

COUNTY OF KENDALL, ILLINOIS
FINANCE & BUDGET COMMITTEE
Meeting Minutes for Thursday, October 26, 2023

Call to Order – Committee Chair Scott Gengler called the Finance & Budget Committee to order at 4:01 p.m.

Roll Call

Attendee	Status	Arrived	Left Meeting
Scott Gengler	Here		
Brian DeBolt	Here		
Matt Kellogg	Present		
Jason Peterson	Present		
Seth Wormley	Here		

With five (5) members present a quorum was established.

Staff Present – Latreese Caldwell, Jennifer Breault

Approval of Agenda – Member DeBolt made a motion to approve the agenda, second by Member Wormley. **With five (5) members present voting aye, the motion carried by a vote of 5 -0.**

Approval of Claims – Member Peterson made a motion to forward the approval of the claims to the next County Board meeting, second by Member Kellogg. **With five (5) members present voting aye, the motion carried by a vote of 5-0.**

Committee Reports and Updates

A. Personnel Reports – Treasurer Jill Ferko prepared the monthly personnel report which is included in the packet on pages 1 and 2.

New Committee Business

A. DISCUSSION: Opioid Settlement Status 3Q 2023 Filing

The Opioid Settlement Fund quarterly financial report is included in the packet (pages 3-4). Jennifer Karales explained to the committee that \$42,011.18 received and \$31,592.32 was spent for the third quarter (Q3). Chair Gengler said the breakdown of expenses for Q3 can be found on page 4.

B. MOTION (VV to COB): Approval of Fiscal Year 2023 Budget Amendment

Chair Gengler directed the committee to pages 6 through 16, this is the verbiage for the spreadsheet that is attached as Exhibit A on pages 17-20. Two budget amendments take place in the fiscal year, this is the second amendment this year. The amendment is to make changes in revenue and expenditures, some are setting up grants that are received mid-way through the year. This is a clean-up process to comply with the audit that will take place at the end of the year.

Member Kellogg made a motion for Approval of Fiscal Year 2023 Budget Amendment to be forwarded to the next County Board meeting under Finance, second by Member DeBolt. **With five (5) members present voting aye, the motion carried 5-0.**

C. DISCUSSION: FY24 Budget Calendar

The FY24 Budget Approval Calendar can be found on page 22 of the packet. Chair Gengler reiterated that the Budget will need to be approved at the County Board Meeting on November 7th and have the Levy Hearing and Approval on November 21st.

D.MOTION (VV to COB): Approval of Fiscal Year 2024 Budget

Latreese Caldwell directed the committee to page 21 of the packet and explained that the Annual Budget and Appropriation Ordinance document will be attached to the Munis Budget printout and that will then be approved at the County Board meeting on November 7, 2023. Ms. Caldwell directed the committee to page 23 and explained that this is the current General Fund balance sheet and how they were able to achieve a balanced budget. Chair Gengler said some revenue funds are pretty conservative and the increase in Interest Income is due to the rising interest rates. Member Kellogg explained it has been six years without taking CPI, but it has proved necessary this year with rising inflation. There is also a contingency line item with a decent amount of funds to cover salaries increases unforeseen due to union negotiations. Member Gengler mentioned that ARPA money will end, and the department heads/elected officials will have to plan for this. Also need to plan for infrastructure that will need to be updated in the future, the budget was helped that the healthcare costs were not as high as projected. Member Gengler thanked Latreese Caldwell and Jennifer Breault for their help with this budget process.

Member Kellogg made a motion for Approval of Fiscal Year 2024 Budget to be forwarded to the next County Board Meeting under Finance, second by Member DeBolt. **With five (5) members present voting aye, the motion carried 5-0.**

E. MOTION (VV to COB): Approval of Fiscal Year 2024 Capital

Chair Gengler directed the committee to page 30 of packet as well as their screen to view the spreadsheet for the FY24 Capital requests. The Firehouse Improvement and Phase #2 COB Fox Street listed as numbered 3 and 4 are place holders for these buildings, these are not actual numbers. Latreese Caldwell explained the different major Capital funds and how they get allocated.

Member Peterson made a motion for Approval of Fiscal Year 2024 Capital to be forwarded to the next County Board meeting under Finance, second by Member DeBolt. **With five (5) members present voting aye, the motion carried 5-0.**

F. DISCUSSION: ARPA FY23-FY24 and G. DISCUSSION: ARPA Treasury Reporting Status 3Q 2023 Filing

Jennifer Breault stated that the quarterly report submitted to the State can be found on page 31 and 32 of the packet. Total expenditures are \$18,440,220.21(includes \$10M in Lost Revenue) and \$19,508606.08 is the total amount allocated.

H. MOTION (VV to COB): Discussion and Approval of 708 Community Mental Health ARPA Agreements and Dispersal

Chair Gengler explained that the County Board allocated \$80,000 to the 708 Community Mental Health, on page 33 of packet is the breakdown of how the money is distributed to the different non-profit organizations. The organizations will report back to the committee on how they spend their ARPA funds. Every year this committee can review these allocations.

Member DeBolt made a motion for Approval of 708 Community Mental Health ARPA Agreements and Dispersal to be forwarded to the next County Board meeting under Consent, second by Member Peterson. **With five (5) members present voting aye, the motion carried 5-0.**

I. MOTION (VV to COB): Approval of agreement for disbursement and use of Kendall County’s American Rescue Plan Act Funds with CASA for the amount of \$25,000

Chair Gengler asked to be recused from any discussion and voting due to the fact he is on the CASA Board.

Member DeBolt made a motion for Approval of agreement for disbursement and use of Kendall County’s American Rescue Plan Act Funds with CASA for the amount of \$25,000 to be forwarded to the next County Board meeting under Finance, second by Member Peterson. **With four (4) members present voting aye, the motion carried 4 -0.**

Old Committee Business - None

Public Comment - None

Executive Session – None

Items for County of the Whole – None

Items for County Board

- Approval of Claims
- Approval of Fiscal Year 2023 Budget Amendment, under Finance Standing Committee Report
- Approval of Fiscal Year 2024 Budget, under Finance Standing Committee Report
- Approval of Fiscal Year 2024 Capital, under Finance Standing Committee Report
- Approval of 708 Community Mental Health ARPA Agreements and Dispersal, under Consent Agenda
- Approval of agreement for disbursement and use of Kendall County’s American Rescue Plan Act Funds with CASA for the amount of \$25,000, under Finance Standing Committee Report

Adjournment – Member Kellogg made a motion to adjourn the Finance and Budget Committee meeting, second by Member Peterson.

With five (5) members present voting aye; the meeting was adjourned at 4:46 p.m. by a vote of 5 -0.

Respectfully submitted,

Sally A. Seeger
Administrative Assistant and Recording Clerk