Mental Health Court	44,753	AOIC Eligible for reimbursement
2 FT- Drug Test Tech/Support	32,973	
		77,726

Public Defender

1 Full-Time Administrative Assistant	21,000	Would like to make Emily Full-Time
		21,000

Sheriff

1 Forensic Digital Analyst	80,000	
		80,000

Total New General Fund Salaries \$ 297,226

Highway

1 Engineering Technician	60,000	
		<u>\$ 60,000</u>

VAC

1 County Veterans Service Officer	50,000	
		<u>\$ 50,000</u>

IMRF Rate -Regular	5.88%
FICA Rate	7.65%
	<u>13.53%</u>

Average FY23 HealthCare Cost \$ 40,215

General Fund FY22 vs. FY23 Salaries

	FY22 Approved Budget	FY23 Budget Request	\$ Difference	% Difference	FY23 Cost if followed Guideline 3% or Contract	Potential Savings Difference: FY23 Request v. if followed Guideline
<u>Assessments</u>						
Supervisor	95,000	98,000	3,000	3.2%	97,850	150
Union	156,555	161,252	4,697	3.0%	161,252	
		259,252				
<u>Circuit Clerk</u>						
Elected	91,554	91,554	-	0.0%	91,554	-
Union	620,103	714,065	93,962	15.2%	638,706	75,359
Non-Union	267,199	299,485	32,286	12.1%	275,215	24,270
New Union Employees	-	56,000	56,000	100.0%	-	56,000
New Non-Union Employees	-	62,500	62,500	100.0%	-	62,500
		1,223,604				
<u>Coroner</u>						
Elected	69,333	70,720	1,387	2.0%	70,720	-
Non-Union	79,925	92,000	12,075	15.1%	82,322	9,678
		162,720				
<u>Administration</u>						
Administrator	144,125	149,889	5,764	4.0%	149,889	-
Non-Union	229,492	236,085	6,593	2.9%	236,377	
		385,974				
<u>County Clerk</u>						
Elected	105,507	108,145	2,638	2.5%	108,145	-
Union	38,968	40,137	1,169	3.0%	40,137	
		148,282				
<u>County Clerk- Elections</u>						
Union	157,870	162,607	4,737	3.0%	162,606	

General Fund FY22 vs. FY23 Salaries

	FY22 Approved Budget	FY23 Budget Request	\$ Difference	% Difference	FY23 Cost if followed Guideline 3% or Contract	Potential Savings Difference: FY23 Request v. if followed Guideline
Non-Union	122,926	135,218	12,292	10.0%	126,614	8,604
		297,825				
<u>Treasurer</u>						
Elected	105,507	108,145	2,638	2.5%	108,145	-
Non-Union	352,430	358,495	6,065	1.7%	363,003	
		466,640				
<u>EMA</u>						
Non-Union	73,725	79,659	5,934	8.0%	75,937	3,723
<u>Facilities</u>						
Union	371,260	371,260	-	0.0%	382,398	
Non-Union	229,448	231,729	2,281	1.0%	236,331	
		602,989				
<u>Circuit Court Judge- GF</u>						
Non-Union	148,725	175,340	26,615	17.9%	153,187	22,153
<u>Combined Court Services</u>						
Union	668,642	683,051	14,409	2.2%	683,051	-
Non-Union	431,590	434,943	3,353	0.8%	444,538	
New Employee	-	77,726	77,726	100.0%	-	77,726
		1,195,720				

General Fund FY22 vs. FY23 Salaries

	FY22 Approved Budget	FY23 Budget Request	\$ Difference	% Difference	FY23 Cost if followed Guideline 3% or Contract	Potential Savings Difference: FY23 Request v. if followed Guideline
<u>Public Defender</u>						
Non-Union	519,699	558,124	38,425	7.4%	535,290	22,834
PT to FT Employee	-	21,000	21,000	100.0%	-	21,000
		579,124				
<u>PBZ</u>						
Non-Union	176,028	192,088	16,060	9.1%	181,309	10,779
<u>Sheriff</u>						
Elected	131,820	151,003	19,183	14.6%	151,003	-
Union	4,745,336	4,883,095	137,759	2.9%	4,883,095	-
Non-Union	1,071,641	1,083,443	11,802	1.1%	1,103,790	
New Employee	-	80,000	80,000	100.0%	-	80,000
		6,197,541				
<u>Corrections</u>						
Union	4,310,798	3,567,574	(743,224)	-17.2%	4,440,122	
Non-Union	392,816	464,416	71,600	18.2%	404,600	59,816
		4,031,990				
<u>States Attorney</u>						
Elected	183,435	188,754	5,319	2.9%	188,754	-
Non-Union	1,294,708	1,427,218	132,510	10.2%	1,333,549	93,669
		1,615,972				
<u>Technology</u>						
Non-Union	377,867	387,723	9,856	2.6%	389,203	
	17,764,032	18,002,444	238,412		18,298,692	628,261