

COUNTY OF KENDALL, ILLINOIS
FINANCE & BUDGET COMMITTEE
Meeting Minutes for Thursday, February 29, 2024

Call to Order – Committee Chair Scott Gengler called the Finance & Budget Committee meeting to order at 4:08 p.m.

Roll Call

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

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

Staff Present – Christina Burns, Latreese Caldwell, Jennifer Karales

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

Approval of January 25, 2024 Finance & Budget Committee Meeting Minutes – Member Kellogg made a motion to approve the minutes, second by Member Peterson. **With five (5) members present voting aye, the motion carried by a vote of 5 - 0.**

Approval of Claims – Member DeBolt made a motion to forward the approval of the claims to the next County Board meeting, second by Member Wormley. **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 provided to the committee the Treasurer’s Employee Status Report and is included in the packet starting on page 5.
- B. **FY24-26 ARPA Fund** – Financial Analyst Jennifer Karales provided to the committee the American Rescue Plan overview of what has been spend so far FY21-FY24 from this fund, report can be found on page 6 of packet. \$4.4 million still needs to be allocated by December 2024 and spent by 2026.
- C. **Budget Amendment Tracking** – Deputy Administrator Latreese Caldwell briefed the committee on the need to have a budget amendment tracking system in place, directed the committee to page 7 of the packet. Staff would like to use the Kendall County Agenda Briefing form to collect information on unbudgeted items; these are items that impact the budget for budget revisions. On this form is an area labeled fiscal impact, this should be filled in if an item has been unbudgeted for that fiscal year. This will allow administrative staff to track these unbudgeted expenditures. The committee requested that all unbudgeted items come before the finance committee for final review before being approved at County Board.

New Committee Business

A.*MOTION (VV): Approval of FY2024 Opioid Fund Applications

Probation/Court Services is requesting \$516 dollars to support people in treatment and recovery, the application can be found starting on page 9 of the packet provided. This is for a specific case that is in the process of closing. The committee asked if going forward the applicants can combine some of their smaller requests together, so they don't need to apply each month. Ms. Karales said that she will encourage them to do this. Judiciary is requesting \$1360 to support people in treatment and recovery (Halfway House fees). They are also requesting \$1790 to register two Judges to attend a training by AllRise that provides training in evidence based practices for Problem Solving Court programs.

Member Peterson made a motion for Approval of Opioid Fund Applications, second by Member DeBolt **With five (5)members present voting aye, the motion carried 5 - 0.**

B.*DISCUSSION: 2024-2026 Auditing RFP Timeline

Deputy Administrator Latreese Caldwell explained to the committee that Kendall County has contracted for auditing services with Mack & Associates through FY 2023. A typical contract for auditing services is three years and can be extended for one year periods, the contract with Mack & Associates was extended for three one-year periods, so it is now necessary to create a new RFP (Request for Proposal). Ms. Caldwell has provided the committee with a proposed timeline for the Accounting and Auditing RFP which can be found on page 17 of the packet. Next Finance & Budget meeting staff will bring the RFQ (Request for Quote) to this committee for review.

C.*MOTION (Forward to County Board): Discussion and Approval of an Ordinance Establishing Salary for the Kendall County Circuit Clerk

Deputy Administrator Latreese Caldwell briefed the committee that this will be discussion only and the actual salary amount decided on by the Finance Committee will then go to the Human Resources & Insurance committee for ordinance approval. The County Board has 180 days before the elected takes office to approve the ordinance. Chairman Gengler asked that both items C and D on agenda be moved to March 28, 2024 Finance & Budget meeting.

D.*MOTION (Forward to County Board): Discussion and Approval of an Ordinance Establishing Salary for the Kendall County Coroner

No discussion at this time, discussion has been moved to March 28, 2024 Finance & Budget meeting agenda.

E. *MOTION (Forward to County Board): Approval of Surplus Property Policy

Deputy Administrator Latreese Caldwell directed the committee to page 19 of the packet. The purpose of this policy is to standardize the process for the disposal of Kendall County's surplus property and capital assets. Surplus property defined, it has an original purchase price of less than \$500 and capital assets have an individual cost of more than \$5000 and estimated useful life greater than two years. It is the responsibility of the appointed or elected official to dispose of surplus property/capital assets with funds under the purview of the County Board. The methods of disposition of surplus property may include reuse by another County department of office; trade-in; sale at public or electronic auction; competitive sealed bid; and dispose by recycling, salvaging or as waste. Surplus property nor capital assets can be donated because the county holds property in trust for the public. It cannot give away property without breaching that trust. Ms. Caldwell is working on the procedures with GIS and creating a surplus property portal. Ms. Caldwell gave an overview of how this will work for departments/offices. Facilities are taking on the responsibility of working on inventorying county surplus property. Facilities Director will have final approval of disposition of property if it is not used by the County or sold. All titled equipment and items with an original purchase price over \$10,000 will need to be

approved through the Facilities Management Committee. Administration staff along with GIS will work with Facilities on tracking the disposition of the surplus property.

Member Kellogg made a motion for Approval of Surplus Property Policy to be forwarded to County Board meeting, second by Member DeBolt. **With five (5) members present voting aye, the motion carried 5 - 0.**

F.*DISCUSSION: FY25 Budget Calendar

Deputy Administrator Latreese Caldwell directed the committee to page 24 of the packet for the FY25 Budget Approval Calendar. Staff have put together a visual of this calendar breaking the calendar into months to make it easier to read. Member Kellogg asked if the Levy hearing that is scheduled for December can be moved to a Special County Board meeting, if possible prior to December 1st.

G.*DISCUSSION: 2024 Senior Levy

Financial Analyst Jennifer Karales asked the committee if they would want presentations by the applicants at the March 28, 2024 meeting? The committee would like to review the applications first at the March 28, 2024 meeting. If necessary set up a special Finance & Budget meeting on April 18, 2024 at 4:00 p.m. should the committee need further clarification from the applicants. FY23 allocations can be found on page 25 of the packet.

Old Committee Business – None

Chairman's Report – None

Public Comment – None

Items for County of the Whole – None

Items for County Board

- Approval of Claims
- Surplus Property Policy

Adjournment – Member Kellogg made a motion to adjourn the Finance and Budget Committee meeting, second by Member DeBolt. **With five (5) members present voting aye; the meeting was adjourned at 5:00 p.m. by a vote of 5 - 0.**

Respectfully submitted,
Sally A. Seeger
Administrative Assistant and Recording Clerk