

COUNTY OF KENDALL, ILLINOIS
SPECIAL FINANCE & BUDGET COMMITTEE
Meeting Minutes for Tuesday, June 04, 2024

Call to Order – Committee Chair Scott Gengler called the Finance & Budget Committee meeting to order at 5:02 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, Matt Prochaska, Jill Ferko

Approval of Agenda – Member Kellogg 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.**

New Committee Business

A. *DISCUSSION: Discussion of \$3,000 Stipend for Circuit Clerk in Charge – Traffic

Circuit Clerk Matt Prochaska explained to the committee that Circuit Clerk staff are part of the union (excluding managers). The agreement was created as part of the prior union negotiations. This will give a new title and position from Clerk-Deputy to Clerk-in Charge. The Clerk-in-Charge acts in a supervisory and training role of new employees. The employee will receive a \$3000 stipend (\$1.54 every hour worked as Clerk-in Charge not to exceed 1950 hours per calendar year).

B. *MOTION (VV to COB): Discussion and Approval of Ordinance Establishing Budget Process Guidelines for Budgeted Positions

Chair Gengler stated that this agenda item will be for general discussion only at this time, when the ordinance is complete the item will come back to the committee for approval. County Administrator Christina Burns explained what this means in practice as we look at both management of the organization through an HR perspective and keeping track of personnel along with managing the budget side. Human Resources Director Leslie Johnson, Christina Burns and Latreese Caldwell are putting a process together that ensures a more comprehensive understanding of the number and types of positions in each department and then tracking this position from a budgetary process. This is a more robust process to improve tracking and accountability than what was done previously. Chair Gengler stated that this ordinance is modeled after and has been vetted by two other Illinois counties. The process will take place hopefully before the next budget season and the committee will have an opportunity to discuss and approve the process.

C. *MOTION (VV to COB): Discussion and Recommendation for Accounting and Auditing Company RFP

Discussion ensued by the committee on the pros and cons of each of the Accounting/Auditing firms that presented at the last Finance & Budget committee meeting. The consensus of the committee is to stay with Mack & Associates, P.C. as this is the better option for the County at this time. Deputy Administrator Latreese Caldwell stated that the contract would be for three years, then the firm can get one-year extensions for two years.

Member Kellogg made a motion for Approval of an Ordinance of an Agreement Between County of Kendall, Illinois and Mack & Associates for three year Audit Contract to be forwarded to the June 18,2024 County Board meeting, second by Member DeBolt. **With five (5) members present voting aye, the motion carried by a vote of 5 -0.**

D.*MOTION (VV to COB): Discussion and Approval of an Ordinance Approving a Budget Amendment #1 for the Kendall County Fiscal Year 2023-24 Annual Budget and Appropriations

Deputy Administrator Latreese Caldwell directed the committee to pages 22-26 of the packet provided for the actual ordinance authorizing a budget amendment to the Kendall County Fiscal Year 2024 budget. This first budget amendment provides: per 6-month fund balance resolution moving funds into capital funds for building projects. There have been new accounts that have been set up with no budget. Increase in capital needs thus causing an increase in capital expenditure. Social Service for Seniors budget allocation of expenditures.

Member Wormley made a motion for Approval of an Ordinance Approving a Budget Amendment #1 for the Kendall County Fiscal Year 2023-24 Annual Budget and Appropriations to be forwarded to the June 18, 2024 County Board meeting, second by Member Peterson. **With five (5) members present voting aye, the motion carried by a vote of 5 - 0.**

E.*DISCUSSION: Kendall County Fiscal Year 2023-24 Annual Budget

Financial Analyst Jennifer Karales explained that the budget is attached in a separate document. This is the final Fiscal Year 2023-24 Annual budget that will be posted to the County website, this does include final 2023 numbers. This budget is using the Gravity software which allows for a more searchable document and end-user friendly format.

F.*DISCUSSION: FY24-FY26 ARPA

Financial Analyst Jennifer Karales directed committee to page 29 of the packet, this is an American Rescue Plan Act (ARPA) overview of expenditures and future allocations. If money is not spent by the entities that received money for the project specified, this money will need to be returned to the County. Ms. Karales sends out quarterly inquiries to recipients of ARPA funds to see where they are with their projects.

G.*DISCUSSION: FY25 Budget Calendar

Deputy Administrator Latreese Caldwell briefed the committee that Kendall County's Administration Department has been moving towards a GFOA award winning budget for four years. GFOA criteria improve public understanding and transparency in the County's budget document. Administration will be requesting Department Heads and Elected Officials to include in their budget a narrative of goals, objectives and benchmarks for their respective departments. Departments will also be asked to verify headcounts and position titles to be compared and verified with Tyler Munis counts. Finally, to gain a better understanding of capital needs, departments will be asked to submit a proposed 5-year capital plan for review. Key dates for the budget process are included in the packet on page 32. The budget hearings will be held on September 20, 2024 for one day only with the goal to make this process more efficient for all parties.

H.*DISCUSSION: Revenue Report

Deputy Administrator Latreese Caldwell briefed the committee that expected new dollars from property taxes applying PTELL criteria is \$1.460 million driven in large part by new growth. Of that amount, \$574,000 is from CPI increase. The PTELL (Property Tax Extension Limitation Law) calculation is included in the packet on page 34. Ms. Caldwell explained the FY24 General Fund Revenue is expected to grow at rates exceeding inflation. At the six-month mark, revenue is 5% ahead of budget expectation. At the six-month mark, FY24 General Fund Expenditure is trending at 5% below budget expectation. The FY24 monthly revenue summary can be found on page 33 of the packet. The General Fund pays nearly 80% of all Kendall County salaries.

I.*DISCUSSION: FY25 Budget Parameters

County Administrator Christina Burns spoke to the committee about the FY25 budget parameters, looking to the committee at the next Finance & Budget meeting on June 27, 2024 to set the salary parameters. This will provide direction to all the departments/offices as they prepare their budgets. The General Fund pays nearly 80% of all Kendall County salaries.

Old Committee Business – None

Chairman’s Report – None

Public Comment – None

Executive Session - None

Items for County of the Whole – None

Items for County Board

- Approval of an Ordinance of an Agreement Between County of Kendall, Illinois and Mack & Associates for three year Audit Contract – under Finance on June 18, 2024 County Board agenda
- Approval of an Ordinance Approving a Budget Amendment #1 for the Kendall County Fiscal Year 2023-24 Annual Budget and Appropriations – under Finance on June 18, 2024 County Board agenda

Adjournment – Member DeBolt made a motion to adjourn the Finance and Budget Committee meeting, second by Member Wormley. **With five (5) members present voting aye; the meeting was adjourned at 5:47 p.m. by a vote of 5 - 0.**

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